

Motor vehicle tax can be paid in instalments

To whom does it apply?

This information applies to natural persons liable to pay motor vehicle tax.

How to request an instalment payment?

You can apply to the National Tax and Customs Administration (NTCA) once a year, until 30 June, for an instalment payment free of duty. The NTCA can authorise an instalment payment for the annual motor vehicle tax due for the year, which allows you to pay the tax in instalments of up to five months without surcharge.

A taxpayer who is obliged to communicate electronically may submit his/her request for an automatic instalment payment electronically

- by selecting the AUTRESZ application in the Online Form Completion Application (ONYA), or
- by using the form FAG01 available in the ÁNYK program.

Taxpayers who are not required to communicate electronically can also submit a paper-based application.

Applications sent after the deadline will not be accepted.

How NTCA assesses the application?

The applicant is entitled to an instalment payment if

- they are natural persons, and submit their
- application once a year and
- for the motor vehicle tax due for that year, and
- the application is submitted within the prescribed deadline.

If the statutory conditions are not met, the NTCA will reject the application, or if the taxpayer submits the application after the deadline, the NTCA will reject the application, but will examine neither the reason for the payment difficulty nor its permanent or temporary nature.

There is no right of appeal against the decision on the authorised instalment payment.

What happens if someone does not pay the instalments?

If the taxpayer fails to pay the instalment due on time, the payment by instalments facility will be withdrawn and the debt will have to be paid in one single instalment. In this case, the NTCA will also charge a late payment penalty from the original due date on the remaining debt.¹

In this case, however, it is possible to initiate a „*traditional*”⁵ payment facilitation procedure. You can access details of the procedure through <https://nav.gov.hu/pfile/file?path=/en/taxation/Booklets/30.1-payment-facilities-for-individuals>, in Information Leaflet no. 30.1, titled „*Payment facilities for individuals*”.²

¹ Subsection (3) of Section 199 of Act CL of 2017 on the Rules of Taxation (Taxation Act).

² Application for payment facilitation to be evaluated pursuant to Sections 198 (1)-(7) of the Taxation Act.