

Completion Guide to Form NAV_VP_R11

Notification and Registration Form for Requests for Using KKK-Web Application

(ÁNYK)

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I. General information

1. What is form NAV_VP_R11 for?

Form **NAV_VP_R11** is used to register for customs authority services available through KKK-Web.

2. Who does the form apply to?

It applies to customers wishing to exchange data electronically with the National Tax and Customs Administration (NTCA) via the KKK2 system.

3. How to submit the form?

Form **NAV_VP_R11** can only be submitted to NTCA **on paper**.

The form may be submitted by the taxpayer or his/her authorised representative. If you submit the form to NTCA, please remember signing it!

Notification of the right of representation

The form may be submitted by the taxpayer's authorised representative. To do so, the right of representation shall be certified when the form is submitted or processed, without certification of the right of representation the form cannot be processed.

More information on how to notify NTCA about taxpayer's representation can be found at www.nav.gov.hu → *Letölthető programok és/vagy aktív súgók módosulása menüpont (i.e. Menu item: change of downloadable programs and/or active prompts) → Method of electronic submission of ÁNYK forms introduced by the National Tax and Customs Administration as well as reporting taxpayer representation – 2019.*

The Uniform Representation Data Form (hereinafter: EGYKE Data Form) is used for the registration of the representation/authorisation in the Uniform Representation Register. The application shall be submitted to the competent Tax and Customs Directorate of the place of residence of the taxpayer.

For information on how to register, please visit www.nav.gov.hu → *Adó (i.e. Menu item: Tax) → Adózás rendje menüpont (i.e. Menu item: Rules of taxation) → Information on the possibility to notify the right of representation in customs matters on the Uniform Representation Data Form (EGYKE Data Form).*

The EGYKE Data Form is available on the website of NTCA under the menu item "Form-Filling Programs (Nyomtatványkitöltő programok).

4. Where to find the form?

The form is **available electronically** on the website of NTCA in the General Form Filling Framework Program (ÁNYK).

The form filling program running in ÁNYK and the accompanying guidelines may be found at the following path (Hungarian only):

- www.nav.gov.hu → *Nyomtatványkitöltő programok* → *Nyomtatványkitöltő programok* → *Programok részletes keresése*

Please always install the latest General Form Filling Framework Program and the associated form!

5. What legal norms should be considered?

- Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade;
- Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 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 of 24 November 2015 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 (EU) 2016/341 of 17 December 2015 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;
- Decree No. 11/2016 (IV.29.) of the Ministry of National Economy on the Detailed Rules for the Implementation of the Union Customs Code;
- Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC;
- Act LXVIII of 2016 on Excise Tax (Hungarian abbreviation: Jöt.)
- Decree No. 45/2016 (XI.29.) of the Ministry of National Economy on the Implementation of Certain Provisions of Act LXVIII of 2016 on Excise Tax (Hungarian abbreviation: Vhr.).

6. More information and assistance

Concepts used in the case of a direct system connection:

- **Client:** In the case of the relationship between NTCA and users registered through the KKK2 system, the client is the natural or legal person, an organization without legal personality, who can carry out electronic data exchange.
- **KKK user:** A real or technical user registered on the KKK-Web with appropriate identifiers (by default with a user ID and password), who is specifically able to exchange electronic data through the KKK2 system.

A basic KKK user is a user registered on the web interface who has provided personal information (name, email address) but is not yet assigned to a client.

Only the basic KKK user assigned to a client who has re-identified and activated his/her/its registered e-mail address can be a primary user. The primary KKK user assigned to the client (who is registered as a basic KKK user) provides the activation code received at the Tax and Customs Administration, so that during the registration performed by NTCA, he/she also receives all the channel rights assigned to the client. The primary users can pass on the privileges they receive to the secondary users they create, view messages sent to their own secondary users, and change their name, e-mail address, and password.

The secondary KKK2 user(s) assigned to a client can be connected directly to a client, sending and receiving their messages. They are created, managed, and deleted by the primary user.

Use of KKK-Web:

Basic conditions

- The internal professional systems of NTCA identify the client on the one hand on the basis of VPID/EORI and on the other hand on the basis of tax ID for individuals/tax identification number (TIN), therefore, the basic condition for registering a request for electronic data exchange is that the client already holds
 - a VPID/EORI number valid for customs matters (EORI: unique number issued in the European Community),
 - tax ID for individuals/tax identification number (TIN) valid for excise matters.
- An additional condition for submitting electronic applications on the KKK-Web is the completion of the registration form **NAV_VP_R11** that can be downloaded from the official website of NTCA and then used within the ÁNYK form filling program, once installed in the program.

Submission of electronic customs declaration form (VAM)

- The main objective of the electronic customs procedure (e-customs) initiative is to replace paper-based procedures in customs procedures with preferably uniform

electronic procedures at Community level, thus creating a modern, competitive customs environment, thereby facilitating legal trade.

Submission of the electronic customs declaration form with reduced data content (EVAM)

- The EVAM channel is used to submit customs declarations with reduced data content for use in e-commerce:
- for consignments below €1000, a customs declaration with reduced data content which can be submitted by the post offices, see column H6 of Annex B to Implementing Regulation 2446 (Articles 5 (12), 162 and 201 of the Customs Code);
- a customs declaration with reduced data content may be submitted for duty-free consignments of a value less than EUR 150, see column H7 of Annex B to Implementing Regulation 2446 (a customs declaration for the release for free circulation of a consignment free of import duties pursuant to Article 23 (1) or Article 25 (1) of Regulation (EC) No 1186/2009 - Articles 5 (12), 162 and 201 of the Customs Code).

EMCS

- The procedures for the EMCS are defined by Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty, as well as by the provisions
- - until 30 June 2017 – of Act CXXVII of 2003 on Excise Taxes and Special Regulations on the Distribution of Excise Goods, and
- - from 1 July 2017 onward – of Act LXVIII of 2016 on Excise Tax (hereinafter: Jöt.)

Excise matters

Section 43 of Decree No. 45/2016 (XI.29.) of the Ministry of National Economy on the Implementation of Certain Provisions of Act LXVIII of 2016 on Excise Tax determines which excise matters can be dealt with through a direct contact system.

Documents required for registration

- Document certifying legal representation: the client shall authorize a natural person in order to be able to perform the registration on his/her behalf.
- Copy of identity card or passport: the form may also be submitted by foreign applicants by keying in the number of the identification document - passport or identity card - for which a copy of the documents must be submitted.
- The client speeds up the process by attaching a copy of the client's specimen signature to his/her submission. The specimen signature is a document certified by a notary public with specific content and form, which contains a sample of the signatures of those entitled/authorised to sign on behalf of the company. NTCA also accepts a copy of the signature declaration form approved by the account-holding bank or the Hungarian State Treasury. Submission is not mandatory, but

the time required to obtain it from another authority can significantly slow down the registration process.

Amendment of the registration

Changes (extension or reduction) in the client's authorization data must be initiated by filling in a new form **NAV_VP_R11**. The procedure is the same as described for registration.

Cancellation of registration

The primary user can revoke channel privileges on behalf of the client. Withdrawal of authorisation may be initiated in person or by post at the territorially competent tax and customs directorate, upon presentation of a document certifying legal representation.

If you have any further questions about the data sheet (form) or the individual tax rules, feel free to contact us at the contact details below!

Internet:

- NTCA website at www.nav.gov.hu

E-mail:

- form available at the following website address: <http://nav.gov.hu/nav/e-ugyfsz/e-ugyfsz.html>

Telephone:

- Info line of NTCA
 - domestic call: 1819
 - a call from abroad: +36 (1) 250-9500
- Customer Information and Administration System (ÜCC) of NTCA*
 - domestic call: 80/20-21-22
 - a call from abroad: +36 (1) 441-9600

The NTCA Infoline and the ÜCC can be called from Monday to Thursday from 8:30 a.m. to 4 p.m., and on Fridays from 8:30 a.m. to 1:30 p.m.

* You shall have a customer identification number or a Partial Code for Telephone Identification (RKTA) for the use of the system. If you do not have a customer identification number you can request it on the form TEL, which can be filed with the NTCA in person or via the Central Client Registration Database (KÜNY – which contains login names and passwords of citizens wishing to administer public administration cases electronically as well as provides them with storage space where official documents sent by public administration bodies can be stored). Please note if you would like to use the ÜCC not on your own business then it is necessary to file the data sheet EGYKE as well

(this data sheet is for reporting representatives to the NTCA when tax and customs cases are administered by representatives instead of taxpayers).

In person:

- Countrywide at the customer services of NTCA. Search engine for customer services: <https://nav.gov.hu/nav/ugyfelszolg>

7. What parts of the form are there?

- Data of the client submitting the electronic request/application
- Data of the client
- Request of access
- Authentication

II. Detailed information

Main page (ABC)

Part A) - This part shall be filled in by the Tax and Customs Directorate of NTCA.

Part B) - Data of client using electronic lodging

Part C) - Data of client

Part D) - Request of access

Part E) – Authentication

II. Detailed information

The form consists of one Main Page.

Thanks to the built-in checks on the electronic form, the program will indicate an error message in a separate window when entering the data, if it detects an error or warns of incorrect completion. If an error message appears, you can choose to correct the error or proceed without correcting it.

The form contains a list of values in several places, these can be accessed by clicking on the red triangle in the upper right corner of the cells.

Once the completion is complete, you shall run the check function, by clicking on the blue check mark icon (also available from the menu). An information window will appear

during the verification process. If errors are found, the program displays them line by line, otherwise a blank window is displayed. The error message and the information in the dialog box that appears help you to correct any incorrect or incorrectly recorded data.

Filling in the fields accurately and completely will help processing the form as soon as possible.

Main Page

Part A)

(This part shall be filled in by the Tax and Customs Directorate of NTCA):

All the fields in this part shall be filled in by the Tax and Customs Directorate of NTCA.

Part B)

(Data of client using electronical lodging):

Name of client: the full name of the applicant as it appears in the court registration or the name of the sole proprietor.

Tax number: The tax identification number (TIN) allocated to applicant (8 characters registration number + 1 character VAT code + 2 characters county code).

Tax ID for individuals: the number indicated in the tax card of the natural person in Hungary.

VPID number: the client registration customs identification number issued to the applicant by NTCA. Among the communication channels used for non-customs administrative procedures, the E-regado and, in the case of a current account, the VPID are mandatory. For MCS and KJIR channels, the VPID is optional, however, one of the fields of the two, i.e. either the tax identification number or the tax ID for individuals shall be completed.

EORI number: It is a unique number issued in the European Community by the customs authority, the designated authority or authorities of a Member State to economic operators and other persons. Its 17 characters in length. Structure: country code 2 characters + ID 15 characters. The country code can be selected from the drop-down list (only EU country codes will appear in the list).

EORI number is mandatory field for communication channels used for customs procedures (E-customs, EVT, ICS/ECS).

If neither the "VPID" nor the "EORI" field is filled in, the form filler program will not allow further processing until the error is corrected.

For foreign clients who only have an EORI number, the tax ID for individuals and the tax identification number are not required.

Part C)
(Data of client):

Surname and first name: the surname and first name of the person making the notification / submitting the application as shown in the identity card.

Name of birth: the surname and first name at birth of the person making the notification.

Name of mother: the surname and first name at birth of the mother of the person making the notification.

Place of birth: place of birth of the person making the notification.

Date of birth: year (YYYY), month (MM), day (DD).

E-mail address: the e-mail address of the person making the notification (NTCA sends general information to its clients to this specific address!).

Nationality: nationality of the person making the notification (based on the identity documents presented).

Tax ID for individuals: the number indicated in the tax card of the natural person in Hungary.

Personal identity card / passport: identification document number, passport or identity card (the form to be submitted to NTCA may also be submitted by foreign applicants).

Documents attached:

Document certifying legal representation: The client shall authorize a natural person in order to be able to perform the registration on his/her behalf.

Copy of specimen signature: It is a document certified by a notary public with specific content and form, which contains a sample of the signatures of those entitled/authorised to sign on behalf of the company. NTCA also accepts a copy of the signature declaration form approved by the account-holding bank or the Hungarian State Treasury. Submission is not mandatory, but the time required to obtain it from another authority can significantly slow down the registration process.

Document of proof of authorised representation: If during the registration the client is represented by an authorized representative, the registration form shall be authenticated by the signature of that authorized person. In order to prove the right of representation of the authorised person, the special written power of attorney given by the client to the representative shall be submitted as an annex to the form.

Copy of identity card or passport: The form may also be submitted by foreign applicants by keying in the number of the identification document - passport or identity card.

In the case of a foreign natural person, the number of the identification document shall be recorded and a copy of it attached.

Part D)
Request of access:

Channel demand can be indicated by filling in the checkboxes.

Part E)
Authentication:

The authenticity of the data on the form, both for paper and electronic forms, shall be ensured in accordance with the authentication rules applicable to the particular submission method.

Place: Place where the form is completed.

Date: The date the form is prepared in the format of year (YYYY), month (MM), day (DD).

Signature: Signature of the person making the notification. In the case of paper-based forms, they shall be authenticated with an original signature (and stamp) after printing.

National Tax and Customs Administration