

Gov. Decree 209/2013 (VI. 18.)

on the implementation of Act LXVII of 2013 on mileage-based tolls payable for the use of motorways, expressways and main roads

The Government, on the basis of the statutory authorizations in Section 28(1) points a) to m), o) and p) of Act LXVII of 2013 on mileage-based tolls payable for the use of motorways, expressways and main roads, in Section 48(3) point a) item 7 of Act I of 1988 on public road transport regarding Section 49, in Section 7 of Act CC of 2011 on the national mobile payment system regarding Section 50, in Section 48(3) point a) item 9 of Act I of 1988 on public road transport regarding Section 51, with regard to its scope of tasks specified in Article 15 (1) of the Fundamental Law, hereby adopts the following provisions:

CHAPTER I

APPOINTMENTS

1. Provisions of appointment

Section 1 (1) In the name of the state, the Government appoints the Hungarian Transport Administration (hereinafter: HTA) for concluding contracts in order to ensure that the roles of a toll charger, bound toll service provider and toll enforcement supporter are fulfilled.

(2) The Government hereby appoints

a) as a toll charger,

b) as a toll enforcement supporter,

c) and as a bound toll service provider,

the State Motorway Management Company Ltd.

(3) The toll charger shall be registered by the supervisory body.

CHAPTER II

PROVISIONS RELATED TO TOLL AND FINES

2. Toll and vehicle categories

Section 2 (1) The amount of toll shall be determined on the basis of the number of axles of the tolled motor vehicles, which shall be placed in the following toll categories:

a) Vehicle category J2: two-axle tolled motor vehicles,

b) Vehicle category J3: three-axle tolled motor vehicles,

c) Vehicle category J4: tolled motor vehicles with four or more axles.

(2) Annex 1 contains the differentiating factors to be used for the environmental classification of motor vehicles for the purposes of setting the toll.

3. Methodology of setting toll rates

Section 3 (1) The amount of the infrastructure charge and the infrastructure charge rates for each vehicle category shall be set on the basis of the methodology in Annex 3 and in accordance with the principle of the recovery of costs.

(2) The infrastructure charge shall be differentiated according to the environmental classification of motor vehicles in a way that no infrastructure charge applicable to the same road category shall be higher by more than 100% than the charge of a vehicle falling in the same vehicle category and meeting the strictest emission rules.

(3) The weighted average infrastructure charge items shall be reviewed within two years after the accounting year in order to maintain the proportionality of the tariffs of each category.

(4) The external-cost charge may be imposed as a compensation for the costs of air pollution and noise pollution attributable to road traffic. The amount of the external-cost charge shall be set in a differentiated manner and in accordance with the minimum requirements specified in paragraph (2). The amount of the charge may not exceed the maximum amount defined in Annex 3.

4. The rules applicable to making the collected toll and fines available for the central budget and the accounting rules applicable to the settlement of toll transactions

Section 4 (1) The amounts of toll collected by the toll charger for the use of the unit tolled sections of Hungary's road network shall be made available to the central budget under the titles of

- a) net amount of toll and
- b) value-added tax,

broken down according to the categories of infrastructure charges and external-cost charges.

(2)¹ The toll charger shall report data to the HTA according to the categories specified in paragraph (1) by the 25th day of each month after the relevant month (if that is a non-working day, by the first working day after that day) on the basis of toll data received from toll service providers.

(3)² On the day of the data reporting under paragraph (2), the HTA shall issue an invoice to the toll charger by the 2nd business day following the receipt of the data at the latest, and the toll charger shall pay the invoiced amount by the last day of the invoice's month of issue at the latest to the treasury accounts managed by the Hungarian State Treasury (hereinafter: Treasury) and shown on the invoice. When transferring the value-added tax, the toll charger shall indicate the HTA's tax number on the invoice.

(4) It shall be the HTA's responsibility to file a tax return concerning this value-added tax amount with the tax authority but the payment of the tax shall be made by the toll charger in accordance with paragraph (3).

(5) The toll charger shall send to the HTA a copy of the transfer certificate countersigned by the toll charger regarding the transfer of the grand total shown in the invoice issued under paragraph (3). The Treasury shall inform the HTA of the receipt of the toll revenue by standing the HTA an account balance statement.

(6) The accounting rules applicable to the part of the toll revenue specified in paragraph (1) point a) and the relevant value-added tax are included in Annex 2.

Section 5 (1) The toll charger shall keep separate records of the amounts of invoices it has issued to the toll service providers and shall record these amounts as amounts claimed by the state.

(2) In accordance with the Government Decree on the special reporting and bookkeeping obligations applicable to settlement transactions within the treasury system, the toll charger shall, as an analytical record-keeper, report data to the Treasury on amounts claimed by the state.

Section 6 An authorized organization for toll enforcement shall transfer, at least once a month, the fine it has imposed and collected to the budgetary appropriation specified in law; the organization making the transfer shall not deduct any amount from or offset any amount against such payment.

CHAPTER III

THE RULES APPLICABLE TO THE ACTIVITIES OF ORGANIZATIONS INVOLVED IN TOLL COLLECTION AND THE RULES GOVERNING THE CONTRACTS BETWEEN THEM

5. The tasks of the toll charger

Section 7 (1) The toll charger shall operate an information technology system as part of the UD Toll System that can meet all requirements defined by law applicable to the electronic toll system and all requirements defined in the contract made with the toll charger for carrying out the tasks of a toll charger; the toll charger shall also ensure that activities of the toll charger are carried out in compliance with the law.

(2) The toll charger shall cooperate with the toll service providers without practicing any unjustified discrimination.

Section 8 (1) The toll charger shall prepare a territorial statement specifying the areas in which it is entitled to collect toll. In addition, it shall specify the technologies that may be applied and the financial conditions that, if met, allow the toll service provider (but not the bound toll service provider) to join the UD Toll System the toll charger operates.

(2) The mandatory content items of the territorial statement:

- a) the requirements applicable to the toll service provider,
- b) the rules applicable to the financial security that may be requested from the toll service provider,
- c) a description of the toll collection policy including but not limited to the authorization parameters of connection to the UD Toll System, the data related to the setting of the toll and the procedure of reporting invalid on-board units;

d) the issues that need to be regulated in the contract between the toll charger and the toll service provider, including but not limited to the format of disclosing road user data concerning the use of toll road sections, the deadlines and regularity of sending such data, the accuracy of the data, the allowed percentage of unpaid or incorrect toll amounts, the expected performance level of operational availability,

e) the rules applicable to invoicing,

f) terms of payment, and

g) commercial terms, including service level requirements.

(3) The statutory rules of general contracting terms shall apply, *mutatis mutandis*, to territorial statements. The territorial statement and any amendments to it shall be presented by the toll charger to the supervisory body for approval before they take effect.

(4) The supervisory body shall examine whether the submitted territorial statement or amendment meets the requirements of the applicable laws. Based on the result of the examination, the supervisory body shall approve the territorial statement, approve it subject to certain conditions or it shall refuse to approve it.

(5) The territorial statement shall only take effect if the supervisory body has approved it. If the supervisory body specifies additional conditions that shall be met before approval, the territorial statement shall only take effect if all the conditions specified by the supervisory body have been met.

(6) On its website, the toll charger shall publish an up-to-date list of road sections for the use of which a toll is payable.

(7) The toll charger shall keep records of the data disclosed by the toll service providers about invalidated on-board units and it shall use such data during its enforcement and support activities.

Section 9 (1) The toll charger shall allow the use in the UD Toll System of on-board units made available to persons subject to toll payment by the toll service provider if the units meet the criteria specified in the toll charger's territorial statement unless the given unit is included in the list of invalidated on-board units.

(2) If the toll charger fails to meet its obligation specified in Section 7(1) for at least two hours due to a reason attributable to a technical error of the system the toll charger operates (hereinafter: outage), it shall notify those who have rights or obligations with regard to the task stated in Section 7(1). The toll charger shall examine which task or tasks it will not be able to carry out due to the outage.

(3) If it becomes impossible for the toll charger to establish and charge the amount of the toll of the UD Toll System, it shall immediately publish information about this on its website and through national media. The information shall include the expected end date of the outage and, if possible, a list of unit tolled sections and toll roads in connection with which the toll charger is not able to establish and charge the amount of the toll due to the outage (hereinafter: roads affected by the outage).

(4) During the outage and until it is announced that the error has been eliminated, no fines may be imposed on a person unable to fulfil the toll payment and toll declaration obligations in the unit tolled sections affected by the outage for the use of that unit tolled section. The toll charger shall provide information about the elimination of the outage in the same form used when the outage arose. However, it may only start its toll enforcement support activities at the time announced in advance and not before. The end of the outage shall be specified by the hour and in a way that the persons subject to toll payment shall be granted sufficient time to acquire road use authorization.

(5) If the outage only prevents the toll charger from carrying out its toll enforcement support activities, it shall notify the police immediately of this fact, the expected time of eliminating the error and also when the error has actually been eliminated.

6. The toll service provider

Section 10 (1) The supervisory body shall register the appointed bound toll service provider.

(1a)³ The supervisory body takes the toll service provider not qualifying to be a bound toll service provider in registration within 180 days following the submission of a complete request.

(2) The supervisory body shall also register EETS providers and toll service providers not qualifying as EETS providers if they meet the following criteria:

a) they have an effective contract in place with the toll charger;

b) they have good business reputation.

(3) An applicant shall be deemed to have good business reputation if

a) there is no reorganization or involuntary liquidation procedure pending against it,

b) no final and binding decision has been passed by an authority establishing a serious or repeated breach by the applicant of its obligations under social, health, safety or customs regulations,

c) it has not been deleted from the register of toll service providers by the supervisory body,

d)⁴ there is no reason excluding the personal reliability of the applicant's executive officer as defined in the Civil Code, the managing person of a sole proprietorship or a sole entrepreneur (hereinafter: manager).

(4) The manager may not be considered reliable if

a) his or her sole entrepreneur's ID has been cancelled (if he or she engages in business activities as a sole entrepreneur),

*b*⁵ he or she has been a manager at a business association specified in the Act on civil procedures (hereinafter referred to as: business association) that has been struck off the Company Register by the Court of Registration in a compulsory cancellation procedure,

c) a final and binding decision has been passed by an authority establishing a serious or repeated breach by the applicant of its obligations under social, health, safety or customs regulations at a business association managed by the manager during the manager's term of office,

d) he or she has been a manager at a toll service provider organization struck off the register by the supervisory body with a final and binding decision.

(5) The grounds for excluding reliability specified in paragraphs (3) and (4) shall be taken into account for the purposes of the registration procedure for a period of five years calculated from the date the authority's or court's decision becomes final and binding.

(6) A manager shall not qualify as reliable if any of the grounds for excluding reliability specified in paragraph (4) arises after the application has been filed but before the decision on the registration is delivered to the applicant.

(7) In the case of a non-Hungarian citizen, the provisions of the personal law of the given manager or, in the case of a business association held responsible under paragraph (4) point c), the provisions of the personal law of the business association shall be applicable.

Section 11 (1) The toll service provider shall monitor the operation its on-board units and information system and it shall develop a procedure that will allow appropriate measures to be taken if the system does not function properly or if the system is tampered with.

(2) The toll service provider shall keep electronic records of the invalidated on-board units it has issued and of the on-board units it has included in its records but invalidated later. In its records, the toll service provider shall include the identification number of the on-board unit, the registration number of the motor vehicle the on-board unit is assigned to, the registered data of this vehicle, and also the time and reason of invalidating the on-board unit. The toll service provider shall make its records accessible for the toll charger, and the toll charger shall use these records in the course of its toll enforcement support activities.

(3) The toll service provider may only add any on-board unit to its records of invalidated on-board units defined in paragraph (2) if

a) the contracted toll payer authorized for post-payment owes toll debt as defined in the general terms and conditions of the toll service provider to the toll service provider,

b)⁶

c) the operation of the on-board unit is tampered with in a way that prevents the toll service provider from preparing its toll declaration properly; or

d) the on-board unit is lost, stolen, goes wrong or is destroyed.

(3a)⁷ Concurrently with informing the toll charger the toll service provider enters the on-board unit into the registry in accordance with paragraph (2) if the contracted toll payer required to pay the toll in advance does not have topped-up balance available with the toll service provider regarding the used unit tolled section.

(3b)⁸ Concurrently with informing the toll charger the toll service provider deletes the on-board units (2) recorded pursuant to paragraph (3a) if the balance of the person subject to toll payment has been topped up in way that payment for the toll regarding the used road is ensured and the toll is even paid.

(4) The toll service provider shall immediately notify the contracted toll payer and the toll charger if it adds the relevant on-board unit to its records of invalidated on-board units defined in paragraph (2).

(5) If the toll charger or the toll service provider receives reliable information of a case defined in paragraph (3) point c), the given on-board unit shall be added to the records of invalidated on-board units.

(6) The toll service provider shall remove the on-board unit from its records of invalidated on-board units defined in paragraph (2) if the reasons specified in paragraph (3) points a) or b) no longer apply.

(7) If the toll service provider has sent to the toll charger a list of the invalidated on-board units managed by the service provider by the deadline specified in the contract made with the toll charger, the toll amount arising as a result of the use of invalidated on-board units may not be demanded from the toll service provider for the period after the notification is made.

7. The EETS Provider

Section 12 (1) The provisions applicable to toll service providers shall also be applied to the EETS provider in addition to the rules specified in this chapter.

(2)⁹ The EETS service provider – registered in Hungary pursuant to Section 10(2) – is required to ensure that, within 24 months after its registration, its service cover all Hungarian and foreign road sections involved in the full EETS service (EETS area), and in case of any change concerning the EETS area, when full coverage is no longer provided for any reason, to restore such full coverage within six months.

(3) Through its website, the EETS provider shall inform without delay the persons subject to toll payment of the area covered by its service and of any change affecting the territorial coverage of the service.

(4) If the EETS provider fails to meet the requirements applicable to territorial coverage specified in paragraph (2), it may request the supervisory body to register it as a toll service provider if it meets the criteria of a toll service provider.

(5) The EETS on-board units used shall have a certificate issued by the certification body.

8. The contract and settlement of accounts between the toll charger and the toll service provider

Section 13 (1) Upon a written request, the toll charger shall, without any discrimination, provide information about all key items of the legal relationship of toll service provision and about the terms of joining the UD Toll System as a toll service provider that does not qualify as a bound toll service provider (hereinafter referred to as the toll service provider for the purposes of this section).

(2) At the first written and duly signed request of a business association meeting the criteria specified in paragraph (3) (which are also published in the toll charger's territorial statement), the toll charger shall make a written contractual offer without any discrimination for the service provided by the toll charger.

(3) The toll charger is obliged to make a contractual offer in accordance with paragraph (2) to the future toll service provider regarding the performance of toll service provider tasks, if the applicant meets the following requirements:

a) it holds EN ISO 9001 certification or equivalent;

b) it can prove credibly that it has the technological skills and equipment required for making a toll declaration and that it can continuously meet the contractual conditions and the conditions specified in the toll charger's territorial statement by utilizing such skills and equipment;

c) it can prove credibly that it has skillful and properly qualified specialist staff with experience in providing electronic toll collection services or in fields that are very similar from a technological and business point of view;

d) it can prove credibly that it has the financial resources to guarantee that it can carry out its statutory tasks as a toll service provider; and

e) it has a comprehensive risk management plan that is reviewed by an independent expert organization at least once in every two years.

(4) If the toll service provider fails to make available all the data required for making an offer at the time it makes the request specified in paragraph (2), including the data required for setting the amount of the financial security, the toll charger shall request the toll service provider, within 30 days from the receipt of the original request, to submit the missing data by setting a due deadline and specifying exactly what data items are missing.

(5) The mandatory content of the contract between the toll charger and the toll service provider

a) the names, registered addresses and company registration numbers (or any other registration number) of the contracting parties,

b) the description of the service, the quality standards of the service to be guaranteed in accordance with the law, and also the legal consequences of any service provided at a lower standard than agreed,

c) the fee of the service, the terms of invoicing and payment, the securities,

d) the duration and terms of the contract, and also the conditions of using the service and the terms of terminating the contract,

e) cases of breach of contract and their legal consequences,

f) information about the possibility of filing complaints by the persons subject to toll payment concerning the services provided by the toll service provider or the toll charger or an error of such services and the method of dealing with such complaints,

g) the data reporting obligations between contracting parties,

h) the financial security to be provided by the toll service provider.

(6) The contract between the toll charger and the toll service provider shall only be valid in writing.

Section 14 (1)¹⁰ The toll service provider shall pay the toll imposed by the toll charger in the given month to the toll charger during the next month in a way that the toll collected shall be credited to the toll charger's account no later than on the 25th day of the month following the relevant month.

(2) The toll specified in paragraph (1) shall be imposed by the toll charger on the basis of the toll declaration regarding the use of the unit tolled sections in the relevant month.

(3) The toll service providers shall settle their accounts with the toll charger on the basis of the toll declarations referred to in paragraph (2) by the 20th day of the month following the relevant month.

Section 15 ¹¹ (1) The amount of the financial guarantee that the toll charger may request from the toll service provider may not exceed the total amount of the toll determined by the toll charger on the basis of the average use of the unit tolled sections in one calendar month by the road users as clients of the toll service provider. The toll charger shall set this amount on the basis of all the toll actually charged by the toll charger on the road user customers of the toll service provider during the previous calendar year for the use of the unit tolled sections. In case of a new toll service provider, the basis for the initial amount of the financial guarantee shall be the estimated average monthly amount of toll to be paid by the toll service provider for the use of the unit tolled

sections, which shall be calculated on the basis of the number of contracts in the business plan of the toll service provider and the estimated average toll per contract.

(2) The toll charger may revise the amount of the required financial guarantee annually, on the basis of the road use toll declarations of the whole range of road users among the clients of the toll service provider.

9. The reseller

Section 16 (1) The reseller shall carry out the following activities in particular:

a) sale of pre-paid road toll service through the topping up of the toll balance to contracted toll payers that have a contract in place with the bound toll service provider,

b) sale of route tickets,

c) sale of on-board units provided by the bound toll service provider or its toll declaration operator or assistance in the delivery of such units to contracted toll payers.

(2) The reseller shall carry out its activities in its own name and shall issue an invoice to the contracted toll payers on the sold services.

(3) The bound toll service provider, in the interest of the due performance of the contract for the activities specified in (1), shall have the right to request a financial security from the reseller, whose value shall not exceed the average value of services sold by the reseller to the customers of the toll service provider calculated for two calendar months. This amount shall be set by the bound toll service provider on the basis of the value of actually sold services during the previous calendar year. In the case of a new reseller, the base of the financial security shall be an estimated average amount of expected toll revenue from services sold by the reseller for two calendar months; the amount shall be set by the bound toll service provider.

(4) The bound toll service provider shall have the right to review the amount of the financial security once in every two months on the basis of the reseller's actual sales data.

(5) The bound toll service provider shall cooperate with the resellers without practicing any unjustified discrimination.

(6) This section shall not apply to the national mobile payment organization as defined by a separate law and acting as a reseller.

10. The toll declaration operator

Section 17 (1) In the course of its activities, a toll declaration operator shall assist contracted toll payers in preparing their road use declarations by

a) providing contracted toll payers with on-board units,

b) sending electronically to the toll service provider the data of the road use as specified in paragraph (2) for each road section, motor vehicle and current account.

(2) The toll declaration operator shall forward to the toll service provider the data required for preparing the toll declaration and specified in the contract concluded with the toll service provider.

Section 18 (1) The bound toll service provider shall publish a statement on the terms of using toll declaration operators. The mandatory content of the statement shall be the following:

a) the requirements applicable to the toll declaration operator under paragraph (2),

b) geographical and other data related to the setting of the toll (toll context data),

c) the issues that need to be regulated in the contract between the bound toll service provider and the toll declaration operator, including but not limited to the format of disclosing road user data concerning the use of unit tolled sections, the deadlines and regularity of sending such data, the accuracy of the data, the allowed percentage of unpaid or incorrect toll amounts and the expected performance level of operational availability.

(2) The bound toll service provider may only come to an agreement concerning the tasks of a toll declaration operator if the future toll declaration operator meets the following conditions, including the detailed rules of meeting such conditions as specified in the statement issued under paragraph (1):

a) it holds EN ISO 9001 certification or equivalent;

b) it can prove credibly that it has the technological skills and technological equipment required for making a toll declaration and a specialist staff with experience and the appropriate qualifications so that it can continuously meet the contractual conditions;

c) it can prove credibly that it has a security agreement in place in accordance with Section 19(2);

d) it has good reputation.

(3) The rules of examining reputation as detailed in Section 10 paragraphs (2) to (6) shall apply, *mutatis mutandis*, to the toll declaration operator.

Section 19 (1) The toll declaration operator shall be responsible

a) for ensuring to the toll service provider that the toll declaration operator system operates in a way that no data is lost;

b) to the contracted toll payer for the fines imposed as a result of an error occurring without the knowledge of the person subject to toll payment during the proper operation of the on-board unit.

(2) The toll declaration operator shall conclude a financial security agreement to provide coverage for any damage caused to the toll service provider or the contracted toll payer and keep this agreement in effect for the

period of its activities. The agreement shall provide coverage for an amount equal to two days of average toll as set with the assistance of the toll declaration operator; the amount shall be specified by the toll service provider at the time the toll declaration operator commences its activities.

11. Accounting separation

Section 20 (1) If the same person acts as the bound toll service provider and the toll charger, the toll charger shall develop such accounting separation rules and maintain such separate records for each of its activities that guarantees the transparency of the activities, and prevents any discrimination, cross-subsidization and distortion of competition;

(2) If the same person acts as the bound toll service provider and the toll charger, the toll charger shall, in the notes to its financial statement, describe its activities as a bound toll service provider and a toll charger in a way as if these activities were carried out by independent enterprises. The separate description of such activities involves, as a minimum, a separate description of assets, liabilities, accruals and deferred expenses, and separate profit and loss accounts.

(3) If the bound toll service provider is required under the Accounting Act to prepare a consolidated financial statement and the toll charger operates as an organizational unit of the toll charger, it shall be required to present its toll collection related activities separately in the notes to its consolidated financial statements. The separate description of such activities involves, as a minimum, a separate description of assets, liabilities, accruals and deferred expenses, and separate profit and loss accounts.

(4) The bound toll service provider and the toll charger shall allow the staff and agents of the supervisory body to gain knowledge of and have access to the company's financial and accounting reports, and the related documents and information.

CHAPTER IV

RULES APPLICABLE TO PERSONS SUBJECT TO TOLL PAYMENT AND THE TOLL SERVICE

12. The road toll payment contract

Section 21 (1) A toll service provider that has an effective contract in place with the toll charger under Section 13 may conclude a contract with the person subject to toll payment under which the toll service provider shall allow the road user to use the UD Toll System (hereinafter: road toll payment contract).

(2) The road toll payment contract between the toll service provider and the person subject to toll payment and paying the toll via post-payment shall only be valid in writing. The mandatory content of this contract shall be the following:

- a) the names of the parties, the name and address in the case of a natural person, and the registered address and company registration number or any other registration number in the case of a business association,
- b) the start date of the use of the service,
- c) the description of the service, the quality standards of the service to be guaranteed in accordance with the law, and also the legal consequences of any service provided at a lower standard than agreed,
- d) payment modes,
- e) the duration of the contract, and services used and the terms of terminating the contract,
- f) cases of breach of contract and their legal consequences,
- g) information about the possibility of filing complaints by the road users and the method of dealing with such complaints,
- h) the description and terms of supplementary services provided against an additional fee, if the toll service provider provides such services,
- i) the financial security to be provided by the persons subject to toll payment.

Section 22 (1) The toll service provider shall make available free of charge to the persons subject to toll payment the general terms and conditions regulating access to the UD Toll System by publishing such terms on its website.

(2) The supervisory body shall examine *ex officio* at least once a year whether the general terms and conditions comply with the toll collection related laws.

(3) The general terms and conditions specified in paragraph (1) shall include at least the following:

- a) name and address of the toll service provider,
- b) contact information (address, phone number, opening hours) and website address of the customer service of the toll service provider (this information shall be shown in a clearly visible manner near the beginning of the document including the general terms and conditions),

- c) the definition of the services to be provided by the toll service provider,
- d) the procedure of concluding the contract for access to the services, the method and terms of using such services and any time-related or territorial restriction of access to the services,
- e) the list of data required for concluding a contract for access to the services, the date the legal relationship is established, the minimum term of contract,
- f) the cases the contract may be amended and the terms of amendment, the method of informing the persons subject to toll payment if the contract has been amended, the cases when the contract may only be amended subject to a fee and the amount of such fee, the deadline for carrying out any transfer of service request, including in particular the case when an already registered on-board unit is transferred to a motor vehicle of a different registration number;
- g) the cases and conditions of termination of the contract, the deadline by which the persons subject to toll payment may fulfil their toll payment obligations before the toll service provider becomes entitled to terminate the contract,
- h) the contact information of the entity to which error reports may be sent, the procedure of recording error reports,
- i) the operation of the customer service, the administration of reports and complaints,
- j) the rights available to the persons subject to toll payment if the performance of the service is defective, the procedure of settling service-related disputes,
- k) the types of data managed by the toll service provider, the purposes and duration of storing and transmitting them (if applicable), data security measures, and information about the rights and obligations of the persons subject to toll payment in connection with data management,
- l) the method and deadline for toll payment and invoicing, the rules of payment of the toll in advance if such payment method is requested by the persons subject to toll payment,
- m) the supervisory body's name, address and phone number.

13. The detailed rules of the payment of the toll

Section 23 (1) The toll service provider may provide its services against a fee that may either be pre-paid or post-paid.

(1a)¹² If the toll service provider provides the service pursuant to paragraph (1) not as a service to be post-paid, with the exception of paragraph (1b) the road use authorization is subject to payment of the road toll prior to the road use.

(1b)¹³ If the obligation required for the road use authorization in connection with the tolled motor vehicle is performed by a toll declaration operator in contractual relations with the person subject to toll payment, the toll declaration operator submits the data required to establish the extent of the road toll within the deadline defined in the contract signed with the toll service provider. Road use authorization is created in this way if at the time of data provision by the toll declaration operator to the toll service provider the payment of the road toll established based on the declaration established with the use of the provided data is ensured in accordance with the contract.

(2) The toll service provider may, without any discrimination, cancel the benefit of post-payment granted to the person subject to toll payment if the toll is paid late or if the contract is materially breached otherwise, and may move the person subject to toll payment from the post-paid category to the pre-paid category subject to the applicable rules of its general terms and conditions.

(3) On its invoices issued to persons subject to toll payment who use its services for a post-paid fee, and on receipts issued by a bound toll service provider in connection with the purchase of route tickets, the toll service provider shall clearly separate the service fees of the toll service provider and the toll (the infrastructure charge and the external-cost charge shall also be shown separately). The toll shall be indicated by road category and by toll items; all components that are relevant from the aspect of the person subject to toll payment shall also be shown separately.

14. Provisions applicable to toll declarations and on-board units

Section 24 (1) If the contracted toll payer wishes to purchase road use authorization by purchasing a so-called route ticket as defined in Section 6(2) point a) of Act LXVII of 2013 on mileage-based tolls payable for the use of motorways, expressways and main roads (hereinafter: Road Toll Act), in order to meet the toll declaration obligation, the contracted toll payer shall plan the route through the interface of the UD Toll System and submit the data required for identification and toll calculation for the entire route.

(2) On the basis of the toll declaration specified in paragraph (1), the contracted toll payer may fulfil the toll payment obligation by making a direct payment or by deducting the amount from its topped-up balance.

(3) A route ticket provides a road use authorization for a one-way uninterrupted trip and for the vehicle parameters specified at the time of purchase. The route ticket is non-transferable and neither the route nor the vehicle parameters specified at the time of purchase may be changed. A route ticket may be used as follows for a trip begun on the day chosen in advance:

a) if the start of the validity period is the day the route ticket is purchased, the ticket shall be valid from the day of purchase until the end of the next day,

b) if it is purchased maximum 30 days in advance before the trip, it shall be valid from the start of the specified calendar day until the end of the next day.

(4) A route ticket purchased in accordance with paragraph (3) point b) shall be redeemable before the start of validity. The value of the redeemed route ticket shall be added to the balance from which its price was originally deducted from.

(5) A person subject to toll payment may purchase a route ticket without registering in the UD Toll System (hereinafter: ad-hoc route ticket). The ad-hoc route ticket may only be purchased in accordance with paragraph (3) point a) and it is not redeemable.

(6) The electronic register of route tickets registered in the UD Toll System shall be considered an authentic register. The bound toll service provider or its reseller shall issue a hard copy certificate of the purchase of an electronic route ticket at the request of the contracted toll payer.

Section 25 (1) If the contracted toll payer wishes to acquire road use authorization under Section 6(2) point b) of the Road Toll Act, it shall meet its toll declaration obligation through on-board units suitable for using the UD Toll System and provided by the toll service provider in the number corresponding to the number of tolled motor vehicles specified in the road toll payment contract; the units may only be used for the tolled motor vehicle specified in the contract.

(2) The toll service provider and the contracted toll payer may deviate from the rule in paragraph (1) in their agreement if the contracted toll payer uses the services of a toll declaration operator contracted by the toll service provider.

(3) The toll service provider shall allow the person subject to toll payment to transfer an on-board unit already registered and linked to a motor vehicle of a given registration number to another vehicle and use the unit for filing toll declarations for the latter vehicle.

(4) If the toll charger or the toll service provider receives reliable information of a violation of Section 26(1) point b), the given on-board unit shall be added to the records of invalidated on-board units.

Section 26 (1) Before starting the use of a unit tolled section, the person subject to toll payment shall ensure that it has a legal relationship with a toll service provider under which it is actually capable of using the UD Toll System operated by the toll charger, and, within the framework of the use of the system, it shall also ensure

a) that a route ticket corresponding to the actual road use is purchased, or

b) that the motor vehicle within the scope of the legal relationship with the toll service provider has an operational on-board unit that uses vehicle data corresponding to the actual road use, that meets the requirements of the contract with the toll service provider, that is not included in the register of on-board units declared invalid, and whose operation has not been tampered with in a way that allows the proper operation of toll collection and toll enforcement to be modified.

(2) During the use of a unit tolled section, the road user shall ensure that the on-board unit meeting the requirements of paragraph (1) point b) is continuously operational and uses the motor vehicle's actual parameters during the entire duration of use that are relevant from the aspect of toll collection.

(3) Before the use of the unit tolled sections, persons subject to toll payment shall:

a) disclose to the toll service provider or its representative the data required for the registration of the motor vehicle within the scope of the contract with the toll service provider,

b) ensure that an on-board unit meeting the requirements of the contract made with the toll service provider is installed in the motor vehicle,

c) inform the road user of the rules of handling and using the on-board unit.

(4) Unless this Decree provides otherwise or if the toll service provider does not grant its approval, the road user shall not use the on-board unit in a motor vehicle other than the one it is registered for and it shall not allow others to use the unit in this manner.

15. The bound toll service

Section 27 (1) The bound toll service provider shall define its general terms and conditions and submit them to the supervisory body for approval subject to the rules applicable to the toll service provider.

(2) If the same person acts as the bound toll service provider and the toll charger, the terms of the territorial statement applicable to toll service providers shall be applied *mutatis mutandis* to the bound toll service provider in connection with the use of the UD Toll System. The terms used between the toll charger and the bound toll service provider under this paragraph shall be put in writing by the toll charger by applying Section 13(5).

(3) The bound toll service provider shall conclude individual contracts for route ticket road use authorizations with all persons that make a contract offer in accordance with the bound toll service provider's general terms and conditions.

Section 28 (1) The bound toll service provider shall provide the following services of the UD Toll System:

a) buying a purchasing route ticket,

b) redeeming the route ticket,

c) registration (preliminary toll payment),

- d) registration (subscriber contracts related to post-payment),
- e) top-up of preliminary toll payment balance,
- f) query of balance, information about changes of current account (for preliminary toll payment),
- g) query of balance, information about changes of current account (for post-payment),
- h) acceptance of announcements regarding payments (incorrect charge or invoice, etc.),
- i) acceptance of complaints,
- j) general customer management, information,
- k) use, hand-over (download) of information materials for customers,
- l) information about road use transactions,
- m) modification and termination of contract,
- n) change from post-paid mode to pre-paid toll payment plan,
- o) change from pre-paid mode to post-paid toll payment plan, if the prescribed conditions are met.

(2) In its customer service offices, the bound toll service provider shall make available all the services listed in paragraph (1).

(3) Through its customer service website, the bound toll service provider shall make available the services listed in paragraph (1) points a) to c) and e) to l).

(4) Through its Call Center, the bound toll service provider shall make available the services listed in paragraph (1) points h), i) and j).

(5) Resellers shall ensure the availability of the services specified in paragraph (1) points a), c) and e).

16.¹⁴

Sections 29–30¹⁵

CHAPTER V

PUBLIC ADMINISTRATION TASKS RELATED TO ROAD TOLL

17. The conciliation body

Section 31 (1) The conciliation body is an independent board attached to the supervisory body.

(2) In the central budget act each year, the state shall provide budgetary support to the conciliation body that will be proportionate to the number of cases the conciliation body handles.

(3) The conciliation body shall be authorized to act in cases all around the country; the parties shall not be bound by its opinion.

Section 32 (1) The conciliation body shall consist of a chairperson, a vice chair (if necessary) and members (hereinafter jointly referred to as members).

(2) The members shall be appointed by the minister responsible for transportation (hereinafter: minister). The conciliation body shall have minimum ten and maximum thirty members. In the course of making the appointments, it shall be ensured that at least one member of the conciliation body has a degree in law.

(3) The members shall be appointed for a term of three years. Members may be re-appointed after the expiry of their term.

(4) Members shall receive a remuneration for their work as members of the conciliation body.

(5) Members shall have a higher education qualification and two years of verified professional experience in the relevant field of their qualification.

(6) A person may not be a member of the conciliation body

a)¹⁶ if he or she has is under guardianship related to disposing capacity under the rules of civil law,

b) if he or she has been sentenced to imprisonment by a final judgement due to the commission of a crime until such person is relieved from the detrimental legal consequences related to a criminal record, or

c) if he or she has a conflict of interest specified in Section 35(2).

(7) A member of the conciliation body shall be elected as the chairperson by the members. The conciliation body shall notify the minister of the results of the election. If the conciliation body fails to elect a new chairperson within 60 days from the expiry of the chairperson's membership, the minister shall appoint a new chairperson. The chairperson shall have full powers to represent the conciliation body.

(8) If required due to the workload of the conciliation body, the chairperson may appoint a member as vice chair. The vice chair shall act as a substitute of the chairperson with full powers if the chair is not available. If no vice chair is appointed, the chairperson may appoint a member as a substitute for a given occasion; the powers of the substitute shall be limited to the powers specified in the letter of appointment.

Section 33 (1) The chairperson shall keep a list of the members. The list shall include the name and field of speciality of each member. These data shall be public as data of public interest. The chairperson shall send the list of members to the minister.

(2) Membership in the conciliation body shall terminate

- a) by the expiry of the term of appointment;
- b) if a ground for exclusion specified in Section 35(2) arises,
- c) by resignation,
- d) by death of the member.

Section 34 (1) The conciliation body shall act in three-member panels in specific cases.

(2) One member of the panel shall be selected by the party initiating the procedure, while another member shall be selected by the other party affected by the procedure, in both cases from the list of members defined in Section 33(1). The chair of the panel and any missing member of the panel (including the case when either party fails to select a member) shall be appointed by the chairperson of the conciliation body with regard to the requirement of selecting an independent and impartial member.

Section 35 (1) The members of the conciliation body shall be independent and impartial; they may not be representatives of the parties and they may not follow any instructions during the procedure. The members shall be required to keep all facts and data they have obtained during the operation of the conciliation body as confidential, even after the procedure has been closed. When accepting their appointment, they shall confirm this obligation in the form of a written statement.

(2) A member of the conciliation body may not participate in the procedure if the resolution of the dispute may impact the rights and obligations of the member or a relative of the member as defined in the Civil Code. A member of the conciliation body shall also be excluded from the procedure if he or she may be considered biased for any other reason.

(3) The members of the panel appointed by the chairperson and the parties shall disclose to the chair of the panel and the parties all circumstances that may raise reasonable doubts about the members' independence and impartiality.

(4) A party may request a member appointed to the panel excluded from the procedure if certain circumstances exist that raise reasonable doubts concerning the member's independence or impartiality.

(5) A party may only request the exclusion of the member the party has selected if the ground for exclusion is only learnt of by the party after the selection has been made.

(6) A written request for exclusion with reasoning may only be submitted within three days from the day the party gains knowledge of who the members of the panel would be or from the day the party learns of the circumstances referred to in paragraph (4).

(7) The chairperson of the conciliation body shall make a decision on the request for exclusion but the chairperson shall interview the affected member before making the decision. Until this decision is made, the panel, including the member affected by the motion for exclusion, may continue the procedure but may not adopt a decision or an opinion.

Section 36 (1) The procedure of the conciliation body may only be initiated after the organization involved in toll collection has attempted to settle the disputed matter with the affected enterprise directly.

(2) The procedure of the conciliation body shall start at the request of the organization involved in toll collection.

(3) The request shall be submitted to the chairperson of the conciliation body in writing. The request shall include:

- a) the name, registered address or affected site of the applicant,
- b) the name, registered address or affected site of the enterprise affected by the legal dispute,
- c) a short description of the applicant's position and any relevant facts and evidence supporting the position,
- d) the applicant's statement on that the condition specified in Section 35 has been met,
- e) the motion for an opinion of the conciliation body.

(4) To the motion, the applicant shall attach all documents or a copy (extract) of them which the applicant wishes to cite as evidence, including any written evidence the applicant has available of that the attempt to settle the dispute as required under paragraph (1) has been made. The applicant shall also attach all documents generated in the course of direct negotiations between the parties.

(5) If the applicant acts through a representative holding a power of attorney, the power of attorney shall be attached to the application.

(6) If the application does not meet the requirements detailed in paragraphs (3) to (5), the chairperson of the conciliation body shall, within fifteen days from the receipt of the application, order, by specifying the missing items, the applicant to supplement the motion.

Section 37 (1) For the purposes of calculating any deadline that starts from the start of the procedure, the procedure shall be considered started when the full and complete application is received by the conciliation body.

(2) The chairperson of the conciliation body shall examine the application within eight days from the start of the procedure to decide whether the case is within the conciliation body's competence. If the case is not within the competence of the conciliation body, the conciliation body shall notify the applicant of this without delay.

(3) If it has been established that the case is within the conciliation body's competence, with the exceptions stated in paragraphs (4) and (6), the chairperson shall set a hearing date for the parties; the hearing shall take place within sixty days from the start of the procedure.

(4) The chairperson shall reject the application without setting a hearing date if it can be established that the parties have already initiated a procedure before the conciliation body, that a mediation procedure has been initiated, there is pending litigation or a final and non-appealable judgement on the same factual ground and for enforcing the same right.

(5) The chairperson shall notify the parties of the scheduled date of the hearing or of the chairperson's initiative of not holding a hearing well in advance by sending them a copy of the application and the list specified in Section 33(1). The chairperson shall also warn the parties on the notification to select the member of the panel they are authorized to nominate within eight days from the date of the delivery of this notification, otherwise the chairperson of the conciliation body shall appoint the member *ex officio*.

(6) If the circumstances of the case justify it, the chairperson may initiate that the procedure should be conducted in writing; however, both parties' consent shall be required for not holding a hearing in the case.

(7) In the notification, the person against whom the application is directed (the adverse party) shall be requested to make a statement within eight days (response) on whether the applicant's claim is justified and concerning the fact of the case, and to specify the facts and the evidence that support the adverse party's allegations, and to submit the documents (or copies of them) the adverse party wishes to cite as evidence. The party shall be warned that if no statement is made by the party concerning the merits of the case, the panel shall make a statement on the basis of available data.

(8) The chairperson shall send a copy of the adverse party's response to the applicant or hand it over at the hearing if there is no sufficient time to deliver it.

(9) The panel shall state within a period of 1 month following the start of the procedure whether all documents necessary for the mediation are in the possession of the conciliation body. If not all documents required for making a decision are available, the panel shall order the parties to submit the missing documents without delay.

(10) If the adverse party submits no response, the panel shall continue the procedure without assuming that the adverse party has accepted the applicant's claims as true.

(11) The panel may require the toll service provider, the toll charger or any registered EETS provider operating in Hungary to submit information necessary for the panel to form an opinion.

Section 38 (1) In the conciliation body's procedure, all documents shall be sent by post to the parties in accordance with the separate laws on the delivery of official documents.

(2) The parties may have representatives authorized through a power of attorney. Natural and legal persons and also organizations with no legal personality may act as representatives in the procedure.

(3) In the procedure, the chair of the panel shall attempt to convince the parties to reach a settlement. If the settlement does not violate the law, the panel shall approve it in a decision, otherwise, including the case when no settlement is reached, the panel shall continue the procedure.

(4) In the procedure, the panel shall give equal treatment to the parties. It shall grant an opportunity for the parties to explain their position and submit documents.

(5) The procedure shall not be open to the public unless both parties consent to making it public.

Section 39 (1) During the procedure, the application and the response may be modified or supplemented freely unless the panel refuses to allow it with regard to the delay it may cause.

(2) If a party does not appear in person or through a representative at the hearing although it has been duly notified of the date or it fails to present its evidence, the panel shall continue the procedure and make a decision on the basis of the data it has available.

(3) The panel shall close the proceedings if

- a) the applicant withdraws the application,
- b) the parties mutually agree on and request the closing of the procedure,
- c) it is impossible to continue the procedure.

(4) The panel shall pass a decision regarding the merits of the case by a simple majority of votes.

(5) The panel shall complete the proceedings within six months from its start date.

Section 40 (1) If no settlement is reached, the panel shall form an opinion regarding the merits of the case.

(2) The opinion shall cover all motions and requests made in the application and the reasoning of the decision.

(3) The panel shall proclaim its decision on the day it is adopted. A written copy of the opinion as proclaimed in the decision shall be sent to the parties within fifteen days.

(4) The parties shall bear their own costs related to the procedure.

Section 41 (1) Within fifteen day from the receipt of the decision, either party may request the panel to correct any name error, name typos, number or calculation error or any similar mistake in the decision or the opinion or to provide an interpretation of a specific part of the opinion.

(2) If the panel finds that the request is reasonable, it shall correct it or provide an interpretation within eight days from the day it receives the party's request. The interpretation shall become a part of the opinion automatically.

(3) The panel may also correct any error specified in paragraph (1) within thirty days from the day the decision/opinion is proclaimed even if no specific request is made.

Section 42 (1) The conciliation body shall prepare a summary of its activities every year and send it to the minister by 31 January of the year after the relevant year.

(2) The conciliation body shall have the right to determine the detailed rules of the procedure but these may not violate the applicable laws.

18. The supervisory body

Section 43 (1) The supervisory body is responsible for the supervision of the activities of the toll charger, toll service providers and EETS providers active in Hungary, and within the framework of its supervisory activities,

a) it shall register the toll charger, the toll service providers and also the EETS providers carrying out activities in Hungary,

b) it shall check whether their activities comply with the laws applicable to toll collection,

c) it shall apply the legal consequences specified in the Road Toll Act if a law is violated,

d) and it shall keep the registers defined in the relevant decree issued by the minister.

(2) The supervisory body shall notify the relevant authorities of the EU Member States and also the European Commission of its EETS related measures.

Section 44 (1) The supervisory body shall have the right to require a registered organization to report data regularly.

(2) By 30 September each year, the supervisory body shall review, with the involvement of the HTA, the amount of cost remuneration set in the minister's decree on the flat-rate reimbursement payable to the toll service providers, and by the bound toll service provider to the toll declaration operators and the resellers, and will mail a proposal to the minister concerning the setting of the amount of such remuneration.

19. The Social Consultation Organization

Section 45 (1) At the minister's initiative, an organization shall be formed to check whether the objectives of charge policy are met. The members of the organization shall be delegated by the national advocacy group of car owners, the national advocacy association of carriers, the national interest group of local governments and the representative organization of environmental protection organizations.

(2) The Social Consultation Organization shall establish its own rules of procedure.

(3) The manager of the budget appropriation which finances the charge policy objectives shall publish the revenues from tolls and from the fines imposed for failure of toll payment as well as the data concerning the use of those revenues on its website, and submit such data upon request to the Social Consultation Organization.

(4) The minister shall inform the Social Consultation Organization about the data annually in agreement with the minister responsible for tax policy.

(5) The Social Consultation Organization shall issue an opinion concerning the information received and shall have the right to publish its opinion in national newspapers or the electronic media.

CHAPTER VI

FINAL PROVISIONS

20. Transitional provisions

Section 46 (1) In the case of contracts concluded by 31 December 2013, the requirements in Section 18(2) point a) shall be met by the toll declaration operator within 3 months from the day the contract with the toll service provider is concluded but by no later than 31 December 2013. When the preparatory period has expired but the requirements have not been met, the toll service provider shall have the right to terminate the contract with the toll declaration operator but it shall also notify the persons subject to toll payment simultaneously.

(2) From the central register of vehicles entitled to use the unit tolled sections free of charge, the road traffic agency shall disclose the data of motor vehicles entitled to use the toll sections free of charge to the appointed department of the police by 30 June 2013. The disclosed data shall reflect their state on 15 June 2013. The authority disclosing the data shall be responsible for the content of the data disclosed under this paragraph.

21. Effective date of the Decree

Section 47 (1) This Decree shall enter into force, with the exception of paragraphs (2) to (4) below, on the day after its promulgation.

(2) Section 7(2), Section 8(1)–(6), Section 10, Section 12, Section 13, Section 15, Sections 17–18, Section 19(2), Sections 20–22, Section 24 and Sections 27–28 shall take effect on 24 June 2013.

(3) Sections 4–6, Section 7(1), Section 8(7), Section 9, Section 11, Section 19(1), Section 26(1)–(3), Section 44, Section 48, Sections 50–51 and Annex 2 shall take effect on 1 July 2013.

(4) Sections 31–42 and Section 45 shall take effect on 1 October 2013.

22. Amended provisions

Section 48¹⁷

Section 49¹⁸

Sections 50–51¹⁹

23. Compliance with the law of the European Union

Section 52 (1) This Decree ensures compliance with the following legal acts:

1. with Directive 1999/62/EC (17 June 1999) of the European Parliament and the Council on the charging of cargo vehicles for the use of certain infrastructures,

2. with Directive 2004/52/EC of the European Parliament and of the Council of 29 April 2004 on the interoperability of electronic toll systems in the Community,

3. with Directive 2006/38/EC (17 May 2006) of the European Parliament and the Council on the amendment of Directive 1999/62/EC of the European Parliament and the Council on the charging of cargo vehicles for the use of certain infrastructures,

4. with Directive 2011/76/EU (27 September 2011) of the European Parliament and the Council on the amendment of Directive 1999/62/EC of the European Parliament and the Council on the charging of cargo vehicles for the use of certain infrastructures.

(2) This Decree defines provisions necessary for the implementation of Commission Decision 2009/750/EC of 6 October 2009 on the definition of the European Electronic Toll Collection Service and its technical elements.

(3) Sections 1 and 10 of this Decree ensures compliance with Article 16 of Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market.

Annex 1 of Government Decree 209/2013 (VI. 18.)

EURO emission category based differentiating factors for the calculating of the toll

| | A | B | C | |
|---|-----------------------------------|--------------------------|---------------------|--|
| 1 | Environmental protection category | Vehicle categories J2–J3 | Vehicle category J4 | |
| 2 | Category A | 0.85 | 0.8 | |
| 3 | Category B | 1.0 | 1.0 | |
| 4 | Category C | 1.15 | 1.2 | |

Environmental protection category of the motor vehicles:

Category A: Motor vehicles with a EURO III engine or better (i.e. vehicles with an engine of at least environment protection category 5 or 6 or better)

Category B: Motor vehicles with a EURO II engine (i.e. vehicles with an engine of environment protection category 4)

Category C: Category C; motor vehicles with a EURO I engine or worse (i.e. vehicles with an engine of environment protection category 3 or lower)

Annex 2 of Government Decree 209/2013 (VI. 18.)

Accounting for the toll revenue and the relevant value-added tax revenue in the Hungarian Transport Administration

1. The HTA shall account for the toll revenue and the related payments in 2013 as follows:

Effective as of: 23.01.2016

1.1. The toll charger shall create a report for the HTA about the collected toll revenue broken down according to the categories specified in Section 4(1). The HTA shall issue an invoice to State Motorway Management Company Ltd. on the basis of the toll charger's statement.

1.2. The invoice issued by the HTA shall be accounted for as accounts receivable.

T 28222 - K 41231 amount plus value-added tax

Accounting document: the issued invoice.

1.3. The accounting of the toll and value-added tax transferred by the toll charger to the accounts managed by the Treasury

T 499 – K 482822 amount of toll revenue

Accounting document: an authentic certificate of the transfer sent by the toll charger.

T 499 - K 482822 the amount of value-added tax

Accounting document: an authentic certificate of the transfer sent by the toll charger.

1.4. Re-transfer of the toll revenue and value-added tax to the central budget

T 482822 – K 499 Re-transfer of toll revenue as a revenue of the central budget

Accounting document: the Treasury's notification of the receipt of the revenue.

T 482822 – K 499 transfer of the VAT revenue

Accounting document: Account statement sent by the National Tax and Customs Administration

Related item: The reversal of the claim from the books

T 4122 – K 28222 Combined amount of toll revenue and VAT

2. A 482822. At the end of the quarter, no turnover account of shared revenue running through may have a balance.

Annex 3 of Government Decree 209/2013 (VI. 18.)

Methodology of setting toll rates

(Based on the Annexes of the "Eurovignette Directive")

Methodology of setting toll rates

I. Setting the infrastructure charge

a) Infrastructure charge items shall be based on the principle of the recovery of infrastructure costs only.

1. Investment costs

a) Investment costs shall include the costs of construction (including financing costs) and the costs of developing the infrastructure plus, where appropriate, a return on the capital investment or profit margin. Costs of land acquisition, planning, design, supervision of construction contracts and the project, and of archaeological investigations and geotechnology, as well as other relevant incidental costs, shall also be included.

b) The recovery of construction costs shall be based on either the design lifetime of the infrastructure or such other amortization period (not being less than 20 years) as may be considered appropriate for reasons of financing through a concession contract or otherwise. The length of the amortization period may be a key variable in negotiations regarding the establishment of concession contracts, particularly if the state wishes, as part of the contract, to set a ceiling regarding the weighted average toll applicable.

c) Without prejudice to the calculation of investment costs, the recovery of costs may:

- ca) be apportioned evenly over the amortization period or weighted to the early, middle or later years, provided that such weighting is carried out in a transparent manner,

- cb) provide for indexation of tolls over the amortization period.

d) All historic costs shall be based on the amounts paid. Costs which are still to be incurred will be based on reasonable cost forecasts.

e) Government investment may be assumed to be financed borrowings. The rate of interest to be applied to historical costs shall be the rates that applied to government borrowings over that period.

f) Costs shall be apportioned to heavy goods vehicles on an objective and transparent basis taking account of the proportion of cargo vehicle traffic to be carried on the network and the associated costs. The vehicle kilometers travelled by cargo vehicles may for this purpose be adjusted by objectively justified equivalence factors.

g) Provision for estimated return on capital or profit margin shall be reasonable in the light of market conditions and may be varied for the purpose of providing performance incentives for a contracted third party with regard to quality of service requirements. Return on capital may be evaluated using economic indicators such as IRR (internal rate of return on investment) or WACC (weighted average cost of capital).

2. Annual maintenance and renovation costs

a) These costs shall include both the annual costs of maintaining the network and the periodic costs relating to repair, reinforcement and road surface repair, with a view to ensuring that the level of operational functionality of the network is maintained over time.

b) Such costs shall be apportioned between cargo vehicle and other traffic on the basis of actual and forecast shares of vehicle kilometers and may be adjusted by objectively justified equivalence factors set in accordance with specific principles.

3. Operation, maintenance and charge collection costs

a) these costs shall include all costs incurred by the infrastructure operator which are not covered under Sections 1 and 2 and which relate to the implementation, operation and management of the infrastructure and of the toll system. They shall include in particular:

aa) the costs of constructing, establishing and maintaining the payment systems,

ab) the costs of operating, running and checking a toll collection system,

ac) administrative fees and charges relating to concession contracts,

ad) management, administrative and service costs relating to the operation of the infrastructure,

b) the costs may include a return on capital or profit margin reflecting the degree of risk transferred.

c) such costs shall be apportioned on a fair and transparent basis between all vehicle classes that are subject to the motorway toll system.

d) Share of goods traffic, equivalence factors and correction mechanism.

da) The calculation of infrastructure charges shall be based on actual or forecast cargo vehicle shares of vehicle kilometers adjusted, if desired, by equivalence factors, to make due allowance for the increased costs of constructing and repairing infrastructure for use by goods vehicles.

II. The minimum requirements for levying an external-cost charge and for calculating the maximum weighted average external-cost charge

a) In the ministerial decree on toll rates and toll roads, the minister shall specify precisely the part or parts of the country's public road network which are to be subject to an external-cost charge.

b) If the minister responsible for transportation chooses to levy an external-cost charge on only a part or parts of the public road network falling within the scope of this Decree, the part or parts shall be chosen after an assessment establishing that:

ba) vehicles' use of the roads where the external-cost charge is applied by the minister responsible for transportation generates environmental damage higher than that generated on average on other parts of the public road network falling within the scope of this Decree that are not subject to an external-cost charge, or

bb) the imposition of an external-cost charge on other parts of the public road network falling within the scope of this Directive might have adverse effects on the environment or road safety, or levying and collecting an external-cost charge on them would entail disproportionate cost.

c) The classification of roads for the purposes of external cost charging, and the definition of time periods shall be based on objective criteria related to the level of exposure of the roads and their vicinities to pollution such as population density, and the yearly number of pollution peaks measured in accordance with this decision. The criteria used shall be included in the notification.

1. Amount of the charge

a) The minister responsible for transportation shall determine a single specific amount for each vehicle class, type of road and time period. The resulting charging structure, including the start time and the end time of each night period where the external-cost charge includes the cost of noise pollution, shall be transparent, made public and available to all road users on equal terms. The publication should occur in a timely manner before implementation. All parameters, data and other information necessary to understand how the various external-cost elements are calculated shall be made public.

b) The charge shall also be set after having considered the risk of traffic diversion together with any adverse effects on road safety, the environment and congestion, and any solutions to mitigate these risks.

c) The effectiveness of the charging system in reducing environmental damage arising from road transport shall be monitored. If appropriate, the charging structure and the specific amount of the charge set for a given vehicle class, type of road and period of time shall be adjusted to the changes in transport supply and demand every two years.

2. External cost items

A) Cost of traffic-based air pollution

a) If it is chosen under transportation/traffic policy that all or part of the cost of traffic-based air pollution is included in the external-cost charge, the minister responsible for transportation shall calculate the chargeable cost of traffic-based air pollution by applying the following formula or by taking the unit values in Table 1 below if the latter are lower:

$$PCV_{ij} = \sum_k EF_{ik} \times PC_{jk}$$

where

PCV_{ij} = air pollution cost of vehicle class i on road type j (HUF/vehicle kilometer)

EF_{ik} = emission factor of pollutant k and vehicle class i (gram/vehicle kilometer)

PC_{jk} = monetary cost of pollutant k for type of road j (HUF/gram)

b) The emission factors shall be the same as those used by the Member State to draft the national emissions inventories provided for in Directive 2001/81/EC of the European Parliament and of the Council of 23 October 2001 on national emission ceilings for certain atmospheric pollutants (which requires use of the EMEP/CORINAIR Emission Inventory Guidebook). The minister responsible for transportation shall estimate the monetary cost of pollutants using state-of-the-art methodology.

c) The minister responsible for transportation may apply scientifically proven alternative methods to calculate the value of air pollution costs using data from air pollutant measurement and the local value of the monetary cost of air pollutants, provided that the results do not exceed the unit values referred to in Table 1 for any vehicle class.

B) Cost of traffic-based noise pollution

a) The minister responsible for transportation shall calculate the chargeable cost of traffic-based noise pollution included in the external-cost charge by applying the following formulae or by taking the defined unit values into account:

$$NCV_j \text{ (daily)} = e \times \sum_k NC_{jk} \times POP_k / WADT$$

$$NCV_j \text{ (day)} = a \times NCV_j$$

$$NCV_j \text{ (night)} = b \times NCV_j$$

where

NCV_j = noise cost of one cargo vehicle on road type j (HUF/vehicle kilometer)

NC_{jk} = noise cost per person exposed on road type j to noise level k (HUF/person)

POP_k = population exposed to daily noise level k per kilometer (person/kilometer)

WADT = weighted average daily traffic (passenger car equivalent),

a and b are weighting factors determined in such a way that the resulting weighted average noise charge per vehicle kilometer does not exceed NCV_j (daily).

b) The traffic-based noise pollution relates to the impact on noise levels measured close to the point of exposure and behind anti-noise barriers, if any.

c) The population exposed to noise level k shall be taken from the strategic noise maps drafted under Article 7 of Directive 2002/49/EC of the European Parliament and the Council of 25 June 2002 relating to the assessment and management of environmental noise.

d) The minister responsible for transportation shall estimate the cost per person exposed to noise level k using state-of-the-art methodology.

e) The passenger car equivalent factor of a cargo vehicle for the purposes of determining the weighted average daily traffic may not exceed 4.

f) The minister responsible for transportation may apply scientifically proven alternative methods to calculate the value of noise costs provided that the results do not exceed the unit values referred to in Table 2.

g) The minister responsible for transportation may establish differentiated noise charges to reward the use of quieter vehicles provided it does not result in discrimination against foreign vehicles. If differentiated noise charges are introduced, the charges for the noisiest vehicle category may not exceed the unit values referred to below and four times the noise charge for the quietest vehicle class.

Table 1: Maximum air pollution cost that may be taken into account for the purposes of calculating the charge

| | A | B | C |
|---|--|---|---|
| | The euro cent/vehicle kilometer rate set on the basis of the applicable conversion rate published in the Official Journal of the European Union on the first business day of October in the year before the toll is set. | Suburban roads (including motorways) | Interurban roads (including motorways) |
| 1 | EURO 0 | 16 | 12 |
| 2 | EURO I | 11 | 8 |
| 3 | EURO II | 9 | 7 |
| 4 | EURO III | 7 | 6 |
| 5 | EURO IV | 4 | 3 |

Effective as of: 23.01.2016

| | | | |
|----|-----------------------------|---|---|
| 6 | EURO V | 0 | 0 |
| 7 | After 31 December 2013 | 3 | 2 |
| 8 | EURO VI | 0 | 0 |
| 9 | After 31 December 2017 | 2 | 1 |
| 10 | Less polluting than EURO VI | 0 | 0 |

Table 2: Maximum noise pollution cost that may be taken into account for the purposes of calculating the toll

| | A | B | C |
|---|---|----------|------------|
| | euro cent/vehicle kilometer | Day-time | Night-time |
| 1 | Suburban roads (including motorways) | 1.1 | 2 |
| 2 | Interurban roads (including motorways) | 0.2 | 0.3 |