

INFORMATION

on the bulk transportation of lubricant oil

Dear clients!

On the basis of Section 49 of Act LXVIII of 2016 on Excise Tax (henceforward: Jöt.) the person performing the bulk transportation of lubricant oil from another Member State to another Member State or to a third country in such a way that the transport is transiting through Hungary will file a report thereof to the state tax and customs authority on the day before transportation at the latest.

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. [Jöt. Section 3 – (1) 31.]

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. [Jöt. Section 3 – (2) 31.]

Mode of reporting:

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

A report *on paper* can only be made on the basis of Paragraph (2) Section 84 of Jöt – in a case of an excise affair of a foreign person. The downloadable NAV_J32 form and its completion guidelines can be found on the official website of the National Tax and Customs Administration ([National Tax and Customs Administration of Hungary - Excise Forms and their filling out guidelines](#)).

Language of the report:

On the basis of Paragraph (7) of Section 32 of the NGM Regulation 45/2016 (XI. 29) on the implementation of particular provisions of Jöt, the person obliged to file a report may elect to report in either Hungarian, English, German or French languages.

The place of filing the report:

On the basis of Paragraph (1) c) of Section 44 of the Government Regulation 485/2015 (XII. 29.) on the powers and competence of the organisations of the National Tax and Customs Administration, the person obliged to file the report must file it to the County Directorate competent at the place of the entry into Hungary or the Airport Directorate.

The list of the competent NTCA Directorates can be found on the official website of the National Tax and Customs Administration: [National Tax and Customs Administration of Hungary - Contact](#).

National Tax and Customs Administration