EKAER

As from 1 January 2015, a reporting obligation applies to

1) acquisitions of goods from another EU Member State to the territory of Hungary or acquisitions for other purposes,

2) supplies of goods from the territory of Hungary to another EU Member State or supplies for other purposes, and

3) first supplies of goods subject to taxation in domestic trade, to other than end users,

involving road transportation, if performed by using vehicles subject to road toll payment (i.e. vehicles exceeding 3.5 tons of maximum permissible gross weight).

The reporting obligation shall also be applied in certain cases of risky goods even if such goods are transported by a vehicle not subject to road toll payment (vehicles up to 3.5 tons of gross weight).

The reporting obligation shall be applicable to transportations by using both vehicles subject to road toll payment and vehicles not subject to road toll payment, respectively, if the volume and value of the goods transported exceed certain limits. The detailed rules are available on the <u>http://ekaer.nav.gov.hu</u> website.

As from 1 January 2015, the above activities may only be pursued by taxpayers having a valid Electronic Public Road Trade Control System (Elektronikus Közúti Áruforgalom Ellenőrző Rendszer = EKAER, hereinafter EKAER) number.

Tabular form, if an EKAER Number is required for the road transport

(GW assumes, that the cusomer knows weather an EKAER notification has to be made - GW makes no checks)

Free are risky foods und risky trading goods till 500 kg AND 1.000.000 HUF (499 kg with a value of 999.000 HUF, or 250 kg with a value of 499.000 HUF is free!)

Free are normal trading goods till 2500 kg AND 5.000.000 HUF (2499 kg with a value of 4.999.000 HUF, or 1500 kg with a value of 700.000 HUF is free!)

	FTL / LTL / Groupage						
	EKAER inquiry	Loading time (latest 15 days after the EKAER inquiry)	Plate number	If the plate numbers is changing (new tractor, Cross-dock for groupage shipments, etc.)	Offloading time (latest 15 days after the EKAER inquiry)	Limited right as transport provider in the EKAER System	Surchage
Domestic	Shipper	Must not be specified	GW	GW	Consignee or shipper	GW has to get the right for limited access - 17856881	Yes
Export	Exporteur	Shipper	GW	GW	Must not be specified	GW has to get the right for limited access - 17856881 , also in the case for EXW	Yes
Import	Importeur	Must not be specified	GW	GW	Consignee	GW has to get the right for limited access - 17856881 , also in the case for DAP	Yes

Customer has to ask for an EKAER number if necessary.

GW assumes, that the cusomer knows weather an EKAER notification has to be made - GW makes no checks.

In the case of an EKAER shipment, the 15 digit reference has to be mentioned already on the transport order (paper based orders, e-mail, iOrder, EDI)!

If EKAER registration is a must, GW has to get the right for limited access as a forwarding company - **17856881**!

GW is responsible for entering / controlling / updating (truck change, cross-dock, emergency - also out of working hours) of the plate numbers.

GW is not responsible for the entered data by the customer or partner of the customer.

For the data entered by GW the responsibility is based on the CMR rules.

More information: <u>https://ekaer.nav.gov.hu/articles/view/information</u>