

ZOLLNER Elektronik Gyártó és Szolgáltató Kft.
Deákvári fasor 16-18 · 2600 Vác · HUNGARY

**Subject: EKAER Infomail - 2021
Ease administration**

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Dear Business Partner!

As a result of the changes in the Hungarian legislation, the EKAER notification obligation has changed significantly.

From January 1, 2021 **exclusively** land transports of products subject to reporting obligation are to be reported to the tax office if they fall under the following directions of goods traffic:

- purchasing of goods from another EU Member State;
- supplies of goods to another EU Member State;
- the import and export of the products with a different objective;
- first supply of goods subject to taxation in domestic trade, to other than end users.

The range of products subject to EKAER reporting obligation is the same as the range of products previously described as risky products.

The list of products subject to reporting obligation (risky products) can be found in the Regulation of the Ministry for National Economy 51/2014. (XII. 31.) NGM under the following link: <https://ekaer.nav.gov.hu/cikkek/risky-products>

To summarize, the EKAER notification obligation will be omitted for most products. Economic operators registered in Hungary are now exempt from the reporting obligation with regard to goods deemed non-risky under the previous regulation. **From 2021 the obligation to request an EKAER number may only arise with regard to goods subject to reporting obligation (deemed risky under the previous regulation).**

One important difference, that the reporting obligation is applicable not only for goods transported by a vehicle subject to road toll payment, thus vehicles exceeding 3,5 tons of maximum permissible gross weight, but it may be applicable for road transportation with any type of vehicle.

It is still outside of the scope of EKAER regulation, thus it doesn't need to be reported, when goods subject to reporting obligation are dispatched by the same consignor (supplier) to the same consignee (e.g. ZOLLNER Kft.) with the same vehicle as one transport and the total gross weight does not exceed 500 kgs or the total value without VAT does not exceed HUF 1 million. In addition, postal items continue to be exempt.

The related sanctions have also changed. A default penalty of 40% can only be imposed if the taxpayer fails to comply with EKAER's reporting obligation or declares an incorrect quantity or value. In the latter case, 40% shall apply to the quantity and value of the goods of unconfirmed origin. Other errors (misspellings, incorrect license plates, failure to close the event, etc.) in the case of legal persons are punishable by a fine of up to HUF 500,000.

Bankers		IBAN	BIC
MKB Bank Zrt.	HUF	HU86 1030 0002 2039 2893 0000 3285	MKKB HU HB
MKB Bank Zrt	EUR	HU44 1030 0002 5080 0136 2630 4884	MKKB HU HB
Commerzbank Zrt	USD	HU88 1422 0108 0568 5004 0001 0009	COBA HU HXXXX

Since the introduction of EKAER in 2015, ZOLLNER Kft. has applied significant developments in the field of transport logistics within Supply Chain Management in order to be able to plan, manage and track deliveries. The processing of delivery information and documents has been automated and digitized. The internal departments involved in transport logistics communicate through a complex Transport Management System and access the essential information through this application.

Last but not least, the entry process of the vehicles has also been integrated into this Transport Management System, the precondition of which is the timely reporting and registration of deliveries.

Without this information, unfortunately, we cannot ensure that the vehicle will be received smoothly and without significant waiting time.

For the efficient operation of our Transport Management System, for the planning of deliveries and to organize shipments, it is crucial to have complete information about incoming shipments.

We ask you to continue to send us the delivery information for all deliveries without exception, regardless of the delivery terms and the EKAER status of the delivery, in order to ensure the smooth reception of your vehicles.

We have prepared a form (.xls) for the shipping advice, please send it completely and correctly to your Zollner contact person by e-mail by 12:00 noon on the working day before each scheduled delivery.

This shipping advice is much simpler than the previous EKAER data sheet, it contains only general transport-related information. (The EKAER data sheet used so far is no longer requested.)

Should you have any questions, just let us know. We would be glad to assist.

Thank you for your cooperation!

Vác, 15.01.2021

ZOLLNER Kft. \ Supply Chain Management \ Transport logistics

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Registration Court:
Budapest Környéki Törvényszék Cégbírósága
Cg.13-09-067504

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