

**0COMPLETION GUIDE
FOR THE VEHICLE REGISTRATION TAX FORM
AND INSERT TO BE SUBMITTED ON PAPER**

FORM

Block (A) – Customs Authority (To be completed by the Customs Authority.)

Block (B) – Identification

Boxes to be completed for private individuals: taxpayer's tax identification code, taxpayer's VPID number, taxpayer's name, address of domicile or correspondence address when different from the address of domicile

In other cases: taxpayer's tax number, taxpayer's VPID number, taxpayer's name, address of registered office or correspondence address when different from the address of the registered office.

If the taxpayer does not yet have a VPID number when the form is submitted, this box does not have to be completed. The Customs Authority issues the VPID number ex officio, pursuant to Section 24/G of Act XCII. of 2003 on the Rules of Taxation (Taxation Act) or upon request. In relation to this, further information is available in the information booklet 'Fundamental Rules of Registration at the Tax Authority', which is available on the website of NTCA on the following links: http://www.NTCA.gov.hu/magyar_oldalak/NTCA/inf_fuz.

Block (C) – Declaration/Request

The taxpayer must state and request the vehicle registration tax to be imposed according to the general or special rules. If the taxpayer requests the tax to be established according to the general rules, then the box of "Please apply the vehicle registration tax according to the general rules" should be selected. In that case, the box of "My declaration in that regard is attached" does not need to be completed. If the taxpayer requests the tax to be established according to the particular rules, a separate declaration is needed and its attachment must be indicated in the respective box.

Place of processing of the request The taxpayer must select the code number of the tax and customs directorate from the following table where the vehicle registration tax administration procedure will be initiated. The NTCA's Large Taxpayers' Tax and Customs Directorate may be selected only by large taxpayers.

Name of the tax and customs directorate	Code number
NTCA Large Taxpayers' Tax and Customs Directorate	HU102000
NTCA South Budapest Tax and Customs Directorate	HU101000
NTCA South Budapest Tax and Customs Directorate Trimex Trade Kft. Duty station	HU811190
NTCA Pest County Tax and Customs Directorate	HU811000
NTCA Pest County Tax and Customs Directorate Depo-Zoll Kft. Duty station	HU811010

NTCA Pest County Tax and Customs Directorate Lagermax Duty station	HU811040
NTCA Pest County Tax and Customs Directorate Masped Rt. Duty station	HU106200
NTCA East Budapest Tax and Customs Directorate	HU160000
NTCA North Budapest Tax and Customs Directorate	HU170000
NTCA Győr-Moson-Sopron County Tax and Customs Directorate	HU611000
NTCA Győr-Moson-Sopron County Tax and Customs Directorate Logwin Solutions Hungary Kft. Duty station	HU611040
NTCA Győr-Moson-Sopron County Tax and Customs Directorate RAABERLAG Duty station	HU618010
NTCA Vas County Tax and Customs Directorate	HU911000
NTCA Vas County Tax and Customs Directorate VÁMCO Duty station	HU911010
NTCA Vas County Tax and Customs Directorate Zoll-Sped Duty station	HU911030
NTCA Zala County Tax and Customs Directorate	HU921000
NTCA Zala County Tax and Customs Directorate Nagykanizsa Vagyongazdálkodási és Szolgáltató Zrt. Duty station	HU922050
NTCA Fejér County Tax and Customs Directorate Logisztár Duty station	HU821060
NTCA Veszprém County Tax and Customs Directorate	HU631000
NTCA Veszprém County Tax and Customs Directorate Pápa Duty station	HU634000
NTCA Komárom-Esztergom County Tax and Customs Directorate Weskamp Bt. Duty station	HU624100
NTCA Komárom-Esztergom County Tax and Customs Directorate Advanced Kft. Duty station	HU621030
NTCA Baranya County Tax and Customs Directorate	HU211000
NTCA Somogy County Tax and Customs Directorate	HU221000
NTCA Tolna County Tax and Customs Directorate	HU231000
NTCA Borsod-Abaúj-Zemplén County Tax and Customs Directorate	HU411000
NTCA Heves County Tax and Customs Directorate	HU421000
NTCA Nógrád County Tax and Customs Directorate	HU831000
NTCA Hajdú-Bihar County Tax and Customs Directorate	HU711000
NTCA Jász-Nagykun-Szolnok County Tax and Customs Directorate MB 2001 Kft. Duty station	HU321010
NTCA Szabolcs-Szatmár-Bereg County Tax and Customs Directorate	HU721000
NTCA Csongrád County Tax and Customs Directorate Zoll-Platz Kft. Duty station	HU511010
NTCA Bács-Kiskun County Tax and Customs Directorate P-Development Kft. Duty station	HU311040
NTCA Bács-Kiskun County Tax and Customs Directorate Baja duty station II.	HU331010
NTCA Bács-Kiskun County Tax and Customs Directorate Kiskőrös Duty station	HU332000
NTCA Békés County Tax and Customs Directorate	HU521000

Procedure code: the taxpayer must select the procedure code from the following table:

Vehicle registration tax procedure title	Procedure code
Vehicle registration tax imposed on vehicle conversion (client eligible for VAT deduction)	RB00A01
Vehicle registration tax imposed on vehicle conversion (client not eligible for VAT deduction)	RB00A02
Vehicle registration tax imposed on the domestic territory on motor vehicles purchased from a taxable person liable for VAT	RB00B01
Vehicle registration tax imposed on the domestic territory on vehicles purchased from a taxable person not liable for VAT	RB00B02
Vehicle registration tax imposed on vehicles manufactured on the domestic territory (client eligible for VAT deduction)	RB00G01
Vehicle registration tax imposed when tax exemption ceases to exist	RB00M01
Vehicle registration tax imposed when tax exemption ceases to apply	RE00H02
Vehicle registration tax imposed on motor vehicles that were customs cleared for domestic trade prior to 1 February 2004 but was not entered into service until 1 February 2004 (client eligible for VAT deduction)	RB46R01
Vehicle registration tax imposed on motor vehicles that were customs cleared for domestic trade prior to 1 February 2004 but was not entered into service until 1 February 2004 (client not eligible for VAT deduction)	RB46R02
Vehicle registration tax imposed on vehicles with EU status, imported for trade (client eligible for VAT deduction)	RE00K01
Vehicle registration tax imposed on vehicles with EU status, imported for trade (client not eligible for VAT deduction)	RE00K02
Vehicle registration tax imposed on vehicles with EU status, imported for own use (client eligible for VAT deduction)	RE00S01
Vehicle registration tax imposed on vehicles with EU status, imported for own use (client eligible for VAT deduction)	RE00S02
Vehicle registration tax imposed on passenger cars leased by a vehicle fleet operator	RF00K01
Vehicle registration tax imposed following importation for trade (client eligible for VAT deduction)	RI40K01
Vehicle registration tax imposed following importation for trade (client not eligible for VAT deduction)	RI40K02
Vehicle registration tax imposed following importation for own use (client eligible for VAT deduction)	RI40S01
Vehicle registration tax imposed following importation for own use (client not eligible for VAT deduction)	RI40S02
Vehicle registration tax imposed in temporary admission for own use (client eligible for VAT deduction)	RI53001
Vehicle registration tax imposed in temporary admission for own use (client not eligible for VAT deduction)	RI53002

Payment of the vehicle registration tax: the taxpayer must select the method of payment. Direct payment and transfer means an electronic bank transfer made from the client's own

payment account kept in Hungary, a transfer made from a payment account number and a payment made with a cash transfer order (postal cheque). You can choose the “Batch payment” box when the taxpayer is licensed for such activities and the imposed tax is credited from the pre-paid amount.

Number of inserts: enter the number of attached inserts.

Block (D) – Bank account data

It must be completed only when the taxpayer is obliged to open a payment account pursuant to Act XCII of 2003 on the Rules of Taxation.

Block (E) – Data of the Representative/Proxy

If a proxy, financial representative, vehicle operator or legal representative proceeds in the name of the taxpayer, the status of their representation must be indicated. The rules of completion are the same as the rules applicable to Block (B).

The title of “vehicle operator” may only be used in tax administrative procedures launched in relation to motor vehicles leased by vehicle fleet operator. In that case, the vehicle operator refers to the party stated in the lease agreement as the lessee.

Block (F) – Signature

It is obligatory to complete the place, date and signature boxes. According to the general rule, the vehicle registration tax form submitted on paper must be signed by the taxpayer. The form may also be signed by the taxpayer’s representative or proxy in the name of the taxpayer. When a private individual does not wish to or is unable to proceed in front of the state tax authority and ministry directed by the minister in charge of taxation, then taxpayer may be represented and the form may be signed on the taxpayer’s behalf by the legal representative and, as a proxy, by a lawyer, law firm, European Community jurist, tax expert, certified tax expert, tax consultant, auditor, accountant, an employee or member of a business association authorized to provide accounting, bookkeeping or tax consulting services, who provides proper proof of authorization, or by other persons of legal age holding a power of attorney provided in an authentic instrument or a private instrument fully acceptable as proof.

When the principal is a private entrepreneur, then an employee of legal age can also sign the form based on authorisation.

In the case of a legal person or other organisation the form may be signed by a person holding representation rights according to the applicable regulations (for legal persons the legal representative or representative of the organisation pursuant to the Civil Code, for other organisations the representative proceeding according to the legislation applicable to the organisation), or a legal counsel engaged under a contract of employment, by a member or employee of legal age in possession of proper proof of authorization, or by a legal counsel under contract, lawyer, law firm, European Community jurist, tax expert, certified tax expert or tax consultant, auditor, accountant, or by an employee or member of a business association or other organization authorized to provide accounting, bookkeeping or tax consulting services.

The company manager (as the representative of the organisation) is also entitled to represent a legal entity (and not an organisational unit of the entity) may proceed in tax cases of that legal entity. The company manager may certify his right of representation with the legal entity’s

deed of foundation or rules of organisation and operation, and the decision of the entity's top body certifying his entitlement to represent the entity.

INSERT

Block (A) – Basic data of the vehicle

The data required for completion are available on the vehicle's technical form or declaration of conformity.

TARIC number: you will find help to complete this box on our website <http://kkk.nav.gov.hu/eles/1/taricweb/> and at NTCA's **General Information Contact Center**. Opening hours and telephone numbers of the Contact Center: Monday-Thursday 8:30-16:00, Friday 8:30-13:30; +36-40/42-42-42 (blue number), and +36-20/33-95-888, +36-30/33-95-888 and +36-70/33-95-888 numbers.

The 9th, 10th and 11th characters of the TARIC number are zero. The motor vehicles are included in chapter 87.

Make: commercial name of the make of the motor vehicle, for example: Audi, Skoda, Suzuki.

Type: commercial name of the type of the motor vehicle, for example: A6 (Audi), Fabia (Skoda), Swift (Suzuki).

Engine number: engine number or engine code of the vehicle.

Chassis number: chassis number of the vehicle.

Cylinder capacity of the engine: cylinder capacity of the engine of the motor vehicle.

Fuel used in the engine: only one box can be selected. Choose the "Other" box for hybrid and purely gas driven motor vehicles.

Environmental category: the environmental category of the motor vehicle based on V9 box of the technical data sheet of the vehicle "Classification into environmental categories according to the vehicle registration tax".

Year of manufacturing: year of manufacturing of the vehicle

Degree of utilisation: only one box can be selected. To be established in compliance with Section 2 (4) of Act CX of 2003 on Vehicle Registration Tax

Mileage/km on the clock: number of kilometres run by the motor vehicle up to when its ownership title is acquired. (Occasionally the invoices contain that information.)

New motor vehicle not yet put into service: if the motor vehicle has not yet been put into service, then select this box.

Foreign vehicle registration number: to be completed only for vehicles leased by vehicle fleet operator.

Date of first putting into service: the date of first putting into service of the vehicle must be indicated according to the technical data sheet of the vehicle by entering the year, month and day. If earlier the box of “New motor vehicle not yet put into service” was completed, then this box does not need to be filled.

Date of purchase/lease: date of the issue of the document certifying the acquisition of the ownership title. Date of the lease agreement.

Term of the lease agreement: to be completed only for passenger cars leased by a vehicle fleet operator.

Invoiced amount: the amount and currency code stated in documents certifying the acquisition of the ownership title other than the invoice must also be specified.

Sending country code: the code of the country must be entered here from which the motor vehicle was actually imported (example: if a Honda vehicle manufactured in Japan is imported from Italy, then the sending country will be Italy).

Pre-paid vehicle registration tax amount: to be completed only for vehicle conversion when known to the taxpayer.

Block (B) – Submitted documents, certificates and permits

The taxpayer must select the submitted documents, certificates and permits from the following tables:

Technical documents	Code number
Vehicle Technical Data Sheet	0351
Type certificate	0350
Conversion permit	0348
Declaration of conformity of the manufacturer’s lead representative	0349
Individual licence of entry into service	3134

Documents certifying ownership right/lease	Code number
Trade invoice	0325
Value declaration	0062
Grant of probate	0624
Lease agreement	0625
Other document certifying ownership right	0626

Sale and purchase agreement	0352
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Other documents, permits	Code number
Proxy authorisation	0181
NKH position statement	0506
Registration certification of the vehicle	3143
Inventory (endorsed by a foreign inheritance court, notary public, public administrative authority or Hungarian diplomatic organisation)	0173
Prior customs clearance document	0179
Vehicle registration tax batch payment licence	1063
Administrative certificate of the vehicle registration authority	0627
Administrative certificate from the company register	0628
Auditor's certificate	0629

- the following documents must be submitted for used and new vehicles: vehicle technical data sheet and document certifying the ownership right (e.g., invoice, sale and purchase agreement, gift declaration, etc.)
- for new vehicles, not yet entered into service, the following documents must be submitted: vehicle technical data sheet or declaration of conformity and the document certifying the ownership right.

In both cases when the taxpayer does not proceed in person, an authorisation or assignment must also be submitted.

The original copy of the vehicle technical data sheet, the declaration of conformity and the document certifying the ownership right must always be presented to the customs authority.

Block (C) – Declaration/Request

It is obligatory to complete the place, date and signature boxes. With regard to signature, the rules described in Block (F) of the data sheet apply.