

GUIDELINES FOR FILLING IN FORM NO. NAV_J42

“OTHER NOTIFICATIONS, APPLICATIONS AND STATEMENTS/DECLARATIONS IN THE EXCISE FIELD”

(ÁNYK)

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I. GENERAL INFORMATION

1. What is the NAV J42 form for?

Form NAV_J42 is for the purpose of lodging the following notifications, applications and statements/declarations¹ to the National Tax and Customs Administration (NTCA):

- Reporting changes in appliances featuring in technical descriptions (Point b) of Subsection 2 of Section 5 of IR ETL);
- Reporting the start of use of an updated version of the program for registration and issuing invoices and receipts (Subsection 1 of Section 10 of IR ETL);
- Reporting the restoration of the database of the program for registration (Section 11 of IR ETL);
- Reporting a shortage of stocks resulting from the improper use of a motor gas filling station of an industrial unit (Subsection 2 of Section 29 of IR ETL);
- Application for the permission to forms of acquisition different from the one in legal regulations relating to a licensed excise trader (Subsection 2 of Section 40 of IR ETL);
- Application for the permission to forms of acquisition different from the one in legal regulations relating to an excise retailer (Subsection 3 of Section 40 of IR ETL);
- Application for an inspection visit (Subsection 2 of Section 49 of IR ETL);
- Application for authorisation to pay the site inspection fee in one amount (Subsection 7 of Section 49 of IR ETL);
- Application for authorization of the document for the movement of goods between the tax warehouse business and the warehouse for supplying the business (Subsection 1 of Section 55 of IR ETL);
- Application for the use of loss of known quantity with a limit other than that specified in ETL (Subsection 4a of Section 9 of ETL);
- Reporting the intention to buy a taxed excise product (Subsection 2 of Section 69 of IR ETL);
- Application for authorization of specific packaging of excise products and for marking alcoholic products of specially shaped or closed consumer packaging with an official seal (Subsection 1 and 3 of Section 93/F of IR ETL);
- Application for authorization of a specific procedure for the production of bioethanol other than a denaturing procedure defined by law (Sub-point ec) of Point e) of Subsection 1 of Section 100 of IR ETL);
- Reporting production in excess of or below the scale reported on the basis of Section 52 of ETL (Subsection 11 of Section 32 of IR ETL);
- Reporting destruction or loss of an excise seal for unavoidable reasons [force majeure] (Subsection 1 of Section 93/N of IR ETL);
- Application for correction of a decision (Subsection 1 of Section 75 of RTA);

- Application for a supplementary decision (Subsection 4 of Section 75 of RTA);
- Justification request [Section 53 of RTA];
- Delivery complaint (Subsection 3 of Section 80 and Section 81 of RTA);
- Reporting a reason for exclusion (Section 33 and 34 of RTA);
- Reporting quantities of distillates in excess of what may annually be produced in private distillation (excess quantity) (Subsection 8 of Section 143 of ETL);
- Reporting immediate removal of an official seal for the reason defined by Subsection 2 of Section 88 of ETL (Subsection 4 of Section 53 of IR ETL);
- Filing a motion to present evidence, request for document access or comments as per RTA and RTL, any other applications/requests that may be filed during a procedure in excise tax issues;
- Reporting the destruction of dried and fermented tobacco (Subsection 3 of Section 1/A of Government Decree No. 557/2013 (XII.31.));
- Fulfilment of the obligation of prior notification ordered by way of a resolution (Subsection 5 of Section 96 of ETL);
- Filing of an inventory list of excise goods for which excise seal is required that have been found with no official or fake seal on them when opening multipack/bulk pack (Subsection 2 of Section 93/F of IR ETL);
- Request for a copy (Subsection 1 of Section 42 of RTA);
- Filing correction data in connection with the data and information underlying the tax return of the taxpayer sent by NTCA (Subsection 1 of Section 80 of ETL);
- Fulfilment of the obligation to disclose any data, fact or circumstance known to and/or shown in the records of the taxpayer and/or natural persons not treated as taxpayers upon instruction of the tax authority (Subsection 1 of Section 60 of RTA);
- Request for reimbursement of the amount of excise guarantee under free provision (Subsection 4 of Section 8 of IR).
- Application for a reduction in the excise duty advance payment (Section 69 of RTL);
- Withdrawal of an application for a reduction in the excise duty advance payment;
- Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL);
- Fulfilment of the obligation to make a statement in one's own case (Subsection 2 of Section 59 of RTA);
- Presentation of documents, data disclosure (Subsection 1 of Section 61 of RTA);
- Fulfilment of the obligation to make a statement (Section 63 of GPAP);
- Presentation of documents, data disclosure (Subsection 1 of Section 65 of GPAP);
- Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018);

- Rectification in a legal remedy proceeding at the request of a second instance authority;
- Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020);
- Application for the reduction/non-imposition of an excise fine (Section 101 of ETL);
- Application for acceptance of an excise guarantee for the importation of an alcoholic product into an EU Member State without an excise licence (Subsection 6 of Section 62 of ETL);
- Application for the reduction or remission of an excise fine pursuant to Subsection 2 of Section 101/A of ETL;
- notifying the intention to NTCA to sell tobacco products to another person entitled to retail tobacco products (Subsection 4 of Section 15 of Act CXXXIV of 2012).

[¹ Act LXVIII of 2016 on Excise Taxes (ETL); Decree No. 45/2016 (XI.29.) of the Ministry of National Economy on the Implementation of Certain Provisions of Act LXVIII of 2016 on Excise Taxes (IR ETL); Act CL of 2017 on the Rules of Taxation (RTL); Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (RTA); Government Decree No. 557/2013 (XII.31.) on the Production, Storage and Trade of Dried Tobacco and Fermented Tobacco (GDT); Government Decree No. 72/2018 (IV.16.) on the Traceability and Safety Element of Tobacco Products; Act LVIII of 2020 on the Transitional Arrangements in relation to the Cessation of the Emergency Situation and on the Epidemiological Preparedness; Act CXXXIV of 2012 on the Prevention of Underage Smoking and the Retail Sale of Tobacco Products]

2. Who is the form for?

The following table summarizes who is entitled or obliged to submit the notifications, applications and statements/declarations listed in point 1, where to submit them and within what time limit:

| Title of notification / application | Who does it refer to? / Who is it for? | Competent NTCA Directorate | Deadline of form submission |
|---|---|--|--|
| 01=Reporting changes in appliances featuring in technical descriptions (Point b) of Subsection 2 of Section 5 of IR ETL) | Licensee as per ETL | Based on the tax identification number | No later than the 3 rd day before the change takes place |
| 02=Reporting the start of use of an updated version of the program for registration and issuing invoices and receipts (Subsection 1 of Section 10 of IR ETL) | User of the program | Based on the tax identification number | No later than the 3 rd day before the change takes place |
| 03=Reporting the restoration of the database of the program for registration (Section 11 of IR ETL) | User of the program | Based on the tax identification number | Before restoring the database of the program |
| 04=Reporting a shortage of stocks resulting from the improper use of a motor gas filling station of an industrial unit (Subsection 2 of Section 29 of IR ETL) | Operator of a motor gas filling station | As per the site address | Before recording the shortage of stocks resulting from the improper use in the books |
| 05=Application for the permission to forms of acquisition different from the one in legal regulations relating to a licensed excise trader (Subsection 2 of Section 40 of IR ETL) | Licensed excise trader | Based on the tax identification number | Prior to procurement other than those specified in the legislation |
| 06= Application for the permission to forms of acquisition different from the one in legal regulations relating to an excise retailer (Subsection 3 of Section 40 of IR ETL) | Excise retailer | Based on the tax identification number | Prior to procurement other than those specified in the legislation |

| Title of notification / application | Who does it refer to? / Who is it for? | Competent NTCA Directorate | Deadline of form submission |
|---|--|---|---|
| 08=Application for an inspection visit (Subsection 2 of Section 49 of IR ETL) | Applicant for proceedings outside the official place of NTCA | As per the site address | Before the requested date of the inspection |
| 09=Application for authorisation to pay the site inspection fee in one amount (Subsection 7 of Section 49 of IR ETL) | Those, who request, on average, at least ten times a month, a procedure involving cost reimbursement and inspection fees | Based on the tax identification number | - |
| 10=Application for authorization of the document for the movement of goods between the tax warehouse business and the warehouse for supplying the business (Subsection 1 of Section 55 of IR ETL) | Tax warehouse defined Point a) of Subsection 1 of Section 9 of ETL | Based on the tax identification number | Before applying the document |
| 11=Application for the use of loss of known quantity with a limit other than that specified in ETL (Subsection 4a of Section 9 of ETL) | Tax warehouse licensee | Based on the tax identification number | - |
| 12=Reporting the intention to buy a taxed excise product (Subsection 2 of Section 69 of IR ETL) | The person intending to exercise the right to a tax refund (except for the licensee of the tax warehouse) | Based on the tax identification number | At least 5 days before purchasing the excisable product |
| 13=Application for authorization of specific packaging of excise products and for marking alcoholic products of specially shaped or closed consumer packaging with | Manufacturer of a product requiring an official seal | Large Taxpayers Tax and Customs Directorate of NTCA | Before the activity is started |

| Title of notification / application | Who does it refer to? / Who is it for? | Competent NTCA Directorate | Deadline of form submission |
|---|--|--|---|
| an official seal (Subsection 1 and 3 of Section 93/F of IR ETL) | | | |
| 14=Application for authorization of a specific procedure for the production of bioethanol other than a denaturing procedure defined by law (Sub-point ec) of Point e) of Subsection 1 of Section 100 of IR ETL) | Producer of bioethanol | Based on the tax identification number | Before the activity is started |
| 15=Reporting production in excess of or below the scale reported on the basis of Section 52 of ETL (Subsection 11 of Section 32 of IR ETL) | Residential energy consumer | Based on the tax ID for individuals | Within 3 working days after the occurrence of condensation |
| 16=Reporting destruction or loss of an excise seal for unavoidable reasons [force majeure] (Subsection 1 of Section 93/N of IR ETL) | Seal applicant | As per the site address | Immediately after the event |
| 17=Application for correction of a decision (Subsection 1 of Section 75 of RTA) | Those who are affected by provisions of an administrative decision of NTCA | As per the case number cited | |
| 18=Application for a supplementary decision (Subsection 4 of Section 75 of RTA) | Those who are affected by provisions of an administrative decision of NTCA | As per the case number cited | A supplementary decision may be issued to the detriment of a taxpayer within one year of the decision becoming final, whereas in favour of the taxpayer, until the right to assess taxes lapses |
| 19=Justification request [Section 53 of RTA) | Those who missed a deadline during the procedure through no fault | As per the case number cited | - After becoming aware of the default or after the obstacle is removed, no later than within a |

| Title of notification / application | Who does it refer to? / Who is it for? | Competent NTCA Directorate | Deadline of form submission |
|--|---|------------------------------|---|
| | of his/her own | | <p>period equal with the time limit prescribed for the act to be justified, calculated from the missed time limit or the last day of the period, and within forty-five days at the latest;</p> <ul style="list-style-type: none"> - In the case of failure to submit a tax return within the required time limit, within fifteen days upon becoming aware of the default or after the obstacle is removed, along with making up for the missed tax return. |
| 20=Delivery complaint (Subsection 3 of Section 80 and Section 81 of RTA) | In the case of publication on the website of NTCA, the taxpayer; otherwise the taxpayer or other participant in the proceedings | As per the case number cited | <ul style="list-style-type: none"> - Within fifteen days of publication on the NTCA website - Within fifteen days upon becoming aware of the delivery, but at the latest within a forty-five-day preclusive time limit upon the communication - If the taxpayer becomes aware of the liability becoming final as a consequence of the delivery from the demand for payment before the tax authority's |

| Title of notification / application | Who does it refer to? / Who is it for? | Competent NTCA Directorate | Deadline of form submission |
|---|---|-------------------------------------|--|
| | | | enforcement procedure or from the commencement of the enforcement procedure, a delivery complaint may be submitted within fifteen days upon receipt of the demand for payment and/or upon becoming aware of the enforcement procedure even if the forty-five-day time limit from the delivery has expired. |
| 21=Reporting a reason for exclusion (Section 33 and 34 of RTA) | The taxpayer involved in the case | As per the case number cited | - |
| 22=Reporting quantities of distillates in excess of what may annually be produced in private distillation (excess quantity) (Subsection 8 of Section 143 of ETL) | Private distillery | Based on the tax ID for individuals | Immediately |
| 23=Reporting immediate removal of an official seal for the reason defined by Subsection 2 of Section 88 of ETL (Subsection 4 of Section 53 of IR ETL) | Licensee as per ETL | As per the site address | Immediately |
| 24=Filing a motion to present evidence, request for document access or comments as per RTA and RTL, any other applications/requests that may be filed during a procedure in excise tax issues | The taxpayer involved in the case | As per the case number cited | |

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|---|--|---|--|
| 25=Reporting the destruction of dried and fermented tobacco (Subsection 3 of Section 1/A of Government Decree No. 557/2013 (XII.31.)) | Tobacco grower/producer | As per the site address | No later than 3 working days before the destruction |
| 26=Fulfilment of the obligation of prior notification ordered by way of a resolution (Subsection 5 of Section 96 of ETL) | Those who are affected by provisions of an administrative decision of NTCA | As per the site address | Within the time limit specified in the decision imposing the obligation |
| 27=Filing of an inventory list of excise goods for which excise seal is required that have been found with no official or fake seal on them when opening multipack/bulk pack (Subsection 2 of Section 93/F of IR ETL) | Licensed excise trader, excise retailer | As per the site address | Until the end of the working day following the opening of the multi- or bulk packaging |
| 28=Request for a copy (Subsection 1 of Section 42 of RTA) | The taxpayer involved in the case | As per the case number cited | During the procedure |
| 29=Filing correction data in connection with the data and information underlying the tax return of the taxpayer sent by NTCA (Subsection 1 of Section 80 of ETL) | The taxpayer | As per the case number cited | Within 5 days of receipt of the data sent by NTCA |
| 30=Fulfilment of the obligation to disclose any data, fact or circumstance pursuant to Subsection 1 of Section 60 of RTA | Those who are obliged to make statements to the NTCA | As per the case number cited | Within the time limit specified in the call/notification |
| 32=Request for reimbursement of the amount of excise guarantee under free provision (Subsection 4 of Section 8 of IR) | Those who have paid the amount of excise guarantee under free provision | As per the case number cited, and, in the absence thereof, based on tax identification number | - |

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|---|--|------------------------------------|---|
| 33=Application for a reduction in the excise duty advance payment (Section 69 of RTL) | The taxpayer | Based on tax identification number | Until the due date of the tax advance |
| 34=Withdrawal of an application for a reduction in the excise duty advance payment (Subsection 3 of Section 44 of RTA) | The taxpayer | As per the case number cited | Until the decision on the application for the reduction becomes final |
| 35=Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL) | User of the EU computer system | As per the site address | Immediately |
| 36=Fulfilment of the obligation to make a statement in one's own case (Subsection 2 of Section 59 of RTA) | The taxpayer | As per the case number cited | Within the time limit specified in the call/notification |
| 37=Presentation of documents, data disclosure (Subsection 1 of Section 61 of RTA) | The taxpayer | As per the case number cited | Within the time limit specified in the call/notification |
| 38=Fulfilment of the obligation to make a statement (Section 63 of GPAP) | The taxpayer | As per the case number cited | Within the time limit specified in the call/notification |
| 39=Presentation of documents, data disclosure (Subsection 1 of Section 65 of GPAP) | The taxpayer | As per the case number cited | Within the time limit specified in the call/notification |
| 40=Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018) | The holder of the deactivated identification code | Based on tax identification number | After the reason for the inactivation has ceased to exist |
| 41=Rectification in a legal remedy proceeding at the request of a second instance authority (Subsection 5 of Section | Those who were called upon by the second instance authority to | The Appeal Directorate of NTCA | Within the time limit specified in the call/notification |

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|---|--|------------------------------------|---|
| 127 of RTA, Subsection 6 of Section 119 of GPAP) | rectify the deficiencies | | |
| 45=Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020) | Licensee of the tax warehouse producing the disinfectant included in the temporary biocidal product permit | As per the site address | Pursuant to Subsection 1 of Section 24 of ETL, the licensee obliged to provide data on the working day following the change until the working day following the change, whereas other licensees within 8 days of the change |
| 46=Application for the reduction/non-imposition of an excise fine (Section 101 of ETL) | The taxpayer | As per the case number cited | Until the decision imposing the fine becomes final |
| 47=Application for acceptance of an excise guarantee for the importation of an alcoholic product into an EU Member State without an excise licence (Sub-point ca) of Point c) of Subsection 6 of Section 62 of ETL) | The taxpayer | Based on tax identification number | Prior to the activity |
| 48=Application for the reduction or remission of an excise fine pursuant to Subsection 2 of Section 101/A of ETL | The taxpayer | As per the case number cited | Until the decision imposing the fine becomes final |
| 49=Notifying the intention to NTCA to sell tobacco products to another person entitled to retail tobacco products (Subsection 4 of Section 15 of Act CXXXIV of 2012) | Client engaged in the retail sale of tobacco products | As per the site address | At least 15 days before the sale |

3. How to submit the form?

Form NAV_J42 can be submitted on **paper and electronically**² to NTCA.

[² Subsection 5 of Section 4 as well as Point a) and c) of Subsection 2 of Section 84 of ETL.]

More information on the electronic submission of forms and the rules of electronic communication can be found in the following information notes on the NTCA website (www.nav.gov.hu):

- *“Method of electronic submission of ÁNYK forms introduced by the National Tax and Customs Administration as well as reporting taxpayer representation - 2019”,*
- *“General rules of electronic administration with the National Tax and Customs Administration - 2019”, and*
- *“Communication of taxpayers obliged to open a “company gate” with 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, one copy of the form must be forwarded to the relevant NTCA Directorate. The paper submission must be signed by the taxpayer or the person authorized to represent the taxpayer.

If you submit the form on paper to NTCA, please remember signing it!

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

If the location of the activity is at the Budapest Liszt Ferenc International Airport, the form must be sent to the Airport Directorate of NTCA. Otherwise, the information on the competent directorate can be found in the table under point 2.

Notification of the right of representation

The form may be submitted by the taxpayer's authorised representative. To do so, the right of representation shall be certified.

In the case of electronic submission, the right of representation shall be notified to NTCA in advance. Any form filed electronically to the authority may be accepted by NTCA only 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 certified when submitting or processing the form, without which the form cannot be processed.

More information on how to notify NTCA about **taxpayer's representation** can be found in the following information note on the website of NTCA (www.nav.gov.hu):

- *“Method of electronic submission of ÁNYK forms as well as reporting taxpayer representation”.*

4. Where to find the form?

The form is **available electronically** on the website of NTCA in the General Form Filling Framework Program (ÁNYK).

The form filling program running in ÁNYK and the accompanying guidelines may be found at the following path (Hungarian only):

- www.nav.gov.hu → Nyomtatványkitöltő programok → Nyomtatványkitöltő programok → Programok részletes keresése

5. What is the deadline for submitting the form?

Information on the deadline for submitting the form can be found in the table in point 2.

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

[³ Subsection 4 of Section 52 of RTA]

6. How to make amendments in the form?

It is possible to amend or modify a previously submitted form NAV_J42 by submitting another form NAV_J42.

7. What are the legal consequences?

In the event of a breach of a statutory obligation, NTCA may impose a statutory sanction on the taxpayer.⁴

[⁴ Subsection 1 and 6 of Section 100 of ETL]

8. More information and assistance

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](#).

9. What legal norms should be considered?

The following are the applicable acts and other regulations in force in the field:

- Act LXVIII of 2016 on Excise Taxes (referred to as ETL);
- Implementing Regulation No. 45/2016 (XI.29.) of the Ministry of National Economy on Certain Provisions of Act LXVIII of 2016 on Excise Tax (referred to as IR ETL);
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (referred to as RTA);
- Act CL of 2017 on the Rules of Taxation (referred to as RTL);
- Act CL of 2016 on General Public Administration Procedures (referred to as GPAP);
- Government Decree No. 557/2013 (XII.31.) on the Production, Storage and Trade of Dried Tobacco and Fermented Tobacco (referred to as GDT);
- Government Decree No. 72/2018 (IV.16.) on the Traceability and Safety Element of Tobacco Products;
- Act LVIII of 2020 on the Transitional Arrangements in relation to the Cessation of the Emergency Situation and on the Epidemiological Preparedness.

10. What parts of the form are there?

- Main page (Identification data)
- Sheet 01 (Text of the form)

II. DETAILED INFORMATION

The form consists of 1 Main Page and 1 Supplementary Page.

In general, the fields of the form as a whole marked in pink will be filled in or calculated automatically.

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 header of the Supplementary Pages is automatically filled in based on the IDs specified in section (B) of the Main Page.

Main Page

Section A)

Fields in Section A) are filled in by NTCA.

Section B)

Legal title of the notification/application [Bejelentés/kérelem jogcíme]: The appropriate choice must be selected from the dropdown list, as follows:

01 = Reporting changes in appliances featuring in technical descriptions (Point b) of Subsection (2) of Section 5 of IR ETL);

02 = Reporting the start of use of an updated version of the program for registration and issuing invoices and receipts (Subsection (1) of Section 10 of IR ETL);

03 = Reporting the restoration of the database of the program for registration (Section 11 of IR ETL);

04 = Reporting a shortage of stocks resulting from the improper use of a motor gas filling station of an industrial unit (Subsection (2) of Section 29 of IR ETL);

05 = Application for the permission to forms of acquisition different from the one in legal regulations relating to a licensed excise trader (Subsection (2) of Section 40 of IR ETL);

06 = Application for the permission to forms of acquisition different from the one in legal regulations relating to an excise retailer (Subsection (3) of Section 40 of IR ETL);

08 = Application for an inspection visit (Subsection (2) of Section 49 of IR ETL);

09 = Application for authorisation to pay the site inspection fee in one amount (Subsection (7) of Section 49 of IR ETL);

10 = Application for authorization of the document for the movement of goods between the tax warehouse business and the warehouse for supplying the business (Subsection (1) of Section 55 of IR ETL);

11 = Application for the use of loss of known quantity with a limit other than that specified in ETL (Subsection (4a) of Section 9 of ETL)

12 = Reporting the intention to buy a taxed excise product (Subsection (2) of Section 69 of IR ETL);

13 = Application for authorization of specific packaging of excise products and for marking alcoholic products of specially shaped or closed consumer packaging with an official seal (Subsection (1) and (3) of Section 93/F of IR ETL);

14 = Application for authorization of a specific procedure for the production of bioethanol other than a denaturing procedure defined by law (Point ec) of e) of Subsection (1) of Section 100 of IR ETL);

15 = Reporting production in excess of or below the scale reported on the basis of Section 52 of ETL (Subsection (11) of Section 32 of IR ETL);

16 = Reporting destruction or loss of an excise seal for unavoidable reasons [force majeure] (Subsection (1) of Section 93/N of IR ETL);

17 = Application for correction of a decision (Subsection (1) of Section 75 of RTA);

18 = Application for a supplementary decision (Subsection (4) of Section 75 of RTA);

19 = Justification request [Section 53 of RTA);

20 = Delivery complaint (Subsection (3) of Section 80 and Section 81 of RTA);

21 = Reporting a reason for exclusion (Section 33 and 34 of RTA);

22 = Reporting quantities of distillates in excess of what may annually be produced in private distillation (excess quantity) (Subsection (8) of Section 143 of ETL);

23 = Reporting immediate removal of an official seal for the reason defined by Subsection (2) of Section 88 of ETL (Subsection (4) of Section 53 of IR ETL);

24 = Filing a motion to present evidence, request for document access or comments as per RTA and RTL, any other applications/requests that may be filed during a procedure in excise tax issues;

25 = Reporting the destruction of dried and fermented tobacco (Subsection 3 of Section 1/A of Government Decree No. 557/2013 (XII.31.));

26 = Fulfilment of the obligation of prior notification ordered by way of a resolution (Subsection (5) of Section 96 of ETL);

27 = Filing of an inventory list of excise goods for which excise seal is required that have been found with no official or fake seal on them when opening multipack/bulk pack (Subsection (2) of Section 93/F of IR ETL);

28 = Request for a copy (Subsection (1) of Section 42 of RTA);

29 = Filing correction data in connection with the data and information underlying the tax return of the taxpayer sent by NTCA (Subsection (1) of Section 80 of ETL);

30 = Fulfilment of the obligation to disclose any data, fact or circumstance pursuant to Subsection 1 of Section 60 of RTA;

32 = Request for reimbursement of the amount of excise guarantee under free provision (Subsection (4) of Section 8 of IR ETL).

33 = Application for a reduction in the excise duty advance payment (Section 69 of RTL);

34 = Withdrawal of an application for a reduction in the excise duty advance payment (Subsection 3 of Section 44 of RTA);

35 = Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL);

36 = Fulfilment of the obligation to make a statement in one's own case (Subsection 2 of Section 59 of RTA);

37 = Presentation of documents, data disclosure (Subsection 1 of Section 61 of RTA);

38 = Fulfilment of the obligation to make a statement (Section 63 of GPAP);

39 = Presentation of documents, data disclosure (Subsection 1 of Section 65 of GPAP);

40 = Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018);

41 = Rectification in a legal remedy proceeding at the request of a second instance authority (Subsection 5 of Section 127 of RTA, Subsection 6 of Section 119 of GPAP);

45 = Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020);

46 = Application for the reduction/non-imposition of an excise fine (Section 101 of ETL).

47= Application for acceptance of an excise guarantee for the importation of excisable goods classified as food supplement into an EU Member State without an excise licence (Sub-point ca) of Point c) of Subsection 6 of Section 62 of ETL).

48= Application for the reduction or remission of an excise fine pursuant to Subsection 2 of Section 101/A of ETL.

49=Notifying the intention to NTCA to sell tobacco products to another person entitled to retail tobacco products (Subsection 4 of Section 15 of Act CXXXIV of 2012).

Other information related to the above legal titles (not included in the description of the fields) can be found at the end of this guideline.

Tax number [Adószáma]: The tax identification number allocated to the notification obligor, applicant, or the one making a statement (hereinafter together referred to as client) by NTCA with 11 characters.

Tax ID number (for individuals) [Adóazonosító jele]: A 10 digit identifier established for clients by NTCA.

Either the tax number or the tax ID number field shall be filled in. When you have both tax number and Tax ID number you may indicate only the one under which you are pursuing your activities. In the case of a primary producer (i.e. farmer), the tax ID number must be given.

License number [Engedélyszám]: a code of 13 characters allocated to client issued by NTCA (e.g.: HU10011801002).

This specific field cannot be filled in if the legal title of the application/notification is 31 (see above) i.e. Notification of self-audit (Section 55 of RTL), or 47=Application for acceptance of an excise guarantee for the importation of excisable goods classified as food supplement into an EU Member State without an excise licence (Sub-point ca) of Point c) of Subsection 6 of Section 62 of ETL), or 48=Application for the reduction or remission of an excise fine pursuant to Subsection 2 of Section 101/A of ETL.

This field is mandatory if the legal title of the notification/application is one of the following:

35 = Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL);

40 = Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018);

45 = Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020).

Name [Neve]: The entire name of the client.

Seat/place of residence [Székhelye/lakóhelye]: The address of the seat/place of residence of the client (postal code, settlement, Post Office Box/street, street number/lot number, floor, door).

Section C)

Referenced case number [Hivatkozott ügyszám]: The number of a specific ongoing excise case at NTCA, in connection to which this form is filed.

This is a mandatory field, if the legal title of the application/notification is one of the following:

- 17 = Application for correction of a decision (Subsection (1) of Section 75 of RTA);
- 18 = Application for a supplementary decision (Subsection (4) of Section 75 of RTA);
- 19 = Justification request [Section 53 of RTA];
- 20 = Delivery complaint (Subsection (3) of Section 80 and Section 81 of RTA);
- 21 = Reporting a reason for exclusion (Section 33 and 34 of RTA);
- 24 = Filing a motion to present evidence, request for document access or comments as per RTA and RTL, any other applications/requests that may be filed during a procedure in excise tax issues;
- 28 = Request for a copy (Subsection (1) of Section 42 of RTA);
- 29 = Filing correction data in connection with the data and information underlying the tax return of the taxpayer sent by NTCA (Subsection (1) of Section 80 of ETL);
- 30 = Fulfilment of the obligation to disclose any data, fact or circumstance (Subsection (1) of Section 60 of RTA);
- 34=Withdrawal of an application for a reduction in the excise duty advance payment (Subsection 3 of Section 44 of RTA);
- 36=Fulfilment of the obligation to make a statement in one's own case (Subsection 2 of Section 59 of RTA);
- 37=Presentation of documents, data disclosure (Subsection 1 of Section 61 of RTA);
- 38=Fulfilment of the obligation to make a statement (Section 63 of GPAP);
- 39=Presentation of documents, data disclosure (Subsection 1 of Section 65 of GPAP);
- 40=Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018);
- 41=Rectification in a legal remedy proceeding at the request of a second instance authority (Subsection 5 of Section 127 of RTA, Subsection 6 of Section 119 of GPAP);
- 46=Application for the reduction/non-imposition of an excise fine (Section 101 of ETL).
- 48=Application for the reduction or remission of an excise fine pursuant to Subsection 2 of Section 101/A of ETL.

In these cases, this box must show the registration number of the document in relation to which this form is to be filed (e.g. for which a copy is requested).

If the legal title of the application/notification is 40=Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018), then the registration number of the NTCA decision to lift the suspension of the license shall be entered in this field.

Number of filled in pages [Kitöltött lapok száma]: If any of the supplementary pages have been filled in, the number of filled in pages is automatically shown by the program.

Annexes [Csatolmány]: If you wish to submit annexes to the form, please use the "Hozzáad" ("Add") function in the menu item "Adatok / csatolmányok kezelése" ("Edit Form/Annexes"). In this case, please enter the number of enclosed attachments.

Section D)

Site address [Telephely címe]: The site address of the client (postal code, city, street name, street number, building, staircase, floor and door).

If the location of the activity is at the Budapest Liszt Ferenc International Airport, it is necessary to indicate this in the square in front of the text.

This is a mandatory field if the legal title of the application/notification is one of the following:

35=Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL);

45=Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020).

In the case of opting for legal title no. 45, the address of the place of manufacture of the disinfectant must be entered.

Date and time of site inspection [Szemle időpontja]: This field may only be filled in if the legal title of the application/notification is 08=Application for an inspection visit (Subsection (2) of Section 49 of IR ETL). Once this legal title is selected, it is even mandatory to fill in this field.

Section E)

The authenticity of the data entered must be secured according to rules corresponding to the given filing method.

Date [Kelt]: Place and date of filling in the form. The date can be entered or selected from the drop down calendar.

Signature: The form submitted in paper format shall be signed by the client or the person authorized to represent the taxpayer.

Notifier's ID (Submitter's ID) [Bejelentő azonosító]: The tax ID of the taxpayer (client) or of a given representative of the taxpayer shall be entered.

Please note that the person indicated here shall have to initiate the filing of the electronic form via the webpage www.magyarorszag.hu.

In case an incorrect or missing identifier is provided (i.e. not provided during the registration process), the notifier cannot be identified.

Sheet 01

Text field of the document/submission

Completion of the form or attachment is obligatory if the legal title of the application/notification is one of the following:

35=Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL);

40=Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018);

41=Rectification in a legal remedy proceeding at the request of a second instance authority (Subsection 5 of Section 127 of RTA, Subsection 6 of Section 119 of GPAP);

45=Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020);

46=Application for the reduction/non-imposition of an excise fine (Section 101 of ETL);

47= Application for acceptance of an excise guarantee for the importation of excisable goods classified as food supplement into an EU Member State without an excise licence (Sub-point ca) of Point c) of Subsection 6 of Section 62 of ETL);

48=Application for the reduction or remission of an excise fine pursuant to Subsection 2 of Section 101/A of ETL;

49=Notifying the intention to NTCA to sell tobacco products to another person entitled to retail tobacco products (Subsection 4 of Section 15 of Act CXXXIV of 2012)

The page is dynamically structured, meaning that when you enter multiple types of data, a new page can be requested by using the interface at the top right of the screen. Deletion may be done by help of the user interface and if multiple pages are filled in, navigation is possible between the pages using the arrows.

Text of the submission [Beadvány szövege]: A field that can be freely filled in. You can write here the text and justifications for the application/notification/statement, but you may also attach them in separate files.

If the legal title of the application/notification is 35=Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL), the following data shall be entered:

a) with regard to the start of the system breakdown/shutdown:

- affected system,
- cause of inoperability,
- start date and time of inoperability,

b) concerning the end of the system breakdown/shutdown:

- end date and time of inoperability,
- LRN (Local Reference) numbers used during the downtime procedure.

If the legal title of the application/notification is 45=Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020), please enter the date of completion of production in this field.

If the legal title of the application/notification is 47=Application for acceptance of an excise guarantee for the importation of excisable goods classified as food supplement into an EU Member State without an excise licence (Sub-point ca) of Point c) of Subsection 6 of Section 62 of ETL), please indicate in this field the form of the excise guarantee (cash, financial security, suretyship) and the breakdown of its amount. If the excise guarantee is in the form of a financial security or suretyship, its supporting document shall be attached. The amount of the excise guarantee provided in cash shall be paid into the account entitled "NTCA Excise Deposit Settlement Account", the account number of which is 10032000-01501401.

In case you wish to submit annexes to the form you can do that by using the Hozzáad ("Add") function in the menu item Adatok/csatolmányok kezelése ("From/Edit annexes").

National Tax and Customs Administration

Information related to each of the legal titles:

- **Reporting changes in appliances featuring in technical descriptions (Point b) of Subsection (2) of Section 5 of IR ETL)**

The licensee must make a report to the state tax and customs authority on the intended change on the appliance before three days preceding the change at the latest.

- **Reporting the start of use of an updated version of the program for registration and issuing invoices and receipts (Subsection (1) of Section 10 of IR ETL)**

The user of the program must file a report to the state tax and customs authority at least three days in advance of starting the use of the updated registration and receipt issuing program for excise purposes.

- **Reporting the restoration of the database of the program for registration (Section 11 of IR ETL)**

The restoration of the database of the registry program can be performed after this had been reported to the state tax and customs authority. The report must contain the reason, exact place and time of the restoration of the database.

- **Reporting a shortage of stocks resulting from the improper use of a motor gas filling station of an industrial unit (Subsection (2) of Section 29 of IR ETL)**

The operator of a motor gas filling station of an industrial unit must keep a record of the turnover approved by the state tax and customs authority in which they record the volume of the opening and closing stock volumes every day on the basis of the percentage number read from level meter of the gas tank. The acquired volume must be listed per suppliers, and within that, every site from which deliveries have been made must be indicated. The amount used must be indicated according to the starting and closing position of the dimensional application and broken down along the lines of own use and – in case of contractual use of the tank by other entities at the same site – use per every users. In case there is a decline in stocks due to the improper use, the decline in stocks is recorded with minutes taken up after this had been reported to the state tax and customs authority.

- **Application for the permission to forms of acquisition different from the one in legal regulations relating to a licensed excise trader (Subsection (2) of Section 40 of IR ETL)**

The state tax and customs authority adopts a decision on a request in accordance with Subsection (4) of Section 67 and Subsection (2) of Section 68 of ETL within 10 days. The decision contains the conditions of the acquisition of the product.

- **Application for the permission to forms of acquisition different from the one in legal regulations relating to an excise retailer (Subsection (3) of Section 40 of IR ETL)**

If, in accordance with Subsection (2) of Section 68 of ETL, the request is made for the acquisition of an excise product from another excise retailer or for handing excise products over to another excise retailer, the detailed account of the excise product stock involved must be attached (inventory), and a copy of the document, receipt certifying the origin of the stock of goods. If the permission is granted, minutes are to be taken up on the delivery and receipt which will function as the sales note of the party receiving the product.

- **Application for an inspection visit (Subsection (2) of Section 49 of IR ETL)**

A request for an inspection visit at a location outside the official premises of the state tax and customs authority can be initiated by means of a report to the state tax and customs authority.

- **Application for authorisation to pay the site inspection fee in one amount (Subsection (7) of Section 49 of IR ETL)**

The state tax and customs authority may allow for a person who requests a procedure entailing the obligation of the settlement of costs and site inspection fee at least ten times a month to pay an aggregate amount each month. In this case the state tax and customs authority adopts the decision on the payable costs for these procedures within three working days of the end of the month. The state tax and customs authority may revoke its approval for the payment of monthly costs if the licensed person fails to comply with their obligations.

- **Application for authorization of the document for the movement of goods between the tax warehouse business and the warehouse for supplying the business (Subsection (1) of Section 55 of IR ETL)**

The movement of goods between the tax warehouse shop and the warehouse that supplies the shop in accordance with a) of Subsection (1) of Section 9 of ETL can take place by the application of a note with a content approved by the state tax and customs authority.

- **Application for the use of loss of known quantity with a limit other than that specified in ETL (Subsection 4a of Section 9 of ETL)**

NTCA can prescribe, upon request or ex officio, the application of a loss of quantity rate different from the one specified in Subsection (1) and the application of different loss rates for cases different from the ones specified in Subsection (1) in case this is justified by technical conditions, the data of measurements performed at the premises, test productions performed in the presence of the state tax and customs authority which were deemed necessary by the authority or an expert opinion.

- **Reporting the intention to buy a taxed excise product (Subsection (2) of Section 69 of IR ETL)**

With the exception of the licensee of a tax warehouse, the condition of realizing tax refund rights in the case of excise products outside natural gas, electricity or coal is that the intention of purchase must be reported to the state tax and customs authority at least 5 days before the acquisition. The report must contain, besides the quantity of the excise product to be acquired, the exact purpose of use, the exact rate of use or the data in accordance with Point d) of Subsection (3) of Section 2, the site where it would be used, the certificates necessary for accounting and defined in the Metrology Act, the registry to be kept and the necessary licenses. With regard to the product in respect of which tax refund is to be realized such a registry should be kept that contains the details of the acquisition (date, supplier and quantity) and use (date, legal title of use, quantity data). The data of the register must be closed monthly, the changes in the stocks of the subject month are to be established as well as the quantity of the final stocks of the product exempted from tax payment obligation.

- **Application for authorization of specific packaging of excise products and for marking alcoholic products of specially shaped or closed consumer packaging with an official seal (Subsection (1) and (3) of Section 93/F of IR ETL)**

In the course of marketing, the covering of an excise seal – with the exception of the sale of an excise product in a gift box or another type of packaging approved by the state tax and customs authority or the use of a security application the removal of which does not entail the damaging of the excise seal or the making its readability impossible – applying another sticker on it or placing a text on the excise seal is prohibited.

Bottled alcoholic products may be marketed in a special form or special closure mode bottle or in consumer packaging other than bottles with a seal attached to the consumer packaging as approved by the state tax and customs authorities.

- **Application for authorization of a specific procedure for the production of bioethanol other than a denaturing procedure defined by law (Point ec) of e) of Subsection (1) of Section 100 of IR ETL)**

The state tax and customs authority approves a denaturing procedure for partial denaturing (with the exception defined in Subsection (2) of Section 133 of ETL) to produce bioethanol with the calculation of one hectolitre for 100 alcohol by volume if the recipient country stipulates a denaturing procedure different from the one defined in Points ae-eb).

- **Reporting production in excess of or below the scale reported on the basis of Section 52 of ETL (Subsection (11) of Section 32 of IR ETL)**

If a residential energy consumer has produced more gasoline than the quantity reported in accordance with Section 52 of ETL, the excess volume is to be

reported to the state tax and customs authority within three working days from condensation. The referenced case number is the document number of the document received as feedback on the previous report.

- **Reporting destruction or loss of an excise seal for unavoidable reasons [force majeure] (Subsection (1) of Section 93/N of IR ETL)**

The excise seal applicant will immediately report the unusable status or destruction of an excise seal on grounds of insurmountable reasons outside the interests of the user to the state tax and customs authority.

- **Application for correction of a decision (Subsection (1) of Section 75 of RTA)**

If the decision contains a typographical or calculation error and this has no impact on the merits of the case, the tax authority corrects the error.

- **Application for a supplementary decision (Subsection (4) of Section 75 of RTA)**

The tax authority will supplement the decision if a required obligatory content is missing or if a decision has not been made in respect of a substantial aspect of the case.

- **Justification request [Section 53 of RTA]**

If a person defaulted a deadline in a procedure for a reason they cannot be held accountable for, they can submit a request for justification.

The tax authority in the procedure of which the failure occurs shall decide on the justification request. A justification request with respect to failure to meet the time limit available for submitting an appeal shall be adjudicated by the tax authority that has passed the decision at first instance.

A justification request may be submitted

a) after becoming aware of the default or after the obstacle is removed, no later than within a period equal with the time limit prescribed for the act to be justified, calculated from the missed time limit or the last day of the period, and within forty-five days at the latest;

b) in the case of failure to submit a tax return within the required time limit, within fifteen days upon becoming aware of the default or after the obstacle is removed, along with making up for the missed tax return.

In the case of failing to comply with a time limit, the act that was failed must be made up for as well along with the justification request if the conditions thereof exist. In the case of failing the time limit of a repeated procedural act on the basis of submitting a justification request and an application no justification shall lie.

If the tax authority accepts the justification request, the failed time limit or deadline shall be considered as met, and, therefore, if necessary, the tax authority's decision shall be modified or withdrawn and/or certain procedural acts of the tax authority shall be repeated.

- **Delivery complaint (Subsection (3) of Section 80 and Section 81 of RTA)**

The state tax and customs authority shall disclose on its webpage

- a) the tax identification number of natural person taxpayers or the tax number of other taxpayers;
- b) the file number of the state tax and customs authority document affected by the delivery;
- c) the time of the disclosure on the website;
- d) the phone number on which the taxpayer can obtain information about the receipt of the concerned state tax and customs authority document

for fifteen days upon being informed about the delivery.

Within fifteen days upon the publication on the webpage of the state tax and customs authority, the taxpayer may submit a complaint even if the period for submitting complaints with respect to the delivery has already expired or less than fifteen days have remained for it.

[Delivery complaint]

The taxpayer or other participant of the procedure may submit a delivery complaint if delivery occurs by violating rules of law with respect to the delivery or the Act CCXXII of 2015 on the General Rules for Trust Services and Electronic Transactions (hereafter GREA Act).

A natural person taxpayer or other participant of the procedure may also submit a delivery complaint in the case they could not receive the official document without any fault on their part. This provision shall prevail also if delivery took place by way of electronic means.

A delivery complaint may be submitted by the taxpayer or other participant of the procedure within fifteen days upon becoming aware of the delivery, but at the latest within a forty-five-day preclusive time limit upon the communication. If the taxpayer becomes aware of the liability becoming final as a consequence of the delivery from the demand for payment before the tax authority's execution procedure or from the commencement of the execution procedure, a delivery complaint may be submitted within fifteen days upon receipt of the demand for payment and/or upon becoming aware of the execution procedure even if the forty-five-day time limit from the delivery has expired. Unless otherwise provided by law, no delivery complaint may be lodged in the course of the execution procedure.

In the delivery complaint, the facts and/or circumstances justifying the irregularity of the delivery or indicating the likelihood of lack of fault on the part of the taxpayer or other participant of the procedure shall be set forth.

The delivery complaint shall be judged by the tax authority issuing the document subject to the delivery.

The delivery complaint shall have no suspensive effect on the continuation of the procedure and/or the execution. The tax authority may suspend the execution procedure upon request or ex officio until the decision on the delivery complaint becomes final if the facts and circumstances presented in the application indicate the likelihood of its granting.

If the tax authority grants the delivery complaint, the measures taken after the delivery complained of by the taxpayer or other participant of the procedure and/or the procedure shall be repeated from the date of delivery to the necessary extent.

- **Reporting a reason for exclusion (Section 33 and 34 of RTA)**

[Reasons for exclusion]

A person whose right or lawful interest is directly affected by the case, who has given testimony, who has acted as the taxpayer's representative or as an official witness, expert, the holder of the object of the survey and the advocate shall be excluded from dealing with the case.

If it is evident that the taxpayer has made an unfounded notification aiming at the exclusion of an administrator, or repeatedly makes an unfounded notification against the same administrator in the same procedure, an administrative fine may be imposed upon the taxpayer in the resolution.

- **Reporting quantities of distillates in excess of what may annually be produced in private distillation (excess quantity) (Subsection (8) of Section 143 of ETL)**

In case the annual volume of distillates has been exceeded by the private distiller, the excess amount will need to be reported to the state tax and customs authority without delay and measures must be made for the elimination of the excess amount with the mode of elimination agreed upon with the state tax and customs authority.

- **Reporting immediate removal of an official seal for the reason defined by Subsection (2) of Section 88 of ETL (Subsection (4) of Section 53 of IR ETL)**

If the immediate removal of the authority seal becomes necessary as a result of a reason given in Subsection (2) of Section 88 of ETL, the removal must immediately be reported to the state tax and customs authority with the indication of the reason.

- **Filing a motion to present evidence, request for document access or comments as per RTA and RTL, any other applications/requests that may be filed during a procedure in excise tax issues**

Requests that may be submitted by the taxpayer in excise cases in the course of the procedure on the basis of RTA.

[Application]

An application is a taxpayer's declaration in which he requests the conducting of an authority procedure and/or the decision of the authority in order to enforce his right or rightful interest. Unless otherwise provided by law or government decree, applications shall be filed to the tax authority in writing or in person. The taxpayer may dispose of his application until the decision with respect to its subject becomes final. (Subsection (1) of Section 44 of RTA).

- **Reporting the destruction of dried and fermented tobacco (Subsection (3) of Section 1/A of GDT)**

The producer reports the location and time of destruction, the quantity of tobacco to be destroyed to the customs authority at least 3 days before the act of destruction.

- **Fulfilment of the obligation of prior notification ordered by way of a resolution (Subsection (5) of Section 96 of ETL)**

An audit where constant presence is required, routine inspections, or continuous monitoring by means of technical equipment installed permanently, or an audit requesting additional data and information or one prescribing advance notification requirement to the state tax and customs authority as a precondition for the pursuit of activities, or advance notification requirement and the presence of the state tax and customs authority jointly may be ordered by way of a resolution.

The deadline of complying with the prior reporting/notification obligation is the deadline set in the decision that prescribed the obligation.

- **Filing of an inventory list of excise goods for which excise seal is required that have been found with no official or fake seal on them when opening multipack/bulk pack (Subsection (2) of Section 93/F of IR ETL)**

Excise products found to be without excise seals or with counterfeit excise seals upon the opening of a multipack must immediately and terminally be removed from circulation and an inventory in two copies must be prepared containing the commercial name, packing, number and the actual alcohol content of the alcoholic product in case of that, one copy of which must be submitted to the state tax and customs authority by the end of the next working day.

- **Request for a copy (Subsection (1) of Section 42 of RTA)**

The taxpayer may inspect, make a copy of or request any document that is necessary for the enforcement of his/her rights and the fulfilment of his/her obligations.

- **Filing correction data in connection with the data and information underlying the tax return of the taxpayer sent by the state tax and customs authority (Subsection (1) of Section 80 of ETL)**

Taxpayers shall have five days to take corrective action from the time of receipt of data and information underlying the tax return from the state tax and customs authority, and shall send such corrections to the state tax and customs authority.

- **Fulfilment of the obligation to disclose any data, fact or circumstance known to and/or shown in the records of the taxpayer and/or natural persons not treated as taxpayers upon instruction of the tax authority (Subsection (1) of Section 60 of RTA)**

The tax authority may instruct taxpayers and/or natural persons not treated as taxpayers in a call to disclose any data, fact or circumstance known to and/or shown in the records of such taxpayer to the tax authority for the purpose of conducting the proceedings prescribed by law and/or for the assessment and control of the tax liability, the tax base, tax allowances, the tax amount or central subsidies of another taxpayer who was or is a party to a contractual relationship with such taxpayers and natural persons.

- **Request for reimbursement of the amount of excise guarantee under free provision (Subsection (4) of Section 8 of IR)**

The payer of the guarantee is freely entitled to the amount of unidentified and released excise guarantee. If the payer requests a refund of part or all of the amount available (under free provision), the state tax and customs authority will reimburse this amount within 15 days.

- **Application for a reduction in the excise duty advance payment (Section 69 of RTL)**

In his/her application submitted by the due date of the tax advance, the taxpayer may request the tax authority to amend the tax advance declared by him/her, if the advance is paid on the basis of data from the previous period (year, quarter, half-year) and the taxpayer's calculations show that his/her tax does not reach the amount of the tax advance payable on the basis of the data of the previous period.

- **Withdrawal of an application for a reduction in the excise duty advance payment**

The taxpayer may withdraw his/her application until the decision on the matter becomes final.

- **Notification by the licensee of any system breakdown (Point c) of Subsection 1 of Section 58 of ETL)**

In the event of a breakdown in the computer system of a user of the EU computer system, the user shall immediately notify NTCA in writing and NTCA immediately registers this fact or, in the case of a notification made by the user outside the office hours of NTCA, takes note of it.

- **Fulfilment of the obligation to make a statement in one's own case (Subsection 2 of Section 59 of RTA)**

If the clarification of the facts so requires, the tax authority may invite the taxpayer to make a declaration/statement.

- **Presentation of documents, data disclosure (Subsection 1 of Section 61 of RTA)**

The tax authority may, if necessary to clarify the facts, invite the taxpayer to present a deed or other document with the exception as defined in Subsection 1 of Section 45, once these may not be obtained on the basis of GRETA Act.

- **Fulfilment of the obligation to make a statement (Section 63 of GPAP)**

If the clarification of the facts so requires, the tax authority may invite the taxpayer to make a declaration/statement.

- **Presentation of documents, data disclosure (Subsection 1 of Section 65 of GPAP)**

The tax authority may, if necessary to clarify the facts, invite the taxpayer to present a deed or other document with the exception as defined in Subsection 2 of Section 36, once these may not be obtained on the basis of GRETA Act.

- **Application for reactivation of the identification code issued for the traceability of tobacco products deactivated due to the suspension of authorization as per ETL (Subsection 3 of Section 4 of Government Decree No. 72/2018)**

The holder of the identification code issued on the basis of Commission Implementing Regulation (EU) 2018/574 of 15 December 2017 on technical standards for the establishment and operation of a traceability system for tobacco products may request the activation of an inactivated identification code from the customs authorities pursuant to points a), b), and d) of Subsection 3 of Section 4 of Government Decree No. 72/2018 (IV.16.) on the Traceability and Safety Element of Tobacco Products.

- **Rectification in a legal remedy proceeding at the request of a second instance authority (Subsection 5 of Section 127 of RTA, Subsection 6 of Section 119 of GPAP)**

The rectification documentation shall be sent within the time limit specified in the notice sent by the second instance authority.

If the superior body does not have sufficient data to make a decision or further clarification of the facts is required, it shall take measures to supplement the facts itself. (RTA)

If there is not enough information to make a decision, or if it is otherwise necessary, the second instance authority will clarify the facts and make a decision. (GPAP)

Please note that this form shall be completed in order to fulfil the obligation of rectification of the deficiency if so requested **by the second instance authority** in the appeal proceedings.

If it is the **first instance authority that has called** for the rectification of the deficiency *in the appeal procedure*, then it shall be sent to NTCA on form NAV_J44 named "Appeal, objection in excise matters".

- **Notification of the cessation of production of a disinfectant included in a provisional biocidal product licence (Subsection 4 of Section 54 of Act LVIII of 2020)**

The tax warehouse licensee, who – on the basis of Paragraph 1 of Article 55 of the Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products – manufactures a disinfectant of a composition specified in the provisional biocidal product authorization issued by the competent national authority from an alcoholic product without using a partial denaturing process by having started production during the period of the emergency situation and has notified NTCA of commencement of the production, he/she may continue to do so until the date of revocation of the decision granting the provisional biocidal product licence or of the expiry of the provisional biocidal product licence. The end date of disinfectant production must be reported to NCTA.

- **Application for the reduction/non-imposition of an excise fine (Section 101 of ETL)**

The amount of the excise fine may be reduced or the imposition of the excise fine may be eliminated *ex officio* or upon request in the event of exceptional circumstances.

- **Application for acceptance of an excise guarantee for the importation of excisable goods classified as food supplement into an EU Member State**

without an excise licence (Sub-point ca) of Point c) of Subsection 6 of Section 62 of ETL)

Import of food supplements from a Member State may be carried out without an excise licence pursuant to Point c) of Subsection 1 of Section 67 of ETL also with regard to Sub-point ac) of Point a). Pursuant to Sub-point ca) of Point c) of Subsection 6 of Section 62 of ETL, where 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 shall provide an excise guarantee in advance to cover the amount of tax chargeable in the domestic territory.

You can use form no. NAV_J32 named "Notification on transportation" to report/notify the movement of excisable products to Hungary.

- **Application for the reduction or remission of an excise fine pursuant to Subsection 2 of Section 101/A of ETL**

The amount of the excise fine may be reduced or waived based on Section 101/A of ETL.

- **Notifying the intention to NTCA to sell tobacco products to another person entitled to retail tobacco products (Subsection 4 of Section 15 of Act CXXXIV of 2012)**

A retailer of tobacco products shall be entitled, up to four times a year, on the 31 March, 30 June, 30 September and 31 December, to sell surplus tobacco products in his/her stocks to another person who is authorised to retail tobacco products, in compliance with the relevant excise legislation, at a price to be agreed between the parties. This is provided he/she gives at least 15 days' notice to the customs authorities.

Under the excise legislation, an excise retailer may only purchase excise goods from persons other than those specified in the legislation with the prior authorisation of the state tax and customs authority, therefore the retailer purchasing (receiving) tobacco products must apply for authorisation to purchase the products by submitting the same form (legal title 06).

*** End of the guide ***