

Obligatory notification in Hungary for lubricants and certain tobacco products

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Starting on the 20th of July 2025 (for transit shipment through Hungary) all transport operators carrying lubricants, dried tobacco or fermented tobacco will be a necessary to send a notification to the national taxation authority of Hungary (NAV) by filling the NAV_J32 document. The rule applies to every freight transport companies regardless the country of origin and the notification should be sent in Hungarian, English, German or French.

The rule had already been in force before regarding lubricants, but from the 20th of July, 2025 it will also apply for dried and fermented tobacco. The document can be sent online by filling the NAV_J32 form on NAV's website, but in some particular cases (e.g. excise duty) the notification must be sent only by post on a paper document. In this case, the document should be sent to the competent customs directorate based on the county of entry, exit or the place of delivery (or in case, to the Airport Directorate). There is some information below for understading the categorization of such products in Hungary:

Lubricant

According to Act LXVIII of 2016 in Hungary, a product is considered lubricant with one of the following CN codes: 2710 19 81, 2710 19 83, 2710 19 87-2710 19 99, 2710 20 90, 3403 19 10-3403 19 80. The obligation is generally related to bulk transports meaning the transport of energy products in road tankers, railway tanks, tankers, tank containers or in packages with a capacity of more than 210 liters.

Dried tobacco

Raw tobacco pulled off from its radix. Unmanufactured tobacco falling within CN codes 2401 10 35 to 2401 20 95. Thus: whole plants or leaves in their natural state, with or without their stems, sorted or unordered, broken or cut, including pieces cut into shape, but not yet ready to be smoked as a result of cutting.

This category also includes tobacco leaves refuse, stalks, stems, powder, pedicles cutting waste and processing waste arising from the treatment of tobacco leaves or from the manufacture of manufactured tobacco, falling within CN code 2401 30 00. These may contain foreign matter such as textile fibres.

Fermented tobacco

Tobacco that has become suitable for enjoyment in the various processes, the dried leaves of which obtain the desired colour, taste and smell through a thermal development process (heat fermentation). Accordingly, various authorised (additive) substances may be mixed, such as nitrates, chlorid salts, fruit juices, spices, vegetable caffeine, sugar, etc.

List of electronic NAV forms including the NAV_J32 document:

https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/NAV_J32

The NAV_J32 document available for downloading in pdf format:

https://nav.gov.hu/en/information_on_customs_matters/Excise/excise-forms-and-their-completion-guides

List of NAV Customs Directorates with their contacts:

https://nav.gov.hu/en/contact/Tax_and_Customs_Directorates_of_the_NTCA/Central_Customer_Serv20160412

