

# wts newsletter

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## # 1.2015



## highlights

EKAER – NAV may impose penalties from 1 February 2015. What to look out for with year-end amendments? – To help preparations, in our newsletter we have summarised the major year-end amendments to the EKAER regulation.

## EKAER – NAV may impose penalties from 1 February 2015. What to look out for with year-end amendments?

*Even the Christmas period saw changes to the regulations on the Electronic Public Road Customs Transit Control System (EKAER). What is more, two related key ministerial decrees were also only published on the last day of the year. Due to the rapid legislative process and only a few official comments there is still a great deal of uncertainty, even though the system will be in full operation as of 1 February 2015, which means that carriers without an EKAER number from this date on may face severe penalties from the National Tax and Customs Administration (NAV). To help preparations, we have summarised the major year-end amendments to the EKAER regulation.*

### EKAER system is available online

The EKAER system can be accessed online at [www.ekaer.nav.gov.hu](http://www.ekaer.nav.gov.hu). Applications for EKAER numbers and the required pre-registration must be initiated here. The website contains a great deal of useful information, e.g. legal materials and frequently asked questions, while a summary of the most significant rules relating to the EKAER system is available in 18 foreign languages.

English: <https://www.ekaer.nav.gov.hu/articles/view/information>

German: <https://www.ekaer.nav.gov.hu/articles/view/informationsblatt>

### Exemption from applying for an EKAER number in the case of groupage shipments

As a general rule, an EKAER number must be applied for EU acquisitions and sales (and for similar EU movement of goods having other purpose), and in the event of first taxable goods sales in Hungary to non-end users provided this is transported by using a vehicle weighing more than 3.5 tonnes. EKAER numbers are used by the tax authority to identify the unit of goods shipped to the customer with one vehicle transport.

The legislator realised that applying for an EKAER number for each addressee of a groupage shipment may cause enormous difficulties for enterprises, therefore it was specified that no EKAER number must be requested if goods weighing no more than 2.5 tonnes or with a net price below HUF 2 million are transported. This threshold is 200 kg or HUF 250,000 in for risky food products, and 500 kg or HUF 1 million for other risky goods.

Similarly, no EKAER number must be applied for if excise products (beer, wine, champagne, intermediate alcohol products, manufactured tobacco, dried tobacco, controlled mineral oil products, bio-ethanol, biodiesel and E85) are transported.

### Tax authority may impose stricter sanctions

The tax authority may impose penalties not only if goods are transported without an EKAER number, but also if the reporting obligation required to apply for an EKAER number is fulfilled with incorrect or false data, or if information is lacking. In such cases penalties can even amount to 40% of the value of the delivered goods.

### Range of risky goods defined

As outlined above, an EKAER number must be requested even for risky goods with lower weight and value figures in the case of imports from another Member State to Hungary, or in the case of the first domestic sale to a non-end user subject to taxation. Furthermore, risk collateral shall also be set aside for such cases. Based on the customs tariff codes, the range of risky foods and other risky goods was specified in Decree 51/2014 (XII. 31.) of the Ministry for National Economy. Other risky goods include certain construction materials (pebbles, gravel), various fertilisers and lubricants, fire wood, as well as a wide range of clothing.

### Notification rules specified, and deadline extended for certain data modifications

Based on the amended legislation – contrary to the original concept – EKAER numbers may be applied for even if the registration plate of the lorry is not yet known. It suffices to report the registration plate later online, prior to the start of loading or the delivery in the case of EU acquisitions. Further relief comes from the fact that the receipt of goods does not have to be reported immediately, only on the business day following the day when the product arrives at the unloading (receipt) address, i.e. if goods are received on a Saturday, the notification shall be made on the Monday. Another important change is that the final legislation provides for the modification of the registration plate, weight and value data during the transport if assigned to an existing EKAER number (while the EKAER number is valid and until the goods are received). Modifications shall be reported immediately after the event giving rise to the changes. In the course of an inspection the current valid data must be registered by the tax authority, and the person obliged to make the notification (usually the sender or recipient of the goods) is responsible for this.

### Breakdown procedures

The other important Decree 50/2014 (XII. 31) of the Ministry of National Economy on the operation of the EKAER stipulates, among other things, that in the event of a breakdown of the EKAER system the tax authority shall provide information on its website regarding the expected start and end date of maintenance, while also indicating services that are temporarily unavailable. If the EKAER system is unavailable due to a breakdown or (general) insufficiency of internet services, the tax authority will not impose a penalty provided that the reporting is made no later than the first working day following the end of the breakdown.

The newsletter accurately reflects the statutory provisions as they stand at the time of its issue.  
The authors of the news articles have endeavoured to provide general information that both reads well and is professional.  
Given the general nature of the content and possible changes to legal regulations, please contact us if you require this information tailored to your personal circumstances.

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