

Sample invoices (v1.6 – 28-03-2018)

The sample invoices presented here are only intended to assist you with the provision of invoice information. The invoice samples presented here are by no means mandatory ones, in the invoices used by taxpayers the order of the data, the location of the data, the number of data included, and the wording may be different from the invoices shown here.

The tax numbers, item numbers, addresses, product details, bank account numbers in the examples are fictitious.

Example 1: Domestic supply of goods

Invoice sample:

INVOICE						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42			Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02			
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: 2019/000123		
Description Classification (CTN)	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Chilled domestic pork (half) 02031110	5%	1.500 kg	400.00	600 000	30 000	630 000
Ripened salami 16010091	27%	1.600 kg	3000.00	4 800 000	1 296 000	6 096 000
Discount 10%	27%	1.600 kg	-300.00	-480 000	-129 600	-609 600
Liver sausage 16010010	27%	40 kg	800.00	32 000	8 640	40 640

Order number: 12345678/2019

Summary by tax rate in HUF			
5% VAT	600 000	30 000	630 000
27% VAT	4 352 000	1 175 040	5 527 040
Total:	4 952 000	1 205 040	6 157 040

Payable amount: **HUF 6 157 040**

i.e. six million one hundred and fifty-seven thousand and forty forints

Example 2: Summary invoice-1

Invoice sample:

INVOICE						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: 2019/000123		
Description Classification (CTN)	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Delivery note	SZ20190001	Delivery:	02.05.2019			
Chilled domestic pork (half) 02031110	5%	1.500 kg	400.00	600 000	30 000	630 000
Total of delivery note:				600 000	30 000	630 000
Delivery note	SZ20190002	Delivery:	08.05.2019			
Ripened salami 16010091	27%	1.600 kg	3000.00	4 800 000	1 296 000	6 096 000
Total of delivery note:				4 800 000	1 296 000	6 096 000
Delivery note	SZ20190003	Delivery:	13.05.2019			
Liver sausage 16010010	27%	40 kg	800.00	32 000	8 640	40 640
Total of delivery note:				32 000	8 640	40 640

Summary by tax rate in HUF			
5% VAT	600 000	30 000	630 000
27% VAT	4 832 000	1 304 640	6 136 640
Total:	5 432 000	1 334 640	6 766 640

Payable amount: **HUF 6 766 640 Ft**

i.e. six million seven hundred and sixty-six thousand six hundred and forty forints

File name: 02_Summary invoice-1_EN.xml

Example 3: Summary invoice-2

Invoice sample:

INVOICE						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
		Date of invoice: 15.05.2019		Payment due date: 30.05.2019	Method of payment: bank transfer	
Description Classification (CTN)	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Delivery note	SZ20190001	Delivery:	02.05.2019			
Chilled domestic pork (half) 02031110	5%	1.500 kg	400.00	600 000	30 000	630 000
Ripened salami 16010091	27%	1.600 kg	3000.00	4 800 000	1 296 000	6 096 000
Total of delivery note:				5 400 000	1 326 000	6 726 000
Delivery note	SZ20190003	Delivery:	13.05.2019			
Chilled domestic pork (half) 02031110	5%	1.500 kg	400.00	600 000	30 000	630 000
Liver sausage 16010010	27%	40 kg	800.00	32 000	8 640	40 640
Total of delivery note:				632 000	38 640	670 640

Summary by tax rate in HUF			
5% VAT	1 200 000	60 000	1 260 000
27% VAT	4 832 000	1 304 640	6 136 640
Total:	5 032 000	1 364 640	7 396 640

Payable amount: **HUF 7 396 640**

i.e. seven million three hundred and ninety-six thousand six hundred and forty forints

File name: 03_Summary invoice-2_EN.xml

Example 4: Domestic foreign currency invoice

Invoice sample:

INVOICE						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: 2019/000123		
Description Classification (CTN)	VAT	Quantity	Net Unit Price	Net value	Amount of VAT	Total
Chilled domestic pork (half) 02031110	5%	1.500 kg	2.00 EUR	3 000.00 EUR	150.00 EUR	3 150.00 EUR
Ripened salami 16010091	27%	1.600 kg	10.00 EUR	16 000.00 EUR	4 320.00 EUR	20 320.00 EUR
Liver sausage 16010010	27%	40 kg	3.00 EUR	120.00 EUR	32.40 EUR	152.40 EUR

Summary by tax rate in HUF			
5% VAT	3 000.00 EUR	150.00 EUR	3 150.00 EUR
Exchange rate: 310 HUF/EUR	930 000 HUF	46 500 HUF	976 500 HUF
27% VAT	16 120.00 EUR	4 352.40 EUR	20 472.40 EUR
	4 997 200 HUF	1 349 244.00 HUF	6 346 444 HUF
Total:	19 120.00 EUR	4502.40 EUR	23 622.40 EUR
	5 927 200 HUF	1 395 744 HUF	7 322 944 HUF

Payable amount: **23 622.40 EUR**

i.e. twenty-three thousand six hundred and twenty-two Euros

File name: 04_Domestic foreign currency invoice_EN.xml

Example 5: Invoice including product charge

Invoice sample:

INVOICE						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer		Serial number of invoice: 2019/000123	
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT in HUF	Total in HUF
Canon A/4 paper	27%	2000,00 pack	500,00	1 000 000,00	270 000,00	1 270 000,00
KT 801 Office paper product charge amount is HUF 22 800,00 (1200,0000 kg) included in the gross price						
Hair dye	27%	50,00 pieces	800,00	40 000,00	10 800,00	50 800,00
KT 4MA Product charge amount of plastic wrap material is 285,00 Ft (5,0000 kg) included in the gross price KT 702 Product charge amount of beauty or body lotion products is 2 850,00 Ft (50,0000 kg) included in the gross price						

Summary by tax rate in HUF			
27% VAT	1 040 000,00	280 800,00	1 320 800,00
Total:	1 040 000,00	280 800,00	1 320 800,00

Payable amount: **HUF 1 320 800**

i.e. one million three hundred and twenty thousand eight hundred forints

Summary of product charge amounts:

50,00 kg * HUF 57,00 / kg= HUF 2850,00 KT 702 – Beauty and body lotion

5,00 kg * HUF 57,00 / kg= HUF 285,00 KT 4MA – Plastic

1200,00 kg* HUF 19,00 / kg= HUF 22800,00 KT 801 - Office paper

Total: 25 935,00 Ft

File name: 05_Invoice including product charge_EN.xml

Example 6: Domestic advance payment invoice

Invoice sample:

INVOICE					
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42			Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: 2019/000123	
Item number	Description	VAT rate	Quantity	Net Unit Price in HUF	Net value in HUF
	Advance payment on kitchen furniture	27%	1 pc	500 000	500 000

Order number: 2019/123456/AA1

Summary by tax rate in HUF	Tax base	VAT	Total
27% VAT	500 000	135 000	635 000
Payable in total			635 000

File name: 06_Domestic advance payment invoice_EN.xml

Example 7: Domestic final invoice

Invoice sample:

INVOICE					
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42			Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: 2019/000123	
Item number	Description	VAT rate	Quantity	Net Unit Price in HUF	Net value in HUF
112166	Kitchen furniture	27%	1 pc	600 000	600 000
ADV	Advance payment (Invoice no. AAA000567)	27%		-500 000	-500 000

Summary by tax rate in HUF	Tax base	VAT	Total
27% VAT	100 000	27 000	127 000
Payable in total			127 000

File name: 07_Domestic final invoice_EN.xml

Example 8: Correction of erroneous unit price

(with regard to sample no. 1)

Corrective document sample:

DOCUMENT TREATED AS AN INVOICE (CORRECTIVE)						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42			Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02			
Delivery date:	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: 2019/000123		
Description Classification (CTN)	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Ripened salami 16010091	27%	-1.600 kg	3000.00	-4 800 000	-1 296 000	-6 096 000
Discount 10%	27%	-1.600 kg	-300.00	480 000	129 600	609 600
Ripened salami 16010091	27%	1.600 kg	4000.00	6 400 000	1 728 000	8 128 000
Discount 10%	27%	1.600 kg	-400.00	-640 000	-172 800	-812 800

Serial number of the corrected invoice: 2019/000123

Summary by tax rate in HUF			
27% VAT	1 440 000	388 800	1 828 800
Total:	1 440 000	388 800	1 828 800

Payable amount: **1 828 800 Ft**

i.e. one million eight hundred and twenty-eight thousand and eight hundred forints

File name: 08_Correction of erroneous unit price_EN.xml

Example 9: Original invoice of the corrective documents presented

The invoice numbered ZZZ000001, containing five items, serves as the original invoice for the corrective documents shown in examples 10-14. The three solutions presented illustrate the examples demonstrated in Chapter 2.5 of the document titled "*NAV Online Invoice System Invoice Data Supply REST API Interface Descriptor and Developers' Documentation v1.0*".

INVOICE						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: ZZZ000001		
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Product A 11111111	27%	1 pc	100 000	100 000	27 000	127 000
Product B 22222222	27%	2 pcs	200 000	400 000	108 000	508 000
Product C 33333333	27%	3 pcs	300 000	900 000	243 000	1 143 000
Product D 44444444	27%	4 pcs	400 000	1 600 000	432 000	2 032 000
Product E 55555555	27%	5 pcs	500 000	2 500 000	675 000	3 175 000

Summary by tax rate in HUF			
27% VAT	5 500 000	1 485 000	6 985 000
Total:	5 500 000	1 485 000	6 985 000

Payable amount: **HUF 6 985 000**

i.e. six million nine hundred and eighty-five thousand forints

File name: 09_Original invoice of the corrective documents presented_EN.xml

Example 10: Correction of incorrect product – M1

The taxpayer notices that he/she has mistakenly written the fourth item on invoice no. ZZZ000001. The invoice contains 4 pieces of "Product D" instead of „Product F” actually sold.

(Interface specification „Example-1.”)

Solution 1

The taxpayer issues a document treated as an invoice (corrective invoice) with the following content:

Document treated as an invoice						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Correction of invoice no. ZZZ000001						
Delivery date:	Date of invoice: 20.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer		Serial number of invoice: ZZZ000002	
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Product D 44444444	27%	-4 pcs	400 000	-1 600 000	-432 000	-2 032 000
Product F 66666666	27%	1 pc	600 000	600 000	162 000	762 000

Due to changes in the amount payable, HUF 5,715,000 will be transferred until 30.05.2019

Summary by tax rate in HUF			
27% VAT	-1 000 000	-270 000	-1 270 000
Total:	-1 000 000	-270 000	-1 270 000

Payable amount: HUF - 1 270 000

i.e. minus one million two hundred and seventy thousand forints

In the first line item (lineNumber = 1), in the LineModificationReference element of the XML describing the corrective document, the lineNumberReference element is "6", lineOperation element is "CREATE", it contains the data of -4 "D" products.

In the second line item (lineNumber = 2), in the LineModificationReference element of the XML describing the corrective document, the lineNumberReference element is "7", lineOperation element is "CREATE", it contains the data of 1 "F" product.

In the XML file describing the corrective document, the invoiceSummary element is included that describes the numerical impact of the corrective document.

File name: 10_Correction of incorrect product – M1_EN.xml

Example 11: Correction of incorrect product – M2

The taxpayer notices that he/she has mistakenly written the fourth item on invoice no. ZZZ000001. The invoice contains 4 pieces of "Product D" instead of „Product F” actually sold.

(Interface specification „Example-1.”)

Solution 2

The taxpayer will issue a reverse invoice (invalidation) and then a new one containing the actual data of the economic event. It is to be noted that both the reverse invoice and the newly issued invoice are considered to be the corrective documents of the original invoice.

Sample of the reverse invoice:

Reverse invoice (invalidation)						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Invalidation of invoice no. ZZZ000001						
Delivery date: 10.05.2019	Date of invoice: 20.05.2019	Payment due date:	Method of payment: bank transfer	Serial number of invoice: ZZZ000002		
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Product A 11111111	27%	-1 pc	100 000	-100 000	-27 000	-127 000
Product B 22222222	27%	-2 pcs	200 000	-400 000	-108 000	-508 000
Product C 33333333	27%	-3 pcs	300 000	-900 000	-243 000	-1 143 000
Product D 44444444	27%	-4 pcs	400 000	-1 600 000	-432 000	-2 032 000
Product E 55555555	27%	-5 pcs	500 000	-2 500 000	-675 000	-3 175 000

Summary by tax rate in HUF			
27% VAT	-5 500 000	-1 485 000	-6 985 000
Total:	-5 500 000	-1 485 000	-6 985 000

Payable amount: HUF **-6 985 000**

The serial number of the items of the reverse invoice (lineNumber) is a continuous sequence starting from 1. The value of the reference (lineNumberReference) is sequential, i.e. consecutive to the maximum value (5) of the maximum line item of the original invoice (lineNumber).

It can also be an appropriate solution (it is not what is included in the XML file) if the value of the lineNumberReference always points to the correct item number of the original invoice.

File name: 11_Correction of incorrect product_M2a_EN.xml

Sample of the newly issued invoice:

Document treated as an invoice						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42 <u>Correction</u> of invoice no. ZZZ000001				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date:		Method of payment: bank transfer	Serial number of invoice: ZZZ000003	
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Product A 11111111	27%	1 pc	100 000	100 000	27 000	127 000
Product B 22222222	27%	2 pcs	200 000	400 000	108 000	508 000
Product C 33333333	27%	3 pcs	300 000	900 000	243 000	1 143 000
Product D 44444444	27%	1 pcs	600 000	600 000	162 000	762 000
Product E 55555555	27%	5 pcs	500 000	2 500 000	675 000	3 175 000

Summary by tax rate in HUF			
27% VAT		4 500 000	1 215 000
Total:		4 500 000	5 715 000

The goods on the invoice are the property of the supplier until payment of the balance.

Payable amount: **HUF 5 715 000**

i.e. five million seven hundred and fifteen thousand forints

The new invoice issued with the correct content will also be issued as a correction of the original invoice. The data supply of this – also as data supply of data correction – contains the correct item data.

In the line items of the newly issued invoice the lineNumber is a sequential number starting with 1 (as always), the lineNumberReference element starts with 11 since the original invoice contains 5 items and the previous correction created 5 new items (CREATE) numbered 6-10.

File name: 11_Correction of incorrect product_M2b_EN.xml

Example 12: Multiple corrections

The taxpayer notices that he/she has not included one of the shipment items in the original invoice no. ZZZ000001, moreover, he/she realises that the delivery date is incorrect. He/she, therefore, issues a corrective document, which already lists the missing goods as a line item, and corrects the delivery date.

Later, it turns out that the delivery date was in fact not incorrect in the original invoice, so the taxpayer issued another corrective document.

(In this example we assume that the invoice shown in Example 9 has not been corrected before.)

Invoice sample (first correction):

Document treated as an invoice						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Correction of invoice no. ZZ000001 by addition of a new item and correction of the delivery date.						
Delivery date: 10.06.2019	Date of invoice: 20.05.2019	Payment due date:		Method of payment: bank transfer	Serial number of invoice: ZZZ000009	
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Product F 66666666	27%	6 pcs	600 000	3 600 000	972 000	4 572 000

Summary by tax rate in HUF			
27% VAT	3 600 000	972 000	4 572 000
Total:	3 600 000	972 000	4 572 000

The delivery date mentioned on invoice no.: ZZ000001 is changed to 10.06.2019 instead of 10.05.2019.

Payable amount: **HUF 4 572 000**

In the first line item (lineNumber = 1) of the data supply describing the corrective document the lineOperation element is "CREATE", this includes the details of the goods not included in the original invoice. In this regard, the data supply includes the invoiceSummary element, which contains the effect of the particular data on the aggregate data. Moreover, the data supply includes a new value for the delivery date.

File name: 12_Multiple corrections_A_EN.xml

Invoice sample (second correction):

Document treated as an invoice				
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42		Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Correction of invoice no. ZZ000001 with respect to the delivery date.				
Delivery date: 10.05.2019	Date of invoice: 25.05.2019	Payment due date:	Method of payment:	Serial number of invoice: ZZZ000015

The delivery date of invoice no. ZZ000001 is 10.05.2019 against the date mentioned in the corrective document no. ZZZ000009. Other details of the invoice that have been corrected previously are unchanged.

Change in the summary by tax rate in HUF	Tax base	VAT	Total
27% VAT	0	0	0
Total payable			0

In the data supply describing the second corrective document, only the true value of the delivery date is included in the corresponding element.

File name: 12_Multiple corrections_B_EN.xml

Example 13: Correction and invalidation

Due to quality defects the purchaser qualifies for a 40% discount by the vendor who, by referring to the original invoice no. ZZZ000001, makes out a corrective invoice.

Subsequently, due to further quality defects that have become known lately, a reverse invoice will be issued (invalidation).

Sample invoice (40% discount):

Document treated as an invoice						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Correction of invoice no. ZZZ000001						
Delivery date: 10.05.2019	Date of invoice: 20.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: ZZZ000023		
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Product E - 40% discount due to quality defects	27%			-2 200 000	-594 000	-2 794 000

The goods on the invoice are the property of the supplier until payment of the balance.

Summary by tax rate in HUF			
27% VAT	-2 200 000	-594 000	-2 794 000
Total:	-2 200 000	-594 000	-2 794 000

In the first line item (lineNumber = 1) of the data supply describing the corrective document the lineOperation element is "CREATE", this includes the data related to the discount due quality defects. In this regard, the data supply includes the invoiceSummary element, which contains the effect of the particular data of 40% discount on the aggregate data (40% decreases).

Remark: In this example, the discount is included in one single item by the seller, so it is included in one single item also in the data supply. It would also be a viable solution to include the 40% discount on separate items in each line. In this case, it would be possible "to create" 5 line items of the corrective document by indication of lineOperation="CREATE" and reference of lineNumberReference=6..10, or by indication of lineOperation="MODIFY" and reference of lineNumberReference=1..5 by correction of the line items of the original invoice.

File name: 13_Correction and invalidation_A_EN.xml

Invoice sample (invalidation):

Document treated as an invoice						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42				Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02		
Correction of invoice no. ZZZ000009						
Delivery date: 10.05.2019	Date of invoice: 20.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: ZZZ000047		
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
Product A 11111111	27%	-1 pc	100 000	-100 000	-27 000	-127 000
Product B 22222222	27%	-2 pcs	200 000	-400 000	-108 000	-508 000
Product C 33333333	27%	-3 pcs	300 000	-900 000	-243 000	-1 143 000
Product D 44444444	27%	-4 pcs	400 000	-1 600 000	-432 000	-2 032 000
Product E 55555555	27%	-5 pcs	500 000	-2 500 000	-675 000	-3 175 000
Product E - 40% discount due to quality defects	27%	-1	-2 200 000	2 200 000	594 000	2 794 000

Summary by tax rate in HUF			
27% VAT	-3 300 000	-891 000	-4 191 000
Total:	-3 300 000	-891 000	-4 191 000

In the item lines of the reverse invoice, the original unit prices for the products are shown with negative quantities. In the last item line, a positive sign is included with the previously given discount.

In the case of the data supply of invalidation, here, the lineOperation element for each line item is "CREATE". The data supply includes the invoiceSummary element that contains 60% of the original invoice value with a negative sign as a result of the negative original price and the negative discount on the aggregate data.

File name: 13_Correction and invalidation_B_EN.xml

Example 14: Item data correction

Taxpayer notices that the product number and unit of measure of „item A" on invoice no. ZZZ000001 are incorrectly entered. The product number is correctly 111222 and the unit of measure is square meter.

(In this example, we assume that the original invoice has not been corrected before).

Taxpayer issues a corrective document with the following content:

Document treated as an invoice						
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42			Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02			
Correction of invoice no. ZZZ000001						
Delivery date: 10.05.2019	Date of invoice: 15.05.2019	Payment due date: 30.05.2019	Method of payment: bank transfer	Serial number of invoice: ZZZ000005		
Description Classification Product code	VAT	Quantity	Net Unit Price in HUF	Net value in HUF	Amount of VAT	Total in HUF
The product number and quantity of the first item on invoice ZZZ000001 is correctly the following:						
Product A 111222	27%	1 m ²	no change	no change	no change	no change

The correction has no numeric impact.

Payable amount: HUF 0

i.e. HUF zero

This example demonstrates how the lineOperation = "MODIFY" signalling is to be used and in what kind of corrections. It should be emphasized that the value of the quantity element in the XML is "0", as there is no change in this value compared to the original one.

In data supplies of corrective documents, lineOperation = "MODIFY" type of operations are only recommended if the corrections affect the text or dates of the invoice (e.g. product name, product number/code, unit of measure). When correcting numeric or quantitative data, the use of lineOperation = "MODIFY" type of operations should be avoided, instead, it is recommended to use lineOperation = "CREATE" solutions (see examples 10 and 11).

File name: 14_Item data correction_EN.xml

Example 15: Correction of multiple invoices with one single document

A taxpayer notices that three of his/her previously issued invoices (serial numbers: SZ00001, SZ00002, SZ00003) misrepresented the due date of the invoice payment. Since all three invoices were issued to the same purchaser, it corrects the error by issuing a corrective document. The three original invoices are not included in the examples presented above.

DOCUMENT TREATED AS AN INVOICE				
Supplier: Supplier Ltd. 1111 Budapest Sample street 777.; 1. floor 3. Bank account number: 88888888-66666666-12345678 Tax identification number: 11111111-2-42			Purchaser / customer: Purchaser Ltd. 7600 Pécs Fictitious lane 8. Tax identification number: 33333333-2-02	
Delivery date:	Date of invoice: 16.05.2019	Payment due date:	Method of payment:	Serial number of invoice: SZ00004

The due dates of the invoices listed below are incorrectly displayed on the invoices. Here are the correct dates.

Invoice serial no.	Incorrect due date	Correct due date
SZ00001	20.05.2019	15.06.2019
SZ00002	20.05.2019	20.06.2019
SZ00003	20.05.2019	25.06.2019.

The correction has no numeric impact.

In the data supply of this corrective document, three XML files are sent by first transmitting the data of the first corrected invoice, secondly of the second one, and thirdly of the third one.

File names:

15_Correction of multiple invoices with one single document_A_EN.xml

15_Correction of multiple invoices with one single document_B_EN.xml

15_Correction of multiple invoices with one single document_C_EN.xml