

COMPLETION GUIDE/ KITÖLTÉSI ÚTMUTATÓ

FOR THE FORM NAV_J29/A NAV_J29 JELŰ NYOMTATVÁNYHOZ

NOTIFICATION OF THE EXCISE ACTIVITY

ÁNYK (GENERAL FORM COMPLETING APPLICATION)

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I. General information/ I. Általános tudnivalók

1. What is the purpose of the NAV J29 form / Mire szolgál a NAV J29 jelű nyomtatvány?

Form NAV_J29 is used to notify¹ the following:

- the total destruction or irreparably damage of any excise goods in Hungary by a person pursuant to Section 9 (1) e)-h) of the Excise Tax Act,
- inventory taking by the authorised tax warehouse operators, authorised users and authorised excise traders pursuant to Section 17 (1) a)-b) and d) of the Excise Tax Act,
- commencement of the air passenger service activity,
- during the waste recovery activity other tested mineral oils produced in the intermediate phase, the commencement of the waste recovery activity,
- during the production of organic vinegar an alcohol product is formed in an intermediate phase, the commencement of the organic vinegar production activity
- commencement of the maintenance service activities for aircraft used in international air traffic,
- the intention to use natural gas purchased by household energy consumers for their own household as fuel for motor vehicles,
- the reason for the late issue of the electronic receipt by the domestic recipient of the excise goods,
- destruction of excise goods (if the person eligible wishes to claim tax refund or exemption in consequence),
- a change intended to be made on a metering device or equipment on which an official seal has been installed, or on the official seal itself,
- any malfunction or disorder in the operation of a metering device or equipment on which an official seal has been installed that has the potential to influence the accuracy of measurements and production technologies,
- date of fiscal marking of gas oils,
- date of denaturing.

[¹ Section 9 (3) a), Section 17 (2), Section 46, Sections 48 (1) and (3), Section 50 (1), Section 52, Section 55 (1), Section 87 (2), Sections 88 (1) and (3), Section 119, Section 144 (2) of Act LXVIII of 2016 on Excise Tax (hereinafter: Excise Tax Act)]

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

Subject of the notification / Bejelentés tárgya	Reference / Hivatkozás	Person subject to notification obligation / Bejelentésre kötelezett
the total destruction or irreparably damage of any excise goods in Hungary	Section 9 (3) a) of the Excise Tax Act	<ul style="list-style-type: none"> • the authorised tax warehouse operator for excise goods stored in a tax warehouse under a tax suspension arrangement, which has been completely destroyed or irreparably damaged, • authorised tax warehouse operators, registered consignors for excise goods dispatched under tax suspension arrangement, and

Subject of the notification / Bejelentés tárgya	Reference / Hivatkozás	Person subject to notification obligation / Bejelentésre kötelezett
		<p>completely destroyed or irreparably damaged or a person who provided excise guarantee for movement under tax suspension arrangement,</p> <ul style="list-style-type: none"> for an excise product which has been completely destroyed or irreparably damaged during transport, the recipient of the excise goods indicated on the SAD, failing which the holder of the excise product or the mail order vendor, authorised users with respect to totally destroyed or irreparably damaged excise goods
inventory taking	Section 17 (2) of the Excise Tax Act	authorised tax warehouse operators, authorised users and authorised excise traders:
commencement of the air passenger service activity	Section 46 of the Excise Tax Act	the person performing air passenger service activity
commencement of the waste recovery activity, if during the waste recovery activity other tested mineral oils produced in the intermediate phase	Section 48 (1) of the Excise Tax Act	the person performing waste recovery activity
commencement of the organic vinegar production activity, if during the production of organic vinegar an alcohol product is formed in an intermediate phase	Section 48 (3) of the Excise Tax Act	the person producing organic vinegar
commencement of the maintenance service activities for aircraft used in international air traffic	Section 50 (1) of the Excise Tax Act	the person performing maintenance service activities for aircraft used in international air traffic
the intention to use natural gas purchased by household energy consumers for their own household as fuel for motor vehicles	Section 52 of the Excise Tax Act	the household energy consumer
the reason for the late issue of the electronic receipt by the domestic recipient of the excise goods	Section 55 (1) of the Excise Tax Act	the domestic recipient of the excise goods transported under an excise suspension arrangement who is required to issue an electronic receipt
destruction of excise goods if the person eligible wishes to claim tax refund or exemption in consequence	Section 87 (2) of the Excise Tax Act	the person claiming a tax refund or exemption in obligation to pay tax after the destruction of excise goods
a change intended to be made on a metering device or equipment on which an official seal has been installed, or on the official seal itself	Section 88 (1) of the Excise Tax Act	authorised tax warehouse operator, authorised user
any malfunction or disorder in the operation of a metering device or equipment on which an official seal	Section 88 (3) of the Excise Tax Act	authorised tax warehouse operator, authorised user

Subject of the notification / Bejelentés tárgya	Reference / Hivatkozás	Person subject to notification obligation / Bejelentésre kötelezett
has been installed that has the potential to influence the accuracy of measurements and production technologies		
date of fiscal marking of gas oils,	Section 119 of the Excise Tax Act	authorised tax warehouse operators producing fiscal marking gas oil
date of denaturing of beer, still and sparkling wines, other still and sparkling fermented beverages, intermediate alcohol products and alcohol products	Section 144 (2) of the Excise Tax Act.	authorised tax warehouse operator performing the denaturing

3. How to submit the form? / Hogyan lehet benyújtani a nyomtatványt?

The form NAV_J29 can be submitted **on paper and electronically**² to the National Tax and Customs Administration (NTCA).

[² Section 4 (5), Section 84 (2) a) and c) of the Excise Tax Act]

More information on the electronic submission of forms and the rules of electronic contact is available on the NTCA website (www.nav.gov.hu) in the following documents:

- *Information note "Method of submitting forms electronically, and notification of representation", and*
- *Information note "General rules of e-administration and e-communication in tax matters".*

The form may be submitted on paper - by post or in person - only by a foreign person. In this case, a copy of the form must be sent to the competent NTCA Directorate. The paper submission must be signed by the taxpayer or the person authorised to represent them.

If the location of the notified activity is at the Budapest Liszt Ferenc International Airport, the form must be sent to the NTCA Airport Directorate, in other cases:

Subject of the notification / Bejelentés tárgya	Competent NTCA Directorate / Illetékes NAV-igazgatóság:
the total destruction or irreparably damage of any excise goods in Hungary	by place of activity
inventory taking	by box registered office/site/permanent address
planned start of production of beer, bottle-fermented sparkling wine, other still fermented beverages, bottle-fermented other sparkling fermented beverages produced not exceeding 1,000 litres per calendar year and per household	by place of activity
the date of commencement and planned completion of the recultivation activity resulting in the extraction of the energy product,	by place of activity
commencement of the air passenger service activity	by place of activity
commencement of the waste recovery activity, if during the waste recovery activity other tested mineral oils produced in	by place of activity

Subject of the notification / Bejelentés tárgya	Competent NTCA Directorate / Illetékes NAV-igazgatóság:
the intermediate phase	
commencement of the organic vinegar production activity, if during the production of organic vinegar an alcohol product is formed in an intermediate phase	by place of activity
commencement of the maintenance service activities for aircraft used in international air traffic	by place of activity
the intention to use natural gas purchased by household energy consumers for their own household as fuel for motor vehicles	by place of activity
the reason for the late issue of the electronic receipt by the domestic recipient of the excise goods	by box registered office/site/permanent address
destruction of excise goods if the person eligible wishes to claim tax refund or exemption in consequence	by place of activity
a change intended to be made on a metering device or equipment on which an official seal has been installed, or on the official seal itself	by box registered office/site/permanent address
any malfunction or disorder in the operation of a metering device or equipment on which an official seal has been installed that has the potential to influence the accuracy of measurements and production technologies	by box registered office/site/permanent address
date of fiscal marking of gas oils,	by box registered office/site/permanent address
date of denaturing of beer, still and sparkling wines, other still and sparkling fermented beverages, intermediate alcohol products and alcohol products	by box registered office/site/permanent address

If you submit the form on paper to NTCA, do not forget to sign it!

The form may be submitted by the taxpayer or a person authorised by them.

Notification of the right of representation / A képviselési jogosultság bejelentése

The form may also be submitted by the taxpayer's representative.

In order to submit the form electronically, the right of representation must be notified to NTCA in advance. NTCA can only accept the form submitted electronically if the submitter's right of representation has been notified to and registered by NTCA in advance.

In the case of a paper-based submission, the right of representation must also be proved when submitting or processing the form, without which the form cannot be processed.

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

- *Information note "Method of submitting forms electronically, and notification of representation".*

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

The form is **available electronically** on the NTCA website in the General Form Completing Application (ÁNYK).

The completion program of the form running in ÁNYK and the accompanying guide are available on the following path:

- www.nav.gov.hu Form completing programs → Form completing programs → Detailed search for programs

5. What is the deadline for submitting the form? / Mi a nyomtatvány benyújtásának határideje?

Subject of the notification / Bejelentés tárgya	Notification deadline / Bejelentés határideje
the total destruction or irreparably damage of any excise goods in Hungary	immediately after the total destruction or irreparable damage of the excise goods
inventory taking	by the third day before inventory taking
planned start of production of beer, bottle-fermented sparkling wine, other still fermented beverages, bottle-fermented other sparkling fermented beverages produced not exceeding 1,000 litres per calendar year and per household	by the third day before the planned start of production
the date of commencement and planned completion of the recultivation activity resulting in the extraction of the energy product,	no later than 3 days before the start of the activity
commencement of the air passenger service activity	no later than 3 days before the start of the activity
commencement of the waste recovery activity, if during the waste recovery activity other tested mineral oils produced in the intermediate phase	no later than 30 days before the start of the activity
commencement of the organic vinegar production activity, if during the production of organic vinegar an alcohol product is formed in an intermediate phase	no later than 30 days before the start of the activity
commencement of the maintenance service activities for aircraft used in international air traffic	no later than 3 days before the start of the activity
the intention to use natural gas purchased by household energy consumers for their own household as fuel for motor vehicles	by the third day before the planned start of production
the reason for the late issue of the electronic receipt by the domestic recipient of the excise goods	in the provision of data pursuant to Section 24 of the Excise Tax Act or at the latest on the working day following the occurrence of the event giving rise to it
destruction of excise goods if the person eligible wishes to claim tax refund or exemption in consequence	by the third day before destruction
a change intended to be made on a metering device or equipment on which an official seal has been installed, or on the official seal itself	by the third day before the change
any malfunction or disorder in the operation of a	immediately after the occurrence of the event

Subject of the notification / Bejelentés tárgya	Notification deadline / Bejelentés határideje
metering device or equipment on which an official seal has been installed that has the potential to influence the accuracy of measurements and production technologies	giving rise to the notification
date of fiscal marking of gas oils,	by the third day before the fiscal marking
date of denaturing of beer, still and sparkling wines, other still and sparkling fermented beverages, intermediate alcohol products and alcohol products	by the third day before the denaturing

If the deadline falls on a **public holiday**, the deadline expires on the next working day.³

[³ Section 52 (4) of the Tax Administration Act]

6. How can the form be changed? / Hogyan módosítható a nyomtatvány?

Correction based on a call from NTCA / Javítás a NAV felhívása alapján

NTCA examines the correctness of the form and, if necessary, **calls on the taxpayer** to make declarations and present documents.⁴

[⁴ Section 59 (2) and Section 61 (1) of the Tax Administration Act]

If NTCA has requested a resubmission of the form due to the errors detected, the **form may be resubmitted** after correction. In this case, you must tick the box “*Reference number*” on the form and enter the 10-digit barcode of the original form or the NTCA letter of notice in the “*Resubmission by request*” box, which can be found in the requesting letter.

In the event of resubmission, not only the “new” data but all the data must be re-entered in the form.

Corrections made by the taxpayer / Adózói javítás

The taxpayer may also initiate the correction of the form, if they later notice that any data of **the form accepted and processed by NTCA is wrong** or omitted from the form, i.e., the form is incomplete. You can initiate **the modification of the notified data** on another form NAV_J29. In this case, you must tick the box “*Correction*” on the form and enter the 10-digit barcode of the original form or the NTCA letter of notice in the “*Reference number*” box, which can be found in the requesting letter.

In the event of correction, not only the “new” data but all the data must be re-entered in the form.

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

In the event of a breach of a statutory obligation, NTCA may impose a sanction on the taxpayer as defined by law.⁵

[⁵ Section 100 (1) and (6) of the Excise Tax Act]

8. Further information, assistance / További információ, segítség

If you have any further questions about the data sheet or the individual tax rules, do not hesitate 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 following link: <https://nav.gov.hu> → [ügyféli irányítú](#) → [Lépünk kapcsolatba](#) → [E-mail küldése](#) → [Levélküldés](#)

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.

Information on client specific case(s) and managing individual issues you need to dial 1819 (menu item 2).

General information as well as the possibility to make arrangements requiring taxpayer identification is also available on the NTCA Info Line. For the latter, you need to have a customer identification number or Partial Code Phone Identification (RKTA) to use the system. If you do not have a customer identification number, you may request it on the form TEL that shall be lodged to the NTCA in person or through KÜNY. Please note that if you do not wish to use the ÜCC for your own purposes, you will need to submit an EGYKE data sheet.

In person:

- at the NTCA Customer Services throughout Hungary. Customer Service Finder:

<https://nav.gov.hu> → [Ügyfélszolgálatok](#).

9. What legal regulations should be taken into account? / Mely jogszabályokat kell figyelembe venni?

- 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
- 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 procedures

10. What are the parts of the form? / Milyen részei vannak a nyomtatványnak?

- Main sheet: Identification data
- Sheet 01: Product data
- Sheet 02: Description
- Sheet 03: Official seal data / Affected metering device, equipment
- Sheet 04: Consignment data

Sheet 01 / 01 lap

Product data / Termék adatok

Mandatory if the type of notification is: 01, 06, 11, 15.

It is forbidden to complete, if the type of notification is: 02, 05, 07, 08, 09, 10, 12, 13, 14.

N. / No.: Serial number of the item, starting at 1.

CN code / KN kódja: CN code of the product concerned by notification.

Variety code / Fajtakód: Variety code of the product concerned by notification.

Name box / Megnevezése: Name of the product concerned by notification.

Quantity / Mennyisége: Quantity code of the product concerned by notification in the unit on which the tax is based.

Sheet 02 / 02 lap

Description / Leírás

Mandatory if the type of notification is: 06, 11, 12, 13, 15.

Optional if the type of notification is: 01, 02, 05, 07, 08, 09, 10, 14.

Description / Leírás:

Based on the code selected in the Type of notification box, the description of what should be included in the box is automatically displayed.

The following must be indicated in the description box:

- for notification type 06, a brief description of the activity covered by the notification,
- for notification type 10, the reason for the late issue of the electronic receipt,
- for notification type 12, the change intended to make
- for notification type 13, a brief description of any malfunction or disorder in the operation of a metering device or equipment that has the potential to influence the accuracy of measurements and production technologies
- for notification 15, a description of the conditions for denaturing

Sheet 03 / 03 lap

Official seal data / Affected metering device, equipment

Mandatory if the type of notification is: 12, 13.

It is forbidden to complete, if the type of notification is: 01, 02, 05, 06, 07, 08, 09, 10, 11, 14.

Official seal data / Hatósági zár adatok

Expected number of official seals involved: / Érintett hatósági zárok várható darabszáma:

In the case of notification type 12, the number of official seals affected by the change, in the case of notification type 13, the number of official seals installed to the metering device, equipment affected by the notification.

Affected metering device, equipment / Érintett mérőeszközök, berendezések

N. / No.: Serial number of the item, starting at 1.

Name / Megnevezése: Name of the metering device, equipment affected by the notification.

Number of pieces / Darabszáma: Number of the metering devices, equipment affected by the notification.

Sheet 04 / 04 lap

Consignment data

Mandatory if the type of notification is: 10.

It is forbidden to complete, if the type of notification is: 01, 02, 05, 06, 07, 08, 09, 11, 12, 13, 14,15.

ARC number of the consignment / Szállítmány AHK száma: The administrative reference code number of the goods on the transport document.

National Tax and Customs Administration