

COMPLETION GUIDE/ KITÖLTÉSI ÚTMUTATÓ

FOR THE FORM NAV_J32 / A NAV_J32 JELŰ NYOMTATVÁNYHOZ:

NOTIFICATION ON TRANSPORTATION/ BEJELENTÉS SZÁLLÍTÁSRÓL

ÁNYK (GENERAL FORM COMPLETING APPLICATION)

What will you find in this guide? / Miről olvashat ebben az útmutatóban?

This guide provides an overview of the form used to notify the transport of excise goods and includes instructions on how to fill it in.

Table of contents

I. GENERAL INFORMATION/ I. ÁLTALÁNOS TUDNIVALÓK	2
1. What is the purpose of the form NAV_J32? / Mire szolgál a NAV_J32 jelű nyomtatvány?.....	2
2. Who does it apply to / Kire vonatkozik??	2
3. How to submit the form? / Hogyan lehet benyújtani a nyomtatványt?.....	2
4. Where to find the form? / Hol található a nyomtatvány?.....	4
5. What is the deadline for submitting the form? / Mi a nyomtatvány benyújtásának határideje?	4
6. How can the form be changed? / Hogyan módosítható a nyomtatvány?	5
7. What are the legal consequences? / Mik a jogkövetkezmények?	5
8. Further information, assistance / További információ, segítség	5
9. What legal regulations should be taken into account? / Mely jogszabályokat kell figyelembe venni?.....	6
10. What are the parts of the form? / Milyen részei vannak a nyomtatványnak?	6
II. DETAILED INFORMATION / RÉSZLETES TÁJÉKOZTATÓ.....	7
Sheet 01 / 01 lap.....	9
Transportation data / A szállítás adatai	9
Sheet 02 / 02 lap.....	11
Product data / Termék adatok	11

I. General information/ I. Általános tudnivalók

1. What is the purpose of the form NAV J32? / Mire szolgál a NAV J32 jelű nyomtatvány?

Form NAV_J32 is used to notify¹ the following:

- persons involved in the bulk movement of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory,
- the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement,
- the intention to purchase in the case of excise goods released for free circulation are delivered from a Member State to Hungary for commercial purposes,
- a consignment sent to the domestic territory by mail order trade,
- the transport of dried fermented tobacco between other Member States or to a third country transiting through Hungary.

2. Who does it apply to / Kire vonatkozik??

Subject of the notification / Bejelentés tárgya	Person subject to notification obligation / Bejelentésre kötelezett
bulk transportation of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory	a person pursuing lubricating oil transportation
the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement	an authorised tax warehouse operator or a registered trader receiving still and sparkling wine
the intention to purchase e-liquids, new categories of tobacco products, smoke-free tobacco products, heated tobacco products, and nicotine-containing tobacco alternatives imported from another Member State for commercial purposes	the person liable for payment of the tax
a consignment sent to the domestic territory by mail order trade	the fiscal representative
the transport of dried fermented tobacco between other Member States or to a third country transiting through Hungary	person transporting dried, fermented tobacco

3. How to submit the form? / Hogyan lehet benyújtani a nyomtatványt?

The form NAV_J32 can be submitted **on paper** (by mail or in person) **and electronically**² to the National Tax and Customs Administration (NTCA).

¹ Section 49, Section 49/A, Section 51, Section 62 (13), Section 63 (2) of Act LXVIII of 2016 on Excise Tax (hereinafter: Excise Tax Act).

Only **foreign nationals** may submit the form in paper form. One copy of the form shall be sent to the competent NTCA Directorate.

Subject of the notification / Bejelentés tárgya	Competent NTCA Directorate / Illetékes NAV-igazgatóság
bulk transportation of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory	according to the place of entry into the territory of Hungary
the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement	according to the registered office/site of the economic operator box
the intention to purchase e-liquids, new categories of tobacco products, smoke-free tobacco products, heated tobacco products, and nicotine-containing tobacco alternatives imported from another Member State for commercial purposes	according to the registered office/site of the economic operator box
a consignment sent to the domestic territory by mail order trade	NTCA Large Taxpayers' Tax and Customs Directorate OR according to the registered office/site of the economic operator box
the transport of dried fermented tobacco between other Member States or to a third country transiting through Hungary	according to the place of entry into the territory of Hungary

If you submit the form on paper to NTCA, do not forget to sign it!

More information on the electronic submission of forms and the rules of electronic communication is available on the NTCA website (www.nav.gov.hu) in the following documents:

- " *General rules for electronic administration and communication in tax matters*", and
- " *Electronic submission of ANYK forms*".

Personal proceedings and representation / Személyes eljárás és képviselő

If the law does not require the taxpayer to act personally, the application may be filed by the taxpayer's statutory representative or by a person authorized by the taxpayer or the taxpayer's statutory representative. Proceedings by the statutory representative of a legal entity are considered to be personal proceedings.

The subjects and types of representation and power of attorney, as well as the methods and rules for establishing and notifying eligibility, are set forth in the law.

Notification of the right to represent / A képviselői jogosultság bejelentése

The form may also be submitted by the taxpayer's authorised agent. For this, the right of representation must be certified.

² Section 4 (5), Section 84 (2) c) of the Excise Tax Act.

In case of electronic submission, the right of representation must be notified to NTCA in advance. NTCA can only accept the application submitted electronically if the submitter's right of representation has been notified to and been registered in advance by the NTCA.

More information on the **notification of the right of representation** is available on NTCA's website (<https://nav.gov.hu>) in the following document:

- "Notification of representation before the NTCA".

4. Where to find the form? / Hol található a nyomtatvány?

The form is **available electronically** on the NTCA website in the General Form Filling Application (ÁNYK) and in the Online Form Filling Application (ONYA).

On the ONYA portal, the form can be completed either by logging in via the Central Identification Agent (KAÜ) service or without logging in—that is, without signing in to KAÜ. The paper version can be mailed or submitted in person at any NTCA customer service office.

5. What is the deadline for submitting the form? / Mi a nyomtatvány benyújtásának határideje?

Subject of the notification / Bejelentés tárgya	Notification deadline / Bejelentés határideje
bulk transportation of lubricating oils from one Member State to another, or to a third country in transit through the domestic territory	no later than the day before the transportation
the receipt of still and sparkling wine dispatched by a person established in another Member State, under a tax suspension arrangement	the authorised tax warehouse operator on the first working day after receipt the registered trader within 5 working days after receipt
the intention to purchase e-liquids, new categories of tobacco products, smoke-free tobacco products, heated tobacco products, and nicotine-containing tobacco alternatives imported from another Member State for commercial purposes	prior to purchase
a consignment sent to the domestic territory by mail order trade	on the day of dispatch domestically
the transport of dried fermented tobacco between other Member States or to a third country transiting through Hungary	no later than the day before the transportation

If the deadline falls on a **public holiday**, the deadline expires on the next working day.³

³ Section 52 (4) of the Tax Administration Act.

6. How can the form be changed? / Hogyan módosítható a nyomtatvány?

Correction based on a call from NTCA / Javítás a NAV felhívása alapján

NTCA examines the correctness of the form and, if necessary, **calls on the taxpayer** to make declarations and present documents.⁴

If NTCA has requested a resubmission of the form due to the errors detected, the **form may be resubmitted** after correction. In this case, you must tick the box “*Reference number*” on the form and enter the 10-digit reference number of the original form or the NTCA letter of notice in the “*Resubmission by request*” box, which can be found in the requesting letter.

When resubmitting the form, all data must be re-entered in the form.

Corrections made by the taxpayer / Adózái javítás

The taxpayer may also initiate the correction of the form, if they notice that any data of **the form accepted and processed by NTCA is wrong** or any data or information is omitted from the form. The taxpayer can initiate **the modification of the notified data** on a new NAV_J32 form. In this case, you the taxpayer shall tick the box “*Correction*” on the form and enter the 10-digit reference number of the original form or the NTCA letter of notice in the “*Reference number*” box, which can be found in the requesting letter.

In the event of correction, all data must be re-entered in the form.

7. What are the legal consequences? / Mik a jogkövetkezmények?

In the event of a breach of a statutory obligation, the NTCA may impose a sanction on the taxpayer as defined by law.⁵

8. Further information, assistance / További információ, segítség

If you have any further questions about the data sheet or the individual tax rules, do not hesitate to contact us at the contact details below.

Online / internet:

- on the NTCA website at www.nav.gov.hu.

Via e-mail:

- using the form available at the following link: <https://nav.gov.hu> → [ügyféliránytű](#) → [Lépünk kapcsolatba](#) → [E-mail küldése](#) → [Levélküldés](#)

By telephone:

- on the NTCA infoline
 - 1819 in Hungary,
 - +36 (1) 461-1819 from abroad.

⁴ Section 59 (2) and Section 61 (1) of the Tax Administration Act.

⁵ Section 100 (1) and (6) of the Excise Tax Act.

The NTCA infoline service 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.

Personalized information and assistance are available under menu item 2 of dial number 1819.

The NTCA infoline provides general information as well as administrative services that require taxpayer identification. To use these services, you must have a client identification number or a Partial Code Telephone Identification (RKTA). If you do not have a client identification number, you can apply for one on the TEL form, which can be submitted to the NTCA in person or electronically. Please note that if you wish to use the service requiring identification for a matter other than your own, you must also submit an UJEGYKE data form.

In person:

- at the NTCA Customer Services throughout Hungary. Customer Service Finder:
<https://nav.gov.hu> → [Ügyfélszolgálatok](#).

9. What legal regulations should be taken into account? / Mely jogszabályokat kell figyelembe venni?

- Act LXVIII of 2016 on Excise Tax (Excise Tax Act)
- Decree of the Minister of National Economy 45/2016 (29 November) NGM on the implementation of the provisions of Act LXVIII of 2016 on Excise Tax
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act)
- Government Decree 465/2017 (28 December) on the detailed rules of the tax administration procedures

10. What are the parts of the form? / Milyen részei vannak a nyomtatványnak?

- Main sheet: Identification data
- Sheet 01: Transportation data
- Sheet 02: Product data

II. Detailed information / Részletes tájékoztató

The form consists of a main sheet and two supplementary sheets.

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

Main sheet / Főlap

Part B) / B) rész:

Tax number / Adószáma: The 11 characters long tax administration ID issued by NTCA to the person subject to notification obligation. It is mandatory for notification types 2, 4, 5.

Tax code / Adóazonosító jel: The 10-character tax identification number issued by the National Tax and Customs Administration (NTCA) for the natural person required to make a notification.

If the taxpayer has both a tax number and a tax code, they must provide only the tax identification number under which they conduct their business. They must fill in either the "Tax number" or "Tax code" field.

Community tax number / Községi adószám: The tax ID required to perform a Community trade activity issued to the foreign economic operator subject to notification obligation. It shall be completed in case of a foreign notifier who does not have a Hungarian tax number or tax ID.

Licence number / Engedélyszáma: The tax ID issued by NTCA to the person subject to notification obligation, given 13 characters long (e.g., HU10011801002). This box is optional if the notified product can be traded without the permission of NTCA.

Registration number / Nyilvántartási szám: Registration number issued to the notifier by NTCA.

Name / Neve: The full name of the economic operator subject to notification obligation in the court registration, the name of the private entrepreneur or the name of the natural person.

Registered office/site address / Székhelye/telephelye címe: Registered office in case of a legal person, an organisation without legal personality (in the absence thereof, its site), registered office in the case of a private entrepreneur (in the absence thereof, its site), permanent address (place of residence) in the case of a natural person. (Post code, settlement, mailbox/public area name, broken down by house number/topographic lot number, floor, door.)

Part C) / C) rész:

Re-submission by request / Újraküldés felhívás alapján: It should be marked (X) if the person subject to notification obligation has been requested by NTCA to re-submit the form. In case of marking the box “Re-submission by request”, "Reference number" box must also be completed.

In this case, the full data content of the form must be submitted with the necessary modifications.

Correction / Javítás: Option to correct a previously submitted NAV_J32 form. It should be marked (X), if the person subject to notification obligation finds that a previously submitted NAV_J32 form contained incorrect data. In case of marking, the box “Reference number" must also be completed.

In this case, the full data content of the form must be submitted with the necessary modifications.

This box must also be marked if the notification concerns the withdrawal of a previous NAV_J32 notification!

Withdrawal of the notification / Bejelentés visszavonása: It should be marked with an X if the previously submitted notification has been processed, but it will be withdrawn by the notifier. In addition, it should be marked if the previously submitted notification has been processed but the notified consignment has not been received. If the box is marked, only the main sheet needs to be completed and the Correction box must be completed as well!

Reference number / Hivatkozott ügyszám: In this box

- if re-submission is marked, enter the registration number of the original form or the request sent by NTCA,
- in the case of a self-initiated correction, the registration number received when submitting the original (to be corrected) form,
- in case of withdrawal of the notification, the registration number received when submitting the original form (report to be withdrawn)

(10 characters).

Number of completed sheets / Kitöltött lapok száma: Selected automatically.

Type of notification / Bejelentés típusa: From the drop-down list of values, select the type of case to which the notification applies. These could be the following:

- 1 - Notification pursuant to Section 49 of the Excise Tax Act for the supply of bulk lubricating oil
- 2 - Notification pursuant to Section 51 of the Excise Tax Act of the receipt of still and sparkling wine delivered from a small wine producer in a Member State under a tax suspension arrangement
- 4 - Notification pursuant to Section 63 (2) of the Excise Tax Act of a consignment sent by a mail order vendor
- 5 - Notification pursuant to Section 62 (13) of the Excise Tax Act of movement of fluid charges, novel tobacco products, smokeless tobacco products, heated products and

smoking-substitute nicotine-containing products from another Member State to Hungary for commercial purposes

6 - Notification pursuant to Section 49/A of the Excise Tax Act of the transport of dried fermented tobacco between other Member States or to a third country transiting through Hungary.

Part D) / D) rész:

The authenticity of the information given on the form must be ensured according to the rules on authentication in accordance with the method of submission.

Date / Kelt: Place and date of completion of the form. You can enter the date or select it from the drop-down calendar.

Signature / Aláírás: The paper submission must be signed by the taxpayer or the person authorised to represent them.

Notifier ID / Bejelentő azonosító: The tax identification number of the taxpayer or the person with the right of representation must be entered in this box.

The form filling program only accepts a CDV-correct tax ID.

With an incorrect or missing ID (provided not during the registration), the notifier cannot be identified.

Sheet 01 / 01 lap

Transportation data / A szállítás adatai

Transportation document number / Szállítási okmány száma: Document number accompanying the consignment. Mandatory if the type of notification is: 1, 2, 4 or 6.

Consignor name / Feladó neve: Name of the legal person, organisation without legal personality, private entrepreneur, natural person indicated on the transport document as the consignor. Mandatory field.

Consignor address / Feladó címe: Registered office in case of a legal person, an organisation without legal personality (in the absence thereof, its site), registered office in the case of a private entrepreneur (in the absence thereof, its site), permanent address (place of residence) in the case of a natural person. (Post code, settlement, mailbox/public area name, broken down by house number/topographic lot number, floor, door.) Mandatory field.

Consignor's community tax number / Feladó közösségi adószáma: The tax ID required to perform a Community trade activity issued to the consignor. Mandatory if the type of notification is: 4, 5.

Consignor's licence number / Feladó engedélyszáma: The number of the licence issued to the consignor to perform their activity, if they have one.

Date of dispatch / Feladás időpontja: Date of dispatch of the consignment. It can only be completed for notification type 4.

Name of the carrier / Fuvarozó neve: The name of the legal entity, unincorporated organization, sole proprietor, or individual providing the transportation services. This can only be completed for notification type 1 or 6.

Vehicle type / Jármű típusa: Type of vehicle used for transport. It can only be completed for notification type 1 or 6.

Vehicle's licence plate number / Jármű forgalmi rendszáma: Registration number of the vehicle used for transport. This can only be completed for notification type 1 or 6.

Recipient name of the consignment / A szállítmány címzettjének neve: Name of the legal person, organisation without legal personality, private entrepreneur, natural person indicated on the transport document as the recipient. This can only be completed for notification type 1 or 6.

Recipient address of the consignment / A szállítmány címzettjének a címe: Registered office in case of a legal person, an organisation without legal personality (in the absence thereof, its site), registered office in the case of a private entrepreneur (in the absence thereof, its site), permanent address (place of residence) in the case of a natural person (post code, settlement, mailbox/public area name, broken down by house number/topographic lot number, floor, door). Can only be completed for notification type 1 or 6.

Receipt / Scheduled receipt date: / Átvétel/Tervezett átvétel időpontja: Date of receipt, planned date of receipt of the consignment. Can only be completed for notification types 2 and 5.

Expected date of entry into the territory of Hungary / Magyarország területére történő belépés várható időpontja: Expected date of entry at the Hungarian state border. It can only be completed for notification type 1 or 6.

Place of entry into the territory of Hungary / Magyarország területére történő belépés helye: Post code (if known) and name of the border crossing point used to enter the territory of Hungary. This can only be completed for notification type 1 or 6.

Route in Hungary / Magyarországi útvonal: The route of transit through Hungary with a list of the affected settlements. Can only be completed for notification type 1 or 6.

Expected date of exit from the territory of Hungary / Magyarország területéről történő kilépés várható időpontja: Expected date of exit from the Hungarian state border. This can only be completed for notification type 1 or 6.

Place of exit from the territory of Hungary / Magyarország területéről történő kilépés helye: Post code (if known) and name of the border crossing point used to exit from the territory of Hungary. It can only be completed for notification type 1 or 6.

Sheet 02 / 02 lap**Product data / Termék adatok**

No. / No.: Serial number of the item, starting at 1, automatically filled in by the program.

CN code / KN kódja: CN code of the product concerned by notification. Mandatory field.

Variety code / Fajtakód: Variety code of the product concerned by notification. It is mandatory to complete, except for notification type 1 or 6.

Tobacco product packaging / Dohánygyártmány kiszerelése: The packaging unit of the tobacco product must be indicated (pieces/box, or grams/pack, or milliliters, or pieces). This field must be filled in if a tobacco product is listed in the variety code box and a date after 1 July 2020 is listed in the Receipt / Scheduled receipt date box.

Retail price of tobacco products / Dohánygyártmány kisker. ára: The retail sales price including tax for the tobacco product in the given packaging, as published on the website of the Supervisory Authority for Regulatory Affairs of Hungary, must be indicated in Hungarian forints. This box must be filled in if a tobacco product is listed in the variety code box and the date in the Receipt / Scheduled receipt date box is after 1 July 2020.

Name / Megnevezés: Name of the product concerned by the notification. Mandatory field.

Quantity / Mennyisége: Quantity of the notified product in the unit of measurement used as the tax base except for notification type 6. For notification type 6, the quantity must be specified in kilograms (kg). Mandatory field.

National Tax and Customs Administration