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Tax & Accounting Services

The Electronic Public Road Transportation Control System

(EKAER)

EKAER (*Elektronikus Közúti Áruforgalom Ellenőrző Rendszer, or Electronic Public Road Transportation Control System*) is an electronic system regulated by Decree 13/2020. (XII. 23.) issued by the Ministry of Finance (PM), which aims to reduce VAT fraud in transport. This system enables the National Tax and Customs Administration (NAV) to track the movement of goods transported by road within the EU and Hungary in real time.

The year 2025 is an important milestone in the life of the EKAER system, as it celebrated its 10th anniversary on March 1 this year.

Statistical and other results from the past period:

- More than 106 million shipments have been screened by the system.
- Over the past three years, NAV has uncovered HUF 20 billion in net tax differences.
- HUF 4.8 billion in default penalties have been issued.

Decree 13/2020. (XII. 23.) PM contains the rules for issuing EKAER numbers, reporting obligations, exemptions and penalties. In this article, we summarize the content of the decree and the technical details in detail.

Obligation to report

If a taxpayer wishes to transport a product by road with a motor vehicle that is subject to reporting, they must report this to NAV via the website set up for this purpose and request an EKAER number for the transport.

The exact list of products subject to reporting is contained in *Annexes 1 and 2* of **Decree 51/2014. (XII. 31.) issued by the Ministry of National Economy (NGM)**, which entered into effect on January 1, 2015.

When do you need to register in the NAV system?

- In the case of purchases or other imports from the EU to Hungary,
- In the case of sales or other exports from Hungary to the EU,
- In the case of the first VAT-liable sale to a domestic non-end user.

The reporting obligation is not affected by whether the transport is carried out by the seller, the buyer, or a third party commissioned by either of them.

If the product is sold several times but transported only once, the report shall relate to the sale to which the transport is connected.

In the case of sales through a producer group or integrator, the reporting obligation shall be the responsibility of the integrator organization listed in the government office's register.

Who is required to register?

- ✓ For shipments from the EU to Hungary: the consignee
- ✓ For shipments from Hungary to the EU: the consignor
- ✓ For domestic shipments: the consignor, unless the product is transported by the consignee in the sales chain, in which case the consignee is required to register.

Exemption from registration

In certain cases specified by law, there is no obligation to register the transport of goods.

Vehicles exempted due to their special nature are exempted, such as

- ✓ vehicles of the armed forces, law enforcement agencies, NAV, the Parliamentary Guard, foreign armed forces, international military commands, vehicles involved in disaster response,
- ✓ humanitarian aid shipments (with certification),
- ✓ products under customs supervision, products sent as postal consignments, excised products (e.g., alcohol, tobacco, energy),

and products are exempted if the gross weight of it transported from the same sender to the same recipient **does not exceed 500 kg and its value does not exceed HUF 1 million**.

Taxpayers may submit **a request** to NAV and request exemption from EKAER reporting if

- the domestic section of the transport is no more than **20 km**, and
- the frequency of transport means that daily reporting would impose **a disproportionate burden** on them.

What data is required to determine the EKAER number?

a) **Basic data** *(name and tax number of the consignor, loading address, name and tax number of the consignee, unloading (receipt) address)*

b) **Product data** *(commercial name, customs tariff number (max 8 digits), gross weight (in kg), value excluding tax or purchase/production price, UN number in case of dangerous products)*

c) **Objective of transport** *(product distribution, product purchase, contract work or other purpose)*

d) Fact of combined transport

In addition to the above data, the law specifically regulates what other data must be provided and by what deadline with regard to the direction of transport.

1. Transport from the EU to domestic destinations:

- Vehicle registration number *(no later than the start of domestic transport)*

- Time of arrival at the unloading address *(no later than the third working day following arrival, but within the validity period of the EKAER number)*

2. Transport from the domestic destinations to the EU:

- Vehicle registration number *(no later than the starts of transport)*
- Start of transport *(date of departure from the first domestic loading address)*

3. Domestic transport:

- Vehicle registration number *(no later than the start of transport)*
- Date of arrival at the unloading address *(no later than the third working day following arrival, but within the validity period of the EKAER number)*

Determining the EKAER number in practice

Those required to file a report can request an EKAER number electronically on the NAV's dedicated website. The report can be filed by the taxpayer, their legal representative or permanent proxy, or a person designated by them.

The NAV will assign an EKAER number if

- ✓ the taxpayer has fulfilled the assurance obligation,
- ✓ in the case of food products, has a FELIR (Food Control Information System) identification number,
- ✓ and has reported the first domestic storage location in accordance with the VM (Ministry of Rural Development) decree.

If all conditions are met, the tax authority will determine the EKAER number and register it. The EKAER number is **valid for 15 days**. The registered data **must be accurate**, with **a maximum deviation of 10%** in the data regarding the weight and value of the product.

An EKAER number identifies a product unit, from one consignor to one consignee, by one vehicle, on one route, in a single movement.

A motor vehicle is considered to be a motor vehicle + trailer/semi-trailer combination. All license plates used must be reported to the system. Before the start of transport, the EKAER number must be provided to the carrier or the transport organizer.

The NAV **closes** the EKAER number after the arrival time of the motor vehicle is reported to the final unloading address. The EKAER number **can be invalidated** within 15 days of its validity period by the taxpayer, their representative, their authorized representative, or a person designated by them, if there is sufficient justification.

Data that can be modified **until the start of transport**:

- Product name, customs tariff number, weight, value (Section 6 e) ea–ed),
- Vehicle registration plate number,
- Addition or deletion of items with new customs tariff numbers.

After the start of transport, but before the notification of unloading or the deadline specified in Art., the following can be modified:

- Product weight and value (Section 6 e) ec–ed),
- and vehicle registration plate number.

It is important to report any changes immediately on the EKAER electronic interface as soon as they occur.

Voluntary reporting

If the taxpayer is not subject to reporting obligations but reports the data anyway, NAV will still register the taxpayer and assign an EKAER number. The advantage of this is that the declarant is **not required to pay a security deposit**.

Rules on securities

A security must be provided by taxpayers who purchase products **from the EU for domestic use** or who make their first VAT-liable sale to **a non-end user in Hungary**. (Products listed in *Annex 3 of the VAT Act* are excluded from this requirement.)

Amount of security:

- The amount of the security is the value at the time of the declaration + 15% of the tax-excluded value of the products reported in the previous 45 days with valid EKAER numbers.
- For new operations: 15% of the value of the first declaration.

The system automatically calculates which activity requires the higher security – only that amount needs to be paid.

If there is insufficient security, the NAV will not issue a new EKAER number.

The security may be provided in the form of **a deposit**, a payment into a separate account, or a **guarantee** issued by a financial institution or investment firm.

Taxpayers are excluded from the security requirement if they

- are reliable taxpayers, or
- have been operating for at least two years and are listed in the database of taxpayers with no public dues, or
- are strategically important entrepreneurs who continue to operate even during bankruptcy/liquidation and have obtained permission from NAV.

NAV conducts a review at the end of each month to check for any tax arrears.

At the end of each month, the NAV conducts a review to check for any tax arrears. In the event of debt, it settles the security and then sends an electronic notification to the taxpayer about the security used. Subsequently, the taxpayer must complete the security in order to receive an EKAER number in the future.

If the security continuously exceeds the prescribed amount for 45 days, the taxpayer may request a reduction. The tax authority will decide on the request within 15 days.

Security composition:

The tax authority registers **the security agreement** and the amount paid into the separate **deposit account**. The two forms together must reach the amount of the security.

When is the security considered paid?

- ✓ Deposit account: when the amount has been **approved**.
- ✓ Immediate transfer: when the tax authority has **received notification** or the taxpayer has become identifiable.
- ✓ Warranty: when **the tax authority has registered it**, but no earlier than **the start of the warranty period**.

NAV only accepts guarantees issued by a financial institution, payment institution or investment firm (guarantor) established in an EU or EEA member state, and the guarantor is not subject to bankruptcy, liquidation, voluntary liquidation or compulsory cancellation, its activities have not been suspended and it holds a valid licence.

Technical information

Finally, let's take a look at how we can fulfill our reporting obligations in the event of a malfunction or maintenance.

Malfunction:

NAV will immediately publish a notice on its website about the start and end of the malfunction.

Maintenance:

NAV will provide advance notice of the start date, planned duration, and affected services of the maintenance.

Obligation to report:

If the EKAER interface is unavailable (due to malfunction, maintenance, or internet problems), taxpayers **cannot be penalized** for failing to report, and the report must be submitted **on the working day following the end of the problem**.

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Contact us for more information:

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