The presentation described two projects that quickly and automatically provide the National Tax and Customs Administration (NTCA) of Hungary with detailed data on economic events. The data received contribute to the detection of income concealment, risk analysis and audit.

The **system of online cash registers** was introduced in 2013-2014. From this date, in the retail trade or during the performing of selected activities (e.g. catering) invoices to the customers have to be issued using new-type, online cash registers. Online cash registers communicate with the NTCA system on a regular basis - regardless of the operator's activity - and send data directly to the NTCA system. Data transmission takes place via a mobile network, as the coverage in Hungary was close to 100% and of high quality even in 2013. The data are received in a uniform format (XML file) by the tax authority, making it possible to be analysed. With the introduction of the system, the VAT gap was significantly reduced from 21% to 15%.

The **online invoice reporting obligation** was introduced in 2018, for the first time related to invoices issued between Hungarian VAT subjects with VAT content exceeding EUR 300. In 2020, this threshold was abolished and from 2021 data shall be provided for all invoices even if the buyer is not a Hungarian VAT subject. The provision of data on machine-produced invoices shall be carried out immediately by automatic means, and in the case of hand-issued invoices within 1-4 days, by entering the data on the dedicated web portal. The interface specification has also been published in English by the NTCA: https://onlineszamla.nav.gov.hu/dokumentaciok

For small businesses, the NTCA also provided a free online invoicing program, which is also available with a mobile application.

As a result of the effective processing of the incoming data, the VAT gap in Hungary decreased to 9% by 2018.