



National Tax and
Customs Administration

TAX DIGITALIZATION

e-NTCA

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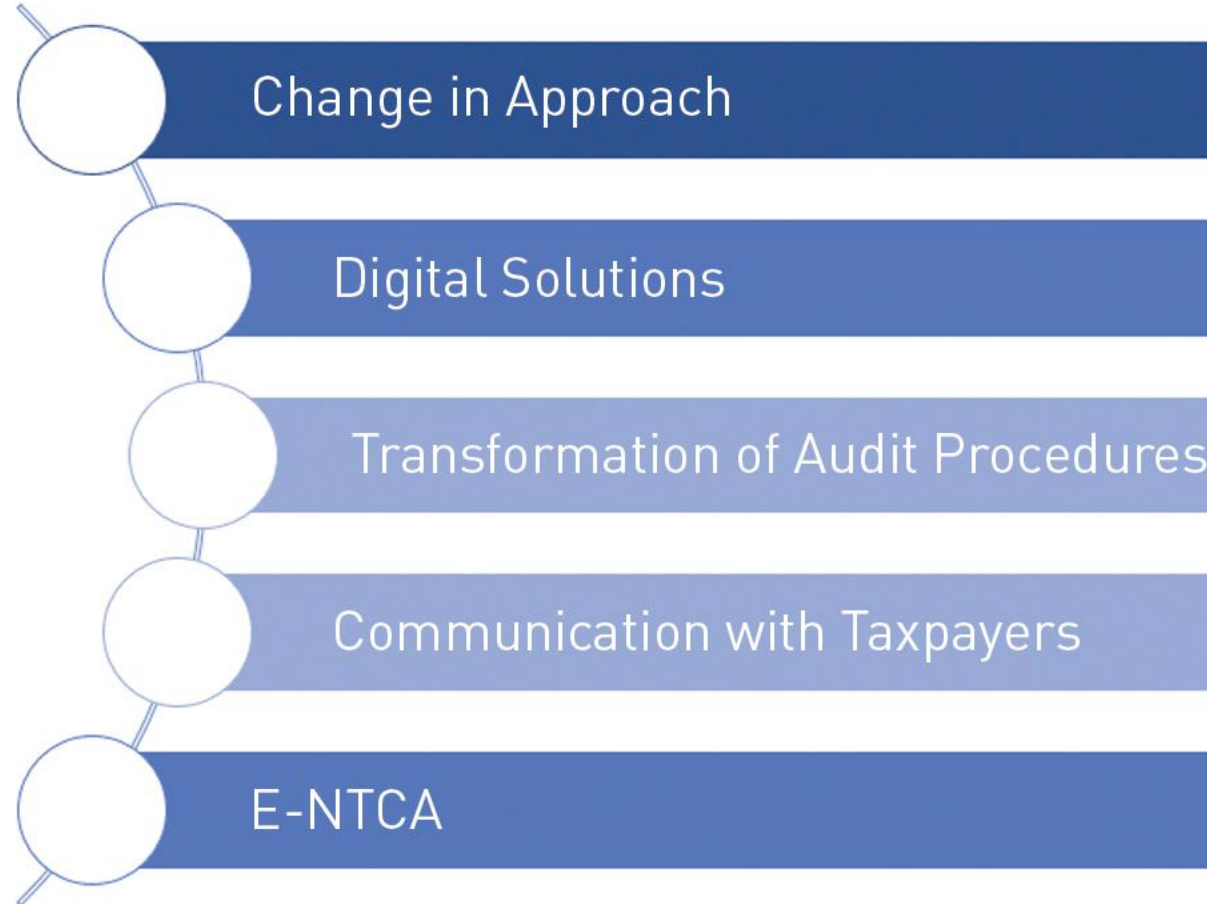
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National Tax and Customs Administration



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Contents



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT





„It is not the strongest or the
smartest of the species that
survives but the most
adaptable.”

Charles Darwin

Our ideal future is an
almost
invisible administration:

„let taxation just happen”



CHANGE IN APPROACH

I. SERVICES, PARTNERSHIP, CLIENT-CENTERED PROCEDURES

NEW
APPROACH

II. REDUCED ADMINISTRATION,
EXPANSION OF ONLINE SOLUTIONS

DIGITALIZATION

III. EFFECTIVE TAX COLLECTION,
REVENUES

E-AUDITS

IV. ACTIVE HUMAN CAPITAL,
RATIONALIZED OPERATION

RENEWING
ORGANIZATION

ENSURING BUDGETARY REVENUES
ENHANCING ECONOMIC DEVELOPMENT

DIGITALIZATION
IN TAXATION

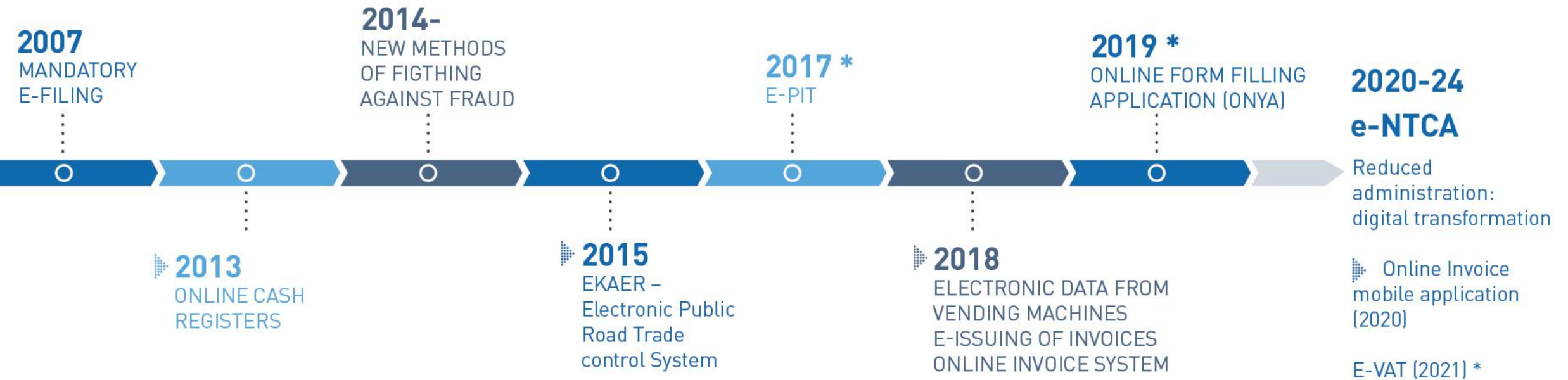
E-ADMINISTRATION,
DIGITAL SERVICES

HIGH-LEVEL
COMMUNICATION
WITH TAXPAYERS

DIGITAL SOLUTIONS
IN AUDIT

MODERN
ADMINISTRATIVE
PROCEDURES

DIGITAL SOLUTIONS



► INTRODUCTION OF REAL-TIME DATA SYSTEMS

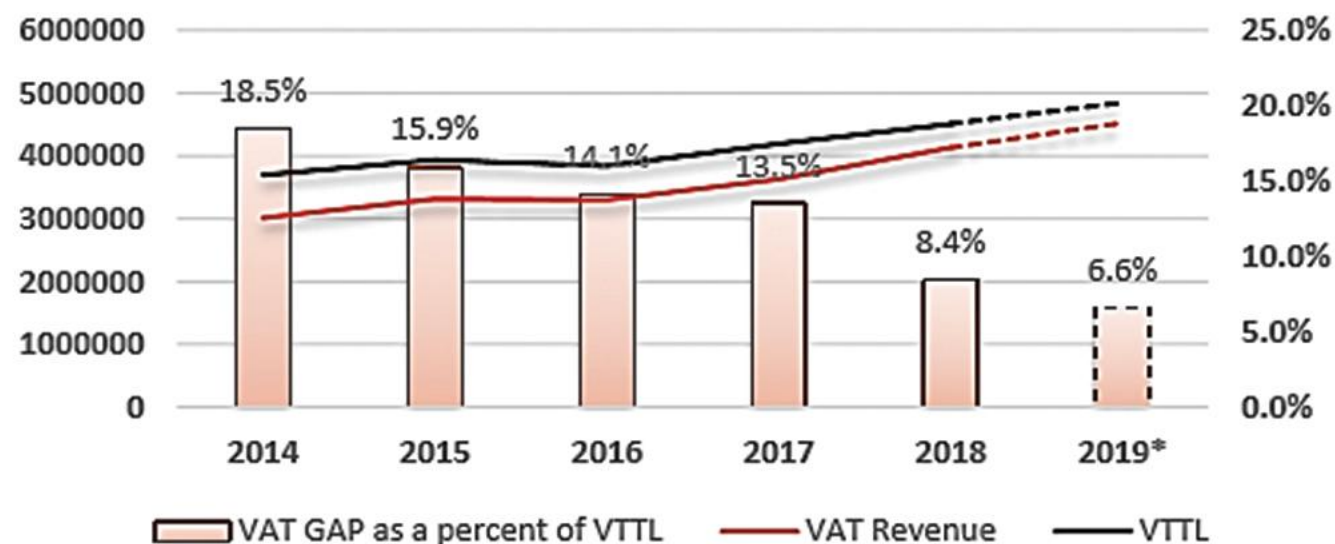
* PRE-FILLED TAX RETURNS AND ONLINE TAX FORMS

DIGITAL SOLUTIONS - RESULTS

As a result of new digital solutions the

VAT gap reduced from 21% to 6,6%

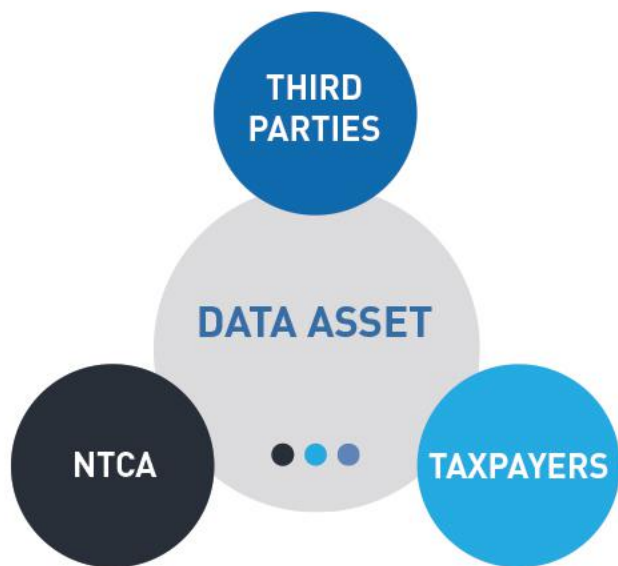
within in 5 years



Study and Reports on the VAT Gap in the EU-28 Member States – 2020 Final Report

TRANSFORMATION OF AUDIT PROCEDURES – RISK ANALYSIS

(Hungarian and foreign partner
authorities, VIES,
financial institutions...)



(revision,
current account data,
calculated indicators,
risk information...)

(tax returns,
reporting,
OCR, EKAER,
E-Invoice...)



**REAL-TIME DATA ENHANCE
VOLUNTARY COMPLIANCE
AND TARGETED SELECTION**

Real-time
data

Real-time
risk analysis

Targeted selection
of fraudulent
actors

Protecting
compliant
actors

ELECTRONIC PROCEDURES IN AUDIT

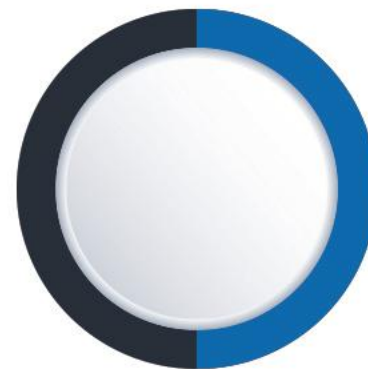
- No need to send mail or appear personally
- Audited taxpayers receive the audit documents (e.g. audit report, final decision, ruling etc.)

FUTURE PLANS

- Increased use of IT tools (E.G. Introduction of SAF-T_HU and relevant analysis software)
- Continued IT development more digital audits

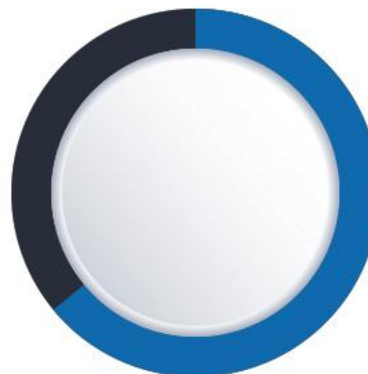
ALL-DIGITAL AUDIT PROCEDURES
WITHOUT PERSONAL CONTACT
AVAILABLE SINCE 2018

■ 50%
Audit after
lodging tax
return



■ 50%
Field audit

■ 36%
Standard
audit



■ 64%
Digital audit

E-AUDITS

THE RATE OF E-AUDITS
DOUBLED ON YTD BASIS COMPARED TO 2019

E-NTCA – MID-TERM STRATEGY 2021-24

COMMUNICATION

(Fora, consultations, Mentoring Program „Tax Traffipax“, GITHUB, clarity of information)

EFFECTS OF COVID-19:

The number of cases administered electronically has doubled
Personal presence has reduced to minimum



E-NTCA – MID-TERM STRATEGY 2021-24

CLIENT SERVICES

- Renewal of the eBEV Portal used for the e-filing of returns
- Development of the NTCA Mobile Application
- Update of the NTCA Website (www.nav.gov.hu)

PRE-FILLED TAX RETURNS / FORMS

- E-VAT – pre-filled VAT returns from July 2021
- More tax forms available via the online form-filling program (ONYK), machine to machine linkages
- Electronic Employment Information Program (eFIP) – reduction of administrative burdens on employment

RISK ANALYSIS AND AUDIT

- Data mining, Artificial Intelligence
- Usage of data assets, Big Data technology
- Introduction of SAF-T (Standard Audit File for Tax Purposes)
- Further digitalization of audits – data loading based on tax number; electronic administration, validation, delivery

ENFORCEMENT

- General enforcement tasks within the whole public administration of Hungary



National Tax and
Customs Administration

Thank you for your attention!



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