



FINACONT TAX NEWSLETTER

Change in online invoice versions



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“From 0:00 AM on June 4, 2019, the National Tax and Customs Administration will only accept invoice data in the new format of version 1.1 XSD, from which date data can no longer be provided with version 1.0.”

From 0:00 AM on June 4 2019, the National Tax and Customs Administration will only accept invoice data in the new 1.1 XSD version format, from which date data can no longer be provided with version 1.0.

At the end of January 2019, the National Tax and Customs Office (NAV) published a new version of the invoice data supply interface, namely Specification 1.1 and XSD Scheme, which was scheduled to become mandatory on May 2, 2019. However, the tax office provided the taxpayers with a further one-month delay to change the version. Considering that the data supply could have been accomplished during the version update period with the earlier version 1.0 and the new version 1.1, it may be necessary to verify that the version update has actually and successfully been implemented, therefore it is advisable to check that the invoicing system issues invoices to the NAV which are in line with the new real-time invoice data supply requirements.

The easiest way to check this is through the NAV Online invoice portal, as the taxpayers themselves

can track whether the invoices have been properly forwarded through the data reporting module and which XSD version the module has used.

Version 1.1 of XSD brings new expectations to data providers. Such requirements include, among other things, that the quantity units must be handled uniformly during the data reporting, regardless of their original nature (eg the quantity unit of the XML file is in each case PIECE); and that the forwarded invoices may no longer include a date before 2010.

It is advisable to retrieve the reported invoices retrospectively for the sake of correct reporting. The Online Account System provides the opportunity for taxpayers to repair or replace defective or missing data services, thus eliminating the risk of a subsequent sanction. **However, as of June 4, 2019, retrospective reporting for the previous period can only be performed with the new version of XSD (1.1).** The earlier version of XSD 1.0 will no longer be applicable in the sharp environment.

Failure to provide real-time invoice data may **result in a fine of half million forints per invoice**, which may pose a higher tax risk than the VAT content of the invoice.

Failure to implement or fail the version change will also pose a risk for the future as NAV is already working on XSD version 2.0 planned

2020, which is built on version 1.1, so compliance cannot be avoided.

Please contact our colleagues if you wish to have a detailed interpretation of this legislation as this newsletter offers general understanding.

Should you have any questions, please do not hesitate to contact us.

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