

# Rules for copying accounting documents

## Deutsche Telekom IT Solutions

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Deutsche Telekom TSI Hungary Kft. Deutsche Telekom ITTC Hungary Kft. 1097 Budapest, Könyves Kálmán krt. 36.		
<b>Document Author</b>	<b>E-mail</b>	<b>Phone</b>
Sári Zsuzsa /Travel Coordinator	<a href="mailto:Zsuzsa.Sari@t-systems.com">Zsuzsa.Sari@t-systems.com</a>	+36 30 362 2949
<b>Document Manager</b>		
Kéri Judit /Accountant	<a href="mailto:Judit-Anna.Keri@t-systems.com">Judit-Anna.Keri@t-systems.com</a>	+36 30 100 8331
<b>Process Manager</b>		
Felvári Adrienn /Head of Finance	<a href="mailto:Adrienn.Felvari@t-systems.com">Adrienn.Felvari@t-systems.com</a>	+36 30 316 9840
<b>Owner</b>		
Órffy Zsolt /VP Finance & Controlling	<a href="mailto:Zsolt.Orffy@t-systems.com">Zsolt.Orffy@t-systems.com</a>	+36 30 238 5785
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## 1. INTRODUCTION

### 1.1. Preamble

Deutsche Telekom TSI Hungary Kft. is also able to provide its own internal services to other units of the DTAG Group. Deutsche Telekom TSI Hungary Kft. as Service Provider and Deutsche Telekom ITTC Hungary Kft. as Client have entered into a contract for internal services. By signing the Contract, the Client undertook to announce within the company and make it mandatory for its own employees to comply with the regulations established by the Service Provider, and to authorize the Service Provider's employees in the appropriate roles to communicate with the Client's employees and employees in accordance with the regulations. Acting with other users (interns, externals) who have a contractual relationship with the client.

Deutsche Telekom TSI Hungary Kft. also provides internal services to its own employees, and publishes Policies and Process Descriptions in connection with these services.

### 1.2. Purpose of policy

Deutsche Telekom TSI Hungary Kft. and Deutsche Telekom ITTC Hungary Kft., as modern multinational companies, are committed to environmental protection and sustainability, therefore they strive to minimize or eliminate the use of physical paper by introducing the digitalization of processes in certain areas.

The goal is to increase efficiency and reduce environmental impact while ensuring the availability of data and maintaining security. One of the means of achieving this is the preservation of paper-based documents in digital form.

DT TSI and DT ITTC shall make authentic electronic copies of originally paper-based documents in certain areas in accordance with the applicable legal requirements in accordance with the conditions set out in this copying policy.

### 1.3. Limitation

Certified electronic copies may only be generated in designated systems, as detailed in DT TSI and DT ITTC internal regulations.

The circle of persons entrusted with or authorized to make copies is designated in an internal instruction. In addition, an internal instruction describes the details of the responsibilities of those responsible for making copies and the issues of responsibility.

## 2. GENERAL GUIDELINES

### 2.1. Legal compliance

[Government Decree No. 321/2024 \(XI.6.\) Government](#) Decree on Certain Rules of Digital Citizenship.

[Decree No. 1/2018 \(VI.29.\)](#) of the Ministry of Innovation and Technology on the rules of digital archiving.

[Regulation \(EU\) No 910/2014](#) Regulation of the European Parliament and of the Council on electronic identification and trust services for electronic transactions in the internal market.

[23/2014. \(VI.30.\) Decree of the Ministry of National Economy](#) on the identification of invoices and receipts in tax administration, as well as on the control of invoices kept in electronic form by the tax authority.

## 2.2. General rules of copying based on the Government Decree

Government Decree **321/2024 (XI.6) on certain rules of digital citizenship (Section 70)** provides clear instructions on the digitisation processes of paper-based documents.

"When making an electronic copy of a paper document, the copyist shall ensure that the paper document and the electronic copy correspond in image or content and that any modification made to the electronic copy after the electronic signature or stamp has been placed is perceptible."

Following the digitisation process, the maker of the copy prepares the electronic copy, establishes the visual or substantive correspondence between the paper document and the electronic copy, and then affixes an authentication clause to the electronic copy: "Identical to the original paper document". The government decree states that documents must be supplemented with metadata, which must be clearly assigned to paper-based security documents. The document must be signed and timestamped in accordance with the requirements set out in the regulation.

## 2.3. Concepts and abbreviations

Concept, abbreviation	Description
Service Provider	Deutsche Telekom TSI Hungary Kft.
Principal	Deutsche Telekom ITTC Hungary Kft.
Contract	link
DT TSI	Deutsche Telekom TSI Hungary Kft.
DT ITTC	Deutsche Telekom ITTC Hungary Kft.
321/2024 (XI.6.) Government Decree	Government Decree on Certain Rules of Digital Citizenship, which sets out guidelines for the making of certified electronic copies.
1/2018. (VI.29.) ITM Decree	Government Decree on the Rules of Digital Archiving.
Paper document	Any text, series of figures, maps, blueprints, sketches, images or other data recorded on paper, regardless of the means and process by which it was generated.
Digitization	It is a process that converts analogue information into digital information that can be processed by computer devices.
Image Compliance	A feature of an electronic copy that ensures the accessibility of the content and formal elements of a paper-based document that are essential for the elicitation of legal effects.

Content compliance	The property of the electronic copy, according to which it – together with the metadata related to it – ensures the accessibility of the content elements of the paper-based document – which are essential for the elicitation of legal effects – but does not ensure visual correspondence.
Certified electronic copy	A set of data on a non-electronic document prepared in accordance with Government Decree 321/2024 (XI.6.) can be interpreted by means of an electronic device that is identical in image or content and capable of producing legal effects.
Copy-making system	The combination of hardware and software elements used in copying.
Authentication clause	<i>"Identical to the original paper-based document"</i> ): a file prepared with data content in accordance with Government Decree 321/2024 (XI.6.), which is an inseparable part of the electronic and paper copy.
Metadata	Descriptive information that describes the stored document and is clearly assigned to the document.
Qualified electronic time stamp	<i>"An electronic Timestamp that meets the requirements set out in Article 42 of the eIDAS Regulation [1]" -eIDAS Regulation Article 3. (paragraph 34)</i>
Qualified electronic signature	<i>"An advanced electronic signature generated by a qualified electronic signature tool based on a qualified certificate of an electronic signature" – Article 3 (point 12) of the eIDAS Regulation.</i>
Számlaközpont Zrt.	Trust service provider. The digitized version of paper-based documents is electronically signed and timestamped, and archived until the end of the retention period.

### 3. SCOPE OF THE COPYING PROCEDURE

**Personal scope:** This copying policy applies to all persons involved in any stage of the copying process. This includes persons operating, verifying, modifying the copying IT system, and persons who carry out any copy-making activities on behalf of DT TSI and DT ITTC.

**Material scope:** This copy-making policy covers all IT systems and devices implementing copy-making.

**Territorial scope:** All DT TSI and DT ITTC sites are covered by the territorial scope of the copying regime.

**Temporal effect:** This copying policy is effective from the date of issue, or until the date of its modification or revocation.

### 4. GENERAL DESCRIPTION OF THE COPYING PROCEDURE

#### 4.1. Making a certified electronic copy

In the course of copying, the persons designated for copying check the digital files after the digitization of the paper-based documents and make sure that they can be opened.

If the copy-making colleague finds the quality of the digitized document questionable during the inspection or its content-related compliance is debatable, the repetition of the digitization process becomes mandatory until the error is eliminated. Copying is successful if the visual or content match between the paper-based document and the digitized version can be established.

Only copies may be made that contain the entire paper document, i.e. partial copies or extracts may not be made of the documents.

After the employee authorised to make copies has checked the visual or content compliance of the document, the digitised documents are merged into a PDF file, which is marked with an authentication clause – "Identical to the original paper-based document" – and the metadata required by law is assigned to it.

#### Metadata:

- Name of the copying organisation
- Name of the person responsible for the image or content match of the copy
- The copying system
- Name of the copying policy
- Copy policy version number
- Date of copying
- availability of the applicable copying order

The created document package is provided by the trust service provider - Számlaközpont Zrt. - with a qualified electronic signature and a long-term LTV (Long Term Validation TimeStamp) timestamp. Once authenticated, electronic copies are capable of producing legal effects.

## 4.2. Archiving certified copies

Certified electronic copies are available in PDF format in specialist systems for a specified period of time. They are archived on the archiving interface of the trust service provider until the end of the retention period prescribed by law, after which they are deleted.

## 4.3. Handling of paper documents involved in copying

The original documents can be destroyed after the reimbursement process has been completed in the internal system.

## 5. CONTINUOUS IMPROVEMENT

Any development and change proposals that arise must be recorded in the Process Library's Register of Improvement Requests and Proposals. Fixed comments will be reviewed in the next review.

## 6. RELATED DOCUMENTS

Description	Storage/availability (link)
Register of Improvement Requests and Proposals	<a href="#">link</a>

## 7. ANNEXES

Description	Storage/availability (link)