

Decree

No/202... (.....) of the Minister of Finance

on the distribution and operation of e-cash registers and the requirements concerning e-cash registers and the issue of e-receipts

On the basis of the authorisation granted in Section 260(1)(c), (k)–(m) of Act CXXVII of 2007 on value added tax (the VAT Act) and in Section 269(6) and (13) of Act CL of 2017 on the rules of taxation, and acting within my scope of duties as provided for in Section 148(1)(1) of Government Decree No 182/2022 of 24 May 2022 on the duties and powers of members of the Government, I hereby order the following:

Chapter I General provisions

Section 1 (1) An e-cash register is either hardware-based or cloud-based.

(2) In a hardware-based e-cash register it is the tax control unit within the meaning of this regulation or a set of peripherals connected to it which perform the functions of the e-cash register and fulfil the requirements set out in this Decree.

(3) In a cloud-based e-cash register it is a combination of the actually used item of the application (provided by the distributor) (hereinafter: application) and the peripherals connected to the operator's device which perform the functions of the e-cash register and fulfil the requirements set out in this Decree.

Section 2 For the purposes of this Decree:

1. *tax document*: an e-receipt, simplified invoice, invoice, daily turnover report, or in the case of the invalidation or adjustment of e-receipts, simplified invoices or invoices, it is a document equivalent to an invoice or receipt, as well as documents of day-opening and money flow documents,

2. *tax day*: the time elapsed between the daily opening and the daily closing of the e-cash register,

3. *tax control unit (TU)*: the independently separable, closed electronic data storage and mobile data communication unit of a hardware-based e-cash register, which creates and stores various documents and data reports with the data content prescribed in the VAT Act and in the provisions of this Decree, as well as electronic records clearly related to such documents and reports, and ensures and provides for the encrypted communication between the e-cash register and NAV-I,

4. *TU manufacturer*: the entity that manufactures the tax unit component which is integrated in the e-cash register,

5. *TU software*: the software which provides the functions of the tax control unit as set out in this Decree, and operates inside the tax control unit,

6. *re-personalisation*: the process of assigning an installed hardware-based e-cash register to another operator,

7. *document*: tax and non-tax documents,

8. *blocked status*: a condition in which the e-cash register is not suitable for normal use,

9. *e-cash register software*: in the case of a hardware-based e-cash register it is the TU software, or in the case of a cloud-based e-cash register, the application installed on the operator's device,

10. *certain special sales note*: non-tax document as a proof of transactions, in respect of which the operator is obliged to issue invoices,

11. *verification code*: the hexadecimal value derived from the verification code of the previous document and from the data content of the given document, for documents issued on the e-cash register, with which the integrity of the recorded data content can be verified,

12. *two-business e-cash register*: fuel station e-cash register which can separately record the two businesses' turnover data,
13. *operator*: the operator of the e-cash register or a natural person acting on its behalf who uses the device in practice,
14. *mobile store*: a mobile store within the meaning of the Trade Act,
15. *mobile service point*: vehicle or a device mounted or towed by a vehicle designed to carry out service activities, as well as a device which can be moved manually;
16. *NAV-I*: an IT system which communicates with e-cash registers as described in the Developer Documentation and which is operated by the receipt store provider,
17. *non-tax document*: a document as a proof of transactions, which does not change the summaries of daily closing, excluding the daily opening and money flow document,
18. *receipt store*: receipt store pursuant to the Act on value added tax,
19. *open standard*: a public, accessible technology standard, the use of which is guaranteed to anyone free of charge,
20. *cash point*: any place where payment is made in connection with the taxpayer's obligation to issue a receipt,
21. *cash register*: cash registers within the meaning of the Act on value added tax,
22. *QR code*: point code according to ISO/IEC 18004,
23. *servicing activity*: installation, re-personalisation, repair, programming of hardware-based e-cash registers, excluding repairs which involve the breaking of the tax unit,
24. *service point*: a building created or used for service activities, and/or part of a building which forms an independent building unit, a room or area where service activities are performed, including vehicles and/or devices fitted onto or towed by vehicles built for service activities, and/or the cash point if the nature of the service does not require separate premises,
25. *installation*: the first use of the e-cash register by the operator, as well as the start of the normal use of the e-cash register after a change in the person of the operator has taken place,
26. *place of operation*: the cash point where the operator uses the e-cash register,
27. *business*: business under the Trade Act.

Chapter II Mandatory use of e-cash registers

Section 3 The obligation to issue receipts may also be fulfilled with an e-cash register.

Section 4 (1) A taxpayer who is obliged to use a cash register pursuant to the Regulation on the technical requirements of cash registers, on the marketing, use and servicing of cash registers which are designed to issue receipts and on data reporting to the tax authority about the data recorded by cash registers (hereinafter: cash register regulation), may, at the choice of the taxpayer, fulfil the obligation to provide a receipt with a hardware-based e-cash register.

(2) If, based on the choice set out in paragraph 1, the taxpayer intends to fulfil the obligation to provide a receipt by means of a hardware-based e-cash register, compliance with this obligation will be subject to the provisions of this decree.

Section 5 (1) By way of derogation from the provisions of Section 4, the taxpayer shall comply with the obligation to issue a receipt by completing a form, if such compliance is jeopardised by:

- (a) failure of the e-cash register,
- (b) power outage,
- (c) the withdrawal of the e-cash register,
- (d) theft of the e-cash register,
- (e) destruction and loss of the e-cash register,

provided that there is no other cash point where payments can be made by a cash register or hardware-based e-cash register without disproportionate difficulty.

- (2) The provisions of paragraph 1 shall only concern the given cash point, and shall be applied

- (a) in the event of the malfunctioning of the e-cash register, from the occurrence of the failure to the repair of the e-cash register or until a cash register or hardware-based e-cash register is installed in replacement of the defective e-cash register, but not more than 15 days from the date of failure,
- (b) in the event of a power outage, during the time of blackout,
- (c) in the case of the withdrawal of the e-cash register, during the time of withdrawal,
- (d) in the event of theft, destruction or loss of the e-cash register until the new cash register or hardware-based e-cash register is installed, but no later than 15 days from the date of detection of theft, destruction or loss.

(3) By way of derogation from paragraph 2, if the conditions for fulfilling the obligation to issue a receipt by a cash register or hardware-based e-cash register are otherwise restored before the period referred to in paragraph 2 expires, the provisions of paragraph 1 shall apply until that date.

Chapter III Distribution licence for e-cash registers

1. General rules

Section 6 (1) The distribution of e-cash registers may be authorised if

- (a) the request for this complies with Annex 1,
 - (b) the e-cash register complies with all the technical requirements laid down in this regulation and this is confirmed by type-examination,
 - (c) the documents issued by the e-cash register comply with the legal requirements,
 - (d) the conditions for the distributor, as laid down in Section 7, are met, and
 - (e) the customer application referred to in point (a) has a valid marketing authorisation.
- (2) The mandatory functions and technical requirements for e-cash registers are set out in Annex 2.

(3) Additional functions of e-cash registers not covered by this regulation shall not affect the functioning of tax-related functions. The e-cash register must not have any hidden functions.

Section 7 (1) A marketing authorisation may be granted to a distributor:

- (a) who is not subject to enforcement, bankruptcy, liquidation or forced cancellation proceedings,
- (b) whose tax number is not subject to cancellation, and
- (c) who does not have a tax or customs debt payable to the state tax and customs authority, or unpaid social security contributions, with the exception of cases where instalment payments or deferrals have been approved.

(2) In the case of cloud-based e-cash registers, in addition to paragraph 1, it is an additional condition that:

(a) the subscribed capital of the distributor reaches HUF 100 million or, in the case of a subscribed capital specified in a currency other than forint, on the last day of the month preceding the submission of the request, it reaches an equivalent amount according to the official exchange rate of the National Bank of Hungary,

(b) the distributor shall have at least five employees who classify as insured workers according to Section 6 of Act CXXII of 2019 on entitlements to social security benefits and on funding these services,

(c) the distributor shall have a customer service to inform operators, in particular to deal with bug reports, or to answer operation-related questions, and such customer service shall be accessible via telephone networks or online,

(d) the distributor certifies that the application is closed and free from data leakage by an ISO/IEC 27001 certificate issued by an independent certification body and

(e) the distributor shall demonstrate that it has a sustainable operating model by presenting a business plan certified by an independent auditor.

(3) In the case of hardware-based e-cash registers, in addition to meeting the conditions set out in paragraph 1, the distributor shall have a statement from the tax control unit's (hereinafter referred to as: TU) manufacturer certifying that:

(a) the TU manufacturer has the designated office, site or premises for servicing the TU,

(b) the TU manufacturer employs at least one graduate with technical qualifications, in the context of an employment relationship or other employment relationship, who is entitled to repair the TU.

Section 8 The exclusive use by the taxpayer of any e-cash register produced by the taxpayer or acquired from another country is also subject to a marketing authorisation. When authorising an e-cash register, fulfilment of the conditions laid down in Section 6(1)(d) need not be examined.

2. Type-examination

Section 9 (1) For e-cash registers, the state tax and customs authority will check compliance with the requirements laid down in this regulation in the form of type-examination, as part of the authorisation procedure.

(2) In the case of cloud-based e-cash registers, type-examination will cover all the applications that run on the platforms mentioned in the marketing authorisation request, and these applications shall be made available by the distributor during the type-examination.

(3) The parts of the type-examination are specified in Annex 3.

Section 10 The state tax and customs authority shall notify the distributor of the date when the part of the type-examination which the distributor or its authorised representative are involved in will take place, using the contact details indicated in the request. The e-cash register mentioned in the authorisation request shall be transported or made available for type-examination at the designated location at the time specified by the state tax and customs authority.

Section 11 (1) The type-examination shall be carried out at the office premises of the state tax and customs authority and, if necessary, on an external location.

(2) The e-cash register subject to type-examination shall be delivered to the place of the type-examination (including the office premises of the state tax and customs authority) by the distributor, who shall also arrange for its transfer back. The transport costs shall be borne by the distributor.

(3) Where, due to the features of the e-cash register covered by the type-examination, it is justified to carry out an external site examination, the distributor shall provide the necessary conditions for carrying out the test, including the place where the test is carried out. The distributor will bear all the costs that are incurred during an examination at an external site.

(4) In order to carry out the type-examination, the distributor shall provide the state tax and customs authority with all the conditions necessary to check whether the examined e-cash register operates in accordance with this regulation.

Section 12 During the type-examination, the staff of the state tax and customs authority and the person present on behalf of the distributor (as required by the authority) shall carry out operations with the e-cash register subject to the examination.

Section 13 If, on the basis of the findings of the type-examination, the tested e-cash register fails to comply with the conditions laid down in this Decree, but may meet these requirements with minor modifications, the state tax and customs authority shall provide the applicant with an opportunity to remedy the deficiencies by setting a deadline for that.

Section 14 (1) If the type-examination finds that the examined e-cash register fulfils the conditions laid down in this regulation, the state tax and customs authority will certify the tested item (hereinafter referred to as: reference item) with an appropriate tool or by any means that is deemed appropriate and shall hand this over to the distributor. In the case of a cloud-based e-cash register, the reference item shall be the application provided by the distributor (separate ones operational in a live or test environment), and the hardware running it.

(2) The distributor shall keep the reference item unchanged for a period of 10 years after the marketing authorisation has become final.

(3) In the case of succession, the obligation under paragraph (2) must be fulfilled by the distributor's legal successor. If the distributor's business is dissolved without legal succession, the reference item must be delivered to the state tax and customs authority.

(4) The state tax and customs authority shall keep the tools and documents submitted for the type-examination for 10 years after the marketing authorisation has become final.

3. Content of the marketing authorisation

Section 15 A positive decision licensing the distribution shall contain:

(a) the name, registered office and tax number of the distributor,

(b) the exact name of the e-cash register (hereinafter: type),

(c) the number of the marketing authorisation,

(d) in the case of an amendment to the marketing authorisation, the number of the amendment, a clear description and justification of the subject matter of the amendment and the period during which the e-cash register software previously installed and operational at the time of the amendment must be replaced with the newly licensed one,

(e) in the case of a special e-cash register pursuant to Annex 2, Part C, a reference to it and a description of the typical category or categories,

(f) the name and licence number of the customer application mentioned in the authorisation request which was submitted for the e-cash register,

(g) in the case of a hardware-based e-cash register, the name, registered office, tax number of the TU manufacturer and the details of the registered office, site or premises of the TU servicing unit, which are specified in the certificate issued by the TU manufacturer for the distributor, and

(h) contact details and accessibility to reach customer service, in the case of cloud-based e-cash registers.

4. Amendments to the marketing authorisation

Section 16 (1) A request shall be submitted to amend the marketing authorisation in order to change

(a) the person of the licence holder, or

(b) the software or hardware of the e-cash register.

(2) A change in accordance with Section 1(b)

(a) to the software shall mean a change to the TU's software in the case of a hardware-based e-cash register or a change to any of the applications in the case of a cloud-based e-cash register, or

(b) to the hardware shall mean a change in the licensed peripherals of the hardware-based e-cash register.

Section 17 (1) Change in the person of the licence holder may be requested by

(a) the legal successor of the distributor within 6 months of the final registration, in the commercial register, of its dissolution with succession,

(b) a person with the written consent of the TU manufacturer within 45 days of the distributor company's termination without succession, or

(c) a person with the written consent of the distributor and the TU manufacturer, until the distributor's business is dissolved.

(2) In cases mentioned in paragraph 1(b) and (c), the consent shall be attached to the request.

(3) If the request is approved by the state tax and customs authority, the new distributor shall have the rights and obligations arising from the marketing authorisation as soon as the decision becomes final.

Section 18 (1) The request for software or hardware change shall clearly state the subject matter of the change and the reason for the change.

(2) If the request is approved by the state tax and customs authority, within 3 months of the decision becoming final (or if the distributor requests a period of more than 3 months for the amendment in its marketing authorisation application, then within the time limit specified in the authorisation) the software in each e-cash register previously installed and operational at the time of the amendment shall be replaced with the newly licensed one. If the distributor ceases to exist in the meantime, compliance with this obligation shall be ensured by the new distributor or, in the absence of a new distributor, by the manufacturer of the e-cash register.

(3) By way of derogation from paragraph 2, the TU software of the hardware-based e-cash register shall be upgraded by the state tax and customs authority through remote access after the modified marketing authorisation has become final.

Section 19 In other respects, the rules governing the marketing authorisation procedure shall apply *mutatis mutandis* to the procedures under this heading.

Section 20 (1) If the software change is necessary solely in order to correct the malfunction of the e-cash register or to meet the operator's statutory data reporting obligation without delay, the distributor may change and replace the software without any procedure for modifying the marketing authorisation. Prior to the replacement, the distributor is obliged to run the automated test robot, which must have been delivered to the state tax and customs authority, on the modified software.

(2) In the case referred to in paragraph (1), the distributor shall electronically inform the state tax and customs authority of the fact, reason and technical details of the change no later than the working day following the replacement of the software, in the manner specified by the authority. The state tax and customs authority may request additional information about the change, which the distributor is obliged to provide within one working day. Within 8 days of the distributor's notification, the state tax and customs authority shall decide whether to acknowledge the change or to require the distributor to follow the procedure to amend the marketing authorisation by setting a deadline.

(3) If the state tax and customs authority rejects the application (to amend the marketing authorisation) in proceedings initiated pursuant to paragraph (2), the distributor shall restore the status prior to the software change, within eight days.

5. Withdrawal of the marketing authorisation

Section 21 (1) If the distributor

- (a) places on the market an e-cash register other than the one authorised,
- (b) places on the market an e-cash register that does not comply with the legal requirements,
- (c) does not comply with Section 7, and
- (d) in spite of the request referred to in Section 20(2), fails to initiate the amendment of the marketing authorisation,

the state tax and customs authority will invite the distributor to terminate the unlawful situation by setting a deadline of no more than 30 days.

(2) The time limit referred to in paragraph 1 may be extended once by a maximum of 30 days.

(3) The state tax and customs authority will revoke the marketing authorisation of the given e-cash register type if:

(a) the unlawful situation referred to in paragraph 1 cannot be brought to an end or the distributor does not take the necessary measures, or

(b) the distributor does not ensure compliance with Article 18(2) as a result of its own fault.

(4) An e-cash register with a withdrawn marketing authorisation may be operated for 5 years from the date on which the decision to withdraw the marketing authorisation has become final.

(5) By way of derogation from paragraph 4, an e-cash register with a withdrawn distribution licence shall not be operated from the date on which the decision to withdraw the marketing authorisation has become final, if the unlawful situation affects the functioning of the e-cash register's tax-related functions.

6. Other provisions applicable to the distributor

Section 22 (1) The expected method and content of the communication between the e-cash register and the receipt store, or between the e-cash register and NAV-I, the minimum function list of the interpreting software provided by the distributor in accordance with Section 23(1), the minimum manageable content of the QR code used in the user data input, and the expected content of the QR code provided by the e-cash register on the completed document are specified in the Developer Documentation, which is published in a communication by the state tax and customs authority on its website.

(2) In the event of a change in the content of the Developer Documentation, the possibility of operating the e-cash register according to the previous version is ensured by the state tax and customs authority for at least 90 days.

(3) Operation according to the new version of the Developer Documentation can only require the use of a technology stipulated in the previous version or a technology described in an open standard.

7. Developer Documentation

Section 23 (1) The distributor shall provide the operator with a program to assist him in interpreting the documents read from the e-cash register, which shall have at least the functionality specified in the Developer Documentation.

(2) The distributor shall ensure that the operator's description is available to the operator when the e-cash register is being put into service.

Section 24 (1) The e-cash register software must be equipped with a version number. The version number is the unique identifier of the software's program version, which will change once the software is modified.

(2) The version number of the "e-cash register software" installed on e-cash registers and the name of the developer of the software shall be recorded in the installed e-cash register in such a way that the data can be retrieved in a legible form.

Chapter IV

Authorisation for the distribution of the customer application

Section 25 (1) The distribution of the customer application is authorised by the state tax and customs authority.

(2) Distribution of the customer application may be authorised with the combined fulfilment of the following conditions:

(a) the request complies with Annex 1,

(b) the customer application complies with all the technical requirements laid down in this Decree and this is confirmed by type-examination and

(c) the distributor fulfils the conditions set out in Section 26.

(3) The mandatory functions and technical requirements for the customer application are specified in Annex 5.

Section 26 A marketing authorisation may be granted to a distributor:

(a) who is not subject to enforcement, bankruptcy, liquidation or forced cancellation proceedings,

(b) whose tax number is not subject to cancellation, and

(c) who does not have a tax or customs debt payable to the state tax and customs authority, or unpaid social security contributions, with the exception of cases where instalment payments or deferrals have been approved.

Section 27 (1) During the authorisation procedure, the state tax and customs authority will check the customer application's compliance with the requirements laid down in this regulation, as part of a type-examination.

(2) The parts of the type-examination are specified in Annex 3.

(3) For the type-examination of the customer application, Sections 10–14 shall be applied *mutatis mutandis*.

Section 28 (1) The decision authorising the marketing shall contain the following data:

(a) the name, registered office and tax number of the distributor,

(b) the exact name of the customer application,

(c) the number of the marketing authorisation and

(d) in the case of an amendment to the marketing authorisation, the number of the amendment, a clear description and justification of the subject matter of the amendment.

(2) The distribution licence number of the customer application shall be a 4-character identifier determined by the state tax and customs authority, where

(a) character 1 is the letter ‘V’,

(b) characters 2 to 4 shall be a serial number starting from ‘001’, continuously increasing by 1 as specified in the marketing authorisation.

Section 29 (1) If the distributor wishes to make any software changes to the customer application (which must hold a valid marketing authorisation), a request shall be submitted to amend the marketing authorisation.

(2) The request for the marketing authorisation’s amendment shall state the subject matter and the reason for the change.

(3) When assessing the request for the marketing authorisation’s amendment, the state tax and customs authority shall act in accordance with the rules of the authorisation procedure.

(4) The provisions relating to the marketing authorisation application shall apply to requests for the marketing authorisation’s amendment.

Chapter V

Rules for servicing hardware-based e-cash registers

Section 30 (1) During the marketing authorisation’s period of validity, the distributor shall, upon the operator’s request, provide for the servicing of the hardware-based e-cash register which he markets.

(2) The servicing of the hardware-based e-cash register under the marketing authorisation shall be carried out exclusively by the distributor or by a person acting on its behalf.

(3) The distributor shall make a report (records) of the service activity performed, a copy of which shall be made available to the operator, the operator’s representative, employee or any other person present on the operator’s side. The operator shall retain the records for 5 years.

(4) The distributor shall keep an online e-cash register log of any servicing activity performed on the e-cash register, and give full access to it to the state tax and customs authority. The entries in the log shall be regularly forwarded to the state tax and customs authority in the manner indicated in the Developer Documentation.

Section 31 (1) The operator shall immediately notify the state tax and customs authority of any failure which prevents the normal use of the hardware-based e-cash register.

(2) The distributor shall attempt to repair the hardware-based e-cash register within 5 days of receipt, by the operator, of a request for its repair.

Section 32 (1) Repairs involving the breaking of the cover of the TU may only be carried out by its manufacturer at the registered office, site or premises indicated in the marketing authorisation.

(2) The disassembly of the TU for the purposes of paragraph 1 may be carried out by the distributor only in the presence of a representative of the TU manufacturer’s appointed repair service provider.

(3) The distributor and the TU manufacturer’s appointed repair service provider shall electronically inform the state tax and customs authority about the disassembly of the TU in accordance with paragraph 2, the commencement of the repair event, its expected duration and location, by the fifth working day prior to the date of the repair event. The state tax and customs authority shall confirm

within 3 working days if the repair event can be carried out. A representative of the state tax and customs authority may be present at the repair event.

(4) Records shall be kept – in addition to a video recording – of all operations at the repair event. A copy of the records and the video recording shall be sent electronically to the state tax and customs authority within 3 working days after the repair has been completed.

Section 33 The provisions of this Chapter shall also apply to servicing activities carried out in the context of cross-border service provision by a service provider who exercises the right of free provision of services under the Act on the basic rules of taking up and pursuit of service activities.

Chapter VI Specific rules for the operation of e-cash registers

Section 34 (1) The e-cash register can be put into service and re-personalised with an installation code.

(2) Based on the taxpayer's notification, the installation code is sent by the state tax and customs authority to the taxpayer's electronic storage space within 24 hours of the notification.

(3) The notification shall indicate

(a) the place and method of operation for the e-cash register, and

(b) the name of the business where the e-cash register is located, if any, and the activity of this business according to TEÁOR.

(4) As a place and method of operation according to paragraph 3(a), the taxpayer must indicate that he intends to operate the e-cash register

(a) in the case of a permanent place of operation, at a specific cash point,

(b) in a mobile store, or

(c) at a mobile service point.

(5) In the case of two-business e-cash registers, the two taxpayers' data must be provided in a single notification, accompanied by the necessary authorisation.

(6) Only portable e-cash registers may be installed as e-cash registers operating in a mobile store or at a mobile service point.

Section 35 (1) The taxpayer shall notify the state tax and customs authority of any change concerning the data referred to in Section 34(3) to (4), together with its planned date, not later than the fifth day preceding the change.

(2) On the basis of the notification, the state tax and customs authority will amend the e-cash register's data as of the specified date.

Section 36 (1) Daily opening and closing on the e-cash register is mandatory.

(2) With the daily opening, the amount and composition of the opening cash stock shall be recorded.

(3) At the end of each business day, with uninterrupted opening hours, at an interval of 24 hours, a daily turnover report must be prepared on the e-cash register.

Section 37 (1) A cash storage device shall be kept assigned to the e-cash register.

(2) (2) The amount and composition of the cash stock in the cash storage tool shall correspond to the balance of sales and other money flows documented on the cash register, except if a difference results from the operator's operational peculiarities and the degree of the deviation corresponds to these operational features.

(3) The handling of a tip shall be considered to be an operational feature within the meaning of paragraph (2) if it may cause a difference in the balance between the daily opening and closing of the e-cash register, in respect of the cash stock in the cash storage tool and the sales and other money flows documented on the e-cash register. In this case, this matching equivalence referred to in paragraph 2 shall exist at the time of the e-cash register's closing.

(4) For the purposes of paragraphs 2 and 3 and Article 36(2), the composition of the money flows and cash stock means the breakdown of money by the level of detail required in accordance with Annex 2, Part A, point 2.

(5) For the purposes of Section 36 and this Section, cash, negotiable vouchers and paper-based payment instruments within the meaning of the Act on Credit Institutions and Financial Enterprises shall be considered as money.

(6) A taxpayer who pursues postal activities (under universal obligation) according to point 53.1 in TEÁOR '08 (which is identical with NACE Rev.2.) shall be exempt from the obligations laid down in Section 36 and this Section, with the exception of the obligation to prepare a daily turnover report, if cash remittance as referred to in Section 6(1) of Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises is provided by him at the given cash point simultaneously with a service enabling cash payments from and to a payment account, as defined in Section 6(1) of the said Act.

(7) Where the operator also carries out activities at cash points specified in paragraph 6, for which the obligation to provide receipts can only be performed with a cash register or a hardware-based e-cash register, they shall record in the e-cash register only the turnover which is associated with the provision of services and supplies of goods in the context of that activity.

Section 38 The operator shall apply the functions described in point 8, heading B of Annex 2, to the extent expected of them, in accordance with the features of their economic activity, in order to minimise the risk of erroneous entries.

Section 39 The AP number of the e-cash register shall be displayed on the e-cash register or in a way which makes it obviously related to the e-cash register, in a clearly visible and clearly legible manner for the customer.

Section 40 The operator shall ensure that the operation of the e-cash register and the data connection between the e-cash register and NAV-I, which shall be maintained by means of an electronic communications network within the meaning of this regulation, is not disturbed or hindered by an external circumstance within their capacity or the operator is obliged to terminate any such circumstance without delay.

Section 41 The state tax and customs authority will block the e-cash register

(a) in the case referred to in Section 21(5), from the day following the date on which the decision to withdraw the marketing authorisation becomes final,

(b) if the telecommunications service provider who ensures data connection for the data reporting prescribed in the Act on value added tax (hereinafter: VAT Act) has suspended or restricts service provision to the operator of the hardware-based e-cash register, from the first day of the suspension or restriction until the date when the suspension or restriction of such service provision is over,

(c) from the date of termination, if the communication service provider, which provides the data connection required for the data reporting in accordance with the VAT Act, terminates the service provided to the operator of the hardware-based e-cash register,

(d) in the event of destruction, loss or theft of the e-cash register, from the day following its notification, by the operator, pursuant to Section 45 ,

(e) if the use of the e-cash register is suspended, as notified by the operator pursuant to Section 43(1), from the day following its notification until the date specified in the operator's notification pursuant to Section 43(2), or

(f) if the e-cash register is withdrawn from use, on the basis of the operator's notification pursuant to Section 44, from the day following its notification.

Section 42 The state tax and customs authority may block the e-cash register at any time if misuse of the e-cash register is suspected. The period the e-cash register spends in a blocked status is counted in the time of the cash register's withdrawal.

Section 43 (1) Within 15 days of the commencement of the suspension, the operator shall notify the state tax and customs authority of the fact that the use of the e-cash register is suspended for more than 10 days.

(2) Following the notification referred to in paragraph (1), the e-cash register may only be used again once a notification is made of its resumed use to the state tax and customs authority.

Section 44 The operator shall notify the state tax and customs authority if they no longer wish to operate the said cash register (hereinafter: withdrawal from use). Data reporting shall be completed on the day when the device is withdrawn from use.

Section 45 The operator shall notify the state tax and customs authority of the destruction, loss or theft of the e-cash register within 5 days of its detection.

Chapter VII

Rules on the operation of the receipt store

Section 46 (1) The receipt store shall retain and make available the submitted data for 10 years from the date when the e-receipt was received.

(2) When data is being provided by an e-cash register, once the data are received by the receipt store, the taxpayer's requirement to retain the documents, in respect of these data, shall be deemed to be fulfilled.

Chapter VIII

Miscellaneous

8. Detailed rules for the manufacturer

Section 47 In the case of TUs not produced in Hungary, the representative of the manufacturer in Hungary, with a legal personality, shall be considered to be the TU producer. Manufacturers with no representatives may appoint the distributor of the e-cash register as representative by a notary-certified mandate.

9. Specific rules for data reporting and notification

Section 48 (1) Entities who, pursuant to the Act on Tax Administration Procedures, are subject to the requirement of communication by means of electronic communication, shall meet their data reporting and notification obligation laid down in Chapters V to VI in an electronic way determined by the state tax and customs authority or, if the conditions for this are given on the register, via the e-cash register.

(2) The data reporting and notification requirements set out in Chapters V to VI shall be fulfilled separately for each taxpayer in the case of two-business e-cash registers.

10. Official price

Section 49 (1) The official price shall cover the following services:

- a) the service ensuring data connection between the e-cash register and NAV-I, which also involves data transmission;
- b) encryption of the data connection between the e-cash register and NAV-I;
- c) suspension or restriction of the service;
- d) provision of customer service to the operator;
- e) in the event of a data connection error, technical assistance related to the service and relevant to the service provider;
- f) conclusion, modification and termination of the service contract.

(2) The official price per TU is not more than 1 500 HUF/month without value added tax.

(3) The official price shall not be paid for the period the service provision is suspended, and the service provider cannot charge the operator with a fee at the start of the suspension or at the time of the re-start of the service provision.

(4) Besides the services listed in paragraph (1), when the obligation to provide receipts, as prescribed by the VAT Act, is fulfilled by means of a machine in the context of data reporting with mandatory direct data query, the service provider may not charge the operator with a consideration for debt recovery with reference to the conclusion, amendment, termination of a service-specific contract or with reference to invoicing or non-payment (except for the late payment interest rate and flat-rate recovery fee under the Civil Code), and nor can it charge any such consideration on any other legal basis.

(5) The official price shall be established by the minister responsible for tax policy, based on the opinion issued by the National Media and Infocommunications Authority (hereinafter: NMHH) and that of the service providers.

(6) The minister responsible for tax policy shall review the official price in the last month of each calendar year.

11. AP number

Section 50 (1) The AP number is the unique identification number for the e-cash register and the TU.

(2) The AP number is an identifier of 9 characters, where

(a) the first character (character 1) shall be a letter (starting from 'B'), in ascending alphabetical order as defined in the marketing authorisation,

(b) characters 2 to 4 will appear as a serial number, starting from "001", sequentially increasing by 1, as specified in the marketing authorisation, and

(c) characters 5 to 9 will appear as a serial number defined by the distributor, starting from "00001" and growing by 1.

(3) The character under paragraph (2)(a) will change in alphabetical order when characters 2 to 4 under paragraph (2)(b) exceed 999.

(4) Characters 1 to 4 specified in points (a) to (b) of paragraph 2 shall be the e-cash register's marketing authorisation number.

(5) The capital letters of Latin alphabet may be used as the characters specified in paragraph 2(a), with the exception of the letters 'N', 'V', 'T', 'W', 'Y' and 'Z'.

Section 51 (1) In respect of an e-cash register installed for the purpose of testing by the distributor, the AP number shall be given by the state tax and customs authority at the request of the distributor. When establishing the AP number, the letter 'T' may be used for the character specified in Section 50(2)(a). E-cash registers put into service in this way shall only be used for testing.

(2) The distributor of the e-cash register shall electronically provide data to the state tax and customs authority on the installation, place and termination of operation of the e-cash register referred to in paragraph (1), which shall be done within 5 days of the occurrence of the circumstances giving rise to such data reporting.

Section 52 If the number of TUs sold under the licence number assigned by the distributor exceeds 99 thousand, the state tax and customs authority shall, at the request of the distributor, create a new licence number, free of charge, for the type of e-cash register in question in order to ensure compliance with the provisions of this heading.

12. Verification and control

Section 53 (1) The state tax and customs authority will implement the statutory obligations relating to the distribution, operation and servicing of the e-cash register in application of the verification rules of legal compliance set out in the Act on Tax Administration Procedures and the Government Decree on the detailed rules of tax administration procedures, whereas the public administra-

tion procedures will follow the respective rules of the Act on Tax Administration Procedures; whereby the audited taxpayer shall be understood as the distributor, operator or any other person who is being subject to audit by the national tax and customs authority, and tax liability shall be interpreted as the legal obligation relating to the distribution, operation and servicing of e-cash registers and the marketing of the customer application.

(2) If the state tax and customs authority finds that the withdrawn e-cash register does not comply with the requirements laid down in this regulation, but the failure or deficiency can be rectified, it shall, at the same time as returning the e-cash register, invite the distributor or the person from whom the e-cash register was withdrawn to correct the defect by setting a deadline. The obliged person shall prove the correction of the defect to the state tax and customs authority within the prescribed time limit.

13. Detailed rules for payment of fees related to the authorisation of the e-cash register and the customer application

Section 54 (1) The amount of the administrative service fee payable for authorising the distribution of e-cash registers and for modifying their marketing authorisation is specified in Annex 6.

(2) The administrative service fee shall be paid by transfer to the account number published on the website of the state tax and customs authority or by cash deposit into a payment account. In the communication box, the following shall be indicated:

(a) the distributor's name and tax number in the case of a fee payable for distribution licence,

(b) in the case of a fee payable for the amendment of the distribution licence:

(ba) distributor's name and tax number,

(bb) original authorisation (licence),

(bc) indication of the object of the modification (change of software or hardware),

(bd) the number of the amendment.

(3) The fee is payable at the time when the application is being submitted. With the submission of the marketing authorisation application, the payment of the administration service fee must be proved by a copy of the document section certifying cash payment to the payment account, or in the case of a transfer order, a copy of a certificate by the credit institution which demonstrates that the transaction has been started.

Section 55 The legislative rules on the reporting and accounting obligations of public finance organisations shall apply to the handling, accounting, recording, and – except for cases regulated under Section 56 – refunding of the administrative service fee.

Section 56 (1) If the application for the granting or amendment of the marketing authorisation is withdrawn by the distributor and the type-examination is carried out before the application is withdrawn, the administrative service fee paid shall not be refunded.

(2) Nor will the administrative service fee be refunded if the state tax and customs authority rejects the application for the distribution licence or the modification.

(3) If the type-examination is not carried out until the date the application referred to in paragraph 1 is withdrawn, the state tax and customs authority shall arrange for the reimbursement of the administrative service fee paid.

Section 57 The provisions of this heading shall apply to the payment of fees related to the authorisation of the customer application.

Chapter IX Closing provisions

14. Amending provisions

Section 58 Section 3 of this Decree is replaced by the following:

‘**Section 3** (1) The obligation to issue electronic receipts may also be fulfilled with an e-cash register.’

(2) By way of derogation from paragraph 1, taxable persons may fulfil their obligation to issue a receipt only by means of e-cash registers in the course of their activities as defined in Annex 7.’

Section 59 Section 5(1) of this Decree is replaced by the following:

‘**Section 5**(1) By way of derogation from the provisions of Section 4, the taxpayer shall comply with the obligation to issue a receipt by completing a form, if such compliance is jeopardised by:

- (a) failure of the e-cash register,
- (b) power outage,
- (c) the withdrawal of the e-cash register,
- (d) theft of the e-cash register,
- (e) destruction and loss of the e-cash register,

provided that there is no other cash point where payments can be made by a cash register or hardware-based e-cash register without disproportionate difficulty.’

Section 60 Section 4 of this Decree is replaced by the following:

‘**Section 4** By way of derogation from Section 3(1), in the course of the activities set out in Annex 8, the taxpayer shall fulfil its obligation to issue electronic receipts by means of a hardware-based e-cash register.’

Section 61 Section 5 of this Decree is replaced by the following:

‘**Section 5** (1) By way of derogation from the provisions of Section 4, the taxpayer shall comply with the obligation to issue a receipt by completing a form, if such compliance is jeopardised by:

- (a) failure of the e-cash register,
- (b) power outage,
- (c) the withdrawal of the e-cash register,
- (d) theft of the e-cash register,
- (e) destruction and loss of the e-cash register,

provided that there is no other cash point where payments can be made by means of a hardware-based e-cash register without disproportionate difficulty.

(2) The provisions of paragraph 1 shall only concern the given cash point, and shall be applied

(a) in the event of a failure of the e-cash register, from the occurrence of the failure to the repair of the e-cash register or until a hardware-based e-cash register is installed in replacement of the defective e-cash register, but not more than 5 days from the date of the failure,

(b) in the event of a power outage, during the time of blackout,

(c) in the case of the withdrawal of the e-cash register, during the time of withdrawal,

(d) in the event of theft, destruction or loss of the e-cash register until the new hardware-based e-cash register is put in service, but no later than 5 days from the date of detection of theft, destruction or loss

(3) By way of derogation from paragraph 2, if the conditions for fulfilling the obligation to issue receipts by means of a hardware-based e-cash register are otherwise restored before the period referred to in paragraph 2 expires, the provisions of paragraph 1 shall apply until that date.’

Section 62 Annex 8 is added to this Decree.

15. Enacting provisions

Section 63 (1) This Decree shall enter into force on 15 January 2024, with the exception of paragraphs 2 to 3.

(2) Chapter II, Chapter VI, Chapter VII and Chapter VIII heading 9 and 10, Section 58, Section 59 and Annex 7 shall enter into force on 1 July 2024.

(3) Section 60–62 and Annex 8 shall enter into force on 1 July 2028.

16. Compliance with EU law

Section 64 (1) The draft of this decree has been notified in advance, in accordance with Articles 5–7 of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services.

(2) The requirement for the prior notification of this Decree, as stipulated in Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market, has been met.

Annex 1 to Government Decree No .../
2023 (...) of the Ministry of Finance

1. The marketing authorisation application for hardware-based and cloud-based e-cash registers shall contain:
 - 1.1. the name, registered office, and tax number of the distributor,
 - 1.2. the applicant's authorised signatory and contact details (phone and electronic contact details of the contact person),
 - 1.3. the master copy of the cash transfer order for payment of the administrative service fee (bill) or a certificate from a credit institution certifying that the transfer has been initiated,
 - 1.4. the e-cash register to be authorised:
 - 1.4.1. its unequivocal name, which is different from the name of cash registers that already have a valid marketing authorisation,
 - 1.4.2. the name and registered office of the manufacturer,
 - 1.4.3. designation of category (hardware or cloud-based), specific features,
 - 1.5. the name of the customer application and, if it already has it, the number of its authorisation, with which the type-examination of the e-cash register is carried out,
 - 1.6. if different from the applicant, a statement of consent from the customer application's distributor for the authorisation of the e-cash register with the customer application,
 - 1.7. the documentation relating to the e-cash register and its peripherals, as defined in Annex 2, Part A, point 5,
 - 1.8. description of how to access the online log of the e-cash register,
 - 1.9. a statement from the distributor that the e-cash register which will be made available on the market corresponds to the equipment which has been subject to type-examination and has been approved,
 - 1.10. if the receipt printing function exists, a distributor statement for the user that the invoice has been prepared in accordance with the requirements in tax legislation,
 - 1.11. in the case of computerised systems for the supply of pharmaceutical goods and social security accounting (user programmes), which can be used in pharmacies, the certification report issued by the National Health Insurance Fund Manager, as specified in separate legislation,
 - 1.12. a manual with the description of every function in the e-cash register, which shall include at least the following:
 - 1.12.1. table of contents,
 - 1.12.2. description of hardware or software configuration,
 - 1.12.3. the quantitative restrictions and thresholds managed by the system (maximum unit price, quantity, line item value, document value),
 - 1.12.4. a description of the operation and management of sales and other day-to-day functions related to it,
 - 1.12.5. a detailed description of the daily closing process,
 - 1.12.6. a detailed description of the query options for TU data,
 - 1.12.7. invoice preparation (invoice produced on a document or background printer)
 - 1.12.7.1. a list of invoice types,
 - 1.12.7.2. reference to the original sales document,
 - 1.12.7.3. description of the structure and composition of the invoice number and the setup method in case of hardware error,
 - 1.12.7.4. numbering of multi-page invoices, preparation of invoice copies,
 - 1.12.7.5. the handling of printed invoices and incorrect invoices,
 - 1.12.7.6. specimens of pre-printed invoices to be used,
 - 1.12.8. listing of all error messages and a description of their elimination,
 - 1.12.9. a sample of all (supporting) documents,

- 1.13. a technical function description to specify all functions in the e-cash register, which shall include at least:
 - 1.13.1. table of contents,
 - 1.13.2. how to synchronise the TU date and time,
 - 1.13.3. setting and amending header information,
 - 1.13.4. how to change the VAT rate,
 - 1.13.5. monitoring the spare capacity of TU, limits of free capacity managed by the system:
 - 1.13.5.1. scope and handling of a 'close-to-full' state,
 - 1.13.5.2. scope and management of 'full' status in the case of open and closed tax days,
 - 1.13.6. additional e-cash register functions not described in the operator manual which can be performed by the distributor or the system administrator,
 - 1.13.7. configuration and parameter settings and options that determine the e-cash register's operation,
 - 1.13.8. detailed description of the content, operation and management of the verification media, file names for the reference e-cash register software, paths with the verification function provided,
 - 1.13.9. signals related to TU's communication inside the e-cash register and via mobile telecommunications.
2. Marketing authorisation applications for hardware-based e-cash registers shall additionally include:
 - 2.1. the name, registered office, tax number of the manufacturer of TU,
 - 2.2. name, version number, verification number of the TU user program,
 - 2.3. a declaration by the manufacturer of TU that the TU complies with the conditions laid down in this regulation,
 - 2.4. a certificate issued by the manufacturer of TU to the distributor that he has a registered office, site or premises for servicing TUs and the details thereof,
 - 2.5. 1 item of TU,
 - 2.6. the technical documentation of TU, which shall include a full description of the structure and operation of the device, the electrical wiring diagram of the TU, its complete command set, a description of the operation of the commands, the conditions of execution, a detailed description of the data files in the data storage unit of TU, their fields and records,
 - 2.7. the structure and full description of data processing in TU and the full source code of the TU software,
 - 2.8. the TU manufacturer's statement that the TU data storage unit is capable of storing at least 16 billion characters, and when there is less than 100 million characters of memory space, the device regularly warns of its fullness,
 - 2.9. indication of the licence number of the cash register, if the hardware-based e-cash register is implemented on the hardware of a cash register (holding a valid distribution license) with a suitable software update,
 - 2.10. the information required for the identification of the e-cash register and its peripherals (display, keyboard, printer, barcode reader, bank card reader, etc.) separately (name of type or system, manufacturer's name and registered office) and a statement that the equipment, together with the TU and the connected peripherals, fulfil the conditions laid down in this regulation,
 - 2.11. the reference version of the e-cash register software, indicating the name of the program, the name of the manufacturer, the registered address and the date of delivery, which shall include all user program modules which are involved in the implementation of the system's e-cash register functions,
 - 2.12. verification media that is able to verify the identity of the reference version and the programme which is to be installed after licensing,
 - 2.13. the description of the verification media, which shall include

- 2.13.1. the name of the control programme,
 - 2.13.2. list of files to be compared,
 - 2.13.3. description of the comparison procedure,
 - 2.13.4. user instructions for the control programme (user activities, programme messages),
 - 2.14. a test programme capable of testing the functioning of the TU and verifying that the TU operates in accordance with the requirements of this regulation.
3. The marketing authorisation application for cloud-based e-cash registers shall additionally include:
 - 3.1. the name of the e-cash register software, the name of its developer and its registered office,
 - 3.2. an indication of the application with the use of which it functions as a portable e-cash register,
 - 3.3. a statement by the applicant that he has the necessary infrastructure to operate the customer service and that he ensures the operation and availability of the customer service while the marketing authorisation is valid,
 - 3.4. how to reach customer service (by phone or online) and its contact details,
 - 3.5. ISO/IEC 27001 certificate issued by an independent certification organisation,
 - 3.6. a business plan certified by an independent auditor,
 - 3.7. the automated test robot, which can also be run by the National Tax and Customs Administration (hereinafter: NAV), and its documentation; the test robot will verify the existence of the given function and the correctness of the operation at least for the mandatory functions of the e-cash register indicated in this regulation,
4. A marketing authorisation request for a customer application shall contain:
 - 4.1. the name, registered office, and tax number of the distributor,
 - 4.2. the applicant's authorised signatory and contact details (phone and electronic contact details of the contact person),
 - 4.3. the master copy of the cash transfer order for payment of the administrative service fee (bill) or a certificate from the credit institution certifying that the transfer has been initiated,
 - 4.4. the customer application that is to be authorised
 - 4.4.1. a clear name which differs from the names of e-cash registers and customer applications that already hold a valid distribution licence,
 - 4.4.2. name and registered office of its developer,
 - 4.5. a statement from the distributor that the customer application which will be made available on the market corresponds to the software which has been subject to type-examination and has been approved,
 - 4.6. manual and technical function description of all functions in the customer application,
 - 4.7. a description of the way in which the documents downloaded by the customer application are stored on the buyer's device,
 - 4.8. a precise description of the operation of the recovery and data export function.
5. All documents specified in points 1 to 4 of this Annex shall be submitted in Hungarian and, with the exception of certificates and statements, on an electronic data carrier, in a non-imageable document format that can be searched electronically (as a text) (Portable Document Format).

Annex 2 to Government Decree No .../2023
(...) of the Ministry of Finance

A) Mandatory functions of e-cash registers

1. Issuing an invoice with a simplified data content or an e-receipt about a supply of goods or services, including the information required by the legal obligation of data reporting, which may also be fulfilled with an e-receipt.
2. Recording of transactions with the specific means of payment for the e-cash register, and issuing a money flow document about it, distinguishing at least the following means of payment:
 - a) cash,
 - b) credit card,
 - c) SZÉP card,
 - d) use of Instant Payment System (AFR),
 - e) other.
3. Issuing a certificate to amend or invalidate the documents referred to in point 1.
4. Making the documents (referred to in points 1 and 3) and the related attachments available to the buyer via the receipt store, as specified in the Developer Documentation.
5. The transfer of the documents, as required by this Decree, to the receipt store and at the same time data reporting to NAV.
6. Issuing a cash register report.
7. Issuing a daily turnover report.
8. Scanning the QR code and applying its data content as described in the Developer Documentation for the following functions:
 - a) receiving an encryption key from the receiver's device,
 - b) receiving the customer's invoice request,
 - c) receiving the customer's data in case of the customer's invoice request,
 - d) receiving the means of payment which the buyer intends to use,
 - e) in the case of invoices, the receipt of the e-mail address indicated by the buyer,
 - f) receiving the coupon code (discount code) that the buyer wishes to enforce,
 - g) receiving and interpreting data on the percentage or sum of tips indicated by the buyer,
 - h) receiving and interpreting the Frequent Buyer Identifier that the buyer intends to use,
 - i) receiving and interpreting the bank account number or secondary identifier that the buyer intends to use in the Instant Payment System
 - j) receiving and interpreting the time stamp for QR code creation.
9. Receiving an encryption key and related information from the connected POS terminal. Providing an encryption key pair to a buyer in the event that the buyer does not provide an encryption key.
10. Printing documents and copies of documents under this regulation in the cases provided for in this regulation.
11. Showing the data of the prepared document to the customer on the display controlled by TU.
12. Feedback to the buyer on the successful delivery of the documents referred to in points 1 and 3 to the receipt store, and their information about the processing procedure with the visual and audible signal mentioned in the Developer Documentation, as well as the change of these signals in accordance with the Developer Documentation.
13. Displaying the QR code to the customer in the format and content specified in the Developer Documentation.
14. The e-cash register is suitable, as described in the Developer Documentation, for the following:

- a) reporting incidents related to the e-cash register's operation,
 - b) device registration,
 - c) making use of the product ("terméktörzs") service,
 - d) making queries for the data of previously issued documents,
 - e) sending a status report,
 - f) sending an error log,
 - g) receiving a block/unblock command,
 - h) making queries for taxpayer data,
 - i) managing the place of operation,
 - j) managing VAT keys,
 - k) ending and resuming operations,
 - l) re-personalisation in the case of hardware-based e-cash registers,
 - m) making queries for tasks to be scheduled,
 - n) receiving instructions for immediate log-in,
 - o) renewing an authentication certificate,
 - p) receiving and displaying a message to inform the operator.
15. In order to verify the identity of a given e-cash register by the tax authority, it is necessary to provide an operator function, which gives a digital signature to an input string of characters of up to 1000 characters by using the signature key of the given e-cash register and displays the result in a QR code on the screen.
16. The hardware-based e-cash register must be able to operate offline. Cloud-based registers cannot be capable of offline operation.
17. An e-cash register may operate offline only if the communications network or NAV-I is unavailable. In such a case,
- a) electronic documents which are to be sent to the receipt store shall be stored ready-to-send,
 - b) and once the communications network is available again, the affected documents and data reports shall be sent without delay, indicating the fact of the delayed sending in accordance with the Developer Documentation.
18. The duration of offline operation shall not exceed 72 hours.

B) Technical requirements for both hardware-based and cloud-based e-cash registers

1. The e-cash register shall be designed in such a way that the functionality required by this regulation cannot be manipulated.
2. In the case of a hardware-based e-cash register or cloud-based e-cash register, the given item of the application must be identifiable during an on-site inspection.
3. The e-cash register may issue a document or a copy thereof only after the installation process described in the Developer Documentation has been successfully completed.
4. The e-cash register must be able to carry out the following operations based on the messages from NAV-I, as specified in the Developer Documentation:
 - a) updating the data for each turnover register,
 - b) on the header of the documents,
 - ba) name of operator,
 - bb) the registered office of the operator,
 - bc) the operator's tax number,
 - bd) the name and address of the business or the term 'moving store',
 its provision and update, and
 - c) an information message on a display which is visible to the operator.
5. The e-cash register shall be able to report the following events:
 - a) suspended use of the e-cash register, end of suspension,

- b)* failure of the e-cash register, the elimination of the error.
6. The e-cash register document may be issued and a copy of it printed during an open tax day only. The tax day shall not end on a calendar day later than that on which it started. Starting from 1, the e-cash register will create the serial number of the tax days without repetition or omission.
 7. The e-cash register shall assign an individual serial number to each issued document, as follows:
 - a)* in the case of an e-receipt or a document amending or cancelling it, NY-AP/ASZ/AN/NS
 - b)* in the case of an invoice or a document amending or cancelling it, SZ-AP/ASZ/AN/NS
 - c)* in the case of money flow documents, PPM-AP/ASZ/AN/NS
 - d)* in the case of daily turnover reports, NZ-AP/ASZ/AN
 - e)* in the case of other documents, QQ-AP/ASZ/AN/NS, where
 - ea)* AP: AP number of the e-cash register
 - eb)* AA: tax number of the taxpayer issuing the document
 - ec)* AN: serial number of the tax day in four digits with leading zeros
 - ed)* NS: the daily counter of the given document type, starting from 1, per tax day, without repetition or omission, in five digits with leading zeros
 - ee)* QQ: two-character prefix indicating the nature of the given document.
 8. It shall be possible to set thresholds on the e-cash register for:
 - a)* the unit price of an item,
 - b)* the total value of a line item,
 - c)* total value of a document.
 9. The e-cash register must originally contain the threshold for the maximum amount of the e-receipt, as determined in Section 165 (3)(*b*) of the VAT Act.
 10. The mandatory peripherals of the e-cash register consist of the printing unit, which is intended for the printing of documents and copies of documents under this regulation. The unit may only use a continuous roll of paper that preserves its legibility for at least 8 years from the date of use.
 11. If thermal paper is used, the back of the paper roll shall bear the following:
 - a)* ‘This thermal paper may be used in e-cash registers or taximeter thermal printers’;
 - b)* the name and address of the first person placing the thermal paper on the market in Hungary,
 - c)* time limit (year, month, day) until the thermal paper can be used,
 - d)* “Maintains legibility for 8 years”.
 - e)* the conditions of maintenance of legibility.
 12. The e-cash register must be able to connect the peripherals which enable payment by bank card or payment with the Instant Payment System.
 13. The e-cash register must be capable of supporting cash-back services with documents under the Act on Credit Institutions and Financial Enterprises, as specified in the Developer Documentation.
 14. The following things shall be made visible on a hardware-based e-cash register:
 - a)* a continuous green light indicating the power supply if TU is running on external power supply,
 - b)* flashing green light when TU is running on its own power supply,
 - c)* a continuous yellow light when the TU is in a structured data connection with NAV-I,
 - d)* flashing yellow light if the latest attempt to connect with NAV-I has failed,
 - e)* a red light flashing in case of error.
 15. On a cloud-based e-cash register, continuous visual feedback shall be provided to the operator in accordance with the cases referred to in point 14.

I. Turnover registers, counters

1. The e-cash register is capable of managing the turnover registers referred to in point 2 as well as the VAT rates assigned to the turnover registers, to ensure the separate recording of sales and other transactions specified in this regulation.
2. Marking of the turnover registers the e-cash register uses:
 - a) marking of the turnover register for goods and services with a VAT rate of 0 %: 'N'
 - b) marking of the turnover register for goods and services with a VAT rate of 5 %: 'A',
 - c) marking of the turnover register for goods and services with a VAT rate of 18 %: 'B',
 - d) marking of the turnover register for goods and services with a VAT rate of 27 %: 'C',
 - e) marking of the turnover register for tobacco products: 'D',
 - f) marking of the turnover register for goods and services exempt from tax in Hungary due to the individual exemption of the supplier: 'AAM',
 - g) marking of the turnover register for goods and services exempt from VAT: 'TAM',
 - h) marking of the turnover register for goods and services exempt from tax in connection with international transport and as supplies outside the Community: 'EAM',
 - i) marking of the turnover register for transactions other than those belonging to turnover register D, which fall outside the scope of the VAT Act: 'ATK',
 - j) marking of the turnover register for travel agency services covered by Chapter XV of the VAT Act: 'TRA',
 - k) marking of the turnover register for second-hand goods sold under Chapter XVI of the VAT Act: 'SEC',
 - l) marking of the turnover register for works of art sold in accordance with Chapter XVI of the VAT Act: 'ART',
 - m) marking of the turnover register for collectors' items and antiques sold in accordance with Chapter XVI of the VAT Act: 'ANT',
 - n) marking of the turnover register for supplies of goods or services in another Member State pursuant to the provisions of the VAT Act concerning the place of supply: 'EUE',
 - o) marking of the turnover register for supplies of goods and services in a third country in accordance with the provisions of the VAT Act on the place of supply: 'HO',
 - p) marking of the turnover register for goods and services not covered by points (a) to (o): 'E'.
3. When preparing an e-receipt, the e-cash register manages the following basic transaction types within the document:
 - a) sale-sale cancellation, sign: 'n' and 'ns',
 - b) surcharge-surcharge cancellation, sign: 'f' or 'fs',
 - c) discount-discount cancellation, sign: 'e' or 'es',
 - d) non-business policy discount-non business policy discount cancellation, sign: 'k' or 'ks',
 - e) return of empties - return of empties cancellation, sign: 'g' and 'gs'.
4. The type of transaction must be clearly identified by a symbol or designation when printing the line items from the copy of the e-receipt. The value of transactions reducing the content of the turnover registers (sales cancellation, surcharge cancellation, discount, non-business policy discount, return of empties) shall be indicated in the document with the sign "-" and recorded in the TU.
5. The connections of e-receipt transaction types, document-level turnover and transaction registers are described in the Developer Documentation.
6. The e-cash register has daily counters on the following:
 - a) number, total value and value per turnover register of receipts
 - b) number, total value and value per turnover register of documents cancelling the receipt,
 - c) number, total value and value per turnover register of documents amending the receipt,
 - d) number, total value and value per turnover register of invoices,
 - e) number, total value and value per turnover register of documents cancelling the invoice,

- f)* number, total value and value per turnover register of documents amending the invoice,
 - g)* number and total value of money flow documents,
 - h)* number, total value and value per turnover register of fuel card sales notes,
 - i)* number, total value and value per turnover register of health card sales notes,
 - j)* number, total value and value per turnover register of hotel debit notes,
 - k)* the number of tax day closings.
7. E-cash registers will, as rolling turnover (hereinafter referred to as: GT), accumulate the sum of daily turnover registers. The amount of GT cannot be reduced.

II. Supporting documents

1. The list of documents which can be issued by the e-cash register on a mandatory and optional basis, their tax or non-tax nature, the possible forms of presentation, the language of the documents, the obligation to print them, the obligation to send a receipt to the receipt store and the obligation to provide data to NAV-I are set out in Annex 4.
2. At the closing of each tax day, the e-cash register shall issue a cash register report and a daily turnover report in electronic form. Copies of these documents can also be printed on paper.
3. The following is to be included in the cash register report:
 - a)* daily revenues, in total and broken down, with
 - (aa)* the amount of sales certified with the daily receipt,
 - (bb)* the amount of sales certified by the daily invoice, and
 - (ac)* the sum of other money flows on a daily basis,
 - b)* daily expenditure, in total and broken down, with
 - (ba)* the sum of e-receipt cancellation over the day,
 - (bb)* the sum of invoice cancellation over the day, and
 - (bc)* the sum of other daily money flows which involve payment,
 - c)* daily adjustments, in total and broken down, with
 - (ca)* the sum of daily e-receipt adjustments, and
 - (cb)* the sum of daily invoice adjustments,
 - d)* rounded account content, in total and broken down, with
 - (da)* the sum of the unrounded account content, and
 - (db)* the sum of roundings,
 - e)* means of payment, in total and separately indicated for
 - (ea)* cash according to the currency,
 - (eb)* bank card
 - (ec)* SZÉP card
 - (ed)* AFR, or
 - (ee)* other,
 - f)* sum of service fee
 - g)* balance of fuel card turnover, in total and broken down, with:
 - (ga)* the amount of fuel card sales,
 - (gb)* the sum of fuel card adjustments,
 - (gc)* the sum of fuel card invalidation,
 - h)* health card turnover balance, in total and broken down, with
 - (ha)* the amount of sales by health card,
 - (hb)* the sum of the health card adjustment, and
 - (hc)* the sum of health card invalidation.
4. The following data shall be included in the daily turnover report:
 - a)* serial number of daily closing,
 - b)* number of daily receipts, sum in total and broken down by turnover register,

- c) number of daily e-receipt cancellations, sum in total and broken down by turnover register,
 - d) number of daily e-receipt adjustments, sum in total and broken down by turnover register,
 - e) number of daily invoices, sum in total and broken down by turnover register,
 - f) number of daily invoice cancellations, sum in total and broken down by turnover register,
 - g) number of daily invoice adjustments, sum in total and broken down by turnover register, and
 - h) rolling turnover.
5. E-cash registers may not issue an e-receipt, simplified invoice or invoice with a negative total or with a negative turnover register.
 6. The e-cash register is capable of printing from the list of tax documents which were last opened or which were opened on the given calendar day but issued during the other tax days, and such printed documents shall bear the serial number of the document, the date of issue, the total amount indicated on the document and the NAV verification code indicated on the document. This function is available to the operator without restriction.
 7. The schema file describing the content of each electronic document is contained in the Developer Documentation.
 8. The following data shall be included on the paper copy of each electronic document or on the paper invoice, in the specified order below:
 - a) the name, registered office and tax number of the taxpayer issuing the document,
 - b) the name of the document and the inscription 'Copy' and the serial number of the issued copy,
 - c) details of the items in the document,
 - d) summary information in the document,
 - e) other information in the document,
 - f) date of receipt,
 - g) serial number of the document,
 - h) the inscription 'NAV verification code' and its value and
 - i) the AP signal and the AP number of the e-cash register.
 9. The e-cash register's printer shall print the paper-based invoice or the invoice adjustment and invoice cancellation document in duplicate, after it has completed data transfer to the receipt store in accordance with the Developer Documentation. If the first copy of such a document has been fully printed, the e-cash register shall not issue any further documents until the printing has been completed or reporting has been done on the invalidation of the given document.
 10. E-cash registers may issue invoices for HUF or a different currency, both in Hungarian and in foreign languages. Other documents may be issued only for HUF and in Hungarian or in a foreign language in addition to Hungarian.

III. Thresholds and rounding

1. The e-cash register shall manage the following minimum thresholds:
 - a) line item: 9 999 999,
 - b) document-level turnover registers: 99 999 999,
 - c) daily turnover registers: 999 999 999,
 - d) rolling turnover (GT): 999 999 999 999.
2. The line items and total values are indicated in the documents in the form of integers. If a fraction of a quantity is sold or there is a discount, the line item value shall be rounded to whole forints in accordance with the rounding rules.

3. In the case of cash payment, if the total amount in the document cannot be divided by the minimum denomination of cash, rounding shall be applied and the amount thereof shown on the receipt. The value of rounding shall be summarised in a register that is independent from the turnover registers and shall be displayed in the cash register report document.
4. If a foreign currency is used, the value of the transferred currency, its value converted into HUF and the exchange rate shall be recorded. The value converted to HUF shall be rounded to a whole number.
5. A decimal comma shall be used to mark a fraction, and spaces shall be used to mark thousands on paper-based documents and on paper copies of electronic documents.

IV. Blocking

1. The e-cash register must be moved into a blocked status if
 - a) NAV-I sends a blocking instruction with a message as described in Developer Documentation, or
 - b) the e-cash register has been operating offline for 72 hours.
2. When the blocked status commences, the e-cash register closes the tax day (if applicable) and will not be allowed to open a new one until the blocked status is resolved.
3. The blocked status pursuant to point 1(a) can only be resolved by the unblocking instruction sent by NAV-I according to the Developer Documentation. In the case referred to in point 1(b), the blocked status may only cease to exist after all the relevant electronic documents and data have been successfully delivered.

V. Other provisions

1. The e-cash register uses a unique signatory key per AP number to ensure the authenticity of the issued documents according to Developer Documentation. In order to support the on-site inspection of this function, a function according to the Developer Documentation shall be created.
2. With the presentation of a QR code as specified in the Developer Documentation for the issued document, the e-cash register shows the following, digitally signed with the unique signatory key:
 - a) the AP number,
 - b) the serial number of the issued document,
 - c) the operator's VAT registration number,
 - d) date and time of issue,
 - e) the data required for downloading and interpreting the issued document, as indicated in the Developer Documentation.
3. The QR code in point 2 shall be entered at the end of each copy of the document.

C) Detailed rules for special e-cash registers

I. E-cash register for fuel stations

1. Fuel stations may only use e-cash register systems designed for this particular purpose, which must be authorised by the state tax and customs authority and shall ensure bidirectional communication between the metering pumps and the e-cash registers (hereinafter: fuel station e-cash register).
2. After the fuel has been dispensed, the process to set the counter of the metering pump to zero and the authorisation to dispense fuel again may only be carried out by the e-cash register, at the same time as the e-receipt, the simplified invoice or the invoice is issued. Cancel-

lation transactions are not applicable to fuel. Documents which were created for the sale of fuel and which contain incorrect data may be invalidated. The fuel station e-cash register shall ensure that only the corrected sales note may be issued as the next document, once the cancellation document is issued.

3. Fuel station e-cash registers can also be used for the sale of other products of the shop at the petrol station. If the owner of the fuel and other items of the store is two different taxpayers, a separate document must be made for each taxpayer or a two-business e-cash register must be used.

II. Two-business e-cash register

1. Two-business e-cash registers will,
 - a) in the case of purchases involving both taxpayers, issue a separate e-receipt for the two taxpayers in one single process; first in the name of the owner of the fuel,
 - b) on the e-receipt which came second, indicate the amount payable for the purchase,
 - c) manage each document-level, day-to-day and GT register separately for each taxpayer,
 - d) the letter “A” shall be printed for fuel owners, and for store operators “B” shall be printed as the second character in the number of the adjustment and cancellation documents. The documents shall be numbered separately for each taxpayer,
 - e) the daily closing shall be carried out separately for each taxpayer, and the daily turnover reports shall be drawn up in accordance with this, and
 - f) the two-business e-cash register can be switched to single-business mode by setting the data of operator B to be identical with the data for operator A.
2. In the case of a two-business e-cash register, when the operator of the store changes, the data relating to him, including the tax registration number, may be modified at the initiative of the fuel owner, as specified in the Developer Documentation.
3. It is necessary to replace the TU if the fuel owner is changed. No re-personalisation is allowed on a two-business e-cash register.

III. E-cash registers suitable for issuing a fuel card sales note

1. The process of issuing the fuel card sales note may commence after the central authorisation of the fuel card has taken place.
2. The daily amount from fuel card sales shall be shown in the cash register report.
3. In case of “empty exchange” or a fuel service unit test, the e-cash register system must print a receipt, on which the special reason for printing must be indicated. The sum of these transactions must be displayed in a separate line in the cash register report, in the “means of payment” section.
4. In the case of fuel station e-cash registers, if the price of the purchase is settled by transfer, the fuel service unit can be made available again upon the printing of a special sales note (fuel card sales note).
5. In addition to the quantity and value of the supply (purchase), the document shall contain:
 - a) the strictly increasing serial number,
 - b) the name and address of the customer,
 - c) at least four characters of the fuel card number,
 - d) the authorisation identification number,
 - e) the texts “The purchase price is paid on the basis of an invoice, via bank transfer.”; “This document is not valid for cash payment.”.

IV. Pharmacy e-cash register

1. In the case of e-cash registers used in pharmacies, for transactions which the customer initiates to settle with their health insurance card (hereinafter: health card), a health card sales note must be printed.
2. Processes to issue a health card sales note may only commence after the central authorisation of the health card has taken place.
3. Health card documents contain data on the quantity and value of the purchase and
 - a) the strictly increasing serial number,
 - b) the name and address of the customer,
 - c) the health fund identification number of the customer and the identification number, name and address of the health fund,
 - d) the authorisation identification number,
 - e) the text “The purchase price is paid for on the basis of an invoice, via bank transfer”; “The document is not valid for cash payment.”.

V. Self-service fuel station system

1. In the case of a self-service fuel station system, the function to issue a document which modifies the invoice or receipt is optional.

VI. Portable e-cash register

1. The portable e-cash register can also be powered by its own battery.
2. The portable e-cash register is capable of issuing at least 300 e-receipts with one battery charge as well as to produce paper copies thereof.
3. The e-cash register operates in a temperature range between -5 and + 40 °C and meets the IPx3 standard according to IEC 60529.
4. The TU battery built into the portable e-cash register ensures the operation of the TU during the time the portable e-cash register is running on its own battery. If the operation of TU cannot be ensured due to the low charge of its battery, the e-cash register will be in a blocked status until TU’s uninterrupted operation is restored. If the prescribed battery-based operating time is not negatively impacted, the e-cash register and TU may both run on the same battery.
5. The portable e-cash register is also suitable for satellite positioning and the recording of its geolocation data.
6. By way of derogation from point 15 of sub-chapter III of Part D, no external antenna connector will need to be affixed to a portable e-cash register.

VII. Restaurant e-cash register

1. The restaurant e-cash register at catering establishments serves exclusively the purpose of registering the compensation for catering services and is capable of handling orders in the period between ordering and payment.
2. As a mandatory service, restaurant e-cash registers issue consumption summary documents.
3. The sum of the daily service fee shall be indicated in a separate line in the cash register report, which is prepared by the restaurant e-cash register. The e-cash register ensures monthly collection and listing of the service fee.
4. The restaurant e-cash register is able to handle several e-receipts, invoices and consumption summary documents at the same time, if in an open status. Open orders may not be closed without issuing a consumption summary document or an e-receipt or (simplified) invoice.

VIII. Self-service e-cash register

1. A display can be used on self-service e-cash registers to show customer and operator messages.
2. A spare uninterruptible power supply shall be used in the equipment.

D) Technical requirements for hardware-based e-cash registers

1. The e-cash register shall ensure the reading of all documents and data files stored in the TU via a dedicated USB-C connection with a transfer rate of at least 300 kB/s. This function is technically available to the operator, without restriction. Reading does not require special tools, software or knowledge. If the hardware-based e-cash register is implemented on the hardware of an existing online cash register with a suitable software update, another USB connection may also be used.
2. The e-cash register may issue a copy of a paper-based document only if TU operates correctly.
3. The clock in the e-cash register is synchronised with the internal clock of the TU.
4. At the initiative of NAV, TU is also able to update the software for those software components that are not included in the TU.

I. Peripherals for hardware-based e-cash registers

1. On a hardware-based e-cash register, the following must be mandatorily connected to the TU:
 - a) display,
 - b) printer,
 - c) input device, and
 - d) peripherals supporting payment transactions.
 Connection can be made via wire, via Bluetooth Low Energy (BLE) connection with key pairing or other transfer technology that supports device identification and encryption.
2. The display shows the values which will be presented in the document at the same time as the items are recorded, and does so in a manner which makes it clearly visible to the customer (hereinafter: customer display). The date and time are displayed in the order of year, month, day, hour, minute, and the year is marked with four digits. The proper functioning of TU in idle time is continuously indicated by displaying the “NAV” or “@” sign or the date of the last successful connection with NAV-I. The display will show the QR code, as specified in the Developer Documentation, to the customer legibly, in a way that can be read by the customer application or any other device capable of reading QR codes.
3. The printer is used to print paper-based documents and paper copies of electronic documents. If a paper roll is used in the printer, its minimum width shall be 56 mm.
4. The description of the communication with each peripheral and the protocol used thereby are detailed and fully documented in the authorisation documentation for the e-cash register.

II. Blocked status on a hardware-based e-cash register

1. The e-cash register is moved into a blocked status, in addition to the case referred to in point 1 of sub-chapter IV in Part B, if:
 - a) TU is unable, for whatever reason, to securely record the events required by this regulation, to transfer the receipts to the receipt store or to fulfil its data reporting obligation to NAV, except where this is due to the lack of availability of the electronic communications network,

- b) the TU has detected a manipulation attempt of opening up, or
 - c) the connection between TU and the rest (other units) of the e-cash register is compromised.
2. The blocked status according to point 1(a)–(c) may be resolved only by the distributor after the defect causing the blocked status has been fixed.

III. Requirements for the TU in hardware-based e-cash registers

1. The mandatory element the hardware-based e-cash register must contain is TU. Only TU can receive NAV-I messages and send a message to NAV-I. Only TU may issue and send electronic documents to the receipt store.
2. The TU complies with the requirements of the Electromagnetic Compatibility Regulation. The data content in the TU cannot be erased by UV radiation. The environmental resistance of the TU is of IP54 standard according to IEC 60529.
3. The TU can only be opened by destroying its casing. To open the casing, the TU is moved into a blocked status under Part D, Chapter II, point 1(b).
4. The TU's own battery, which must be mandatorily provided, has the capacity to support the TU functions for 48 hours. The replacement of the battery can be done without damaging the TU casing.
5. The TU records and stores until the right to tax assessment expires, the documents generated on the e-cash register as well as the data reports in the content and structure specified in the Developer Documentation.
6. The TU will record the following, in addition to the data in the issued documents:
 - a) e-cash register switch-on and off events,
 - b) the daily opening of the e-cash register,
 - c) the moving of the e-cash register into a blocked status and its resolution from the blocked status,
 - d) termination and restart of power supply to the TU,
 - e) exchanges of messages with the NAV-I system,
 - f) the discharge of the internal power source of the TU and its first restart afterwards,
 - g) resetting the TU's clock,
 - h) data on the operation, status and communication of the e-cash register or the TU, as described in the Developer Documentation,
 - i) the start and end of the TU's running on its own power supply,
 - j) the charge level of the TU's own power supply if it falls below 5 %,
 - k) end of the TU's operation,
 - l) the re-personalisation of the TU,
 - m) successful display of the message sent by NAV-I.
7. The TU's storage capacity is suitable for storing at least 1 000 000 issued documents. The technology used allows at least 10 000 rewrites. The data storage unit in the TU is SDHC/SDXC Class 6 or above, or conforms to JEDEC JESD84-B451. The TU's data storage unit shall have a minimum storage capacity of 16 GB. The data storage unit may also come in the form of a unit integrated on the motherboard.
8. The TU mandatorily requires an algorithm to test the reliability integrity of the data storage unit (Self-Monitoring, Analysis and Reporting Technology – S.M.A.R.T). If the reliability of the data storage is compromised (based on the appearance of a faulty block or the telemetry indicated by SMART), the TU will block itself.
9. Access to the data content of the TU and any external interference with the data content shall only be authorised by the distributor, as provided for in this regulation.
10. The TU is able to conduct active data communication for 2 hours after the external power supply becomes unavailable, and can retain the data stored in it within the expiration period of the right to tax assessment, once the external power supply is stopped.

11. The TU creates a verification code for each document, based on the data content specified in the Developer Documentation.
12. All documents issued by the e-cash register contain the first five characters of the verification code of the document previously issued on the e-cash register.
13. The TU is able to establish data connection on the mobile terrestrial networks of at least three Hungarian electronic communications service providers, and by using the resulting data connection to implement the issued documents and the required data reporting in accordance with the Developer Documentation.
14. The TU contains an unremovable integrated SIM module (MIM, SIM chip), which was built in by the manufacturer into the circuit and is suitable exclusively for NAV-I communication and for ensuring data connection with the machine interface of business services provided by the distributor.
15. The TU is suitable for connecting an external antenna. The antenna connector shall be placed on the external cladding of the e-cash register.
16. Only peripherals specified in the authorisation may be connected to the TU. The TU can communicate with its peripherals only as described in the authorisation documentation.
17. The TU's approved driver and connector ports may receive the power supply from the cash register; they shall not be powered by the TU's inbuilt battery.
18. The TU has its own clock to measure the date and the exact time. The documents issued on the e-cash register and the data reports shall indicate the time in accordance with this clock. The clock must be synchronised at least once a week with the mobile network or the service provider's time sync server, so that the TU clock is re-set immediately but no later than before the first day-opening following the official time of the time change, when switching between winter and summer time.
19. The manufacturer integrates an industrial embedded cellular module into TU, for packet-switched data transmission on the Hungarian mobile network.
20. The TU develops an encrypted connection with NAV-I, whereby the storage of the certificate which is necessary for its construction and the generation of the information required for the connection is ensured by the security hardware (Trusted Platform Module) built into the TU. The certificate shall be issued by NAV at the initiative of the TU's manufacturer. NAV will publish the restrictions on the content of the certificate request and the procedure for issuing the certificate required for the establishment of an encrypted connection, in a communication on its official website. NAV shall provide the key management and registration system (PKI) needed for the encrypted connection between the TU and NAV. The TU shall be capable of working together with this system.
21. The TU is able to connect to the mobile terrestrial networks of three Hungarian electronic communications service providers. In the case of accessibility to several mobile networks, the TU may only connect to one of the non-preferred networks if the preferred network's field strength does not reach a signal level of -100 dBm and the signal level of the preferred network is at least 30 dBm lower than that of the non-preferred network. In this case, the TU will choose the provider with the best signal level. The TU automatically checks the operator's signal level once a week. The TU ensures that a service provider can initiate a search at any time as required by the e-cash register. The TU may only choose another service provider if the above provider is not in a state suitable for data transmission.
22. The TU does not have an IP address to allow identification on a public network. The TU must not communicate with other TUs. The TU is able to
 - a) ensure the safe storage and management of the Device Certificate issued by NAV,
 - b) support the encryption process according to TLS 1.3 or later,
 - c) identify itself on the basis of a Device Certificate,
 - d) serve the data connection through existing public mobile communications networks,
 - e) use the TCP/IP protocol for the TU's standard communication,

- f) rely on a security module for the implementation of cryptographic functions (cryptography, authentication, key storage) with a minimum Level 2 or common criteria EAL4+ rating at the circuit (chip) level according to FIPS 140-2,
 - g) handle asymmetric keys with a minimum length of 2048 bits,
 - h) detect changes in the software running on it, or in the hardware items that store the receipts and data files for reporting.
23. The latest supported version number is published by NAV on its homepage.
 24. In the case of point 22(h), the e-cash register is moved into a blocked status by the TU.
 25. The storage of data in the TU is encrypted in such a way that they can be retrieved from the intact storage unit for the authority in case of failure of the e-cash register or the TU, with the help of the distributor.
 26. If the TU is operating with its own operating system, all spare components must be disabled while preparation and configuration activities related to the device's OP system and application are taking place. When configuring the system, or when file systems and removable data carriers are being used, the systems shall not be allowed to be accessed by unauthorised persons or programs. The system and device drivers which are to be installed on the module must be locked. The TU's own operating system shall be regarded as part of the TU's operating software.
 27. Requirements for the embedded cellular module in the TU
 - a) The TU is able to communicate with a technology which ensures LTE-Cat-1 or higher data transmission rate on mobile networks in Hungary,
 - b) the SIM complies with ETSI M2M UICC standard (TS 102.671),
 - c) the TU's minimum reception performance is -102 dBm, with respect to the device's input terminals, and the necessary C/I (signal/interference relationship) is 10 dB, in accordance with standards ETSITS0508V050100 and ETSI EN 151.010.
 28. The SIM network search preference list must be attached to the e-cash register's authorisation documentation.
 29. The correctness of the software running in the TU and the fact that it has no hidden functions shall be supported by a certificate issued by an organisation which has three independent experts with "ISTQB Certified Tester Foundation Level" qualification. In this certificate they shall declare that
 - a) the software as a whole (each component, including any operating system, translation environment, drivers supplied by manufacturers, firmware, etc.) has been subjected to a reliability test covering the origin of the applied systems (developed by other manufacturers or communities),
 - b) all improvements or modifications made by the manufacturer, including changes to applied non-proprietary systems and unofficial operating system distributions, have undergone successful white-box functional testing with 100 % source code coverage, and
 - c) with regard to the origin of the applied systems/components, including the operating system, the source code or binary format of that system/component may be publicly downloaded or accessible from a source they have accepted as trustworthy and reliable, and the imprint of the TU version of this system or component, formed through the imprinting process indicated in the Developer Documentation, is the same as that of the version that can be downloaded from this public source.
 30. In the case of an operating system source code, the TU manufacturer shall provide the state tax and customs authority, at its own expense, with the full translation environment of the software operating on the TU unit for which authorisation is granted, and the complete documentation required for translation, which allows the binary file installed on TU to be produced and reproduced without restriction.
 31. The TU is able to remotely update, from NAV-I, some or all of the components of the software operating in it, at the initiative of NAV-I or at the instruction of the operator.

32. The TU warns the operator if the update of the TU software imposes or may impose any requirements for the operator. The TU can only download the TU software for that TU. The TU must be able to initiate the download of the latest software version according to the Developer Documentation.
33. The function enabling the operator to restart the TU can only be placed in the e-cash register if the restart of the TU does not cause data loss.
34. The TU may be suitable for satellite positioning. When an e-cash register capable of satellite positioning is switched on, it shall regularly determine the geographical location at an interval of 15 minutes, and if the location of the e-cash register differs by at least 20 seconds of angle from that previously recorded, it shall provide data on its geographical position.
35. The rolling turnover register as defined in point 7 of Chapter I of Part B shall be counted from the date of installation or the most recent re-personalisation of the TU.

E) Technical requirements for cloud e-cash registers

1. The application receives NAV-I's messages and sends messages to NAV-I and performs activities related to the issue and sending of electronic documents to the receipt store.
2. The application records and stores the documents generated on the e-cash register as well as the data reporting in the content and structure specified in the Developer Documentation until the expiry of the right to tax assessment.
3. In addition to the details of the issued documents and document attachments, the application records
 - a) e-cash register switch-on and off events,
 - b) the daily opening of the e-cash register,
 - c) the moving of the e-cash register into a blocked status and its resolution from the blocked status,
 - d) exchanges of messages with the NAV-I system,
 - e) data on the operation, status and communication of the e-cash register, as described in the Developer Documentation,
 - f) successful display of the message sent by NAV-I.
4. The application creates a verification code for each document based on the data content specified in the Developer Documentation.
5. The e-cash register shall indicate, on each document it issues, the first five characters of the verification code of the document previously issued on the e-cash register.
6. The application establishes data connection with the NAV-I system and uses the resulting data connection to issue the documents and provide the required data in accordance with the Developer Documentation.
7. The application can only send data specified in the authorisation, and receive them from other applications, in the manner specified in the request.
8. The application creates an encrypted connection with NAV-I, for which the required key pair is provided by NAV at the initiative of the distributor. The procedure for making available the key pair necessary for the establishment of an encrypted relationship will be published by NAV in a statement on its official website. The key management and filing system (PKI) required for the encrypted connection between the application and NAV-I is provided by NAV. The application works with this system.
9. The application
 - a) ensures the safe storage and management of certificates issued by NAV through a secure hardware solution (HSM),
 - b) supports the encryption procedure according to TLS 1.3 or later. The latest supported version number is published by NAV on its homepage,
 - c) identifies itself on the basis of a certificate,
 - d) uses HTTPS protocol for communication,

- e) in the implementation of cryptographic functions (cryptography, authentication, key storage), it relies on a security module with a minimum Level 2 or common criteria EAL4+ rating at the circuit (chip) level according to FIPS 140-2. The cryptographic module is able to handle asymmetric keys with a minimum length of 2048 bits.
10. The rolling turnover register as defined in point 7 of Chapter I of Part B shall be counted per operator, starting from successful installation.
 11. The application stores all the issued certificates and data report files and makes them available to the operator.
 12. An e-cash register may issue a copy of a paper-based document only if the device is online.
 13. The e-cash register can function as a portable cash register.
 14. The cloud e-cash register application regularly reports its own activity directly to NAV-I, as described in the Developer Documentation.

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A) Parts of the type-examination the e-cash register is subject to

I. Parts of the operation test

1. Successful implementation of the device registration process on the test system.
2. Issuance of the required and additional supporting documents in the documentation, by a mixed use of the means of payment referred to in point 2 of Part A of Annex 2, in the framework of which all types of documents, forms of presentation and cases of use of Hungarian or foreign currency shall be subject to examination. For a successful test in the test system, the time elapsed between the issue of the e-receipt and its appearance in the customer application, under test conditions, shall not exceed 5 000 ms.
3. Testing the scanning and interpretation of the QR code, which is derived from the customer application in accordance with Annex 2, Part A, point 9.
4. Testing of the successful transmission of individual documents and the data provided from paper-based documents to the test system designed for this purpose.
5. Receipt of individual documents with the customer application indicated in the authorisation documentation.
6. Receipt of an encryption key from the POS terminal and the customer application indicated in the authorisation documentation, in all the mandatorily required ways and any other way indicated in the documentation.
7. Generating and applying a pair of encryption keys if the customer does not provide an encryption key.
8. Printing the copies of the required and additional documents mentioned in the documentation, verifying the correct data content of the QR code at the end of the printed copy.
9. Providing adequate information to the buyer about the data that concerns him/her in the prepared document, which shall be shown on the display for customer information.
10. Verifying the feedback in accordance with Annex 2, Part A, point 12.
11. Verifying the ability to use the product (“terméktörzs”) service.
12. Examination of all reporting incidents related to the e-cash register in the test system.
13. Verifying that a status report is sent.
14. Verifying that an error log is sent for an error caused intentionally in the course of the inspection.
15. Verifying the successful receipt of a block and unblock command.
16. Verifying the successful query of taxpayer data.
17. Successful management of the change made to the place of operation.
18. Verifying the successful management of the indication that changes have been made to VAT rates.
19. Verifying the successful completion of the operation.
20. Verifying the successful re-personalisation of the hardware-based e-cash register.
21. Verifying the correct structure of the QR code concerning the issued document data.

II. Examination of the specific documents

1. Examination of the correct numbering of tax days.
2. Examination of the correct serial numbering of the documents.
3. Examination of the correct data content of the documents, in particular the correct structure of the NAV verification code.
4. Examination of the appropriate marking of the required turnover registers and basic transaction types.
5. Examination of the list of tax documents in accordance with Annex 2, Part B, Chapter II, point 6.

6. Examination of the thresholds and correctness of rounding.
 7. Checking the specific document-related features in special e-cash registers.
- III. Checking the requirements for TU in the case of hardware-based e-cash registers
1. Verifying the existence of a connector for reading the supporting documents and data files, and verify the adequate data transfer rate.
 2. Testing the operation of the TU from its own battery.
 3. Testing the operation without access to a communications network (hereinafter referred to as: offline operation).
 4. Testing the external antenna connection.
- IV. Analysing the application in the case of a cloud-based e-cash register
1. Analysing the release notes which describe software changes.
 2. Testing the operation of the automated test robot.
 3. Testing the documentation of the automated test robot, test the coverage of mandatory functions with test cases.
 4. Examination of the submitted release notes (description of new or modified functions or bug fixes related to software releases).
- V. Examination of the documentation
1. Checking all documents required and submitted for the type-examination.
 2. In the case of a hardware-based e-cash register, checking the identity of the documentation and the e-cash register which has been submitted for type-examination.
 3. Examination of the existence of detailed documentation on the operation of the e-cash register, in particular concerning the following processes:
 - a) the process of creating or receiving the unique signature key,
 - b) the process of creating or receiving a cipher key pair, which has been created instead of the buyer,
 - c) documentation on the installation of the application in the case of a cloud-based e-cash register,
 - d) in the case of a cloud-based e-cash register, the process of updating the application by the operator, managing the application's moving to an offline status,
 - e) detailed and complete documentation of the protocol for communication between peripherals and TU on a hardware-based e-cash register, and of the exact content of each message,
 - f) a detailed description of the examination which is carried out before a receipt is sent to the receipt store, and a description of the procedure followed when the test list is updated.
 4. Verifying the existence of certificates which attest compliance with the requirements laid down in this legislation, in particular
 - a) certificate for TU's environmental resistance,
 - b) certificate for the SIM module and cellular module integrated into the TU,
 - c) certificate for the cryptographic functions of TU.
- VI. Investigating the treatment of manipulation attempts
- During the type-examination, testers make intentional manipulation attempts and check if a functionality other than that required by this regulation can be achieved with the e-cash register.
- VII. Other tests
- Examine the availability and operation of the online e-cash register.

B) Parts of the type-examination for customer applications

I. Testing the operation

1. Examination of the transfer of the encryption key.
2. Testing the authenticated login of the customer application to the receipt store.
3. Testing the downloading of individual documents from the receipt store and their presentation to the buyer.
4. Testing the correct interpretation of the data content of the QR code which is displayed by the e-cash register with regard to the completed document.
5. Testing the export, checking the correct format of the exported data.

II. Examination of the documentation

1. Checking all documents required and submitted for the type-examination.
2. Verifying the existence of detailed documentation on the operation of the customer application, in particular concerning the following processes:
 - a) detailed documentation of the encryption which is used to store each document on the device running the application, the process of producing or obtaining the keys used in this process,
 - b) a detailed description of the IT solution that makes the customer's profiling impossible,
 - c) the algorithm to create and display messages to the customer, the possibility of changing this algorithm.

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List of e-cash register documents

Document	Tax document	Form of presentation	Language	Print	Send to receipt store	Data provision to NAV	Mandatory e-cash register functions
E-receipt and its modification, cancellation	yes	electronic	Hungarian	Mandatory at buyer's request (copy)	Mandatory	Accompanying information (e.g. change in account content)	yes
Simplified invoice and its modification and cancellation	yes	electronic	Hungarian	Mandatory at buyer's request (copy)	Mandatory	Accompanying information (e.g. change in account content)	yes
Simplified invoice and its modification and cancellation	yes	electronic	foreign	Mandatory at buyer's request (copy)	Mandatory	Accompanying information (e.g. change in account content)	no
Simplified invoice and its modification and cancellation	yes	paper	Hungarian	Mandatory two copies (original document)	Mandatory (as data provision)	Accompanying information (e.g. change in account content)	Yes
Simplified invoice and its modification and cancellation	yes	paper	foreign	Mandatory two copies (original document)	Mandatory (as data provision)	Accompanying information (e.g. change in account content)	no
Invoice and its modification and cancellation	yes	electronic	Hungarian	Mandatory at buyer's request (copy)	Mandatory	Accompanying information (e.g. change in account content)	no
Invoice and its modification and cancellation	yes	electronic	foreign	Mandatory at buyer's request (copy)	Mandatory	Accompanying information (e.g. change in account content)	no
Invoice and its modification and cancellation	yes	paper	Hungarian	Mandatory (two copies)	Mandatory (as data provision)	Accompanying information (e.g. change in account content)	no
Invoice and its modification and cancellation	yes	paper	foreign	Mandatory (two copies)	Mandatory (as data provision)	Accompanying information (e.g. change in account content)	no
Money flow document	yes	electronic	Hungarian (optionally foreign)	Approved	Mandatory if the buyer is involved in the transaction (e.g. advance payment, deposit)	Mandatory	yes
Cash register report	no	electronic	Hungarian (optionally foreign)	Approved	no	Mandatory	yes
Daily turnover report	yes	electronic	Hungarian (optionally foreign)	Approved	no	Mandatory	yes
Fuel card sales	no	electronic	Hungarian (option-	Approved	Mandatory	Mandatory	With special

note			ally foreign)				type, yes
Health card sales note	no	electronic	Hungarian (optionally foreign)	Approved	Mandatory	Mandatory	With special type, yes
Consumption summary document	no	electronic	Hungarian (optionally foreign)	Approved	Mandatory	Mandatory	With special type, yes
Hotel charge document	no	electronic	Hungarian (optionally foreign)	Approved	Mandatory	Mandatory	no
Other non-tax documents	no	electronic	Hungarian (optionally foreign)	Approved	Approved	Mandatory	no

Customer application requirements

1. Each time the customer application starts, it checks whether the latest version is running and updates if necessary.
2. The customer application provides a separate encryption key for each purchase, and hands it over to the e-cash register in a manner stipulated in the Developer Documentation, with the use of a QR code. The customer application may also be capable of transferring the key in another way.
3. The customer application performs an authenticated login to the receipt store, as described in the Developer Documentation, in order to download the document stored there. When logging in, a signatory key specific to the application type must be used, the public counterpart of which is given by the customer application distributor during the authorisation process.
4. The customer application ensures the downloading of e-receipts, electronic invoices, data reporting performed from a paper-based invoice, or the downloading of fuel card sales notes, health card sales notes, hotel debit notes and attachments, as well as decoding with the private pair of the key used for encryption, and encrypted storage on the device running the application. At least 256-bit symmetric encryption is used during storage.
5. The customer application exports the stored receipts at the explicit instructions of the buyer. Export is carried out in the format stipulated in the Developer Documentation. The customer application performs each export operation on the basis of an individual instruction. The customer application may not have any function which performs multiple export operations based on a single instruction from the customer.
6. The customer application has a recovery function, and using this function it is able to work with the key and imprint store in the manner described in the Developer Documentation.
7. The customer application meets the requirements of European Digital Identity Wallet, type 2.
8. The customer application shall support the management of at least one API referred to in Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (PSD2 directive).

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Administrative service fee for the authorisation of the e-cash register and the customer application

	A	B	C	D
	Type of the e-cash register and the customer application	Request type	Type of change	Fee
1.	Hardware-based e-cash register	marketing authorisation	-	1 000 000 HUF
2.	Hardware-based e-cash register	amendment to a valid marketing authorisation	software change	500 000 HUF
3.	Hardware-based e-cash register	amendment to a valid marketing authorisation	hardware change	150 000 HUF
4.	Cloud-based e-cash register	marketing authorisation	-	1 000 000 HUF
5.	Cloud-based e-cash register	amendment to a valid marketing authorisation	software change	500 000 HUF
6.	Cloud-based e-cash register	amendment to a valid marketing authorisation	hardware change	150 000 HUF
7.	Special e-cash register	marketing authorisation	-	1 500 000 HUF
8.	Special e-cash register	amendment to a valid marketing authorisation	software change	750 000 HUF
9.	Special e-cash register	amendment to a valid marketing authorisation	hardware change	150 000 HUF
10.	Customer application	marketing authorisation	-	500 000 HUF
11.	Customer application	amendment to a valid marketing authorisation	-	250 000 HUF

Scope of persons obliged to issue receipts with e-cash registers

In failure to comply with the condition laid down in Section 166(2) of the VAT Act, the following taxable persons or businesses can only fulfil their obligation to provide a receipt by means of e-cash registers:

taxable persons, businesses and mobile stores who pursue the following activities listed in TEÁOR '08 (in force on 15 October 2009)

1. 4321 Electrical installation,
2. 4322 Plumbing, heat and air-conditioning installation,
3. 4329 Other construction installation,
4. 4331 Plastering,
5. 4332 Joinery installation,
6. 4333 Floor and wall covering,
7. 4334 Painting and glazing,
8. 4339 Other building completion and finishing,
9. 4391 Roofing activities,
10. 4399 Other specialised construction activities n.e.c.,
11. 4781 Retail sale via stalls and markets of food, beverages and tobacco products,
12. 4782 Retail sale via stalls and markets of textiles, clothing and footwear,
13. 4789 Retail sale via stalls and markets of other goods,
14. 4799 Other retail sale not in stores, stalls or markets,
15. 5222 Service activities incidental to water transportation,
16. 5223 Service activities incidental to air transportation,
17. 7420 Photographic activities,
18. 7500 Veterinary activities,
19. 8121 General cleaning of buildings,
20. 8122 Other building and industrial cleaning activities,
21. 8129 Other cleaning activities,
22. 8219 Photocopying, document preparation and other specialised office support activities,
23. 9602 Hairdressing and other beauty treatment,
24. 9609 Other personal service activities n.e.c.,
25. 6831 Real estate agencies,
26. 6832 Management of real estate on a fee or contract basis,
27. 8551 Sports and recreation education,
28. 8552 Cultural education,
29. 8553 Driving school activities,
30. 8559 Other education n.e.c.,
31. 8560 Educational support activities,
32. 8610 Hospital activities,
33. 8621 General medical practice activities,
34. 8622 Specialist medical practice activities,
35. 8623 Dental practice activities,
36. 8690 Other human health activities,
37. 8710 Residential nursing care activities,
38. 8720 Residential care activities for mental retardation, mental health and substance abuse,
39. 8730 Residential care activities for the elderly and disabled,
40. 8790 Other residential care activities,
41. 8810 Social work activities without accommodation for the elderly and disabled,
42. 8891 Child day-care activities,

43. 8899 Other social work activities without accommodation n.e.c.,

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In failure to comply with the condition laid down in Section 166(2) of the VAT Act, the following taxable persons or businesses can only fulfil their obligation to provide a receipt by means of a hardware-based e-cash register:

- a) pharmacies,
- b) taxable persons, businesses and mobile stores who pursue the following activities listed in TEÁOR '08 (in force on 15 October 2009)
 - 1. Maintenance and repair of motor vehicles according to 45.20,
 - 2. Retail trade of motor vehicle parts and accessories within the meaning of 45.32,
 - 3. Sale, maintenance and repair of motorcycles and related parts and accessories under 45.40,
 - 4. Retail sale according to 47.1 to 47.7 and 47.91,
 - 5. Taxi operation within the meaning of 49.32,
 - 6. Food and beverage service activities (excluding mobile food service activities) under 56.1 and 56.3,
 - 7. Accommodation services (excluding village accommodation services) under 55.1-55.3,
 - 8. Of security and commodity contracts brokerage, only money exchange, under 66.12,
 - 9. Rental and leasing activities in accordance with 77.1-77.2 and 77.33,
 - 10. of hospital activities under 86.10, only plastic surgery,
 - 11. of other amusement and recreation activities under 93.29, only operation of dance halls and discos,
 - 12. Repair, under 95.1-95.2,
 - 13. of washing and (dry-)cleaning of textile and fur products under 96.01, only washing by machine or hand, dry-cleaning, and ironing of all clothing (including fur) and textiles,
 - 14. Physical well-being activities according to 96.04, and
 - 15. Fitness facilities under 93.13,
 - 16. with the exception of:
 - (ca) a business where empties subject to a deposit fee can be returned,
 - (cb) mail order service, excluding a shop or showroom engaged in direct sales,
 - (cc) sole trader engaged in industrial activities (excluding the food industry), if the production and sales activities take place on the same premises,
 - (cd) dispensing wine by the producer,
 - (ce) travel bureau, travel agency and tourist services bureau with respect to travel services,
- c) taxable persons and businesses engaged in wholesale trade under points 46.2–46.7 of TEÁOR '08 (in force on 15 October 2009), with respect to their retail sales.

Mihály Varga

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Minister of Finance