

Completion Guide/ Kitöltési útmutató

for return BEV_J02/ BEV_J02 jelű bevalláshoz

Declaration of the amount of excise tax payable or recoverable on the controlled energy products, alcohol products, beer, still and sparkling wine, other still and sparkling fermented beverages, intermediate alcohol product and tax adjustment by self-audit / Bevallás az ellenőrzött energiatermék, az alkoholtermék, a sör, a csendes és habzóbor, az egyéb csendes és habzó erjesztett ital, a köztes alkoholtermék után fizetendő, illetve visszaigényelhető jövedéki adó összegéről, valamint az önellenőrzéssel történő helyesbítésről

ÁNYK

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I. General information/ I. Általános tudnivalók

1. What is the purpose of the form BEV J02? / Mire szolgál a BEV J02 jelű nyomtatvány?

The form BEV_J02 is used for the declaration of the amount of excise tax payable or recoverable on

- the controlled energy products,
- alcohol products, beer, still and sparkling wine, other still and sparkling fermented beverages, and
- intermediate alcohol product

and for self-audit.

2. Who does it apply to? / Kire vonatkozik?

The form BEV_J02 must be submitted to the National Tax and Customs Administration (NTCA) by

- taxpayers fulfilling their obligations in accordance with the Act on Excise Tax¹ (Excise Tax Act) by self-assessment,
- taxpayers who are not liable to pay excise tax but reclaim excise tax in accordance with the provisions of the Excise Tax Act.

The tax return must be submitted even if it does not include tax payable.

3. How to submit? / Hogyan lehet benyújtani?

The tax return can be submitted electronically or on paper to NTCA.²

Taxpayers who are obliged to communicate electronically may submit the tax return only electronically, while taxpayers who are not obliged to do so may submit it on paper.

More information on the electronic submission of tax returns and the rule of electronic communication, including who is obliged to file the tax return electronically, is available on the NTCA website (www.nav.gov.hu) in the following documents:

- *"Electronic submission of ÁNYK forms",*

¹ Act LXVIII of 2016 on Excise Tax.

² Point d) of Subsection 4 of Section 36 of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act). Point 23 of Section 1 and point a) of Subsection 1 of Section 9 of Act CCXXII of 2015 on the General Rules for Trust Services and Electronic Transactions (Electronic and Trust Services Act). Point 6 of Subsection 1 of Section 7 of Act CXXX of 2016 on the Code of Civil Procedure (Civil Procedure). Subsection 5 of Section 4 of the Excise Tax Act.

- *"General rules of electronic administration and communication in tax matters".*

If you submit the form to NTCA on paper, please remember to sign it.

If the submitter is not obliged to communicate electronically, they may submit the form on paper, either by post or in person.

In this case, a copy of the form must be sent to the tax directorate of NTCA competent according to the place of residence or registered office of the taxpayer. The paper submission must be signed by the taxpayer, or the person authorised to represent them.

Notification of the right of representation / A képviseleti jogosultság bejelentése

The tax return can also be submitted by the taxpayer's representative. To submit the return electronically, the right of representation must be notified to NTCA in advance. NTCA can accept the tax return submitted electronically if the submitter's right of representation has been registered by NTCA.

If a tax return is submitted on paper, proof of the right of representation must be provided.

More information on the **notification of the right of representation** is available on NTCA's website (www.nav.gov.hu) in the following document:

- *"Registration of representation before the NTCA"*
<https://nav.gov.hu/ugyfeliranytu/eljarasi-kerdesek/a-nav-elotti-kepviselet-bejelentese> (Hungarian version)
<https://nav.gov.hu/en/contact/representation-foreigners>
(English version)

4. Where can I find the form? / Hol található a nyomtatvány?

The form BEV_J02 is not available commercially as it can only be submitted electronically by resident taxpayers.

The form is available electronically on the NTCA website in the General Form Filling Program (ÁNYK) and the Online Form Completion Application (ONYA).

ÁNYK

The form filling program of the tax return running in ÁNYK and the accompanying instructions are available on the following path:

- www.nav.gov.hu > Main page (Főoldal) > Forms (Nyomtatványok) > ÁNYK general form filling program (ÁNYK keretprogram)

For taxpayers who file their tax returns on paper, we recommend the use of a filling-in/printing verification program that can be downloaded from the Internet.

ONYA

The online completion program for the tax return (WebNYK) and the accompanying guide is available on

- www.nav.gov.hu > Main page (Főlap) > Online Form Completing Application (Online Nyomtatványkitöltő Alkalmazás)

and can be selected after logging into ONYA.

5. What is the deadline for filing and paying?³ / Mi a bevallás és a fizetés határideje?

Please note! Paying the tax does not replace the tax return!

Taxable Person /Adóalany	Deadline for the return / Bevallás határideje	Payment deadline /Befizetés határideje
liable to pay tax	by the 20th day of the month following the reference month	by the 20th day of the month following the reference month

- A taxable person liable to pay excise tax shall **declare and pay** the net tax determined per calendar month monthly **by the 20th day of the month following the reference month.**⁴
- The authorised tax warehouse operators shall **pay a tax advance by the 25th day of each month** if their tax reached 6 million forints during the same quarter of the previous year. The tax advance shall amount to one-sixth of the tax payable for the same quarter of the previous year.⁵
 - If the authorised tax warehouse operator did not pay any taxes in the previous year, but the tax for the first quarter of the current year is estimated to reach 6 million forints, one-sixth of the estimated tax amount shall be paid in advance. For the second, third and fourth quarters, the tax advance shall be paid if the tax assessed for the previous quarter is in excess of 6 million forints. The tax advance shall be one-sixth of the tax for the previous quarter.⁶
- Where excise goods released for free circulation are delivered from a Member State to Hungary for commercial purposes the authorised excise trader as well as a person not exempted from paying the tax and importing a food supplement from a Member State on the basis of Point h) and j) of Section 133 (1) of the Excise Tax Act shall

³ The tax return shall be filed in accordance with point 6 of Sub-point B of Point I. of Annex 2 of the Taxation Act.

⁴ Subsection 3 of Section 79 and Subsection 2 of Section 80 of the Excise Tax Act.

⁵ Subsection 1 of Section 81 of the Excise Tax Act.

⁶ Subsection 2 of Section 81 of the Excise Tax Act.

declare the tax **within five days from the time when the tax becomes chargeable**, and shall pay the tax. As from 13 February 2023, the tax on excise goods released for free circulation moved from a Member State for commercial purposes into the territory of Hungary **shall be declared and paid** by the taxable persons referred to above **by the 20th of the month following the reference month**.

- The authorised simplified tax warehouse operator shall prepare a statement for each wine year including changes in stocks and the closing inventory for the wine year, and shall submit such statement to the chief of appellation **by 10 September of the year following the wine year** in question and shall prepare and submit their tax return to NTCA and pay the tax at the same time.⁷
- The small wine producer shall prepare a statement for each wine year showing the quantity of own produced and purchased grapes, the quantity of still wine received, produced (bottled), stored and dispatched and on bottle-fermented sparkling wine, including changes in stocks and the closing inventory for the wine year, and shall submit such statement to the chief of appellation **by 10 September of the year following the wine year** in question and shall prepare and submit their tax return to NTCA and pay the tax at the same time.⁸

If the deadline falls on a public holiday, the deadline expires on the next working day.⁹

The person eligible shall have the option to claim the tax refund: /Az adó-visszaigénylésre jogosult az adó-visszaigénylést választása szerint:

- annually, at the earliest from the 20th day of January of the year following the current year,
- quarterly, on or after the 20th day of the month following the quarter to which it pertains, or
- monthly (at the earliest from the 20th day of the month following the current month).¹⁰

A taxpayer may submit only one tax return per type or for one calendar month (reference period). One tax return cannot be submitted for more reference periods.

6. How to pay? / Hogy lehet fizetni?

Excise tax is payable into the following account numbers.

⁷ Subsections (2) and (3) of Section 136 of the Excise Tax Act.

⁸ Subsections (3) and (7) of Section 137 of the Excise Tax Act.

⁹ Subsection (4) of Section 52 of the Tax Administration Act.

¹⁰ Subsection (3) of Section 82 of the Excise Tax Act.

Budget account number /Költségvetési számla száma	Name of budget account /Költségvetési számla megnevezése	Tax type code /Adónemkód
10032000 - 01037306	NTCA tax revenue account for fuel energy products excise tax	941
10032000 - 01037313	NTCA tax revenue account for excise tax of other products	942

The taxpayer required to open a payment account pays the tax

- by transfer from your domestic payment account
- or via the Electronic Payment and Settlement System (EFER) by transfer through the home banking interface of a payment service provider connected to EFER.

In addition to the above, a natural person proxy or representative may also pay

- via POS terminal
- or online (VPOS) with a bank card.¹¹

The tax and penalty must be rounded to the nearest thousand HUF and that amount must be paid.¹²

If the payment deadline for the instalment or obligation to be paid falls on a public holiday, the deadline is the next working day.

The amounts of the return must be entered in thousands of forints, rounded to the nearest thousand, considering the text 'thousand' indicated in advance in the field.¹³ Determining the amounts, the general rules of rounding must be applied (downwards up to HUF 499, from HUF 500 upwards, for example, in the case of HUF 641,500, the amount to be entered is HUF 642 thousand). The rounding difference resulting from the amounts divided into instalments shall be applied in the last instalment.

7. How to amend the return (correction, adjustment, self-audit)? / Hogy módosítható a bevallás (javítás, helyesbítés, önellenőrzés)

Correction by NTCA / NAV általi javítás

NTCA examines the tax returns filed and corrects any calculation errors and other clerical and typing errors and, if the correction affects the amount of tax to be paid or refunded, notifies the taxpayer within thirty days of making such correction.¹⁴

¹¹ Sections 20-21 and Sections 57-66 of the Government Decree, Section 144 of the Taxation Act as well as NTCA Information Booklet no. 35 on tax payments by credit card (Hungarian only). The latter is available at https://nav.gov.hu/pfile/file?path=/ugyfeligiranytu/nezzen-utana/inf_fuz/informacios-fuzetek---2024/35.-bankkartyas-adofizetes-20240109

¹² Point 4 of the I/General provisions of Annex 3 of Act CL of 2017 on the Rules of Taxation (Taxation Act).

¹³ I/A/1 point of Annex 2 of the Taxation Act.

¹⁴ Subsection 1 Section 18 of the Government Decree.

If the taxpayer does not agree with the correction, they may contact NTCA within fifteen days of receiving the notification in order to agree. In case of unsuccessful conciliation, NTCA shall institute the procedure and assess the tax by resolution. Correction of a tax return shall not be construed as auditing, and a resolution passed in the course of such shall not be construed as an ex-post tax assessment.¹⁵

Until an agreement is reached in the consultations or the resolution becomes definitive the tax refund shall be disbursed in the corrected amount.¹⁶

If the corrected amount of tax payable by the taxpayer is lower than the amount declared, NTCA shall, upon the taxpayer's request, refund the excess amount within thirty days of receiving proof of payment of tax, or, if tax is outstanding, the taxpayer shall pay tax in the amount as corrected.¹⁷

If, due to the correction, the taxpayer is required to make an additional payment and the taxpayer

- agrees thereto, the tax shall be paid within thirty days,
- does not agree, they may contact NTCA for consultation within fifteen days of receiving the notification.¹⁸

If the tax return

- cannot be corrected without the involvement of the taxpayer,
- or the taxpayer has not declared any tax debt or public debt,
- or has not provided the certificates required by law,
- in addition, the tax return, declaration does not contain data that are not included in the NTCA register, either,

NTCA calls upon the taxpayer to make the necessary corrections (correction) within 15 days.¹⁹

The taxpayer submitting a tax return electronically may initiate the correction of the return in person or in writing with the competent directorate of NTCA, re-submit the tax return after the errors have been corrected.

Corrections (adjustments) made by the taxpayer / Adózói javítás (helyesbítés)

The taxpayer may initiate the correction of the tax return if they later notice that any data of the return (not affecting the amount of tax, tax base, central subsidy) accepted and processed by NTCA is wrong or omitted from the return, i.e., the return is

¹⁵ Subsection 2 Section 18 of the Government Decree.

¹⁶ Subsection 3 Section 18 of the Government Decree.

¹⁷ Subsection 4 Section 18 of the Government Decree.

¹⁸ Subsection 5 Section 18 of the Government Decree.

¹⁹ Subsection 6 Section 18 of the Government Decree.

incomplete.²⁰Corrections may be made within the limitation period of the right to determine the tax, i.e., for five years after the year of the return.²¹

In a correction (adjustment) made by the taxpayer, the amount of the tax base and the tax (central subsidy) may not change. The essence of the correction (adjustment) by the taxpayer is the complete change of data, i.e., not only the “new” data, but all the data must be re-entered in the return.

If the tax base or tax (central subsidy) changes as a result of the corrected value data, a self-audit must be submitted.

Self-audit / Önellenőrzés²²

If the taxpayer reveals that in a previous return they have deviated from the relevant legislation in establishing the tax base, taxes or central subsidies, or the tax return contains errors in respect of taxes, the central subsidy base or amount due to miscalculation or other clerical error, the taxpayer shall have the right to make corrections in his tax return by self-audit.

The tax base, the tax amount and central subsidy may be corrected by self-audit

- in accordance with the provisions in force at the original date of such liability,
- for the return period prescribed for the tax to be corrected,
- within the limitation period of the right of tax assessment

A self-audit can only be submitted for changes in tax or central subsidy exceeding one thousand forints.

No self-audit may be submitted for data and periods that are examined by NTCA. A self-audit may be submitted to NTCA no later than the day before the delivery of the letter of authorisation related to the NTCA audit - in the absence of delivery. As of the opening of an audit, the tax or central subsidy may not be changed by self-audit in respect of the audited period.

The taxpayer may notify NTCA of the intention to self-audit by indicating the tax assessment period and the type of tax. Only one notification is permitted for the same period and tax type. NTCA may not inspect the given period and tax type for fifteen days from the notification.

If the tax difference is in the taxpayer's favour, the self-audit interrupts the limitation period of the right to determine the tax, and the taxpayer may perform self-audit for another 5 years from the submission of the self-audit.

²⁰ Subsection 7 Section 18 of the Government Decree.

²¹ Subsection 1 Section 202 of the Taxation Act.

²² The rules on self-auditing are set out in Sections 54 to 57 of the Taxation Act.

- It is not recognized as self-audit if the taxpayer submits the return late and fails to justify such delay or the application for continuation is rejected by NTCA.
- No self-audit is permitted if the taxpayer wants to change any of the choices allowed by law subsequently.
- At the same time, the tax exemption or tax allowance can be enforced or used afterwards with a self-audit.

The amount of the corrected tax or central subsidy and the self-audit surcharge established shall be due and payable simultaneously upon the declaration of the corrected sum and surcharge, i.e., they must be paid at the same time as the self-audit is submitted. However, if the taxpayer submits a self-audit before the original deadline for the return, the corrected tax, central subsidy will become due by the original deadline according to the general rules.

The self-audit must be submitted on the same form as the original return.

On the form BEV_J02, the 12th month of 2023, Q4 or the return for the whole period of 2023 can be self-audited or corrected until 31 December 2029.

Please note that you can perform a self-audit, make correction or supplementation of the excise tax assessment for the 12th month of 2018 only until 31 December 2024!

On self-auditing, the difference between the amount of excise tax corrected by the self-audit and the amount of excise tax paid, reclaimed (deducted) in the original return must be indicated on the form BEV_J02.

Determination of the self-audit surcharge / Az önellenőrzési pótlék kiszámítása²³

If a self-audit finds a discrepancy at the expense of the taxpayer, a self-audit surcharge must be paid.

The self-audit surcharge shall be determined by the taxpayer for each tax or central subsidy on the difference between the amount of incorrectly declared tax and the amount of tax and central subsidy corrected with self-audit.

The self-audit surcharge shall be calculated at a rate of 1/365 of the central bank base rate valid at the time of the delay and/or use (charge) before the due date on every calendar day. In the case of a repeated self-audit of the same tax return, the self-audit surcharge shall be one-and-a-half times the amount calculated with the above rule.

The self-audit surcharge shall be applied to each calendar day from the day following the original return deadline until the submission of the self-audit. The self-audit surcharge shall be calculated in line with variations in the prime rate of the central bank, meaning that the period affected by self-audit surcharge shall be broken down into time intervals. The daily rate of the self-audit surcharge shall be calculated to three decimal places.

²³ The rules on the self-audit surcharge are set out in Sections 211 to 214 of the Taxation Act.

If the self-audit did not result in an additional tax payment liability because the taxpayer paid the tax in full at the original due date or during a previous self-audit, the amount of the self-audit surcharge payable shall be assessed at the rate under the general rules, but the **amount exceeding HUF 5,000** need not be declared and paid.

The self-audit surcharge may be reduced or waived upon request if the taxpayer is able to evidence circumstances that would otherwise serve as grounds for the reduction or cancellation of the tax penalty.

No need to apply self-audit surcharge / Nem kell önellenőrzési pótléket felszámítani

- If the self-audit reveals a difference in favour of the taxpayer²⁴,
- if the taxpayer amends the return by self-audit before the set deadline,
- if the taxpayer submits a self-audit due to late or incorrect certification of the employer or payer,
- if the employer or payer modifies the electronic monthly tax and contribution return by self-audit due to a false declaration of the natural person.

Taxpayer

- is exempted from the tax penalty, default penalty, by submitting a self-audit,
- and from the default penalty due until the date of the self-audit with the payment of the corrected, unpaid tax, unduly used central subsidy, and the payment of the self-audit surcharge.

The calculation of the amount of the self-audit surcharge is assisted by the calculator available on the NTCA website www.nav.gov.hu under [Main page \(Főoldal\) > For clients \(Ügyféliránytű\) > Calculators \(Kalkulátorok\) > Surcharge calculation \(Pótlékszámítás\) > Self-audit surcharge calculation \(Önellenőrzési pótlék számítás\)](#).

Payment of the self-audit surcharge / Az önellenőrzési pótlék befizetése

The payment of the established self-audit surcharge is due at the same time as its declaration.

The self-audit surcharge shall be paid into the following account number by the date of submission of the self-audit:

²⁴ Subsection 3 of Section 57 of the Taxation Act.

Budget account number /Költségvetési számla száma	Name of budget account /Költségvetési számla megnevezése	Tax type code /Adónemkód
10032000-01076301	NTCA Revenue account for fines default penalty and payments related to self-audit	215

Refund / Visszaigénylés

If the self-audit results in any tax that may be reclaimed, the taxpayer may state in Part(D) of the Main Page for the refund or transfer (to another tax type):

- a request for the disbursement of the full amount,
- a request for transfer and/or partial transfer,
- that they do not request any disbursement.

You can find out more about the rules of self-audit on the NTCA website (www.nav.gov.hu) from the information booklet No. 23 on the Main page (Főoldal) > For clients (Ügyféliránytű) > Check it out! (Nézzen utána!) Information booklets 2023 (Információs füzetek 2023) > Rules of procedure (Eljárási szabályok) > 23. Self-audit (Önellenzés).

8. What are the legal consequences? / Mik a jogkövetkezmények?

If the taxpayer fulfils the obligation to submit returns and provide data incorrectly, with incomplete data content, late or fails to do so, NTCA may apply the sanctions specified by law.²⁵

If central subsidies are used prior to eligibility, a default penalty shall be charged from the due date or until the date of eligibility, respectively.²⁶

An excise penalty shall be imposed upon any person who breaches his obligation provided for in the Excise Tax Act, including the obligations prescribed by the Tax Administration Act and the Taxation Act.²⁷

If the breach of obligation results in any financial loss by the central budget, the amount of the excise penalty shall be calculated to be two to five times of the financial loss caused to the central budget, or at least 30,000 forints.²⁸

²⁵ Sections 150-162, Sections 220-221 and Sections 237-238 of the Taxation Act.

²⁶ Subsection 1 of Section 206 of the Taxation Act.

²⁷ Subsection 1 of Section 100 of the Excise Tax Act.

²⁸ Subsection 2 of Section 100 of the Excise Tax Act.

9. What are the parts of the return? / Milyen részei vannak a bevallásnak?

Main page	Authority (A)
	Identification (B)
	(C)
	(D)
	(E)
	(F)
BEV_J02-C-01 sheet	C) Excise tax established during the reference period
BEV_J02-D-02 sheet	D) Excise tax reclaimed (deducted) during the reference period
BEV_J02-EF-03 sheet	E) Tax payable or recoverable, self-audit surcharge, F) Transfer and/or partial disbursement request
BEV_J02-P1 sheet	1) Supplementary Sheet, List of invoices
BEV_J02-P3 sheet	3) Supplementary sheet Non-tobacco tax return internal certificate data
BEV_J02-P5 sheet	5) Supplementary sheet Non-tobacco tax return supporting document data
BEV_J02-P8 sheet	8) Supplementary sheet Excise goods imported from a Member State by a Community trader
BEV_J02-P9 sheet	9) Supplementary sheet Accounting for the actual costs of engine development in the current period
BEV_J02-P12 sheet	Declaration stating whether the grounds for self-audit are unconstitutional or contrary to a binding act of the European Union

10. Further information, assistance / További információ, segítség

Certifications / Hitelesítések

The main lines of the return, the attached annexes, the authenticity of the intended disbursement must be ensured in accordance with the certification rules appropriate to the method of submission.

In the IDENTIFICATION (B) block on the main page of the return, the name of the person who compiled the return and who can be involved in its possible correction must be entered as the administrator. If the return has been prepared by an external company or another authorized person and they can be involved in the correction of the return, please enter their data.

On the countersignature /Az ellenjegyzésről

Tax returns and statements serving as a tax return may be endorsed by a registered tax consultant, tax expert or certified tax expert.

If an endorsed return or statement serving as a tax return contains an error, the tax authority shall impose the excise penalties on the tax consultant, tax expert or certified tax expert concerned.²⁹

If the return is countersigned, please include the details of the authorized person (name, tax identification number, certificate/ID number) in block (F) on the main page of the return. If the individual entitled to countersign does not have a tax number, the individual's 10-position tax ID must be entered with left alignment.

In the case of an electronically submitted return, the countersignature must be executed in accordance with the rules for the certification of the electronic return.

Filling in the electronic form /Az elektronikus nyomtatvány kitöltése

Always make sure that you have installed the latest program (main and form completing program) before completing any form.

With the General form completing application (ÁNYK) you can check the completed data and save the form. As a result of correct completion, the word 'Checked' appears at the bottom of the pages.

If the applicant uses more than one of any sheets (dynamic sheets), the sheet number will also be handled automatically in part C) of the program.

The form contains value lists in several places, which can be accessed by clicking on the red triangle in the upper right corner of the cell.

Please report any errors detected during the use of the forms or the electronic submission by e-mail to it.helpdesk@nav.gov.hu.

The completed form is processed by the NTCA Directorate competent according to your registered office (residence). The contact details of NTCA performing supervision can be found on the NTCA website at the following path: www.nav.gov.hu > Main page (Főoldal) > Customer services (Ügyfélszolgálatok) > NTCA Tax Directorates (NAV Igazgatóságok) > Directorates (Igazgatóságok).

If you have any further questions about the forms or specific taxation rules, feel free to contact us at the contact details below!

Online/internet:

- on the NTCA website at www.nav.gov.hu.

Via e-mail:

- using the form available at the link:
https://nav.gov.hu/ugyfeliranytu/keressen_minket/levelkuldes/e-ugyfsz.

²⁹ Subsection 7 of Section 49 of the Taxation Act.

By telephone:

- on the NTCA Info line
 - 1819 in Hungary,
 - +36 (1) 461-1819 from abroad.

The NTCA Info Line can be called from Monday to Thursday from 8:30 a.m. to 4 p.m., and on Fridays from 8:30 a.m. to 1:30 p.m.

Please select menu item (1) for general information and menu item (2) for case specific information and administration. For case specific information and assistance, you must have a customer identification number or a Partial Code for Telephone Identification (RKTA). If you do not have a customer identification number, you can request one using the so-called TEL form, the easiest way to do this is to use the Online Form Filling Application (ONYA). Please note, if you wish to act not on your own business or to deal with a case on some else's behalf, you also need to submit the co called UJEGYKE form.

In person:

- Countrywide at the customer services of NTCA.
Search engine for customer services:
<https://nav.gov.hu/igazgatosagok/ugyfelszolgalat-kereso> (Hungarian).

11. What legislation should be considered? / Milyen jogszabályokat kell figyelembe venni?

- Act V of 2013 on the Civil Code (Civil Code),
- Act CL of 2017 on the Rules of Taxation (Taxation Act),
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act),
- Government Decree 465/2017 (28 December) on the detailed rules of the tax administration procedure (Government Decree),
- Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (Agricultural de minimis Regulation),
- Government Decree 37/2011 (22 March) on proceedings related to state aid within the meaning of European Union competition law and on the regional aid map,
- Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty,
- Government Decree 485/2015 (29 December) on the Competence and Jurisdiction of the Organisations of the National Tax and Customs Administration,
- Act LXVIII of 2016 on Excise Tax (Excise Tax Act),

- 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: NGM Decree),
- Act CXXII of 2015 on the General Rules for Trust Services and Electronic Transactions (Electronic and Trust Services Act),
- CXCV of 2011 on the Financial Stability of Hungary (Stability Act),
- Government Decree 57/2022 (28 February) on certain measures relating to the official fuel price.

II. Detailed information / Részletes tájékoztató

Completion of the Main Page /A Főlap kitöltése

Filling in the authority block (A) /Hivatal (A) blokk kitöltése

The fields belonging to block "A" are filled in by NTCA!

Filling in the identification (B) block: to be filled in by the taxpayer as follows:

'Taxpayer's tax number/Adózó adószáma' field: This field is mandatory for taxable persons with the tax numbers.

'Taxpayer tax ID/Adózó adóazonosító jele' field: Natural persons without a tax number, should fill in this field.

'Licence number/Registration number / Engedélyszám/Nyilvántartási szám field: The excise licence number (the first 8 positions) issued to the taxpayer to carry out the excise activity issued by NTCA must be entered in the field. When carrying out a domestic mail order transaction from a Member State, the registration number of the foreign mail order vendor must be entered. If the 'type of tax return' field on the Main Page is 1, 2, 3 or 7, the 'Licence number' field does not need to be completed. If the value of the field 'type of tax return' on the Main Page is 4, then

- the operator of a simplified tax warehouse shall enter the number of their simplified tax warehouse licence, starting with HU and 8 characters long,
- small-scale wine producers do not need to complete this field as they do not hold an excise-type licence.

When excise goods released for free circulation from a Member State for commercial purposes were moved to the domestic territory until 12 February 2023, if the 'type of tax return' on the Main Page is 5, the field 'Licence number' shall be completed with 8 characters long starting with HU. If the taxpayer indicates on the P8 form that he/she is importing excise goods which are food supplements, this field is not required. If the value of the 'type of tax return' is 6, the field 'Licence number/Registration number' shall be filled in with 8 characters long starting with HU.

'Name of taxpayer/Adózó neve' and 'Registered office/ site/branch/address /mailing address /Székhely/telephely/fióktelep/lakcím/levelezési cím' field: The name of the taxable person must be entered. For the address data, the address of the registered office/residence of the business must be entered. For a foreign business, if it does not have a registered office in Hungary, the address of the first registered site in Hungary must be entered. If you select topographical number from the list of values for the 'type of public area' field, the topographical number must be entered in the house number field.

'Administrator's name/Ügyintéző neve' and 'telephone number/telefonszáma' field: as described in the "Certifications/Hitelesítések" section of the completion guide.

Completion of block "C" on the Main Page /A Főlap „C” blokkjának kitöltése

“Return period/Bevallási időszak” field: In this field, you must use Arabic numbers to indicate the year, month, day, and the first and last date of the return period covered by the return or self-audit/taxpayer correction. Until 12 February 2023, in the case of movement of excise goods released for free circulation from another Member State for commercial purposes into the territory of the country (declaration type 5 = community trader), the date of movement to domestic territory shall be entered in both the /from and /to fields, i.e. the tax return period can only be one calendar day. If the excise goods arrive to the domestic territory between 13 February 2023 and 28 February 2023, then 13.02.2023 - 28.02.2023 must be entered as the tax return period on the Main Page. For subsequent tax return periods, the first and last day of the month shall be entered.

Click on the red triangle in the upper right corner of the date fields to access the calendar, which allows you to easily set the period.

‘Type of return/Bevallás jellege’ field: From the drop-down list, the taxpayer can choose from the following:

Please note! If you submit a basic return, the field ‘Type of tax return’ field does not need to be filled in!

- Taxpayer Correction (adjustment) - [H]: The taxpayer may choose it from the list if they have not been called upon to rectify the deficiency.
- Self-audit - [O]: the taxpayer can choose it from the list if the submitted return has been adjusted with a self-audit.
- Repeated self-audit - [I]: the taxpayer can choose it from the list if the submitted tax return is a self-audited return that has been repeatedly self-audited.

‘Supplementation/Hiánypótlás’ field: Put an “X” in the tick box if the taxable person has previously been requested by NTCA to rectify the deficiencies in connection with a tax return submitted to NTCA and wishes to fulfil his obligation with this tax return. If this box has been ticked, the field ‘Referenced case number/Hivatkozott ügyszám’ must be completed!

‘The type of tax return/A bevallás fajtája’ field: In the drop-down list, the taxpayer can choose from the following:

- Applicant for refund pursuant to Section 113 (1)-(3) of the Excise Tax Act - [1]: the taxpayer may choose this if they reclaim excise tax under Section 113 (1)-(3) of the Excise Tax Act. (The mark can be used for any period.)
- Engine development applicant for refund - [2]: the taxpayer can choose it from the list if the person implementing the engine development claims back excise tax under Section 115 of the Excise Tax Act. (The mark can be used for any period.)
- Commercial gas oil applicant for refund - [3]: the taxpayer can choose it from the list when excise tax is reclaimed under Section 113 (5) of the Excise Tax Act. (The mark can be used for any period.)

- Simplified tax warehouse/Small wine producer - [4]: the taxpayer can choose it from the list if the tax liability of the simplified tax warehouse occurred under Section 136 (3) of the Excise Tax Act and the electronic declaration obligation of the small wine producer occurred under Section 137 (3) of the Excise Tax Act. (The mark can only be used if the period is after 30 June 2017.)
- Community trader - [5]: a taxable person can choose this from the list if excise goods released for free circulation from another Member State into the domestic territory for commercial purposes arrive in the domestic territory by 12 February 2023. (Except for registered traders, who must select code [6].) This also includes the movement into the territory of the country of excise goods that qualify as food supplement and released for free circulation in another Member State for commercial purposes within the meaning of Section 62 of the Excise Tax Act effective until 12 February 2023, if the product arrives in the country by 12 February 2023.
- Other - [6]: In other cases, when a tax liability arises and a right to a refund is exercised. For example, where the registered trader moves excise goods released for free circulation from another Member State into the domestic territory for commercial purposes, or where the authorised excise trader moves excise goods released for free circulation from a Member State into the domestic territory for commercial purposes and the goods arrive in the domestic territory on or after 13 February 2023. (The mark can be used for any period.)
- Not licensed - [7]: Tax liability incurred in connection with an activity that can be carried out without an excise type licence. For example, the movement into the domestic territory for commercial purposes of an excise product which is released for free circulation in a Member State and which is a food supplement, if the product enters the domestic territory on or after 13 February 2023.

'Number of completed sheets/Kitöltött lapok száma' field: In this field, the taxpayer must enter the number of sheets attached to the return. If the form is completed electronically the program fills it in automatically.

'Number of documents attached/Csatolt okmányok száma' field: In this field, the taxpayer must enter the number of documents attached to the return.

'Reference d case number/Hivatkozott ügyszám' field: For supplementation, the barcode of the letter requesting the supplementation returned electronically by NTCA must be entered in the field with 10 characters. If you fill in this field, the Supplementation box must be ticked.

Completion of block "D" on the Main Page /A Főlap „D” blokkjának kitöltése

'Domestic current or payment account number of the taxpayer/Adózó belföldi pénzforgalmi vagy fizetési számlaszáma' field: This field is used to indicate the bank account number with 3 x 8 characters. It needs to be completed when the taxable person requests the refund claimed in the return into their bank account or another account number.

"IBAN international payment account number/IBAN nemzetközi pénzforgalmi jelzőszám" field: To be filled in if the taxpayer is a foreign entity (e.g., applicant for refund on commercial gas oil). The taxpayer's foreign payment account number, together with the IBAN code, must be entered starting at the beginning of the row and continuing without any spaces. The IBAN code is an identification code of financial institutions, which can be found on all bank statements.

The name of the financial service provider keeping the foreign account must be included in the foreign transfer data.

You must notify NTCA of any change in the bank account number (termination, opening of a new account) within 15 days!

NTCA can only enter payment and refund requirements into its books based on the payment data reported by the taxpayer.

If a right to a refund has arisen during the reference period, the instructions for the amount to be recovered must always be indicated on the main page of the form in block (D) 'Indication of recoverable excise tax' with an X among the payment instructions when submitting the return. If the box 'Indication of recoverable excise tax' is ticked, one of the following boxes must also be ticked: ('Indicate the request for payment of the full amount', 'Indicate the request for no payment', 'Request for transfer and/or partial payment'). If you fill in the box 'Request for transfer and/or partial payment', the boxes of F) Request for transfer and/or partial payment must also be filled in on sheet BEV_J02-EF-03.

Completion of block "E" on the Main Page /A Főlap „E” blokkjának kitöltése

'No tax liability has been incurred/Adókötelezettségem nem keletkezett' field: If a taxpayer who assessed the tax with self-assessment did not incur a tax liability during the given return period, they can fulfil the obligation to submit a tax return or a declaration equivalent to a tax return by indicating the fact.

Please note! In this case, only the data fields of the Main page need to be filled in, the other fields become inactive.

'I declare based on Section 94 (1) of the Excise Tax Act that I have received State aid or aid in the form of environmental tax relief / Nyilatkozom, hogy a Jót. 94. § (1) bek. alapján állami támogatásban, vagy környezetvédelmi adókedvezmény formájában nyújtható támogatásban részesültem' field:

To select the appropriate tax rate for release for free circulation, the authorised tax warehouse operator must declare whether they have received State aid in their tax return for the tax period before 15 August 2023, or aid in the form of an environmental tax relief for the tax period on or after 15 August 2023.³⁰

By way of derogation from Paragraph *i)* of Subsection (1) of Section 110, the tax rate for E85 shall be the tax rate referred to in Paragraph *a)* of Subsection (1) of Section 110, if the E85 is released for free circulation by an authorised tax warehouse operator who

³⁰ Subsection 1 of Section 94 of the Excise Tax Act.

received any regional investment aid, investment aid for environmental protection or agricultural investment aid, and the difference between the tax rate referred to in Paragraph *a)* of Subsection (1) of Section 110 and the tax rate referred to in Paragraph *i)* of Subsection (1) of Section 110 if multiplied by the quantity of E85 released for free circulation by the tax rate referred to in Paragraph *a)* of Subsection (1) of Section 110 does not reach the amount of regional investment aid, investment aid for environmental protection or agricultural investment aid.³¹

If the authorised tax warehouse operator declares "yes" to regional investment aid, environmental investment aid or agricultural investment aid and the difference between the higher and lower tax rates multiplied by the quantity released for free circulation at the higher tax rate does not reach the amount of aid received, then the higher tax rate shall apply to the release for free circulation of E85.³²

'I am considered to be a company in difficulty pursuant to the Block Exemption Regulation and Government Decree 37/2011 (22 March)' / „A csoporthelyettesítési rendelet, valamint a 37/2011. (III.22) Korm. rendelet értelmében nehéz helyzetben lévő vállalkozásnak minősülök” nyilatkozat field:

The taxpayer must declare whether they qualify as a firm in difficulty within the meaning of the Block Exemption Regulation in order to claim a tax refund on used commercial gas oil and a tax refund on fuel used for engine development. In order to select the appropriate tax rate for release for free circulation, the authorised tax warehouse operator must also declare whether they qualify as a firm in difficulty.³³ If the taxpayer declares being a company in difficulty, i.e., selects "yes" in the checkbox, the company is not eligible for the aid and the more favourable tax rate.

"Undertaking in difficulty" means an undertaking which fulfils at least one of the following conditions:

- in the case of a limited liability company (including a public limited company) (excluding SMEs that have been in existence for less than three years or SMEs that have been operating for less than seven years from the first commercial sale for the purposes of eligibility for risk finance, eligible for a risk finance investment following a due diligence conducted by a selected financial intermediary),
 - more than half of their subscribed capital was lost due to accumulated losses,
 - this occurs when the deduction of accumulated losses from reserves (and any items that are normally considered part of a company's equity) results in a negative accumulated amount in excess of half of the subscribed share capital,
 - "subscribed capital" includes, where applicable, all share capital;
- in the case of a company where at least some of the members have unlimited liability (general partnership, limited partnership, joint venture, merger, sole proprietorship) for the company's debts (excluding SMEs that have been in existence for less than three years or SMEs that have been operating for less than seven years from the first commercial sale for the purposes of eligibility for risk

³¹ Subsection 2 of Section 94 of the Excise Tax Act.

³² Point a) of Subsection 1 of Section 110 of the Excise Tax Act.

³³ Subsection 8 of Section 95 of the Excise Tax Act.

finance, eligible for a risk finance investment following a due diligence conducted by a selected financial intermediary),

- more than half of the capital shown in the company's books has been lost due to accumulated losses.
- an undertaking against which collective insolvency proceedings have been opened or against which Article XLIX of 1991 on Bankruptcy and Liquidation Proceedings by law, or collective insolvency proceedings may be opened at the request of creditors (under bankruptcy or liquidation proceedings);
- if the business has received rescue aid and has not yet repaid the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan;
- with the exception of small and medium-sized enterprises, an enterprise for which the ratio of debt to equity in the previous two years has exceeded 7.5 and the interest coverage ratio calculated on the basis of profit before interest, taxes and depreciation has been less than 1.

"There is no outstanding recovery order against me following a previous Commission decision declaring an aid illegal and incompatible with the internal market" / „Nincs velem szemben érvényben teljesítetlen visszafizetési felszólítás olyan korábbi bizottsági határozat nyomán, amely valamely támogatást jogellenesnek és a belső piaccal összeegyeztethetetlennek nyilvánított.” statement field:

The taxpayer must make a declaration in order to claim a tax refund on used commercial gas oil and a tax refund on fuel used for engine development.

To select the appropriate tax rate for release for free circulation, the authorised tax warehouse operator must declare that there is no outstanding recovery order against them following a previous Commission decision declaring an aid illegal and incompatible with the internal market.³⁴

If you declare that you are subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market, i.e. you select the answer "YES, THERE IS" from the drop-down list, then you are not entitled to a tax refund.

"I declare pursuant to Section 95 (13) of the Excise Tax Act that I am eligible for aid under Section 112 (1) (b) or Section 113 (1)" / "Nyilatkozom a Jót. 95. § (13) bekezdése alapján, hogy a 112. § (1) bekezdés b) pontja, vagy a 113. § (1) bekezdés szerinti támogatásra jogosult vagyok." statement field:

Pursuant to Section 95 (13) of the Excise Tax Act, aid under Section 112 (1) (b) or Section 113 (1) may not be granted to an undertaking which has not complied with a previous European Commission decision declaring an aid illegal and incompatible with the internal market and ordering its recovery.

If you declare that you have not complied with a previous European Commission decision declaring an aid illegal and incompatible with the internal market and ordering its recovery, i.e. you tick the "no" answer in the checkbox, then you are not entitled to a tax refund.

³⁴ Subsection 8 of Section 95 of the Excise Tax Act.

Completion of block “F” on the Main Page /A Főlap „F” blokkjának kitöltése

‘Applicant ID box / Bejelentő azonosító’ rovat: The tax ID of one of the person specified for representation (currently: UJEGYKE, previously EGYKE, R01, R03 forms) must be provided. **This field must be filled in** if the electronic tax return is uploaded on the www.magyarorszag.hu portal! The electronic data upload itself must be initiated by the same person! When using master data, they are loaded automatically or can be entered in the input field after logging in.

Fields for countersignature, authorisations (power of attorney) and representative: As described in the “How to submit a return?” And “More information, help” sections of the completion guide.

Completion of sheet BEV J02-C-01 / BEV J02-C-01 lap

Excise tax established in the current period / Tárgyidőszakban megállapított jövedéki adó

The amount of taxes established in the current period must be declared on sheet C of the return.

The amount of excise tax established in each row for the current period shall be determined by multiplying the quantity and the rate of excise tax per variety code (column "a") by the unit of measurement of the excise goods and should be included in the box belonging to column "b" fuel and/or "c" other excise goods, rounded to the nearest thousand forints. In the case of self-audit, the amount must be preceded by a "-" if the taxpayer wants to display more excise tax amounts in the field compared to the basic return, or if they wish to fulfil their tax liability for more excise goods compared to the basic return.

An empty row cannot be omitted between two consecutive rows! The variety code is an identification number established by NTCA to indicate the classification of the excise goods according to the tax rate.

Please note! The variety codes, titles and tax rates applicable to the elaboration of the established excise tax are available at the following path:

www.nav.gov.hu > Main Page > Tax > Excise tax > Information (i.e., in Hungarian www.nav.gov.hu > Főlap > Adó > Jövedéki adó > Tájékoztatók, információk)

The NTCA tax revenue account for fuel energy products excise tax (10032000-01037306-00000000) shall apply to excise goods of the following variety code from 1 July 2017:

001-004, 006, 007, 010-025, 028-045.

From 28 February 2022 from 13:00: 088, 089

Based on Government Decree 57/2022 (28 February) on certain measures relating to the official fuel price:

- for motor fuel of quality grade ESZ-95 as defined in the MSZ-EN 228 standard (which does not meet the quality requirements of quality grade ESZ-98), the tax

rate is HUF 115 000 per thousand litres **[variety code 089]**, by derogation from Section 110 (1) (a) (aa) of the Excise Tax Act,

- for diesel gas oil of CN code 2710 20 11 as defined in the MSZ-EN 590 standard, the tax rate shall be HUF 105 350 per thousand litres **[variety code 088]**, by derogation from Section 110 (1) (c) (ca) of the Excise Tax Act.

From 10 March 2022 from 22:00: 088, 089

Section 5 of Government Decree 94/2022 (10 March) on the divergent application of Act CXXX of 2021 on certain regulatory matters relating to the emergency amended Section 2 of Government Decree 57/2022 (28 February) as follows:

- for motor fuel of quality grade ESZ-95 as defined in the MSZ-EN 228 standard (which does not meet the quality requirements of quality grade ESZ-98), the tax rate is HUF 95 000 per thousand litres **[variety code 089]**, by derogation from Section 110 (1) (a) (aa) of the Excise Tax Act,
- for diesel gas oil of CN code 2710 20 11 as defined in the MSZ-EN 590 standard, the tax rate shall be HUF 85 350 per thousand litres **[variety code 088]**, by derogation from Section 110 (1) (c) (ca) of the Excise Tax Act.

From 6 December 2022 from 23:00:

Due to the entry into force of the EU sanctions, Section 5 of Government Decree 494/2022 (6 December) on certain provisions relating to fuel prices repealed certain provisions of Government Decree 57/2022 (28 February) relating to the official fuel price, including the provisions of the Excise Tax Act on the application of different tax rates.

Until 30 June 2017:

500, 508, 512, 513-515, 518, 520-532, 534-536, 538-539, 609, 617-632, 634-649, 655-656, 658-659, 668, 682, 688, 689, 690, 693-696, 698.

The NTCA tax revenue account for excise tax of other products (10032000-01037313-00000000) is applicable for excise goods with the following variety codes from 1 July 2017:

005, 008, 009, 026, 027, 046-063, 082, 083.

From 1 September 2017:

005, 008, 009, 026, 027, 046-063, 082, 083, 084.

From 1 January 2018:

005, 008, 009, 026, 027, 046-062, 082, 084.

Until 30 June 2017:

501-504, 506, 509-511, 516-517, 540-542, 544-547, 551, 552, 553, 563-565, 575-576, 592-595, 605-608, 611-615, 674, 692, 697.

Row 34 - This row should contain the amount of taxes identified in rows 1-33 for the current period, aggregated by column "b-c". On self-audit, the tax amounts must be aggregated correctly.

Completion of sheet BEV J02-D-02 / BEV J02-D-02 lap kitöltése**Tax claimed for refund (deducted) in the current period / Tárgyidőszakban visszaigényelt (levont) adó**

On the sheet you must enter the eligibility for a refund (deduction) of excise tax incurred in the current period. The amount of refundable (deductible) excise tax accrued in each row in the current period shall be determined by multiplying the quantity and the rate of excise tax per variety code (column "d") and recovery code (column "e") by the unit of measurement of the excise goods and should be included in the box belonging to column "f" fuel and/or "g" other excise goods rounded to 1,000 forints. The variety code is an identification number established by NTCA to indicate the classification of the excise goods according to the tax rate.

On claiming the refund of commercial gas oil, a value of 016 must be entered in the variety code box (016 gas oil [tax rate indicated in Section 3 (2) Point 18, Section 110 (1) c) ca) and Section 110 (1) c) cb) of the Excise Tax Act]) or value 088 shall be entered (Section 2 (2) of Government Decree 57/2022 (28 February)).

Commercial gas oil refund /Kereskedelmi gázolaj visszaigénylés	
Time	Refundable tax
01.01.2011 – 31.10.2011	HUF 6.50 / litre
11.01.2011 – 12. 31.2011	HUF 19.50 / litre
01.01.2012 – 31.12.2014	HUF 17 / litre
01.01.2015 – 31.12.2015	HUF 11 / litre
01.01.2016 – 30.09.2016	HUF 7 / litre
01.10.2016 – 31.03.2017	HUF 17 / litre
01.04.2017 – 30.06.2017	HUF 7 / litre
01.07.2017 – 31.12.2018	HUF 7 / litre
01.01.2019 – 30.06.2020	HUF 3,5 / litre
01.07.2020 – 31.03.2021	HUF 13,5 / litre
01.04.2021 – 31.12.2023	HUF 3,5 / litre
01.01.2024	HUF 10 / litre

The tax rate applicable pursuant to Section 52 (1) of the former Excise Tax Act shall be determined based on the world market price of crude oil published in advance on the website of NTCA calculated in accordance with Section 52 (9) of the former Excise Tax Act. If the published crude oil price exceeds USD 50, then HUF 7/litre shall be applied, if it does not exceed USD 50, then HUF 17/litre shall be used to calculate the tax to be refunded. *For example, if the date of making out the invoice is between 01.10.2016 and 31.03.2017, the amount of refund is HUF 17 per litre, if the date of making out the invoice is between 01.04.2017 and 30.06.2017, the amount of refund is HUF 7.*

The tax rate applicable pursuant to Section 110 (1) c) of the Excise Tax Act shall be determined based on the world market price of crude oil published in advance on the website of NTCA calculated in accordance with Section 110 (3) of the Excise Tax Act. If the published crude oil price exceeds USD 50, then HUF 7/litre shall be applied, if it does not exceed USD 50, then HUF 17/litre shall be used to calculate the refundable tax. *For*

example, if the date of making out the invoice is between 01.07.2017 and 31.12.2018, the amount of refund is HUF 7 per litre.

The tax rate applicable pursuant to Section 110 (1) c) of the Excise Tax Act shall be determined based on the world market price of crude oil published in advance on the website of NTCA calculated in accordance with Section 110 (3) of the Excise Tax Act. If the published crude oil price exceeds USD 50, then HUF 3.5/litre shall be applied, if it does not exceed USD 50, then HUF 13.5/litre shall be used to calculate the refundable tax. *For example, if the date of making out the invoice is between 01.01.2019 and 30.06.2020, the amount of refund is HUF 3,5 per litre, if the date of making out the invoice is between 01.07.2020 and 31.03.2021, the amount of refund is HUF 13,5 per litre, if the date of making out the invoice is between 01.04.2021 and 31.12.2023, the amount of refund is HUF 3,5 per litre.*

The tax rate applicable pursuant to Section 110 (1) c) of the Excise Tax Act shall be determined based on the world market price of crude oil published in advance on the website of NTCA calculated in accordance with Section 110 (3) of the Excise Tax Act. If the published crude oil price exceeds USD 50, then HUF 10/litre shall be applied, if it does not exceed USD 50, then HUF 20/litre shall be used to calculate the refundable tax. *For example, if an invoice is made out on or after 01.01.2024, a refund of HUF 10 per litre is possible [of course, if the average price of mineral oil for the purpose of determining the tax rate, determined based on Brent daily quotations, falls below USD 50 per barrel, the amount per litre refundable will change again (Section 110 (3) of the Excise Tax Act)].*

Refund codes can be selected from the drop-down menu by double-clicking on the red triangle in the upper right-hand corner of the fields in column "e".

On self-audit, the difference between the amount of excise tax corrected by the self-audit and the amount of excise tax refunded (deducted) in the original return must be determined by variety code (column "d") and by refund code (column "e") and must be included in the box belonging to column "f" fuel and/or "g" other excise goods. If the amount of excise tax refunded (deducted) in the original return exceeds the amount of excise tax corrected by the self-audit, a "-" (negative) sign must be written in front of the difference. In this case, the taxpayer wants to reduce their right to a refund of excise tax, i.e., they have asserted their right to a refund of several excise goods in the basic return.

An empty row cannot be omitted between two consecutive rows!

Row 68: the amount of taxes that can be refunded (deductible) in the current period, indicated in rows 35-67, must be aggregated by column "f-g". On self-audit, the tax amounts must be aggregated correctly.

Applicable refund codes / Alkalmazandó visszaigénylési kódok
[31=Section 12 a) of the Excise Tax Act] Exporting person
[32=Section 12 b) of the Excise Tax Act] Authorised tax warehouse operator
[34=Section 12 d) of the Excise Tax Act] SAD supplier
[35=Section 12 e) of the Excise Tax Act] Mail order vendor
[36=Section 12 f) of the Excise Tax Act] SAD supplier and mail order vendor
[37=Section 12 g) of the Excise Tax Act] A person who uses taxed excise goods for an activity which results in an exemption from liability to pay tax
[38=Section 12 h) of the Excise Tax Act] authorised tax warehouse operator

[42=Section 13 (3) of the Excise Tax Act] Armed forces and civilian staff of NATO and other states party to the Treaty
[45=Section 113 (1) of the Excise Tax Act] Railway transportation activity
[46=Section 113 (2) of the Excise Tax Act] Gas oil used in floating work equipment
[47=Section 113 (3) of the Excise Tax Act] Natural gas used by buses
[48=Section 113 (4) of the Excise Tax Act] Natural gas used by a state, municipal, body performing a public function
[49=Section 113 (5) of the Excise Tax Act] Refund of commercial gas oil used in the carriage of goods by road at own expense
[50=Section 113 (5) of the Excise Tax Act] Refund for commercial gas oil used in the carriage of goods by road for consideration.
[51=Section 113 (5) of the Excise Tax Act] Refund commercial gas oil used in passenger transportation in scheduled traffic
[52=Section 113 (5) of the Excise Tax Act] Refund of commercial gas oil used in non-scheduled passenger transportation
[53=Section 114 of the Excise Tax Act] Gas oil used in the event of a major disruption in the supply of natural gas
[54=Section 115 of the Excise Tax Act] Refund after engine development activities
[55= Section 13 (6) of the Excise Tax Act] Armed forces and civilian staff of NATO and other states party of the treaty
[56=Section 28/A of the Stability Act] Free product delivery
[58=Section 12, point d) of the Excise Tax Act] Authorized tax warehouse operator, authorized excise trader, registered consignor, small wine producer, ad hoc certified consignor
[59=Section 12, point f) of the Excise Tax Act] Authorized tax warehouse operator, authorized excise trader, registered consignor, small wine producer, ad hoc certified consignor, mail order vendor

To verify the right to claim a tax refund (deduction) based on the 31, 34, 35, 36 refund codes, it is necessary to complete Sheet P5).

Row 68: the amount of taxes that can be refunded (deductible) in the current period, indicated in rows 35-67, must be aggregated by column "f-g". On self-audit, the tax amounts must be aggregated with correct sign.

Completion of sheet BEV J02-EF-03 /BEV J02-EF-03 lap kitöltése

Completion of tax payable or refundable, self-audit surcharge Block (E) / Fizetendő vagy visszaigényelhető adó, önellenőrzési pótlék (E) blokk kitöltése

In column "i" and/or column "j" of row 69 of the return - net tax liability - the program will automatically fill in the amounts in column "b" and/or column "c" of row 34 of sheet C.

If you also indicate the amount on sheets C and D of the relevant monthly return, in the same tax invoice (same column) and as a result there is a tax liability (the amount of the payment liability is greater than the deductible excise tax indicated), then the difference between the two amounts is shown in row 69. If you claim a tax refund entitlement (the amount of tax deductible is greater than the amount of tax payable), the difference will appear on row 70.

If the return contains only a tax refund, the amount contained in column "f" and column "g" of row 68 of sheet D of the tax return will be automatically filled in column "i" and column "j" of row 70 of Block "E" of sheet EF.

On self-audit, row 70 of block "E" of sheet EF shall contain the signed sum of the data in row 34 of sheet C and row 68 of sheet D.

The amount of excise tax discovered by the self-audit but paid in full by the date of the original due date or paid in full during the previous self-audit shall be entered in column "i" and column "j" of row 71 of the return.

In column "j" of row 72 of the tax return the self-audit surcharge must be entered. In the case of a correction in favour of the taxpayer, no self-audit surcharge shall be charged or entered³⁵. Account number for settling the self-audit surcharge: MÁK (Hungarian State Treasury) 10032000-01037337. In the case specified in Section 212 (2) of the RTA, the amount exceeding five thousand forints need not be declared and paid.

Transfer and/or partial payment request, completion of block (F) /Átvezetési és/vagy részleges kiutalási kérelem (F) blokk kitöltése

This section shall be completed by the taxable person only if they request the transfer and/or partial payment of the amount of refundable excise tax in block "E" of the sheet EF of the return and have indicated this intention in the corresponding code box in block "D" of the Main page.

The amount of excise tax requested to be transferred and/or partially paid must be stated in HUF. Column "k" for the tax account number to be debited should/may indicate the excise tax account number of the fuel and/or other excise goods and/or the account number of the NTCA Tax-related fine, default penalty and self-audit revenue account the taxpayer requests the transfer, partial payment.

- *NTCA tax revenue account for fuel energy products excise tax (941. 10032000 - 01037306).*
- *NTCA tax revenue account for excise tax of other products (942. 10032000 - 01037313).*
- *NTCA tax revenue account for tax penalties, default penalties and self-audit payments (215. 10032000-01076301).*

In column "l" of block "F" of sheet EF you should indicate the amount of excise tax refundable in block "E" of sheet EF of the return, of which the amount indicated in column "o" of block "F" of sheet "EF" should transferred to your tax account number in column "m" of block "F" of sheet "EF" to be credited and/or - in case of partial exercise of the right of refund - you request a payment in the amount indicated in sheet EF, block "F", column "p". The amount of excise tax in column "l" of block "F" on sheet EF in each row must be equal to the sum of the excise taxes in boxes "o" and "p" for the same rows. The total amount of excise tax requested to be transferred or partially paid may not be higher than the amount of excise tax that can be refunded in block "E" of sheet EF of the return. Only accounts managed by NTCA can be entered as the tax account to be credited, which are available at the following path:

³⁵ Subsection 2 of Section 51 of the Taxation Act.

www.nav.gov.hu > Main page (Főlap) > For clients (Ügyféliránytű) > [Account numbers for payments \(Számlaszámok a befizetéshez\)](#)

When using the accounts for itemized settlement, such as

- 910 NTCA execution account for collection of community customs duties,
- 902 NTCA collection account for VAT of import product,
- 956 NTCA tax revenue account for import excise taxes and energy tax,

the decision number identifying the specific payment obligation is mandatory.

In case of transfer to the 914 NTCA tax revenue account for registration tax, if you have a permit type 1063, it is not mandatory to fill in the decision number.

Completion of sheet BEV J02-P1 / BEV J02-P1 lap kitöltése

Invoice list / Számlajegyzék

Purchase invoices certifying the tax status of the excise goods on which the tax refund is based must be entered on this sheet. Purchase invoices must be recorded per invoice number and, if there is more than one product with a variety code, per variety code. In the case of an invoice containing several products, the actual final amount of the invoice must be entered when recording each variety code (invoice line).

Column "a": The tax number of the invoicing/card issuing company must be entered. In the case of a Hungarian farmer, the first eight digits of the tax number may be entered in this box. In the case of a foreign invoice issuer, the box must be left blank.

Column "b": By double-clicking on the red triangle in the upper right corner, the purchase invoice code types certifying the tax status of the excise goods can be selected on which the tax refund is based, which also includes the title of the right to claim.

Column "c": The three-position variety code indicated in the variety code column ("column d") of sheet D of the return must be entered.

Column "d": The account number indicated by the issuer of the invoice must be provided.

Column "e": The date of performance on the invoice must be entered in the format yyyy.mm.dd. The date can be selected by clicking on the red triangle in the upper right corner. In the case of a refund according to Section 55 of the old Excise Tax Act, when refunding from the excise tax on commercial gas oil, or in the case of fuels used during engine development, the invoice can only be shown in the tax refund after the financial performance has taken place!

Column „e)1": The date of issue of the invoice must be entered in the format yyyy.mm.dd. The date can be selected by clicking on the red triangle in the upper right corner.

Column "f": The total quantity of the invoiced product must be expressed in the unit of measurement on which the excise tax is based. In the case of refund commercial gas oil and refund pursuant to the Section 55 (4) of the old Excise Tax Act, it shall be understood in litres, in other cases in thousands of litres.

Column "g": The final amount on the invoice must be included in this field.

If the number of purchase invoices exceeds the number of rows displayed on the screen, a new dynamic invoice list sheet appears using the plus new function key in the upper right corner of the screen.

You can move between the sheets using the function keys next to the new button. If the generation of the supplementary sheet is incorrect, the selected sheet can be deleted after positioning on the sheet. If 'delete' is selected, it applies to all data on the sheet.

The number of form sheets field or the data next to the delete function key can be used to select the appropriate supplementary sheet.

The certificates must be recorded one by one, row by row - without omitting a row!

Completion if sheet BEV J02-P3 / BEV J02-P3 lap kitöltése

Non-tobacco tax return internal certificate data / Nem dohány adóbevallás belső bizonylat adatok

This supplementary sheet is used to record the internal certificate supporting the tax return.

Column "a": The type of certificate to be recorded can be selected by clicking on the red triangle in the upper right corner of the box, which contains the refund code, the title and the name of the document.

Column "b": The registration mark of the aircraft/vessel performing the use must be entered. On claiming the refund of commercial gas oil pursuant to Section 113 (3) of the Excise Tax Act, the serial number of the first item on the first day of the on-site refuelling period and the serial number of the last item of the period must be provided (e.g.: 1-1112).

Column "c": The date of issue of the certificate must be recorded, yyyy.mm.dd. format. The date can be selected by clicking on the red triangle in the upper right corner. In case of commercial gas oil refund the closing date of the period must be entered (e.g., 31.03.2023).

Column "d": The variety code of the fuel used must be recorded, which must correspond to the variety code indicated in column "d" of sheet D of the return.

Column "e": The total quantity of the excise goods indicated on the certificate or register must be entered in the unit of measurement on which the excise tax is based (in cases other than commercial gas oil refund in thousands of litres). On claiming the refund of commercial gas oil, the quantity of litres issued in total in the items indicated in column "b" must be entered.

Column "f": Its completion is optional. On claiming the refund of commercial gas oil it needs not be completed.

If an economic operator obtains gas oil under a tax suspension procedure with a valid registered trader licence and proves the origin of the gas oil with invoices and electronic product accompanying documents not included in the excise tax issued by the foreign tax warehouse, and fulfils the obligation to declare and pay the tax arising as a registered trader, they are entitled to a refund of excise tax under Section 113 (5) of the Excise Tax Act. An electronic receipt certificate issued by a registered trader shall be deemed to be a certificate pursuant to Section 63 of the NGM Decree on the implementation of the provisions of the Excise Tax Act. If so, the Supplementary sheet must be completed as follows:

Until 12 February 2023

In column "a", the code "20 = electronic receipt according to Commission Regulation (EC) No 684/2009 of 24 July 2009" shall be selected and the remaining columns of the row shall be completed as indicated above.

From 13 February 2023

In column "a", the code "22 = electronic receipt according to Commission Regulation (EC) No 1636/2022" shall be selected and the remaining columns of the row shall be completed as indicated above.

In this case the registered trader must also comply with the provisions of Section 113 (5) b) of the Excise Tax Act in order to have a lawful refund, i.e., gas oil must be filled from a tank equipped with a fuel refuelling system for fuel storage at its domestic site via an electronic measuring device, by selecting the code "15 = Section 75 b) of the NGM Decree Statement containing the date of refuelling, the amount of fuel refuelled and the registration number", another row must be completed by filling in the further columns of the row as above.

If the number of internal certificates exceeds the number of rows displayed on the screen, a new dynamic invoice list sheet appears using the plus new function key in the upper right corner of the screen. You can move between the sheets using the function keys next to the new button. If the generation of the supplementary sheet is incorrect, the selected sheet can be deleted after positioning on the sheet. If 'delete' is selected, it applies to all data on the sheet.

The number of form sheets field or the data next to the delete function key can be used to select the appropriate supplementary sheet.

The certificates must be recorded one by one, row by row - without omitting a row!

Completion of sheet BEV J02-P5 / BEV J02-P5 lap kitöltése

Non-tobacco tax return supporting document data / Nem dohány adóbevallás igazoló okmány adatok

This supplementary sheet is used to record the certificates supporting the tax return.

Column "a": The document type to be recorded can be selected by clicking on the red triangle in the upper right corner of the box from the drop-down menu, which contains the refund code, title and the name of the document.

Column "b": The number of the accompanying document/customs document or report (protocol) must be indicated.

Column "c": The date of issue of the document selected under column "a" must be given in the format of yyyy.mm.dd. The date can be selected by clicking on the red triangle in the upper right corner.

Column "d": The code of the Member State/third country on the accompanying document or customs document must be entered. The code can be selected by clicking on the red triangle in the upper right corner.

Column "e": The date of receipt in the country of destination must be given in yyyy.mm.dd. format. The date can be selected by clicking on the red triangle in the upper right corner.

Column "f": The number of the document certifying payment or insurance of the excise tax in the Member State of destination shall be entered.

Column "g": The name of the body issuing the document certifying the right to refund must be given.

The certificates must be recorded one by one, row by row - without omitting a row!

Completion of sheet BEV J02-P8 / BEV J02-P8 lap kitöltése

Excise goods imported from a Member State by a Community trader / Közösségi kereskedő által tagállamból behozott jövedéki termékek

The supplementary sheet is used to record the excise goods released for free circulation by an authorised Community trader from a Member State if the excise goods arrive to the domestic territory by 12 February 2023. If the excise goods arrive to the domestic territory on or after 13 February 2023, the taxable person can fulfil his/her obligation to monthly file the tax return by completing form BEV_J02-C-01. If the excise goods arrive to the domestic territory between 13 February 2023 and 28 February 2023, the main page must be used to enter 13 February 2023 - 28 February 2023 as the return period.

"Notification ID" / Bejelentés azonosító" field: Identification number of the notification pursuant to Section 62 (6) c) cb) of the Excise Tax Act effective until 12 February 2023.

"Entry of excise goods that qualify as food supplements" field / „Étrend-kiegészítőnek minősülő jövedéki termék beszállítása" rovat: When a food supplement which is an excise product is supplied, the fact of entry must be recorded.

In the case of several notifications, a new sheet must be completed for each notification. A new dynamic invoice list sheet appears using the plus new function key in the upper right corner of the screen. You can move between the sheets using the function keys next to the new button. If the generation of the supplementary sheet is incorrect, the selected sheet can be deleted after positioning on the sheet. If 'delete' is selected, it applies to all data on the sheet.

Column "a": CN code of the excise goods for periods beginning on or after 1 July 2014, customs tariff number before the period.

Column "b": Variety code of the excise goods.

Column "c": The quantity of excise goods.

Column "d": Quantitative unit of the excise goods according to the Excise Tax Act.

The goods must be recorded without missing a row!

Completion of sheet BEV J02-P9 / BEV J02-P9 lap kitöltése

Accounting for the actual costs of engine development in the current period / Elszámolás a motorfejlesztés tárgyidőszaki tényleges költségeiről

Row "1": The amount of costs actually incurred in the current period for engine development (field to be filled in automatically based on the subtotals below). [see row I of the supplementary sheet P9 of the form]

Rows "2-6": The declarations provided ensure compliance with legal provisions. [see rows I/1-5 of the supplementary sheet P9 of the form]

Row "10": Amount of other subsidies related to engine development in the current period. [see rows II of the supplementary sheet P9 of the form]

Row "11": The maximum amount of excise tax that can be refunded in the current period (25% of Section I costs less grants under Section II) is an automatically filling in field. [see row III of the supplementary sheet P9 of the form]

Completion of sheet BEV J02-P12 / BEV J02-P12 lap kitöltése

The sheet must be completed if, taking into account Section 195 of the Taxation Act, the reason for your self-audit is that the tax liability law is unconstitutional or in conflict with a binding legal act of the European Union, provided that the Constitutional Court, the Curia or the Court of Justice of the European Union has not yet adopted a decision on this matter at the time of the submission of the self-revision or the self-revision does not comply with the published decision.

The sheet can only be submitted as part of the return, together with it (simultaneously)! If the taxpayer submitted the sheet independently, it cannot be considered by NTCA.

The data required to identify the taxpayer must be filled in the header of the sheet.

If the reason for self-audit is that the legislation determining the tax liability is contrary to the Fundamental Act or to a mandatory legal act of the European Union, this shall be indicated by making a mark in the 1st row of block (A).

You must enter the tax type code in row 2 of block (B) and the name of the tax type in row 3, in which the reason for your self-audit is an act that is unconstitutional or in conflict with a binding legal act of the European Union. If the reason for your self-audit in respect of more than one tax type is unconstitutional or is in conflict with a binding legal act of the European Union, you must submit as many sheets as the tax type is subject to the self-revision and indicate the appropriate sheet number in the sheet header!

The tax type code can be 941 and 942 and 215. Thus, a total of 3 pages can be opened from the P12 supplementary sheet.

Rows 4-24 in block (C). In rows 4-24 in block (C), the taxpayer must detail which tax-determining legislation in respect of which they have submitted their self-audit, for what reason it is unconstitutional and for which binding legal act of the European Union it contradicts and for what reason and, to the best of your knowledge, whether the Constitutional Court or the Court of Justice of the European Union has already adopted any decision on the matter, if so, state the decision number! This block contains a freely typable part in which the taxpayer must explain in detail what has been described above.

National Tax and Customs Administration