

Decree No

.../2025 [of date] of the Minister for National Economy

amending Decree No 8/2025 of 31 March of the Ministry for National Economy on the distribution and operation of e-cash registers and the requirements for e-cash registers and for issuing e-receipts

[1] The regulation of online cash registers, which entered into force in 2013, has become one of the cornerstones of our efforts to “whiten” the economy, after which the introduction of electronic cash registers has been a milestone in the businesses’ digitalisation. Competitiveness among businesses is improving, and the faster processes for business cases and automation due to e-cash registers facilitate operations for market participants.

[2] The NIS 2 Directive and Hungary’s Cybersecurity Act, adopted on the basis of the NIS 2 Directive, put the cybersecurity protection of electronic information systems that are used by critical infrastructures on a new footing, as they aim to protect electronic information systems from cybersecurity incidents, whose breach would otherwise result in social and supply disruptions.

[3] New solutions against ransomware and harmful codes, spyware and various overload attacks are needed in order to ensure that the technical requirements for e-cash registers are still laid down according to the highest professional standards.

[4] Pursuant to the authorisation provided for in Section 260(1)(c) and (k)-(m) of Act CXXVII of 2007 on Value Added Tax and Section 269(13) of Act CL of 2017 on the Rules of Taxation, and acting within the scope of my duties set out in Section 103(1)(21) of Government Decree No 182/2022 of 24 May on the duties and powers of members of the Government, I hereby lay down the following:

Section 1

(1) In Decree No 8/2025 of 31 March of the Ministry for National Economy on the distribution and operation of e-cash registers and the requirements for e-cash registers and for issuing e-receipts (hereinafter: NGM Decree), Section 6(2)(c) and (d) of the Decree are replaced by the following provisions, and the following point (e) is added to the paragraph:

[In order to authorise the distribution of a cloud-based e-cash register, it is a further condition – in addition to those laid down in paragraph (1) – that

“(c) the distributor demonstrates that it has a sustainable operating model by presenting a business plan certified by an independent auditor,

(d) the distributor – along with the submission of the authorisation request – declares that it will ensure the operator that the services and products provided to the operator during the time the e-cash register (which is distributed by him) is in operation, comply with the legal requirements, and

(e) the distributor has a cybersecurity audit carried out in accordance with Hungary’s Cybersecurity Act by an auditor registered by the Supervisory Authority for Regulated Activities

(hereinafter: SZTFH) for security class ‘significant’ or ‘high’, as a result of which the resilience index of the entity is assessed at least ‘audited’.

(2) Point (c) in Section 6(3) of the NGM Decree shall be replaced by the following:

[In the case of hardware-based e-cash registers, it is a further condition – in addition to the criteria in paragraph 1 – that the distributor is in possession of a statement from the tax control unit manufacturer which attests that

“(c) the tax control unit manufacturer holds a national cybersecurity certificate issued at least at ‘basic’ assurance level in accordance with the SZTFH Decree on a national cybersecurity certification scheme for IoT devices.”

Section 2

A new Section 57/A is inserted under heading 13 of the NGM Decree, which reads as follows:

“Section 57/A (1) The provisions laid down with Decree No .../2025 (...) of the Ministry for National Economy, which amends Decree No 8/2025 of 31 March of the Ministry for National Economy on the distribution and operation of e-cash registers and the requirements for e-cash registers and for issuing e-receipts (hereinafter: Amending Decree No 1) shall also apply to the marketing authorisation procedures ongoing at the time of entry into force of Amending Decree No 1.

(2) In marketing authorisation procedures ongoing at the time of entry into force of Amending Decree No 1, compliance with the requirement laid down in points D/III/29 and E/5 of Annex 2 may also be demonstrated by a statement or certificate in accordance with the provisions in effect on the day preceding the entry into force of Amending Decree No 1.

(3) Compliance with the requirement laid down in Section 6(2)(e) and (3)(c), as established by Amending Decree No 1, shall be demonstrated by the distributor to the National Tax and Customs Administration until 31 December 2026 in respect of the marketing authorisations already granted at the time of entry into force of Amending Decree No 1.”

Section 3

In the NGM Decree,

- a) Annex 1 is amended in accordance with Annex 1 hereto,
- b) Annex 2 is amended in accordance with Annex 2 hereto,
- c) Annex 3 is amended in accordance with Annex 3 hereto,
- d) Annex 5 is amended in accordance with Annex 4 hereto.

Section 4

In Section 7 of the NGM Decree, the words “in Section 5(1)(d)” shall be replaced by the words “in Section 6(1)”.

Section 5

The words “and cybersecurity” in point 3, subpoint 3.3 of Annex 1 of the NGM Decree are repealed.

Section 6

Point (c) of Annex 7 to the NGM Decree shall enter into force with the words “1 February 2025” instead of “1 January 2025”.

Section 7

Point (b), subpoint (35) of Annex 7 to the NGM Decree shall not enter into force.

Section 8

(1) This Decree – with the exception of paragraph 2 – shall enter into force on the day following its publication.

(2) Section 6 and 7 shall enter into force on 1 July 2028.

Section 9

The requirement for the prior notification of this draft decree, as stipulated in Articles 5 to 7 of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services, has been met.

Mr István Márton Nagy
Minister for National Economy

1. *Annex ... to Decree No .../2025 [of date] of the Ministry for National Economy*

1. Subpoint 2.4.2 in point 2 of Annex 1 to the NGM Decree is replaced by the following:

(Marketing authorisation requests for hardware-based e-cash registers shall additionally include:)

“2.4 a certificate issued to the distributor by the manufacturer of the tax control unit, stating that

2.4.1. it has a registered office, place of business or branch for servicing the tax control unit, and the details thereof,

2.4.2. it has a national cybersecurity certificate issued at least at ‘basic’ assurance level in accordance with the SZTFH Decree on a national cybersecurity certification scheme for IoT devices, including the date and registration number of the national cybersecurity certificate’s registration in accordance with the said SZTFH Decree,”

2. The following subpoint 3.12 is added to point 3 of Annex 1 in the NGM Decree:

(Marketing authorisation requests for cloud-based e-cash registers shall additionally include:)

“3.12 a certificate of audit in accordance with SZTFH Decree on the procedure of a cybersecurity audit and on the maximum fee for a cybersecurity audit, which certifies that the distributor has a cybersecurity audit carried out pursuant to Hungary’s Cybersecurity Act by an auditor registered by SZTFH for security class ‘significant’ or ‘high’, on the basis of which the resilience index of the entity is assessed at least ‘audited’.”

2. *Annex ... to Decree No .../2025 [of date] of the Ministry for National Economy*

1. The following subpoint 14.17 is added to point 14 under the heading “(A) Mandatory e-cash register functions” in Annex 2 of the NGM Decree:

(As described in the Developer Documentation, the e-cash register is suitable)

“14.17. to insert additional information elements which are linked to items of the supporting document and to the supporting document itself, in accordance with the Developer Documentation.”

2. Point 15 under the heading “(A) Mandatory e-cash register functions” in Annex 2 to the NGM Decree shall be replaced by the following:

“15. In order to verify the identity of a given e-cash register by the tax authority, it is necessary to provide for an operator function which assigns a digital signature to the set of data generated in the manner described in the Developer Documentation; the operator function shall assign the digital signature with the use of the signatory key of the given e-cash register, and shall display the result in a QR code on the screen.”

3. Point 13 under heading “(B) Technical requirements applicable to both hardware-based and cloud-based e-cash registers” in Annex 2 to the NGM Decree is replaced by the following:

“13. Cloud-based e-cash registers must provide continuous visual feedback to the operator and shall make the following visible:

- a) a continuously illuminated green light, if data connection with the latest FAM was successful,
- b) a flashing red light if data connection to the last FAM failed.”

4. Subpoint 15 in Section III (Requirements for tax control units in hardware-based e-cash registers) under the heading “(D) Technical requirements for hardware-based e-cash registers” in Annex 2 to the NGM Decree is replaced by the following:

“15. The tax control unit contains an unremovable integrated SIM module (MIM, SIM chip), which was built in by the manufacturer into the circuit and is suitable exclusively for NAV-I communication and for ensuring data connection with the machine interface of the business services that the distributor provides and that are defined in the Developer Documentation.”

5. Subpoint 22 in Section III (Requirements for tax control units in hardware-based e-cash registers) under the heading “(D) Technical requirements for hardware-based e-cash registers” in Annex 2 to the NGM Decree is replaced by the following:

“22. The tax control unit is able to connect to the mobile terrestrial networks of at least three Hungarian electronic communications service providers. The tax control unit shall ensure that the e-cash register can initiate a search for a service provider at any time on demand and shall give preference to the preferred service provider. The tax control unit shall choose

another network provider if the preferred network provider is not capable of transmitting data.”

6. Subpoint 29 in Section III (Requirements for tax control units in hardware-based e-cash registers) under the heading “(D) Technical requirements for hardware-based e-cash registers” in Annex 2 to the NGM Decree is replaced by the following:

“29. The proper operation of the software running in the tax control unit and the fact that it has no hidden functions shall be confirmed in a statement issued by a conformity assessment body registered by SZTFH, in which the issuer of the statement shall declare that

- a) the software as a whole (each component, including any operating system, translation environment, drivers supplied by manufacturers, firmware, etc.) has been subject to a reliability test covering the origin of the applied systems (either developed by other manufacturers or by a community),
- b) all improvements or modifications made by the manufacturer, including changes to applied non-proprietary systems and unofficial operating system distributions, have undergone successful white-box functional testing with 100 % source code coverage, and
- c) with regard to the origin of the applied systems or components (including the operating system), the source code or binary format of that system or component may be publicly downloaded or accessible from a source that they have accepted as reliable and have indicated in the statement, and that the imprint of the tax control unit version of this system or component, formed through the imprinting process indicated in the Developer Documentation, is the same as that of the version that can be downloaded from this public source.”

7. Point 5 under heading “(E) Technical requirements for cloud-based e-cash registers” in Annex 2 to the NGM Decree is replaced by the following:

“5. The proper functioning of the application and the fact that it has no hidden functions must be confirmed in a certificate issued by a conformity assessment body registered by SZTFH, and in this the issuers of the certificate shall declare that

- a) a reliability test was carried out on the application as a whole, which involved an examination of the origin of the applied components (either developed by other manufacturers or by a community),
- b) all improvements or modifications made by the distributor, including changes to the applied non-proprietary components, have been subject to successful white-box functional testing with a source code coverage of 100 %, and
- c) with regard to the origin of the applied components, the source code or binary format of that component may be publicly downloaded or accessible from a source that they have accepted as reliable and have indicated in the statement, and that the imprint of the application version of this component, formed through the imprinting process indicated in the Developer Documentation, is the same as that of the version that can be downloaded from this public source.”

3. *Annex ... to Decree No .../2025 [of date] of the Ministry for National Economy*

1. The following subpoint 8 is added to Section II (The examination of certain supporting documents) under heading “(A) Parts of the type examination for e-cash registers” in Annex 3 to the NGM Decree:

“8. Examination of the feasibility of creating a supplementary information element.”

4. *Annex ... to Decree No .../2025 [of date] of the Ministry for National Economy*

1. In Annex 5 to the NGM Decree, point 8 is replaced by the following:

“8. The customer application must comply with the requirements of the Digital Citizenship Programme in effect at the time of authorisation, in accordance with the Developer Documentation.”