



## Information for Travellers



## Customs and Other Rules Applying to Passenger Traffic in 2024

When traveling within the European Union or from a non-EU country (third country), to the European Union, the following rules must be observed.

### I. Rules applicable to travellers within the European Union

The regulations of the European Union ensure the free movement of goods between and among Member States. This means that no customs procedures are required for exporting goods from Hungary to another Member State and for importing goods from a Member State to Hungary.

When traveling, there is no restriction on the export or import of non-commercial goods purchased for personal use or as gifts. The transportation of certain goods within the European Union, however, such as

- pet animals,
- hunting weapons,
- alcohol,
- tobacco products,
- medicines containing drugs, etc.

may be subject to restrictions or special permits. These rules will be discussed in a separate chapter.



### II. Rules applying to travellers arriving in Hungary from countries outside the European Union (third country travellers)

Passengers arriving from countries outside the European Union (as of 1 January 2022, this includes the United Kingdom, with the exception of Northern Ireland) may import the following goods in their personal luggage without incurring customs duty and tax payment obligations:

#### 1. Alcohol products and alcoholic beverages

(applicable to passengers over the age of 17 only) – maximum

- 4 litres of grape wine (still wine),
- 16 litres of beer,
- 1 litre of alcohol products of more than 22 percent of alcohol by volume or of non-denatured alcohol products containing not less than 80 percent of alcohol by volume, or
- 2 litres of alcohol products; intermediate alcohol products, sparkling wine (carbonated wine, other fermented carbonated drink) or other wine (other fermented still drink) containing not more than 22 percent of alcohol by volume.



#### 2. Tobacco products

(applicable to passengers over the age of 17 only) – maximum

Air passengers	Passengers other than air passengers
<ul style="list-style-type: none"> <li>• 200 cigarettes, or</li> </ul>	<ul style="list-style-type: none"> <li>• 40 cigarettes, or</li> </ul>
<ul style="list-style-type: none"> <li>• 100 cigarillos (not exceeding 3 grams per piece in weight), or</li> </ul>	<ul style="list-style-type: none"> <li>• 20 cigarillos (not exceeding 3 grams per piece in weight), or</li> </ul>
<ul style="list-style-type: none"> <li>• 50 cigars, or</li> </ul>	<ul style="list-style-type: none"> <li>• 10 cigars, or</li> </ul>
<ul style="list-style-type: none"> <li>• 250 grams of tobacco for consumption, or</li> </ul>	<ul style="list-style-type: none"> <li>• 50 grams of tobacco for consumption, or</li> </ul>



• 75 millilitres of refill liquid, or	• 15 millilitres of refill liquid, or
• 125 grams of smokeless tobacco product, or	• 25 grams of smokeless tobacco product, or
• 125 grams of smoking replacement nicotine-containing tobacco product, or	• 25 grams of smoking replacement nicotine-containing tobacco product, or
• 200 single use novel tobacco products, or	• 40 single use novel tobacco products, or
• 75 millilitres of fluid novel tobacco product, or	• 15 millilitres of fluid novel tobacco product, or
• 200 heated products	• 40 heated products

In the case of tobacco and alcohol products (except for grape wine and beer), the quantity limits specified for such products above represent 100% of the tax exemption limit for each and every product separately. In addition, in the case of cigarettes, cigars, cigarillos, consumable smoking tobacco and alcohol products, several types of products may be imported free of tax and duty at the same time, provided that the sum of the percentages of the specified quantitative limits does not exceed 100 percent.



In practical terms, this means that if a passenger other than an air passenger imports 40 cigarettes (100% of the quantitative limit), duty and tax relief is only granted for this quantity, and no further tobacco products are eligible for duty and tax relief.

If someone imports 20 cigarettes (i.e. 50% of the quantitative limit), he or she may import an additional 5 cigars or 10 cigars or 25 grams of consumable smoking tobacco (i.e. 50% of the quantitative limit) free of duty and tax. This rule on quotas applies only to the tobacco products listed in this paragraph.

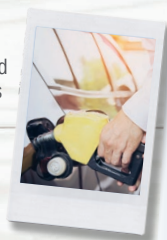
### 3. Other goods / items

In addition to the above goods, passengers are exempt from customs duty and taxes for goods imported up to the value of EUR 300, while up to the value of EUR 430 if travelling by air. Persons up to the age of 15 are exempt from customs duty and taxes for goods imported up to the value of EUR 150, irrespective of the means of transport. The current HUF amounts of the duty and tax exemption thresholds are published by the National Tax and Customs Administration (NAV) for information purposes. Further conditions necessary for the customs duty and tax exemption:

- the import must be occasional (must not be part of a series of imports within a reasonable period of time), and
- the import may only include goods acquired for the passenger's own use or for their family, or intended as gifts, and
- the nature and quantity of goods imported may not imply an import for commercial purposes.

### 4. Motor fuel

The volume of motor fuel in the standard fuel tank of private and commercial vehicles and motorcycles, as well as special containers entering the customs territory of the European Union shall be imported without incurring import customs duties. A further volume of motor fuel not exceeding 10 litres per vehicle may be imported without incurring import customs duties in the portable fuel tank of private vehicles and motorcycles, which does not violate the national laws and regulations regarding the possession and transport of fuel.





In the case of non-commercial import, the duty-free status shall only apply to passengers over the age of 17.

Following from the limitations relating to the exemption from customs duties, the motor fuel imported free from customs duties

- shall not be used in vehicles other than the vehicle in which the fuel has been imported,
- the person enjoying the exemption shall not remove the fuel from such vehicle and shall not store it, save for the period of repair of the same vehicle, if necessary, and
- further, they shall not transfer such fuel to anybody else either for a valuable consideration or free of charge (so it cannot be sold or given away as a gift).

Non-compliance with the above provisions shall result in the application of import customs duties and national taxes on the day of the non-compliance with the provisions, based on the customs duty rate applicable to the types of goods, and on the customs value established or accepted by the competent authorities on that particular day.

If any criteria for customs duty exemption or the related national tax exemption are missing, the import shall only take place after payment of customs duty and taxes (VAT, excise tax, etc.). The due application of the law and the lawful use of duty and national tax exemption shall be subject to intensive inspections by the customs authorities.

### III. Special rules pertaining to certain goods

#### 1. Food

The importation of food products of animal origin, such as

- raw meat,
  - processed meat,
  - any food containing meat, and milk or dairy products
- from a non-EU country shall mean the risk of spreading animal diseases. Therefore, the importation of products of animal origin intended for personal consumption and products of animal origin intended for the feeding of pet animals is subject to strict rules. Violation of these rules may result in the return, confiscation or destruction of these products.

Milk powder intended for infants, food intended for infants and foods for special medical purposes may be imported, if its

- storage prior to opening does not require refrigeration
- brand name is protected, or
- packaging is intact.



The customs authorities at the external border of the European Union control the importation of these products by individuals and put up posters at the entry points to raise awareness on the relevant rules. When exiting the European Union, it is also not advisable to take animal food products with you in a packed takeaway bag, as they are usually banned or subject to strict conditions in a third country. Information on the relevant rules of the individual countries, may be provided by the diplomatic services of the countries of destination in Hungary. It may also be the case that certain products may be temporarily placed on a so-called import and export ban list in order to prevent the spread of various contagious animal diseases. Products made of endangered animal species (such as sturgeon fish caviar) may be subject to further restrictions. It is advisable to request information about the current rules before your trip at the following contact points:



## Ministry of Agriculture

Head office: H-1055 Budapest, Kossuth Lajos tér 11.

Telephone: +36-1-795-2000, +36-1-795-2532; Fax: +36-1-795-0200

E-mail: info@am.gov.hu.

Webpage: [www.kormany.hu/hu/foldmuvelesugyi-miniszterium/elerhetosegek](http://www.kormany.hu/hu/foldmuvelesugyi-miniszterium/elerhetosegek).

## 2. Medication

When travelling to or from Hungary, people in need of continuous pharmacological treatment may carry medications in a quantity prescribed by their physicians for the length of their journey. For that purpose it is advisable to obtain a medical certificate that allows you to import medicines to and export medicines from Hungary for up to 90 days. The required forms are available on the National Center for Public Health and Pharmacy (NNGYK) website at [www.ogyei.gov.hu](http://www.ogyei.gov.hu) within the menu items 'Forms' under points 34-36. The English language forms are available on NNGYK English language website: [www.ogyei.gov.hu/forms](http://www.ogyei.gov.hu/forms) under points 11-13.

The competent diplomatic missions in Hungary can provide information on the rules applicable in certain third countries. The export and import of drugs and psychotropic substances as well as medications and pharmaceutical products containing new psychoactive substances (typically sedatives, stimulants or hallucinogens) to (or from) Hungary is subject to a separate licensing procedure according to national regulations. For further information on Hungarian regulations, please contact the NNGYK at the following contact points:

### NNGYK Official Control Division, Department of Narcotics

Official seat: 1135 Budapest, Szabolcs u. 33.

Phone +36-1-886-9300, +36-1-235-7971, +36-1-235-7944

Fax: +36-1-886-9460

Website: [www.ogyei.gov.hu/kabitoszerugy](http://www.ogyei.gov.hu/kabitoszerugy)

E-mail: [narcotic@ogyei.gov.hu](mailto:narcotic@ogyei.gov.hu); [ogyei@ogyei.gov.hu](mailto:ogyei@ogyei.gov.hu)



## 3. Pet animals

### 3.1. Dogs, cats, ferrets

If you wish to travel within the European Union with a dog, cat or ferret, you must obtain a pet passport or veterinary certificate before travelling. A pet passport or a veterinary certificate is issued by the competent veterinarian of the place of residence provided that

- the animal has received compulsory vaccination and
- is identifiable by a transponder (microchip).

If you wish to travel with your pet to a third country, please contact the relevant diplomatic missions in Hungary regarding the rules of the country of destination. Should a dog, cat or ferret living in a third country enter Hungary, it is required to have

- unique identification (a tattoo or microchip),
- the necessary vaccination,
- an animal passport or veterinary certificate issued by an official veterinarian.

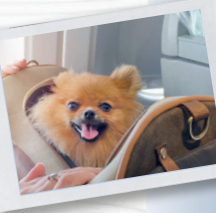
Dogs, cats and ferrets may be brought into Hungary at designated entry points (at border crossing points with or without a veterinary border post).

### 3.2 Other pet animals not included in point 3.1

Other pets are in particular aquatic animals, amphibians, reptiles, birds other than poultry (e.g. canaries), non-food rabbits and rodents.

The importation of these animals from a third country is subject to the veterinary certification issued by the competent authority of that third country. These animals may only be imported at an entry point with a veterinary border inspection post.

Non-pet animals and pet animals moved for commercial purposes may only be imported into the EU on the basis of an official control at a veterinary border inspection post and on the basis of a finalised Common Health Entry Document.





Before traveling, you may want to inquire about the current rules at the county government offices and on the territory of Budapest and Pest County at the Pest County Government Office at <https://www.kormanyhivatal.hu/kormanyhivatalok> or at the following addresses:

#### **National Food Chain Safety Office Animal Health and Animal Welfare Directorate**

Head office: H-1024 Budapest, Keleti Károly u. 24.

Telephone: +36-1-336-9302; Fax no.: +36-1-336-9479

Website: <https://portal.nebih.gov.hu/hivatalunk/szervezeti-felepités>

E-mail: [aai@nebih.gov.hu](mailto:aai@nebih.gov.hu)

## **4. Firearms and ammunition**

Hunting, sports and self-defence firearms and ammunition may be transported within the European Union both by EU citizens and by citizens of Third Countries resident in the area of the EU by holding a European Firearms Pass. Persons not resident in the European Union may bring their firearms and ammunition for hunting and sport shooting into the territory of Hungary or pass through the country only on the basis of a valid certificate of the acting customs authorities, if the person's intended stay in the territory of Hungary does not exceed 90 days.

The fee for issuing the certificate (HUF 3,000) can be primarily paid in cash, in Hungarian forints. The administrative service fee can be paid by bank transfer, too, to the 'NAV Pénzügy I.' appropriation account, No. 10032000-00289933-00000000.

In the case of bank transfer, enter the text 'lőfegyver behozatal ig.szolg. díj' (firearm import adm. service fee) into the comment field.



**Data required for international transfer:**

**Beneficiary:** Nemzeti Adó- és Vámhivatal  
(National Tax and Customs Administration)

**SWIFT/BIC code:** HUSTHUHB

**IBAN:** HU48-10032000-00289933-00000000

**Comment:** 'lőfegyver behozatal ig.szolg. díj' (firearm import adm. service fee)

When leaving the territory of Hungary, the client shall return the accompanying firearms certificate to the customs body operating at the external border section (border crossing point) of the EU.

<https://nav.gov.hu/vam/behozatal/valtozas-a-vadaszok-es-sportlovok-lofegyvereinek-behozatalaban>

If it is not possible to submit the certificate for other reasons, it shall immediately be returned to the issuing customs authority after leaving the country. During a trip,

- the right to carry arms (with national permit/pass)
- and the purpose of the visit (participation at a sports event or hunting) should always be justified.

Participation at a hunting event must be certified by presenting the invitation letter of the organising entity and a hunting permit. Participation at a sports shooting event is certified by the invitation letter of the host sports club, while the right to export sports weapons and ammunition is certified by the licence of the competent national sport association.

Such certificates are only valid together with an arms licence or the European Arms Pass. In the case of purchase of firearms and ammunition from abroad or of their repairs or sales abroad you will also need to get hold of

- a permission issued by the competent authority of the state of the passenger, or
- an import or export license issued by the Hungarian Police.

Permissions for the importation and exportation of firearms and ammunition authorized for hunting and sports purposes shall be issued by police departments having authority at the place of residence of the applicant's domicile – for the purposes of transit – by the police departments having authority at the point of entry into Hungary or by the county police department or the Police Headquarters in



Budapest. Imports (or transit) of firearms for self-defence purposes are authorised by country police departments having authority at the point of entry into Hungary or the Police Headquarters in Budapest.

The existence of authorizations shall be subject to control by the customs authorities, therefore, the shipment of firearms and ammunition shall be declared to the customs authorities on crossing the customs frontier.

The diplomatic missions of the countries of destination in Hungary can provide information on the rules concerning exports to third countries.

Contact details of the county police departments (and the police departments in Budapest) can be found at: [www.police.hu/hu/ugyintezes](http://www.police.hu/hu/ugyintezes)

## 5. Cultural goods

The transport of cultural goods, e.g. paintings and other works of art as well as finds from the earth and other old objects of historical value to another Member State of the European Union or their exportation, re-exportation or temporary exportation to a country outside the European Union is bound to a licence to be issued by the competent authority, respective to the age of the works of art and the monetary value limits of the objects in question (for example for paintings if at least 50 years old and worth more than HUF 1 million). National and EU legislation, which contain the market value and age list of cultural objects subject to authorization, may differ. In accordance with the normative national regulations the export of cultural goods with a commercial value of at least 50,000 HUF is bound to a licence. The establishment of the financial value is the liability of the owner and can be based upon value assessment or an art trade invoice.



The customs authority controls imports and exports between countries outside the European Union and Hungary and handles licences attached to export procedures. However, the customs authority may perform random checks of the eligibility for transporting cultural objects within the European Union. With issues relating to any of the licences, procedures subject to or not subject to licences, or age and market value limits for the different classes of works of art you may contact the department of the ministry engaged in the field of licensing in Hungary at the following contact availabilities.

### Ministry of Construction and Transport

#### - Department for Heritage Preservation Authority

Official seat: H-1077 Budapest, Kéthly Anna tér 1. 2nd floor

Telephone: +36-1-795-2510

E-mail: [mutargy@ekm.gov.hu](mailto:mutargy@ekm.gov.hu) or in cases of export of art objects: [kivitel@ekm.gov.hu](mailto:kivitel@ekm.gov.hu)

Website: <https://oroksegvedelem.kormany.hu/mutargyfelugyelet>

## 6. Endangered species of wild fauna and flora

The transportation of endangered species of wild fauna and flora is strictly regulated by the (CITES) convention adopted in Washington. The import, export or transit of nearly 5000 species of animals (e.g. sea turtles, elephants, tigers) and 28000 species of plants (e.g. cacti, orchids, rosewood), their living or inanimate specimens, parts thereof as well as goods made of those (also including hunting trophies and preparations) is basically prohibited or is subject to CITES permits. These permits are issued by the competent CITES authorities in the given countries. During the transport of CITES covered:

- live animals or products of animal origin or
- products of plant origin or live plants in addition to CITES permits, for exportation and importation, you may also need to present
- in the case of live animals or products of animal origin the veterinary certificate issued by the official veterinarian, or
- in the case of importation, a phytosanitary certificate issued by the competent authority of the third country, and in the case of exportation of phytosanitary certificate issued by the government offices in charge of plant and soil protection.





The entry into and exit from Hungary of this range of products may only take place in designated veterinary and phytosanitary border crossing points of Hungary. It is good to know that some of the CITES products can be purchased as souvenirs in many parts of the world, and thus, passengers may contribute to damaging the environment or to the extinction of some species without even being aware of this by purchasing them. The unauthorised import of such souvenirs is an offence, which can result in a nature conservation fine or criminal prosecution and up to 3 years' imprisonment.

Before your trip, please find the necessary information as to which species of animals and plants are protected by the Washington Convention (CITES). You may need a valid CITES permission issued by the competent CITES management authority for the importation, exportation or transit on the territory of Hungary of certain goods made of ivory, tortoise turtle carapace, exotic leather, mounted insects, furs, tropical shells, dried starfish, cacti and other ornamental pieces sold as souvenirs.

More detailed information on this topic can be found at <https://www.cites.hu/hu> and at [https://ec.europa.eu/environment/cites/legislation\\_en.htm](https://ec.europa.eu/environment/cites/legislation_en.htm). For issues related to specific permits or procedures, you may contact the following

**CITES authority in Hungary: Ministry of Agriculture  
- Biodiversity and Gene Conservation Department**

Head office: 1052 Budapest, Apáczai Csere János u. 9.

Phone +36-1-795-3753, +36-1-896-4662, Fax +36-1-301-4646

E-mail: [cites@am.gov.hu](mailto:cites@am.gov.hu) | Website: [www.cites.hu](http://www.cites.hu)

## 7. Hunting trophies

The antlers of the red deer, fallow deer and roe deer killed or perished during hunting, the mouflon's horn and the fang of the wild boar longer than 16 cm must be presented for judgement by the county government offices, whereas on the territory of Budapest and Pest County, by the Pest County Government Office (as authority for hunting). For the exportation of hunting trophies, a trophy judgement sheet must be issued by the hunting authorities. For the exportation of trophies of perished animals or from fallen-off antlers, a trophy export licence issued by the hunting authorities shall be necessary. The importation or exportation of hunting trophies from or to a third country shall be subject to the presentation of an animal health certificate by the official veterinarian. If the hunting trophy under the procedure is also covered by the scope of the Washington Convention, CITES permit shall also be necessary for both the importation and the exportation. The following bodies can be contacted for questions regarding individual permits or procedures: For cases in relation to the issue of the trophy judgement sheet and the trophy export licence:

District Government offices of the county seat where the hunting ground is located and on the territory of Budapest and Pest County at the Pest County Government Office. Website: <http://www.kormanyhivatalok.hu/hu/kormanyhivatalok>

For veterinary issues, and cases of importation of hunting trophies:

**National Food Chain Safety Office**

**Animal Health and Animal Welfare Directorate**

Official seat: H-1024 Budapest, Keleti Károly u. 24.

Telephone: +36-1-336-9302

Fax: +36-1-336-9479

Website: <http://portal.nebih.gov.hu/>

E-mail: [aai@nebih.gov.hu](mailto:aai@nebih.gov.hu)

For the importation of hunting trophies covered by the scope of the Washington Convention (CITES):

**Ministry of Agriculture - Biodiversity and Gene Conservation Department**

Official seat: H-1052 Budapest, Apáczai Csere János u. 9.

Telephone: +36-1-795-3753, +36-1-896-4662 Fax: +36-1-301-4646

Website: [www.cites.hu](http://www.cites.hu) | E-mail: [cites@am.gov.hu](mailto:cites@am.gov.hu)







## 8. Certain plants and plant products

Based on the phytosanitary regulations concerning passengers' baggage, plants and plant products may not be brought into the European Union in baggage or may only be brought in with a phytosanitary certificate accompanied by a Common Entry Document (CEDO - KEBO in Hungarian) finalised by the phytosanitary border post of the county government office.

Exemptions to this are the following:

- a) pineapple, banana, date, durian and coconut as vegetable crops without quantitative limitation;
- b) small quantities of plants and plant products for personal consumption, meaning – based on the decision of the relevant ministry – 5 kg/person or 1 piece/person (for example 5 kg of apples or 1 piece of melon).

However, not even small quantities of plants, plant products which are inedible, such as seeds, live plants, wreaths, etc., may be imported. Crops and parts of plants contaminated with adhesive soil, even in small quantities, cannot be imported either.

The customs authorities may, in the course of customs control, reverse carriers of goods which cannot be imported or require the passenger to discard the product. Before traveling, it is worth consulting the relevant diplomatic missions in Hungary or the following body:

### National Food Chain Safety Office

#### Directorate for Plant Protection and Winemaking

Protection Seat: H-1118 Budapest, Budaörsi út 141-145

Telephone: +36-1-309-1011

Website: <https://portal.nebih.gov.hu/hivatalunk/szervezeti-felepites>

Fax no.: +36-1-246-2942

E-mail: [nbi@nebih.gov.hu](mailto:nbi@nebih.gov.hu)

More information on this topic can be found at the following link:

<https://portal.nebih.gov.hu/-/kis-mennyisegben-sajat-fogyasztasraszant-zold-seg-es-gyomolcsfelek-behozhatoak-hazankba>



## 9. Excise goods

Excise goods released for free circulation in another EU Member State, purchased by natural persons (individuals) who do not engage in economic activity with excise goods in another EU Member State and brought to Hungary for personal use, shall be exempt from taxation in Hungary. When determining personal – not commercial - use, NTCA will consider the following aspects:

- whether the private individual possesses a licence stipulated by the Excise Act or whether he requested his registration on the basis of the Excise Act,
- the grounds for possessing the excise goods,
- the location of storing the excise product and the means of transport,
- all documents related to the excise goods,
- the nature of the excise goods, and in addition
- whether the quantity of the excise goods exceeds the value that qualifies as quantity for commercial purposes, i.e. the following quantity:
  - 800 cigarettes,
  - 200 cigars,
  - 400 cigarillos if a cigarillo weighs 3 grams at the most,
  - 1 kilogram of smoking tobacco,
  - 110 litres of beer,
  - 20 litres of intermediate alcoholic products
  - 10 litres of alcoholic products,
  - in the case of still and carbonated wine, other fermented still and carbonated drinks (wine and champagne) altogether 90 litres out of which carbonated wine and other fermented carbonated drink (champagne) may be maximum 60 litres,
  - in the case of refill liquid a maximum of 300 millilitres,
  - in the case of the category of new tobacco products for single use a maximum of 800 pieces, for its refill liquid 300 millilitres,
  - 500 grams for smokeless tobacco products,
  - 500 grams for products in replacement of smoking and containing nicotine.
  - 800 pieces for heated products.





In the case of energy products, the quantity of fuel in the fuel tank of the vehicle and a maximum of 10 litres of fuel in a portable container shall qualify as purchase for private purposes by a natural person. Passengers (irrespective of their citizenship) entering Hungary from a non-EU Member State may bring to the country excise goods free of customs duties or taxes within the volume limits set in the section "Rules applying to travellers arriving in Hungary from countries outside the European Union". For further information on importing excise goods to non-European Union countries (third countries), please contact the competent diplomatic missions in Hungary.

#### **IV. Obligation to report cash at the external borders of the European Union**

You must lodge a cash declaration with the customs authorities on entering or leaving the EU if you are carrying cash of EUR 10 000 or its equivalent in other currencies, or more, consisting of one or more of the following:

- ▶ banknotes and coins (including those that are no longer in general circulation as a medium of exchange but can still be exchanged at a financial institution or central bank),
- ▶ cheques, travellers' cheques, drafts without a named payee or money orders,
- ▶ gold coins with a gold content of at least 90 per cent and gold bars, nuggets or particles with a gold content of at least 99.5 per cent.

Customs authorities may already require a cash declaration for cash of €10 000 or more if it is sent by post, as part of a consignment or by courier.

Information and the declaration can be downloaded from the following pages:

<https://ec.europa.eu/eucashcontrols>

The declaration must be made or submitted to the customs authority (or other competent authority) where the passenger entered or left the European Union.

In addition, some EU Member States have specific control and declaration requirements for intra-Community cash movements. You should check this with the diplomatic missions in Hungary of the countries concerned.

#### **V. Tax-exempt sale of goods taken by foreign passengers out of the territory of the European Union**

Goods purchased by foreign travellers shall be exempt from value added tax if taken out of the territory of the Community as part of their personal or travel luggage. The following are the conditions of the application of the tax-exempt sale:

- the passenger shall take the goods to a country outside the European Union without taking such goods into use, and the customs authority shall confirm this condition using the tax refund form issued by the seller to the passenger,
- the goods shall be taken out of the territory of the European Union within 90 days from the date of purchase,
- the total value of the goods sold – including taxes – shall exceed EUR 175,
- the foreign passenger certifies their legal status with a valid travel document or other valid public document for identification recognized by Hungary (henceforward referred to together as travel documents).

The term foreign passenger shall refer to any natural person that is not a citizen of any Member State of the European Union and has no title for permanent stay in any Member State of the EU, or, being a citizen of a Member State of the EU, has got their residence outside the territory of the EU.



Residence shall mean any abode serving as a permanent dwelling place and being in the closest personal and economic relation with that particular natural person.

When leaving, passengers are required to identify themselves and to present the purchased goods, as well as the tax refund form (two copies), and also the original copy of the invoice. All data stated in the tax refund form and in the invoice shall correspond with the personal data stated in the travel document of the passenger.

Each tax refund form shall include the sales data of one single invoice only, and such data shall correspond with the data stated in the invoice.

The customs authority may certify the exit of goods from the territory of the Community in the tax refund form upon the request of the passenger, when the goods are taken to a third country.

The use of such tax refund forms is mandatory; the issuer of the invoice shall complete the form in three copies when the goods are purchased and shall provide the first two copies to the buyer. Having confirmed the exit of the passenger, the customs authority retains one copy of the tax refund form and returns the other copy to the foreign passenger. If the passenger leaves Hungary but not for a country outside the European Union (for example leaves for Vienna to return to their residence outside the European Union by air), they should request confirmation of the export of the relevant goods from the territory of the EU when actually leaving the European Union (i.e., for the purposes of the above example, at the Vienna Airport).

The export of the product from the territory of the European Union can no longer only be verified by endorsing and stamping the tax refund form, but also by digitally stamping the invoice certifying the purchase (hereinafter referred to as "electronic certification").

A tax refund request may be raised at the seller of the product by the foreign passenger personally, or via their authorized representative acting on their behalf. If the foreign passenger is acting personally, they are obliged to present their travel documents, if the foreign passenger is acting via its authorized representative, the authorized person acting on their behalf shall submit a written authorization made out to their name.

In order to request a tax refund, the foreign passenger or their authorized representative shall submit to the seller of the product the first copy of the tax refund form validated and stamped by the customs authority, and shall also present the original copy of the invoice confirming the completion of the particular sales transaction. If the authority of exit uses an electronic certificate to prove that the goods have left the territory of the European Union, the foreign traveller (or his/her authorised representative) shall provide the electronic certificate to the seller of the goods in order to claim the exemption. The foreign passenger shall be entitled to receive the tax refund in HUF, which shall be paid by the seller of the product in cash. The foreign passenger and the seller of the product may however agree to a different currency and method of payment. For further information, please consult the website of the National Tax and Customs Administration of Hungary at [www.nav.gov.hu](http://www.nav.gov.hu), detailed information is available under the menu item Információs Füzetek (Information Booklets/ Information Booklet no. 15.) or call any of the following numbers 1819 (inland call tariff); or +36 (1) 461-1819 from abroad.

National Tax and Customs Administration



*[www.nav.gov.hu](http://www.nav.gov.hu)*



Nemzeti Adó-  
és Vámhivatal