

Information on the electronic processing of invoices

Dear Partner,

Upon the termination of the state of emergency, our company returns to the previously followed practice in terms of the processing of incoming invoices.

As from 06.07.2020 we can only process paper invoices in possession of the original copy; we are not able to accept their scanned version.

Considering what was said at the latest online conference of the National Tax and Customs Administration (NTCA) on the processing of electronic invoices, held with the participation of the NTCA's representative, and in the light of consultations with our tax advisors, if you use an invoicing program and that **invoicing program is able to generate the invoice in pdf format**, then after sending us the given invoice via e-mail, you will not need to send us the invoice subsequently in paper format as well. In such cases, please use the e-mail address szamla@viterra.com. We will process such invoices as electronic invoices and archive them in accordance with the rules on electronic archiving. Please be informed that in this case you will also have to ensure the appropriate electronic archiving of the invoice. This information does not apply to our already existing agreements on electronic invoicing.

We also inform you that pursuant to the legislation in force, the scope of transactions concerned by online data provision to the Hungarian tax authority has been expanded since 01.07.2020; therefore, our company shall only accept invoices issued by companies subject to Hungarian value added tax for which invoices the data supply has been completed and the invoice is not indicated as paper-based invoice in the data supply.

Should you have any questions concerning the above, do not hesitate to contact our colleagues.

Budapest, 19 March 2024

Viterra Hungary Kft.

