

COMPLETION GUIDE / KITÖLTÉSI ÚTMUTATÓ

FOR THE FORM NAV_J40 = A NAV_J40 JELŰ NYOMTATVÁNYHOZ

**APPLICATION FOR THE PERFORMANCE OF EXCISE GUARANTEE FOR
A COSIGNMENT IN ACCORDANCE WITH SECTION 18 (12) OF THE
EXCISE TAX ACT**

**location of the form / A nyomtatvány megtalálási helye: ANYK (GENERAL
FORM COMPLETING APPLICATION)**

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

I. ÁLTALÁNOS TUDNIVALÓK / I. GENERAL INFORMATION

- 1. What is the purpose of the form NAV_J40? / Mire szolgál a NAV_J40 jelű nyomtatvány?**
- 2. Who does it apply to? / Kire vonatkozik?**
- 3. How to submit the form? / Hogyan lehet benyújtani a nyomtatványt?**
Personal proceedings and representation / Személyes eljárás és képviselő
Notification of the right of representation / A képviselői jogosultság bejelentése
- 4. Where can I find the form? / Hol található a nyomtatvány?**
ANYK (General form completing application)
- 5. How can I change the provision of authorised guarantee? / Hogy módosítható az engedélyezett biztosíték nyújtás?**
Supplementation / Hiánypótlás
- 6. What are the parts of the form? / Milyen részei vannak a nyomtatványnak?**
- 7. Further information, assistance / További információ, segítség**
- 8. What legal regulations should be taken into account? / Mely jogszabályokat kell figyelembe venni?**
- 9. Filling in the electronic form / Az elektronikus nyomtatvány kitöltése**

II. DETAILED INFORMATION / RÉSZLETES TÁJÉKOZTATÓ

- 1. NAV_J40 form Main sheet / NAV_J40 nyomtatvány Főlap**
- 2. Sheet NAV_J40-01 / NAV_J40-01 lap**
- 3. Sheet NAV_J40-02 / NAV_J40-02 lap**
- 4. Sheet NAV_J40-03 / NAV_J40-03 lap**

I. General information/ I. Általános tudnivalók

1. What is the purpose of the form NAV J40? / Mire szolgál a NAV J40 jelű nyomtatvány?

This form¹ can be used to apply for an excise guarantee for a single consignment instead of the authorised tax warehouse operator and the registered consignor.

[¹ Section 18 (12) of Act LXVIII of 2016 on Excise Tax (Excise Tax Act)].

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

An application for an excise guarantee in respect of a single consignment may be submitted by

- the haulier,
- the recipient,
- the owner of the excise goods
- or several of them jointly.

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

The form NAV_J40 can be submitted on paper and electronically² to the National Tax and Customs Administration (NTCA).²

[² Section 36 (4) d) of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act) Section 1 Item 23 and Section 9 (1) a) of the Act CXXII of 2015 on the General Rules for Trust Services and Electronic Transactions. Section 7 (1) Item 6 of Act CXXX of 2016 on Civil Procedures.

If the submitter is not required to communicate electronically, they may submit the form on paper, either by post or in person. In this case, a copy of the form must be sent to the NTCA directorate competent according to the taxpayer's place of residence or registered office. 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) in the following documents:

- *"Method of submitting forms electronically, and notification of representation",*
- *" 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 form 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.³

[³ Chapter II Subtitle 4 Representation, Sections 14-20 of the Tax Administration Act, Chapter I. Subtitle 2 Rules of notification and examination of the right of representation in front of NTCA, Sections 2-15 of Government Decree 465/2017 on the detailed rules of the tax administration procedures (Tax Administration Implementation Decree)]

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 form 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) in the following document:

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

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

Form **NAV_J40** is not available commercially as it can only be submitted electronically by residents. It 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:

- <https://nav.gov.hu> → *Nyomtatványok* → *Nyomtatványok ÁNYK-hoz* → *ÁNYK keretprogram*

5. How can I change the provision of authorised guarantee? / Hogy módosítható az engedélyezett biztosíték nyújtás?

The taxpayer submitting the application may resubmit the form as an amendment.

In this case, in Part C of the "Main Sheet", you must select "Modification" in the "Type of Application" field and complete the form according to the modifications.

Supplementation box / Hiánypótlás rovat

NTCA will examine the application if the application

- **cannot be corrected** without the involvement of the taxpayer,
- or **has not provided** the documents required by law,
- and the application **does not contain data** that is not included in the NTCA register, either

NTCA calls upon the taxpayer to make the necessary **corrections (supplementation)** within 15 days.

When submitting a supplementation, the supplementation box in block "C" must be marked and the full case number in the NTCA letter requesting correction must be entered in the field "Reference number".

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

Main sheet / Főlap	Authority (A) / Hivatal (A)
	Identification (B) / Azonosítás (B)
	(C)
	(D)
Sheet 01 / 01 lap	Details of the excise guarantee provided in cash
Sheet 02 / 02 lap	Financial collateral details
Sheet 03 / 03 lap	Unconditional guarantee details

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.

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 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)
- Act CL of 2017 on the Rules of Taxation (RTA),

9. Completing the electronic form /Az elektronikus nyomtatvány kitöltése

Please note that you should always install the latest frame and form completing program before completing!

Please read the help of the completing program carefully, which can be downloaded from the website <http://www.nav.gov.hu>, before starting the completing. 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.

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

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.

Uploading to the customer gate can be done using the "Contact with customer gate" menu item.

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

<https://nav.gov.hu> → [Nyomtatványok](#) → [Nyomtatványok ÁNYK-hoz](#) → [ÁNYK keretprogram](#)

Please report any other questions related to the use of the form, as well as any errors detected during the application of the form or the electronic submission to the e-mail address it.helpdesk@nav.gov.hu.

In general, it can be said for the whole form that the fields marked in pink are automatically completed or calculated, where there is a list of values, it is filled with text after the selection.

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

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

II. Detailed information / Részletes tájékoztató

Főlap / Main sheet

Part A) / A) rész:

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

PART B) / B) RÉSZ

Type of obligor / Kötelezett típusa: The capacity in which the applicant provides the excise guarantee must be indicated here. The type of obligation can be: Haulier, Recipient, Owner of excise goods.

Use the list of values in the code box to select one of the activities.

In the event that several of the haulier, consignee, owner of the excise goods jointly wish to provide an excise guarantee for the transport of goods under suspension of tax, a copy of the order given to the person submitted the application shall be attached to the application electronically.

Tax number / Adószáma: The tax number issued by NTCA to the taxable person, 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 applicant, 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!

Community tax number / Községi adószám: If the applicant is a foreign person and does not have a tax number or tax ID in order to perform their activity, the Community tax number must be indicated.

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

Permanent address (place of resident) or registered office /site / Állandó lakóhelye (tartózkodási helye) vagy Székhelye / telephelye: 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. It is mandatory to fill in the post code or 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.

Tax number or tax ID of the guarantee beneficiary / Biztosíték kedvezményezett adószáma vagy adóazonosító jele: The tax number or tax ID of the authorised tax warehouse operator or registered consignor, on whose behalf the applicant provides the excise guarantee, must be entered here.

In case the authorised tax warehouse operator or the registered consignor has both a tax number and a tax ID, they only have to provide the tax ID under which they perform their authorised operator activity. One of the boxes of the tax number or tax ID must be completed!

Part C) / C) rész

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

Reference number / Hivatkozott ügyszám: If a supplementation is indicated, 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).

Type of application / Kérelem jellege: It can be selected using the list of values in the code box.

- In the case of a **new** application, at least one of the sheets 01 to 03 (but all three sheets may be completed) must indicate the amount used to cover the excise guarantee.
- In case of **change**, it is necessary to complete the supplementary sheet affected by the change.
- In case of **termination**, it is enough to complete the Main sheet.

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

D) rész / Part D)

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

Notifier ID / Bejelentő azonosító: The tax ID of the applicant or the person with the right of representation must be entered in this box. In case of an incorrect tax ID, the form signals with an error message.

A form with a tax ID of a person who is not entitled to submit electronically (not assigned on EGYKE form) or with an incorrect tax ID will be rejected by the electronic system. Please note that the person indicated here must initiate the submission at the Customer Gate / Company Gate.

Signature / Aláírás: In the case of paper submissions, the application must be authenticated by an original signature before submission.

As a general rule, the form must be signed by the taxpayer (applicant).

It is also possible for the form to be signed by a proxy instead of the taxpayer, unless the client's personal procedure is required by law. If the form is signed by a permanent representative under the Tax Administration Act, notified to NTCA and authorised to sign the relevant form, the tax ID of this person must be entered in the notifier ID box.

Sheet NAV_J40-01 / NAV_J40-01 lap

The data of the excise guarantee provided in cash must be indicated in HUF, which the applicant paid to the account entitled “NTCA Excise guarantee settlement account” and numbered 10032000-01501401. In case you wish to request the payment of the amount from the account, you must first deduct it from the amount used as excise guarantee on this form (it must be changed to 0).

Amount / Összege: the amount of the collateral provided must be indicated in HUF.

Sheet NAV_J40-02 / NAV_J40-02 lap

The data of the excise guarantee provided with a full financial collateral must be indicated in HUF. Multiple guarantee contracts, collateral certificates and insurance obligations can be included at the same time by completing several 02 sheets. In case you wish to request the redemption of a valid guarantee contract or insurance obligation, you must first deduct it from the amount used as excise guarantee on this form (it must be changed to 0).

Action / Művelet: It can be selected using the list of values in the code box. If the sheet is completed, the box must be filled in.

Nature / Jellege: It can be selected using the list of values in the code box. If the sheet is completed, the box must be filled in.

Original document, paper-based / Eredeti okirat papír alapú: the code box must be marked with an “X” if the application was submitted as an original document on paper and is therefore not attached to the electronic form.

Financial collateral ID / Pénzügyi biztosíték azonosító: The unique identifier of the guarantee contract, certificate of collateral, insurance obligation must be indicated. If the sheet is completed, the box must be filled in.

Modified financial collateral ID / Módosított pénzügyi biztosíték azonosító: The unique identifier of the modified guarantee contract, certificate of collateral, insurance obligation must be indicated. In case of change, this box is mandatory.

Name of the financial collateral provider / Pénzügyi biztosítékot nyújtó megnevezése: the name of the financial guarantee provider (Bank, Insurance Company) must be indicated.

Bank account number of the financial collateral provider / Pénzügyi biztosítékot nyújtó bankszámlaszáma: this box is used to indicate the three times eight characters identification number (bank account number) of the collateral provider

Foreign bank account number (IBAN) of the financial collateral provider / Pénzügyi biztosítékot nyújtó külföldi bankszámlaszáma (IBAN): to be completed if the collateral provider is a foreign entity. The collateral provider's foreign payment account number, together with the IBAN code, must be entered starting at the beginning of the row and continuing without any spaces. The IBAN code is an identification code of financial institutions, which can be found on all bank statements.

Amount / Összege: the amount of the collateral provided must be indicated in HUF.

Validity / Érvényessége: the start and end dates of the collateral provided must be given. You can enter the date or select it from the drop-down calendar.

Sheet NAV_J40-03 / NAV_J40-03 lap

The data of the excise guarantee provided with a full payment guarantee must be indicated in HUF. If this form is completed, the guarantee statement must also be submitted to NTCA. If the guarantee statement is available in electronic form as an original document, it may be attached to the application, if it is available in paper form as an original document, it must be sent to NTCA after the application has been sent.

Action / Művelet: It can be selected using the list of values in the code box.

Összege / Amount: The amount stated in the guarantee statement must be indicated in HUF.

Guarantee licence number / Kezességvállalási engedély szám: The licence number of the person issuing the guarantee statement must be indicated, in the length of 13 characters long.

National Tax and Customs Administration