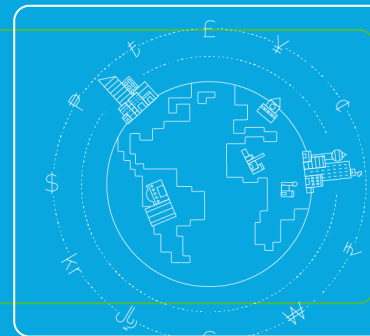


FISCAL REPRESENTATION



FISCAL REPRESENTATION SERVICE

If you are a non-EU company and need VAT registration in Hungary you will need to appoint fiscal representative in Hungary. Fiscal representative is responsible to ensure that you have complied with all tax obligations in Hungary, including invoicing requirements, record keeping, EKAER obligations, tax filings and payments, enquiries from the tax authorities and tax inspections.

Since fiscal representative has joint and several liabilities over your tax obligations in Hungary, therefore it is an industry practice to require bank guarantee or bank deposit from you to secure the fiscal representative from potential damages.

Why choose our Fiscal representation service?

Through the solid international background of RSM Global and our more than 10 years of expertise, our Fiscal representation service enables our clients to gain business advantages in a tailor made manner.

As your fiscal representatives RSM will:

- register you for VAT in Hungary at Hungarian Tax Authority,
- prepare and submit VAT returns on your behalf,
- assist you with other tax obligations in Hungary,
- advise you on your tax, VAT matters,
- represent you in case of tax audit
- and more generally to a great extent take care of your tax related obligations in Hungary.

RSM HUNGARY TAX AND FINANCIAL ADVISORY

Accounting, tax consulting, payroll, digital tax solutions – these are the pillars of RSM Hungary Plc.

Thanks to the outstanding quality we deliver our company is now acknowledged as one of the dominant market players of the Hungarian consulting community. In order to provide our clients with full range of financial consulting services RSM Audit Plc.'s services complement the activities of RSM Hungary Plc., and the legal representation and consultation services are provided by RSM Legal Szűcs & Partners Attorneys-at-law.

In addition to medium-sized Hungarian enterprises, foreign-owned multinational companies also represent a significant part of our client portfolio.

www.rsm.hu/en

ABOUT RSM NETWORK

We are members of the RSM network, the sixth largest network of independent audit, tax and advisory firms in the world.

More information about RSM Network, please visit

www.rsmi.com

SERVICES

- Outsourced accounting and bookkeeping
- Cloud based document management
- BPO
- Tax services
- Customs, excise and product tax advisory services
- M&A, Valuation, Corporate finance
- Legal services
- VAT, Tax and Fiscal representation
- Payroll
- Audit



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