

Rules for reclaiming excise tax on commercial gas oil used in transport operations

Dear Client,

Pursuant to Act LXVIII of 2016 on Excise Tax (hereinafter referred to as the "ETL"), it is possible to claim a refund of excise tax on gas oil used for the transportation of goods by road for consideration or at own expense by a motor vehicle or a semi-trailer combination with a maximum permissible laden weight of 7.5 tonnes or more (hereinafter collectively referred to as "commercial vehicle") used exclusively for the transportation of goods by road, in accordance with the following rules.¹

Pursuant to ETL, the owner or lessee of a commercial vehicle may claim a refund of tax on commercial gas oil filled from a tank with an electronic metering device from a fuel station where a fuel card is purchased or from a tank with an automatic fuel dispenser equipped for fuel storage at his/her domestic establishment.

It is important to note that as per the eligibility for tax refund it may be claimed in line with the statute of limitations of Act CL of 2017 on the Rules of Taxation, i.e. for five years from the last day of the calendar year in which the right to claim is opened.²

Amount refundable for commercial gas oil filled **until 31 December 2023** is

- a) HUF 3,5 per litre in the case of the application of the tax rate pursuant to Sub-point ca) of Point c) of Section 110 (1) of ETL,
- b) HUF 13,5 per litre in the case of the application of the tax rate pursuant to Sub-point cb) of Point c) of Section 110 (1) of ETL.

Amount refundable for commercial gas oil filled **between 1 January 2024 and 31 December 2024** is

- a) HUF 10 per litre in the case of the application of the tax rate pursuant to Sub-point ca) of Point c) of Section 110 (1) of ETL,
- b) HUF 20 per litre in the case of the application of the tax rate pursuant to Sub-point cb) of Point c) of Section 110 (1) of ETL.

The table with the average prices needed to calculate the appropriate tax rate to be applied until 31 December 2024 can be found at the following link:

https://nav.gov.hu/ado/jovedeki_ado/tajekoztatok_informaciok/Brent_napi_jegyzesi_adatok/Brent_napi_jegyzesi_adatok

From 1 January 2025, the amount refundable is the difference between the taxable amount per litre of gas oil and 0.33 per litre, multiplied by the euro/forint exchange rate on the first working day of October of the year preceding the reference year, as published in the Official Journal of the European Union, rounded down to five decimal places.

¹ Sub-point a) of point 21 of Section 3 (2) of ETL.

² Section 202 (1) of Act on the Rules of Taxation (hereinafter referred to as RTA).

The amount of the tax refund calculated in accordance with the above will be published on the website of the state tax and customs authority by the 5th working day after the 15th day of the month preceding the reference quarter, at the following address.³

https://nav.gov.hu/ugyfeligiranytu/adokulcsok_jarulekmertekek/valorizalt-adomertekek/jovedeki-ado/ado-visszaigenyles/ado-visszaigenyles

The tax refund can be claimed on the basis of an accounting document showing that the excise goods were purchased at a price including excise duty.⁴

The tax to be taken into account as tax refundable is the tax at the rate in force on the date of issue of the receipt proving the acquisition of the excise goods at the taxable amount plus tax.⁵

The refund may be claimed at least after the excise tax amount has been paid, on the basis of the consideration shown on the receipt proving that the excise goods were purchased at a price increased by the tax.⁶

You can choose to claim your tax refund

- a) annually, at the earliest from the 20th day of January of the year following the reference year,
- b) quarterly, at the earliest from the 20th day of the month following the month of the reference quarter, or
- c) monthly, at the earliest from the 20th day of the month following the reference month.⁷

The following documents are also required to claim the refund of the tax under the IR⁸:

- a) in the case referred to in Point a) of Subsection (5) of Section 113 of ETL, the invoice made out by the fuel card issuer detailing the purchase of gas oil as taxed, including the place and date of purchase, and the registration number of the commercial vehicle, and the contract for the use of the fuel card,
- b) in the case referred to in Point b) of Subsection (5) of Section 113 of ETL, a statement showing the filling up of tanks on the establishment (premises), the date of filling up the tanks, the quantity of fuel filled, the registration number of the vehicle and a document that is suitable for determining the legal ground for using the establishment,
- c) the vehicle registration document of the commercial vehicle concerned by the right of refund, or, in the case of a leased commercial vehicle, the lease contract,
- d) the licence to engage in the transport of goods by road, or, in the case of own account transport, the public road transport certificate,

³ Section 113 (5) of ETL.

⁴ 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).

⁵ Section 82 (1) of ETL.

⁶ Section 82 (2) of ETL.

⁷ Section 82 (3) of ETL.

⁸ Section 75 of IR.

- e) if a financial representative is engaged, the contract with the financial representative,
- f) a certified Hungarian translation or a short extract in Hungarian of the documents referred to in points a) to e) in languages other than English, German or French.

The excise tax refund can be claimed using the NTCA form of BEV_J02, which is standardised for this purpose. There are two ways to submit form BEV_J02 for the refund of excise tax on commercial gas oil. On paper or by electronic means.

The BEV_J02 form can be selected electronically on the website of NTCA (www.nav.gov.hu):

- in the General Form Filling Framework Program (hereinafter referred to as the ÁNYK in Hungarian), the link to which is given below:
<https://nav.gov.hu/nyomtatvanyok/letoltesek/anyk-keretprogram>
- in the Online Form Filling Application (hereinafter referred to as ONYA in Hungarian), the link to which is given below:
<https://onya.nav.gov.hu/#!/login>

Given that the foreign person is not obliged to communicate electronically in excise tax matters, he/she can submit the form on paper - by post.⁹

In this case, the completed BEV_J02 form must be downloaded in pdf format and printed, then the form signed by the taxpayer or the person authorised to represent the taxpayer and then send it by post to the Large Taxpayers' Tax and Customs Directorate (address: 1077 Budapest, Dob u. 75-81.) of the National Tax and Customs Administration (NTCA).

Under section 84 (3) of ETL, a foreign person may choose between traditional and electronic forms of communication at any stage of the procedure, and may therefore choose to submit the BEV_J02 form electronically.

For more information on the electronic submission of forms and the rules for electronic communication, please consult the NTCA website at https://nav.gov.hu/en/intormation_on_customs_matters/Excise/excise-forms-and-their-completion-guides.

It is important to note that no prior registration is required to claim a refund of excise tax on commercial gas oil. However, if the person eligible for such a tax refund wishes to act through a representative, he/she must register the right of representation of such a representative with the NTCA in advance. If you wish to act as a representative in a case, you can find out the procedure to follow by clicking on the link below:

https://nav.gov.hu/en/contact/representation_foreigners

National Tax and Customs Administration

⁹ Point c) of Section 84 (2) of ETL.