

COMPLETION GUIDE /KITÖLTÉSI ÚTMUTATÓ

FOR THE FORM NAV_J44 / A NAV_J44 JELŰ NYOMTATVÁNYHOZ:

**APPEAL, OBJECTION IN EXCISE MATTERS / JOGORVOSLATI KÉRELEM, KIFOGÁS
JÖVEDÉKI ÜGYEK BEN**

ÁNYK (GENERAL FORM COMPLETING APPLICATION)

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

I. GENERAL INFORMATION / I. ÁLTALÁNOS TUDNIVALÓK

- 1. What is the purpose of the form NAV_J44 / Mire szolgál a NAV_J44 jelű nyomtatvány?**
- 2. Who does it apply to?**
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- 4. Where can I find the form?**
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II. DETAILED INFORMATION / II. RÉSZLETES TÁJÉKOZTATÓ

- 1. Main sheet (identification data)**
- 2. Sheet 01 (Submission text)**

I. General information/ I. Általános tudnivalók

1. What is the purpose of the form NAV J44 / Mire szolgál a NAV J44 jelű nyomtatvány?

Form NAV_J44 is used for the electronic submission of

- an appeal,
- an application for a supervisory measure,
- an objection to ordering seizure,
- an objection to the detention of a parcel

related to excise matters.

In the cases specified by law¹, the above submissions may be submitted on paper, in an optional format, even after the electronic form has been printed and signed.

[¹ Section 84 (2) of Act LXVIII of 2016 on Excise Tax (hereinafter: Excise Tax Act or ETL)]

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

Appeal²/ Fellebbezés

- Who can submit it?
 - to whom the decision contains a provision
- Where to submit it?
 - at the body which took the contested decision
- Additional relevant information:
 - No new fact may be established and no new evidence may be referred to in the appeal and in the appeal proceedings, apart from a ground for nullity, of which the appellant was aware before the decision at first instance was made, but the evidence was not submitted and the fact was not referred to despite the tax authority's request. New fact or new evidence is what is not relied on by the taxpayer and not known by the tax authority of first instance at the time of the decision, and evidence relied on by the taxpayer but not received by the tax authority of first instance before the decision is made.
 - The person entitled to appeal may waive their right to do so within the time limit in which an appeal must be filed. The waiver of the right to appeal may not be withdrawn.
 - Unless otherwise provided by law, an appeal shall have suspensory effect on the enforcement of the decision.

[² Section 121, Section 124 (2)-(6) and Section 125 of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (hereinafter: Tax Administration Act)]

Application for a supervisory measure³ / Felügyeleti intézkedés iránti kérelem

- Who can submit it?
 - to whom the decision contains a provision
 - whose right or legitimate interest is directly affected by the matter, and the decision (measure) has not been taken in an unlawful manner
- Where to submit it?
 - at the superior body of the body acting in the case (superior tax authority)
- Additional relevant information:
 - It can be submitted once.
 - No supervisory measure can be applied if the taxpayer has benefited from a conditional tax penalty.
 - The deadline shall apply with prejudice; in case of failure to meet the deadline, no request for certification can be submitted.

[³ Section 128 (1)-(2) of the Tax Administration Act]

Objection to ordering seizure⁴ / Lefoglalás elrendelése elleni kifogás

- Who can submit it?
 - whose right or legitimate interest is directly affected by the matter
- Where to submit it?
 - at the body which took the contested decision
- Additional relevant information:
 - The objection may be raised by reference to an infringement.
 - An objection may not be lodged in the case of an expedited procedure pursuant to Section 100 (4) of the Excise Tax Act.
 - The seizure shall be carried out irrespective of the complaint.

[⁴ Section 102 (2) of the Excise Tax Act]

Objection to the detention of a parcel⁵ / Csomagküldemény visszatartása elleni kifogás

- Who can submit it?
 - to whom the decision to detain the parcel for the purpose of opening has been sent by the state tax and customs authority (sender or consignor of the parcel)
- Where to submit it?
 - at the body which took the contested decision

- Additional relevant information:
 - The objection may be raised by reference to an infringement.
 - The package affected may not be opened while the complaint is pending.

[⁵ Section 98 (3) of the Excise Tax Act]

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

Form NAV_J44 can **only** be submitted by the taxpayer **electronically**⁶ to the National Tax and Customs Administration (NTCA).

[⁶ Section 4 (5) of the Excise Tax Act]

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

- *In the following documents: "Method of submitting ÁNYK forms standardised by the National Tax and Customs Administration electronically, and notification of representation",*
- *"General rules of electronic administration at the National Tax and Customs Administration", 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 by the taxpayer or a person authorised by them.

Notification of the right of representation / A képviseleti jogosultság bejelentése

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

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 ÁNYK forms standardised by NTCA electronically, and notification of representation."*

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

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

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

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

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

Subject of the submission / Beadvány tárgya	Deadline for the submission ⁷ / Benyújtás határideje ⁷
appeal	within fifteen days of notification of the written decision, in the case of a subsequent tax assessment within thirty days
application for a supervisory measure	within one year of the decision becoming final
objection to ordering seizure	within 8 days of the date when the ruling was delivered
an objection to the detention of a parcel	within 8 days of the date when the ruling was delivered

[⁷ Section 124 (1) and Section 128 (2) of the Tax Administration Act, Section 102 (2) and Section 98 (3) of the Act]

If the deadline falls on a **public holiday**, the deadline expires on the next working day.⁸

[⁸ Section 52 (4) of the Tax Administration Act]

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

NTCA examines the correctness of the form and, if necessary, **calls on the taxpayer** to rectify deficiencies, make declarations and present documents.⁹

[⁹ Section 47, Section 59 (2) and Section 61 (1) of the Tax Administration Act]

If NTCA has requested that the deficiency be rectified, the **form may be resubmitted** after correction. In this case, you must tick the box “*Supplementation*” 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 supplementation, not only the “new” data but all the data must be re-entered in the form.

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)
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act)

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

- Main sheet: Identification data (Azonosító adatok)
- Sheet 01: Submission text (Beadvány szövege)

II. Detailed information / Részletes tájékoztató

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

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 header of the supplementary sheet(s) is filled in automatically based on the IDs specified on 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:

Applicant's data / A kérelmezőre vonatkozó adatok

Tax number / Adószám: The 11 characters long tax number issued to the applicant by NTCA

Tax ID / Adóazonosító jel: The 10 characters long tax identification number issued by NTCA to the applicant natural person

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 filled in!

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

Name / Név: Full name of the applicant.

Address / Cím: Exact address of the applicant's registered office (or, failing that, its site) or address (failing which, their place of residence).

Part C) / C) rész:

Type of application/objection / Kérelem típusa/kifogás típusa: Must be selected from a list of values.

1= Appeal (Section 124 of the Tax Administration Act)

2 = Request for a supervisory measure (Section 128 of the Tax Administration Act)

3 = Objection to ordering reservation (Section 102 (2) of the Excise Tax Act)

4= Objection to the detention of a parcel (Section 98 (3) of the Excise Tax Act)

NTCA Board making the decision affected by the appeal/objection / Jogorvoslattal/kifogással érintett döntést meghozó NTCA igazgatóság: Must be selected from a list of values.

Registration number of the decision affected by the appeal/objection / Jogorvoslattal/kifogással érintett döntés iktatószáma: The registration number of the document against which the appeal/objection is lodged.

Supplementation box / Hiánypótlás rovat: It should be marked with an X if the applicant has been requested by NTCA to rectify the deficiencies and they comply with the request on this form. In case of marking a supplementation, 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.

Registration number of the request for supplementation / Hiánypótlásra felszólítás iktatószáma: In this box, in case of supplementation, enter the registration number of the original form or the request sent by NTCA (10 characters).

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.

Notifier ID / Bejelentő azonosító: The tax ID 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 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.

Signature / Aláírás: The paper submission must be signed.

Sheet 01 / 01 lap

Submission text / Beadvány szövege

The sheet is dynamic, which means that if you enter more data, you can request a new sheet using the interface at the top right of the screen. Maximum number of new sheets to retrieve: 999. You can delete from the interface and use the arrow keys to navigate between the sheets.

Submission text / Beadvány szövege: Free to fill in. You can write here the justification and text of the appeal, objection, but you can also attach it in a separate file(s).

Add an attached file to the form / Csatolt fájl hozzáadása a nyomtatványhoz:

Attachments to the correctly completed form can be inserted and attached using the Add function in the Manage Data / Attachments menu item.

In the "Manage Attachments" window, you can add a comment to the file to be attached after attaching it using the "Comment" button.

The attached file can be viewed using the "View" button.

The loaded, attached file must be accepted with the "OK" button.

National Tax and Customs Administration