

## FURTHER STEPS IN THE DIGITALISATION OF TAX LAW – CHANGES TO THE ONLINE INVOICING SYSTEM THIS YEAR AND PLANNED RULES ON ELECTRONIC VAT AND E-RECEIPTS

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### **Abstract**

*The digitalization of tax law has a decade-long history, the primary goal of which is to increase government revenues and reduce tax evasion. Several elements of this digitalization process are known: the online cash register, the Electronic Road Traffic Control System (EKÁÉR) system and the Online Invoicing System. My main objective is to prove how useful the state-of-the-art technological solutions that have been debuting in recent years are from the point of view of public finances, since, for example, VAT revenues have more than doubled.*

*In this study, I undertake to review the most important rules of the Online Invoicing System. After examining the legal background, I am processing a case brought before the Curia in which the plaintiff of the dispute was a VAT taxpayer who was unentitled to deduct tax, and the defendant was the Appeal Directorate of the National Tax and Customs Administration (NAV). Next, I will look at an Argentine procedure, electronic invoicing – e-Factura in Spanish – which has been optional on a voluntary basis since 2003 and has become mandatory for all taxpayers subject to VAT since 2016. The introduction of the new system was implemented in stages and was finally fully implemented by 2019.*

*At the end of the article, I discuss the changes affecting the Hungarian regulations in 2023, and then I present the revised rules of e-VAT and finally the e-receipt.*

**Keywords:** *Online Invoicing System, Argentinian electronic invoicing, e-VAT, e-receipt*

### **1. The concept and operation of the Online Invoicing System**

The Online Invoicing System (hereinafter: OIS) enables real-time, structured data provision in relation to issued invoices to ensure the most efficient possible control of invoice turnover. Its essence lies in the fact that the invoicing software – via a live internet connection – reports the main data related to the given invoice to the tax authority already now of issuing the invoice. [1]

The administration to ease the burden, at the same time as introducing the system, NAV also prepared an invoicing program accessible to any taxpayer, which can be used free of charge for businesses. [2] Use is subject only to successful registration on the dedicated website and acceptance of the general terms and conditions. The online invoicing provider meets all the requirements imposed on invoicing programs by the tax authority based on the law, and this is continuously audited by external experts. The program is simple to operate, its interface is easy to use and user-friendly; in addition to issuing invoices, it has virtually all the convenience features that competing systems on the market offer to their users. Last but not least, answering both professional questions related to invoicing and IT questions related

to the use of the invoicing software (i.e. providing professional information and information) is guaranteed for those who choose online invoices. [3]

It is also worth mentioning that “since May 2020, there has been an Apple App Store and Google Play stores and a free Online Invoicing mobile application running on both iOS and Android mobile operating systems”. [4] The application is basically the mobile client of the Online Invoicing Program for invoicing, which in terms of functionality almost completely covers the services available on the web interface. “In terms of user rights, the app is identical to the settings set in the Online Invoicing System, meaning that a user authorized to perform certain operations on the web interface of the Online Invoicing program can perform the same operations in the application.” [5]

## 2. Legislative framework

The itemized data provision of invoices itself is not a new obligation, as already from 2013 it was mandatory for both the taxpayer issuing the invoice and the taxpayer exercising the right of deduction to provide the data of invoices exceeding HUF 2 million to the tax authority (domestic VAT summary), in which respect the legislator reduced the threshold to HUF 1 million from 1 January 2015. [6] However, data were still provided retrospectively.

“According to the provisions of the VAT Act on the Online Invoicing System [7], from 1 July 2018 taxpayers were obliged to provide real-time data on the data of issued invoices with a VAT content of at least one hundred thousand forints. Based on the amendment of the legislation effective from 1 July 2020, the limit of one hundred thousand forints was finally abolished. As a result, all those who met the following cumulative conditions together became obliged to provide online invoice data: they were VAT subjects; supplied goods or services to a VAT subject registered in Hungary; and an invoice or document treated as an invoice has been issued.” [8] In effect, all invoices issued for transactions between companies came to the attention of the tax authorities.

Since 4 January 2021, almost without exception, all invoices issued by domestic taxpayers are subject to data reporting, meaning that OIS already processes the data of invoices issued to individuals. ‘The exception means only supplies of goods or services the place of supply of which is another Member State of the Community, and which is subject to the taxpayer’s tax liability in respect of the supply of goods or services. in accordance with its special rules for taxpayers providing services that can be provided at a distance.’ [9]

In view of the pandemic, the deadline for the transition to the new system was finally extended to 1 April 2021 by a penalty-free period introduced by the tax authority.

“In addition to significantly expanding the scope of taxpayers subject to reporting obligations and invoices to be reported, Online Invoicing version 3.0 also brought a number of technical innovations. The most significant of these is that the XML files reported to the tax authority in this ‘release’ of the invoicing software may qualify as official tax documents in themselves, so-called NAV XML e-invoices, if the parties agree on this, and if the issuing taxpayer indicates this with a value of ‘*rue*’. ‘However, it is important to point out that in online invoice data reporting not only the mandatory data content according to the VAT Act [10], but also the full data content of the invoice must be included.’

[11] In addition, it is a novelty that the reason for the exemption of VAT-exempt or non-VAT-exempt transactions included in the XMLs must be selected in detail, based on a code list provided by the tax authority. Another example of this innovation is the ‘*customerVatStatus*’ flag, which indicates to the tax authority the status of the customer with a value of ‘*private person*’ that can be set for invoices issued to non-taxable natural persons.” [12]

As far as legal consequences are concerned, it is still worth paying attention to correcting invoice errors and checking the correctness of the data, as Art. Pursuant to Section 229, in the event of failure to provide data according to the VAT summary report, or in the event of late, incomplete, incorrect, or incorrect data content, the upper limit of the default penalty may be imposed by multiplying the number of invoices or documents treated as invoices concerned by the highest amount of the fine otherwise applicable to the taxpayer under the General Fine Rule [13].

For the sake of completeness of the legal list, we should also mention Decree No 23/2014. (VI. 30.) on “tax administration identification of invoices and receipts and tax authority control of invoices stored in electronic form” NGM regulation, which contains, among other things, provisions on requirements for invoicing programs and the provision of data by invoicing programs.

### 3. Curia’s jurisprudence

The Curia (Hungarian Supreme Court), as a review court hearing case Kfv.35383/2018/7, pronounced its judgment in April 2019. The plaintiff of the dispute was a VAT taxpayer who was unentitled to deduct VAT, and the defendant was the Appeal Directorate of NAV. [14]

According to the facts giving rise to the review, “the County Tax and Customs Directorate of NAV revealed a tax difference of HUF 5,564,000 during a subsequent audit of VAT tax, of which HUF 5,179,000 was classified as an unauthorized claim, HUF 385,000 as a tax shortfall, refused to pay the unduly claimed tax, and ordered the plaintiff to pay a HUF 385,000 tax shortfall, a HUF 2,782,000 tax penalty and a default fine of HUF 20,000 for filing an incorrect return”. [15]

The defendant, acting on the applicant’s appeal, upheld the decision of the authority of the first instance. According to its reasoning, the applicant cannot deduct VAT on invoices issued in the name of the issuer of invoices because the supplies of goods covered by them were not made by the taxable person who issued the invoice.

Decree No 5/2016. (IX. 26.) on the exercise of the right of deduction pursuant to Section 120 (a) of the VAT Act According to KMK [16] (opinion 2), “if the economic event took place, but not between the parties included in the invoice, it may be examined, depending on the facts, whether the recipient of the invoice knew or should have known about tax evasion or fraud”. [17]

In the remainder of the case, it was evidently argued whether the plaintiff’s taxpayer’s consciousness encompassed all this and whether, therefore, the defendant’s decision prohibiting the exercise of the right to deduct was lawful or unlawful. The occurrence of the economic event was not up for debate.

In his application, the applicant submitted that he had been deceived and that he knew that the invoice issuer was performing the contract. It emphasized that it had previously had economic relations with the invoice issuer and that the same person had acted on its behalf when the contract giving rise to the dispute was concluded. In his view, he showed all the care required of him. The defendant requested that the action be dismissed.

The peculiarity of the court decision at first instance lies in the fact that it went against the decision of the NAV and ordered the cancellation of the tax difference and fine. It held that ‘the applicant had previously had economic relations with the issuer of the invoice through the intermediary of the same person as in the transaction complained of so that the intermediary could reasonably believe that it had an economic connection with it without verifying the authority of the intermediary person’s authority to represent it’. [18] Consequently, it concluded that the defendant’s decision to deny the right to deduct was unlawful.

The defendant lodged his application for review on the grounds that the court of first instance had committed an infringement of law by assessing the evidence incompletely and grossly unreasonably. ‘It has demonstrated, on its grounds, that the transaction in litigation did not take place between the parties to the invoice and that, by failing to verify the public business details of its contractual partner and the right of representation of the person acting, the plaintiff did not take all reasonable steps not to participate in the tax evasion transaction.’ [19]

In the present case, the Supreme Court had to examine whether the court of first instance assessed the evidence before it in a complete, coherent, and logical manner. In doing so, he reached the same conclusion as the defendant. He pointed out that if the applicant had checked the public company data, it could have known that a person not authorized to represent it was acting on behalf of the issuer, and thus would not have received the invoice from a company in respect of which NAV later found tax evasion. It can therefore be concluded that the applicant itself participated in the fraudulent conduct, albeit passively [20]. In view of the above, the Curia annulled the final judgment of the Administrative and Labour Court of Győr, which was heard at first instance.

The theoretical content of the Supreme Court’s decision can be grasped, on the one hand, in the fact that “the mediator a previous economic relationship with a person, which is not otherwise proved by the applicant, does not replace verification of the power of representation and cannot be dispensed with on the basis of reasonable care, even in the case of continuous transactions” [21]; on the other hand, in the fact that “the fight against tax fraud is an objective recognized and supported by numerous case-by-case rulings of the Court of Justice of the European Union” [22], which should also be promoted in order to promote consistent Hungarian case-law.

After presenting the Hungarian legislation and the case law of the Curia, I will now turn to the Argentine legislation, which was a good example on the subject.

#### **4. Outlook to electronic invoicing in Argentina**

The legal framework for the Argentine proceedings [23] is set out in *Resolución General AFIP (Administración Federal de Ingresos Públicos) N° 2485/2008.*, i.e. a binding decision of general application of the Argentine State Tax Office. Electronic invoicing – e-Factura in Spanish – which has been optional on a voluntary basis since 2003 – was originally only available for certain sectors, but in 2016 it became mandatory for all taxpayers subject to VAT. The introduction of the new system was implemented in stages and was finally fully implemented by 2019.

A characteristic feature of their method is the online tax authority approval of invoices, which means that, as a rule, no later than 5 days after the conclusion of the transaction, the invoice issuing party must log in to the tax office and request the authentication of their electronically uploaded documents in XML format. All this is important because failing this, the accounting document is considered invalid and is unable to produce legal effects either against the recipient of the invoice or against third parties. The invoice issuer is responsible for compliance with the criteria for the legal issue of invoices, in particular for filling in the invoice with adequate content, both qualitatively and quantitatively. One of the reasons why you should pay attention to this is that if the tax authority detects an error in connection with the document, it will not be possible to issue a new invoice until the given problem is remedied. To prepare the invoice, use the *AFIP* it also provides an invoicing software like *OIS* for invoice issuers: this is the so-called invoicing software (*RECE – Regime de Emisión de Comprobantes Electrónicos*). In addition, in certain cases, taxpayers have the possibility to request regulatory approval 15 days in advance or in blocks, i.e. for several invoices at once, if they can guarantee that all invoices will be presented retrospectively as soon as they are issued. Only then shall the authority approve or provide a form of

*CAE (Código de Autorización Electrónico)*, i.e. the invoice in question with an electronic authentication code, provided that it complies with legal requirements in all respects. Only after this strict process can the taxpayer forward the document to the recipient, which can then be forwarded by both parties – from 8 years according to the Hungarian Accounting Act [24] for a longer period, specifically 10 years. [25]

In addition to approval, *AFIP* is, of course, also responsible for filtering out all relevant information from invoices and transmitting it to its own database to improve the efficiency of risk analyses and selection for audit. In addition, similarly to the official website of the Hungarian NAV, the Argentine tax office also maintains a list of taxpayers classified as risky. Of course, ‘reputation’ comes at a price: once a person is entered on that register, he or she is deprived of the possibility of applying for approval for a transitional period, a measure that could cause significant harm to certain economic operators.

What’s new is that the December 2020 release *Resolución General AFIP N° 4892/2020*. From 1 June 2021, the tax authority will also provide a QR code to the invoice to be authenticated during approval. The square barcode can be easily scanned by the camera of any phone or tablet, if the device is connected to an Internet source. As a consequence, all relevant billing information, including the date of issue of the invoice, the point of sale, the amount paid and its currency, the invoice issuer *CUIT*-, i.e. your tax identification number, certain details of the invoice recipient, and *CAE* code – becomes available in seconds to anyone who may have doubts about the authenticity of the invoice content. [26]

From 2022, the so-called simplified invoice issuance has also become possible in certain cases, which primarily provides significant relief for small taxpayers and freelancers under Argentine rules in connection with fulfilling the obligation. [27]

## 5. Online Invoicing System change from September 2023 [28]

Since the existence of the Online Invoicing system, we have become accustomed to the fact that NAV makes minor or major changes on the platform from time to time. Most recently, in January this year, the tax authority announced a change affecting the mass of companies, which it planned to go live on May 15. The implementation of the change has been postponed to 18 September. This meant that businesses had that much time to prepare for the change and the changes to reverse invoices.

### 5.1. The “Achilles’ heel” of Online Invoice Data Services: hidden sources of error in amending invoices

Invoicing between business-related companies is an everyday part of economic life, for which most companies have well-developed processes and routines. Nowadays, the Online Invoice data reporting obligation is no longer a novelty for companies.

However, based on experience, there are still companies that find it challenging to perform the Online Invoice data reporting correctly, among others, problems often arise in connection with data reporting on amending invoices.

Among taxpayers who do not prepare in time for the change to be introduced by NAV, error messages may multiply when cancelling or modifying their invoices.

Common errors in reporting invoice data for amending invoices:

Data reporting errors can come from a variety of sources, and it is often a lack of knowledge of rules and requirements that causes headaches. Let’s look at some common mistakes that can be recognized and prevented to make the invoice reporting process more efficient.

- *Error(s) of invoice reference data*: typical error is an incorrect reference to the original invoice number (‘originalInvoiceNumber’) or omission of reference itself. In addition, during the

Online Invoicing data reporting, several pieces of information must be included in the XML files submitted to the tax authority, which are not part of the mandatory content of invoices but are still technically necessary for successful data reporting. In the case of amending invoices, such information is the serial number of the modification within the chain of accounts, as well as an indication of whether the original invoice related to the modifying invoice has been reported in the Online Invoicing System.

- *Disguise of an amending account*: it is also not unprecedented for some companies to report their amending invoices as normal accounts, omitting the additional fields and references required for amending documents from reporting. Although these are accepted by the tax authority's system (with a warning message, WARN message), they are in fact incorrect data provision and therefore may be the basis for imposing a default penalty during a possible tax authority audit.
- *Incorrect exchange rate and date of completion*: according to VAT rules, the date of fulfillment in the case of modifying/cancelling invoices and the exchange rate used in the case of foreign currency documents must by default be the same as the same data on the related original invoice. However, often this information is erroneously displayed on documents treated as invoices. This is the case, for example, when a new delivery date (usually the date of the amending invoice) appears on the amending document instead of the original document delivery date, or when the exchange rate is valid at the time of issue of the amending document is used when calculating HUF amounts. In this case, the related invoice data services may not run into errors, but the issued documents are not correct from a VAT point of view. This is why companies should periodically review their invoicing practices, the reporting process intrinsically linked to it, and the reporting services themselves.

## **5.2. Place invoice line items in the chain of accounts and logic for modification**

In the case of account modification/cancellation, taxpayers have so far had two options regarding the technical implementation of the amendment. They could choose to always refer to the line of the original invoice in the amending invoice that they wanted to change or to record the amendments as a new, so-called “fictional” item line in the chain of accounts.

To illustrate the latter, let's look at an example. Let's say we issue an invoice that contains 5-line items (products). In the end, we can only deliver four of these five products to the customer because the first product is out of stock. In this case, the invoice originally issued will obviously have to be amended.

In the notification of the amendment, the line-item line of the out-of-stock (first) product shall be indicated with negative values. In this case, we must continue numbering the chain of accounts by using a special reference in the line of the item. If the said amendment was not preceded by a previous amendment, then continuing the chain of accounts based on the example, a value of “6” is a special, technical element of the invoice line reference in the data reporting on the first line of the amending invoice.

From the above, it is clear why many taxpayers and developers struggle to provide data related to amending invoices. For each chain of accounts, the invoicing software must be able to keep track of the number of items in the chain of accounts (including additional invoice items resulting from previous modifications). Fortunately, the tax authority provides a query option in the Online Invoicing System, which makes things easier for developers.

## **5.3. Change in logic when modifying invoices**

In January this year, NAV announced an important change, which will go live on September 18 instead of the previously planned May 15, 2023. As the change is also necessary for the proper functioning of the VAT system, the arming cannot be postponed any longer.

The new deadline is September 18, so companies still have time to prepare for the new requirements. The timely implementation of changes gives companies the opportunity to prepare and make a smooth transition.

This novelty lies in the logic of invoice line items for reporting data on amending and cancelling invoices. From now on, in the data reports for these types of documents, we can no longer refer to the serial number of the original invoice that we want to change. This means that only the second of the two options mentioned earlier remains.

Taxpayers who apply the logic before the change after September 18 and did not prepare in time will have to expect error messages and invalid data reports.

## 6. The reimagined e-VAT

The testing of automated VAT returns is expected to finally start this autumn, and the system is scheduled to go live in 2024. The introduction of the VAT service was planned for 2021 but was postponed at the last minute. However, the development has continued in recent times by further thinking about the original concept and creating a machine-machine connection. “The use of automated systems will not be mandatory for the time being, but it is worth it for everyone to at least follow the development of their balance. It is also worth looking at the discrepancies between the own calculation and the NAV draft, as these may point to errors that may generate selection for tax *audits*.” [29]

The essence of the VAT planned to be introduced in 2021 is that using the online invoice and cash register and customs data, NAV automatically prepares a draft VAT return, which taxpayers can finalize through a web interface. This can help companies with low turnover, simple activities, and typically smaller sizes to speed up VAT returns, but it cannot simplify the complex administrative processes of large companies. Therefore, the tax advisory and accounting professions, as well as the companies concerned, proposed to expand the service by implementing the machine-machine connection.

These needs gave birth to another possible concept of automating VAT declaration: VAT declaration via machine-to-machine, or M2M for short. The progress of the so-called SAF-T (“standard audit file for tax”) program will also contribute to achieving this. The essence of SAF-T is that data from corporate and accounting systems are provided to the tax authority in a unified and bound structure – in an XML data file – meaning that the entire accounting material of the taxpayer can be transferred. From the development of the entire system of SAF-T, the focus has recently been specifically on subtasks related to VAT returns, and in September 2022 the standard VAT codes as well as the eVAT and M2M drafts were published, which will be the basis for further communication. In early 2023, interface specifications, process descriptions, and XSD schemes were also published to link accounting programs to VAT reporting.

This enables two-way data exchange between taxpayers and NAV’s machines. Not only the authority receives the data of companies, but companies can also import the data held by NAV into their own case management system; and through separate software, it will also be possible to recycle the data contained in the NAV data lake towards the customer.

Data standardization and standardization were necessary for the operation of the service, including the automation of VAT analytics. Therefore, a general, extensible coding system, the standard tax codes, was developed. These make it clear in which line of the current VAT return the information on the

document should be entered and what tax rate should be applied. Additional information and indications can be attached to the standard tax code, with which the classification can be further refined.

Therefore, there will be no need to manually turn over VAT analytics to prepare the return, and the manual filling in of M-sheets containing itemized data for domestic purchases will also be eliminated. In addition, warning messages from the invoice data service will be sent to customers, so partners will be able to immediately correct any broken invoices. Data downloading can also help control accounting and detect administrative errors faster.

After the launch of the M2M system, VAT returns can be prepared in three ways. In addition to M2M, the eVAT and the traditional VAT declaration system planned to be introduced in 2021 will also be usable. The systems of M2M, VAT and Online Invoicing will work in conjunction with each other.

The introduction of these systems will further facilitate tax audits and increase their efficiency. The authority will be able to carry out tax audits remotely, without taxpayers' knowledge, even with the use of artificial intelligence.

“That is why we need to get to know these possibilities as much as possible now so that we can take advantage of the advantages of automation and keep control as much as possible,” emphasizes Judit Jancsa-Pék. We need to start screening our business processes, the VAT treatment of our former and new partners, transactions, as well as the form and content requirements of invoices now. As part of the preparation, internal developments – be they IT or related to processing practices – must be carried out to make the administration of our business as easy and smooth as possible for the automated VAT returns that will be launched soon.

## 7. The e-receipt

The National Tax and Customs Administration (NAV) is working hard to introduce a (mandatory) solution that retains the benefits of paper receipts but is digital. The plans are interesting not only because they reduce waste, but also because they seem to open many new market opportunities. The project was presented by Attila Mizsányi, Head of the Risk Analysis and Data Science Department of NAV at a professional conference.

The e-receipt will be launched in July 2024, i.e. within more than a year, and the full changeover will take four years from then on.

The IT background of the paperless receipt has been developed in such a way that the customer will not need any special registration to use it.

All you need is a smartphone and the app downloaded to it.

It is envisaged that the e-receipt will work like this from the point of view of the lay customer:

1. The customer downloads an application to their mobile phone (details of which will be described later in the article).
2. When you arrive at the cash register, you will see the QR code available in the app.
3. The cash register scans the QR code and generates the receipt, but it remains in electronic form, that is, the machine does not print it.
4. The cash register uploads the receipt to the Receipt Store at the NAV.
5. The customer will be able to download the receipt from this Receipt Store if they need it.

So, the customer experience will be similar to presenting a loyalty card on a mobile phone or paying with a bank card on their mobile.

An essential feature of the system will be that the logic will be reversed: instead of digitizing the paper receipt, the receipt will already be generated digitally and will be authentic in that form. Of course, there is still the possibility of requesting a paper receipt, but in this case, the e-receipt will be printed by



the machine, so the original form of the document will be the digital version. In case of possible legal disputes, it will also be possible to use the electronic form, as it will be authentic.

The processes are encrypted in such a way that the three parties, NAV, the merchant, and the buyer, can only access the data that relate to them. Some interesting examples:

- the NAV will not be able to see who the customer is (as the user does not have to register in any way), but the trader will if the customer agrees to this.
- The merchant can link the receipt to its own services (e.g. loyalty card or even payment interface), but NAV will not be able to see their data either.
- And the receipt itself will only be able to be downloaded by the customer with their own ID.

It also follows from the description that a different type of cash register will be needed to issue an e-receipt. All cash registers will have to be replaced or be able to issue e-receipts, but the transition is planned to take place in four years, i.e. expected to be implemented by mid-2028.

The production and distribution of new cash registers are envisaged purely on a market basis, but there will be a state role in the applications.

According to the plans, there will be a state-developed application that anyone can download for free. More interestingly, market-based applications will also appear, the only requirement will be that they comply with standards. This is necessary so that every cash register can read QR codes generated by every application, and the devices can also communicate properly with the NAV Receipt Magazine. It will not be possible to create self-developed bubbles, it will not be possible to create systems in which, for example, a store network accepts only one type of application, or a certain brand of cash register is needed for a certain service.

The system will also be open in the sense that retailers and customers can personalise it, which can bring a lot of new features. It is left to the imagination of application developers what services will be integrated into the systems; the frameworks will be designed according to the promise so that each party will always see only the data belonging to them.

Here are some simple examples:

- The customer can set up a VAT invoice in advance and receive it automatically.
- The customer can choose to receive a paper receipt, and the machine will print automatically.
- The customer can choose to pay by cash or card, no longer having to be asked for this with each purchase.
- The trader can automatically send a description of the product or, for example, a letter of guarantee to the customer together with the receipt, if the customer has agreed to it according to the preliminary settings.
- The merchant can automatically send coupons and discount codes to the buyer along with the receipt.
- The customer can set the price they want to tip at that location, so they don't have to ask for it anymore.

In fact, the trader can attach any digital content to the receipt and inform the customer how many calories the food purchased, where it comes from, what is their carbon footprint or which products have been tested on animals, such additional services are really limited only by imagination. [30]

## **8. Summary**

In conclusion, it can be stated that the Online Invoicing System has fulfilled the hopes attached to it and contributed to increasing budget revenues and whitening the economy.

From a practical point of view, this year's novelty lies in the logic of invoice line items for reporting data on amending and cancelling invoices. From now on, data reports for these types of documents can no longer refer to the serial number of the original invoice that we want to change. This means that only the second of these two options remain, i.e. amendments must be recorded in the chain of accounts as new, so-called “fictional” items.

With the implementation of the redesigned e-VAT this year, i.e. with the launch of the M2M system, VAT returns will be prepared in three ways. In addition to M2M, the eVAT and the traditional VAT declaration system planned to be introduced in 2021 will also be usable. The systems of M2M, VAT and Online Invoicing will work in conjunction with each other.

The introduction of these systems will further facilitate tax audits and increase their efficiency. The authority will be able to carry out tax audits remotely, without taxpayers' knowledge, even with the use of artificial intelligence.

The e-receipt will be launched in July 2024, i.e. within more than a year, and the full changeover will take four years from then on. An essential feature of the system will be that the logic will be reversed: instead of the paper receipt, the receipt will already be digitally generated and authentic in that form. Of course, there is still the possibility of requesting a paper receipt, but in this case the e-receipt will be printed by the machine, so the original form of the document will definitely be the digital version. In case of possible legal disputes, it will also be possible to use the electronic form, as it will be authentic.

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