Domestic Motor Vehicle Tax

(Published on 2 February 2026)

This Information Booklet contains information on the ways of tax payment and motor vehicle tax exemption.

Contents

1. Motor vehicle taxation has, since 1 January 2021, been managed by the NTCA

The NTCA took over the tasks of taxation of domestic motor vehicles from local governmental tax authorities from the beginning of 2021.

The NTCA sends a(n) (administrative) decision on the motor vehicle tax to taxpayers.

When and how has the motor vehicle tax to be paid?

The annual motor vehicle tax is payable in one single instalment until 15 April of the relevant year.[1]

Natural persons can apply for an instalment payment of the annual motor vehicle tax once a year, until 30 June, free of any duty. Upon application, the motor vehicle tax for the relevant year may be paid in instalments of up to five months without surcharge.[2]

The application for an automatic instalment payment can be filed electronically

- in the 'Motor vehicle tax' menu item of the NTCA mobile application,
- by selecting the AUTRESZ application form in the Online Form Filling Application (ONYA), or
- using the form FAM01 in the ANYK program (i.e. General Form Filling Framework Program).

A taxpayer who is not required by law to communicate electronically can also file a paper application.

The amount must be transferred to the NTCA domestic motor vehicle tax revenue account No. 10032000-01079160, of the No. 410 Tax Type. For bank transfers, the tax identification code or tax identification number must be entered in the communication box of the transfer slip. If this is not done, the NTCA will not be able to attribute the amount paid to the payer or will be able to do so only after a delay.

From 2022 onwards, motor vehicle tax shall be paid in exact HUF amounts.
The reason for this is that on 1 January 2022, the Act on the Rules of Taxation was amended, and motor vehicle tax is now included among the taxes that must be paid without rounding.[3]

How can you declare an exemption, a suspension?

The NTCA has introduced the form[4] GJADO for the notification of exemptions, benefits and suspension.

---

[1] Annex 3, point I, sub-point 8 to *Act CL of 2017 on the Rules of Taxation* [hereinafter: ART.]
[2] Section 199 (1a) of ART.
[3] Annex 3, point I, sub-point 4 of ART.
[4] Data and change reporting form on motor vehicle tax exemption-benefit-suspension.

The form is electronically accessible in the Online Nyomtatványkitöltő Alkalmazás (*online form filling application, i.e. ONYA)* portal published on the NTCA website.[5]

The filled-out form can also be printed and then mailed to the competent NTCA directorate regarding your address of residence or registered office.

2. What kind of vehicle do I have to pay tax for?

The domestic motor vehicle tax is payable for motor vehicles and trailers **kept in operation, with Hungarian official number plates.**

No motor vehicle tax needs to be paid for the following:

- agricultural tractors and trailers for an agricultural tractor [6]
- slow vehicles and their trailers,[7]
- four-wheel motorcycles,
- "beehive" motor vehicle as per specific other legislation,
- work machines,
- motor vehicles with plate numbers CD and OT,
- motor vehicles for export[8].

3. Who has to pay the motor vehicle tax?

As a rule, the tax is paid by the person who is recorded in the vehicle registry[9] **on the first day of the year as vehicle keeper** or in the absence of such person, as **owner.**[10]

Multiple owners

If a motor vehicle is owned by multiple owners or keepers according to the official registry, the **tax is payable by the one to the name of whom the registration**

---

[5] This online interface can be accessed through Client Portal+ registration or by using the Digital Citizenship Application (i.e. DÁP); the from can be filled in thereafter here: „Új nyomtatvány / bejelentés" -> „Adóigazgatási eljárással kapcsolatos nyomtatványok" - > GJADO (*New form / notification -> Forms relating to tax administration procedure - > GJADO*). For clients who are not required to communicate electronically with the NTCA, the data form is available without identification on the ONYA portal at the following path: Login without identification/Notifications/Motor vehicle tax.
[6] *Agricultural tractor*: a vehicle without a loading platform, manufactured for the performance of agricultural work but also suitable for towing trailers, with built-in engine and can travel under its own power at speeds over 25 km/h on horizontal roads.
[7] *Slow vehicle and its trailer:* a vehicle which, in accordance with the provisions of the Government Decree 326/2011 (XII. 28.) on Public Road Transport Administration Tasks and the Issuance and Withdrawal of Public Road Transport Documents in force on 1 July 2022, bears a pass stamp or a vehicle with 3-3 red letters and numbers on a white background, initial letter Y and a pass stamp, which cannot travel on a flat road at a speed of more than 25 km/h on its own or by its tractor.
8 A vehicle with temporary registration plate letter I on it as per points 13-18 of Section 63/A (2) of the *Government Decree 326/2011 (XII. 28.) on Public Road Transport Administration Tasks and the Issuance and Withdrawal of Public Road Transport Documents*.
[9] In the motor vehicle registry kept pursuant to *Act LXXXIV of 1999 on the Road Traffic Register* [hereinafter: official registry].
[10] *Act LXXXII of 1991 on Motor Vehicle Tax* **[hereinafter: Motor Vehicle Tax Act]** Section 2 (1).

certificate is issued.

A vehicle newly put into service or put back into service again during the year

The taxpayer is the person appearing in the registry as keeper or owner **on the last day of the month in which the vehicle is put into service.**[11]

Death or termination of the owner

From the first day of the year following the death of the taxpayer, or its termination if it is a company, if the deceased person or terminated organisation still appears in the official registry as owner, that person must be regarded as taxpayer who or which appears on the day of the death or termination **in the official registry as not keeper owner**.
If no such person or company exists, the one who is the **first one to be registered as owner** after the death or termination of the taxpayer.[12]

Vehicle kept temporarily in circulation[13] **and a test vehicle**[14]

The taxpayer is that person to the **name** of whom or which the authority has issued the number plate.[15]

4. I have purchased a new car – from when do I have to pay the motor vehicle tax?

Being entered in the public road traffic registry is at the same time a tax notification.[16]

The motor vehicle tax is payable **from the first day of the month following the day of putting into service**. A part of the annual tax **proportional to the time** the vehicle is in service during the year concerned must be paid[17]

The keeper or the owner receives a decision on their liability from the NTCA; the tax must be paid accordingly.

Example:
For a new 120 kW vehicle put into circulation on 22 October 2026 the tax is payable from 1 November 2026.

The total yearly tax liability would in this case be HUF 45,000, the time-proportional tax liability is HUF 7,500, therefore the taxpayer's tax liability in 2026 amounts to HUF 7,500.

---

[11] Section 2 (2) of the Motor Vehicle Tax Act.
[12] Section 2 (3) of the Motor Vehicle Tax Act.
[13] A vehicle with temporary registration plate letter I on it as per points 1-2 and 4-5 of Section 63/A (2) of the Government Decree 326/2011 (XII. 28.) on Public Road Transport Administration Tasks and the Issuance and Withdrawal of Public Road Transport Documents.
[14] A vehicle with temporary registration plate letter I on it as per points 7-11 of Section 63/A (2) of the Government Decree 326/2011 (XII. 28.) on Public Road Transport Administration Tasks and the Issuance and Withdrawal of Public Road Transport Documents.
[15] Section 2 (6) of the Motor Vehicle Tax Act.
[16] Chapter I/A section 1 of Annex 2 to ART. Non-compliance with this obligation is treated as a failure to report relevant data.
[17] Section 3 (1) of the Motor Vehicle Tax Act.

5. I have purchased a used car – how do I have to pay the motor vehicle tax?

For vehicles put into service earlier the new owner – if its owner has been changed in the register – has to pay the motor vehicle tax **from the first day of the year following the execution of the sale and purchase contract**. The taxpayer receives a decision on the tax liability **in the year following the execution of the sale and purchase contract**.

Example:
If someone purchases a 6-year-old 86 kW motor vehicle that is in circulation already on 21 October 2025, they will have to pay tax from 1 January 2026. The yearly tax amounts to HUF 27,950.

If the second-hand vehicle is taken out of circulation before the contract of sale is concluded, the new owner must pay the motor vehicle tax from the first day of the month following the month in which the vehicle was put into circulation. The motor vehicle tax will be a proportional part of the annual tax liability.

Example:
If someone purchases and puts into circulation on 5 February 2026 an 8-year-old vehicle with a capacity of 90 kilowatts that was taken out of circulation before the purchase, they will be liable to pay the tax from 1 March 2026. The total annual tax liability is HUF 22,500. The proportional tax liability is HUF 18,750.

6. I have sold my car – from when do I not have to pay the motor vehicle tax?

Once the buyer has notified the acquisition of the vehicle, they have the obligation to pay the motor vehicle tax from the first day of the year following the conclusion of the sale and purchase contract.
If they do not notify the acquisition, the decision regarding the person obliged to pay the tax is essentially made in view whether the previous owner has notified the transfer of the vehicle to the transport administration authority.

If the change in the ownership of the motor vehicle has been notified by the **seller** (transferor) in accordance with the applicable statutory regulation[18] – but within 15 days of the last day of the year of the transfer – **they are no longer the taxpayer from the first day of the year in which the contract was concluded**.

If the subject of the sale and purchase transaction is a vehicle withdrawn from service and the seller (transferor) has notified the change as prescribed by law, then from the first day of the month following the month during which the vehicle is put back into service the seller (transferor) is no longer a taxpayer.

[18] Pursuant to Section 2 (1) of Government Decree 304/2009. (XII. 22.) on the mandatory content elements of the private document with full probative force certifying the change of the ownership, and/or the change of the keeper of a vehicle listed in the public road transport registry for it to be suitable for use in the transport administration authority's proceeding **the change of ownership of the vehicle must be notified by the transferor to the transport administration authority within fifteen days of the change.**

From the above points in time the **buyer** (the party acquiring ownership from the transferor) **must be regarded as taxpayer** unless a third person appears in the official registry from the year or month following the change.[19]

Failure to make the report upon the transfer of the ownership of the vehicle

If **neither the seller, nor the buyer** fulfils its obligation, the one who is the keeper/owner in the registry is the taxpayer **until the last day of the year in which ownership is transferred.**

In the case of more than one registered keepers or owners the one to whose name the registration certificate is issued, is the taxpayer.[20]

I sold my car in December 2025. Do I have to report this to the NTCA?

The sale or purchase of a motor vehicle continues to have to be notified to the **transport administration authority** (the district office of the Budapest or county government office). The NTCA will receive the data so reported.

7. My motor vehicle has been stolen. Do I have to pay the motor vehicle tax?

If your motor vehicle has been stolen, your motor vehicle tax payment obligation is suspended. The tax falling on the period of suspension **does not have to be paid**.[21]

The fact of the theft must be reported by the taxpayer using the GJADO form by the 15th day of the month following the theft. The police certificate on the fact that you lost possession of the vehicle unlawfully must be attached to the notification.

Suspension lasts **from the first day of the month** following the theft **until the last day** of the month in which the vehicle is **returned** to the taxpayer.

The owner must report the termination of the suspension using the GJADO data sheet **by the 15th day** of the month following the change.[22]

If the stolen vehicle is not returned to its owner, the tax payment obligation relating to the vehicle ends **at the end of the year following the theft**.

8. I have withdrawn the vehicle from service. Do I have to pay the motor vehicle tax?

No motor vehicle tax has to be paid for a vehicle withdrawn from service.

Withdrawal of a vehicle from service is withdrawal from service as specified in the

[19] Section 2 (4) of the Motor Vehicle Tax Act.
[20] Section 2 (5) of the Motor Vehicle Tax Act.
[21] Section 4 (4) of the Motor Vehicle Tax Act.
[22] Chapter I/A 2.1 of Annex 2 to the Taxation Act.

Government Decree on road transport administration tasks and the issuance and withdrawal of road transport documents.[23]

Withdrawal from traffic needs not be reported to the NTCA, as it is notified of this and issues a decision on the change in the tax liability.

The motor vehicle tax payment obligation **lapses on the last day of the month** in which the vehicle concerned is withdrawn from service for any reason whatsoever.[24]
The tax payment obligation does not lapse if the person requesting the withdrawal of the vehicle **has the vehicle put back into service** during the month following its withdrawal.[25]

Example:
A vehicle owner, who is obliged to pay motor vehicle tax as at 1 January, withdraws the vehicle from service on 20 April and then has it put back into service from 19 July.
The tax is thus payable for the period between 1 January and 30 April, and then from 1 August until 31 December, for a total of 9 months.

9. The rate of the motor vehicle tax

The motor vehicle tax on passenger vehicles

The motor vehicle tax base[26] is the **engine power** of the passenger vehicle – not including buses – **appearing in the official registry**, in kilowatts.

If the power of the passenger vehicle is stated only **in horsepower** in the official registry, the power in terms of horsepower has to be **divided by 1.36** and the result must be rounded to an integer number in accordance with the general rules on rounding.

If the official registry **contains no data** on the vehicle's engine power, the NTCA asks the competent transport authority for the required data based on the passenger vehicle's ID data.

The power specified by the transport authority must in this case be used as the vehicle's tax base.

The rate of the motor vehicle tax[27]

[23] Government Decree 326/2011. (XII.28.) Road Traffic Administration Tasks and the Issue and Withdrawal of Road Traffic Documents.
[24] Section 4 (2) of the Motor Vehicle Tax Act.
[25] Section 4 (3) of the Motor Vehicle Tax Act.
[26] Section 6 (1) of the Motor Vehicle Tax Act.
[27] Section 7 (1) of the Motor Vehicle Tax Act.

The rate of the tax in 2026 is,

in the year of manufacture[28] of the vehicle and the next **3 calendar years**	375 HUF/kW
during the 4th to 7th calendar years after the year of manufacture	325 HUF/kW
during the 8th to 11th calendar years	250 HUF/kW
during the 12th to 15th calendar years	205 HUF/kW
in the **16th and the next calendar year** after the year of manufacture	150 HUF/kW

The motor vehicle tax payable for other vehicles (buses, caravans, trucks, tractors for semi-trailers)

The tax base[29]

bus caravan caravan trailer	its **unladen mass** as specified in the official registry,
truck	its **unladen mass** as specified in the official registry,, **plus 50 percent of** its load capacity (**payload**)[30].
tractor for semi trailers	**twice the** trailer's **unladen mass**, **plus** the plus half of the difference between the maximum authorised mass and the unladen mass of a trailer (semi-trailer) with a continuous brake that can be towed by a semi-trailer tractor.

Tax rate of the tax in 2026[31]

The tax base is for every **100 kg** started:

in the case of a truck, semi-trailer truck or bus with **an pneumatic spring suspension** or other equivalent suspension system[32]	HUF 925
in the case of a truck, semi-trailer truck or bus **not meeting the above requirements**	HUF 1,495

The tax base of a trailer is its unladen mass appearing in the official registry.

[28] Year of manufacture: the calendar year, named as such, in the official register.
[29] Section 6 (2)-(4) of the Motor Vehicle Tax Act.
[30] *Load capacity (payload)*: in the case of a truck the difference between the maximum authorised mass (total weight) specified in the official registry and the unladen mass (unladen weight).
[31] Section 7 (2) of the Motor Vehicle Tax Act.
[32] A vehicle that has an pneumatic suspension or other equivalent suspension system as specified in Annex 2 to Council Directive 96/53/EC.

If at the time of the tax assessment the NTCA did not take into account of the fact that the vehicle has a pneumatic or other equivalent suspension system, the taxpayer can prove this

- by presenting the transport authority's **official certificate**,
- the **forensic expert's** expert opinion or
- by **presenting the registration certificate** containing an entry showing that it has road saving axles.

In the case of vehicles kept temporarily in circulation and test vehicles[33]

In 2026, for vehicles kept temporarily in circulation the tax rate is

for passenger vehicles	HUF 10,000
for trucks	HUF 50,000

A tax of **HUF 25,000** is payable for a test vehicle when the number plate is issued.

Tax liability accrues in relation to motor vehicles kept temporarily in circulation and test vehicles **when the number plate is issued**.

When a permanent number plate is issued for the motor vehicle, the general rules on **taxation apply** from the first day of the next month**.**

Each year, the rate of the motor vehicle tax shall be determined as the amount of the motor vehicle tax for the year preceding the reference year, adjusted by the change in the consumer price index for the month of July of the year preceding the reference year, as published by the Central Statistical Office, compared to the same period of the previous year. As a rule, the amount of the tax should be rounded to HUF 50-100, and the rate determined for vehicles kept temporarily in circulation and test vehicles should be rounded to HUF 1000. The NTCA publishes the rates of the motor vehicle tax on its website[34] and in the Official Journal of Hungary[35].

10. Motor vehicle tax exemptions

The following vehicles are exempt from the motor vehicle tax[36]

- those owned by budgetary institutions,
- those owned by an association, a foundation, or a public body, provided that the organisation had no corporate income tax liability during the year preceding the year concerned,
- those owned by motor vehicles owned by an association, foundation, public body, budgetary body, association, foundation, public body, provided that no liability to pay corporate income tax arose in the year preceding the year in question,

[33] Section 7 (3) of the Motor Vehicle Tax Act.
[34] https://nav.gov.hu/ugyfeliranytu/adokulcsok_jarulekmertekek/valorizalt-adomertekek/belfoldi-gepjarmuado/belfoldi-gepjarmuado (in Hungarian language). English version is available here.
[35] Section 7/A of the Motor Vehicle Tax Act.
[36] Section 5 of the Motor Vehicle Tax Act.

- a bus, if at least 75 percent of the taxpayer's net sales revenue as per the Accounting Act was earned during the year preceding the year concerned from the operation of local or intercity transport service. The taxpayer must issue a declaration on the satisfaction of the criterion,
- vehicles owned by ecclesiastical legal entities,
- fire trucks of economic associations operating facility fire brigades, used in firefighting, and/or in the technical rescue operations, after an alert,
- vehicles used for transporting taxpayers with severely reduced mobility or other disability,
- environmentally friendly motor vehicles,
- vehicles whose tax exemption is ensured by an international agreement or reciprocal arrangement. The position statement issued by the minister in charge of tax policy applies to reciprocity,
- vehicles owned by the North Atlantic Treaty Organisation (NATO), international military headquarters established under the North Atlantic Treaty, armed forces of the member states of the North Atlantic Treaty and other participating states of the Peace Partnership staying in Hungary as well as military and civilian persons of foreign citizenship, belonging to the personnel, or employed by, such armed forces and headquarters.

The taxpayer must report the **existence and termination of exemption**[37] using the GJADO form.

The following need not be reported:

- the individual tax exemption of a budgetary institution;
- the individual tax exemption of an ecclesiastical legal entity, provided the taxpayer appears in the NTCA's registry as such;
- the tax exemption of an environmentally friendly motor vehicle.

11. Exemption for organisations

No motor vehicle tax needs to be paid for vehicles owned by the following:

- budgetary institutions[38] and
- ecclesiastical legal entities.

In the case of these organisations there are no further criteria for tax exemption.
The tax exemption of budgetary institutions is taken into account by the NTCA *ex officio*.

The exemption of ecclesiastical legal entities need not be reported either, however, some organisations may not necessarily be identified as ecclesiastical legal entities from the NTCA registry. In this case the organisation concerned can notify its status as such by

[37] Chapter I/A 2.2 of Annex 2 to the Taxation Act.
[38] The state, local governments and minority self-governments as well as bodies specified *in* Act CXCV of 2011 on Public Finances.

submitting a GJADO form.

Vehicles in the ownership of the following organisations are also motor vehicle tax exempt:

- associations,
- foundations and
- public bodies.

A vehicle owned by such an organisation **is tax exempt in the given year** only if its owner had **no corporate income tax liability** during the preceding year.

Therefore, such exemption must be notified each year by submitting a GJADO form.

Motor vehicles owned by
- associations,
- foundations,
- public bodies, budgetary bodies, associations, foundations, public bodies are also exempt from tax on motor vehicles owned by them.

The motor vehicle is exempt from tax only in the year in which the association, foundation or public body did not have a corporate tax liability in the previous year. The exemption must therefore be reported on the GJADO form.

12. Exemptions granted to purposes of use

The following are exempt from the motor vehicle tax with regard to their purposes of use:

- **buses** used in local and intercity public transport services[39]
    - A bus is tax exempt if at least 75 percent of the taxpayer's net sales revenue was earned during the year preceding the year concerned from the operation of local or intercity transport service.
    - **A taxpayer must submit a declaration on the satisfaction of the above criterion once a year.** The declaration can be made by submitting the GJADO form.
- vehicles qualifying as **fire trucks** used in firefighting or technical rescue operations in the case of an alarm [Section 5 e) of the Motor Vehicle Tax Act],
- vehicles used for transporting person with **severely reduced mobility** or **other disability** [Section 5 f) of the Motor Vehicle Tax Act].

13. Exemption of persons with severely reduced mobility or other disability

The tax exemption applies to the following of a

[39] Motor vehicle (bus) operated in local or inter-city public transport with which the entrepreneur performs scheduled passenger transport service which can be used by anybody for a fare [Section 5 c) of the Motor Vehicle Tax Act],

- person with severely reduced mobility or other disability[40] or
- close relative regularly carrying, and living in the same household with, the person with severely reduced mobility or other disability
  - **one passenger car,**
  - with an engine of not more than 100 kilowatt power,
  - not used for the provision of taxi service or passenger transport service with a passenger car, as specified in specific other legislation

for not more than 13,000 HUF/tax year.

If the person entitled to the exemption has tax liability for more than one passenger cars in the given year, the exemption applies to **a single** passenger car with the **smallest engine power**.

The exemption can be notified to the NTCA by submitting a GJADO form.
Any change in the relevant circumstances affecting the tax liability as well, must be taken into account from the first day of the month following the month in which the change occurs.

<u>Example:</u>
If according to the medical documentation this condition was established on 20 January 2026, that date must be shown in the GJADO form as the date on which eligibility started. In this case the taxpayer is entitled to the exemption from 1 February 2026.

A copy of the expert opinion, position statement issued by the competent specialised authority, certificate or decision must also be attached to the application for exemption.

If the GJADO form is submitted electronically, the documents proving exemption can also be submitted electronically.
The NTCA will accept such attachments in any format.

Exemptions need not be submitted/reported each year. Therefore, if there is no change in the exemption, the application needs not be submitted again.

14. Tax exemption of an environmentally friendly motor vehicle

The exemption of an environmentally friendly motor vehicle needs not be notified; the NTCA takes it into account *ex officio* based on the data held in the vehicle registry.

Environmentally friendly motor vehicles[41]:
- purely electric motor vehicle (environmental class 5E),
- zero emission motor vehicle (environmental class 5Z),

[40] Person with severely reduced mobility as specified in Section 2 a) or other disability as per Section 2 h) of Government Decree 102/2011. (VI. 29.) on the transport related allowances of persons with severely reduced mobility, as in effect on 1 April 2016, proving this fact by presenting a copy of the expert opinion, position statement issued by the competent specialised authority, certificate or official decision specified in the same decree.
[41] Point 9 of Section 18 of the Motor Vehicle Tax Act.

- environmentally friendly motorcycle.

Environmentally friendly motorcycle is a fully electric motorcycle, whose drive chain comprises at least one electrical energy storage unit, electrical current converter unit and an electrical machine that converts the electricity stored with the aim of powering the motorcycle into mechanical energy, and the motorcycle has no other source of power for driving it.[42]
A motor vehicle registered or put into circulation or entered into the official register before 1 January 2025 with an environmental class 5P or 5N is exempt from vehicle tax until 31 December 2026.

15. Tax allowances

The act provides two types of allowances: one depends on the motor vehicle's environmental class marking and the other on the method of transport of goods.

Allowance subject to the environmental class marking (bus, truck, semi-trailer truck)

A) For the following having an environmental class marking (code) of 5, 6, 7 or 8

bus, truck	a 20% allowance
semi-trailer truck	a 30% allowance is given.

B) For the following having an environmental class marking (code) of 9, 19, 11 or 12

bus, truck	a 30% allowance,
semi-trailer truck	a 50% allowance is given.

The tax allowance granted on the basis of the environmental class code needs not be notified.

Allowance for the combined transport of goods[43]

If during the tax year the taxpayer applied combined goods transport – proven by transport documents – where the distance covered in Hungary by rail or water was longer than 100 km by shipment, the rate of the tax allowance is **in the case of more than 40 shipments 10% of the tax payable as established in view of paragraphs A) and B)** for the truck for the tax year as specified above.

The tax allowance is available only for that truck which used the rail and/or water segment of the combined transport route as well.[44]

The taxpayer can submit their application for tax allowance **also certified by transport**

[42] Point 30 of Section 18 of the Motor Vehicle Tax Act.
[43] *Combined transport of goods*: the truck (semi) trailer, (with or without tractor), swap body or container (20 feet or larger) covers the starting or ending section of the route on road and another section, longer than 100 km 'as the crow flies' by rail or inland waterways.
[44] Section 8 (7) of the Motor Vehicle Tax Act.

document, from 1 July to the NTCA.[45] Such applications must be submitted in the GJADO form, or electronically in the case of taxpayers under obligation to communicate electronically.

16. Payment of the vehicle tax

The taxpayer pays the tax **in one single instalment by 15 April**, except in the case of a tax liability arising or changing during the year.[46]

The amount of the motor vehicle tax must be transferred to the **NTCA domestic motor vehicle tax revenue account No. 10032000-01079160**, of the tax type no. 410. Upon payment the tax number or the tax ID has to be entered in the comment field of the transfer order, followed by the vehicle's plate number. Without these the NTCA cannot link the amount paid to the payer, or can only do so with a delay.

A taxpayer not obliged to open a payment account can pay by bank transfer, by cheque attached to the letter, through the subsystem (EFER) for electronic payments and settlements also by bank transfer or even at the customer service offices, using their bank cards. Those under obligation to open payment accounts can only make payments by transfer from their domestic payment accounts.

Motor vehicle tax can be paid via the NTCA mobile app and on the NTCA Taxpayer Portal (abbreviated ÜPO in Hungarian). When logging in to ÜPO, the user can immediately see the data registered by the NTCA and the net balance of their tax account. For example, if someone has a motor vehicle tax debt, he/she can settle it electronically as soon as he/she has consulted his/her tax account.

If the tax liability accrues or changes during the year, the tax must be paid **within 15 days of the day on which the relevant decision becomes definitive**.

If the tax debt exceeds the amount of one year's tax item, and no new taxpayer appears in the public road traffic registry, the NTCA may request the withdrawal of the vehicle from service.[47] The one-year tax item applies to each tax assessment base separately, i.e. the vehicle may be withdrawn from service when the taxpayer has a debt exceeding the tax amount payable for one vehicle.

---

[45] Section 8 (6) of the Motor Vehicle Tax Act.
[46] Chapter I Section 8 of Annex 3 to the Taxation Act.
[47] Section 9 (2) of the Motor Vehicle Tax Act.

17. Rules on the motor vehicle tax

- Act LXXXII of 1991 on Motor Vehicle Tax (Motor Vehicle Tax Act),
- Act LXXXIV of 1999 on the Road Traffic Register (Road Traffic Registry Act)
- Act CL of 2017 on the Rules of Taxation (Taxation Act),
- Act CLI of 2017 on the Tax Administration Rules (Tax Procedures Act),
- Decree 102/2011. (VI. 29.) on traffic regulation allowances for person with severely reduced mobility,
- Decree 5/2003. (II. 19.) ESzCsM on diseases and disabilities providing entitlement to higher amounts of family allowance (Higher Family Allowance Decree), Act XXVI of 1998 on the Rights and Ensuring the Equal Opportunities of People with Disabilities (Disabled Persons Act),
- Decree 327/2011. (XII. 29.) on the procedural rules regarding benefits for people with disabilities (Disabled People Decree).

National Tax and Customs Administration