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### The most important facts on the application of the EKÁER system

After the acceptance of the relevant regulatory provisions, **the Electronic Public Road Trade Control System – “EKÁER” after the Hungarian abbreviation - is launched from 1 January 2015.**

By implementing the EKÁER system the legislator has aimed to **strengthen the market positions of compliant economic operators, to make circulation of goods more transparent, to eliminate fraud related to food products often endangering human health and to eliminate tax evaders.**

In the framework of the application of the EKÁER system, **the transport related data** (name and quantity of goods, consignee, consignor, registration number of vehicle, etc.) **have to be registered in a central electronic system** before starting the transport, so the actual route of the goods can be followed.

The obligation regarding data submission applies for **each and every road transport of goods performed by using vehicles subject to road toll payment.** According to the Hungarian regulation this affects **vehicles exceeding 3.5 tons of maximum gross weight.**

The obligation to report concerns the following entities:

- **the consignee/recipient:** intra-Community buying and import for other purposes,
- **the seller/consignor:** sales to another EU Member State and export for other purposes,
- **the seller:** first taxable domestic sale if it is not for an end-user.

After the submission of the relevant data, the EKÁER system generates **an EKÁER number that is valid for 15 days** – this EKÁER number shall be communicated with the transport operator or transport.

However, **certain goods are exempt from the data submission obligation**, such as among others the so called non-risky goods with a net value not exceeding 2 million HUF and with a weight not exceeding 2.5 tons.

It shall be underlined that in case of certain goods, that are qualified as **risky food products and other risky products** by the Annex to the Regulation of the minister of national economy **the rules for submitting data in EKÁER cover also their transport by vehicles with lower than 3.5 tons of maximum gross weight**, depending on the value and weight limits of those goods. This limit for risky food products is 200 kg or net 250,000,- HUF, for other types of risky products it is 500 kg or net 1 million HUF.

Furthermore, the EKÁER system includes **an obligation for a guarantee to be provided and maintained** for risky food products and other risky products all through the course of the operation. This guarantee shall be **15 % of the net value of risky products registered in EKÁER in the course of 60 days prior to the submission of data.** However according to the regulation **certain entities may be exempted from the obligation related to the guarantee.**



The violation of the regulation shall implicate severe consequences, since the **unreported goods shall be deemed of unconfirmed origin**, upon which a **default penalty amounting up to 40% of the value of the unreported goods** may be imposed. Furthermore, **the National Tax and Customs Administration may seize the goods** to the extent of the amount of the default penalty or use an official seal.

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