

## **Explanatory Notes for „Notification and Registration Form for Requests for using KKK-Web Application”**

### **Introduction and legal background**

Within the framework of the electronic administration specified in Act CL of 2016 on the General Administrative Procedures the National Tax and Customs Administration (hereinafter referred to as 'NTCA') offers the opportunity for sending documented electronic messages between its directorates and clients on KKK-Web.

Taxpayers and clients subject to returning/notifying/reporting/data disclosing obligations or entitled to any refund, and the applicants authorized by them with power of representation, or the persons vested with joint authorisations shall have the universal right to fulfil obligations (declarations, notifications, supplying of data) electronically to the Customs Authority. Obligations may be fulfilled electronically to the Customs Authority in two different ways:

1. via the Client Gateway, by using the General Form Completion (ÁNYK) framework program, or
2. via direct system access (via the KKK2 system).

Downloadable forms published on the NTCA's official homepage can be filed via the Client Gateway.

In connection with the supply of data via KKK-Web - i. e. direct system access - we call your attention to some important information:

#### **In case of direct system access:**

- **Client:** In the case of the connection between the Customs Authority and users registered via the KKK2 system, client shall mean a natural person or a legal entity or an organisation without a legal personality, who/which may conduct the exchange of electronic data.
- **KKK user:** A real or technical user, registered on KKK-Web and in possession of appropriate identifiers (by default, user ID and password), who is actually able to exchange the electronic data via the KKK2 system.

The basic KKK user is a user registered on the web interface who has provided some personal data (name, e-mail address), but has not been connected to a taxpayer/client yet.

Primary KKK user status is only allocated to such basic users who have authenticated and activated their registered e-mail address. The primary KKK user allocated to a taxpayer/client enters the activation code received at the customs directorate (as a registered basic KKK user), and is granted full access to channels allocated to the taxpayer/client during the course of registration by the Customs Authority. The primary user may pass the access granted on to

secondary users they have created, view the messages sent to their own secondary users, and modify their name, e-mail address and password.

Secondary KKK users allocated to a taxpayer/client are users who can directly be connected to a taxpayer/client, and send and receive the taxpayer's/client's messages. They are created and their access is handled by the primary user.

### **Using KKK-web in case of foreign client and foreign natural person informant**

#### **Basic conditions**

- The customs professional systems of the NTCA identify the clients on the basis of their EORI (VPID) numbers, thus a **pre-requisite** of registering the request for electronic data exchange is that **the client shall possess a valid EORI number**.
- Another condition of fulfilling obligations on KKK-Web is to complete and submit the registration form No. **NAV\_VP\_R11** (Notification and Registration Form for Requests for using KKK-Web Application) created in an electronic format (pdf format) in advance by the NTCA which can be downloaded from the English version of the official homepage of NTCA.  
Availability of the Registration Form is:  
<http://en.nav.gov.hu/intormation on customs matters/Guidelines/NAV VP R11 registration form.html>

The **printed and completed** Registration Form **with original signatures**, together with its attachments may be lodged at the tax and customs directorates. The communications access of a client is registered at the regionally competent tax and customs directorate.

**Availabilities of Tax and Customs Directorates of the NTCA can be found on the English version of the official homepage of the NTCA:**

<http://en.nav.gov.hu/contact/Tax and Customs Directorates of the NTCA/Central Customer Serv20160412.html>

#### **Documents required for registration**

In order to support the data provided in the request, the following documents shall be presented for registration:

- Document certifying legal representation: the client shall give an authorization to a natural person so that this person may register in the taxpayer's/client's name.
- Copy of the identity card or passport: foreign applicants may also submit forms to the tax and customs directorates of NTCA with the serial number of their identification document – passport or identity card – recorded; for that purpose a copy of these documents must be attached.

The procedure is accelerated if the client attaches the copy of the specimen signature of the client to the form. The specimen signature is a notarized document with specific content and formal attributes which contains the signatures of the persons nominated as

signatories – authorized representatives – of a company. The Customs Authority also accepts the copy of the specimen signature form approved by the bank holding the main bank account or the Hungarian State Treasury. It is not obligatory to lodge one; however, the time it takes when obtained from another authority may significantly slow down the registration process.

### **Modifying the registration**

Modifications carried out in the client's access data (expansion or limitation) shall be initiated by completing a new form No. **NAV\_VP\_R11**; the related procedure is identical with the one described at registration.

### **Revoking the registration**

The primary user may revoke the access to channels in the name of the client. Revoking an access may be initiated in person or by post, at the regionally competent tax and customs directorate, by presenting the document certifying legal representation.

### **Electronic customs**

The main aim of the electronic customs (e-customs) initiative is to replace paper-based proceedings with electronic ones in customs procedures – preferably on Community level –, thus to create a modern, competitive customs environment, thereby promoting legal commerce.

The legal framework for the initiative is provided by Decision No 70/2008/EC of the European Parliament and the Council on a paperless environment for customs and trade.

The legal foundation of these systems is constituted by:

- Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code,
- Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code,
- Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code,
- Commission Delegated Regulation correcting Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.

The national regulations on submitting electronic customs declarations are set out in Section 39 of Decree No. 11/2016 (IV.29) of the Ministry of the National Economy on the detailed rules of implementing the Union Customs Code.