

**Information leaflet no. 4007/2017. issued by the National Tax and Customs
Administration on the imposition of excise penalties to foreign citizens not speaking
Hungarian**

According to the provisions of Paragraph (1) of Section 100 of Act LXVIII of 2016 on Excise Tax (henceforward: AET) an excise penalty is payable in case the obligations stipulated in the AET are infringed.

Paragraph (4) of Section 100 of AET makes the imposition of excise penalties possible in accelerated procedures. According to the provisions of Paragraph (10) of Section 100 of AET the accelerated procedure can be conducted without an interpreter with foreign citizens not speaking Hungarian if the foreign language information on the process of accelerated procedures issued by the head of the National Tax and Customs Administration has been made available to the foreign citizen and if they resign from the right of using an interpreter in a written statement. In order for the legal and uniform conduct of accelerated procedures, I give you the following information:

1. When an accelerated procedure is conducted the publication titled “Information on the excise penalty imposed and collected in the framework of an accelerated procedure on the spot and the confiscation of seized excise products” is used in Hungarian, Ukrainian, Serbian, Croatian, German, English, French, Russian, Italian, Romanian, Slovak, Czech, Polish, Bulgarian, Turkish, Arabic, Hebrew and Chinese languages. The publication in the above languages is available in the attachment of this information leaflet.
2. The publication is valid in every language version and qualifies as foreign language information in accordance with Paragraph (10) of Section 100 of AET, upon the receipt of which the foreign citizen not speaking Hungarian can make a statement on whether they request the use of an interpreter in the procedure and if they consent to the execution of an accelerated procedure. The statements are made in the appropriate section of the information material. The customs guard conducting the procedure will take care that the person committing the infringement is informed in a language spoken by them and makes the require statements.
3. The original copy of the filled sheet belongs to the customs authority and constitutes a part of the documentation of the procedure. The second copy belongs to the person who perpetrated the infringement.
4. This information is valid from 1 July 2017.