

Completion Guide / Kitöltési útmutató

for return BEV_J04 / BEV_J04 jelű bevalláshoz

for claiming the amount of excise duties on the use of gas oil in the agricultural sector and for the correction thereof by self-audit / a mezőgazdaságban felhasznált gázolaj után visszatérítendő jövedéki adó összegének bevallására, valamint az önellenőrzéssel történő helyesbítésére szolgáló

ÁNYK

WHAT WILL YOU FIND IN THIS GUIDE? / MIRŐL OLVASHAT EBBEN AZ ÚTMUTATÓBAN?

I. General information / I. Általános tudnivalók

1. What is the purpose of the return BEV_J04? / Mire szolgál a BEV_J04 jelű bevallás?

This form is used for filing an electronic tax return for the amount of excise tax refundable on gas oil used in the agricultural sector and for its correction by self-assessment, as well as for applying for the small amount subsidy for the cultivation of vineyards and orchards (formerly known as *de minimis* aid).

2. To whom does the form apply? / Kire vonatkozik?

Agricultural producers can claim a tax refund for gas oil used in the branch of cultivation of arable land, gardens, orchards, vineyards, grassland (meadows and pastures), fishponds and forest restoration

for the period after 1 January 2018:

- annually, at the earliest from the 20th day of the month following the month of the reference year,
- quarterly, at the earliest from the 20th day of the month following the reference quarter, or
- monthly, at the earliest, from the 20th day of the month following the reference month.

Agricultural producers cultivating vines and orchards can apply for the agricultural small-amount subsidy [agricultural small-amount aid] in the annual return or the fourth quarterly return or the 12th monthly return.

Agricultural producers who cultivate vines and orchards may submit their application for the agricultural small-amount aid only in the year following the reference year.

When filing the return, the following principles should be taken into account:

- Only one tax return may be filed for a declaration period, even if the agricultural producer is active in several agricultural cultivation branches!
- The data for the period covered by the tax return may only be amended in the context of a correction by self-assessment!

3. How to submit the tax return? / Hogyan lehet benyújtani a bevallást?

The BEV_J04 tax return can only be filed electronically.

More information on the electronic submission of tax returns and the rules of electronic communication is available on the NTCA website (www.nav.gov.hu) in the following information brochure:

- *"Electronic submission of ÁNYK forms", and*
- *"General rules of electronic administration and communication in tax matters".*

Personal proceedings and representation / Személyes eljárás és képviselet

If the personal proceedings of the taxpayer are not prescribed by law, the tax return may be filed instead by their **statutory representative** or by a **person authorised** by them or their legal representative. If a legal representative acts on behalf of a legal person, it can be considered a personal proceeding.

The subjects and types of representation and proxy authorisation, the manner and rules of creating and notifying the right are contained in legislation.¹

Notification of the right of representation / A képviseleti jogosultság bejelentése

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

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

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

¹ Chapter II., Subchapter 4: Representation, Section 14-20 in the Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act); Chapter I., Subchapter 2: Rules on the notification and examination of the right of representation before the state tax and customs authorities, Section 2-15 in the Government Decree no. 465/2017 on the Detailed Rules of the Tax Administration Procedure (Tax Administration Implementing Regulation).

https://nav.gov.hu/en/contact/representation_foreigners (English version).

Notification of the right of representation: / Képviselet bejelentése:

If you wish to file the form as a permanent authorised agent or permanent authorised proxy, you must notify NTCA in advance of your status as such.

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.² 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.

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

The form BEV_J04 is not available commercially as it can only be filed electronically. It **is available electronically** on the NTCA website in the General Form Filling Framework Program (ÁNYK in Hungarian).

ÁNYK

The application and the completion guide in ÁNYK are available at

- www.nav.gov.hu > Main page / Főoldal > Forms / Nyomtatványok > ÁNYK framework program / keretprogram

5. How to pay? / Hogy lehet fizetni?

The **taxpayer required to open a payment account** pays the tax

- by **transfer** from his/her 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** authorised agent or representative may also pay

- via POS terminal,
- or online interface (VPOS), with a **bank card**.³

² Section 49 (7) of Act CL of 2017 on the Rules of Taxation (hereinafter ART).

³ Sections 20-21 and Sections 57-66 of the Tax Administration Implementing Regulation, Section 114 of ART, and [NTCA Information Leaflet no. 35.](#), titled information on paying tax by credit card ([English version](#)).

The tax and penalty **must be rounded** to the nearest **thousand HUF** and that amount must be paid.⁴

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

The amounts of the tax return must be entered in thousands of forints, rounded to the nearest thousand, taking into account the text 'thousand' indicated in advance in the field.⁵ 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.

6. 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**.⁶

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 (provide corrections in resolving discrepancies)** within 15 days.⁷

The taxpayer submitting a return electronically may, in addition to initiating the correction of the return in person or in writing with the competent directorate of NTCA, **resubmit the return** after the errors have been corrected.

If the taxpayer does not agree with the correction, they may contact NTCA within fifteen days of receiving the notification **to agree**. If the consultation proves to be unsuccessful, 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 during such shall not be construed as an ex-post tax assessment.

⁴ Point 4 under I. General provisions in Annex 3 of Act CL of 2017 on the Rules of Taxation (ART).

⁵ Point I./A/1 of Annex 2 of ART.

⁶ Section 18 (1) of the Tax Administration Implementing Regulation.

⁷ Section 18 (6) of the Tax Administration Implementing Regulation.

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

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.

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.

If the tax return (budgetary aid claim) cannot be corrected without the taxpayer's cooperation, or the taxpayer has failed to file a declaration or to submit the statutory certificates on outstanding tax debts or public debts, or if the tax return or declaration lacks data that are not included in the NTCA's records, NTCA shall call upon the taxpayer to resolve the discrepancies within fifteen days, setting a reasonable deadline.

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 incomplete.⁸ Corrections 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.⁹

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 because of the corrected value data, a **self-audit** must be filed.

Self-audit / Önelllenőrzés¹⁰

If the taxpayer discovers 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/her tax return by self-audit**.

⁸ Section 18 (7) of the Tax Administration Implementing Regulation.

⁹ Section 202 (1) of ART.

¹⁰ The rules of self-auditing are laid down in Sections 54 - 57 of ART.

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.

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.

- **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. 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.
- In the case of a self-audit, **all the fields in the original return must be completed**, either with the new data as amended or, if the data have not changed, with the data from the original return.

Self-audit: a correction where the tax base or the amount of tax changes compared to the original tax return. Only one tax return can be corrected by self-audit. A self-audit is only one in which the tax base or the amount of tax changes from the original return. Where the provisional amount of the difference between the change in the tax liability declared in the excise tax return and the change in the tax liability subsequently corrected is zero, this is not a self-audit, it is 'only' a correction ('adjustment').

The agricultural producer **may not carry out a self-audit for the period covered by the audit of NTCA** from the start of the audit of NTCA (delivery of the mandate).

The agricultural producer shall determine the amount of the claim for refund of the excise tax corrected by self-audit in accordance with the legal provisions in force at the time of the original tax return period.

Assessment of the self-audit surcharge / Az önellenőrzési pótlék kiszámítása¹¹

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 percentage shall be determined to three decimal accuracy and the numbers after the third decimal place shall be deleted.

If the self-audit does not reveal additional tax due because it has already been settled by the taxpayer by the original deadline or at the previous self-audit, the amount of the self-audit surcharge shall be determined according to the general rules but **amounts exceeding HUF 5,000** do not have to 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 pótlékot felszámítani

- if the self-audit reveals a difference in favour of the taxpayer¹²,
- 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.

¹¹ The rules on the self-audit surcharge are set out in Sections 211 to 214 of ART.

¹² Section 57 (3) of ART.

Taxpayer

- **is exempted from the tax penalty, default penalty**, by submitting a self-audit,
- and **from the penalty for late payment** 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 customers / Ügyféliránytű > Calculators / Kalkulátorok > Calculation of surcharges / Pótlékszámítás > Calculation of self-audit surcharge / Önellenőrzési pótlék számítás](#)

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

The payment of the assessed 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.

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

Late filed tax return

Self-audits and corrections can be made on the BEV J04 form for the 1st-11th months of 2023 and the 1st-3rd quarters of 2022 until 31 December 2028. The tax returns for the 12th month, the 4th quarter and the annual tax return for 2022 can be self-audited and corrected until 31 December 2029.

Please note that for 2018, you can only submit a self-audit, correction or supplements for the annual excise tax refund until 31 December 2024!

7. 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.¹³

If central subsidies are used prior to eligibility, a penalty for late payment shall be charged from the due date or until the date of eligibility, respectively.¹⁴

If the taxpayer corrects the tax or central subsidy in accordance with the provisions on self-audit, a self-audit surcharge is payable.¹⁵

A person who fails to comply with an obligation specified in the Excise Tax Act as well as the Tax Administration Act and the ART. relating to excise tax shall be liable to an excise penalty. In the event of a breach of the above obligation, if it causes a financial loss to the central budget, the amount of the excise penalty shall be an amount from twice to five times the amount of the financial loss caused to the central budget, but not less than HUF 30,000.¹⁶

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

Main page A and B	General and identification data
Sheet C2	The areas cultivated for the calculation of the gas oil to be taken into account
Sheet C3	Application for the small amount agricultural subsidy
Sheet D	Elaboration on the refundable excise tax
Sheet F and G	List of invoices
Supplementary sheet P5	Details of the area in use (land, forest, fish pond)
Supplementary sheet P6	Application for agricultural small amount subsidy for gas oil used
Supplementary sheet P7	Application for agricultural small amount subsidy for gas oil used
Supplementary sheet P8	For self-auditing in the light of Section 195 of ART.

9. Further information, assistance / További információ, segítség

This form is used for filing an electronic tax return for the amount of excise tax refundable on gas oil used in the agricultural sector and for its correction by self-assessment, as well

¹³ Sections 150-162, Sections 220-221, and Sections 237-238 of ART.

¹⁴ Section 206 of ART.

¹⁵ Section 211 of ART.

¹⁶ Section 100 of the Excise Tax Act.

as for applying for the small amount subsidy for the cultivation of vineyards and orchards (formerly known as de minimis aid).

Under the provisions of the "Subsidies Act", an agricultural producer is eligible to participate in the measures - i.e. to apply for the subsidy - if

- he/she is registered as a client upon request in the Unified Agricultural Client Registration System kept by the Hungarian State Treasury ("Treasury"),
- he/she has notified the Treasury about the classification of his/her undertaking (the so-called "SME code") under the Act on Small and Medium-Sized Enterprises and Support for their Development in accordance with the provisions of Section 28/A (1) of the Subsidies Act,
- the client participating in the measure with financial consequences has registered his/her payment account number in the Unified Agricultural Client Registration System in accordance with Section 28/A (2) of the Subsidies Act,
- if the agricultural producer does not have a client identification number or has not complied with the notification obligation(s) referred to in the previous points, then he/she must submit an application for registration or an application for amendment of the data registered therein in accordance with the rules for registration and notification of changes in the Unified Agricultural Client Registration System, as set out in the [Treasury Communiqué No 58/2021 \(21 July\)](#).

If, when the application is submitted, the agricultural producer is not entered in the register as a 'client registered upon application' and does not submit an application for registration or for amendment of the data contained in the register no later than the date of submission of the application either, the application for the subsidy shall be rejected.

Forms can be downloaded from the "Client Registration" section of the www.mvh.allamkincstar.gov.hu website (or by clicking on the number of the communication highlighted above).

Under the agricultural small-amount regulation, the maximum amount of subsidy that can be granted per "one and the same undertaking" over a "three-year period" is €15 000. The register under the agricultural small-amount regulation is operated by the Treasury within the meaning of the Subsidies Act. The 'three-year period' means the current financial year and the two preceding financial years.

Information on the application of the concept of "one and the same" is provided in Rural Development Bulletins no. 2 and 3 on the website of the Ministry of Agriculture. (<http://2010-2014.kormany.hu/hu/dok?source=5&type=301&year=2014#!DocumentBrowse>)

At the time when the decision on the application for the subsidy is taken, the Treasury calculates the free marginal amount of small amount subsidy available to the agricultural producer as follows: reduces the amount of EUR 15 000 established in the agricultural small-amount regulation by the amount of the agricultural small amount determined in the "three-year period" (taking into account subsidies received under its own right or under the right of "one and the same undertaking", if it is considered to be one and the same undertaking with another undertaking). In addition to the individual marginal amount of €15,000, the Treasury will monitor that the small amount subsidy does not

exceed either the marginal amount of the fisheries small amount subsidy (€30,000) or that of the general small amount subsidy (€200,000) over the "three-year period".

The amount of the small amount subsidy that may be approved for the cultivation of vineyards and orchards is determined by the Treasury, taking into account the information and declarations contained in the application and the data in its own records.

The decision to grant a small amount subsidy for the cultivation of vineyards and orchards must be taken within seventy days of receipt of the application in accordance with the provisions of the Subsidies Act, while the subsidy must be paid after the decision has been taken and no later than forty-five days after the certified availability of the funds. The Treasury will notify the decision to the agricultural producer by post. In all cases, the client will receive an administrative decision on the agricultural small amount subsidy awarded, which must be kept for 10 years in line with the provisions of the agricultural small-amount regulation.

If you have any further questions about the form (data sheet) or specific tax rules, please feel free to contact us at the following contact details.

On the Internet:

- On the website of NTCA at www.nav.gov.hu

Via E-mail:

- On the form that can be found on the following link:
https://nav.gov.hu/ugyfeligiranytu/keressen_minket/levelkuldes/e-ugyfsz.

On the Phone:

- On the info line of NTCA
 - from in-country on the phone number 1819,
 - from abroad on the phone number +36 (1) 461-1819.

The info line of NTCA can be reached between 08:30 and 16:00 from Monday till Thursday and between 08:30 and 13:30 on Fridays.

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 so called EGYKE form. For case specific information and assistance, please contact menu item 2 of the Info Line.

In person:

- Countrywide at the customer services of NTCA. Search engine for customer services:
<https://nav.gov.hu/nav/ugyfelszolg>

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

Legal background:

- Act V of 2013 on the Civil Code (hereinafter referred to as **ACC**)
- Act CL of 2017 on the Rules of Taxation (hereinafter referred to as **ART**)
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (hereinafter referred to as **ATARTA**)
- Government Decree no. 465/2017 (XII. 28.) on the Detailed Rules of the Tax Administration Procedure (Tax Administration Implementing Regulation)
- Act XVII of 2007 on Certain Issues of Procedures in relation to State Aids for agricultural, Rural Development and Fisheries and to other Measures (hereinafter referred to as **Subsidies Act**)
- Implementing Regulation 91/2012 (VIII.29.) of the Ministry of Rural Development on De Minimis Aid to Cultivation of Vineyards and Orchards
- 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 (hereinafter referred to as **agricultural de minimis aid regulation**)
- Commission Regulation (EU) No. 1408/2013 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 in the agricultural sector
- Commission Regulation (EU) No. 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector
- Act LXVIII of 2016 on Excise Tax (hereinafter referred to as **ETL**)
- Implementing Regulation No. 45/2016 (XI.29.) of the Ministry of National Economy on Certain Provisions of Act LXVIII of 2016 on Excise Tax (hereinafter referred to as IR)
- Government Decree 57/2022 (II.28.) on Certain Measures relating to the Official Fuel Price

II. Detailed information / Részletes tájékoztató

Filling in main page “A”

Filling in block (B) – Authentication [HU: Azonosítás]: shall be filled in by the taxpayer as follows:

Fields – “Tax number of the taxpayer” [HU: “Adózó adószáma”] and Tax ID of the taxpayer” (for private individuals) [HU: “Adózó adóazonosító jele”]:

- If the agricultural producer has a tax identification number (TIN), **it is only this number that should be indicated.** The TIN is not equivalent to the number issued to licensed traditional small-scale producers.
- If the agricultural producer has only a tax ID, **it is only this number that should be indicated.**
- If the agricultural producer is a licensed traditional small-scale producer, **the licence number – in addition to the tax ID – shall be entered in the field for “document number”.**

Attention! The licence number (tax number) issued to small-scale farmers is not the same as the tax number issued to business organizations, so the two data can NOT be swapped!

Field – “Client ID number for farmers” [HU: “Mezőgazdasági termelő ügyfél-azonosító száma”]: The client ID shall be entered here which is issued by the Hungarian State Treasury for identification of the farmer in the Unified Agricultural Client Registration System on the basis of the Subsidies Act (10 digits). This is a mandatory field.

Field – “Other document” [HU: “Egyéb okmány”]: In the upper right corner of the field, a red triangle indicates that the field contains a value list. You can activate the field value by double-clicking the triangle.

Field – “Name of taxpayer” and “Registered seat/address” [HU: “Adózó neve” és „Székhely/lakcím”]: The name of the agricultural producer shall be entered here. Address data must include the address of the registered seat of an economic operator or the home address of a natural person.

Field – “Administrator in charge” and “his/her telephone number” [HU: “Ügyintéző neve” és “telefonszáma”]: This field shall be filled in in line with the instructions discussed under “Authentication”.

Filling in block (C) of the main page:

Field – “Filing period” [HU: “Bevallási időszak”]: In this field, the year, month, day and the earliest and latest date of the filing period (at least one month and a calendar year at the most) shall be indicated by Arabic numbers to which the tax return or correction by self-audit/self-amendment applies. In the following cases examples are given.

The following periods may be entered: for the annual filing period (e.g. 12/01/2022), quarterly filing period (e.g. 03/01/2022) and monthly filing period (e.g. 04/04/2022).

When recording the filing period, if the period is incorrectly filled, the computed **fields must be recalculated before checking the return**. On the recalculation the data of the automatic checks helping to fill in the form are updated and erroneous filling messages are deleted.

In the upper right corner of the date fields, you can click on the red triangle to pop up a calendar that allows you to set the time easily.

Checkbox – **"Type of tax return"** [HU: **"Bevallás jellege"**]:

Attention! If you submit a basic tax return, you will not need to fill in the "Type of tax return" checkbox!

The taxpayer can choose from the drop-down list as follows:

- **Correction (by the taxpayer) – [H] – [HU: "Helyesbítés (adózási javítás)"]:** The taxpayer may choose this option from the list if he/she has not been called up for resolving any discrepancies.

For this form, the following data fields can be modified by correction:

BEV_J04 sheet F.G: The field "Tax identification number of the invoice issuer, Type of invoice, Invoice number, Date of delivery";

All data fields in supplemental sheet P5

- **Correction by self-audit – [O] – [HU: "Önellenőrzéssel történő helyesbítés"]:** The taxpayer may choose this option from the list if the tax return field is corrected by self-audit.
- **Repeated self-audit of a filing period already corrected by self-audit – [I] – [HU: "Önellenőrzéssel helyesbített bevallási időszak ismételt önellenőrzése"]:** The taxpayer may choose this option from the list if the tax return filed is a repeated self-audit of a previously self-audited period.

Checkbox – **"Resolving discrepancy"** [HU: **"Hiánypótlás"**]: The checkbox shall be ticked if the taxpayer has earlier been called by the customs authority for resolving discrepancies in connection with his/her tax return filed and he/she wishes to meet the obligation by filing this specific tax return. If this box is checked, the field **"Reference submission ID"** is required to be filled in.

Field – "Reference submission ID" [HU: **"Hivatkozott ügyszám"**]: In the event of the need to resolve any discrepancy, the taxpayer shall enter in the field the 10-character long barcode included in the electronic letter of notice sent by the customs authority to resolve

the discrepancy. If this field is filled in, the checkbox "Resolving discrepancy" is required to be marked ("X").

Checkbox – ***"Intends to claim small amount subsidy"*** [HU: ***"Csekély összegű támogatást igénybe vesz"***]: In the case of receiving agricultural small amount subsidy and of claiming the refund of tax not for the last period of the year, this checkbox should be marked with an "X" if the agricultural producer will later intend to claim agricultural small amount subsidy in his/her tax return covering the last period of the year. When checked, sheet C3 becomes active.

The field ***"Number of pages filled in"*** is also in this block. In case of completing the form electronically the program loads the figure automatically.

Filling in block (D) of the main page:

Field – ***"Domestic bank or payment account of the taxpayer"*** [HU: ***"Adózó belföldi pénzforgalmi vagy fizetési számlaszáma"***]: This field is used to indicate the 3x8 characters of the payment account (bank account number). In the case of an economic entity with a tax number, it is mandatory, otherwise an optional field. The tax refund payable to an **agricultural producer who is not obliged to open a bank account** is paid by the customs authority by means of a transfer to the **agricultural producer's** own domestic bank account or **by post**.

If the agricultural producer does not fill in the field ***"Domestic bank or payment account of the taxpayer"***, the amount requested for reimbursement will be delivered to the address given in block (B).

Whether or not the field ***"Domestic bank or payment account of the taxpayer"*** is completed, the amount of the agricultural small amount subsidy shall be paid to the payment account of the agricultural producer registered in the Unified Agricultural Client Registration System.

Filling in block (E) of the main page:

Checkbox – ***"Filing on behalf of a family farm of small-scale farmers"*** [HU: ***"Őstermelők családi gazdasága nevében nyújtja be"***]: the checkbox shall be marked with an "X" if the filer complies with the provisions of Act CXXIII of 2020 on Family Farms.

Field – ***"Registration number of the family farm of small-scale farmers"*** [HU: ***"Őstermelők családi gazdasága nyilvántartási száma"***]: If the agricultural producer carries out his/her activity as a member of a family farm of small-scale farmers, the registration number of the family farm shall be entered here. The structure of the registration number of the family farm of small-scale farmers is OCSG, hyphen and 8 digits, e.g. OCSG-00079193.

Field – ***"Declaration: We are considered as an undertaking in difficult financial position on the basis of Government Decree 37/2011 (22.03)"*** [HU: ***"A 37/2011. (III.22) Korm. rendelet értelmében nehéz helyzetben lévő vállalkozásnak minősülök"***]: If the agricultural producer qualifies as a small and medium-sized

undertaking as per Annex I of Commission Regulation (EU) No. 1388/2014 of 16 December 2014 (HL L 369/37, 2014.12.14. hereinafter referred to as The Fisheries Block Exemption Regulation) and wishes to claim the refund of tax on the basis of Point c) of Subsection 1) of Section 117 of ETL, he/she shall make a statement on whether or not the undertaking is considered to be in a difficult financial position pursuant to Subsection 8) of Section 95. If the taxpayer declares that his/her undertaking is in a difficult financial position, i.e. the answer is “yes” in the given field by clicking on the drop-down list, the taxpayer is not entitled to claim the refund of tax.

Field – ***“Declaration: No payment notice is pending with us in connection with delinquent reimbursable amount from earlier decision of the Commission declaring an aid unlawful and incompatible with the internal market” [HU: “Nincs velem szemben érvényben teljesítetlen visszafizetési felszólítás olyan korábbi bizottsági határozat nyomán, amely valamely támogatást jogellenesnek és a belső piaccal összeegyeztethetetlennek nyilvánított”]***. If the agricultural producer qualifies as a small and medium-sized undertaking as per Annex I of the Fisheries Block Exemption Regulation and wishes to claim the refund of tax on the basis of Point c) of Subsection 1) of Section 117 of ETL, he/she shall make a statement pursuant to Subsection 8) of Section 95. If the agricultural producer declares that there is a pending payment notice with him/her in connection with delinquent reimbursable amount from earlier decision of the Commission declaring an aid unlawful and incompatible with the internal market, i.e. the answer is “no” in the given field by clicking on the drop-down list, the taxpayer is not entitled to claim the refund of tax.

On the basis of Article 2 of Annex I of the Fisheries Block Exemption Regulation, the following undertakings qualify as a small and medium-sized undertaking:

1. The category of micro, small and medium-sized enterprises ('SMEs') is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.
2. Within the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million.
3. Within the SME category, a micro-enterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

In the case of state aids falling under the scope of the Fisheries Block Exemption Regulation, small and medium-sized enterprises should be deemed to be in difficult financial position if they meet the following conditions set out in [Article 3 \(5\) of the Fishing Exemption Regulation](#).

An undertaking in a difficult financial position is the one that meets at least one of the following criteria:

- a) in the case of a limited liability company (other than an SME that has been in existence for less than three years), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital. For the purposes of this provision, 'limited liability company' refers in particular to the types of company mentioned in Annex I of Directive 2013/34/EU of the European Parliament and of the Council (17) and 'share capital' includes, where relevant, any share premium;
- b) in the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, 'a company where at least some members have unlimited liability for the debt of the company' refers in particular to the types of company mentioned in Annex II to Directive 2013/34/EU;
- c) where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors;
- d) where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan;

Based on Article 44 of the **Commission Regulation (EU) No. 651/2014 of 17 June 2014 (hereinafter referred to as the Block Exemption Regulation)** claims for the refund of the tax as per Points a)-b) of Subsection 1) of Section 117 of ETL is considered to be a state aid granted in the form of environmental tax reduction pursuant to Council Directive 2003/96/EC. Based on the provisions stipulated in Subsection 8) of Section 95 of ETL no state aid as defined in Points a) and b) of Subsection 1 of Section 117 of ETL may be granted to undertakings in difficult financial position pursuant to point b) of Paragraph 4) and Subsections 5)-6) of Section 6 of Government Decree 37/2011 (III.22.) on the Proceedings Related to State Aids within the Meaning of European Union Competition Law and on the Regional Aid Map. Furthermore, such state aid may not be granted to undertakings either with which payment notice is pending in connection with delinquent reimbursable amount from earlier decision of the Commission declaring an aid unlawful and incompatible with the internal market.

If the taxpayer declares that his/her undertaking is in a difficult financial position, i.e. the answer is "yes" in the given field by clicking on the drop-down list, the taxpayer is not entitled to claim the refund of tax.

If the taxpayer declares that there is a pending payment notice with him/her in connection with delinquent reimbursable amount from earlier decision of the Commission declaring an aid unlawful and incompatible with the internal market, i.e. the answer is "no" in the given field by clicking on the drop-down list, the taxpayer is not entitled to claim the refund of tax.

Based on the Block Exemption Regulation, an undertaking in a difficult financial position is the one that meets at least one of the following criteria:

- a) In the case of limited liability companies (incl. companies limited by shares and excl. SMEs existing for less than 3 years and – in the context of eligibility for risk financing subsidies – SMEs operating for less than 7 years since their very first commercial sales that are eligible for risk financing subsidy following a screening by the selected financial intermediary/agent) if the company has lost more than 50% of its subscribed capital due to the accumulated loss. This might be the case when accumulated losses are deducted from the reserves (and from all the elements that are normally regarded as part of the company's equity capital) that result in a cumulative negative amount exceeding half of the subscribed capital. Subscribed capital might include the entire share capital.
- b) In the case of companies where at least some members have unlimited liability (general partnership, limited partnership, joint company, individual company) in terms of debts of the entity (excl. SMEs existing for less than 3 years and – in the context of eligibility for risk financing subsidies – SMEs operating for less than 7 years since their very first commercial sales that are eligible for risk financing subsidy following a screening by the selected financial intermediary/agent) if more than 50% of the capital as shown in the books due to the accumulated loss.
- c) Companies against which collective insolvency procedure has been initiated or against which collective insolvency procedure may be initiated upon request of creditors as per Act XLIX of 1991 on Bankruptcy Proceedings and Liquidation Proceedings (is under bankruptcy or liquidation).
- d) Undertakings that have been granted a rescue loan and the amount has not yet been repaid or in terms of which the guarantee has not yet been terminated as well as companies that have received restructuring aid and are still implementing a restructuring plan.
- e) Undertakings – with the exemption of SMEs – in the case of which the foreign capital/equity ratio as shown in the company's books exceeded 7.5 in the last two years and the value of Interest Cover Ratio (ICR) calculated with EBITDA is less than 1.

Completion of the declaration is not mandatory in the case of eligibilities for reclaims opened before 1 July 2017.

Filling in block (F) of the main page:

Field – “**Notifier’s ID**” [HU: “**Bejelentő azonosító**”]: The tax identification code of the filer that was provided at the time of registration in the Uniform Representation Register shall be entered here. Completing the field is mandatory if the electronic tax return is uploaded to the government portal www.magyarorszag.hu! Of course, electronic data upload itself must be initiated by the same person! When using master data, they are automatically loaded or may be typed in the input field after entry.

Field – “**Countersignature**” [HU: “**Az ellenjegyző**”]: The guide as to how to fill in this field may be found under the heading of “Countersignature”.

Filling in sheet C2

Block (A) of sheet C2 (Periodic statement on cultivated areas) [HU: A megművelt területek időszaki kimutatása]:

In the case of claiming agricultural small amount subsidy, blocks C3/A and C3/B shall be filled in instead of the fields for garden, vineyard and orchard [HU: Kert, szőlő, gyümölcsös].

By filling in the columns of the field, the agricultural producer may calculate the average land area for the given filing period, broken down by cultivation branch, on which the tax refund is based.

Column “a”: The land area – used by the agricultural producer on the first day of the reference (actual) year – shall be given from the first day of the year or from the date of first use of the land in the year up to the last day of the filing period. After the first change in the land area, the changed area size shall be entered. The figures shall be given in monthly breakdown, in the chronological order of changes, with an accuracy of two decimal places. It is the last sentence of Subsection 3) of Section 79 of the Implementing Regulation of the Ministry of National Economy that provides for the rules of taking into account the reduction or increase of the area in use.

An example of changes within a (calendar) month:

The size of the land used on the first day of a month of the filing period: 100 ha.

If during a given month there was an increase of 5 ha and a decrease of 10 ha, the increase cannot be taken into account in the given month, but in the following one only, given that the first user of the land in that month was the former user or owner of the land, and as such, the latter is entitled to the refund in that regard.

The reduction in the land area in the given month shall not be deducted either from the total area, as the first user of that specific land in a given month is still eligible for the refund. That said, the base of refund in the given month is 100 ha. However, the base of refund in the next month shall be 95 ha (100+5-10).

The main rule is illustrated by the example:

If – in a given month – the land used has decreased and / or increased, the size of the land area used on the first day of that month shall be taken into account bearing in mind that the size of the land in use should be determined by taking into account the changes in the next month.

Exception to the above regulation is the change of land area on the very first day of the month, as the decrease and/or increase in the given month should be taken into account from the first day of the month, i.e. – based on the above example – the land area shall be 95 ha (100+5-10) in the given month.

Column “b”: With regard to the land area used by the agricultural producer up to the last day of the filing period, the number of the months shall be entered during which the land area has been in use of the farmer. The area should be taken into account for the agricultural producer who first has used it in the given month. The decrease or increase in land use shall be linked to (and taken into account from) the date of entry into the land property registry / forestry authority.

To summarise the theoretical rules for completing the form as set out in the completion guide, if

Theoretical example 1: there has been no change in the period (number of months) of use of the land, it is sufficient to enter, i.e., to record in the return the land area aggregated in hectares on the same line as the number of months of use.

Practical example for theoretical example 1: If an agricultural producer uses 100 hectares of land per year for his/her agricultural activity without any change, then

- in the 3rd quarterly tax return period, the land area shall be entered in column 'a' on sheet C2/A of the return and the number of months in column 'b' on sheet C2/A of the return, as follows:

Number	Type code:	
	Arable land	110
	Area (ha)	Number of months
	a	b
1	100	9
...	...	...
...	...	...

- in the 4th quarterly tax return period, the land area shall be entered in column "a" on sheet C2/A of the tax return and the number of months in column "b" on sheet C2/A of the return, as follows:

Number	Type code: Arable land	
	110	
	Area (ha)	Number of months
	a	b
1	100	12
...	...	...
...	...	...

Theoretical example 2: if there has been a change in the period of land use (number of months), then the land areas should be broken down - aggregated by lines - based on the number of months the agricultural producer used a given number of hectares, i.e. the grouping should be based on the number of months of land use.

Practical example for theoretical example 2: If an agricultural producer uses 100 hectares of land per year for his/her agricultural activity, but there is a change in the period of use of the land, so that he uses 40 hectares from 1 January to 31 August of the year in question, 20 hectares from 1 January to 30 September of the year in question and 40 hectares from 1 January to 31 December of the year in question, then

- in the 3rd quarterly tax return period, the land area shall be entered in column 'a' on sheet C2/A of the return and the number of months in column 'b' on sheet C2/A of the return, as follows:

Number	Type code: Arable land	
	110	
	Area (ha)	Number of months
	a	b
1	100	8
2	60	1
...	...	...

- in the 4th quarterly tax return period, the land area shall be entered in column "a" on sheet C2/A of the tax return and the number of months in column "b" on sheet C2/A of the return, as follows:

Number	Type code: Arable land	
	110	
	Area (ha)	Number of months
	a	b
1	100	8
2	60	1
3	40	3

In essence, the C2/A form of the tax return: the column marked 'a' and the column marked 'b' should show the length of time (how many months) and the amount of land used by the agricultural producer, broken down by cultivation branch. For this reason, the number of lines to be completed should be equal to the number of changes in the area of land in the year concerned. Any mid-month change should not be taken into account because the land was used by the producer on the 1st of that month.

It also follows from the rule outlined in the previous two sentences that a maximum of 12 lines can be filled in for any change in the land area. Accordingly, sheet C2/A of the return contains only 12 lines that can be completed.

If the producer's land area does not change in a given year, he/she should always fill in only one line on sheet C2/A of the tax return, where the number of months in the return increases in line with the end of the tax return period.

Line 13: It will be automatically filled in by the program.

Line 14: The average hectare will be automatically filled in by the program.

The value of average hectare will be calculated as follows:

$$[(\text{column „a”} \times \text{column „b”}) + (\text{column „a”} \times \text{column „b”}) + (\text{column „a”} \times \text{column „b”})] / \text{„line 13 of block (A) of sheet C2”}$$

The result shall be the base of claim which is loaded into column “c” of block (B) of sheet C2.

Block (B) of sheet C2 (Gas oil (to be) considered in the reference (actual) period) [HU: Tárgyidőszakban figyelembe vett (vehető) gázolaj]:

Gas oil (to be) taken into consideration in the current period can be presented in this section, taking into account the relevant fields in **block (A) of sheet C2**.

Column “c”: The size of the land (ha) on which the refund is based is shown here with an accuracy of two decimal places. It will be automatically filled in by the program from the field “average hectare” in **block (A) of sheet C2**.

Column “d”: The maximum quantity of gas oil (litres) to be considered on which the refund is based. This field is automatically filled in by the program on the basis of the following calculation and factors (the calculation is made by the program separately for each article code):

For the period from 1 January 2017:

Column “d” = column “c” x 97 x line 13 of the relevant cultivation branch / closing month of the period

The calculation shall be made separately for each cultivation branch.

Column "e": The quantity of gas oil actually used per cultivation branches shall be entered here. The quantity shall be certified by the purchase invoice or by the invoice addressed to the farmer on sub-contracted services. The quantity indicated here may be *smaller, greater or equal* to the maximum quantity of the refund base (column "d").

Column "f": It is a mandatory field and shall be filled in per cultivation branch as follows:

For the period from 1 January 2017: the quantity of gas oil that has already been taken into account as the base of tax refund in the given year shall be indicated (included in the tax return already filed within the year).

Column "g": The quantity of gas oil which is the basis for the excise duty refund is indicated here. It will be automatically filled in by the program.

The quantity indicated in column "g" shall not exceed the value in column "d" reduced by the quantity shown in column "f" as well as the value in column "e" reduced by the quantity indicated in column "f".

Column "h": The sum of column "f" and column "g" is displayed here, which is automatically loaded by the program.

Line 06: The quantity in litres is shown here as the sum of the data entered in column "g". This forms the basis for column "b" of sheet D that is automatically filled in by the program.

In the case of claiming agricultural de minimis aid, "garden, vineyard and orchard" in block (A) of sheet C2 shall not be filled in. Instead, the data shall be presented in the field "garden, vineyard and orchard" of block (A) of sheet C3 in a broken down format.

In the case of filling in sheet C3, the data to be entered in line 04 of block (B) of sheet C3 is indicated in line 02 of block (B) of sheet C. It will be automatically filled in by the program.

Filling in sheet C3

Sheet C3 shall be filled in only by beneficiaries of agricultural small amount subsidy.

Block (A) of sheet C3 (Periodic statement on cultivated areas) [HU: A megművelt területek időszaki kimutatása] and Block (B) of sheet C3 (Gas oil (to be) taken into account in the reference period) [HU: Tárgyidőszakban figyelembe vett (vehető) gázolaj]:

It is applicable in the case of eligibility for the refund of tax from 1 January 2023 (i.e., gas oil used from 1 January 2023) and of applications for agricultural small amount subsidies.

For the purpose of filling in this sheet, please refer to the guidance given with respect to sheet C2.

Filling in sheet D

Block (D)

Column "a": In the case of gas oil purchase or invoice issued for sub-contracted services the year of delivery shall be recorded.

Column "b": The quantity of gas oil used in the reference year of purchase shall be recorded here in litres with an accuracy of two decimal places.

Column "c": the tax rate applicable at the time of delivery shown on the invoice. As of 01.07.2017, 82% or 83.5% of the tax rate applicable at the time of issue of the invoice shall be entered in the field in accordance with Section 117 (1) of ETL.

For diesel gas oil of CN code 2710 20 11 as defined in MSZ-EN 590 standard in accordance with Section 1 (1) (b) of Government Decree 57/2022 (28.II.) purchased with invoices issued after 13.00 on 28.02.2022 and before 22.00 on 10.03.2022 and used after 13.00 on 28.02.2022, the agricultural producer may claim his/her right to a refund by applying HUF 86,387 per litre pursuant to Section 117 (1) of ETL, because, by derogation from Section 110 (1) (c) (ca) of ETL, the tax rate is HUF 105,350.- per thousand litres.

For diesel gas oil of CN code 2710 20 11 as defined in MSZ-EN 590 standard in accordance with Section 1 (1) (b) of Government Decree 57/2022 (28.II.) purchased with invoices issued after 22.00 on 10.03.2022 and before 23.00 on 06.12.2022 and used after 22.00 on 10.03.2022, the agricultural producer may claim his/her right to a refund by applying HUF 69,987 per litre pursuant to Section 117 (1) of ETL, because, by derogation from Section 110 (1) (c) (ca) of ETL, the tax rate is HUF 85,350.- per thousand litres.

In view of the changed legislation, NTCA has introduced a new type code as follows:

Number of type code		Tax rate	Description of type code
088		105,350-Ft/thousand litre OR 85,350.- Ft/thousand litre	Diesel gas oil covered by CN code 2710 2 0 11 as defined in the standard MSZ-EN 590 [Government Decree no. 57/2022 (28.II.), Section 1 (1) (b)]

From 23:00 on 6 December 2022:

Due to the entry into force of the EU sanctions, Section 5 of Government Decree no. 494/2022 (6 December) on Certain Provisions relating to Fuel Prices repealed certain measures of Government Decree no. 57/2022 (28 February) on the Official Fuel Price, including the provisions on the application of tax rates other than those laid down in ETL

Invoice issue date	Type code	Tax rate (82% from 01.11.2011, 82% or 83,5% from 01.10.2016) (HUF/litre)
from 01.11.2011 to 30.09.2016	523	90,487
from 01.10.2016 to 31.03.2017	523	100,49225
from 01.04.2017 to 30.06.2017	523	90,487
from 01.07.2017 to 30.06.2020	016	90,487
from 01.07.2020 to 31.03.2021	016	100,49225
from 01.04.2021 to 27.02.2022	016	90,487
from 28.02.2022 to 09.03.2022	016 or 088	90,487 or 86,387
only on 10.03.2022	016 or 088	90,487 or 86,387 or 69,987
from 11.03.2022 to 06.12.2022	016 or 088	90,487 or 69,987
from 07.12.2022 to 31.12.2023	016	90,487
from 01.01.2024	016	122,894

Column "d": The program calculates the amount of excise duty automatically as a multiplication of the particulars listed in columns "b" and "c".

Line 21: The sum of data in columns "d" of lines 01-31 is calculated automatically by the program.

Line 22: The amount of self-audit surcharge shall be entered in this line rounded to nearest HUF 1000.

Block (E)

The taxpayer shall fill in this part of the tax return only if he/she requests the transfer of the tax refund amount to another tax account or asked for partial reimbursement.

The amount of excise tax requested for transfer and/or partial reimbursement is to be expressed in HUF. In column "c" the tax account number for fuel and/or the tax account number for penalties, interests and self-audit surcharge shall be entered that is to be debited as a result of the request for transfer and/or partial reimbursement.

10032000 - 01037306	941 Revenue account of NTCA for the payment of excise tax on fuel energy products
10032000 - 01076301	215 Revenue account of NTCA for the payment of penalties, default penalties, interests and self-audit surcharges

In column "b" of block (E) of sheet (D) the amount – out of the excise tax claimed for refund in column "e" of block (E) of sheet (D) of the tax return – shall be entered that is requested by the taxpayer to be credited – in the amount shown in column "e" of block (E) of sheet (D) – to the tax account entered in column "c" of block (E) of sheet (D) and/or – in the case of request for partial reimbursement – as shown in column "e" of block (E) of sheet (D). The amount of excise tax included in column "b" of each line in block (E) of sheet (D) shall be equal to the total of the excise tax amounts shown in column "e" and "f" in the same lines. The total amount of excise taxes requested to be partially transferred and partially reimbursed may not exceed the total amount of excise tax claimed for refund. It is only the accounts handled by the National Tax and Customs Administration that may be entered as tax accounts to be credited. These are available on the official website of the authority at the following link:

[https://nav.gov.hu/en/main-tiles/LISTACCOUNTNR/List of account numbe20160530](https://nav.gov.hu/en/main-tiles/LISTACCOUNTNR/List%20of%20account%20numbe20160530).

When payments are made to the following accounts (item-by-item accounting), the number of the administrative decision about a specific payment obligation (ID number) shall be mandatorily entered:

- 910 Collection account of NTCA for customs revenues (EU relation),
- 902 Revenue account of NTCA for the payment of VAT on importation of goods,
- 956 Revenue account of NTCA for the payment of excise tax linked to import procedure.

In the case of transfer to the account *"914 Revenue account of NTCA for the payment of registration tax"*, you do not need to enter the number of the administrative decision if you have the license type of 1063.

Filling in sheet FG (BEV_J04-03)

List of invoices [HU: Számlajegyzék]:

Agricultural producers must record the invoices on which the refund of excise tax on used gas oil in the agricultural sector as well as the agricultural small amount subsidy is based. Invoices shall be recorded up to the amount indicated in field "Total of agriculture" of block (B) of sheet C2 with respect to the quantity of gas oil that is the basis of the claim for tax refund (column "h").

Column "a": The first 8 digits of the tax identification number (TIN) of the invoice issuer shall be entered here. If you wish to record more invoices issued by the same entity (with same TIN), you shall leave column "a" blank and the form (after filling in the first line) shall automatically load the information from column "a" in line 1.

Column “b”: The data of the column can be chosen from the drop-down menu by double-clicking the red triangle in the top right corner.

- **Option “G”** In the case of gas oil invoice, the data of the invoice issued upon purchase of gas oil shall be entered.
- **Option “B”** In the case of sub-contracted services, the data of the invoice issued by the service provider shall be entered.
- **Option “K”** In the case of sub-contracted services provided by foreigners, the data of the invoice issued by a non-resident service provider in Hungary shall be entered. Should this be the case, the service recipient taxpayer registered in Hungary is liable for the payment of VAT.
- **Option “Z”** In the case of a validated partial invoice, the data of the invoice issued upon purchase of gas oil shall be entered in the case of which not the total quantity indicated on the specific invoice is used up to reach the maximum quantity of gas oil being the basis of the refund. An invoice will also receive marking “Z”, if it has already been marked as a partial invoice in an earlier tax return and the residual quantity shall be included in the present claim for refund.

An example for recording a validated partial invoice:

In the column “Quantity of gas oil” on sheet (D) of the tax return, the recorded quantity is 1000 litres just as well on sheet C1 in the column “Gas oil considered in the reference period”.

We wish to certify the use of gas oil by presenting 3 invoices about the purchase of 450 litres each. The total quantity of the first two invoices is 900 litres, so from the 3rd invoice you can only record 100 litres with a “Z” mark as the validation of the invoice. In the invoice marked with “Z”, the residual amount (350 litres based on the example) must be included in the following tax return.

Attention! Only gas oil purchase invoice can be validated. This is not allowed in the case of invoiced sub-contracted services! The volume of residual litres included in gas oil invoices marked with the “Z” symbol can be transferred to the next year(s).

Column “c”: In this column, the code of type should be selected on the basis of the data indicated in the gas oil purchase or sub-contracted service as well as in the validated invoices (marked with symbol “Z”). Such information e.g. customs tariff code or CN code of the product, sulphur content, tax rate (excise tax). Please also consult the table in block (D).

Column “d”: The invoice number as shown on the invoice issued by the seller (invoice issuer) shall be entered here. They shall be entered in the same format - number/letter characters in full length - as the original data.

Column “e”: In the case of a simplified invoice the date of issue of the invoice shall be entered here. In the case of any other invoice, the delivery date as shown on the invoice –

or in the absence thereof – the date of issue of the invoice shall be entered here. This date can easily be inserted into the field by clicking on the red triangle in the top right corner.

Column “f”: The date of issue of the invoice shall be entered here which can easily be inserted into the field by clicking on the red triangle in the top right corner.

Column “g”: The total quantity of the gas oil purchased or used during sub-contracted services shown on the invoice should be entered.

Column “h”: the part of the gas oil quantity indicated on the invoice shall be entered here, which is to be calculated by the producer for the quantity of gas oil underlying the claim for refund (the value may also be 0).

Column “i”: the part of the gas oil quantity indicated on the invoice shall be entered here, which is to be calculated by the producer for the quantity of gas oil underlying the claim for agricultural small amount subsidy (the value may also be 0).

In the case of the same line, the quantities in columns “h” and “i” shall not exceed the quantity indicated in column “g”. In the case of recording a validated invoice, the quantity in columns “h” and “i” cannot reach the amount in column “g”.

Column “j”: In all cases, the total amount shown on the invoice must be entered which might contain the value of other products than gas oil or of other services.

Lines 19-20: the total quantities per pages and sheets are automatically counted by the program (“pages total, sheets total”).

If the first sheet of the invoice list is not sufficient, a new sheet (“supplemental sheet”) can be requested using the interface in the top right-hand corner of the screen. The maximum number of sheets that can be completed is 999. You can use the control panel to delete pages, and the arrow keys to navigate between pages if you have more than one.

Filling in supplemental sheet P5

Details of the land in-use, forest, fishpond area [HU: A használatban lévő (föld, erdő, halastó) területének adatai]

By correctly and completely filling in the given fields, agricultural producers must provide area data on which budgetary subsidies are based.

Column “a”: The administrative area (settlement) according to the location of the cultivated area must be entered. If you want to include more data related to the same settlement (administrative area), you shall leave the column titled “Name of the settlement” blank in line 2 and – after filling in column “b” – the form shall automatically load the information from column “a” in line 1.

Column “b”: The lot number of the cultivated cropland, garden, vineyard, orchards and grassland (meadow and pasture) shall be entered here along with the forestry ID in the case of reforestation as follows.

The forestry ID (as issued in a work plan or forest planning decision) must be specified in such a way that it is always 10 characters long (e.g. a forestry ID of **51 Almáskeresztúr 2 A1** shall be entered as a character string of **00510020A1**. The reason for this is the following:

1. Forest site code: “51” (Almáskeresztúr) that shall be extended from the first character with two more characters using two zeros up to a total of four characters, e.g. 0051;
2. Part ID: “2” that shall be extended from the first character with two more characters using two zeros up to a total of three characters, e.g. 002;
3. Detail ID: “A1” that shall be extended from the first character with one more character using an additional zero up to a total of three characters, e.g. 0A1.

Based on the previous three points, the forestry ID to be recorded is 00510020A1.

Column “c”: In view of the nature of the cultivated area, it is necessary to select the authority which is entitled to issue the certificate of cultivation. After selecting the cultivation branch in column (d), the competent administrative body may be selected from the drop-down list in column (c).

If you want to include more data related to the same administrative body, you shall leave the column titled “Competent administrative body” blank in line 2 and – after filling in column “e” – the form shall automatically load the information from column “c” in the previous line.

Column “d”: In the case of an area in the cultivation branch of cropland, garden, vineyard, orchards, grassland and fishpond, the relevant cultivation branch shall be entered. In the case of reforestation, the “forest” shall be selected as an area that is registered as such by the forestry authority.

If you wish to include more data related to the same cultivation branch/forest, you shall leave the column titled “Cultivation branch/forest” blank in line 2 and – after filling in column “e” – the form shall automatically load the information from column “d” in the previous line.

Column “e”: The area on which the claim for refund of tax is based shall be expressed in hectares with an accuracy of two decimal places.

Column “f”: Start date (**year**) of the use of the area either as an owner or a beneficial user. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

Column “g”: Start date (**month**) of the use of the area either as an owner or a beneficial user. The month shall be given here on the first day of which the agricultural producer

had the right of use. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

Column “h”: End date (*year*) of the use of the area either as an owner or a beneficial user. If the right of use has not been terminated during the filing period, the field does not need to be completed. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

Column “i”: End date (*month*) of the use of the area either as an owner or a beneficial user. The last month shall be given here on the first day of which the agricultural producer had the right of use. If the right of use has not been terminated during the filing period, the field does not need to be filled in. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

Column “k”: Start date (*year*) of the use of the area in case the area user is neither the owner nor a beneficial user. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

Column “l”: Start date (*month*) of the use of the area in case the area user is neither the owner nor a beneficial user. The month shall be given here on the first day of which the agricultural producer had the right of use. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

Column “m”: End date (*year*) of the use of the area in case the area user is neither the owner nor a beneficial user. If the right of use has not been terminated during the filing period, the field does not need to be completed. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

Column “n”: End date (*month*) of the use of the area in case the area user is neither the owner nor a beneficial user. The last month shall be given here on the first day of which the agricultural producer had the right of use. If the right of use has not been terminated during the filing period, the field does not need to be filled in. (Double click on the red triangle in the upper right corner of the field to enter the calendar.)

If the first one of the P5 supplemental sheet is not sufficient, a new sheet ("supplemental sheet") can be requested using the interface in the top right-hand corner of the screen. The maximum number of sheets that can be completed is 999. You can use the control panel to delete pages, and the arrow keys to navigate between pages if you have more than one.

Filling in supplemental sheet P6

In the case of application for agricultural small amount subsidy related to gas oil used, it is mandatory to fill in supplemental sheet P6.

To grant agricultural small amount subsidy it is necessary to make the statements determined in the *Implementing Regulation 91/2012 (VIII.29.) of the Ministry of Rural Development on De Minimis Aid to Cultivation of Vineyards and Orchards* as

well as in Section 11/A of the Government Decree 37/2011 (III.22.) on the Proceedings Related to State Aids within the Meaning of European Union Competition Law and on the Regional Aid Map.

By selecting the answer “yes” in the fields numbered 1-6 next to the statements, agricultural producers shall declare that they do comply with the content of the statements (points 1-4), i.e. they are eligible for the aid to be granted. By selecting the answer “yes” in point 5, they can express their agreement with the content, whereas by filling in the field in point 6, they express that they take note of the content of the statement.

Statement no. 3 provided compliance with previous legislation; however, by repealing it, the statement was cancelled.

The “yes”/“no” answers may be selected from a drop-down list. Making these statements is mandatory; these fields may not be left blank.

Please note! In the case of a negative statement, the application for the small amount subsidy will be rejected, moreover, in the case of point 6, even without any substantive examination based on the Subsidies Act.

Statement no. 7: By all means, a statement shall be made on the total amount of state aid that has been granted either to the agricultural producer on his/her own right or to the agricultural producer on his/her own right and also on the right of "one and the same" undertaking if he/she qualifies "one and the same undertaking" with another entity. In case the agricultural producer has not received any state aid that has been described in the statement, zero (0) shall be entered in the amount field.

Statement no. 8: By all means, a statement shall be made on whether the undertaking applies a financial/business year other than the calendar year.

If you declare that you do not use a business year other than calendar year, the field “starting date of use” shall be completed only in case the farmer starts using calendar year instead of a business year other than calendar year. The field “closing date of business year” shall not be filled in, since it is in this case always 31 December.

If you declare that you use a business year other than calendar year, both the field “starting date of use” and “closing date of business year” are required.

Statement no. 9: One of the statements "a)" or "b)" is mandatory.

If statement "a)" is made, statement no. 10 and sheet P7 may not be completed.

If statement "b)" is made, in addition, one of the statements "ba)" or "bb)" is also mandatory. If statement "ba)" is made, part "a)" of statement no. 10 may not be completed, whereas part "b)" of statement no. 10 may be filled in, it is, however, not required (this is necessary when reporting any changes, but it is not mandatory if you have already made a statement that is valid at the time of filing the tax return).

Statement no. 10: it is possible to fill in once part “b)” of statement no. 9 has been marked as described above.

Filling in supplemental sheet P7

Supplemental sheet P7 may be completed in the case of application for agricultural small amount subsidy related to gas oil used to certain activities.

This sheet is for making statement on persons who qualify as “one and the same undertaking” determined in the Implementing Regulation 91/2012 (VIII.29.) of the Ministry of Rural Development on De Minimis Aid to Cultivation of Vineyards and Orchards as well as in Section 11/A of the Government Decree 37/2011 (III.22.) on the Proceedings Related to State Aids within the Meaning of European Union Competition Law and on the Regional Aid Map.

The notion of “**one and the same undertaking**” is explained in the “Information note on how to apply the notion of ‘one and the same undertaking’ introduced in relation to granting agricultural and general de minimis state aids” published by the Ministry of Agriculture. The information note can be found in the Rural Development Notices in 2014 No. 2 and 3 (volume 64) on the website of the Ministry of Rural Development (<http://2010-2014.kormany.hu/hu/dok?source=5&type=301&year=2014#!DocumentBrowse>).

If the agricultural producer filing the tax return shall be deemed to be “one and the same undertaking” with an *economic entity*, the fields “Full name”, “Tax identification number (TIN)” and “Registered seat/address” are required with respect to the one and the same undertaking.

If the agricultural producer filing the tax return shall be deemed to be “one and the same undertaking” with a *private person*, the fields “Full name”, “Mother’s name”, “Place of birth”, “Date of birth”, “Tax ID for individuals” and “Registered seat/address” are required with respect to the one and the same undertaking.

With respect to the “one and the same undertaking”, the field “Client ID of the agricultural producer pursuant to Act XVII of 2007” shall only be completed if it is held by the “one and the same undertaking”.

Start date of “one and the same undertaking” status: this field shall only be filled in if the “one and the same undertaking” status exists, i.e. there is a connection.

Termination date of “one and the same undertaking” status: this field shall only be filled in if the “one and the same undertaking” status does not exist anymore, i.e. there is no connection.

sFilling in supplemental sheet P8

You have to complete this sheet if – with respect to Section 195 of ART – the reason for your self-audit is the fact that the law imposing the tax liability on you is contrary to the Fundamental Law or any binding legal act of the European Union, provided that at the time of filing the self-audited tax return the decision of the Constitutional Court or the Court of Justice of the European Union with regard to the issue has not yet been promulgated or the self-audit does not comply with the decision.

This sheet can be submitted only as part of the tax return, together with it (simultaneously)! If the taxpayer has submitted the sheet on its own, it cannot be taken into account by NTCA.

The information needed to identify the taxpayer should be completed in the header of the page.

In line 1 of block (A), please indicate with an “X” if the reason for your self-audit is that the law imposing the tax liability on you is contrary to the Fundamental Law or any binding legal act of the European Union.

In line 2 of block (B) you have to indicate the code for the tax type in question, whereas in line 3 the name of the tax type shall be added with regard to which you have made a self-audit due to the fact that the law imposing the tax liability on you has been considered to be contrary to the Fundamental Law or any binding legal act of the European Union. In the event that there are multiple tax types with regard to which you have made a self-audit due to the fact that the law imposing the tax liability on you has been considered to be contrary to the Fundamental Law or any binding legal act of the European Union, you have to file as many sheets as the number of self-audited tax types. If so, the page header should indicate the appropriate page number!

In point 2 of block (B) the tax type code may be 941, or 943, depending on whether the self-audit refers to excise tax on fuels or to previous self-audit of self-audit surcharge.

In lines 4-24 of block (C) you have to specify the law imposing the tax liability in relation to which you have filed a self-audited tax return. In addition, you have to specify for what reason it is contrary to the Fundamental Law and to which binding legal act of the European Union. Besides, it shall shortly be noted whether – to the best of your knowledge – the Constitutional Court or the Court of Justice of the European Union has already made a decision on the issue, any if yes, the number of the decision shall be entered.

This block is an open text field for comments in which you have to specify in detail the above-mentioned issues.

National Tax and Customs Administration