

## Customs and Other Rules Applying to Passenger Traffic

This booklet of the National Tax and Customs Administration of Hungary provides useful information for tourists travelling within the European Union or travelling from a non-community country (third country) to any member state of the European Union.



### Rules applying to passengers travelling within the European Union

The regulations of the European Union ensure the free movement of goods between member states. This means that no customs procedures are required for exporting goods from Hungary to another member state and/or for importing goods from a member state to Hungary. The export and import of goods purchased for non-commercial purposes (for personal use or as gifts) while travelling is not restricted. However, the transport of certain goods (such as: pets, hunting weapons, alcohol and tobacco products, medicines containing drugs, etc.) within the European Union is subject to restrictions and/or to special permissions. Such goods and rules shall be discussed in a separate section.



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

Passengers arriving from third countries may import the following goods in their personal luggage to Hungary **without incurring customs duty and taxes**:

**Alcohol products and alcoholic beverages** (applicable to passengers over the age of 17 only) – maximum

- 4 litres of grape wine
- 16 litres of beer
- 1 litre of alcohol products of more than 22 per cent of alcohol by volume or of non-denatured alcohol products containing not less than 80 per cent of alcohol by volume, or

- 2 litres of alcohol products, intermediate alcohol products, sparkling wine or other wine containing not more than 22 per cent of alcohol by volume

### **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 pieces of cigarettes, or</li><li>- 100 pieces of cigarillos (not exceeding 3 grams per piece in weight), or</li><li>- 50 pieces of cigars, or</li><li>- 250 grams of tobacco for consumption</li></ul>	<ul style="list-style-type: none"><li>- 40 pieces of cigarettes, or</li><li>- 20 pieces of cigarillos (not exceeding 3 grams per piece in weight), or</li><li>- 10 pieces of cigars, or</li><li>- 50 grams of tobacco for consumption</li></ul>



In addition to the quantity limits, the law stipulates a further condition for tobacco and alcohol products (other than grape wine and beer), i.e. the quantity limits specified for such products above represent 100% of the tax exemption limit for each and every product separately. However, the total of the percentage parts of the specified quantity limits for tobacco and alcohol products shall not exceed 100%.

In practical terms, this means that if a passenger travelling by any means other than by air imports 40 pieces of cigarettes, the customs duty and tax

exemption shall be applicable to this quantity only, and no further customs duty and tax exemption shall be provided for further tobacco products (cigarillos, cigars, tobacco for consumption).

If the passenger imports 20 pieces of cigarettes (i.e. 50% of the quantity limit), he/she shall be entitled to import a further 5 pieces of cigars or 10 pieces of cigarillos or 25 grams of tobacco for consumption (for the remaining 50% of the quantity limit) without incurring customs duty and taxes.

### **Other 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 (HUF 88,000), while up to the value of EUR 430 (HUF 127,000) 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 (HUF 44,000), irrespective of the means of transport.

**Further conditions necessary for the customs duty and tax exemption:**

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



**If any of the pre-conditions of the customs duty exemption is missing, the import shall be subject to the payment of customs duty and taxes (VAT, excise tax, etc.).**

The customs authorities **shall pay particular attention to controlling** the lawful use of the duty-free limit.

## 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 Community shall be imported without incurring import customs duties (applicable to passengers over the age of 17 only).

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.

**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, he/she shall not convey such fuel to anybody else either for a valuable consideration or free of charge.**

**Non-compliance with the above provision shall result in the *application of import customs duties* on the day of the non-compliance with the provision, 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.**

Should an import customs duty be imposed, a national tax payment obligation shall also be incurred.

## Special rules applying to the export and import of certain goods to/from the European Union and to/from third countries, respectively



### Food

Generally speaking, if possible, you should not take along raw meat, processed meat products, any food containing meat, milk and dairy products (perishable food products) when returning from a third country (not a member state of the EU) to Hungary, as their import is allowed only on condition that the relevant rigorous rules and veterinary controls are complied with.

When leaving Hungary, you are advised not to add the above products to your food parcel prepared for your travel, as their import into third countries, in general, is either prohibited or subject to strict conditions (you may obtain information on the relevant rules of the individual countries at their competent diplomatic services in Hungary).

In addition to these products, there may be, at any time, other goods included in the so-called temporary export/import ban lists in order to prevent the proliferation of specific diseases spread by animals that have been occurring lately.

It is recommended that you ask for information about current rules before your trip.

A non-community citizen entering Hungary from a third country may also bring in the above-mentioned perishable food products, depending on countries, only on condition that the relevant rigorous rules and veterinary controls are adhered to.

Travellers entering Hungary from an EU member state are advised to contact the Ministry of Rural Development to enquire about any possible limitations of food imports, and the Ministry of National Resources regarding queries on public health.

Travellers wishing to visit an EU member state as a target country may obtain information on the relevant rules applicable in each of those countries at their competent diplomatic services in Hungary.



## Medicines

While travelling within the European Union, citizens of member states requiring continuous medication may carry the medicines prescribed by their physician in a quantity that may be needed during the journey.

It is considered reasonable to obtain a medical certificate ('Certificate for medical preparations carried by travellers' [*„Igazolás gyógyszerkészítmények birtoklására kezelés alatt álló utazók számára”*]) to support such a status. The relevant form, together with any necessary further information is available under the title 'Information on providing a certificate for the export of medicines necessary for medical treatment during travelling abroad' [*„Tájékoztató külföldi utazás során a gyógykezeléshez szükséges gyógyszerek kivitelének igazolásáról”*] at the website of the National Public Health and Medical Officer Service under 'Supervision of Medicine Supply' / 'Medicines and Travelling' [*Gyógyszerellátás felügyelete/Gyógyszerek és utazás*].

When travelling to a third country, the same rule would typically apply (you may obtain information on the relevant rules of the individual countries at their competent diplomatic services in Hungary).

Exporting drugs and psychotropic preparations (such as sedatives, stimulants, hallucinogenics) to the member states of the European Union and/or to third countries is sub-

ject to a separate licensing procedure (for further information, please contact the Main Department for Drugs of the Office of Health Authorisation and Administrative Procedures of Hungary).

Non-community citizens entering Hungary from third countries may bring in the medicines necessary for their medication as confirmed by their physician, in quantities that may be justifiably needed during their stay.

## Pets

While travelling within the European Union, citizens of the EU member states may take their pets (dogs, cats, ferrets) along by using a pet passport. The local veterinarian will issue such a pet passport, provided that the animal has received compulsory vaccination and has been identified by a tattoo or a microchip implant (certain countries within the EU do allow pets to enter only if furnished with a microchip).





It is always advisable to visit the local veterinarian before travelling with a pet. Before travelling to a third country with your pet, you may obtain information on the relevant rules of the particular country at its competent diplomatic service in Hungary.

Non-community citizens entering Hungary from third countries with their pets are required to have a unique identification (tattoo or microchip) in their pets, the necessary vaccination, as well as a single-entry veterinary certificate and/or, in certain cases, a pet passport.

### Hunting and sports weapons

You may transport hunting and sports weapons within the European Union, as well as on entering/leaving the European Union only on condition that you have a European Firearms Pass. Relevant information on transporting such weapons to third countries is available at their competent diplomatic services in Hungary.

On entering Hungary from a third country, individuals having no residence in any member state of the European Union shall be entitled to import, export or transit through the country their firearms and related ammunition for the purposes of hunting or sporting events on the basis of the accompanying certificate for firearms and ammunition (liable to an administration service fee) issued by the representative of the customs authority, provided that their expected period of stay within the territory of Hungary does not exceed 90 days.

Participation in a hunting event must be credibly confirmed by presenting the invitation letter of the entity organizing the hunting event, as well as a hunting permit.

The authorization to export the sports firearms and ammunition of a sport shooter of any sport club registered in Hungary must be verified by the relevant national sport federation/association in an arms export licence and a competition licence.

Participation at the sport shooting event may be credibly confirmed by having the licence of the Hungarian Shooting Federation, as well as the invitation letter of the entity responsible for organizing the competition.

The licence issued by the Hungarian Shooting Federation and the invitation letter must be checked both on entry to and exit from, as well as in the case of a transfer through the territory of Hungary.

In the case of a purchase, such weapons may be brought in the territory of the European Union, which were purchased in possession of a purchase licence issued by the Police. The import of weapons car-

ried for self-defence may be licensed by the county (Budapest) Police Headquarters competent for the expected place of entry and/or transit.

### Excise goods

Such excise goods shall be free from taxes in Hungary, which had been released for free circulation, purchased, possessed in another member state, and brought to Hungary directly for personal use by private individuals not conducting any business activities.

The customs authority shall check all of the following conditions together in order to establish whether the excise goods brought by the passenger to Hungary or taken out of the country serve for a private or business purchase or use:

- whether the owner of the excise goods is a business operator dealing in the particular excise goods;
- what the justifications for possessing the excise goods are;
- what the method of transport is, what the place of possession and/or storing is;
- what documents exist for the excise goods (certifying origin);
- what the character and the quantities of the excise goods are; with a special regard here to the commercial quantities defined by the Excise Act (with the exception of liquid fuel and combustibles, as well as motor fuel).



Applying the Excise Act, any quantities exceeding the following shall be considered as commercial quantities:

- 800 pieces of cigarettes,
- 200 pieces of cigars and 400 pieces of cigarillos,
- 1000 grams of tobacco for consumption,
- 110 litres of beer,
- 20 litres of intermediate alcohol products,
- 10 litres of alcohol products,
- 90 litres of wine and sparkling wine together (out of which sparkling wine shall not exceed 60 litres).

Liquid fuel and combustibles, as well as motor fuel exceeding the volume of 10 litres, carried outside the fuel tank of the vehicle shall not be considered as a purchase for private use of a private individual not conducting any business activities.

You may obtain information on the relevant rules applicable to the export of the above excise goods to third countries at their competent diplomatic services in Hungary. In general, you may take the volume of fuel in the standard fuel tank of a vehicle, as well as a few packets of cigarettes (a maximum of 1 carton) to third countries free from customs duties.



Passengers entering Hungary from a third country (not a member state of the EU) (irrespective of their citizenship) may bring in such quantities of excise goods free from customs duties and taxes, which are defined in section "Rules applying to travellers arriving to Hungary from countries outside the European Union (from third countries)" above.

### Cultural goods

The export of cultural goods to third countries and/or to the member states of the European Union requires a permit issued by the National Office of Cultural Heritage of Hungary. Please find detailed information about this subject on the website of the National Office of Cultural Heritage at <http://www.koh.hu>.



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

Any passenger entering or leaving the European Union that holds EUR 10,000 or more in cash (even if in different currencies), or any cash equivalent instruments (such as securities, bonds, shares, traveller's cheques, etc.) of the same total value, shall file a written declaration about this fact to the customs authority.

You can download the declaration from the <http://ec.europa.eu/eu-cashcontrols> website.

Such declaration shall be made at or presented to the customs authority (or other competent authority) where the passenger enters or leaves the European Union.



In addition, certain member states of the European Union apply further control and declaration rules on cash transactions within the Community. It is reasonable to obtain information about such rules of the countries visited during the journey at their competent diplomatic services in Hungary.



## VAT-exempt sale of goods taken by foreign passengers out of the territory of the European Union

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



- the passenger or his/her assignee shall take the goods to a third country 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 (HUF 52,000).

The term foreign passenger shall refer to any private individual 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 his/her 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 private individual. A passenger shall hold a valid travel document or any other valid public document suitable for identification and recognized by Hungary.

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 shall certify the tax refund form only 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 two original 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 third country (for example leaves for Vienna to return to his/her residence outside the European Union by air), he/she 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).

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

In order to request a tax refund, the foreign passenger or his/her 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.

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.

For further information, please visit the website of the National Tax and Customs Administration of Hungary at <http://nav.gov.hu> or call **06-40-FINÁNC (06-40-346-262)** at local telephone rates within Hungary.