

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

fied 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 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 cigarettes (i.e. 50% of the quantity limit), they shall be entitled to import a further 5 cigars or 10 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, while up to the value of EUR 430 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, irrespective of the means of transport.

**The current duty and tax free limits expressed in HUF are published by the National Tax and Customs Administration of Hungary.**

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

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

### 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.

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.

In the case of non-commercial import, the duty-free status shall only apply to passengers over the age of 17.



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, they shall not transfer 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 noncompliance 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.

**If any criteria for customs duty exemption or the related national tax exemption are missing, the import shall only take place after payment of customs duty and taxes (VAT, excise tax, etc.). The due application of the law and the lawful use of duty and national tax exemption shall be subject to intensive inspections by the customs authorities.**

## Special rules pertaining to certain goods

### Food

Bringing in perishable food products (raw meat, processed meat, any food containing meat, and milk or dairy products) from a non-EU country shall be subject to the relevant strict rules and veterinary inspections. With certain exceptions, passengers may only import products of animal origin for personal consumption or as pet food, sent to the country in small parcels addressed to individuals or shipped to consumers by long-distance orders, after due customs clearance. For the import of products of animal origin for personal consumption, i.e. non-commercial purposes, customs clearance is performed by the lower customs bodies operating along the external borders of the European Union. At the entry points along the external borders of the EU, the customs authority has put up public notices to draw the attention of third-country citizens to the animal health conditions applicable to the import of products of animal origin from countries outside the European Union. These customs authority notices are put up at places that are easy to see for travellers on the entry side of border stations, in the official language of the EU relevant for the country of entry as well as in the language of the neighbouring country.



When leaving Hungary, you should not include the above products in your packed food either, as their import to third countries, in general, is either prohibited or subject to strict conditions (for information on the relevant rules of the individual countries, please consult the competent diplomatic services in Hungary).

It may also happen that certain goods are temporarily included in the so-called export/import ban list in order to prevent the spread of various diseases of animal origin which have emerged lately.

Always ask for information about the current rules before your trip. at the following contact points:

### Földművelésügyi Minisztérium (Ministry of Agriculture)

Head office: H-1055 Budapest, Kossuth Lajos tér 11. • Postal address: H-1860 Budapest • Telephone: +36-1-795-2000 • Telefax: +36-1-795-0200

Green number: 06-80-40-11-11 (a toll-free telephone number – if calling from a mobile telephone, you will be put through to the Customer Service of the Ministry of Agriculture, while if calling from a landline phone, the regionally competent Inspectorate for Environment, Nature and Water will respond)

Telephone: +36-1-795-2530 • Telefax: +36-1-795-0067 • E-mail: info@fm.gov.hu • <http://www.kormany.hu/hu/foldmuvelesugyi-miniszterium/el-erhetosegek>



## Medication

While travelling within the European Union, people in need of continuous pharmacological treatment may carry medications in a quantity prescribed by their physicians for the length of their journey. It is advisable to obtain a medical certificate ("Certificate for possession of pharmaceutical products for travellers under treatment" [*„Igazolás gyógyszerkészítmények birtoklására kezelés alatt álló utazók számára”*]) to support such status. The relevant form and all necessary information is available under the title "Information on the certificates for the export of medications required for medical treatment during foreign travel" [*„Tájékoztató külföldi utazás során a gyógykezeléshez szükséges gyógyszerek kivitelének igazolásáról”*] on the website of the National Public Health and Medical Officer Service under "Supervision of Medication Supply/Medications and Travel" [*Gyógyszerellátás/Lakossági tájékoztatás/ Gyógyszerek és utazás*].

Non-EU citizens entering Hungary from any third country shall be entitled to carry medications necessary for their medical treatment as confirmed by their physicians in a quantity that is justified for a period of stay of no longer than 90 days.

The same rule normally applies to trips to third countries (for information on the relevant rules of the individual countries, please contact the competent diplomatic missions in Hungary). The export and import of drugs and psychotropic substances as well as medications and pharmaceutical products containing new psychoactive substances (typically sedatives, stimulants or hallucinogens) to (or from) Hungary from (or to) another Member State of the European Union or a third country is subject to a separate licensing procedure according to national regulations. For further information on Hungarian regulations, please contact the Centre of Health Care Registry and Training Narcotic Drugs Control Department (ENKK), which performs the authorisation procedures, at the following contact points:



## ENKK

Address: H-1051 Budapest, Zrínyi u. 3. • Telephone: +36-1-235-7971, +36-1-235-7944, +36-1-312-3216 • Telefax: +36-1-311-0063 • Website: [www.enkk.hu](http://www.enkk.hu) • E-mail: [narcotic@enkk.hu](mailto:narcotic@enkk.hu) • Office hours: Monday-Thursday: 08:00-16:30 Friday: 08:00-14:00

Non-EU citizens entering Hungary from third countries may import medications for the treatment of their diseases as certified by their physicians in a quantity justifiable for a stay of 90 days.



## Pets



While travelling within the European Union, you should use a pet passport to take along your pets (dogs, cats, ferrets). A pet passport is issued by the local veterinarian provided that the animal has received compulsory vaccination and is identifiable by a microchip implant. Before

travelling with your pet, please contact your local veterinarian.

For information on the rules of travel to third countries with your pet, please contact the competent diplomatic service in Hungary.

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

## Hunting, sports firearms and ammunition

Hunting, sports and self-defence firearms and ammunition pertaining to them may be transported within the European Union both by EU citizens and by persons resident in the area of the EU by holding a European Firearms Pass, which may not be transferred and must always be carried by the person transporting the firearms and ammunition. If a passenger lacks a European Firearms Pass, the competent lower customs body conducting the entry procedure shall issue an accompanying firearms certificate for him, based on his national firearms pass and invitation letter, as well as the relevant hunting and sports firearms export licence presented by him.

For information on the rules for transporting such weapons to third countries, please contact the competent diplomatic services in Hungary. On entering Hungary from a third country, individuals without residence in any EU Member State may import, or transit firearms and related ammunition for hunting or participating at sports shooting competitions with the accompanying certificate for firearms (subject to an administrative service fee) issued by the acting lower customs body, provided that their expected period of stay in the territory of Hungary does not exceed 90 days. When leaving the territory of Hungary, the client shall return the accompanying firearms certificate to the customs body operating on the external border section of the EU and administering the client's exit or – if this is impossible for some reason – upon leaving the country the certificate will immediately be sent to the



lower customs body which issued the certificate.

When entering Hungary, non-EU travellers must certify their right to carry arms and the purpose of their visit, i.e. participation at a sports event or hunting.

Participation at a hunting event must be certified beyond doubt by presenting the invitation letter of



the organising entity and a hunting permit. Participation at a sports shooting event is certified by the invitation letter of the host sports club, while the right to export sports weapons and ammunition is certified by the licence of the competent national sport association. Such certificate is only valid together with an arms licence or the European Arms Pass. An arms possession licence for sports shooting may be issued to a sports shooter who is a registered member of a sports club, is a qualified sports shooter holding a valid competition licence issued by the relevant national sports association and whose private arms possession is recommended by this national sports association based on his regular sports activities. If a citizen or permanent resident of the European Union brings in and takes out of the country a sports or hunting weapon, it is sufficient to submit a European Firearms Pass for a hunting or competition permit. In the case of purchase, it is weapons purchased with an arms possession licence issued by the police that may be brought to the territory of the European Union. Bringing self-defence weapons to the country is subject to licensing by the county (or Budapest) police department competent for the expected place of entry and/or transit.

### Cultural goods

The transport of cultural goods (e.g. finds from the earth, paintings, old books, etc.) older than at least 50 years to another Member State of the European Union or their exportation, re-exportation or temporary exportation to a third country is bound to a licence depending on the financial value of the objects. The national and EU laws containing provisions on the market value of cultural goods may be different. In accordance with the normative national regulations the export of cultural goods with a commercial value of at least 50,000 HUF is bound to a licence. The establishment of the financial value is the liability of the owner and can be based upon value assessment or an art trade invoice. The customs authority controls exportation, re-exportation and temporary exportation procedures to third countries only and is also obliged to handle licences related to these kinds of procedures. However the customs authority performs random checks of the traffic in the internal border zones of the EU which also affect the traffic of cultural goods within the European Union. Detailed guidelines in this topic can be accessed on the website of the Gyula Forster National Centre for Cultural Heritage Management – the institution which issues, within the territory of Hungary, export licences of works of art – on the page of the Inspectorate of Cultural Goods: <http://www.forsterkozpont.hu>.

With issues relating to any of the licences, procedures, or age and market value limits for the different classes of works of art you may contact the staff-members of the Forster Centre at the following contact points:

**Forster Gyula Nemzeti Örökségvédelmi és Vagyongazdálkodási Központ Műtárgyfelügyeleti Iroda** (Gyula Forster National Centre for Cultural Heritage Management, Inspectorate of Cultural Goods)

H-1014 Budapest, Táncsics Mihály u. 1. • Postal address: H-1535 Budapest, P.o.B. 721. • Telephone: +36-1-225-4980 • Telefax: +36-1-225-4985 • E-mail: [mutargy@forsterkozpont.hu](mailto:mutargy@forsterkozpont.hu) •



## Endangered Species of Wild Fauna and Flora



The Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) adopted in Washington ensures protection of endangered species of wild fauna and flora. The import or export of nearly 5,000 species of animals and 28,000 species of plants, their live or dead bodies, parts thereof, as well as goods made of them

(including hunting trophies and mounted bodies) is prohibited. These include certain types of parrots, sea turtles, certain cacti, orchids, etc.

Certain species (corals, certain reptiles, etc.) may be placed in commercial circulation in limited quantities, with so-called CITES permits only. These permits are issued by the national management authority of CITES in any given country.

Such goods may enter or leave the territory of Hungary through the designated border crossing points only. The list of such border crossing points is included in Annex 6 of Government Decree 292/2008 (XII.10). Some of these items are available as gifts, and thus, if buying them, passengers may contribute to damaging the natural environment without being aware of it. The importation of such souvenirs without permission is unlawful and may bring about a criminal procedure, in which it may be punishable by an environmental protection fine or by imprisonment not exceeding 3 years.

Before your trip, please find the necessary information as to which species of animals and plants are protected by the Washington Convention (CITES). You may need a valid CITES permission issued by the competent CITES management authority for the importation or exportation of certain goods made of ivory, tortoise turtle carapace, exotic leather, mounted insects, furs, tropical shells, dried starfish and other ornamental pieces sold as souvenirs. Such permission must be available at the time when leaving for the trip.

You will find more detailed information on the subject in the [www.wwf.hu](http://www.wwf.hu) website, via the following Internet link: [http://www.wwf.hu/media/file/1311934167\\_Souvenir\\_Guide.pdf](http://www.wwf.hu/media/file/1311934167_Souvenir_Guide.pdf).

With issues relating to any of the licences or procedures you may contact the staff-members of the Biodiversity and Gene Conservation Unit of the Environmental Conservation Department within the Ministry of Agriculture (operating as the management authority of CITES) at the following contact points: Földművelésügyi Minisztérium (Ministry of Agriculture)

Természetmegőrzési Főosztály Biodiverzitás és Génmegőrzési Osztály (Biodiversity and Gene Conservation Unit of the Environmental Conservation Department)

**CITES Igazgatási Hatóság** (CITES Management Authority)

H-1055 Budapest, Kossuth tér 11. • Telephone: +36-1-795-3816 • Website: [www.cites.hu](http://www.cites.hu) • E-mail: [cites@fm.gov.hu](mailto:cites@fm.gov.hu)

## Hunting trophies

Trophies obtained from animals killed or perished during hunting or for veterinary reasons, killed and seized during unauthorized hunting, and/or killed in traffic collisions must be presented to the agricultural directorates of the county government offices (acting as first instance hunting authorities) for mandatory appraisal.

For the exportation of trophies obtained directly from hunting, a trophy appraisal sheet issued by the first instance hunting authority shall be necessary. For the exportation of hunting trophies, a trophy appraisal sheet, or, in certain cases, a trophy export licence and/or decision issued by the hunting authority shall be necessary, together with a veterinary certificate issued by the official veterinarian.

For the exportation of trophies declared to be national values, in addition to the above, a decision of the National Food Chain Safety Office (NÉBIH) authorizing such exportation shall also be necessary.

For the importation of hunting trophies from countries outside the European Union, a common veterinary entry document issued by the official veterinarian shall be necessary. If the hunting trophy is covered by the scope of the Washington Convention (CITES) as well, the CITES permission shall be necessary for both the importation and the exportation.

The following bodies may be contacted in relation to issues relating to the different licences and procedures:

For cases in relation to the issue of the trophy appraisal sheet and the trophy export licence:

The agricultural directorates of the county government offices

Website: <http://www.nebih.gov.hu/elerhetosegek>

For cases in relation to the exportation of hunting trophies declared as national values:

**NÉBIH Földművelésügyi Igazgatóság** (The Agricultural Directorate of NÉBIH)

H-1024 Budapest, Kitaibel Pál u. 4. II. em. • Telephone: +36-1-336-9488 • Website: [http://www.nebih.gov.hu/szakterulek/szakterulek/foldmuv\\_ig/altalanos\\_informaciok/elerhetoseg](http://www.nebih.gov.hu/szakterulek/szakterulek/foldmuv_ig/altalanos_informaciok/elerhetoseg) • E-mail: [aai@nebih.gov.hu](mailto:aai@nebih.gov.hu)

For veterinary issues, and cases of importation of hunting trophies:

**NÉBIH Állategészségügyi és Állatvédelmi Igazgatóság** (Directorate for Veterinary Health and Animal Protection of NÉBIH)

H-1024 Budapest, Keleti Károly u. 24. • Telephone: +36-1-336-9302 • Website: [http://www.nebih.gov.hu/szakterulek/szakterulek/mgszh\\_aai](http://www.nebih.gov.hu/szakterulek/szakterulek/mgszh_aai)

E-mail: [aai@nebih.gov.hu](mailto:aai@nebih.gov.hu)





For the importation of hunting trophies covered by the scope of the Washington Convention (CITES):

**Földművelésügyi Minisztérium** (Ministry of Agriculture)

Természetmegőrzési Főosztály Biodiverzitás és Génmegőrzési Osztály (Biodiversity and Gene Conservation Unit of the Environmental Conservation Department)

**CITES Igazgatási Hatóság** (CITES Management Authority)

H-1055 Budapest, Kossuth tér 11. • Telephone: +36-1-795-3816 • Website: [www.cites.hu](http://www.cites.hu) • E-mail: [cites@fm.gov.hu](mailto:cites@fm.gov.hu)



## Excise goods

Excise goods released for free circulation in another EU Member State, purchased by individuals in another EU Member State and brought to Hungary for personal use, shall be exempt from taxation in Hungary.

In order to establish whether certain excise goods brought to or taken out of Hungary are meant for commercial purposes or private use, the following factors shall all be considered:

- whether the owner of the excise goods concerned is an economic entity involved in an economic activity concerning the excise goods;
- the grounds for possessing the excise goods;
- the means of transport and the place of possession and/or storage;
- the documents of the excise goods (certificates of origin);
- the nature and quantity of the excise goods, with special regard to the commercial quantities set by the Excise Act (with the exception of liquid fuel and motor fuel).

For the purposes of the Excise Act, a commercial quantity shall be any quantity exceeding the following limits:

- 800 cigarettes,
- 200 cigars and 400 cigarillos,
- 1,000 grams of smoking tobacco,
- 110 litres of beer,
- 20 litres of intermediate alcoholic products,
- 10 litres of alcoholic products,
- 90 litres of wine and sparkling wine together (of which sparkling wine shall not exceed 60 litres).



Liquid, heating and motor fuel above 10 litres carried outside the fuel tank of a vehicle shall not qualify as purchase for private use for individuals not involved in an economic activity.

Passengers (irrespective of their citizenship) entering Hungary from a third country (non-EU Member State) may bring to the country excise goods free of customs duties or taxes within the volume limits set in the section "Rules applying to travellers arriving in Hungary from countries outside the European Union (from third countries)".

For further information on importing excise goods to third countries, please contact the competent diplomatic missions in Hungary.

## 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 following websites:

<http://ec.europa.eu/eucashcontrols>

[http://www.nav.gov.hu/nav/customs/other/cash\\_130107.html](http://www.nav.gov.hu/nav/customs/other/cash_130107.html)

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.

## Tax-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 personal or travel luggage. The following are the conditions of the application of the tax-exempt sale:

- the passenger 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,
- the foreign passenger certifies their legal status with a valid travel document or other valid public document for identification recognized by Hungary (henceforward referred to together as travel documents).

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 their 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.

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 exit of goods from the territory of the Community in 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 the first two 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 their residence outside the European Union by air), they 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 their authorized representative acting on their behalf. If the foreign passenger is acting personally, they are obliged to present their travel documents, if the foreign passenger is acting via its authorized representative, the authorized person acting on their behalf shall submit a written authorization made out to their name.

In order to request a tax refund, the foreign passenger or their 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. The foreign passenger and the seller of the product may however agree to a different currency and method of payment.

For further information, please visit the website of the National Tax and Customs Administration of Hungary at <http://nav.gov.hu> or call any of the following numbers **06-40-FINÁNC (06-40-346-262)**; +36 1 301 6950 or + 36 1 301 6951 at local telephone rates within Hungary.

***www.nav.gov.hu***

*06-40-FINÁNC  
(06-40-346-262)  
06-40-42-42-42*

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