

COMPLETION GUIDE/ KITÖLTÉSI ÚTMUTATÓ

FOR THE FORM NAV_J45/A NAV_J45 JELŰ NYOMTATVÁNYHOZ

**APPLICATION FOR DETERMINATION OF EXCISE TAX BY THE STATE TAX AND
CUSTOMS AUTHORITY**

ÁNYK (GENERAL FORM COMPLETING APPLICATION)

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

The guide contains a description of the form required for the determination of excise tax by NTCA and instructions for completing it.

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I. General information/ I. Általános tudnivalók

1. What is the purpose of the form NAV J45? / Mire szolgál a NAV J45 jelű nyomtatvány?

The form NAV_J45 can be used to request that the excise tax be assessed by the National Tax and Customs Administration (NTCA) for the taxpayer.

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

NTCA determines the tax at the request of the taxpayer and provides for the granting of a tax refund¹:

- if the excise goods are released for free circulation in such a way that:
 - the excise goods are physically moved from the tax warehouse following the expiry or withdrawal of the tax warehouse licence, excluding the movement of excise goods under a tax suspension arrangement, of the thirty days following the expiry or withdrawal of the tax warehouse licence have passed if the excise goods had not been moved from the tax warehouse;
 - the excise goods are physically moved from the tax warehouse where the tax warehouse licence is cancelled due to liquidation, unless the excise goods are dispatched under a tax suspension arrangement;
 - the excise goods are physically moved from the tax warehouse where the tax warehouse licence is cancelled due to dissolution proceedings, excluding the movement of excise goods under a tax suspension arrangement, or one hundred and eighty days have passed from the opening of dissolution proceedings if the excise goods had not previously been moved from the tax warehouse;
- the contract distillation customer intends to sell the distillate produced in the framework of distillation to a non-tax warehouse,
- if requested by the person in breach of the excise tax act for the confiscated excise product, or the perpetrator of a budget fraud under Section 396 of the Criminal Code in terms of excise tax makes a payment into an account referred to in Section 67 (3) of the RTA,

[¹ Section 79 (2), Section 75 (3) c) Section 103 (3) b) Section 132 (2) a) ab) of Act LXVIII of 2016 on excise tax (Excise Tax Act).]

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

The form NAV_J45 can be submitted **on paper and electronically**² to NTCA.

[² Section 4 (5), Section 84 (2) c) of the Excise Tax Act]

More information on the electronic submission of forms and the rules of electronic contacts is available on the NTCA website (www.nav.gov.hu) in the following documents:

- *Guideline: "Method of submitting electronic forms and notification of representation",*
- *Booklet: "General rules of electronic administration and contacts in tax matters".*

The form may be submitted on paper - by post or in person - only by a foreign person. In this case, a copy of the form must be sent to the competent NTCA Directorate. The paper submission must be signed by the taxpayer or the person authorised to represent them.

Competent NTCA Directorate / Illetékes NAV-igazgatóság	
in the case of a confiscation order	the directorate ordering the confiscation
in other cases	the directorate competent according to the taxpayer's domicile/ residence

If you submit the form on paper to NTCA, do not forget to sign it!

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

Notification of the right of representation / A képviseleti jogosultság bejelentése

The form may also be submitted by the taxpayer's representative. For this, the right of representation must be certified.

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

In the case of a paper-based submission, the right of representation must also be proved when submitting or processing the form, without which the form cannot be processed.

More information on the **notification of the right of representation** is available on NTCA's website (www.nav.gov.hu) in the following document:

- *Guideline: "Method of submitting electronic forms 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 payment?/Mi a fizetés határideje?

NTCA conducts the procedure at the request of the taxpayer and determines the tax or decides on the tax refund in a resolution. The tax determined by NTCA must be paid **within 15 days** of the resolution becoming final. The established tax refund will be paid by NTCA **within 30 days** of the decision becoming final.³

[³Section 62, Section 64 (1) - (2), Section 141 (1) (c) of the RTA]

Please note that **contract distillation customers** are allowed to **sell** spirits produced by contract distillation with excise seal, in retail units, except if sold to a tax warehouse. If you do not want to sell the brewed distillate to a tax warehouse, you must request a seal on form NAV_J19. The required seal is provided by NTCA to the contract distillation customer after payment of the excise tax.⁴

[⁴ Section 75 (3) of the Excise Tax Act]

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

Correction based on a call from NTCA / Javítás a NAV felhívása alapján

NTCA examines the correctness of the form and, if necessary, **calls on the taxpayer** to rectify deficiencies, make declarations and present documents.⁵

[⁵ 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 “*Referenced case number*” box.

In the event of supplementation, not only the “new” data but all the data must be re-entered in the form.

Corrections made by the taxpayer / Adózói javítás

The taxpayer may also initiate the correction of the form, if they later notice that any data of **the form accepted and processed by NTCA is wrong** or omitted from the form, i.e., the form is incomplete. The taxpayer can initiate **the modification of the notified data** on another form NAV_J45. In this case, you must tick the box “*Correction*” on the form and enter the 10-digit barcode of the original form or the NTCA letter of notice in the “*Referenced case number*” box.

In the event of correction, not only the “new” data but all the data must be re-entered in the form.

7. What are the legal consequences? / Mik a jogkövetkezmények?

In the event of a breach of a statutory obligation, the NTCA may impose a sanction on the taxpayer as defined by law.⁶

[⁶ Section 100 (1) of the Excise Tax Act]

8. Further information, assistance / További információ, segítség

If you have any further questions about the data sheet or the individual tax rules, do not hesitate to contact us at the contact details below.

Online / internet:

- on the NTCA website at www.nav.gov.hu.

Via e-mail:

- using the form available at the following link: <https://nav.gov.hu> → [ügyféliránytű](#) → [Lépünk kapcsolatba](#) → [E-mail küldése](#) → [Levélküldés](#)

By telephone:

- on the NTCA Info line
 - 1819 in Hungary,
 - +36 (1) 461-1819 from abroad.

The NTCA Info Line can be called from Monday to Thursday from 8:30 a.m. to 4 p.m., and on Fridays from 8:30 a.m. to 1:30 p.m.

Information on client specific case(s) and managing individual issues you need to dial 1819 (menu item 2).

General information as well as the possibility to make arrangements requiring taxpayer identification is also available on the NTCA Info Line. For the latter, you need to have a customer identification number or Partial Code Phone Identification (RKTA) to use the system. If you do not have a customer identification number, you may request it on the form TEL that shall be lodged to the NTCA in person or through KÜNY. Please note that if you do not wish to use the ÜCC for your own purposes, you will need to submit an EGYKE data sheet.

In person:

- at the NTCA Customer Services throughout Hungary. Customer Service Finder: <https://nav.gov.hu> → [Ügyfélszolgálatok](#).

9. What legal regulations should be taken into account? / Mely jogszabályokat kell figyelembe venni?

- Act LXVIII of 2016 on Excise Tax (Excise Tax Act)
- 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 (Taxation Act),

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

- Main sheet: Identification data
- Sheet 01: Details of the excise goods
- Sheet 03: Description of the application

II. Detailed information / Részletes tájékoztató

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

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

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

The header of the supplementary sheets 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:

Tax number / Adószáma: The tax number issued by NTCA to the applicant, given 11 characters long.

Tax ID / Adóazonosító jel: The tax identification number issued by NTCA to the applicant, given in 10 characters long.

Community tax number / Községi adószám: This field shall be filled in, if the applicant has a Community tax number.

Name or designation:/Név vagy elnevezése: Full name of the applicant.

Permanent address or registered office, or a business site / Állandó lakóhely vagy székhely, ennek hiányában telephely: Details of the business site in the absence of a registered office, and your place of residence or stay in the absence of the business site. You can enter a post code or town/village name, or select it from the drop-down list. If one of the two data is entered, the other box is filled in automatically. It is mandatory to fill in the type of the public area (mailbox, topographic lot number can also be indicated here) and the house number box.

Completion guide to NAV_J45 form

NTCA Directorate ordering confiscation / Elkobzást elrendelő NAV igazgatóság: May be selected from a list of values.

Confiscation order number / Elkobzást elrendelő határozat száma: The 10-digit registration number in the NTCA resolution must be indicated.

Part C) / C) rész:

Tax Assessment / Adómegállapítás jogcíme: May be selected from a list of values.

- 2= Tax assessment on request pursuant to Section 7 (2) e) of the Excise Tax Act (due to the termination of a tax warehouse permit)
- 3= Tax assessment on request pursuant to Section 7 (2) f) of the Excise Tax Act (due to the liquidation of a licensed tax warehouse operator)
- 4= Tax assessment on request pursuant to Section 7 (2) g) of the Excise Tax Act (due to the winding up of a licensed tax warehouse operator)
- 5= Tax assessment on request pursuant to Section 132 (2) (a) (ab) of the Excise Tax Act (on distillate produced in the framework of contract distillation not intended for sale to a tax warehouse)
- 6= Tax assessment on request pursuant to Section 103 (3) (a) of the Excise Tax Act (on confiscated excise goods)

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.

Correction / Javítás: Mark with an X if the form previously submitted for the determination of the excise tax has been processed correctly, but the applicant finds, before checking the NTCA, that they have submitted it with wrong data: In case of marking, the box "Reference number" must also be completed.

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

Referenced case number / Hivatkozott ügyszám: For supplementation, the registration number of the original form or the call sent by NTCA must be indicated, for self-initiated correction the registration number received when submitting the original form (to be corrected) must be indicated (10 characters).

Number of attached documents:/Csatolt okiratok darabszáma: If you have attached an annex to the application, enter their number in the box.

Adding 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, a comment may be added to the file 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.

Number of completed sheets / Kitöltött lapok száma: The field is filled in automatically.

Part E) / E) 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.

Bejelentő azonosító / Notifier ID: 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!

When submitting the form electronically, and the ID is missing (i.e. not provided during the registration) or an incorrect ID is provided, the pre-processing system cannot identify the notifier and, therefore, it rejects the form.

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

Sheet 01 / 01 lap

Details of the excise goods / Jövedéki termék adatok

To be completed if you selected a code from 2 to 6 of the main sheet (C).

The sheet is dynamic, which means that if you enter more than one type of data, you can request a new sheet using the interface at the top right of the screen. Maximum number of new sheets to retrieve: 99. You can delete from the interface and use the arrow keys to navigate between the sheets.

CN code / KN-kód: The 8-digit CN code of the excise product.

Variety code / Fajtakód: The 3-digit variety code of the excise product.

Name / Megnevezés: Product name.

Quantity (in the quantity unit on which the tax is based):/Mennyiség (adó alapjául szolgáló mennyiségi egységben): The name of the product in the unit of measure on which the tax is based.

Packaging number:/Csomagolási darabszám: Number of packages.

Retail price:/Kiskereskedelmi ár: Value in HUF.

Sheet 03 / 03 lap

Description of the application / Kérelem leírása

Description of the application:/Kérelem leírása: Free to fill in. Here you can detail the circumstances that led to the determination of the excise tax on request, but you can also attach them in a separate file(s).

According to the attached annex:/Csatolt melléklet szerint Check box, optional, but at least one of the boxes "Description of the application" and "According to the annex" must be completed. If you tick the box here, the form can be submitted only with an attachment (attachment).

If you wish to submit (an) attachment(s) to the form, you can do so using the Add function in the Manage Data / Attachments menu.

National Tax and Customs Administration