

## **Guidelines for Distance Selling**

According to Hungarian Excise Act<sup>1</sup> ‘distance selling’ is the sale of excise goods released for consumption to another Member State to a private individual or a person not engaged in independent economic activity, and the goods are transported to the territory of another Member State directly by a consignor who carries out an independent economic activity or indirectly on his or her behalf. When engaging in above-mentioned activity, it is essential to consider the legal restrictions associated with the products. Specifically, the sale and delivery of tobacco products via distance selling channels is explicitly prohibited.<sup>2</sup>

For a distance seller in Hungary to conduct distance selling to another Member State, it is essential to be registered with the Hungarian tax and customs authority.

In order to engage in distance selling from another Member State to Hungary, the Hungarian tax authority must register the distance seller or appoint a Hungarian tax representative registered by the tax authority.

The application for registration must be submitted via the NAV\_J37<sup>3</sup> electronic form, which is available at the following link:

[https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto\\_programok/nyomtatvanykitolto\\_programok\\_nav/NAV\\_J37](https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/NAV_J37)

Hungarian economic operators are required to submit their applications electronically. In contrast, non-Hungarian operators without a presence in Hungary have the option to submit their forms based on paper, either by mail or in person. A copy of the form must be submitted to the Large Taxpayers Tax and Customs Directorate<sup>4</sup> of the NTCA<sup>5</sup> (Address 1077 Budapest, Dob utca 75-81.; Postal address: 1410 Budapest, Pf.: 138.). The paper-based application must include the signature of either the taxpayer or an authorized representative<sup>6</sup>.

To register a distance seller or their tax representative, it is essential for either the distance seller or their representative to meet the specified criteria. These requirements include having no outstanding public debts, providing an excise guarantee, and ensuring that the manager or senior official has a clean criminal record.<sup>7</sup>

A distance seller shipping goods from another Member State to Hungary is required to submit a comprehensive breakdown of the proposed excise guarantee calculation along with their registration application. Furthermore, the tax representative of the distance seller, registered in the another Member State, must also provide this detailed calculation, as well as a copy of the written cooperation order issued by the distance seller. This documentation must include a

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<sup>1</sup> Act LXVII of 2016 on excise tax (hereinafter: HEA)

<sup>2</sup> HEA Section 3, paragraph (1), points 10 and 11

<sup>3</sup> “*Kérelem a Jöt. szerinti tevékenységek nyilvántartásba vételére*”; Application for the Registration of Activities in Accordance with HEA;

<sup>4</sup> KAVIG

<sup>5</sup> National Tax and Customs Administration

<sup>6</sup> Section 24 paragraph (1) of the Regulation (NGM) 45/2016 on the implementation of certain provisions of Act LXVII of 2016 on excise tax (hereinafter: Implementation Regulation)

<sup>7</sup> HEA Section 35

Hungarian translation and is essential for completing the registration process. The detailed breakdown of the proposed excise guarantee must be submitted using the NAV\_J38<sup>8</sup> electronic form<sup>9</sup>, accessible via the link provided below:

[https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto\\_programok/nyomtatvanykitolto\\_programok\\_nav/NAV\\_J38](https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/NAV_J38)

The distance seller or their tax representative is required to inform the tax and customs authority about all shipments dispatched to Hungary on the same day they are sent. This notification must be submitted electronically using the NAV\_J32 form, titled '*Registration/notification of transport*'. For further details, please visit the following link:

[https://nav.gov.hu/en/intormation\\_on\\_customs\\_matters/Excise/excise-forms-and-their-completion-guides](https://nav.gov.hu/en/intormation_on_customs_matters/Excise/excise-forms-and-their-completion-guides)

Tax liability arises when an excise product released for consumption in another Member State is transported to Hungary within the framework of distance selling. In this case, the responsibility for tax payment falls upon the distance seller<sup>10</sup>.

If excise products are delivered to Hungary through distance selling, the distance seller or his or her tax representative must fulfil the tax liability and payment obligation. Upon request, the state tax and customs authority provides the distance seller with a certificate of payment of the tax. The excise guarantee provided by the distance seller or the tax representative of the distance seller is released after the tax payment obligation has been fulfilled.<sup>11</sup>

A distance seller can reclaim the excise tax paid if they have already settled this tax in another Member State and can provide evidence from the appropriate authority of that Member State.

The distance seller has the right to reclaim the excise tax paid if they have already settled this tax in another Member State and can present evidence from the relevant authority of the other Member State<sup>12</sup>.

The excise tax can be claimed on the template BEV\_J02 introduced for this purpose by the NTCA. It is possible to submit the application BEV\_J02 to refund the excise tax either on paper-based or via electronic means.

In electronic form The BEV\_J02 form can be reached on the NAV website (www.nav.gov.hu):

- through General Form Completion (Hungarian abbreviation is "ANYK").  
Access: <https://nav.gov.hu/nyomtatvanyok/letoltesek/anyk-keretprogram> or

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<sup>8</sup> „Kérelem a felajánlott jövedéki biztosíték elfogadására/az elfogadott vagy eltérő összegben megállapított jövedéki biztosíték módosítására”; Request for approval of the proposed excise guarantee/modification of the previously accepted or differently determined excise guarantee

<sup>9</sup> Implementation Regulation Section 25

<sup>10</sup> HEA Section 7 paragraph (1) point c); Section 8 paragraph (1) point b)

<sup>11</sup> HEA Section 63

<sup>12</sup> HEA Section 12 point e)

- at Online Form Filler Application (Hungarian abbreviation: „ONYA”)  
Access: <https://onya.nav.gov.hu/#!/login>

Taking into consideration that a person from abroad is not obliged to maintain electronic communication in excise matters, the application can be submitted in paper form through postal services. In this case BEV\_J02 shall be saved in PDF and printed after it had been filled in and duly signed by the taxpayer or the person representing the taxpayer, then have to be sent to Large Taxpayers Tax and Customs Directorate of the NTCA (Address 1077 Budapest, Dob utca 75-81.; Postal address: 1410 Budapest, Pf.: 138.). by post.

A foreign person can switch between traditional and electronic communication at any stage of the procedure<sup>13</sup> having the option to decide to submit the BEV\_J02 document via electronic means.

More information in English are available at the following references below:

[https://nav.gov.hu/en/intormation\\_on\\_customs\\_matters/Excise/excise-forms-and-their-completion-guides](https://nav.gov.hu/en/intormation_on_customs_matters/Excise/excise-forms-and-their-completion-guides)

For comprehensive details regarding electronic form submissions and the guidelines for digital communication, please visit the NAV website, where information is available in English: <https://nav.gov.hu/en>

The laws of the Member State of Destination establish the procedures and regulations regarding the receipt of excise products by private individuals. Therefore, it is advisable to consult the relevant authorities in these Member States for additional information before proceeding with any related activities.

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<sup>13</sup> HEA Section 84 paragraph (3)