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PRAKTIČNI VODIČ ZA PRODAJU HRVATSKIH PROIZVODA NA MAĐARSKOM TRŽIŠTU ZA MALE PROIZVOĐAČE

INFORMATION GUIDELINES
SELLING CROATIAN PRODUCTS
IN HUNGARIAN MARKETS
FOR LOCAL PRODUCERS

HR

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UVOD

Praktični vodič je sastavio EGTS Pannon, uz potporu Europske unije. Ova brošura pomoći će hrvatskim lokalnim proizvođačima da se upoznaju s mađarskim pravilima prodaje poljoprivrednih proizvoda na tržištu.

INTRODUCTION

This information guideline has been prepared for the request of Pannon European Grouping for Territorial Cooperation with the support of the European Union. This publication introduces Croatian local producers to the Hungarian rules regarding the sales of agricultural products in markets.

KORACI POTREBNI ZA PRODAJU HRVATSKIH PROIZVODA NA MAĐARSKOM TRŽIŠTU:

STEPS TO BE TAKEN TO
SELL CROATIAN PRODUCTS
IN HUNGARIAN MARKETS:

PRIKUPLJANJE INFORMACIJA O PRODAJNIM MJESTIMA I MOGUĆNOSTIMA PRODAJE-IZBOR TRŽNICE

- Informirati se o tržnicama u blizini granice (dnevni najam, pristup, itd.) – naročito o tome, radi li se o klasičnoj tržnici ili o tržnici za lokalne proizvođače
- Informirati se o graničnim prijelazima (lokacija, radno vrijeme, eventualna ograničenja)
- Izbor tržnice
- Informirati se o uvjetima prodaje na tržnici

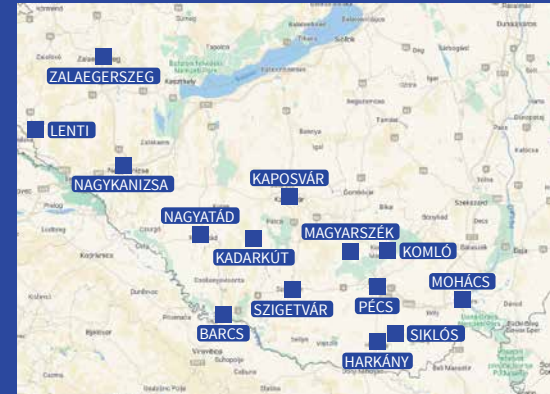
VAŽNO JE ZNATI, da mađarski zakoni razlikuju klasične tržnice i tzv. tržnice za lokalne proizvođače. U skladu s pravnom regulacijom tržnica za lokalne proizvođače, hrvatski proizvođači ne mogu prodavati na tržnicama za lokalne proizvođače, već isključivo na klasičnim tržnicama. Više informacija o tržnicama – na mađarskom jeziku- možete pronaći na stranicama Mađarske poljoprivredne komore (www.nak.hu/piac-kereso). Radi što jednostavnijeg pristupa tržnici važno je **biti informiran o graničnim prijelazima.**

INFORMATION ON POSSIBLE PLACES OF SALE – SELECTING THE MARKET

- Get information on markets close to the border (availability, daily fee of a table) – specially about the type of market (traditional or producer's market)
- Get information on border-crossing points (location, opening hours, possible restrictions)
- Select the proper marketplace
- Get information on other conditions of sale from the market operator

IT IS IMPORTANT TO KNOW that the Hungarian legislation differentiates between traditional markets and local producer's market. According to the regulations on local producer's market, the Croatian producers cannot sell their products in Hungarian local producer's market, it is only possible in traditional markets or in market-halls. Market types are listed in Hungarian on the Hungarian Chamber of Agriculture's market-search page (www.nak.hu/piac-kereso). The **border-crossing possibilities are important to know** for the accessibility of markets.

KLASIČNE, PROMETNO DOBRO POVEZANE TRŽNICE U BLIZINI GRANICE, OTVORENE TIJEKOM CIJELE GODINE:
THE FOLLOWING, ALL-YEAR OPEN, TRADITIONAL MARKETS AND MARKET-HALLS ARE WELL ACCESSIBLE NEAR THE BORDER: .



HRVATSKO-MAĐARSKI GRANIČNI PRIJELAZI BORDER-CROSSING POINTS:



5%
PDV / VAT

MLIJEKO I MLIJEČNI PROIZVODI (OSIM: MAJČINO MLIJEKO, MLIJEKO NA KOJE SE PLAĆA PDV PO STOPI OD 5%), MLIJEKO S OKUSIMA / ŽITARICE, BRAŠNO, ŠKROB ILI PROIZVODI ZA DOBIVANJE KOJIH SE KORISTI MLIJEKO
MILK AND MILK PRODUCTS (EXCEPT FOR: BREASTMILK, MILK WITH 5% VAT RATE) / FLAVOURED MILK / PRODUCTS MADE BY USING GRAIN, FLOUR, AMYLUM OR MILK

ŽIVE SVINJE, GOVEDA, KOZE, OVCE / SVINJETINA, GOVEDINA, KOZLETINA, JANJETINA I OVČETINA, SVJEŽE, OHLAĐENE ILI SMRZNUTE SVINJSKE IZNUTRICE / PTIČJA JAJA U KORI / ZIVA RIBA / SVJEŽA, OHLAĐENA ILI SMRZNUTA RIBA / MLIJEKO (OSIM UHT, I ESL MLIJEKO I MAJČINO MLIJEKO)
MEAT OF LIVE PIGS, CATTLE, GOAT, SHEEP, / IN MEATS OF PIG, CHILLED OR FROZEN / EGGS OF BIRDS IN THEIR SHELL / LIVE FISH / FRESH, CHILLED OR FROZEN FISH / MILK (EXCEPT FOR UHT, ESL MILK AND BREASTMILK)

U MAĐARSKOJ JE OSNOVNA STOPA PDV-A 27%. UZ OSNOVNU, NA SNAZI SU I DVIJE POSEBNE STOPE: NA ODREĐENE POLJOPRIVREDNE I PREHRAMBENE PROIZVODE OBRAČUNAVA SE PDV PO STOPI OD 5%, ODNOSNO 18% :

THE STANDARD VAT RATE IN HUNGARY IS 27%. THERE ARE TWO REDUCED RATES AT THE MOMENT: CERTAIN AGRICULTURAL AND FOOD-INDUSTRY PRODUCTS HAVE 5% AND 18% STANDARD VAT RATE:

ZAHTEJEV ZA IZDAVANJE POREZNOG BROJA

Inozemni gospodarski subjekti u Mađarskoj mogu prodavati uz obračun poreza na dodanu vrijednost. To znači, da su prije prve prodaje **obvezni od mađarskih poreznih vlasti zatražiti izdavanje poreznog broja.**

Za prodaju u Mađarskoj mjerodavne su odredbe mađarskog Zakona o PDV-u.

U Mađarskoj je osnovna stopa PDV-a 27%. Uz osnovnu, na snazi su i dvije posebne stope: na određene poljoprivredne i prehrambene proizvode obračunava se PDV po stopi od 5%, odnosno 18%.

Zahtjev za izdavanje poreznog broja **fizičke osobe podnose na tiskanici oznake T101 , a trgovačka društva na tiskanici oznake T201 , važećoj za tekuću godinu.** Zahtjev za izdavanje poreznog broja podnosi se Posebnom uredu porezne i carinske uprave(Nemzeti Adó- és Vámhivatal Kiemelt Adó- és Vámigazgatóság).

Tiskanica se ispunjava na mađarskom jeziku, u 2 primjerka.

REQUESTING TAX NUMBER

Foreign farmers' product sale in Hungary is governed by the law on value added tax. **This means that producers are obliged to request a tax number at the Hungarian Authority prior to the first sale.**

Hungarian sales are regulated by the Hungarian VAT rules.

The standard VAT rate in Hungary is 27%. There are two reduced rates at the moment: certain agricultural and food-industry products have 5% and 18% standard VAT rate.

T101 form is needed for individuals and T201 form is needed for companies to be filled in when requesting the Hungarian tax number. The tax number can be requested at the Hungarian National Tax and Customs Authority Large Taxpayers Tax and Customs Directorate.

The form must be filled in and submitted in Hungarian in two copies.

PRODAJA NA TRŽNICI

Za svaku ostvarenu prodaju proizvoda obvezno se izdaje određena potvrda: inozemni proizvođač je za svaku prodaju realiziranu u Mađarskoj obavezan izdati potvrdu; **prvi primjerak potvrde o plaćanju obavezan je predati kupcu. R1 račun ili običan račun?**

- **Ako je kupac fizička osoba**, a vrijednost prodaje je do 900 tisuća forinti s PDV-om, kupac plaća gotovinom ili karticom i ne traži R1 račun, prodavatelj je obavezan izdati samo običan račun, koja se obvezno izdaje na mađarskom jeziku !
- **Ako je kupac tvrtka (pravna osoba)**, odnosno vrijednost prodaje prelazi iznos od 900 tisuća forinti s PDV-om, ili kupac-fizička osoba zatraži izdavanje R1 računa, **prodavatelj-proizvođač je obavezan izdati R1 račun**. U slučaju plaćanja gotovinom ili karticom, račun se izdaje bez odlaganja (u slučaju transakcijskog plaćanja rok za izdavanje računa je 15 dana).
- **R1 račun se izdaje na mađarskom ili bilo kojem drugom jeziku, u elektroničkom ili tiskanom obliku.**
- **Ako fizička osoba-proizvođač prodaje svoje proizvode distributeru (preprodavaču) ili trgovačkom društvu, važe propisi o tzv. obrnutom plaćanju PDV-a, odnosno prodavatelj-proizvođač nema obvezu plaćanja PDV-a u Mađarskoj.** Obrnuti obračun poreza na dodanu vrijednost znači da porez plaća kupac proizvoda, odnosno da se račun izdaje bez obračuna PDV-a.

Blok-R1 računa ili blok-običnih računa koje izdaje mađarska porezna uprava mogu se nabaviti u trgovinama koje prodaju tiskanice. Za kupnju je potrebno predočiti dokument za osobnu identifikaciju i potvrdu o poreznom broju.

SELLING IN THE MARKET

Proper certificates should be issued in case of product selling: in Hungary a foreign producer has to issue a sales note in case of a completed sale, **and the first copy must be handed over to the buyer. Invoice or receipt?**

- **If the buyer is an individual**, the gross amount of the sale is under 900.000 HUF limit, the buyer pays by cash or by credit card, and he does not request an invoice, then the seller is only obliged to give a receipt. The receipt has to be written in Hungarian!
- **If the buyer is a company (legal entity)**, the gross (with VAT) amount of the sale is over the 900.000 HUF limit, or the individual requests the issue of an invoice, then **the producer is obliged to issue an invoice**. In case of paying by cash or by credit card, it must be invoiced immediately (in other cases, there are 15 days for issuing the invoice).
- **The invoice can be issued in Hungarian or in any other living language and it can be an electronic or paper-based invoice.**
- **If a natural person producer sells his product to a reseller or a company, it is the case of the reverse VAT payment, so the seller does not need to pay VAT in Hungary.** Reverse charge means that the tax is paid by the buyer of the given product, which means that the invoice is issued by the seller without VAT.

The numbered receipt and invoice forms, issued by the Hungarian tax authority, can be purchased in the so called Hungarian 'form-stores'. In case of purchase the buyer needs to show his identity card and the document about his tax number.



PRIJAVA PDV-A

Hrvatski proizvođači za isporuke/prodaju na području Mađarske **PDV plaćaju u Mađarskoj. U skladu s tim, obvezni su pripremiti i predati poreznim vlastima odgovarajuću prijavu PDV-a.**

U prijavi se prijavljuje porez na dodanu vrijednost proizvoda prodanih u Mađarskoj te eventualni mogući povrat PDV-a.

Prijava PDV-a vrši se na obrascu 65 za tekuću godinu (za 2019: obrazac 1965).

Obrazac se ispunjava u programu porezne uprave tipa Java, koji je moguće preuzeti sa njihove web stranice .

PDV se u pravilu prijavljuje kvartalno, međutim – ovisno o vrijednosti isporuka-kasnije obveza prijave može biti mjesečna, ali i godišnja:

- U slučaju obveze mjesečne prijave, ista se predaje do 20-og u mjesecu za prethodni mjesec (ako je u prethodnoj godini iznos razlike poreza na dodanu vrijednost na godišnjoj razini dostigla vrijednost od 1 milion forinti),
- U slučaju obveze kvartalne prijave, ista se predaje do 20-og u mjesecu za prethodni kvartal

PREPARING A VAT-RETURN

The Croatian producers **pay their VAT in Hungary** after their Hungarian sales. **According to this they are obliged to prepare and submit a VAT-return for the Tax authority.**

The amount of tax coming from the product sale occurred in Hungary must be reported in the tax return, as well as the possibly occurring VAT claim.

For the filling in and submitting **the VAT-return, form number 65 has to be used, valid for the given year** (in 2019, it is form number 1965). In order to fill in the form, the Java-based electronic form platform of the tax authority is needed to be installed and used. It can be downloaded from the webpage of the tax authority.

VAT return has to be submitted in every quarter year following the request of the tax number, however – depending on the value-limits – it can be done annually or monthly by the foreign seller:

- monthly return has to be submitted within 20 days following the month in question (if the sum of the differential of the VAT paid and claimed reached 1 million HUF on the annual level, concerning the second year of the tax assessment period(s) prior to the year in question)
- quarterly return has to be submitted within 20 days following the trimester in question

- U slučaju obveze godišnje prijave, ista se predaje do 25. veljače za prethodnu godinu (ako u prethodnoj godini iznos razlike poreza na dodanu vrijednost nije premašio 250 tisuća forinti na godišnjoj razini).

Porezna prijava predaje se

- **poštom**, na adresu porezne uprave navedenu u okviru s desne strane.
- **E-mailom**, na e-mail porezne uprave naveden u okviru s desne strane.
- **elektronički** (korištenjem programa porezne uprave, ispunjavanjem elektroničkog obrasca www.nav.gov.hu/nav/letoltetek/nyomtatvanykitolto_programok)

Na prihod ostvaren u Mađarskoj hrvatski porezni obveznik plaća porez po domaćim (hrvatskim) propisima poreza na dohodak.

Prihod u stranjoj valuti preračunava se u kune po srednjem tečaju Hrvatske narodne banke na dan stjecanja prihoda. Važeći tečaj možete pronaći na web stranici HNB-a, odnosno na sljedećem linku: www.hnb.hr/temeljne-funkcije/monetarna-politika/tecajna-lista/tecajna-lista

U slučaju novca, datumom stjecanja smatra se datum primitka ili datum knjiženja na računu primatelja.

Uz navedena osnovna pravila, daljnje informacije možete pronaći na web stranici Pannon EGTC-a.

POSEBNI URED POREZNE I CARINSKE UPRAVE
LARGE TAXPAYERS TAX AND CUSTOMS DIRECTORATE
 1077 Budapest, Dob utca 75-81.
 Telefon: +36 (1) 461-3300
 Adresa za dostavu pošte / Mailing Address: 1410 Budapest, Pf: 138
 Email: kavig@nav.gov.hu

- yearly return has to be submitted until 25 February following the year in question (if the sum of the differential of the VAT paid and claimed reached 250,000 HUF on the annual level concerning the second year of the tax assessment period(s) prior to the year in question)The tax return can be submitted in the following ways:

Tax return can be submitted:

- **Via Post Offices**, to the address of the tax authority mentioned in the previous point.
- **Via electronic mail**, to the address of the tax authority mentioned in the previous point.
- **Electronically** (by using the electronic platform and programme for forms launched by the tax authority https://www.nav.gov.hu/nav/letoltetek/nyomtatvanykitolto_programok – through company gate)

After the income realized in Hungary, the Croatian subject of tax (Croatian producer) pays his tax in accordance with the national (Croatian) income tax laws.

Income in foreign currency, is needed to exchange into Croatian Kunas according to the official foreign currency exchange rate published by the Croatian National Bank on the day of acquiring the income. The actual exchange rate can be downloaded from the webpage of the national bank: www.hnb.hr/temeljne-funkcije/monetarna-politika/tecajna-lista/tecajna-lista

In case of cash, the exchange date is the date of issuing the invoice or the date of the purchase.

Beside the main rules listed above, further information can be found on the webpage of the Pannon European Grouping for Territorial Cooperation. In case of cash, the exchange date is the date of issuing the invoice or the date of the purchase.



7621 Pécs, Széchenyi tér 9.



info@pannonegtc.eu



www.pannonegtc.eu



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