Rules for claiming excise tax for refund
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This Booklet describes the rules for claiming excise tax for redund and the specificities of each refund case.

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I. Common procedural rules for excise tax refunds

When can excise tax be reclaimed?

- annually (at the earliest from the 20th day of January of the year following the current year),
- quarterly (at the earliest from the 20th day of the month following the current quarter),
- monthly (at the earliest from the 20th day of the month following the current month). [1]

What is the deadline for claiming a refund?

- within 5 years.

What are the general conditions for refund?

- an accounting document issued for the acquisition of the excise goods at a price including excise tax,[2]
- payment of the tax on the consideration shown on the receipt/accounting document, calculated at the tax rate in force on the date of issue,[3]
- certification of eligibility for refund,[4]
- of the consideration stated in the document, the tax amount calculated at least at the tax rate effective on the day of issue may be settled[5] (An exception to this rule is the case of the return of excise goods released for free circulation by the authorised tax warehouse operator to their tax warehouse for commercial purposes: the tax to be taken into account as reclaimable tax is the tax at the rate applicable at the time of release for free circulation of the excise goods)[6]
- transport-related tax refunds can be made on gas oil[7] fuel without a fiscal marker.[8]

II. Cases of refund of excise tax paid

Person exporting taxed excise goods[9]

What are the conditions for a tax refund?

- exit from the customs territory of the European Union,
- certificate of exit of the excise goods issued by the customs authorities of a Member State of the European Union or MRN ID provided by the customer,
- in the case of excise goods with a seal, a report on the destruction or invalidation of the seal in the presence of NTCA representatives,
- for alcohol products, where the presence of a representative of the NTCA is not

[1] Section 82 (3) 2 of Act LXVIII of 2016 on Excise Tax (hereinafter: Excise Tax Act)
[2] Section 63 of the Decree of the Minister of National Economy 45/2016 (29 November) NGM on the implementation of the provisions of Act LXVIII of 2016 on Excise Tax (hereinafter: Implementation Decree)
[3] Section 82 (2) of the Excise Tax Act
[4] Section 82 (4) of the Excise Tax Act
[5] Section 82 (1) of the Excise Tax Act
[6] Section 82 (1a) of the Excise Tax Act
[7] Point 18 of Section 3 (2) of the Excise Tax Act
[8] Section 113 (6) of the Excise Tax Act
[9] Section 12 a)

required, for the removal and destruction of the seal or its invalidation by overstamping, the related internal document or report.[10]

What documents are required for a tax refund in the case of a central budgetary body if the excise goods are delivered to the armed troops of the Hungarian Defence Forces serving in a third country?

- NATO Customs Document: In the case of deliveries to NATO member countries,
- Single Administrative Document: in the case of delivery to non-NATO member states, where the exporter is a designated body of the Ministry of Defence or the Hungarian Armed Forces, and the recipient is a unit, sub-unit or convoy of the Hungarian Armed Forces serving abroad.

An authorized tax warehouse operator for taxed excise goods rendered unfit for consumption or destroyed, or used for the production of excise goods[11]

What are the conditions for a tax refund?[12]

- a report drawn up by the person initiating the return of the goods stating the fact and circumstances of the goods becoming unfit for consumption;
- the report recorded by NTCA on the destruction of the excise goods[13];
- in the case of excise goods used for production, an accounting document certifying the use;
- in the case of excise goods with a seal, a report prepared on the destruction or invalidation of the seal in the presence of NTCA representatives.

Exempted organisation

What are the conditions for a tax refund?[14]

- taxed excise goods purchased in the domestic territory;
- the official purpose shown in its accounting records as financial expenditure necessary for its intended operation,
- personal purpose of its member.

What are the limits to a tax refund of excise tax on excise goods purchased for official purposes?

- alcoholic drinks: not more than 1,500 litres/year[15],
- cigarettes: not more than 60,000 cigarettes per year[16],

What are the limits to a tax refund on excise goods purchased for personal use?

- maximum HUF 300,000 per calendar year may be reclaimed, which shall also include the amount of value added tax reclaimed in accordance with the Act on Value Added Tax.[17]

[10] Section 64 of the Implementation Decree
[11] Section 12 b) of the Excise Tax Act
[12] Section 65 of the Implementation Decree
[13] Section 52 of the Implementation Decree
[14] Section 12 c) of the Excise Tax Act
[15] Section 13 (3) a) of the Excise Tax Act
[16] Section 13 (4) a) of the Excise Tax Act
[17] Section 13 (2) of the Excise Tax Act

- alcoholic drinks: not more than 150 litres/year[18],
- cigarettes: not more than 25,000 cigarettes per year[19],
- fuel (excluding natural gas, electricity purchased and used for fuel): not more than 2,000 litres/year or kg/year.[20]

What are the conditions for a tax refund on the use of fuel for military purposes?

- the goods were purchased from the taxed product stock of the Hungarian Defence Forces (the right to a tax refund is exercised by the body of the Hungarian Defence Forces performing financial and accounting tasks)[21];
- a duly completed upload certificate in accordance with STANAG 2034 'Annex A';
- a permit issued for the movement of troops of foreign armed forces in Hungary.[22]

In the case of domestic excise goods released for free circulation for commercial purposes to another Member State

Who is entitled to a tax refund? [23]

- authorised tax warehouse operator,
- authorised excise trader,
- registered consignor,
- small wine producer[24] or ad hoc certified consignor,

What are the conditions for a tax refund?

- the movement of excise goods has ended, as evidenced by an electronic receipt (in the case of a shutdown: a certificate of arrival of the excise goods at destination issued by the competent authority of the Member State of destination),[25]
- certification of payment or guarantee of excise tax by the authority of the recipient Member State of destination (NTCA may contact the competent authority of the Member State of destination within 5 working days of the receipt of the tax return in order to verify the authenticity thereof.[26])
- in the case of excise goods subject to a seal: removal and destruction of the seal by the authorised person or invalidation by overstamping in the presence of a representative of the NTCA.[27] (Except: the presence of the officer of NTCA is not required if the eligible person notifies NTCA about the removal of the excise seal from alcohol products, including if destroyed or invalidated by overstamping, at least three working days in advance[28]; central budgetary organs if the excise goods exported by them is delivered to troops of the Hungarian Armed Forces deployed in a third country.[29])
- fluid charges, new categories of tobacco products, smokeless tobacco products,

[18] Section 13 (3) b) of the Excise Tax Act
[19] Section 13 (4) b) of the Excise Tax Act
[20] Section 13 (5) of the Excise Tax Act
[21] Section 13 (6) of the Excise Tax Act
[22] Section 67 of the Implementation Decree
[23] Section 12 d) of the Excise Tax Act
[24] Section 137 of the Excise Tax Act
[25] Section 62 (12) of the Excise Tax Act
[26] Section 68 of the Implementation Decree
[27] Section 77 (1) of the Excise Tax Act
[28] Section 77 (1a) of the Excise Tax Act
[29] Section 77 (2) of the Excise Tax Act

heated products and smoking-substitute nicotine-containing tobacco products: report on the destruction or invalidation of the seal in the presence of NTCA representatives.

Mail order vendor

What are the conditions for a tax refund?

- the excise tax has been paid in the other Member State,
- a certificate from the competent authority of another Member State proving that the payment has been made.[30]

Tax refund in the case of irregularity

Who is entitled to a tax refund? [31]

- authorised tax warehouse operator,
- authorised excise trader,
- registered consignor,
- small wine producer or ad hoc certified consignor,
- mail order vendor.

What are the conditions for a tax refund?

- domestic excise goods released for free circulation are transported for commercial purposes to another Member State,
- the irregularity was not committed in the domestic territory,
- the excise tax has been paid,
- presentation of a certificate of the competent authority of another Member State proving the payment of excise tax.[32]

A person who uses taxed excise goods for an activity which results in an exemption from liability to pay tax[33]

What are the conditions for a tax refund?

- a document certifying the use for the purpose of exemption, issued in accordance with the provisions of the Accounting Act on the accounting document, [34]
- the intention to purchase is reported to NTCA at least 5 days prior to the acquisition of the excise goods, [35]
- records must be kept (closed monthly, changes in stocks during the current month and the amount of closing stocks of the exempt product must be determined).[36]

What should the notification contain? [37]

- the quantity of excise goods to be purchased,
- the exact purpose of use,

[30] Section 12 e) of the Excise Tax Act
[31] Section 12 f) of the Excise Tax Act
[32] Section 12 f) of the Excise Tax Act
[33] Section 12 g) of the Excise Tax Act
[34] Section 69 (1) of the Implementation Decree
[35] Section 69 (2) of the Implementation Decree
[36] Section 69 (2) of the Implementation Decree
[37] Section 69 (2) of the Implementation Decree

- utilization rate or data on the quantity used, produced,
- place of use,
- verifications specified in the Act on Metrology,
- records to be kept,
- necessary permits.

What should the record contain? [38]
- the date of purchase of the product,
- supplier of the goods,
- quantity of the goods,
- date of use,
- title of use,
- quantitative data of use.

Stores installed in the areas of international airports reserved for ticketed departing passengers exclusively for selling goods to be consumed elsewhere and the authorized operator of a tax warehouse situated in the same premises for supplying the store

What are the conditions for a tax refund?
- taxed excise goods,[39]
- sold to a passenger travelling to another Member State,
- repurchased from the passenger by the authorized tax warehouse operator,
- document issued for sale and repurchase of goods.[40]

What should the document contain? [41]
- the commercial name of the goods,
- the commercial quantity of the goods,
- article number of the goods,
- boarding pass number.

A person or organisation, exempted under international agreement promulgated by an act

Who is entitled to a tax refund?
- a person or organisation exempted under an international agreement promulgated by an act.[42]

What are the conditions for a tax refund on the use of fuel for military purposes?
- a duly completed upload certificate in accordance with STANAG 2034 'Annex A',
- a permit issued for the movement of troops of foreign armed forces in Hungary.[43]

Eligibility to a refund of the tax paid in the event of reciprocity

[38] Section 69 (2) of the Implementation Decree
[39] Section 12 h) of the Excise Tax Act
[40] Section 70 of the Implementation Decree
[41] Section 36 (3) of the Implementation Decree
[42] Section 12 i) of the Excise Tax Act
[43] Section 67 of the Implementation Decree

What are the conditions for a tax refund?[44]

- taxed excise goods purchased in the domestic territory;
- the official purpose shown in the accounting records as financial expenditure necessary for the intended operation,
- member's personal purpose.

What are the limits to excise tax refund on excise goods purchased for official purposes?

- alcoholic drinks: not more than 1500 litres/year[45],
- cigarettes: not more than 60,000 cigarettes per year[46],

What are the limits to excise tax refund on excise goods purchased for personal use?

- not more than HUF 300,000 per calendar year may be reclaimed, which shall also include the amount of value added tax reimbursed in accordance with the Act on Value Added Tax.[47]
- alcoholic drinks: not more than 150 litres/year[48],
- cigarettes: a maximum of 25,000 cigarettes per year[49],
- fuel (excluding natural gas, electricity purchased and used for fuel): up to 2,000 litres/year or kg/year.[50]

What are the conditions for a tax refund on the use of fuel for military purposes?

- the goods were purchased from the taxed product stock of the Hungarian Defence Forces (the right to a tax refund is exercised by the body of the Hungarian Defence Forces performing financial and accounting tasks)[51];
- a duly completed upload certificate in accordance with STANAG 2034 'Annex A';
- a permit issued for the movement of troops of foreign armed forces in Hungary.[52]

Tax refund on excise goods for which excise seal is required

Who is entitled to a tax refund? [53]

- authorized tax warehouse operator,
- registered trader,
- importer.

What are the conditions for a tax refund?

- tobacco products have been returned from free circulation,
- the authorized tax warehouse operator reprocesses, destroys or has destroyed the tobacco product,
- the registered trader has destroyed the tobacco product,
- the importer has destroyed the tobacco product,

[44] Section 12 c) of the Excise Tax Act
[45] Section 13 (3) a) of the Excise Tax Act
[46] Section 13 (4) a) of the Excise Tax Act
[47] Section 13 (2) of the Excise Tax Act
[48] Section 13 (3) b) of the Excise Tax Act
[49] Section 13 (4) b) of the Excise Tax Act
[50] Section 13 (5) of the Excise Tax Act
[51] Section 13 (6) of the Excise Tax Act
[52] Section 67 of the Implementation Decree
[53] Section 77 (3) of the Excise Tax Act

- the authorized tax warehouse operator removes the seal (except for cigarettes) for the purpose of re-release of the tobacco product for free circulation.[54]
- the tax warehouse operator sells the tobacco products purchased after payment of the tax to a traveller travelling to a third country as a final destination[55].

What documents are required for a tax refund? [56]

- the number of the report on the destruction of the tobacco product,
- accounting document proving the use in case of re-processing of tobacco products,
- report on the destruction or invalidation of a seal in the presence of NTCA representatives.[57]

III. Transport related tax refund

Providers of passenger rail transport services and freight rail transport services

What are the conditions for a tax refund? [58]

- performing passenger rail transport / freight rail transport activities (according to the Act on Rail Transport),
- use of gas oil for passenger transport, freight transport, and for the related rail traction and shunting activities.

What documents are required for a tax refund?

- means of transport statement (includes the name of the means of transport, method of identification, mark);
- records (includes the amount of gas oil used per transport vehicle and in total);
- a document suitable for establishing actual or average consumption and the time or distance travelled and eligible for the calculation;
- accounting documents relating to the quantity of gas oil issued for use and to the quantity which is actually eligible for refund.[59]

What are the limitations of a tax refund?

- contains state aid,[60]
- cannot be cumulated with other state aid and de minimis aid.[61]

Person registered as a floating work equipment operator

What are the conditions for a tax refund?

- use of gas oil in floating work equipment (pursuant to Act XLII of 2000 on Water Transport),
- gas oil can be reclaimed for HUF 103 per litre.[62]

[54] Section 77 (3) of the Excise Tax Act
[55] Section 77 (5) of the Excise Tax Act
[56] Section 66 of the Implementation Decree
[57] Section 66 of the Implementation Decree
[58] Section 113 (1) and (1a) of the Excise Tax Act
[59] Section 72 (1) and (1a) of the Implementation Decree
[60] Section 95 (2) of the Excise Tax Act
[61] Section 72 (2) of the Implementation Decree
[62] Section 113 (2) of the Excise Tax Act

What documents are required for a tax refund?

- floating work equipment statement (includes its name, method of identification, mark);
- records (includes the amount of gas oil used per floating work equipment and in total);
- a document suitable for establishing actual or average consumption and the time or distance travelled and eligible for the calculation;
- accounting documents relating to the quantity of gas oil issued for use and to the quantity which is actually eligible for refund.[63]

Person operating natural gas buses of vehicle category M2 and M3 in local and long-distance public transportation services

What are the conditions for a tax refund?

- operation of buses of the vehicle categories M2 and M3,
- local and long-distance transportation,
- use of natural gas.[64]

What documents are required for a tax refund?

- a statement containing the registration number of buses operating on natural gas and used for the passenger transportation;
- in the case of on-site refuelling, a statement detailing the amount of natural gas released for use and actually entitling to refund from it, the date of releasing, and the registration number of the bus.[65]

Use of natural gas for transport purposes in direct connection with the performance of a public function by a body performing a state or municipal government function or other public function

What are the conditions for a tax refund?

- performing a state or municipal government function, public function,
- a transport purpose directly related to the performance of a public function,
- use of natural gas.[66]

What documents are required for a tax refund?

- a statement containing the registration number of motor vehicles used in direct connection with the performance of a public function.[67]

Registered operator, lessee of a commercial vehicle

What qualifies as commercial gas oil?

- used for the carriage of goods by road for consideration or own account by motor vehicles or semi-trailers with a gross vehicle weight of 7.5 tonnes or more,

[63] Section 72 (1) and (1a) of the Implementation Decree
[64] Section 113 (3) of the Excise Tax Act
[65] Section 73 of the Implementation Decree
[66] Section 113 (4) of the Excise Tax Act
[67] Section 74 of the Implementation Decree

- Used for regular/occasional passenger transport with a vehicle of category M2 or M3.[68]

Who is entitled to a tax refund? [69]

- commercial vehicle operator,
- commercial vehicle lessee.[70]

What are the cases of tax refunds? [71]

- fuel card purchase (with a fuel card at a petrol station),
- on-site refuelling (from a tank equipped with an automated fuel pumping device organised for fuel storage at a domestic site via an electronic measuring instrument)

What is the refundable tax rate?

- In relation to transport, the operator or lessee of a vehicle as defined in Point 21 of Section 3 (2) of the Act on Excise Tax is entitled to the following in accordance with Section 113 (5)

- per litre of commercial gas oil, the difference between the taxable amount of gas oil per litre and the euro/forint exchange rate of 0.33 times the euro/forint exchange rate on the first working day of October of the year preceding the reference year, as published in the Official Journal of the European Union, rounded down to five times the euro/forint exchange rate. The amount of the tax refund assessed in accordance with the above shall be published on the website of the state tax and customs administration by the 5th working day following the 15th day of the month preceding the month in which the refund per litre is due.[72]

What documents are required for a tax refund?

- in the case of a fuel card purchase, an invoice issued by the issuer of the fuel card (includes the purchase of gas oil fuel, place and date of purchase, registration number), and the contract for the use of the fuel card,
- in the case of on-site refuelling, a statement (includes on-site refuelling, date of refuelling, amount of fuel refuelled, registration number), and a document suitable for establishing the legal title to the use of the premises,
- the vehicle registration document of the commercial vehicle for which the right of tax refund is being exercised, and in the case of a leased commercial vehicle, the lease contract,
- licence to engage in the carriage of goods or passengers by road, or, in the case of own-account transport, a road haulage or road passenger transport licence,
- if a financial representative is recruited, the contract with the financial representative,
- a certified translation into Hungarian or a short extract in Hungarian of the

[68] Section 3 (2) Item 21 of the Excise Tax Act
[69] Section 113 (5) of the Excise Tax Act
[70] Section 113 (5) of the Excise Tax Act
[71] Section 113 (5) of the Excise Tax Act
[72] Point b) of Section 113 (5) of the Excise Tax Act

documents referred to in the previous points in languages other than English, German or French.[73]

What are the limitations of a tax refund?

- constitutes aid in the form of an environmental tax allowance,[74]
- no aid may be granted to companies in difficulty or to companies which are the subject of an outstanding recovery order following a previous Commission decision.[75]

IV. Tax refund in connection with any major disruption in the supply of natural gas

Who is entitled to a tax refund?

- natural gas user.

What are the conditions for a tax refund? [76]

- major disruption in the supply of natural gas,
- use of gas oil during the disruption and the following 2 working days,
- purchase of gas oil during the disruption or up to 5 working days in advance.[77]

What is the refundable tax rate?

- HUF 103 per gas oil litre.[78]

What documents are required for a tax refund?

- a copy of the contract concluded with the natural gas supplier,
- deriving the average daily natural gas consumption for the month preceding the month in which the disruption occurred, broken down and aggregated for the service location (broken down by use per gas burning equipment and for technology fuelled by gas) where gas oil is used instead of natural gas,
- a statement of the opening gas oil stocks on the starting date of the use period, broken down by service location (per gas burning equipment and per technology fuelled by gas) and in total,
- a statement of the quantity of gas oil used during the period of use and of the closing stock of gas oil on the last day of the period of use, broken down by service location (by gas burning equipment and by technology fuelled by gas) and in total,
- internal document recording the use of gas oil instead of natural gas.[79]

V. Tax refund related to engine development

Who is entitled to a tax refund?

- a person pursuing engine development[80]

[73] Section 75 of the Implementation Decree
[74] Section 95 (3) of the Excise Tax Act
[75] Section 95 (8) of the Excise Tax Act
[76] Section 114 of the Excise Tax Act
[77] Section 114 of the Excise Tax Act
[78] Section 114 of the Excise Tax Act
[79] Section 76 of the Implementation Decree
[80] Section 115 (1) of the Excise Tax Act

What are the conditions for a tax refund?

- the applicant should submit a notification to NTCA no later than 30 days before starting up the engine development.[81]

What are the limitations of a tax refund?

- support for a research and development project,[82]
- up to 25% of the cost of engine development can be claimed (provided that this cost is eligible).[83]
- no aid may be granted to companies in difficulty or to companies which are the subject of an outstanding recovery order following a previous Commission decision.[84]

What documents are required for a tax refund?

- accounting document certifying the fuel consumption for the engine development during the current period,
- accounting for costs and expenses eligible for aid for engine development,
- fuel consumption record (per engine and aggregated),
- a record of eligible costs and aids related to the experimental development for the current year or the current quarter (supported by internal documents),
- sustainability certificate (for the use of biodiesel).[85]

VI. Tax refund related to other industrial uses

Who is entitled to a tax refund?

- a person who uses natural gas as a basic material for chemical processes;
- a person who uses natural gas for replenishing depleted stocks of cushion gas reserve in underground natural gas storage facilities, or for maintaining it at the same level, or who deposits natural gas into a transmission or distribution pipeline to fill up the transmission or distribution pipeline (according to the Act on Natural Gas);
- an authorised network operator who uses energy products for covering network losses;
- a person who uses coal for purposes other than as motor fuels or as industrial or household heating fuel.[86]

What are the conditions for a tax refund for electricity used for the production of electricity for feeding it to a distribution or transmission network?

- it is not required to hold an operating licence for the production of energy
- may be claimed on the quantity of natural gas calculated with a 40 per cent overall efficiency from the quantity of electricity actually fed into a distribution or transmission network during the return period.[87]

[81] Section 77 (1) of the Implementation Decree
[82] Section 95 (4) of the Excise Tax Act
[83] Section 115 (2) of the Excise Tax Act
[84] Section 95 (8) of the Excise Tax Act
[85] Section 77 (2) of the Implementation Decree
[86] Section 116 (1) of the Excise Tax Act
[87] Section 116 (2) of the Excise Tax Act

What documents are required for a tax refund?

- an internal accounting document certifying the use of the energy product for the specified purpose,
- accounting for tax-eligible and non-tax-refundable uses of the total energy product purchased,
- derivation of the amount of natural gas calculated with a 40 per cent overall efficiency from the quantity of electricity actually fed into a distribution or transmission network during the return period.[88]

What conditions must the invoice meet?

- issued to a forwarding user,
- issued on transmitted energy,
- issued for a product acquired after tax,
- a copy of the invoice for the purchase of the transmitted energy, issued to the forwarder, is attached.[89]

VII. Tax refund on gas oil used in agricultural production

Who is entitled to a tax refund?

- Agricultural producer / farmer

What activities are eligible for a tax refund?

- land registered as cropland, garden, orchard, vineyard and grassland lawfully used for the production of agricultural products, for the purpose of transport directly related to cultivation and farming works, and harvesting,
- work for reforestation of forest area,
- fish farming in fishpond. [90]

What are the conditions for a tax refund?

- certified, lawful use (arable land, forest, fishpond),
- the size of arable land, forest, fishpond shall be determined in hectares, to two decimal places,[91]
- the work on which the refund is based must be performed[92].

What is the refundable tax rate?

- Section 113 (5)
- of the tax paid on up to 97 litres of gas oil per hectare per year used, the difference between the tax rate per litre of gas oil and HUF 14.29 per litre, rounded up to five decimal places is refundable. The amount of the tax refund assessed in accordance with the above shall be published on the website of the state tax and customs authority by the 5th working day after the 15th day of the month preceding the reference quarter (https://nav.gov.hu/en/intormation_on_customs_matters/Excise/excise-tax-refund-rates).[93]

[88] Section 78 (1) of the Implementation Decree
[89] Section 78 (2) of the Implementation Decree
[90] Section 117 (1) of the Excise Tax Act
[91] Section 79 (7) of the Implementation Decree
[92] Section 84 (1) of the Implementation Decree
[93] Section 117 (1) of the Excise Tax Act

What are the conditions for a refund of excise tax on gas oil used in the contract work and machinery hire service?

- an invoice issued by the person performing the contract work and machinery hire service during contract work and machinery hire service (indicating the amount of gas oil used),[94]
- a contract work and machinery hire service provider can prove the origin of the gas oil used.[95] (If they cannot prove it: the user of the contract work and machinery hire service is obliged to refund the tax and to pay a late payment penalty for the refunded tax[96])

What are the limitations of a tax refund?

- in the case of a family farm, the family farmer is entitled to a refund based on an invoice in their own name,[97]
- in the case of a given forest, the reforestation must be performed within the time limit laid down by law or by a decision of the forestry authority,[98]
- if the cultivated land, restored forest, fishpond area changes within a calendar year, no more than one twelfth of the quantity of diesel per hectare multiplied by the number of months of use of the area, rounded to the nearest litre, may be taken into account (the month started must be taken into account for the first user of the area in the month)[99]
- in the case of a fishpond, the periodic restriction on operation shall not reduce the maximum amount of gas oil per hectare to be taken into account for the refund of excise tax.[100]

What are the additional conditions for applying for de minimis aid?

- the application for de minimis aid must be indicated on the tax return form,
- the details of the invoice issued for the purchase of gas oil fuel or the use of the contract work and machinery hire service.[101]

VIII. Tax refund on spirits

Tax refund for spirits purchased from a private distiller

Who is entitled to a tax refund?

- authorized tax warehouse operator

What documents are required for a tax refund?

- a sales contract for the purchase of the spirit,
- spirit tax seal issued for the spirit,
- document certifying the use of the taxed spirit.[102]

[94] Section 117 (2) of the Excise Tax Act
[95] Section 117 (3) of the Excise Tax Act
[96] Section 117 (4) of the Excise Tax Act
[97] Section 117 (5) of the Excise Tax Act
[98] Section 79 (2) of the Implementation Decree
[99] Section 79 (3) of the Implementation Decree
[100] Section 79 (4) of the Implementation Decree
[101] Section 79 (5) of the Implementation Decree
[102] Section 80 (2) of the Implementation Decree

What should the document certifying the use contain?
- the name, CN code and quantity of the excise goods used (in the unit on which the excise tax is based, excluding industrial waste),
- the purpose, title and date of use.[103]

IX. Exemption-related tax refund

A person performing non-private air transport operations

What are the conditions for a tax refund?
- pursuit of non-private aviation activities,
- use of (taxed) gas oil without fiscal marker.[104]

What documents are required for a tax refund?
- a statement of the aircraft type and registration mark,
- a document containing flight data, duration, purpose (in the format prescribed by law or aviation authority),
- a document certifying the completion of the flight.[105]

Person engaged in commercial shipping operations

What are the conditions for a tax refund?
- performing commercial shipping operations
- use of (taxed) gas oil without fiscal marker.[106]

What documents are required for a tax refund?
- a statement containing the name of the means of transport, the method of identification and the mark,
- records showing the amount of gas oil used (per means of transport and in total),
- a document to establish actual or average consumption and the time or distance travelled and eligible for charging;
- accounting documents relating to the quantity of gas oil issued for use and which may actually be entitled to refund.[107]

What are the limitations of a tax refund?
- contains state aid,[108]
- cannot be cumulated with other state aid and de minimis aid.[109]

Person operating a power plant or district heating plant

What are the conditions for a tax refund?

[103] Section 16 of the Implementation Decree
[104] Section 112 (1) a) of the Excise Tax Act
[105] Section 71 of the Implementation Decree
[106] Section 112 (1) b) of the Excise Tax Act
[107] Section 72 (1) of the Implementation Decree
[108] Section 95 (1) of the Excise Tax Act
[109] Section 72 (2) of the Implementation Decree

- use of an energy product for the production of combined heat and power and heat supplied to residential energy consumers.[110]

What documents are required for a tax refund?
- an internal accounting document certifying the use of the energy product for the specified purpose,
- accounting for tax-eligible and non-tax-refundable uses of the total energy product purchased,[111]

A person who uses an energy product in chemical reduction, mineralogical, electrolytic or metallurgical processes

What are the conditions for a tax refund?
- use of energy product in chemical reduction, mineralogical, electrolytic and metallurgical processes. [112]

What documents are required for a tax refund?
- an internal accounting document certifying the use of the energy product for the specified purpose,
- accounting for tax-eligible and non-tax-refundable uses of the total energy product purchased,[113]

Persons performing activities under the exemption titles specified in Section 133 (1) of the Excise Tax Act

What are the conditions for a tax refund?
- Exemption title specified in Section 133 (1) of the Excise Tax Act
- use of excise goods taxed on activities.

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[110] Section 112 (1) c) cb) of the Excise Tax Act
[111] Section 78 (1) of the Implementation Decree
[112] Section 112 (1) c) cc) of the Excise Tax Act
[113] Section 78 (1) of the Implementation Decree