

Notification on the bulk transportation of lubricant oil

Dear clients!

Based on the Act on Excise Tax the person performing the bulk transportation of lubricant oil from one Member State to another Member State or to a third country in such a way that the transport is transiting through Hungary will notify thereof the state tax and customs authority on the day before the transportation at the latest.¹

Lubricant oil: is an energy product classified under the CN codes 2710 19 81, 2710 19 83, 2710 19 87-2710 19 99, 2710 20 90, 3403 19 10-3403 19 80.²

Bulk transportation: The transportation of an energy product in a tanker truck (tanker) for public road transportation, in a rail tanker, tanker ship, tank container or any container larger than 210 litres.³

How to make the notification?

The reporting needs to be done *electronically* by using [Form no. NAV J32 Report on Transport](#).

The notification can also be made on paper in the case of excise tax matters of a foreign person.⁴ The downloadable NAV_J32 form and guidance on how to fill it in can be found on the official website of the National Tax and Customs Administration, the link of which is as follows: https://nav.gov.hu/en/intormation_on_customs_matters/Excise/excise-forms-and-their-completion-guides

Language of the notification

The person obliged to make the notification may decide to do it in either Hungarian, English, German or French languages.⁵

Where to make the notification?

The notification shall be lodged with the county directorate of the place of entry into Hungary of the person transporting lubricating oil pursuant to Section 49 of ETL, or with the Airport Directorate.⁶

The list of the competent NTCA Directorates can be found on the official website of the National Tax and Customs Administration: [Central Customer Services - Nemzeti Adó- és Vámhivatal](#).

National Tax and Customs Administration

¹ Section 49 of Act LXVIII of 2016 on Excise Tax (henceforward: ETL).

² Point 31 of Section 3 (1) of ETL.

³ Point 31 of Section 3 (2) of ETL.

⁴ Section 84 (2) of ETL.

⁵ Section 32 (7) of the Decree No 45/2016 (29 November) of the Ministry of the National Economy on the Implementation of Certain Provisions of the Act on Excise Tax (Implementing Regulation. i.e. IR).

⁶ Point c) of Section 44 (1) of Government Decree 485/2015 (29 December) on the Competence and Jurisdiction of the Organisations of the National Tax and Customs Administration.