

# **COMPLETION GUIDE / KITÖLTÉSI ÚTMUTATÓ**

## **FOR ELECTRONIC FORM NAV\_J31 / A NAV\_J31 JELŰ ELEKTRONIKUSNYOMTATVÁNYHOZ**

### **APPLICATION FOR AUTHORISATION FOR ACTIVITIES UNDER THE EXCISE TAX ACT / KÉRELEM A JÖT. SZERINTI TEVÉKENYSÉGEK ENGEDÉLYEZÉSÉRE**

#### **ÁNYK (General form completing application)**

**What will you find in this guide? / Miről olvashat ebben az útmutatóban?**

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## **I. General information / I. Általános tudnivalók**

### **1. What is the purpose of the form NAV\_J31? / Mire szolgál a NAV\_J31 jelű nyomtatvány?**

An application for a licence pursuant to Chapter III of Act LXVIII of 2016 on Excise Tax (Excise Tax Act) may be submitted, and the amendment or revocation of the existing licence may be requested on this form.

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

A person who intends to perform an activity subject to a licence listed below or already holds such a licence:

- tax warehouse licence,
- registered trader licence,
- ad hoc registered trader licence,
- registered consignor licence,
- excise licence (wholesale, export, import, transportation of excise goods released for free circulation from another Member State to the domestic territory and from the domestic territory to another Member State),
- authorisation for use
- simplified tax warehouse licence.

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

The form can only be submitted electronically to the National Tax and Customs Administration (NTCA) by domestically established economic operators.

A foreign enterprise not established in the country may submit the form on paper - by post or in person. In this case, a copy of the form must be sent to NTCA's Large Taxpayers' Tax and Customs Directorate (KAVIG). The paper submission must be signed by the taxpayer or the person authorised to represent them.

More information on the electronic submission of forms and the rules of electronic contact is available on the NTCA website ([www.nav.gov.hu](http://www.nav.gov.hu))

- In the following documents: *"Method of submitting ANYK forms standardised by the National Tax and Customs Administration electronically, and notification of representation in 2019."*,
- *"General rules of electronic administration at the National Tax and Customs Administration in 2019", and*

- “Contact between Taxpayers Obligated to Open a Company Gate Account and the National Tax and Customs Administration after 1 January 2019”.

### **Personal proceedings and representation / Személyes eljárás és képviselet**

If the personal proceedings of the taxpayer are not prescribed by law, the request may be submitted instead by **their legal representative** or by **a person authorised** by them or their legal representative. The proceedings of the legal representative of a legal person are considered personal proceedings.

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

### **Notification of the right of representation / A képviseleti jogosultság bejelentése**

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

More information on the **notification of the right of representation** is available on NTCA's website ([www.nav.gov.hu](http://www.nav.gov.hu))

- in the following document: *"Method of submitting ANYK forms standardised by NTCA electronically, and notification of representation in 2019."*

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

The completion program of the form **NAV\_J31** running in **ÁNYK** and the accompanying guide are available on the following path:

- [www.nav.gov.hu](http://www.nav.gov.hu) → *Form completing programs* → *Form completing programs* → *Detailed search for programs*

Always install the latest main and completing program.

- **Contact information for installing the Frame program / A keretprogram telepítésével kapcsolatos információk elérhetősége:**

[http://www.nav.gov.hu/nav/letoltesek/tudnivalok\\_nyomtatvanykitolto\\_programokhoz.html](http://www.nav.gov.hu/nav/letoltesek/tudnivalok_nyomtatvanykitolto_programokhoz.html)

The help that can be installed for form packs is dynamic, which means that by pressing F1 while filling out, the help automatically displays the information page for that field.

It is recommended to open the links highlighted in blue to open the web pages by clicking the "Open in browser" button in the upper right corner of the help window!

The general form completing (ÁNYK) application provides an opportunity to check the completed data and save the form. As a result of the correct completion, the word "Verified" will appear at the bottom of the printed page.

The form can be uploaded to the customer gate using the "Contact the customer gate" menu item.

Please report any questions related to the form, as well as any errors detected during the application of the form or the electronic submission to the e-mail address at [it.helpdesk@nav.gov.hu](mailto:it.helpdesk@nav.gov.hu)!

## **5. Other rules for submission and assessment of the form / A nyomtatvány benyújtásának és az elbírálás egyéb szabályai**

The application submitted on the form will be assessed by NTCA within 15 days for the ad hoc registered trader and the registered consignor, otherwise within 30 days, which NTCA may, in exceptional cases, extend once for no more than 30 days. An application submitted on a form is exempt from duty under the provisions of Act XCIII of 1990 on Duties.

In addition to completing and submitting the form, the condition for granting the licence is the attachment or availability of the documents specified in the Excise Tax Act and the Decree of the Minister of National Economy 45/2016 (29 November) NGM on the implementation of certain provisions of the Excise Tax Act (Implementation Decree).

The documents to be submitted can be attached to the form in electronic copy, or the individual declarations can be made on the form. An exception to this is the documents listed in Section 14 (1a) of the Excise Tax Act, which must be made available to NTCA in an original copy. The original paper document may be submitted in person or by post to the relevant NTCA Directorate.

If the modification does not require a change in the licence, the authorised tax warehouse operator must notify the change in the data provided in the licence application and accepted by NTCA on the working day following the change - simultaneously with the provision of daily data-, other authorised operator must notify within 8 days of the change.

## **6. 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 (hereinafter: Implementation Decree)
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act)
- Government Decree 465/2017 (28 December) on the detailed rules of the tax administration procedure,

- Government Decree 485/2015 (29 December) on the Competence and Jurisdiction of the Organisations of the National Tax and Customs Administration

## 7. 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](http://www.nav.gov.hu).

### Via e-mail:

- using the form available at the following link: <https://nav.gov.hu> → ügyféliránytű → 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.

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

Main sheet	(A) The Office (B) Identification (C) (D) (E)
Sheet NAV_J31-01	Declarations
Sheet NAV_J31-02	Other site information General activities under the Excise Tax Act Activities named under the Excise Tax Act
Sheet NAV_J31-03	Excise goods data
Sheet NAV_J31-04	Excise goods groups
Sheet NAV_J31-05	Authorised user activities
Sheet NAV_J31-06	In case of application for ad hoc registered trader activity
Sheet NAV_J31-07	Details of the storage tank to be used during the activity
Sheet NAV_J31-08	Details of the chief executive officer, excise administrator, responsible plant manager and those entitled to sign the SAD, the delivery note and the wine accompanying document
Sheet NAV_J31-09	Data on the goods produced and exempted from tax, excise goods and ETBE (ethyl-tertio-butyl-ether)
Sheet NAV_J31-10	Place of retail sale of wine by producer outside the tax warehouse
Sheet NAV_J31-11	Details of the new registered office

## II. Detailed information / Részletes tájékoztató

The form consists of 1 main sheet and 11 sheets.

The headers of the sheets are filled in automatically based on the data provided in part B) of the main sheet.

Generally speaking, the fields marked in pink are automatically filled in or calculated by the program.

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

Completing the boxes accurately and completely will help to process the form as soon as possible.

**Main sheet / Főlap**  
**Part B) (Identification) / B) rész (Azonosítás)**

**Type of application / Kérelem jellege:** The application may be for obtaining a licence, amending, suspending (terminating) or terminating (expiring) an existing licence. Defining the character further guides the completion of the form.

If the suspension (F) or the lifting of the suspension (O) is selected, then in part D) only the tax warehouse activity (1) can be selected.

- New: The application must be completed in full according to the type of licence applied for.

In case of application due to legal succession/inheritance, the “U” marking should be chosen as a characteristic, considering that NTCA will start a new compliance test for the new person.

- Modification: The application must be completed in full, according to the type of licence applied for, with full data content, by modifying the previously submitted (valid) data (including the data change), according to which the unchanged data must be provided in all cases. In the event of a change, the form containing the last completed, verified data in the form completing program can be retrieved, and the changes can be made.
- Cancellation, Suspension, Lifting of suspension: Only the Main sheet of the application need to be completed.
- Change of registered office: Only the Main sheet and Sheet 11 of the application need to be completed.

Based on the notification, the change of registered office will be transferred in respect of all the licence and registration of the authorised operator. Accordingly, in the case of several licences and/or registrations, it is sufficient to notify the change of registered office in the case of one licence or registration, by which the notification of the change of data is fulfilled for all the licences and registrations of the authorised operator.

- Name change: Only the Main sheet of the application need to be completed.

Based on the notification, the name change will be transferred in respect of all the licences and registration of the authorised operator. Accordingly, in the case of several licences and/or registrations, it is sufficient to notify the change of name in the case of one licence or registration, by which the notification of the change of data is fulfilled for all the licences and registrations of the authorised operator.

**Tax number / Adószáma:** The tax number issued by NTCA to the person submitting the application, given 11 characters long. In case of an incorrect tax number, the program signals with an error message.

**Tax ID / Adóazonosító jel:** The tax identification number issued by NTCA to the person submitting the application, given in 10 characters long. In case of an incorrect tax ID, the program signals with an error message.

If you have both a tax number and a tax ID, you only need to enter the tax identification number under which you perform your business. One of the boxes of the tax number or tax ID must be completed!

In the case of an agricultural producer, the tax ID is required.

**Legal succession, inheritance / Jogutódlás, öröklés:** The applicant can indicate here that the application is related to legal succession/inheritance.

**Licence number of the legal predecessor / Jogelőd engedélyszáma:** It is obligatory to complete the field of legal succession and inheritance.

**Name / Neve:** Full name of the enterprise. \* This box is mandatory!

**Registered office, place of resident / Székhelye, lakóhelye:** Details of the business site in the absence of a registered office, and your place of residence or stay in the absence of the business site. You can enter a post code or city/town name, or select it from the drop-down list. If one of the two data is entered, the other box is filled in automatically. It is mandatory to fill in the post code, the name of the city/town, the nature of the public area (the type of mailbox, topographical number can also be indicated here) and the house number box. In case of submission by a non-resident, the postcode and city/town boxes can be filled in freely, the data uploaded from the list of values can be overwritten.

**Phone number / Telefonszáma:** The phone number of the contact person (authorising officer) can be entered.

### **Part C) / C) rész**

**Supplementation / Hiánypótlás:** Mark with an "X" if you resubmit your application because NTCA has requested that it be rectified on the basis of a previous application.

**Reference number / Hivatkozott ügyszám:** If supplementation is required in a letter, the full number of the case number in the header of the letter of call for supplementation sent by NTCA must be entered in this box (10 characters, e.g.: 1234567890).

**Number of completed sheets / Kitöltött lapok száma:** Shows the number of sheets completed by the applicant (only has a check role).

**Attachment / Csatolmány:** The number of documents attached to the application must be indicated here.

If you attach attachments to the form, you can do so using the Add function in the Manage Data/Attachments menu item.



### D) rész / Part D)

**Licence number:** The licence number of the authorised operator's sites must be provided if you entered the value "M", "V", "F" or "O" in the type of application box.

**Termination date:** If you select the Termination box for the nature of the application, then the box must be completed.

**Activity applied for/authorised - type of licence / Kérelmezett/engedélyezett tevékenység – engedély típusa:** the activity performed/to be performed on the site must be selected.

**Site address / Telephely címe:** your site details must be provided. You can enter a post code or city/town name, or select it from the drop-down list. If one of the two data is entered, the other box is filled in automatically. It is mandatory to fill in the post code, the name of the city/town, the nature of the public area (the type of mailbox, topographical number can also be indicated here) and the house number box. If the registered consignor activity type is selected, it does not need to be completed.

**Start - end of licence suspension / Engedély felfüggesztés kezdete – vége:** the suspension of the tax warehouse licence may be requested in accordance with Section 22 (4) of the Excise Tax Act. For suspension, the suspension (F) must be indicated as the type of the application. When requesting a suspension, the start date of the suspension must be specified, the end date of the suspension cannot be filled in. The lifting of the suspension can be initiated on a separate form.

To lift the suspension, the type of the application must be indicated as lifting the suspension (O). When requesting the lifting of the suspension, the end date of the suspension must be specified, the start date of the suspension cannot be filled in.

### Part E) / E) rész

**Date / Kelt:** Place and date of completion of the form. You can enter the date or select it from the drop-down calendar. This box is mandatory for paper-based submissions!

The form submitted on paper is invalid without a signature!

**Applicant ID / Bejelentő azonosító:** The tax ID of the applicant or the person with the right of representation must be entered in this box.

The form completing program only accepts a correct tax ID. In case of an incorrect tax ID, the program signals with an error message.

If the form is sent electronically in the case of a missing (not provided during registration) or an incorrect ID, the pre-processing system will not be able to identify the applicant and will reject the form.

It is also possible for the form to be signed by a proxy instead of the applicant, unless the client's personal procedure is required by law.

If the applicant is not obliged to submit the form electronically and the form is signed by an authorised proxy, with the exception of a permanent authorised proxy notified to NTCA and authorised to sign the relevant form, the authorisation must be attached to the form and marked with an “X” in the appropriate code box. In such cases, the form is invalid without the proxy authorisation attached!

If the form is signed by a permanent proxy notified to NTCA and authorised to sign the relevant form, this fact must be marked with an “X” in the permanent proxy code box.

Please note that a form signed by a permanent proxy who has not been notified to NTCA or has been notified to NTCA but is not authorised to sign this form is invalid without attaching an authorisation. Attaching the authorisation to the form can only be waived in the case of a permanent authorised proxy to sign the relevant form, which has been notified to NTCA on a form prepared for this purpose!

The authorisation shall contain the date of issue and all the details of the proxy and the authorising person from which the identity of the authorising person and the proxy can be clearly established, as well as the matter in which the proxy may act and what procedural act they may perform. The requirements of the official document shall otherwise apply to the authorisation.

### Sheet NAV\_J31\_01 / NAV\_J31-01 lap

This sheet must be completed for each type of licence in accordance with the rules applicable to it.

**1. I declare that I have no unpaid public debt. [Section 14 (1) c) of the Excise Tax Act] / Kijelentem, hogy meg nem fizetett köztartozásom nincs. [Jöt. 14. § (1) c)]**

It is mandatory for all licence types.

**2. I declare that I use double-entry bookkeeping. [Section 1 (1) a) of the Excise Tax Act] / Kijelentem, hogy kettős könyvvitét alkalmazok. [Jöt. 14. § (1) a)]**

**3. I declare that I keep a register in accordance with Annex 5 to Act CXVII of 1995 on Personal Income Tax. [Section 14 (1) a) of the Excise Tax Act] / Kijelentem, hogy a személyi jövedelemadóról szóló 1995. évi CXVII. törvény 5. számú melléklete szerinti nyilvántartást vezetem. [Jöt. 14. § (1) a)]**

Completion of one of the declarations 2 and 3 is obligatory in the case of an authorised tax warehouse operator - with the exception of a distilleries providing contract distillation services exclusively and a simplified authorised tax warehouse operator - an authorised excise trader, an authorised user, a registered trader, a registered consignor.

**4. I declare that I will have an audited balance sheet from the year following the year the licence was issued. [Section 20 (3) of the Excise Tax Act] / Kijelentem, hogy az engedély kiadása évét követő évtől auditált mérleggel fogok rendelkezni. [Jöt. 20. § (3)]**

Completed in case of registered trader, registered consignor. In the case of a tax warehouse, the declaration must be completed only if the authorised operator is required to keep accounts.

**5. Declaration on the clean criminal record of the chief executive officer, executive officer [Section 14 (1) g), Section 92 (1) a)-c) of the Excise Act] / A vezető, vezető tisztségviselő erkölcsi bizonyítványára vonatkozó nyilatkozat [Jöt. 14. § (1) g), 92. § (1) a-c)]**

Completion of one of the options a, b, c is obligatory in the case of a authorised tax warehouse operator, an authorised excise trader, an authorised user a registered trader, registered consignor.

**6. In case of identifying the malfunction or disorder in the metering device or equipment on which an official seal has been installed, please allow the continuation of the activity on the connected equipment in advance. [Section 88 (4) of the Excise Tax Act] / Kérem, hogy a hatósági zárral ellátott mérőeszköz, berendezés működésében mutatkozó zavar, rendellenesség észlelésekor az azzal összekapcsolt berendezésen a tevékenység folytatását előzetesen engedélyezze. [Jöt. 88. § (4)]**

Only the authorised tax warehouse operator, simplified licensed tax warehouse operator and authorised user can completed. Its completion is optional.

**7. Please allow that in case of a decision on suspension of the authorisation, its scope does not extend to the production and use of the excise goods, to the activity resulting in exemption from tax, because shutting production down would involve unjustified risks and damages from the point of view of technical, safety and disaster management. [Section 15 (6) of the Excise Tax Act] / Kérem engedélyezni, hogy az engedély felfüggesztéséről hozott döntés esetén annak hatálya ne terjedjen ki a jövedéki termék előállítására, felhasználására, adófizetési kötelezettség alóli mentesülést eredményező tevékenységre, mert a termelés leállítása műszaki, biztonsági, katasztrófavédelmi szempontból indokolatlan kockázatokkal, károkkal járna. [Jöt. 15. § (6)]**

Only the authorised tax warehouse operator, simplified licensed tax warehouse operator and authorised user can complete. Its completion is optional.

**8. I declare that I comply with the legal conditions for small wine producer activity, and I therefore request the termination of the simplified tax warehouse authorisation. [Section 136 (4) of the Excise Tax Act, Section 98 of the Implementation Decree] / Kijelentem, hogy a kisüzemi bortermelői tevékenység jogszabályi feltételeinek megfelelek, ezért kérem az egyszerűsített adóraktári engedély megszüntetését. [Jöt. 136. § (4), Vhr. 98. §].**

It can only be completed by the simplified authorised tax warehouse operator, but it is not obligatory to completed. Here you need to specify the date from which you want to switch to small wine producer activity.

**9. I declare that, in the current wine year, the quantity of still wine produced in the simplified tax warehouse up to the date of the declaration / Kijelentem, hogy a tárgy borpiaci évben a nyilatkozattétel időpontjáig az egyszerűsített adóraktárban előállított csendes bor mennyisége**

It can only be completed by the simplified authorised tax warehouse operator, if they have also completed declaration 8. In this case, completion is mandatory. You must indicate here, in connection with Declaration 8, the quantity of still wine produced.

**10. I declare that I fulfil the legal conditions for performing the activity of a micro brewery. [Section 3 (3) 17 of the Excise Tax Act] / Kijelentem, hogy a kisüzemi sörfőzdei tevékenység végzéséhez a törvényi feltételeket teljesítem. [Jöt. 3. § (3) 17.] /**

It can only be completed by the authorised tax warehouse operator in the case of micro brewery activity.

**11. I declare that I have already presented a copy of the document certifying the change in connection with an activity or authorisation procedure performed at another site. [Section 4 (1) a) of the Implementation Decree] / Kijelentem, hogy a változást igazoló irat másolatát további telephelyen végzett tevékenység vagy engedélyezési eljárás kapcsán már korábban bemutattam. [Vhr. 4. § (1) a)]**

If an amendment to the nature of the application is selected on the Main sheet, then the declaration can be completed, depending on the fulfilment of the certificate of data change.

**12. I declare that I intend to pay the excise guarantee in the amount specified as detailed in the separate form. / Kijelentem, hogy a jövedéki biztosítékot a megadott összegben kívánom teljesíteni a külön nyomtatványban részletezettek szerint.**

It is mandatory for all licence types. If you do not have to provide an excise guarantee based on your activity/rating, enter "0". In this case, you do not have to submit the form NAV\_J38 for the excise guarantee, but attach the guarantee derivative to this form. If you need to provide a guarantee, you can do so on form NAV\_J38, in which case you attach the guarantee derivative to form NAV\_J38.

**13. I declare that I am a central budgetary body. / Kijelentem, hogy központi költségvetési szervnek minősülök**

It can be completed for all licence types, but it is not mandatory.

**14. I declare that I only store normative energy carrier stock, security energy carrier stock, the security energy product stock according to Section 21 (4) a) and b) of the Excise Tax Act. / Kijelentem, hogy kizárólag a Jöt. 21. § (4) bekezdés a) és b) pontja szerinti normatív energiahordozó-készletet, biztonsági energiahordozó-készletet, biztonsági energiatermék készletet tárolok**

It can only be completed by the authorised tax warehouse operator, it is not obligatory to complete.

**15. I declare that the sale of self-produced still wine in the framework of retail sale of wine by producer [I perform/I do not perform]. / Kijelentem, hogy saját termelésű csendes bor termelői borkimérés keretében történő értékesítését [végzem/nem végzem].**

It can only be completed by the simplified authorised tax warehouse operator, it is not obligatory to complete. If the retail sale of wine by producer sales are performed at a place other

than the simplified tax warehouse, this should be indicated on sheet 10 (a place of retail sale of wine by producer should be indicated only once, in the case of activities performed with several simplified tax warehouses).

**16. Please allow the use of a special stamp certifying the authenticity of the electronically issued paper-based SAD and an inscription certifying the authenticity of the delivery note [Section 2 (2) g) gb), gc) of the Implementation Decree] / Kérem az elektronikusan kiállított papír alapú EKO hitelességét igazoló különleges bélyegző, illetve szállítólevél hitelességét igazoló felirat alkalmazását engedélyezni.[Vhr. 2. § (2) g) gb), gc)]**

It can be completed for all licence types, but it is not mandatory.

**17. I declare that I intend to continue my registered trader activity only with excise goods that can be obtained in the scope of activity authorised or registered under the following licence number / registration number. [Section 3 (3) of the Implementation Decree] / Kijelentem, hogy bejegyzett kereskedői engedélyes tevékenységemet kizárólag a következő engedélyszámon / nyilvántartási számon engedélyezett vagy nyilvántartásba vett tevékenységi körben beszerezhető jövedéki termékekkel kívánom folytatni. [Vhr. 3. § (3)]**

It can only be completed by the holder of a registered trader licence, it is not obligatory to complete.

**18. Please take into account my paper documents submitted during the authorisation procedure under the effective rules before 1 April 2017 when assessing my application. [Section 108 (1) of the Implementation Decree] / Kérem, a kérelmem elbírálása során figyelembe venni a 2017. április 1-jét megelőzően hatályos szabályok szerinti engedélyezési eljárás során papír alapon benyújtott dokumentumaimat. [Vhr. 108. § (1)]**

It can be completed for all licence types, but it is not mandatory.

**19. I declare that I import lubricating oil from another Member State or from elsewhere for own purposes only, so I request an exemption from the obligations set out in Section 28 and Section 29 of the Excise Tax Act [Section 30 of the Excise Tax Act] / Kijelentem, hogy kenőolaj importálását, másik tagállamból behozatalát kizárólag saját felhasználás céljából végzem, ezért kérem a felmentést a Jöt. 28. § és a 29. §-ban meghatározott kötelezettségek alól. [Jöt. 30. § (1) a]**

It can only be completed by the authorised excise trader, it is not obligatory to complete. According to the declaration, an exemption may be requested from the obligations relating to the provision of excise guarantee pursuant to Section 28 and Section 29 of the Excise Tax Act, the area of the warehouse, the keeping of records and the provision of data.

**20. I declare that I import fuel oil from another Member State in containers of 2 liters or 2 kilograms or less, falling within CN code 2710 19 62, solely for the purpose of laboratory or health supply, sale or use, so I request exemption from the obligations set out in Section 28 and Section 29 of the Excise Tax Act [Section 30 (1) b of the Excise Tax Act] / Kijelentem, hogy 2 liter vagy 2 kilogramm vagy annál kisebb kiszerezésű, 2710 19 62 KN-kód szerinti fűtőolaj importálását, másik tagállamból behozatalát kizárólag laboratóriumi vagy egészségügyi kínálás, értékesítés vagy felhasználás céljából végzem,**

**ezért kérem a felmentést a Jöt. 28. § és a 29. §-ban meghatározott kötelezettségek alól. [Jöt. 30. § (1) b]**

It can only be completed by the authorised excise trader, it is not obligatory to complete. According to the declaration, an exemption may be requested from the obligations relating to the provision of excise guarantee pursuant to Section 28 and Section 29 of the Excise Tax Act, the area of the warehouse, the keeping of records and the provision of data.

### **Sheet NAV\_J31-02 / NAV\_J31-02 lap**

This form can be completed in the case of an authorised tax warehouse operator, simplified authorised tax warehouse operator, authorised excise trader, authorised user, registered trader, ad hoc registered trader.

#### **Other site information / Telephelyre vonatkozó egyéb adatok**

**Size of the warehouse facility / Raktárhelyiség mérete:** The size of the warehouse facility related to the activity at the site can be specified in square meters.

The size of the warehouse facility must be provided if the product group lubricating oil (code 15) has been indicated on sheet 04 when applying for an authorised excise trader activity. Unless the applicant makes a declaration in accordance with point 19 on sheet 01.

**Site usage title / Telephely használati jogcíme:** Data on the ownership and use of the area used for the activity must be provided.

**Ownership ratio / Tulajdoni hányad:** Data according to the real property register must be provided.

**In case of a lease, the duration of the lease / Bérlet esetén a bérlet időtartalma:** The information in the lease agreement must be provided. If the lease is for an indefinite period, the end date of the lease must be left blank.

**The tax warehouse is the place of the retail sale of wine by producer / Termelői borkimérés helye az adóraktár:** If the answer “I perform” was included in the declaration 15 on sheet 01 and the place of the retail sale of the wine by producer is the tax warehouse, then the simplified authorised tax warehouse operator must indicate it by marking this code box.

**General activities under the Excise Tax Act / Jöt. szerinti általános tevékenységek:** The value list in the code box allows you to select all types of activities according to the activity you intend to perform.

At least one value must be selected in this box for the simplified authorised tax warehouse operator, authorised excise trader, the authorised user.

If the applicant uses one or all of the general activity codes and otherwise produces spirit produced by contract distillation, then code 104 of the named activities cannot be applied.

### **Named activities according to the Excise Tax Act / Jöt. szerinti nevesített tevékenységek:**

With the help of the list of values in the code box, the activities can be selected (even more) in the case of an authorised tax warehouse operator, simplified authorised tax warehouse operator, authorised excise trader, authorised user.

The selection of at least one value in the box "General activities under the Excise Tax Act" or in the box "Activities named according to the Excise Tax Act" is mandatory in the case of an authorised tax warehouse operator.

If the applicant uses codes 119-123 from the named activities, then sheet 09 must be completed.

If the applicant uses code 104 for the named activities, due to its exclusivity, it is not allowed to complete the general activities box, and no additional title code can be selected from the named activities.

### **Sheet NAV\_J31-03 / NAV\_J31-03 lap**

This sheet must be completed in the case of an authorised tax warehouse operator, authorised user (the latter if they used code 181 on sheet 02 and produce the controlled product), registered trader, ad hoc registered trader. On this sheet you must indicate the range of excise goods according to the rules that apply to it, which you manage in the course of your activity.

#### **Details of the excise goods / Jövedéki termék adatai**

**CN code (a) / KN-kód (a):** shall mean an eight-digit code used for the identification of goods under the Combined Nomenclature of goods as laid down in Annex 1 to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff.

**Variety code (b) / Fajtakód (b):** shall mean an identification number established by NTCA to indicate the classification of the excise goods according to the tax rate, can be selected from a list of values.

**Name / Megnevezés:** the name of the product according to the Excise Tax Act must be given, the form will be completed automatically based on the variety code.

#### **Boxes to be completed by the ad hoc registered trader / Eseti bejegyzett kereskedő által kitöltendő rovatok**

**Quantity in the unit of quantity on which the tax is based (d / Mennyiség az adó alapjául szolgáló mennyiségi egységben (d)):** the quantity of the excise goods to be imported from the Member State must be entered calculated in the unit of measurement on which the tax under the Excise Tax Act is based. This field is mandatory.

**Quantity in quantitative units according to Regulation (EC) No 684/2009 (e) / Mennyiség a 684/2009/EK rendelet szerinti mennyiségi egységben (e):** the quantity of excise goods to be imported from a Member State shall be indicated in units of measurement according to Regulation (EC) No 684/2009. This field is mandatory.

**Tobacco product retail price (f) / Dohánygyártmány kiskereskedelmi ár (f):** the retail selling price, including excise tax and value added tax, published on the NTCA website. To be completed for tobacco products only.

**Tobacco product packaging unit (g) / Dohánygyártmány kiszerelési egység (g):** to calculate the tax, it is necessary to complete the number of cigarettes in a package in a retail package or how many grams of tobacco in the case of tobacco (e.g., 1 box contains 20 cigarettes in this case, enter 20 or a tobacco bag contains 50 grams of tobacco, in which case 50 must be entered.) To be completed for tobacco products only.

### Sheet NAV\_J31-04 / NAV\_J31-04 lap

This sheet must be completed in the case of a simplified authorised tax warehouse operator or an authorised excise trader. On this sheet you must indicate the range of excise goods groups according to the rules that apply to it, which you manage in the course of your activity.

**Code / Kód:** It is necessary to select a code corresponding to a specific product group in accordance with the provisions of Section 67 of the Excise Tax Act, after which the form displays the name.

### Sheet NAV\_J31-05 / NAV\_J31-05 lap

This sheet is to be completed only by the authorised users if they have used codes 180 and/or 182 on sheet 02 of the form. If code 181 has been used on sheet 02, it is only required to be completed if you are using or packaging controlled product and sheet 03 is not completed. Thus, if the authorised user performs the use and packaging of other tested mineral oil, controlled product, denatured alcohol product, they are obliged to provide data related to the derivation of the use and the resulting product on this sheet.

**Other tested mineral oil, controlled product, denatured alcohol product requested to be used, packaged / Felhasználni, kiszerelni kérelmezett egyéb ellenőrzött ásványolaj, megfigyelt termék, denaturált alkohol:**

**CN code / KN-kódja:** can only be selected from a list of values.

**Name /Megnevezése:** based on the selected CN code, the form replaces the corresponding name.

**Purpose of use / Felhasználás célja:** can only be selected from a list of values.



**Derivation of use / Felhasználás levezetése:** it should and may only be completed if you select "Non-product production" in the purpose of use box. In addition to the description, an annex can be attached to the form.

If you also wish to submit annexes to the form, you can do so using the Add function in the Manage Form/Attachments menu.

### **Resulting product / Keletkezett termék**

**CN code / KN-kódja:** enter the current CN code of the resulting product. If the product is controlled under the CN code of the product, the form will help to complete it with a list of values and fill in the "Name" box with the appropriate name based on the selected CN code (may be rewritten if necessary). Another CN code can also be entered in this box, in which case the "Name" box is optional.

**Name/Megnevezése:** enter the name of the resulting product. If the product is controlled under the CN code of the product, the form will be completed with the appropriate name under the CN code selected in the "CN code" box (may be rewritten if necessary). If another CN code is entered, the "Name" box is optional.

**Utilisation rate / Felhasználási arányszáma:** Utilisation rate is the quotient of the quantity ratio of excise goods required to produce a unit quantity of a given product, including production losses associated with production, in accordance with the standards prescribed for the product (also) produced from it. The utilisation rate of the excise goods must be given in the unit of measure used as the basis for the tax specified in the Excise Tax Act.

Due to the difference between the course of each use, the utilisation ratio should/can be given in the range from to.

**Quantity unit / Mennyiségi egysége:** Quantity unit of the excise goods used according to the Excise Tax Act.

### **Sheet NAV\_J31-06 / NAV\_J31-06 lap**

This form is to be completed only by ad hoc registered traders.

**Details of the consignor of the excise goods to be received under suspension of excise tax from a Member State / Tagállamból adófelfüggesztéssel fogadni kívánt jövedéki termék feladójának adatai**

**Small wine producer / Kisüzemi bortermelő:** If the consignor in the Member State is an unauthorised wine producer and the transportation does not start under the Excise Movement and Control System (EMCS), this box must be indicated.

**Name / Neve:** The name of the consignor of the excise goods in the Member State shall be indicated.

**Country, address / Ország, cím:** If you have indicated that the consignor is a small wine producer in the Member State, the address of the consignor's registered office must also be provided by completing the boxes.

**Licence number / Engedélyszáma:** The full authorisation number of the consignor of the excise goods in the Member State shall be indicated.

**Expected date of receipt / Átvétel várható időpontja:** The date of receipt of the excise goods, on which delivery is expected to take place, must be indicated.

### Sheet NAV\_J31-07 / NAV\_J31-07 lap

This form can be completed in the case of an authorised tax warehouse operator, simplified authorised tax warehouse operator, authorised excise trader, authorised user, registered trader, ad hoc registered trader.

Due to the fact that the excise goods can only be counted with a certified measuring device, the data of the containers used during the counting must be indicated on the sheet.

**ID number / Azonosítószám:** The ID of the container used to store the excise goods must be included.

**Capacity measure / Űrméret:** The volume of the tank must be indicated in litres.

**Certificate of authentication number / Hitelesítési bizonyítvány száma:** The identification number of the certificate of authentication issued by the metrological authority shall be indicated.

**Validity of the certificate of authentication / Hitelesítési bizonyítvány érvényességi ideje:** Period of validity of the indicated certificate of authentication (period of authenticity of the tank).

### Sheet NAV\_J31-08 / NAV\_J31-08 lap

**Type / Típus:** The type of employment can be selected from a list of values.

- **Chief Executive Officer / Vezető tisztségviselő:** [for the control of a criminal record - Section 14 (1) g) of the Excise Tax Act] is required for all authorised operators to be completed, except for the simplified authorised tax warehouse operator, an ad hoc registered trader.
- **Responsible plant manager / Felelős üzemvezető:** it is mandatory to complete for the authorised tax warehouse operator (including the simplified authorised tax warehouse operator), authorised user.
- **Excise administrator / Jövedéki ügyintéző:** it is mandatory to complete for the authorised tax warehouse operator, except for the micro brewery authorised tax

warehouse operator, the authorised tax warehouse operator engaged exclusively in contract distillation service, the simplified authorised tax warehouse operator.

- **Authorised signatory / Aláírássra jogosult:** may be completed for all licence types.

**Tax ID / Adóazonosító:** The employee's tax ID must be indicated. If the employee does not have a tax ID - and is not required for them by law - the value "8888888888" must be entered in the box.

**Name / Neve:** The name of the employee must be included.

**Method of employment / Foglalkoztatás módja:** The method of employment can be chosen from a list of values.

**Mother's name, place and date of birth / Anyja neve, Születési helye és ideje:** In the case of an executive officer, to check their criminal record, it must be completed only in the case of persons who do not have a Hungarian tax ID, when the value "8888888888" is entered in the "Tax ID" box.

### Sheet NAV\_J31-09 / NAV\_J31-09 lap

This sheet can be completed in the case of an authorised tax warehouse operator, if they use excise goods (in connection with the exemption from the obligation to pay tax) to produce excise goods, non-excise goods, ETBE

If the authorised tax warehouse operator uses codes 119-123 of the named activities on sheet 02, it must be completed.

**CN code / KN-kódja:** enter the current CN code of the resulting product.

**Name / Mdegnevezése:** enter the name of the resulting product.

### Sheet NAV\_J31-10 / NAV\_J31-10 lap

This sheet may be completed only by the simplified authorised tax warehouse operator if they have indicated in the declaration 15 of sheet 01 the declaration concerning the retail sale of wine by producer and perform this activity at a site other than the tax warehouse.

**Premises address / Üzlethelyiség címe:** the postal address of the premises can be filled in.

### Sheet NAV\_J31-11 / NAV\_J31-11 lap

The sheet must be completed if the authorised operator chooses to report the change of registered office in the "Type of application" section of the Main sheet. Enter the address of the new registered office here.

Regardless of the number of sites, it is sufficient for the applicant to submit a form.

By completing the form, the data change notification is fulfilled for all the authorised operator's sites, on the basis of which they will receive all their licences and registrations from NTCA with amendments.

**Registered office / Székhely:** Details of your new business site in the absence of a new registered office, your new place of residence or your new stay in the absence of a new business site. You can enter a post code or city/town name, or select it from the drop-down list. If one of the two data is entered, the other box is filled in automatically. It is mandatory to fill in the post code, the name of the city/town, the nature of the public area (the type of mailbox, topographical number can also be indicated here) and the house number box.

### **National Tax and Customs Administration**