

NAV_J32: new notification of transport of dried and fermented tobacco in transit

From 20 July 2025, the transport of dried fermented tobacco between other Member States or to a third country transiting through Hungary shall be notified to the National Tax and Customs Administration (NTCA) at the latest on the day before the shipment.¹

What is dried tobacco?

Raw tobacco pulled off from its radix. Unmanufactured tobacco falling within CN codes 2401 10 35 to 2401 20 95. Thus: whole plants or leaves in their natural state, with or without their stems, sorted or unordered, broken or cut, including pieces cut into shape, but not yet ready to be smoked as a result of cutting.

This category also includes tobacco leaves refuse, stalks, stems, powder, pedicles cutting waste and processing waste arising from the treatment of tobacco leaves or from the manufacture of manufactured tobacco, falling within CN code 2401 30 00. These may contain foreign matter such as textile fibres.

What is fermented tobacco?

Tobacco that has become suitable for enjoyment in the various processes, the dried leaves of which obtain the desired colour, taste and smell through a thermal development process (heat fermentation). Accordingly, various authorised (additive) substances may be mixed, such as nitrates, chlorid salts, fruit juices, spices, vegetable caffeine, sugar, etc.

How should the shipment be declared?

The person carrying out the transport must declare the shipment electronically on form [NAV_J32](#).

The declaration can only be made on paper in specific cases, such as the foreign person's excise duty.² The paper format can be [downloaded here](#) and must be submitted to the competent NAV county directorate at the place of entry into Hungary and to the Airport Directorate.³ The list of relevant NAV Directorates is available [here](#).

In which language can the transport be declared?

Hungarian, English, German or French.⁴

National Tax and Customs Administration

¹ Section 49/A of Act LXVIII of 2016 on Excise Duties (hereinafter 'Act'.)

² Pursuant to Section 84 (2) of the Act.

³ Pursuant to Section 44 (1) (c) of Government Decree No 485/2015 on the Powers and Competence of the Bodies of the National Tax and Customs Administration..

⁴ Based on Section 32 (7) of Government Decree No 45/2016 (29 November) of the Minister for National Economy on the Implementation of Certain Provisions of Act XLII of 2016.