

# **COMPLETION GUIDE/ KITÖLTÉSI ÚTMUTATÓ**

**FOR THE FORM NAV\_J32 / A NAV\_J32 JELŰ NYOMTATVÁNYHOZ:**

**NOTIFICATION ON TRANSPORTATION/ BEJELENTÉS SZÁLLÍTÁSRÓL**

**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 J32? / Mire szolgál a NAV J32 jelű nyomtatvány?**

Form NAV\_J32 is used to notify<sup>1</sup> the following:

- persons involved in the bulk movement of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory
- the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement
- the intention to purchase in the case of excise goods released for free circulation are delivered from a Member State to Hungary for commercial purposes
- a consignment sent to the domestic territory by mail order trade.

[<sup>1</sup>Section 49, Section 51, Section 62 (6) c) cb), Section 63 (2) of Act LXVIII of 2016 on Excise Tax (hereinafter: Excise Tax Act)]

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

Subject of the notification / Bejelentés tárgya	Person subject to notification obligation / Bejelentésre kötelezett
bulk transportation of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory	a person pursuing lubricating oil transportation
the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement	an authorised tax warehouse operator or a registered trader receiving still and sparkling wine
the intention to purchase in the case of excise goods released for free circulation are delivered from a Member State to Hungary for commercial purposes	the person liable for payment of the tax
a consignment sent to the domestic territory by mail order trade	the fiscal representative

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

The form NAV\_J32 can be submitted **on paper and electronically**<sup>2</sup> to the National Tax and Customs Administration (NTCA).

[<sup>2</sup> Section 4 (5), Section 84 (2) 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](http://www.nav.gov.hu))

- *In the following documents: "Method of submitting ÁNYK 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".*

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.

Subject of the notification / Bejelentés tárgya	Competent NTCA Directorate / Illetékes NAV-igazgatóság:
bulk transportation of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory	according to the place of entry into the territory of Hungary
the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement	according to the registered office/site of the economic operator box
the intention to purchase in the case of excise goods released for free circulation are delivered from a Member State to Hungary for commercial purposes	according to the registered office/site of the economic operator box
a consignment sent to the domestic territory by mail order trade	NTCA Large Taxpayers' Tax and Customs Directorate

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. For this, the right of representation must be certified.

In case of electronic submission, 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 registered 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](http://www.nav.gov.hu))

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

#### **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](http://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
bulk transportation of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory	no later than the day before the transportation
the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement	the authorised tax warehouse operator on the first working day after receipt the registered trader within 5 working days after receipt
the intention to purchase in the case of excise goods released for free circulation are delivered from a Member State to Hungary for commercial purposes	prior to purchase
a consignment sent to the domestic territory by mail order trade	on the day of dispatch domestically

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

[<sup>3</sup> 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.<sup>4</sup>

[<sup>4</sup> 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 / Adózái 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\_J32. 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, the NTCA may impose a sanction on the taxpayer as defined by law.<sup>5</sup>

[<sup>5</sup> 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](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.

**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: Transportation data
- Sheet 02: Product data

## II. Detailed information / Részletes tájékoztató

The form consists of 1 main sheet and 2 supplementary sheets.

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

The form contains a list of values in several places, which can be accessed by clicking on the triangle in the upper right corner of the cells.

The headers of the supplementary sheets are filled in automatically based on the ID-s provided in part B) of the main sheet.

### Main sheet / Főlap

#### Part A) / A) rész:

The boxes belonging to part (A) are completed in by NTCA!

#### Part B) / B) rész:

**Tax number box / Adószáma rovat:** The 11 characters long tax administration ID issued by NTCA to the person subject to notification obligation It is mandatory for notification types 02, 03, 04.

**Tax ID box / Adóazonosító jel rovat:** The 10 characters long tax ID issued by NTCA to the person subject to notification obligation To be completed if you do not have a tax number and perform your activity with a tax ID.

**Community tax number box / Községi adószám rovat** The tax ID required to perform a Community trade activity issued to the foreign economic operator subject to notification obligation. It can be completed in case of a foreign notifier who does not have a Hungarian tax number or tax ID.

**Licence number box / Engedélyszáma rovat:** The tax ID issued by NTCA to the person subject to notification obligation, given 13 characters long (e.g., HU10011801002). This box is optional if the notified product can be traded without the permission of NTCA.

**Registration number box / Nyilvántartási szám rovat:** Registration number issued to the notifier by NTCA.

**Name box / Neve rovat:** The full name of the economic operator subject to notification obligation in the court registration, the name of the private entrepreneur or the name of the natural person.

**Registered office/site address / Székhelye/telephelye címe rovat** Registered office in case of a legal person, an organisation without legal personality (in the absence thereof, its site), registered office in the case of a private entrepreneur (in the absence thereof, its site), permanent address (place of residence) in the case of a natural person. (Post code, settlement, mailbox/public area name, broken down by house number/topographic lot number, floor, door.)

### **Part C) / C) rész:**

**Re-submission by request box / Újraküldés felhívás alapján rovat:** It should be marked (X) if the person subject to notification obligation has been requested by NTCA to re-submit the form and they comply with the request on this form. In case of marking the box “Re-submission by request”, "Reference number" box must also be completed.

In this case, the full data content of the form must be submitted with the necessary modifications.

**Correction box / Javítás rovat: Option to correct a previously submitted NAV\_J32 form.** It should be marked (X), if the person subject to notification obligation finds that a previously submitted NAV\_J32 form contained incorrect data. In case of marking, the box “Reference number” must also be completed.

In this case, the full data content of the form must be submitted with the necessary modifications.

This box must also be marked if the notification concerns the withdrawal of a previous NAV\_J32 notification!

**Withdrawal of the notification box / Bejelentés visszavonása rovat:** It should be marked with an X if the previously submitted notification has been processed, but it will be withdrawn by the notifier. In addition, it should be marked with an X if the previously submitted notification has been processed but the notified consignment has not been received. If the box is marked, only the main sheet needs to be completed. If the notification is withdrawn, the Correction box must be completed as well!

**Reference number box / Hivatkozott ügyszám rovat** In this box

- if re-submission is marked, enter the registration number of the original form or the request sent by NTCA,
- in the case of a self-initiated correction, the registration number received when submitting the original (to be corrected) form,
- in case of withdrawal of the notification, the registration number received when submitting the original form (report to be withdrawn)

(10 characters).

**Number of completed sheets box / Kitöltött lapok száma box:** If any of the supplementary sheets are completed, an X will automatically appear in the completed sheets box.



**Type of notification box / Bejelentés típusa rovat:** From the drop-down list of values, select the type of case to which the notification applies. These could be the following:

01 - Notification pursuant to Section 49 of the Excise Tax Act for the supply of bulk lubricating oil

02 - Notification pursuant to Section 51 of the Excise Tax Act of the receipt of still and sparkling wine delivered from a small wine producer in a Member State under a tax suspension arrangement

03 - Notification pursuant to Section 62 (6) c) cb) of the Excise Tax Act of the domestic movement of excise goods released for free circulation from another Member State for commercial purposes

04 - Notification pursuant to Section 63 (2) of the Excise Tax Act of a consignment sent by a mail order vendor

### **Part D) / D) rész:**

The authenticity of the information given on the form must be ensured according to the rules on authentication in accordance with the method of submission.

**Date / Kelt:** Place and date of completion of the form. You can enter the date or select it from the drop-down calendar.

**Signature / Aláírás:** The paper submission must be signed by the taxpayer or the person authorised to represent them.

**Notifier ID box / Bejelentő azonosító rovat:** The tax identification number of the taxpayer or the person with the right of representation must be entered in this box.

Please note that the electronic data upload on the [www.magyarorszag.hu](http://www.magyarorszag.hu) website must also be initiated by the same person!

The form completing program only accepts a CDV-correct tax ID.

In case of an incorrect or missing ID (not provided during registration), the notifier cannot be identified.

## **Sheet 01 / 01 lap**

### **Transportation data / A szállítás adatai**

**Transportation document number box / Szállítási okmány száma rovat:** Document number accompanying the consignment. Mandatory if the type of notification is: 1, 2, 4.

**Consignor name box / Feladó neve rovat:** Name of the legal person, organisation without legal personality, private entrepreneur, natural person indicated on the transport document as the consignor. Mandatory field.

**Consignor address box / Feladó címe rovat:** Registered office in case of a legal person, an organisation without legal personality (in the absence thereof, its site), registered office in the case of a private entrepreneur (in the absence thereof, its site), permanent address (place of residence) in the case of a natural person. (Post code, settlement, mailbox/public area name, broken down by house number/topographic lot number, floor, door.) Mandatory field.

**Consignor's community tax number box / Feladó közösségi adószáma rovat:** The tax ID required to perform a Community trade activity issued to the foreign economic operator. Mandatory if the type of notification is: 3, 4.

**Consignor's licence number box / Feladó engedélyszáma rovat:** The number of the licence issued to the consignor to perform their activity, if they have one.

**Date of dispatch box / Feladás időpontja rovat:** Date of dispatch of the consignment. Can only be completed for notification type 4.

**Name of the haulier box / Fuvarozó neve rovat:** Name of the legal person, organisation without legal personality, private entrepreneur, natural person performing the transport. Can only be completed for notification type 1.

**Vehicle type box / Jármű típusa rovat:** Type of transporting vehicle. Can only be completed for notification type 1.

**Vehicle's licence plate number box / Jármű forgalmi rendszáma rovat:** Registration number of the transporting vehicle. Can only be completed for notification type 1.

**Recipient name of the consignment box / A szállítmány címzettjének neve rovat:** Name of the legal person, organisation without legal personality, private entrepreneur, natural person indicated on the transport document as the recipient. Can only be completed for notification type 1.

**Recipient address of the consignment box / A szállítmány címzettjének a címe rovat:** Registered office in case of a legal person, an organisation without legal personality (in the absence thereof, its site), registered office in the case of a private entrepreneur (in the absence thereof, its site), permanent address (place of residence) in the case of a natural person (post code, settlement, mailbox/public area name, broken down by house number/topographic lot number, floor, door). Can only be completed for notification type 1.

**Receipt / Scheduled receipt date box: / Átvétel/Tervezett átvétel időpontja rovat:** Date of receipt, planned date of receipt of the consignment. Can only be completed for notification types 2 and 3.

**Expected date of entry into the territory of Hungary box/ Magyarország területére történő belépés várható időpontja rovat:** Expected date of entry at the Hungarian state border. Can only be completed for notification type 1.

**Place of entry into the territory of Hungary / Magyarország területére történő belépés helye rovat:** Post code (if known) and name of the border crossing point used to enter the territory of Hungary. Can only be completed for notification type 1.

**Hungarian route box / Magyarországi útvonal rovat:** The route of transit through Hungary with a list of the affected settlements. Can only be completed for notification type 1.

**Expected date of exit from the territory of Hungary box / Magyarország területéről történő kilépés várható időpontja rovat:** Expected date of exit from the Hungarian state border. Can only be completed for notification type 1.

**Place of exit from the territory of Hungary box / Magyarország területéről történő kilépés helye rovat:** Post code (if known) and name of the border crossing point used to exit from the territory of Hungary. Can only be completed for notification type 1.

## Sheet 02 / 02 lap

### Product data / Termék adatok

**No. box / No. rovat:** Serial number of the item, starting at 1. Mandatory field.

**CN code box / KN kódja rovat:** CN code of the product concerned by notification. Mandatory field.

**Variety code box / Fajtakód rovat:** Variety code of the product concerned by notification. It is mandatory to complete, except for notification type 1.

**Name box / Megnevezése rovat:** Nam of the product concerned by notification. Mandatory field.

**Quantity box / Mennyisége rovat:** Quantity code of the product concerned by notification in the unit on which the tax is based. Mandatory field.

**Intended use box / Tervezett felhasználási célja rovat:** Purpose of the intended use of the product concerned by notification. Can only be completed for notification type 3.

**National Tax and Customs Administration**