**LAW ON TAXES ON ADDED VALUE**

Effective 01.01.2007.

Refresh DV. pcs. 63 of 4 August 2006 , ed. DV. pcs. 86 of 24 October 2006 , ed. DV. pcs. 105 of December 22, 2006 , ed. DV. pcs. 108 of December 29, 2006 , ed. DV. pcs. 37 of May 8, 2007 , ed. DV. pcs. 41 of 22 May 2007 , ed. DV. pcs. 52 of 29 June 2007 , ed. DV. pcs. 59 of 20 July 2007 , ed. DV. pcs. 108 of December 19, 2007 , ed. DV. pcs. 113since December 28, 2007 , ed. DV. pcs. 106 of December 12, 2008 , ed. DV. pcs. February 12, 2009 , ed. DV. pcs. March 23 , 2009 , ed. DV. pcs. 74 of 15 September 2009 , ed. DV. pcs. 95 of December 1, 2009 , ed. DV. pcs. 94 of 30 November 2010 , ed. DV. pcs. 100 of December 21, 2010 , ed. DV. pcs. March 19 , 2011 , ed. DV. pcs. 77 of 4 October 2011 ,ed. DV. pcs. 99 of December 16, 2011 , ed. and ext. DV. pcs. 54 of 17 July 2012 , ed. and ext. DV. pcs. 94 of 30 November 2012 , ed. DV. pcs. 103 of 28 December 2012 , ed. and ext. DV. pcs. 23 of March 8, 2013 , ed. DV. pcs. March 30 , 2013 , ed. DV. pcs. 68 of 2 August 2013 , ed. and ext. DV. pcs. 98 of November 12, 2013 , ed. and ext. DV. pcs. 101 of November 22, 2013 , ed. and ext. DV. pcs.104 of 3 December 2013 , ed. DV. pcs. 109 of December 20, 2013 , ed. DV. pcs. 1 of January 3, 2014 , ed. and ext. DV. pcs. 105 of December 19, 2014 , ed. and ext. DV. pcs. 107 of December 24, 2014 , ext. DV. pcs. 41 of 5 June 2015 , ed. DV. pcs. 79 of October 13, 2015 , ed. DV. pcs. 94 of December 4, 2015 , ed. and ext. DV. pcs. 95 of December 8, 2015 , ed. DV. pcs. 58from July 26, 2016 , ext. DV. pcs. 60 of 2 August 2016 , ed. DV. pcs. 74 of 20 September 2016 , ed. and ext. DV. pcs. 88 of November 8, 2016 , ed. DV. pcs. 95 of 29 November 2016 , ed. and ext. DV. pcs. 97 of December 6, 2016 , ed. DV. pcs. 85 of October 24, 2017 , ed. and ext. DV. pcs. 92 of November 17, 2017 , ed. DV. pcs. 96 of December 1, 2017 , ed. and ext. DV. pcs. 97 of December 5, 2017, ed. and ext. DV. pcs. March 24 , 2018 , ext. DV. pcs. 65 of 7 August 2018 , ed. and ext. DV. pcs. 98 of November 27, 2018 , ed. DV. pcs. March 24 , 2019 , ext. DV. pcs. 33 of 19 April 2019 , ed. and ext. DV. pcs. 96 of December 6, 2019 , ed. and ext. DV. pcs. 100 of December 20, 2019 , ed. DV. pcs. 101 of December 27, 2019 , ext. DV. pcs. 102 of December 31, 2019 ,ed. DV. pcs. February 14, 2020 , ext. DV. pcs. 18 of February 28, 2020

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Project: 602-01-23 / 12.04.2006 .

**Part One.  
GENERAL PROVISIONS**

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**Purpose of the law**

**Art. 1.** This law regulates value added tax (VAT).

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**Subject to taxation**

**Art. 2.** Value added tax shall be levied on:

1. any taxable supply of a good or service;

2. any intra-Community acquisition with a place of performance within the territory of the country, made by a person registered under this Law or by a person for whom an obligation to register has arisen;

3. any intra-Community acquisition of new vehicles with a place of performance within the territory of the country;

4. any intra-Community acquisition of a place of performance on the territory of the country of excise goods where the recipient is a taxable person or a taxable legal person not registered under this Act;

5. the import of goods.

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**Taxable persons**

**Art. 3.** (1) A taxable person shall be any person who carries out an independent economic activity, irrespective of the purposes and results thereof.

(2) (Declared unconstitutional in the part concerning the words "as well as the exercise of a free profession, including a private bailiff and a notary public" with RKS No. 7 of 2007 - SG, issue 37 of 2007, Supplement - SG 108 of 2007, effective 19.12.2007) Independent economic activity is the activity of producers, traders and persons providing services, including in the field of mining and agriculture, as well as the pursuit of a free profession, including a private bailiff and a notary public . Independent economic activity is also any activity carried out on a regular basis or in the form of remuneration, including the exploitation of tangible and intangible property for the purpose of obtaining regular income from it.

(3) It is not an independent economic activity:

1. (amended and supplemented, SG No. 96/2019) effective from 01.01.2020) the activity performed by natural persons under an employment relationship, under a legal relationship equated with an employment relationship, or under any other legal relationship , which creates relationships similar to those of the employer and the employee in relation to the working conditions, the remuneration and the responsibility of the employer;

2. (amend. - SG 108/06, in force from 01.01.2007) the activity of the natural persons, who are not sole traders, for the activity, carried out by them, regulated by law, on management and control to legal persons.

(4) A taxable person shall also be any person who occasionally makes a free intra-Community delivery of a new vehicle.

(5) (amend. - SG 97/06, in force from 01.01.2017) There are no taxable persons for the state, state and local bodies for all the activities or supplies performed by them in their capacity as an authority. state or local government, including when collecting fees, contributions or fees for such activities or supplies, except:

1. the following activities or supplies:

a) (amend. - SG 41/07) electronic communications services;

(b) the supply of water, gas, electricity or steam;

(c) the carriage of goods;

(d) port and airport services;

(e) carriage of passengers;

(f) the sale of new goods for sale;

(g) supplies made for the purpose of regulating the agricultural market;

h) organizing or conducting trade fairs, exhibitions;

(i) warehousing;

(k) activities of commercial information organizations, advertising services, including rental of advertising space;

(l) tourist services;

m) (suppl. - SG 94/10, in force from 01.01.2011, amend. - SG 96 2017, effective from 02.01.2018) operation of shops , chairs and other retail outlets, rental of buildings, parts and retail space, as well as the award of a construction concession, a service concession, a use concession and the granting of a mining concession;

(n) commercial radio and television activities;

o) (new - SG 54/2012, in force from 01.01.2013) services provided by a state bailiff.

2. Supplies other than those under item 1, which will lead to a significant distortion of the competition rules.

(6) (New - SG 95/09, in force from 01.01.2010) A taxable person who also performs exempt supplies and / or deliveries or activities outside the scope of the independent economic activity, as well as tax an unincorporated legal entity registered for VAT purposes is a taxable person for all services received.

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**Non-taxable legal entity**

**Art. 4.** (amend. - SG 95/09, in force from 01.01.2010) A tax-free legal person shall be a legal entity that is not taxable within the meaning of Art. 3, para. 1 - 5 and carrying out the intra-Community acquisition of goods.

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**Stock**

**Art. 5.** (1) For the purposes of this Act, goods are any movable and immovable property, including electricity, gas, water, heat or refrigeration, and the like, as well as standard software.

(2) They are not goods within the meaning of para. 1 money in circulation and foreign currency used as a means of payment.

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**Delivery of goods**

**Art. 6.** (1) (amend. - SG 96/09, in force from 01.01.2020) Delivery of the goods within the meaning of this law shall be the transfer of the right of ownership or other real right over the goods, as well as any other right to dispose of the goods as the owner.

(2) Supply of goods for the purposes of this Act shall also be considered:

1. the transfer of the right of ownership or other right in rem over the goods as a result of a request or act of a state or local body or by virtue of a law against compensation;

2. the actual delivery of the goods under a contract, which provides for the transfer of title to it under a suspensive condition or term;

3. (amend. - SG 101/2013) effective delivery of the goods under a leasing contract, which explicitly provides for the transfer of the ownership right over the goods; this provision shall also apply where only the option to transfer the ownership of the goods and the sum of the installments due under the leasing contract are agreed in the leasing contract, with the exception of the interest under Art. 46, para. 1, item 1 , is identical to the market price of the good at the date of delivery;

4. the actual delivery of the goods to a person acting on his own behalf and for another person's account.

(3) The following shall also be considered as a gratuitous supply of goods for the purposes of this Act:

1. (amend. - SG 101/13, in force from 01.01.2014, amended - SG, issue 97 from 2016, effective from 01.01.2017, supplementary - SG 96/ 2019) the separation or provision of the goods for the personal use or use of the taxable person, the owner, his employees and more generally for various purposes from the independent economic activity of the taxable person, provided that the tax credit is deducted in full, in part or in proportion to the degree of use of the independent economic operator in the production, importation or acquisition. business activities;

2. (Amended, SG No. 97/2016, effective from 01.01.2017) the gratuitous transfer of ownership or other right in rem over the goods to third parties, when in the course of production, import or acquisition, and tax is deducted credit in whole, in part or in proportion to the degree of use for independent economic activity;

3. (new - SG 106/08, in force from 01.01.2009, suppl. - SG 97/07, in force from 01.01.2017, suppl. 96 (2019) (in force from 01.01.2020) sending or transporting goods produced, extracted, processed, purchased, acquired or imported into the territory of the country by a taxable person in the course of his economic activity, when the goods are dispatched or transported for the purpose of their economic activity from or for their account from the territory of the country to the territory of another Member State in which the person is not registered and VAT. This shall not apply to the transfer of goods under demand warehousing.

(4) Paragraph 3 shall not apply to:

1. (suppl. - SG 95/09, in force from 01.01.2010) the provision of special, work, uniform and representative clothing and personal protective equipment by the employer to his employees, including those under management contracts, for the purposes of the economic activity of the person;

2. the gratuitous supply of goods of negligible value for advertising purposes or when providing samples;

3. (new, SG No. 95/2015, effective 01/01/2016) the separation or provision of goods for the personal use or use of the taxable person, the owner, his employees and employees or for purposes , other than the independent economic activity of the taxable person, caused by extreme need or force majeure;

4. (new - SG 88/2016, in force from 01.01.2017) the gratuitous provision of foodstuffs to a food bank operator, when at the moment of granting the following conditions are simultaneously fulfilled:

(a) a single item of foodstuff is of insignificant value;

b) the food bank operator is entered in a register under Art. 37y of the Food Act ;

c) the food product is included in the list under Art. 37m, para. 4 of the Food Act ;

d) the term under art. 37m, para. 5 of the Food Act , to which the foodstuff may be delivered;

(e) the food is marked with a donation, not for sale;

(f) the total value of free food supplies to food bank operators for the current calendar year does not exceed 0.5 percent of the total value of taxable supplies of foodstuffs made during the calendar year before the current one;

g) the person who provided the food free of charge has no taxable, unpaid or other public obligations due and unpaid and no criminal decree for violation of Art. 180 , 180a , 181 , 182 and 185 .

(5) (New, SG No. 101/2013, effective as of 01.01.2014, amended - SG No. 98/2018, effective January 1, 2019) for the supply of goods for the purposes of this Act, the transfer of the right of disposal from the mortgagor to the mortgagor within the meaning of Art. 32, para. 3 of the Special Pledges Act .

(6) (New, SG No. 97/2016, in force from 01.01.2017) Paragraph (3), item 2 shall also apply in the case of making a gratuitous intra-Community supply of goods, where in the production, the acquisition or imports and any tax credit is deducted in whole or in part.

(7) (New, SG No. 96/2019, effective 01/01/2020) Paragraph (3), item (3) shall not apply where the person has evidence specified in the regulation for the implementation of the law that intra-Community acquisition is taxed in the Member State where the goods arrive or end of shipment. When para. 3, item 3 and subsequently the person proves that the intra-Community acquisition is also taxed in the Member State where the goods arrive or ends their shipment, the person corrects the result of the application of para. 3, item 3. The documents certifying these circumstances and the procedure for making the correction shall be determined by the regulation for the implementation of the law.

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**Intra-Community supply of goods**

**Art. 7.** (1) (suppl. - SG 96/09, in force from 01.01.2020) Intra-Community delivery of goods is the delivery of goods transported by or at the expense of the supplier - a person registered under this law , or the recipient from the territory of the country to the territory of another Member State, where the recipient is a taxable person or non-taxable legal person registered for VAT purposes in another Member State and has provided his VAT identification number to the supplier.

(2) The intra-Community supply of goods is also the delivery of a new vehicle sent or transported by or for the account of the supplier or the recipient from the territory of the country to the territory of another Member State, whether the recipient is a taxable person or a taxable person.

(3) The intra-Community supply of goods is also the delivery of excise goods sent or transported by or on behalf of the supplier - a person registered under this law or to the recipient from the territory of the country to the territory of another Member State, where the recipient is a taxable person or a taxable legal person not registered for VAT purposes in another Member State.

(4) Intra-community supply of goods is also the sending or transportation of goods produced, extracted, processed, purchased, acquired or imported into the territory of the country by a person registered under this law in the course of his economic activity when the goods are shipped or transported for the purposes of his economic activity from or on his behalf from the territory of the country to the territory of another Member State in which the person is registered for VAT purposes.

(5) Not intra-Community supply:

1. the supply of goods for which the supplier applies the special order of taxation under Chapter Seventeen ;

2. the supply of goods to be installed or installed by or on behalf of the supplier;

3. the delivery of goods under Art. 18 ;

4. the supplies of goods under Art. 31, items 1, 2 and 7 and Art. 34 ;

5. (amend. - SG 94/10, in force from 01.01.2011) the supply of gas through a natural gas system located in the territory of the European Union, or through a network connected with such system, the supply of electricity or of heat or refrigeration via district heating or cooling networks;

6. the deliveries from a person registered under this law - intermediary in a tripartite operation, to the acquirer in a tripartite operation;

7. the distance sales of goods carried out under the identification number issued by the Member State in which the goods are dispatched or transported;

8. (amend. - SG 94/2012, in force from 01.01.2013) sending and transportation of goods from the territory of the country to the territory of another Member State for the purpose of evaluation or work on these goods which takes place in the other Member State, provided that, after the assessment or work, the goods are returned to the consignor within the territory of the country;

9. the shipment and transportation of goods from the territory of the country to the territory of another Member State for the purpose of using the same goods for the performance of services in the territory of the other Member State, provided that after the services have been delivered the goods are returned to the consignor in the territory of the country;

10. the dispatch and transportation of goods from the territory of the country to the territory of another Member State, provided that the following conditions are simultaneously met:

(a) imports of the same goods from a third country or territory into the territory of the other Member State would fall under the temporary importation provisions with full relief from import duties;

(b) the goods are returned to the consignor within the territory of the country no later than 24 months after their dispatch;

11. (new - SG 96/09, in force from 01.01.2020) the delivery under para. 1, where the provider has not submitted the VIES declaration under Art. 125 or where the VIES declaration submitted does not contain the exact details of the relevant delivery, unless the supplier can justify the reason for the omissions or errors made by him, including when the person has rectified them in a subsequent VIES declaration.

(6) (amend. - SG 113/07, in force from 01.01.2008) Where the conditions under para. 5, items 8 - 10 have been dropped, it is considered that at this point a free intra-Community delivery has been made.

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**Service**

**Art. 8.** A service within the meaning of this Act is anything of value and other than commodity, currency in circulation and foreign currency used as a means of payment.

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**Delivery of service**

**Art. 9.** (1) Delivery of a service is any performance of a service.

(2) The following shall also be considered as a service delivery:

1. the sale or transfer of intangible property rights;

2. assuming an obligation for non-performance of actions or non-exercise of rights;

3. any physical and intellectual labor, including processing in the sense of production, construction or installation of a material asset with raw materials and materials, provided by the contracting authority at the disposal of the contractor;

4. (amend. - SG 96/09, in force from 01.01.2020) rendering of service by a holder / user for:

(a) repair of a leased or leased asset;

(b) an improvement in the leased or leased asset.

(3) The following shall also be considered as gratuitous service delivery:

1. (amend. - SG 101/13, in force from 01.01.2014, suppl. - SG 96/2019, effective from 01.01.2020) provision of service for the personal needs of the taxable person, the owner, the employees or more generally for purposes other than the independent economic activity of the taxable person in the course of which the goods are used, in the production, importation or acquisition of which is deducted tax credit in whole or in part;

2. (amend. - SG 101/13, in force from 01.01.2014, suppl. - SG 96/2019, effective from 01.01.2020) the gratuitous grant of a service for the personal needs of the taxable individual, the owner, the employees, or more generally for purposes other than the independent economic activity of the taxable person;

3. (new - SG 94/02, in force from 01.01.2013) the gratuitous provision of a service by a holder / user for improvement of a leased or provided for use asset.

(4) Paragraph 3 shall not apply to:

1. the gratuitous provision of transport services from the place of residence to the place of work and back by the employer to his employees, including those under management contracts, when for the purposes of the economic activity of the person;

2. (amend. - SG 94/02, in force from 01.01.2013) the gratuitous provision of a service by a holder / user for repair of a leased or provided for use asset;

3. (repealed, SG No. 94/2012, effective 01/01/2013)

4. gratuitous provision of a service of insignificant value for advertising purpose;

5. (new, SG No. 95/2015, effective 01/01/2016) the provision of a service for personal needs to the taxable person, to the owner, to his employees and employees, or for purposes other than the independent economic activity of the taxable person caused by extreme need or force majeure.

(5) (New, SG No. 97/2016, effective from 01.01.2017) Paragraph 3, item 1 shall not apply to used goods for which the right to tax credit under Art. 71a , 71b and 73b .

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**Lack of supply of goods or services**

**Art. 10.** (1) Delivery of a good or service is not a delivery to the acquirer by the transferor, by the transferor or by the transferor as a result of:

1. transformation of a company under the procedure of Chapter Sixteen of the Commercial Law ;

2. transfer of an enterprise by the order of art. 15 or 60 of the Commercial Law ;

3. making a non-monetary contribution to a company;

4. (new - SG 94/2012, in force from 01.01.2013) transformation of budget organizations, state or municipal enterprises, as a result of which the newly formed organizations or enterprises are universal successors of the transformed ones;

5. (new - SG 101/2013, in force from 01.01.2014; amended - SG 97/16, effective from 01.01.2017) provision for use of property from the state and municipalities of the applicants for the needs of private kindergartens and schools under the Law on Pre-school and School Education and their subsequent transfer to the state and municipalities by the applicants at the closing of kindergartens and schools.

(2) In the cases of para. 1, the person receiving the goods or services is the successor in title to all rights and obligations under this law in connection with them, including the right to deduct a tax credit and the obligations to make adjustments to the used tax credit.

(3) Paragraph 2 shall also apply in cases where the goods or services have been acquired by inheritance or by testament from a taxable person under this law.

(4) The order and necessary documents for the implementation of para. 2 and 3 shall be determined by the regulation implementing the law .

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**Lack of supply of goods or services in other cases**

**Art. 10a.**(New, SG No. 97/2016, effective 01/01/2017) (1) Delivery of a good or service by a partner to achieve the general purpose of a contract for the creation of a non-personified company is not a delivery of a good or service and provided that no remuneration is expressly agreed upon.

(2) For the goods or services received under para. 1, introduced for general use, no rights and obligations under this law shall arise for the non-personified company. The partner who imports the goods or services fulfills all rights and obligations under this law in connection with their use by the non-personified company, including the right to deduct tax credit and the obligation to make adjustments to the tax credit used.

(3) When the goods and services under par. 1 shall be used by the non-personified company, both for making deliveries for which there is a right to deduct tax credit and for supplies or activities for which there is no such right, the partner accrues tax or makes adjustments to the tax credit used. law, using the coefficient of art. 73 for the year of the occurrence of the change calculated on the basis of the turnover of the non-personified company.

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**Lack of supply for free construction, improvement or repair of elements of technical infrastructure - public state or public municipal property**

**Art. 10b.**(New, SG No. 96/2019, effective 01/01/2020) (1) The gratuitous provision by a taxable person of elements of technical infrastructure which, at his expense, have been constructed, upgraded or repaired at his expense the law is a public state or public municipal property and is used by the taxable person in the course of his independent economic activity, including where the elements of the technical infrastructure are accessible for use by other entities.

(2) The taxable person shall have the right to deduct a tax credit under the general rules of the law when the expenses incurred for the construction, improvement or repair of elements of technical infrastructure under para. 1 are part of the total expenses of the person and / or are an element that forms the price of taxable supplies of goods or services performed in the course of that person's economic activity.

(3) Paragraph 1 shall not apply to the constructed, upgraded or repaired elements of technical infrastructure under para. 1 for which a remuneration has been agreed, including when the remuneration is determined wholly or partly in goods or services.

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**Supplier and recipient**

**Art. 11.** (1) A provider within the meaning of this Act shall be the person who carries out the delivery of a good or service.

(2) The recipient within the meaning of this law shall be the person who receives the goods or the service.

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**Taxable delivery**

**Art. 12.** (1) Taxable delivery shall be any delivery of a good or service within the meaning of Art. 6 and 9 , when made by a taxable person under this law and having a place of performance in the territory of the country, as well as a zero-rate delivery made by a taxable person, except in cases where this law provides otherwise .

(2) The supply on which the recipient is a taxpayer under Chapter Eight shall not be subject to taxation by the supplier.

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**Intra-Community acquisition**

**Art. 13.** (1) (Supplemented, SG No. 96/2019) Effective January 1, 2020. Intra-Community acquisition shall be the acquisition of the right of ownership of the goods and of any other right to dispose of the goods as the owner, as well as the actual receipt of the goods in the cases under Art. 6, para. 2 , which is dispatched or transported to the territory of the country from the territory of another Member State, where the supplier is a taxable person who is registered for VAT purposes in another Member State.

(2) The acquisition of a new vehicle which is dispatched or transported to the territory of the country from the territory of another Member State, whether the supplier is a taxable person for the purposes of VAT in another Member State, is also considered as intra-Community acquisition.

(3) (amend. - SG 106/08, in force from 01.01.2009) The receipt of goods on the territory of the country by a taxable person, which will be used for the purposes of his economic activity where the goods are consigned or transported from or on his behalf from the territory of another Member State in which the person is registered for VAT purposes and where the goods are produced, extracted, processed, purchased, acquired or imported by him in the course of his economic activity.

(4) Not an intra-Community acquisition:

1. the acquisition of goods for which the supplier applies a special taxation procedure for second-hand goods, works of art, collectibles and antiques as defined in the legislation of the Member State concerned;

2. the acquisition of goods to be installed or installed by or at the expense of the supplier;

3. the acquisition of goods under Art. 18 ;

4. the acquisition of goods under Art. 31, items 1, 2 and 7 and Art. 34 ;

5. (amend. - SG 94/10, in force from 01.01.2011) acquisition of gas through a natural gas system located in the territory of the European Union, or through a network connected with such system, the acquisition of electricity or of heat or refrigeration via district heating or cooling networks;

6. the acquisition of goods by a person, registered under this Law - acquiring in a tripartite operation, from a mediator in a tripartite operation;

7. the acquisition of goods sent or transported from the territory of another Member State for the purpose of carrying out distance sales with a place of performance in the territory of the country, when the sales are made under the identification number of the supplier under Art. 94, para. 2 ;

8. (amend. - SG 94/2012, in force from 01.01.2013) receipt of goods sent or transported from the territory of another Member State to the territory of the country for the purpose of evaluation or work on those goods which are carried on the territory of the country, provided that after the assessment or the work has been carried out the goods are returned to the consignor in the territory of the other Member State;

9. receipt of goods sent or transported from the territory of another Member State to the territory of the country for the purpose of using the same goods for the provision of services in the territory of the country, provided that after the services are rendered the goods are returned to the sender in the territory of the other Member State;

10. receipt of goods consigned or transported from the territory of another Member State to the territory of the country, provided that the following conditions are simultaneously met:

a) (amend. - SG 58/2016) the import of the same goods on the territory of the country would fall under the provisions for temporary importation with full exemption from customs duties;

(b) the goods are returned to the consignor in the territory of another Member State within 24 months of dispatch.

(5) (amend. - SG 113/07, in force from 01.01.2008) Where the conditions under para. 4, items 8 - 10 were expunged, it is believed that at this point in time a gainful intra-community acquisition was made.

(6) (New - SG 106/08, in force from 01.01.2009) Paragraph 3 shall apply also when the person is not registered for the purposes of value added tax in the Member State of import of the goods, from where the dispatch or transport begins, if the goods are imported into the Member State of importation by or on behalf of the person.

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**Remote sale of goods**

**Art. 14.** (1) Distance sale is the supply of goods for which the following conditions are simultaneously met:

1. the goods are dispatched or transported by or on behalf of the supplier from the territory of a Member State other than the one in which the transport ends;

2. the supplier of the goods is registered for VAT purposes in a Member State other than that in which the transport ends;

3. the recipient of the supply is a person who is not obliged to charge VAT in the case of intra-Community acquisition of the goods in the Member State where the transport ends;

4. the goods:

(a) they are not new vehicles, or

(b) not be installed and / or installed by or at the expense of the supplier, or

(c) are not subject to a special order for the taxation of the price margin for second-hand goods, works of art, collectibles and antique items.

(2) For the purposes of para. 1, where the goods delivered, dispatched or transported from a third country or territory and imported by the supplier in a Member State other than that in which the transport to the consignee ends, the goods shall be deemed to have been consigned or transported by the Member State to import.

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**Trilateral operation**

**Art. 15. A** tripartite operation is the supply of goods between three VAT registered persons in three different Member States A, B and C, for which the following conditions are simultaneously met:

1. a person registered in Member State A (transferor) delivers the goods to a person registered in Member State B (the intermediary), who then delivers that goods to a person registered in Member State B (the acquirer);

2. the goods are transported directly from A to B;

3. the intermediary is not registered for VAT purposes in Member States A and B;

4. the acquirer charges VAT as the recipient of the delivery.

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**On-demand storage mode**

**Art. 15a.**(New, SG No. 96/2019, effective 01.01.2011) (1) A taxable person may transfer goods forming part of his business assets from the territory of one Member State to the territory of another Member State under the warehousing arrangements on request.

(2) The transfer under para. 1 under the warehousing-on-demand regime, delivery of goods shall not be remunerated when the following conditions are simultaneously met:

1. the goods have been consigned or transported by the taxable person or on his behalf by a third party from the territory of one Member State to the territory of another Member State for the purpose of subsequent delivery to another taxable person in the Member State in which the goods arrived. or their carriage has been completed, in the presence of a contract between the two taxable persons, which provides for the transfer of ownership or any other right to dispose of the goods as owner;

2. the taxable person who transfers the goods is not established and does not have a permanent establishment in the territory of the Member State in which the goods arrive or their transport ends;

3. the taxable person for whom the goods are destined to be delivered has been identified for VAT purposes in the Member State in which the goods arrive or their shipment ends and his VAT identification number issued to him by that Member State has been provided. to the taxable person referred to in item 2 at the time when the goods are dispatched or transported;

4. the goods are entered in the register under Art. 123, para. 5 at the moment when the taxable person under item 2 starts sending or transporting them;

5. the VAT identification number of the taxable person referred to in item 3, issued to him by the Member State in which the goods arrive or their transport ends, is included in the VIES declaration for the tax period of the dispatch or transport of the goods from the taxable person person under item 2.

(3) When the conditions of para. 2, at the moment of transfer of the right to dispose of the goods as the owner of the taxable person under para. 2, item 3, provided that the transfer is made within 12 months after the arrival or completion of the shipment of the goods, it is considered that there is:

1. intra-Community supply of goods made by the taxable person under para. 2, point 2 in the Member State from which the goods are consigned or transported;

2. the intra-Community acquisition of goods by the taxable person under para. 2, item 3, to which those goods are delivered in the Member State in which the goods arrive or their shipment ends.

(4) Where, within the 12-month period following the arrival or completion of the carriage of the goods in the Member State in which the goods arrived or the carriage was completed, the taxable person under para. 2, item 3 shall be replaced by another taxable person, subject to fulfillment of all other applicable conditions of para. 2 and recording the replacement by the taxable person under para. 2, item 2 in the register under Art. 123, para. 5 , the on-demand warehousing regime shall continue to apply until such time has expired.

(5) It is not a supply of goods the return of the goods to the Member State from which they were consigned or transported where the right of ownership or any other right to dispose of the goods as the owner has not been transferred within 12 months of arrival. or the completion of the shipment of the goods and their return is recorded in the register under Art. 123, para. 5 of the person under para. 2, Vol. 2.

(6) Where, within the 12-month period after the arrival or completion of the carriage of the goods, any of the conditions under para. 2 and 4 is no longer fulfilled, at this point it is considered that there is:

1. the intra-Community supply of goods by the taxable person referred to in para. 2, item 2, in the Member State from which the goods are dispatched or transported;

2. the intra-Community acquisition of goods by the taxable person referred to in para. 2, item 2, in the Member State in which the goods arrived or were completed.

(7) Where, within the 12-month period after the arrival or completion of the shipment, the goods have not been delivered and no circumstances under para. 5, 9 or 10, the conditions under para. 2 have not been fulfilled on the day following the expiration of the 12-month period, at which point para. 6.

(8) (amend. - SG 1420) When the goods are delivered to a person other than the taxable person under para. 2, item 3 or para. 4, the conditions under para. 2 were not fulfilled immediately prior to this delivery, with para. 6.

(9) Where, within the 12-month period after the arrival or completion of the shipment, the goods have been dispatched or transported to a country other than the Member State in which the goods originally arrived or the shipment was completed, the conditions under para. 2 were not fulfilled immediately prior to commencement of this shipment or transportation, with para. 6.

(10) Where, within the 12-month period after the arrival or completion of the shipment, the goods are destroyed, missing or scrapped, the conditions under para. 2 and 4 have not been fulfilled on the date of occurrence of the respective circumstance, or if it is impossible to determine this date - the date of its establishment, with the application of para. 6.

(11) The tax event for intra-community supply and intra-community acquisition under para. 6 arises on the date of the relevant circumstance. In such cases, Art. 51, para. 3 and Art. 63, para. 3 .

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**Import of goods**

**Art. 16.** (1) (Amended, SG No. 58/2016) Import of goods within the meaning of this Act shall be the introduction of non-union goods on the territory of the country.

(2) The importation of goods is also the placing of goods under the free circulation regime after the outward processing procedure.

(3) (amend. - SG 94/10, in force from 01.01.2011, amended - SG, issue 101 from 2013, in force since 01.01.2014, amend. - SG 58/2016) Import of goods is also the introduction of Union goods on the territory of the country from third territories that are part of the customs territory of the European Union.

(4) Import of goods is also any other event which results in a customs debt.

(5) (Amended, SG No. 58/2016; Amended, SG No. 96/2019, effective 01/01/2020) Paragraphs 1, 2, 3 and 4 shall not apply when, upon entry into the territory of the country, the goods have the status of temporarily stored goods or are placed in a free zone or under customs regimes - customs warehousing, inward processing, temporary importation with full relief from import duties, external transit, the import shall be considered as effected only when the goods are released for free circulation.

**Part Two.  
DELIVERY OF DELIVERY**

**Chapter One.  
PLACE OF EXECUTION**

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**Place of performance at delivery of goods**

**Art. 17.** (1) (Supplemented, SG No. 96/2019, effective 01/01/2020) The place of performance upon delivery of the goods which are not sent or transported shall be the place where the goods are located upon transfer of ownership and any other right to dispose of the goods as the owner or upon the actual provision of the goods under Art. 6, para. 2 .

(2) The place of performance upon delivery of the goods to be shipped or transported by the supplier, the consignee or by a third party shall be the location of the goods at the time the consignment is dispatched or the consignee begins.

(3) The place of performance for the supply of the goods by a mediator in a tripartite operation to a acquirer in a tripartite operation shall be the Member State where the acquirer in the tripartite operation is registered for VAT purposes.

(4) The place of performance at delivery of the goods to be installed or installed by or at the expense of the supplier shall be the place where the goods are mounted or installed.

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**Place of performance for the delivery of goods, restaurant and catering services performed on board ships, aircraft and trains (Title amend. - SG 95/09, in force from 01.01.2010)**

**Art. 18.** (1) (amend. - SG 95/09, in force from 01.01.2010) The place of performance at delivery of goods, restaurant and catering services performed on board ships, aircraft or trains during the carriage of passengers, is in the territory of the country when:

1. the carriage of passengers begins within the territory of the country and ends in the territory of another Member State without stopping in the territory of a third country or territory, or

2. the carriage of passengers begins within the territory of the country and ends on the territory of a third country or territory with a stop in the territory of another Member State, or

3. (amend. - SG 94/10, in force from 01.01.2011) the transportation of passengers starts from the territory of a third country or territory and ends in the territory of another Member State and the first stop in the territory of The European Union is implemented on the territory of the country, or

4. the carriage of passengers is carried out between two points on the territory of the country.

(2) (amend. - SG 95/09, in force from 01.01.2010) The place of performance at delivery of goods, restaurant and catering services performed on board ships, aircraft or trains during of carriage of passengers shall be determined in accordance with the procedure of para. 1, items 2 and 3 only for the part of the carriage of passengers performed between the territory of the country and the other Member States.

(3) (amend. - SG 95/09, in force from 01.01.2010) Outside the cases of para. 1 and 2, the place of performance for the supply of goods, restaurants and catering services carried out on board ships, aircraft or trains during the carriage of passengers is outside the territory of the country.

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**Place of performance for the supply of natural gas and electricity**

**Art. 19.** (amend. - SG 94/10, in force from 01.01.2011) The place of performance for the supply of gas through a natural gas system located in the territory of the European Union or a network connected with the such a system, when supplying electricity or heat or refrigeration through district heating or cooling networks, is:

1. the place where the headquarters or permanent establishment of the consignee to whom the goods are delivered is located, and where there is no such seat or place of business - the permanent address or habitual residence of the consignee - natural gas trader, electricity or heat or refrigeration ;

2. the place where the goods are effectively consumed - when the recipient is a person other than the person under item 1;

3. the place where the headquarters or permanent establishment for which the goods are delivered to the consignee under item 2 is located, and when there is no such seat or object - the permanent address or habitual residence of the recipient under item 2 - when the whole quantity of gas, electric energy or heat or refrigeration or part of it is not effectively consumed by the recipient but is subject to subsequent delivery.

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**Place of delivery of delivery at remote sale**

**Art. 20.** (1) The place of performance of delivery of goods under the conditions of remote sale under art. 14 is in the territory of the Member State where the transport ends, provided that the following conditions are simultaneously met:

1. the supplier is a person registered under this law on a basis other than that for registration for intra-Community acquisition;

2. the deliveries made by the person under item 1 under the conditions of distance selling to a Member State exceed for the current calendar year or exceed for the previous calendar year the amount specified in the legislation of that Member State;

3. (new - SG 95/05, in force from 01.01.2016) the goods are shipped or transported by or at the expense of the supplier from the territory of the country.

(2) The place of performance of delivery of goods under the conditions of distance sale shall be in the territory of the country, when the following conditions are simultaneously met:

1. the supplier is a person registered in another Member State for VAT purposes;

2. the deliveries made under the conditions of remote sale for the territory of the country exceed for the current calendar year or exceed for the previous calendar year the amount of BGN 70,000;

3. (new - SG 95/05, in force from 01.01.2016) the transport shall be completed on the territory of the country.

(3) In the amount under para. 2, item 2 shall not include the VAT due in the Member State where the supplier is registered for VAT purposes as well as excise goods deliveries.

(4) Where the subject of delivery are excise goods for the personal consumption of a natural person who is not a sole trader, the place of performance of the delivery under the conditions of distance sale shall be the place where the goods arrive or the transport ends.

(5) When the conditions of para. 1, item 2, the place of performance shall be within the territory of the country, except in cases where the supplier has notified the territorial directorate of registration that he wishes the place of performance to be in the territory of another Member State where the transport ends and is registered for VAT purposes in that other Member State.

(6) Paragraph 2 shall not apply when the place of delivery is within the territory of the country when the supplier is registered on the grounds of Art. 100, para. 3 .

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**Place of performance for the supply of goods and services at the Border Crossing Bridge "Vidin - Calafat"**

**Art. 20a.**(New, SG No. 101/2013, effective 01/01/2014) (1) The place of performance of delivery of a service for which a fee is charged for crossing the Vidin - Calafat Boundary Combined Bridge, is:

1. on the territory of the Republic of Bulgaria, when the travel destination is from Bulgaria to Romania;

2. on the territory of Romania, when the travel destination is from Romania to Bulgaria.

(2) For the purposes of determining the place of performance of the supply of a good or service, the intra-Community acquisition and import of goods related to the maintenance or repair of the Vidin-Calafat Boundary Combined Bridge, it shall be assumed that the middle of the bridge is the territorial boundary between Republic of Bulgaria and Romania. The delivery of a good or service, the intra-Community acquisition and import of goods related to the maintenance or repair of a part of the bridge on the territory of the Republic of Bulgaria is a place of performance on the territory of the country. The supply of a good or service, the intra-Community acquisition and import of goods related to the maintenance or repair of a part of the bridge in the territory of Romania is a place of performance within the territory of Romania.

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**Place of performance at service delivery**

**Art. 21.** (amend. - SG 95/09, in force from 01.01.2010) (1) The place of performance at delivery of a service, where the recipient is a taxable person, shall be the place where the provider has established its independent economic activity. Where these services are provided by a permanent establishment situated in a place other than the place where the provider has established his independent economic activity, the place of performance shall be the place where that establishment is located. Where there is no place of establishment of an independent economic activity or permanent establishment, the place of supply shall be that of the permanent address or the habitual residence of the supplier.

(2) The place of performance for the supply of a service, where the recipient is a taxable person, is the place where the recipient has established his independent economic activity. Where these services are provided at a permanent establishment situated in a place other than the place where the recipient has established his independent economic activity, the place of performance shall be the place where that establishment is located. Where there is no place of establishment of an independent economic activity or permanent establishment, the place of delivery shall be that of the permanent address or the habitual residence of the recipient.

(3) When the recipient under para. 2 uses the services exclusively only for personal needs or for the personal needs of the employees, the place of performance shall be determined in accordance with para. 1.

(4) The place of performance when delivering a service is:

1. the place where the real estate is located, where the service is connected with real estate, including:

(a) the granting of use rights, expert services or services to real estate brokers;

b) services for preparation and coordination of construction works related to real estate, such as architectural, engineering, supervisory and others;

c) accommodation in hotels, campsites, car parks, holiday camps and the like;

2. the place where passenger transport takes place, in proportion to the distance traveled;

3. (amend. - SG 94/10, in force from 01.01.2011) the place where the event actually takes place - upon delivery of an access security service (against tickets or payment providing the entrance, including, where such subscription is included in a subscription) to cultural, artistic, artistic, sporting, scientific, educational, entertaining or similar events (including fairs and exhibitions) and accompanying services, where the service is provided to a taxable person;

4. (amend. - SG 94/10, in force from 01.01.2011) the place where the service provided to the taxable person is actually performed, at:

(a) services and related services relating to cultural, artistic, sporting, scientific, educational, entertaining or similar events (including fairs and exhibitions), including the organization of activities;

(b) goods handling services;

(c) valuation, expertise or movable property services;

5. the place where the services are provided physically - upon delivery of restaurant and catering services.

(5) The place of performance at delivery of a service is the place where the recipient is established or has a permanent address or habitual residence, when the following conditions are simultaneously met:

1. (amend. - SG 94/10, in force from 01.01.2011) the recipient shall be a taxable person who is established or has a permanent address or habitual residence outside the European Union;

2. the services provided are:

(a) the assignment or transfer of rights to a license, patent, copyright, trademark, know-how or other similar industrial or intellectual property right, as well as the assignment of software rights other than standard software;

(b) advertising services;

(c) services provided by consultants, engineers, consultancy bureaux, accountants, lawyers and similar services, including software development, processing or refinement services;

(d) processing of data or provision of information;

(e) banking, financial, insurance, insurance and reinsurance services, except for the rental of safes;

(f) providing staff;

(g) the rental of movable property, with the exception of all types of vehicles;

h) (repealed, SG No. 105/2014, effective from 01.01.2015)

i) (repealed, SG No. 105/2014, effective as of 01.01.2015)

j) (repealed, SG No. 105/2014, effective as of 01.01.2015)

l) (amend. - SG 94/10, in force from 01.01.2011) services for providing access to a natural gas system located in the territory of the European Union or to a network connected with such a system, to the electricity system or to district heating or cooling networks, or transmission or distribution services through those systems or networks and the supply of other services directly related thereto;

m) assuming an obligation for non-performance of actions or non-exercise of rights under letters "a" - "l";

n) intermediary services performed by a person acting on behalf of and on behalf of another person in connection with the services referred to in letters "a" - "m".

(6) (amend. - SG 105/04, in force from 01.01.2015) The place of performance for delivery of telecommunication services, radio and television broadcasting services and services provided by electronic means the path by which the recipient is a taxable person is the place where that person is established, has a permanent address or habitual residence.

(7) (Repealed, SG No. 105/2014, effective 01/01/2015)

(8) (New, SG No. 98/2018, in force from 01.01.2019) Paragraph 6 shall not apply when the following conditions are simultaneously fulfilled:

1. the provider is established, has a fixed address or habitual residence only in the territory of one Member State;

2. the services are provided to taxable persons who are established, have a permanent address or habitual residence in Member States other than the Member State referred to in point 1;

3. the total value, without VAT, of the deliveries under item 2 does not exceed in the current calendar year and did not exceed in the previous calendar year EUR 10,000 or their equivalence in the national currency of the Member State in which it is established, has a permanent address or habitual residence the supplier under item 1; national currency equivalence is determined using the exchange rate published by the European Central Bank on 5 December 2017.

(9) (New, SG No. 98/2018, in force from 01.01.2019) The place of performance of the delivery, which exceeded the specified threshold under para. 8, item 3 in the respective calendar year shall be determined under para. 6.

(10) (New, SG No. 98/2018, in force from 01.01.2019) A taxable person for whom the conditions under para. 8, may choose to determine the place of performance under para. 6. In these cases, para. 6 shall apply until two calendar years have elapsed from the beginning of the calendar year following the election year.

(11) (New, SG No. 98/2018, in force from 01.01.2019) The right to choose under para. 10 of a provider who is established, has a permanent address or habitual residence only within the territory of the country, is exercised in accordance with Art. 156, para. 14 or under the rules of registration for the purposes of the value added tax of the Member State in which the recipient is established, has a permanent address or habitual residence.

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**Place of performance at delivery of a service for transportation of goods (Title amended - SG, issue 95 of 2009, effective from 01.01.2010)**

**Art. 22.** (amend. - SG 95/09, in force from 01.01.2010) (1) (amend. - SG 94/10, in force from 01.01.2011) ) The place of performance of the supply to a taxable person within the European Union of a goods transport service shall be within the territory of the Member State where the transport starts.

(2) (amend. - SG 94/10, in force from 01.01.2011) The place of performance for delivery of a service for transport of goods outside the European Union, provided to a taxable person, shall be the place, where the transport takes place in proportion to the distance traveled.

(3) (amend. - SG 94/10, in force from 01.01.2011) The place of performance at delivery of a service for transportation of goods within or outside the European Union, provided to a taxable person a person shall be determined in accordance with Art. 21, para. 2 and 3 .

(4) (amend. - SG 94/10, in force from 01.01.2011) For the purposes of the law forwarding, courier and postal services, other than the services under Art. 49 rendered in connection with the transport of goods within or outside the European Union shall be equivalent to services for the transport of goods within the European Union, respectively for the transport of goods outside the European Union.

(5) (amend. - SG 94/10, in force from 01.01.2011) Forwarding service under para. 4 is a service for organizing, carrying out or servicing the transport of goods within or outside the European Union and the transport, document processing, storage and insurance activities included therein.

(6) (amend. - SG 94/10, in force from 01.01.2011, repealed - SG 96/09, effective from 01.01.2020)

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**Place of performance when delivering a service for the provision of rental of all types of vehicles (Title amend. - SG 95/09, in force from 01.01.2010)**

**Art. 23.** (amend. - SG 95/09, in force from 01.01.2010) (1) The place of performance for the supply of short-term rental / short-term provision for the use of vehicles is the place , where the vehicles are actually transmitted to the recipient.

(2) Short-term rental / short-term provision for use under para. 1 is the continuous holding or use of the vehicle for no more than 30 days and, in the case of vessels, no more than 90 days.

(3) There is no short-term delivery / delivery in the following cases:

1. when an automatic continuation of the holding / use in case of non-taking of new action by one of the parties is agreed;

2. when at least two fixed-term contracts of up to 30 or 90 days respectively for vessels follow one after another, without interruption or with interruption of up to two days, in relation to the same vehicles and exceed together the maximum period of 30 / 90 days; this does not apply where the continuation is due to clearly established circumstances beyond the control of the supplying parties;

3. when the agreed time is more than 30, respectively more than 90 days for the vessels, but it is terminated prematurely in clearly established circumstances beyond the control of the parties to the delivery and as a result its actual duration corresponds to a short-term rental.

(4) (New, SG No. 94/2012, effective 01/01/2013) The place of performance for the supply of a service for renting or providing for the use of vehicles other than short-term renting or short-term provision for the use of vehicles by a taxable person is the place where the recipient is established or has a permanent address or habitual residence.

(5) (New, SG No. 94/2012, effective 01/01/2013) The place of performance for delivery of a service for renting or providing for use of a vessel other than a short-term charter or short-term provision for the use of a vessel, for recreational and sports purposes, or for the personal needs of a taxable person, notwithstanding par. 4, is the place where the recreational craft is actually made available to the recipient of the supply, where that service is actually provided by the supplier from the place of establishment of his business or from a permanent establishment situated there.

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**Place of performance of intermediary services (Title amend. - SG 95/09, in force from 01.01.2010)**

**Art. 24.** (Am. - SG, iss. 108 in 2006, in force since 01.01.2007, amended - SG, iss. 113 in 2007, in force since 01.01.2008, amended - SG 95/97, effective January 1, 2010) The place of performance upon delivery of a service rendered by an intermediary acting on behalf of and at the expense of another person, provided to a taxable person, shall be the place, where is the principal supply in connection with which the mediation is provided.

**Chapter Two.  
TAX EVENT AND TAX BASIS**

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**The occurrence of a tax event and the chargeability of the tax**

**Art. 25.** (1) A tax event within the meaning of this Act shall be the supply of goods or services performed by taxable persons under this Act, the intra-Community acquisition, as well as the import of goods under Art. 16 .

(2) (amend. - SG 96/09, in force from 01.01.2020) The tax event shall occur on the date on which the ownership of the goods or other property right, as well as any other, is transferred. the right to dispose of the goods as the owner, or on the date on which the service was provided.

(3) Except in the cases under para. 2, the tax event arises on:

1. (suppl. - SG 108/07, in force from 19.12.2007, amended - SG 96 2019, effective from 01.01.2020) the date of the actual provision of the goods under Art. 6, para. 2 except for the cases under para. 9;

2. the date of separation or delivery of the goods under Art. 6, para. 3 ;

3. the date of commencement of the transport under Art. 7, para. 4 ;

4. the date on which the supplier receives the payment - when selling goods by mail order or electronically;

5. date of withdrawal of coins or tokens - when making deliveries through vending machines or other similar devices which are triggered by coins, tokens or the like;

6. (amend. - SG 94/02, in force from 01.01.2013, amend. - SG 96 from 2019, effective from 01.01.2020) the date of the actual return of the asset with the improvement by the holder / user upon termination of the lease or termination of use of the asset when the improvement of the leased or leased asset is not foreseen as a condition and / or obligation under the contract;

7. (new - SG 95/15, in force from 01.01.2016) the last day of the month during which the service under Art. 9, para. 3, items 1 and 2 .

(4) (amend. - SG 108/06, in force from 01.01.2007, amend. - SG 97/07, in force from 01.01.2017, amend. - SG 97/17) In case of delivery with periodic or continuous performance, with the exception of the deliveries under Art. 6, para. 2 , each period for which payment is agreed upon shall be considered a separate delivery and the tax event shall occur on the date on which the payment became due. In the case of the delivery of a good or service for which a staged performance has been agreed, the completion of each stage is considered a separate delivery and the tax event for it occurs on the date of performance of the stage.

(5) (New - SG, iss. 95 in 2009, in force since 01.01.2010, suppl. - SG, iss. 97 in 2016, in force since 01.01.2017) Paragraph 4, the first sentence shall not apply to continuous deliveries of a duration exceeding one year for which there is no obligation to pay for a period exceeding one year. For such deliveries, the taxable event shall be deemed to occur at the end of each calendar year, and for the calendar year of suspension of supply the taxable event shall occur on the date of suspension of deliveries.

(6) (Renumbered from Paragraph 5, SG No. 95/2009, effective from 01.01.2010) On the date of occurrence of the tax event under para. 2, 3 and 4:

1. the tax under this law becomes chargeable for the taxable supplies and an obligation arises for the registered person to charge it, or

2. there is a justification for exemption from tax for exempt deliveries and deliveries with a place of performance outside the territory of the country.

(7) (amend. - SG 113/07, in force from 01.01.2008, suppl. - SG 106/08, in force from 01.01.2009, previous para 6 - SG 95/09, in force from 01.01.2010) When, before a tax event under par. 2, 3 and 4, full or partial advance payment on delivery is made, the tax becomes chargeable upon receipt of the payment (for the amount of payment), except for payment received in connection with intra-Community delivery. In these cases, it is assumed that the tax is included in the amount of the payment made.

(8) (Renumbered from Paragraph (7), SG No. 95/2009, effective 01/01/2010) When a person not registered under this Act receives an advance payment for a taxable delivery and actually makes that delivery after the date of registration by this law, the advance payment received shall be deemed to contain the tax due on the date on which the delivery tax becomes chargeable.

(9) (New - SG 108/07, in force from 19.12.2007, previous para 8 - SG 95/09, in force from 01.01.2010) delivery event under art. 6, para. 2, item 4 of newspapers, magazines, books and other printed matter, music audio and video recordings and videos of films on electronic or technical medium occurs on the earlier of the two dates:

1. the date on which the client / trustee receives the payment from the commissioner / trustee under Art. 127 , or

2. the last day of the quarter following the tax period during which the actual delivery of the goods under Art. 6, para. 2, Vol. 4 .

(10) (New, SG 96 2019, in force from 01.01.2020) Tax event under para. 1 is also the placing under the regime of re-export of goods intended for the continental shelf and the exclusive economic zone, in which the state exercises sovereign rights, jurisdiction and control in accordance with Art. 42 and / or Art. 47 of the Law on Maritime Spaces, Inland Waterways and Ports of the Republic of Bulgaria , which upon their introduction into the territory of the country were temporarily stored goods or placed in a free zone or under customs regimes - customs warehousing, inward processing, temporary import with full release from import duties, external transit.

(11) (New, SG 96 2019, in force since 01.01.2020) The tax event under para. 10 arises and the tax becomes chargeable on the date on which the goods are placed under re-exportation.

(12) (New - SG 96/09, in force from 01.01.2020) In the cases when the goods arrive directly in the continental shelf and the exclusive economic zone in which the state exercises sovereign rights, jurisdiction and control in accordance with Art. 42 and / or Art. 47 of the Law on the Maritime Spaces, Inland Waterways and Ports of the Republic of Bulgaria , from a third country or territory or from another Member State, where no intra-Community acquisition exists for the goods, the tax event arises and the tax becomes chargeable on the date on which the goods are arrived in the continental shelf and exclusive economic zone.

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**Tax basis for delivery to the territory of the country**

**Art. 26.** (1) The taxable amount within the meaning of this Act shall be the value on which the tax is charged or not charged depending on whether the delivery is taxable or exempt.

(2) (amend. - SG 94/2012, in force from 01.01.2013) The tax base shall be determined on the basis of everything, which includes the remuneration received from or due to the supplier in connection with the delivery, by the recipient or by another person, determined in levs and pennies, without tax under this law. Any payment of penalties and interest of an indemnified nature shall not be considered remuneration for delivery.

(3) The tax base under para. 2 is increased by:

1. all other taxes and fees, including excise duty, where such are due for delivery;

2. all subsidies and financing directly related to the supply;

3. the incidental costs charged by the recipient's supplier, such as commission, packing, transport, insurance and other directly related to the delivery;

4. the value of the ordinary or ordinary packaging materials or containers, if they are non-refundable or if the recipient is not a taxable person; if these packaging materials or containers are returned by the recipient, the taxable amount will be reduced by their return value.

(4) The following shall be considered to be included in the taxable amount of the supply:

1. the value of the service of the subsequent warranty service of the goods;

2. the value retained by the recipient as a guarantee of good performance.

(5) The tax base does not include:

1. the amount of the trade discount or reduction, if they are provided to the recipient on the date of occurrence of the tax event; if they are provided to the recipient after the date of occurrence of the tax event, the taxable amount shall be reduced upon submission;

2. the value of ordinary or ordinary packaging materials or containers, if the recipient is a taxable person and these materials or containers are subject to return; if they are not returned within 12 months of their dispatch, the tax base shall be increased by their value at the end of that period;

3. the costs of the lessor and lessee related to the use of the goods under the terms and in the term of the leasing contract, such as: expenses for property insurance, civil liability insurance and similar for the whole or part of the term of the contract, expenses for property taxes and fees, ecotaxes and registration costs;

4. the sums paid to the supplier to cover the expenses incurred on behalf and on behalf of the recipient, when these amounts are explicitly stated in the supplier's accounting; the supplier must have proof of the actual amount of the amounts and not be entitled to a tax credit in respect of the tax which may have become payable on the costs.

(6) (amend. - SG 113/07, in force from 01.01.2008, suppl. - SG 94/12, in force from 01.01.2013) Where the values required for the calculation of the tax base are determined in foreign currency, the tax base is determined on the basis of the lev equivalent of that currency at the rate announced by the Bulgarian National Bank at the date on which the tax became chargeable. The lev equivalent of the currency can be determined at the last exchange rate published by the European Central Bank at the time the tax becomes chargeable. Conversion between currencies other than the euro is done using the conversion rate of each of these currencies to the euro.

(7) (amend. - SG 95/09, in force from 01.01.2010, amended - SG, iss. 94 from 2010, in force since 01.01.2011, amend. - SG, issue 94 of 2012, in force as of 01.01.2013, amended - SG, issue 101 of 2013, in force since 01.01.2014) Where the remuneration is determined in whole or in part in goods or services, without the parties having given it monetary value, the taxable amount of each supply at the date of occurrence of the taxable event is the taxable amount on the acquisition or the cost of the goods provided, and in the case of imports, on the taxable amount on importation or direct costs incurred for zvarshvane the service provided. Where the taxable amount cannot be determined in this order, the taxable amount shall be the market price.

(8) (New, SG No. 101/2013, in force from 01.01.2014) In the cases under Art. 27, para. 3, item 1 the tax base of each of the deliveries under para. 7 at the date of occurrence of the tax event is the market price of the delivered good or service.

(9) (New - SG, iss. 95 in 2009, in force since 01.01.2010, previous para 8 - SG, iss. 101 in 2013, in force since 01.01.2014) deliveries under art. 25, para. 5, the taxable amount shall be determined in proportion to the number of months included in the calendar year concerned, relative to the total number of months of delivery, including the month of delivery termination.

(10) (New, SG No. 98/2018, effective 01/01/2019) The tax base for the supply of goods or services provided against a multi-purpose voucher shall be equal to the amount paid for the voucher or, in the absence thereof information on this amount, the monetary value indicated on the voucher itself or in related documentation, excluding tax under this Act relating to the goods or services supplied.

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**Special cases in determining the tax base**

**Art. 27.** (1) (Am. - SG, iss. 99 in 2011, in force since 01.01.2012, amended - SG, iss. 98 from 2018, in force since 01.01.2019) The tax basis for the delivery of goods under Art. 6, para. 3 , determined at the beginning of the month in which the goods are separated or made available, is the tax base on the acquisition or the cost of the goods, and in the case of imports, the tax base on imports, reduced by the cost of wasting due to the normal economic life of the goods. Where the taxable amount cannot be determined in this order, the taxable amount shall be the market price.

(2) (amend. - SG 101/13, in force from 01.01.2014, amended and supplemented - SG, issue 95 from 2015, in force since 01.01.2016 , amended - State Gazette, issue 97 of 2016, effective as of 01.01.2017, amended - State Gazette, issue 97 of 2017, effective as of 01.01.2018, amended - State Gazette, 96 of 2019, effective 01.01.2020) The tax basis for the supply of services under Art. 9, para. 3, items 1 and 2is the sum of the direct costs incurred in committing them. In determining the amount of direct costs incurred for the goods used, which are or would be fixed assets, account is taken of the cost of wasting them as part of the value of the tax base for the tax charged. deducted from the tax credit calculated for each tax period using the straight line method for real estate for a period of 20 years from the beginning of the tax period during which the right to a tax credit is exercised, respectively from the beginning of the night period during which actual use began, if the property has not been used for more than one year after the tax period during which the right to a tax credit is exercised, and for other goods for a period of 5 years from the beginning of the tax period , through which the tax credit is exercised. The cost of wasting an established right in rem over a good is determined for the period for which the right was established, but not more than the relevant years under the preceding sentence. The tax basis for the delivery of services underArt. 9, para. 3, item 3 is the sum of the direct expenses incurred for their accomplishment, minus the expenses for wasting in view of the ordinary economic life of the improvement of the leased or provided for use asset, and if the amount of the direct costs cannot be established, the tax base shall be the market base. price.

(3) The tax base shall be the market price for the following deliveries:

1. (amend. - SG 99/11, in force from 01.01.2012) delivery between related parties, when the tax base determined in accordance with the procedure of Art. 26 , is:

a) lower than the market price, the delivery is taxable and the recipient does not have the right to deduct a tax credit or is entitled to a partial tax credit or the right to a refund of the tax paid in accordance with Art. 81 ;

b) lower than the market price, the delivery is exempt and the supplier has no right to deduct a tax credit or is entitled to a partial tax credit or a right to a refund of the tax paid in accordance with Art. 81 ;

c) higher than the market price, the delivery is taxable and the supplier has no right to deduct a tax credit or is entitled to a partial tax credit, or a right to a refund of the tax paid in accordance with Art. 81 ;

2. (suppl. - SG 108/07, in force from 19.12.2007, repealed - SG, issue 101 from 2013, effective from 01.01.2014)

3. (repealed, SG No. 94/2012, effective 01/01/2013)

(4) (New, SG No. 94/2012, in force from 01.01.2013) For deliveries under contracts for construction concession, for service or for extraction, when the remuneration is determined in whole or in part in goods or services (payment is made in whole or in part in goods or services) at the date of occurrence of the tax event:

1. for the delivery from the grantor to the concessionaire, the tax basis shall be the agreed remuneration, including the determined in goods or services, in compliance with the requirements of Art. 26, para. 2, 3, 4 and 5 ; the remuneration specified in the goods or services is equal to the amount of the contracted investment, without compensation, where such is due from the concessionaire's grantor under the concession agreement;

2. for delivery from the concessionaire to the grantor, the taxable amount is equal to the taxable amount at the time of acquiring or the prime cost of the goods provided, and in cases where the goods are imported - to the taxable base at import and or of the direct costs incurred in making the provided service, and if it cannot be determined in this order, the tax base is the market price of the good or service provided.

(5) (New, SG 101/2013, in force from 01.01.2014) The tax basis for the supply of goods and / or services under Art. 111 , determined at the beginning of the month in which the registration of the person is terminated, is the tax basis on the acquisition or the cost of the goods, and in the case of imports, the tax basis on import or the direct costs incurred for acquiring the service, less costs to waste in the ordinary economic life of the good or service. Where the taxable amount cannot be determined in this order, the taxable amount shall be the market price.

(6) (New - SG 95/15, in force from 01.01.2016) In the cases of art. 9, para. 3, items 1 and 2 for the simultaneous use of goods and / or services and for independent economic activity for the purpose of determining the direct costs under para. 2, sentence one, second and third, the tax base shall be apportioned according to the degree of use of the respective good and / or service for the personal needs of the owner, employees, or for purposes other than independent economic activity.

**Chapter Three.  
NON-TAX TAX DELIVERY DELIVERY**

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**Delivery of goods sent or transported outside the territory of the European Union (Title amend. - SG 94/10, in force from 01.01.2011)**

**Art. 28. A** zero rate taxable delivery is:

1. the supply of goods consigned or transported from a place on the territory of the country to a third country or territory from or at the expense of the supplier;

2. the supply of goods which are dispatched or transported from a place on the territory of the country to a third country or territory from or at the expense of the recipient, if the recipient is a person who is not established in the territory of the country; this provision shall not apply where the goods are intended for loading, equipping and supplying vessels and aircraft used for sporting or leisure purposes or for personal use.

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**International passenger transport**

**Art. 29.** (1) Taxable delivery at zero rate shall be the carriage of passengers when the carriage is performed:

1. from a place on the territory of the country to a place outside the territory of the country, or

2. from a place outside the country to a place on the territory of the country, or

3. between two places on the territory of the country, when it is part of transportation under items 1 and 2.

(2) (suppl. - SG 97/07, in force from 01.01.2018) For carriage of passengers under para. 1 shall also be considered the carriage of goods and motor vehicles when they are part of the passenger's luggage. They are not part of the luggage of a passenger motor vehicle, which carries out freight contracts with respect to their drivers.

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**International transport of goods**

**Art. 30.** (1) (Former text of Art. 30 - SG 108/07, in force from 19.12.2007) Taxable delivery at zero rate shall be the carriage of goods when the carriage is performed:

1. from a place within the territory of the country to the territory of a third country or territory or to the territory of the islands forming the autonomous regions of Azores and Madeira, or

2. from the territory of a third country or territory or from the territory of the islands forming the autonomous regions of Azores and Madeira to a place within the territory of that country, or

3. between two places on the territory of the country, when it is part of transportation under items 1 and 2.

(2) (New - SG 108/07, in force from 19.12.2007) For the purposes of the law forwarding, courier and postal services, other than the services under Art. 49 rendered in connection with the international transport of goods under para. 1 shall be equated to the services of international transport of goods under para. 1.

(3) (New - SG 108/07, in force from 19.12.2007) Forwarding service under para. 2 is a service for organizing, implementing or servicing the international transport of goods under para. 1 and those involved in the same activities for transport processing, customs clearance, warehousing and insurance.

(4) (New - SG 108/07, in force from 19.12.2007) When a forwarder acts under the terms of a forwarding contract and renders a forwarding service in connection with the delivery of services in international transport of goods under par. . 1, the provision of art. 127 does not apply.

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**Delivery related to international transport**

**Art. 31.** (amend. - SG 95/09, in force from 01.01.2010) Taxable delivery at zero rate shall be:

1. the supply of goods for the supply of spare parts, fuels and lubricants, food, drink, water and other provisions intended for consumption on board aircraft used by an aviation operator operating mainly international flights;

2. the supply of goods for the supply of spare parts, fuels and lubricants, food, beverages, water and other provisions intended for consumption on board:

a) (amend. - SG 97/2016, in force from 01.01.2017) vessels intended and used for transportation of goods or passengers on the high seas, except for those used for sports and entertainment purposes or for personal use;

b) (suppl. - SG 97/2016, in force from 01.01.2017) vessels intended and used for carrying out commercial, industrial or fishing activities on the high seas;

(c) vessels used to save lives and property at sea;

d) (amend. - SG 97/2016, in force from 01.01.2017) military vessels, falling within the Combined Nomenclature under CN code 8906 10 00, leaving the territory of the country and flying under destination for ports or anchoring outside the country;

(e) vessels used for coastal fishing, except for their provisioning;

3. (amend. - SG 105/04, in force from 01.01.2015; amend. - SG 97/2016, effective from 01.01.2017) the supply of services for the construction, maintenance, repair, modification, transformation, assembly, equipment, equipment, transportation and destruction of aircraft used by an aviation operator operating mainly international flights and of vessels referred to in item 2, except those under " g ";

4. (amend. - SG 97/07, in force from 01.01.2017) leasing of aircraft used by an aviation operator operating mainly international flights and of vessels under item 2 except those under letter "d";

5. (amend. - SG 97/07, in force from 01.01.2017) the processing of aircraft used by an aviation operator performing mainly international flights and of vessels under item 2, with except those under letter "d";

6. the supply of services related to the transport of passengers or goods, including transport containers carried by:

a) (amend. - SG 97/07, in force from 01.01.2017) vessels under item 2, except those under item "d";

(b) aircraft used by an aviation operator operating mainly international flights or rolling stock where the services are provided in connection with international transport;

7. (amend. - SG 97/07, in force from 01.01.2017) the supply of aircraft used by an aviation operator operating mainly international flights and of vessels under item 2, with except those under letter "d";

8. (amend. - SG 94/10, in force from 01.01.2011) the supply of services for which fees under art. 120, para. 1 of the Civil Aviation Act provided by a concessionaire operator in connection with aircraft on an international voyage, including in the European Union;

9. (amend. - SG 97/07, in force from 01.01.2017) the supply of services under Chapter Nine of the Code of merchant navigation , rendered to vessels under item 2, with the exception of these the letter "d";

10. the supply of services for the rescue of human life and property at sea;

11. (new - SG 94/10, in force from 01.01.2012) the provision of air traffic management and air navigation services provided to aircraft used by an aviation operator operating mainly international flights ;

12. (new - SG 98 2018, in force from 01.01.2019) other delivery of services for meeting the immediate needs of:

a) vessels under item 2 except those under item "d";

(b) aircraft used by an aviation operator operating mainly international flights or rolling stock where the services are provided in connection with international transport.

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**Delivery related to international commodity traffic**

**Art. 32.** (1) (amend. - SG 108/06, in force from 01.01.2007) Taxable delivery at zero rate shall be the delivery of non-Community goods, except for those specified in Annex No. 1 , for which the circumstances under Art. 16, para. 5 .

(2) (amend. - SG 113/07, in force from 01.01.2008) Taxable delivery at zero rate shall be the delivery of services of unloading, loading, transhipment, arrangement, strengthening of goods and / or customs clearance, when they are rendered in connection with the delivery of goods, taxable at zero rate under para. 1, except for those exempted within the meaning of the law.

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**Delivery of goods processing**

**Art. 33. A** zero-rate taxable supply is the provision of services representing goods, such as processing, processing or repair of goods, where the following conditions are simultaneously met:

1. (amend. - SG 94/10, in force from 01.01.2011) the goods have been acquired or imported for the purpose of carrying out such work on the territory of the European Union;

2. upon completion of the work, the goods have been shipped or transported to a third country or territory from or at the expense of the supplier or consignee;

3. the recipient of the services is not established in the territory of the country.

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**Delivery of gold to central banks**

**Art. 34. A** zero rate taxable supply is the supply of gold other than investment gold within the meaning of the law, where the recipient is the Bulgarian National Bank or the central bank of another Member State.

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**Duty Free Shipping**

**Art. 35.** (Supplemented, SG No. 105/2006) Taxable delivery at zero rate shall be the sale of goods at the duty-free trade facilities when the sale is considered to be export within the meaning of the Law on duty-free trade .

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**Delivery of services provided by agents, brokers and other intermediaries**

**Art. 36.** (1) Taxable delivery at zero rate shall be the supply of services provided by agents, brokers and other intermediaries acting on behalf of and on behalf of another person when related to the supplies referred to in this Chapter.

(2) (repealed - SG 113/07, in force from 01.01.2008)

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**Delivery of import related services**

**Art. 36a.**(New, SG No. 101/2013, effective 01/01/2014) (1) The provision of import related services, such as commission, packing, transport and insurance, where their value is zero, shall be taxable at zero rate. included in the tax base under Art. 55 .

(2) Taxable at zero rate shall be the supply of a service for processing, processing or repair when it forms the tax base under Art. 55, para. 3 for the import of goods temporarily exported from a place on the territory of the country to a place outside the territory of the European Union under the customs procedure of outward processing and imported back into the territory of the country.

(3) When, prior to the occurrence of the circumstances under para. 1 and 2 for the delivery, a tax document was issued with the rate under Art. 66, para. 1, item 1 , the amount of the tax charged shall be adjusted:

1. for invoices and notices issued - in accordance with Art. 116 ;

2. for issued protocols - in the order determined by the regulation for implementation of the law.

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**Documentation of deliveries**

**Art. 37.** (1) The documents certifying the existence of the circumstances under this Chapter shall be determined by the regulation for the implementation of the law .

(2) (amend. - SG 108/07, in force from 19.12.2007) If the supplier does not obtain the documents under para. 1 until the end of the calendar month following the calendar month during which the tax became chargeable, the provisions of this Chapter shall not apply. If the supplier subsequently obtains the documents under para. 1, he shall adjust the result of the application of this paragraph in accordance with the procedure laid down in the implementing regulation of the law .

(3) (New, SG No. 108/2007, effective 19.12.2007) Paragraph (2) shall not apply to advances received.

**Chapter Four.  
DELIVERED DELIVERY AND ACQUISITIONS**

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**General**

**Art. 38.** (1) Exempt deliveries shall be the deliveries referred to in this Chapter.

(2) Exempted deliveries shall also be intra-Community supplies which would be exempted if they were made within the territory of the country in accordance with this Chapter.

(3) Any intra-Community acquisition of goods whose delivery to the territory of the country is exempt from supply under this Chapter shall also be exempt from taxation.

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**Health related delivery**

**Art. 39.** Exempt delivery is:

1. (suppl. - SG 94/10, in force from 01.01.2011) the provision of health (medical) services and the directly related services provided by health institutions and nurseries under the Health Act and from medical establishments under the Medical Institutions Act ;

2. the supply of human organs, tissues and cells, blood, blood components and breast milk;

3. the supply of prostheses, as well as the services for their provision to people with disabilities, when the supplies are part of the health services under item 1;

4. (new - SG 108/07, in force from 19.12.2007, amended - SG 106/08, in force from 01.01.2009) delivery of implantable medical devices powered by energy generated in the human body or by gravity, as well as actively implantable medical devices, where their supply is part of the health services under item 1;

5. (prev. Item 4 - SG, iss. 108 in 2007, in force since 19.12.2007, suppl. - SG, iss. 94 in 2010, in force since 01.01.2011, amended - SG, issue 101 of 2013, effective January 1, 2014) the supply of dentures by dentists or dental technicians;

6. (prev. Item 5 - SG 108/07, in force from 19.12.2007) rendering of transport services for sick or injured persons with specially designed vehicles and from duly authorized bodies;

7. (prev. Item 6 - SG 108/07, in force from 19.12.2007, amended - SG, issue 74 of 2016, in force since 01.01.2018, suppl. - SG 88/2016, in force since 01.01.2017) the supply of goods and services within the humanitarian activity, performed by the Bulgarian Red Cross and other non-profit legal entities with status for public benefit. Deliveries are released when the Bulgarian Red Cross or other non-profit legal entities, registered for performing public utility activities and entered in the register under Art. 37y of the Food Act, as a food bank operator, do not sell the free food items provided under Art. 6, para. 4, v. 4 ;

8. (new - SG 95/05, in force from 01.01.2016) the provision of medical assistance by a person exercising a medical profession in accordance with the Health Act .

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**Social security and social security delivery**

**Art. 40.** Exempt delivery is:

1. (amend. - SG 24/09, in force from 01.07.2020, amend on entry into force - SG 101 201) rendering of social services under the Law on Social services ;

2. the delivery of social benefits under the procedure of the Social Assistance Act ;

3. compulsory and voluntary social, pension and health insurance provided under the terms and procedure of a special law, including intermediary services directly related thereto;

4. (New, SG No. 98/2018) effective mediation in international adoption under the Family Code .

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**Delivery related to education, sports or physical education**

**Art. 41.** Exempt delivery is:

1. (suppl. - SG 94/10, in force from 01.01.2011) pre-school preparation and upbringing, school or university education, vocational education and training, postgraduate training, retraining and advanced training, training to acquire key competences provided by:

a) (suppl. - SG 94/10, in force from 01.01.2011; amend. - SG 79 2015, in force since 01.08.2016) institutions in the system of pre-school and school education under the Law on Pre-school and School Education , institutions in the system of vocational education and training under the Law on Vocational Education and Training , providers of training for the acquisition of key competences, included in a list approved by the Executive Director of the Employment Agency or cultural and scientific institutions;

b) higher education institutions under the Law on Higher Education ;

2. the provision of private lessons replacing school or university education under item 1;

3. (amend. - SG 74/09, in force from 15.09.2009, amended - SG, issue 68 from 2013, effective from 02.08.2013, amended - SG 79/15/2015) delivery of textbooks, educational books and training kits approved by the Minister of Education and Science when the goods have been delivered by the organizations under item 1, letter " a ", as well as the supply of textbooks, educational books and training kits when the goods are delivered by the organizations referred to in item 1 (b);

4. the service directly related to sport or physical education, provided by sports organizations under the Law on Physical Education and Sports , which are registered under the Law on Non-Profit Legal Entities as organizations designated for carrying out public utility activities.

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**Delivery related to culture**

**Art. 42.** Exempt delivery is:

1. the sale of tickets by cultural organizations and institutes under the Protection and Development of Culture Act for:

(a) circus, musical and stage performances and concerts, with the exception of tickets for bars, shows and erotic performances;

b) museums, art galleries, libraries and theaters;

(c) zoological and botanical gardens;

(d) architectural, historical, archaeological, ethnographic and museum reserves and complexes;

2. (amend. - SG 105/04, in force from 01.01.2015) the activity of the Bulgarian National Radio, the Bulgarian National Television and the Bulgarian Telegraph Agency for which they receive payment from the state budget.

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**Religious delivery**

**Art. 43.** Exempt delivery is the supply of goods and services by the Bulgarian Orthodox Church and other registered denominations under the Religious Act when the delivery is related to the exercise of their religious, social, educational and health care activities.

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**Non-profit delivery**

**Art. 44.** (1) Exempt delivery shall be:

1. the delivery of goods and the provision of services by the organizations under Art. 39 , 40 , 41 and 42 , where the supply is in connection with fundraising events used for their business;

2. (Supplemented, SG No. 97/2016, effective from 01.01.2017) the supply of goods and the provision of services by organizations, which are not traders, pursuing political, trade union, religious goals, patriotic, philosophical, philanthropic or civil in nature when the supply is in connection with fundraising events used for their activities or used to achieve their goals;

3. the supply of goods and the provision of services by the organizations under item 2 for the benefit of their members against membership dues determined in accordance with the rules of those organizations;

4. the provision by members of independent groups of persons whose activities are tax exempt or not taxable, of the services of their members, which are directly necessary for the performance of their activity, when the groups require from their members only reimbursement of their share of the common expenses.

5. (new - SG 108/07, in force from 19.12.2007, repealed - SG 95/09, in force from 01.01.2010)

(2) The deliveries under para. 1 shall be released insofar as they do not lead to a distortion of competition.

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**Delivery related to land and buildings**

**Art. 45.** (1) Exempt delivery shall be the transfer of the right of ownership of land, the establishment or transfer of limited real rights over land, as well as the letting and renting or leasing.

(2) (amend. - SG 99/11, in force from 01.01.2012) The establishment or transfer of the right of construction shall be considered as exempt delivery under para. 1 until the issuance of a building permit for the building for which the right of construction is established or transferred.

(3) The delivery of buildings or parts thereof which are not new, the delivery of the adjoining grounds, as well as the establishment and transfer of other rights in rem over them shall also be exempt.

(4) Delivery of a building or a part of it for a dwelling of a natural person who is not a trader shall also be exempt.

(5) Paragraph 1 shall not apply to:

1. the transfer of ownership of regulated landed property within the meaning of the Territorial Development Act , with the exception of the adjacent terrain to buildings which are not new;

2. the transfer of property rights or other rights in rem, as well as the rental of equipment, machinery, equipment and structures, fixedly fixed to the ground or constructed below the surface and;

3. the transfer of property rights or other real property rights, as well as the rental of camping sites, caravans, holiday camps, parking lots and the like;

4. the transfer of ownership of adjoining land to new buildings, as well as the establishment and transfer of other rights in rem to such land.

(6) Paragraph 4 shall not apply to accommodation in hotels, motels, villas and tourist settlements, separate rooms, villas, houses, bungalows, campsites, chalets, tourist bedrooms, inns, inns, guesthouses, car parks, holiday camps, rest stations , balneology centers and sanatoriums.

(7) In the cases of delivery under para. 1, 3 and 4 the provider may choose to be taxable.

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**Delivery of financial services**

**Art. 46.** (1) Exempt delivery shall be:

1. negotiating, granting and managing a credit for consideration (interest) by the person granting it, including granting, negotiating and managing a loan for the supply of goods under the terms of a leasing contract;

2. negotiation of guarantees and transactions with guarantees or securities establishing rights to monetary claims, as well as the management of guarantees by the creditor;

3. (amend. - SG 23/09, in force from 01.11.2009) the transaction, including the negotiation, related to payment accounts, payment services, electronic money, payments, debts, receivables, checks and others similar contractual instruments, excluding debt collection and factoring and leasing of safes;

4. (suppl. - SG 95/15, in force from 01.01.2016, amended - SG, issue 97 from 2016, effective from 01.01.2017) the transaction, including currency-related bargaining, banknotes, coins used as legal tender, with the exception of banknotes and coins not normally used as legal tender or of numismatic value;

5. the transaction, including the negotiation, related to company shares, shares or other securities and their derivatives, with the exception of management and responsible custody; this does not apply to securities establishing rights to goods or services other than those referred to in this Article;

6. (amend. - SG, iss. 52 in 2007, in force since 01.11.2007, amended - SG, issue 77 of 2011, amended - SG, issue 109 of 2013, in force since 01.01.2014, Supplement - SG, issue 60 of 2016, suppl. - SG, issue 97 of 2017, in force since 01.01.2018, suppl. - SG 98/2018) the management of the activity of collective investment schemes, national investment funds and pension funds and the provision of investment advice pursuant to the Law on the activity of collective investment schemes and to other collective investment undertakings , and the service provided by a tied investor agent The intermediary in connection with the services and activities under Art. 33 of the Financial Instruments Markets Act, where such services and activities constitute financial services, and the provision of investment advice under the Markets in Financial Instruments Act , as well as the management of the operations of the Fund of Funds under the Act on the Management of Funds from the European Structural and Investment Funds and the implementation of financial instruments based on financial agreements within the meaning of Art. 38 (7) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down generally applicable provisions for the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and establishing on common provisions for the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) 1083/2006 (OJ L 347/320 of 20 December 2013). );

7. the transaction, including negotiation, related to financial futures and options.

(2) In the cases of delivery under the terms of a leasing contract under para. 1, item 1 the supplier may choose to provide the credit with a taxable delivery.

(3) For the goods subject to the leasing contract, for the financial services provider under para. 1, item 1 arises the right to deduct full tax credit in compliance with the requirements of Art. 71 .

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**Delivery of insurance services**

**Art. 47.** Exempt delivery is the provision of services under the terms and procedures of the Insurance Code by:

1. (suppl. - SG 108/06, in force from 01.01.2007) insurers and reinsurers;

2. insurance brokers and insurance agents.

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**Gambling**

**Art. 48.** Exempt delivery is the organization of gambling within the meaning of the Gambling Act .

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**Delivery of postage stamps and postal services**

**Art. 49.** Exempt delivery is:

1. the delivery of postage stamps at par or parcel postmark;

2. (amend. - SG 97/07, in force from 01.01.2018) performance of universal postal service under the terms and procedure of the Postal Services Act .

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**Delivery of goods or services for which no tax credit has been used**

**Art. 50.** (1) (Previous text of Art. 50 - SG, iss. 94 in 2012, effective from 01.01.2013) The delivery of goods or services shall be exempted:

1. which have been used in their entirety for the purpose of making exempt supplies and on this basis have not been exercised the right to deduct tax credit in respect of the tax levied on their production, acquisition or import;

2. in the production, acquisition or import of which there was no right to deduct tax credit on the grounds of Art. 70 .

(2) (New - SG, iss. 94 in 2012, in force since 01.01.2013, amended - SG, iss. 97 in 2016, in force since 01.01.2017, amended - SG 97/7, in force from 01.01.2018) Paragraph 1 shall not be applied when, pursuant to Art. 79a and 79b are exercised the right to tax credit by making adjustments.

**Chapter Five.  
TAXATION OF INTER-COMMUNITY DELIVERY**

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**Tax event and chargeability for intra-Community supplies**

**Art. 51.** (1) The tax event on intra-Community supply shall occur on the date on which the tax event on delivery within the territory of the country would arise.

(2) The tax event for intra-Community supply under Art. 7, para. 4 occurs on the date on which the transport of goods from the territory of the country begins.

(3) The tax on intra-Community supply shall become chargeable on the 15th day of the month following the month during which the tax event occurred pursuant to para. 1 and 2.

(4) (suppl. - SG 108/06, in force from 01.01.2007) Notwithstanding para. 3, the tax becomes chargeable on the date of issue of the invoice, respectively the document under Art. 168, para. 8 , when this invoice was issued before the 15th day of the month following the month in which the tax event occurred.

(5) Paragraph (4) shall not apply where the invoice is issued in connection with a payment received on delivery before the date of occurrence of the tax event.

(6) (New, SG No. 94/2012, in force from 01.01.2013) In case of delivery with continuous fulfillment of goods under Art. 7, para. 1-4 with a duration longer than one calendar month, the tax event occurs at the end of each calendar month, and for the calendar month of termination of deliveries, the tax event occurs on the date of termination of deliveries.

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**Tax base for intra-Community supplies**

**Art. 52.** (1) The tax base of intra-Community supplies shall be determined in accordance with the procedure of Art. 26 .

(2) (amend. - SG 98/08, in force from 01.01.2019) The tax base for intra-Community supplies under art. 7, para. 4 is the tax base under art. 27, para. 1 , increased in accordance with Art. 26, para. 3 .

(3) (amend. - SG 95/09, in force from 01.01.2010) The tax base under para. 2 shall not increase with the value of the services under art. 21, para. 2 , with a place of performance on the territory of the country for which the person, registered under this law, is obliged to charge tax as a payer under Art. 82, para. 2 .

(4) (New - SG 94/2012, in force from 01.01.2013) In case of deliveries under art. 51, para. 6, the taxable amount for each calendar month shall be determined in proportion to the number of days included in the respective calendar month in relation to the total number of days of delivery, including the days of the month of suspension of deliveries.

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**Tax rate and documentation of intra-Community supplies**

**Art. 53.** (1) Taxable at zero rate of tax shall be the intra-Community supplies under Art. 7 , with the exception of exempted intra-Community supplies under Art. 38, para. 2 .

(2) (amend. - SG 96/09, in force from 01.01.2020) For application of the zero rate under para. 1 the supplier should have:

1. the delivery documents specified in the regulation for implementation of the law, and

2. (suppl. - SG 102/09, in force from 01.01.2020) documents for sending or transporting the goods from the territory of the country to the territory of another Member State, determined by art. 45a of Council Implementing Regulation (EU) 2018/1912 of 4 December 2018 amending Implementing Regulation (EU) No 282/2011 as regards certain exemptions in intra-Community transactions (OJ L 311/10 of 7 December 2018), hereinafter referred to as " Implementing Regulation (EU) No 282/2011 ", or as laid down in the implementing rules of the Act.

(3) If the supplier does not obtain the documents under para. 2 until the end of the calendar month following the calendar month during which the delivery tax became chargeable, para. 1 does not apply. If the supplier subsequently obtains the documents under para. 2, he shall adjust the result of the application of this paragraph in accordance with the procedure laid down in the implementing regulation of the law .

**Part Three.  
IMPORTS OF IMPORTS**

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**Import tax event**

**Art. 54.** (1) (Amended, SG No. 58/2016) The tax event on importation of goods shall arise and the tax shall become chargeable on the date on which the obligation to pay import duties on the territory of the country arises or should it arises, including when the obligation does not exist or its amount is nil.

(2) (Amended, SG No. 58/2016) Where no obligation for payment of import duties arises on the territory of the country upon import of goods under Art. 16, para. 3 , the tax event arises and the tax becomes chargeable on the date on which the customs formalities are completed.

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**Tax base**

**Art. 55.** (1) (amend. - SG 101/13, in force from 01.01.2014) The tax base on import under art. 16 is the customs value increased by so far as they are no longer included in it:

1. (Amended, SG No. 58/2016) taxes, duties, levies and fees payable outside the territory of the country, and duties, excise duties and other fees payable on import into the territory of the country;

2. (amend. - SG 105/04, in force from 01.01.2015) costs related to import, such as commission, packing, transport and insurance, incurred up to the first destination of the goods on the territory of the country.

(2) The tax base shall also be increased with the expenses under para. 1, item 2, related to the carriage of goods from the territory of the country to the territory of another Member State, when the documents accompanying the goods indicate that the goods are destined for the other Member State.

(3) (amend. - SG 94/10, in force from 01.01.2011) Where the goods have been temporarily exported from the territory of the country to a place outside the territory of the European Union for processing, processing or repair under the customs regime of outward processing and imported back into the territory of the country, the tax base shall be the value of the processing, processing or repair, increased in accordance with para. 1.

(4) The tax base under para. 1, 2 and 3 shall not include the amount of the trade discount or reduction if they are provided to the recipient at the latest by the date of occurrence of the tax event on importation.

(5) Upon importation of goods under Art. 16, para. 3, the tax base shall be determined in accordance with Art. 26 .

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**Import duties levied by the customs authorities**

**Art. 56. The** levying of the import tax under Art. 16 shall be carried out by the customs authorities, the amount of the tax being taken into account in the order determined for the customs debt.

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**Charge by the importer of the import tax**

**Art. 57.** (1) The payment of the import tax may be made by the importer if he is a registered person and has permission to apply this regime in connection with the implementation of an investment project under Art. 166 .

(2) In the cases of para. 1 the petitioner shall exercise his right of accrual in accordance with Art. 164, para. 2 .

(3) With respect to the imports for which he has exercised his right under para. 1, the petitioner shall charge the tax with a protocol for the tax period during which the tax event under art. 54 .

(4) In the cases under Art. 58, para. 2, the tax shall be charged by the petitioner with a record of the tax period during which the tax became chargeable.

(5) (New, SG No. 98/2018, effective 01.07.2019) Notwithstanding Art. 56 , the levying of the import tax under Art. 16 may be carried out by the petitioner if he meets the conditions of Art. 167a .

(6) (New, SG No. 98/2018, effective 01.07.2019) With respect to the import for which he has exercised his right under para. 5, the petitioner shall charge the tax for the tax period during which the tax event under Art. 54 , on a tax basis determined in accordance with Art. 55 , with a protocol such as:

1. include the amount of the tax in determining the result for the respective tax period in the report-declaration under art. 125 for this tax period;

2. indicate the customs document for import and indicate the amount of tax in the sales log for the relevant tax period.

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**Exemption from import tax**

**Art. 58.** (1) Exempt from tax shall be the import of:

1. (repealed - SG 94/10, in force from 01.01.2011)

2. (amend. - SG 94/10, in force from 01.01.2011) goods imported from:

a) (amend. - SG 58/2016) diplomatic missions, consulates or members of their staff who are eligible for import duty exemption;

(b) the European Union, the European Atomic Energy Community, the European Central Bank, the European Investment Bank or the bodies of the European Union to which the Protocol on the Privileges and Immunities of the European Union applies, subject to the restrictions and conditions of that Protocol and its implementing agreements or headquarters agreements and provided that this does not distort competition;

(c) international organizations, other than those referred to in point (b), recognized as such by the public authorities of the host Member State or carried out by members of such organizations, under the restrictions and conditions laid down in the international conventions establishing the organizations or in the agreements for their headquarters;

3. (amend. - SG 94/2012, in force from 01.01.2013) dental prostheses imported by dentists or dental technicians, human organs, tissues and cells, blood, blood components and breast milk ;

4. textbooks and teaching aids under Art. 41, item 3 of the organizations under art. 41, Vol. 1 ;

5. (amend. - SG 94/10, in force from 01.01.2011, amend. - SG 101/2013, effective from 01.01.2014) products of the sea fishing extracted outside the territorial waters of the European Union by vessels when the products are imported into unprocessed ports or after storage for marketing before being delivered.

6. (amend. - SG 94/10, in force from 01.01.2011) goods when the import is followed by intra-Community supply and when the importer submits the following data:

a) his identification number under Art. 94, para. 2 ;

(b) the VAT identification number of the customer to whom the goods are issued in another Member State or his own VAT identification number issued in the Member State in which the goods are dispatched or transported;

(c) proof that the goods imported are intended to be transported or dispatched to another Member State in accordance with the procedure laid down in the implementing regulation ;

7. gold from the Bulgarian National Bank;

8. (amend. - SG 97/07, in force from 01.01.2017) aircraft and vessels under art. 31, item 7 , as well as spare parts therefor;

9. investment gold;

10. (amend. - SG 94/10, in force from 01.01.2011) gas through a natural gas system or through a network connected to such system, or powered by a vessel, transporting gas, in a natural gas system or gas pipeline network prior to such a system, of electricity or of heat or refrigeration through district heating or cooling networks;

11. (amend. - SG 94/10, in force from 01.01.2011) official publications, issued under the control of the authorities of the state or territory of export, of international organizations, public structures and public entities, established in the country or territory of export and printed matter distributed in the context of elections to the European Parliament or in the context of national elections in the country in which printed matter is issued by foreign political organizations officially recognized as such in the Member States, to what extent o such publications and printed materials are taxed in the country or territory of export and do not benefit from tax exemption on export;

12. (amend. - SG 94/10, in force from 01.01.2011) pure-blooded horses not more than 6 months old who were born in a third country or territory of an animal fertilized in the European Union and subsequently temporarily removed for childbirth;

13. goods which are destroyed or abandoned for the benefit of the state in accordance with the customs legislation, as well as gratuitously provided goods which are abandoned and confiscated for the benefit of the state, except for motor vehicles;

14. goods under customs control that have been destroyed or lost irrevocably for a reason related to the nature of the goods or for force majeure;

15. (repealed - SG 94/10, in force from 01.01.2011)

16. goods which have been temporarily exported for repair or repair, provided that the conditions laid down in the customs legislation are fulfilled;

17. (amend. - SG 94/10, in force from 01.01.2011, amend. - SG 58/2016) goods returned by the exporting person in keeping the condition in which they were exported, except for normal wear and tear on their use, when the same goods are exempted from import duties;

18. (amend. - SG 58/2016) motor vehicles illegally withdrawn or stolen and for which the import duties due have been recovered or simplified in accordance with the customs legislation.

(2) Where the importer of the goods under para. 1, item 6 shall not be supplied with the documents under Art. 53, para. 2 until the end of the calendar month following the month of occurrence of the tax event under Art. 54 , the import tax becomes chargeable to the importer.

(3) The tax under para. 2 shall become due on the last day of the calendar month following the month of occurrence of the tax event under Art. 54 .

(4) (New, SG No. 106/2008, effective 01.12.2008) The import of goods imported into the personal luggage of non-commercial passengers shall be exempt from tax on the basis of monetary thresholds. respectively for land, sea and air passengers, which are determined by the regulation implementing the law .

(5) (New, SG No. 106/2008, effective 01.12.2008) The value of the personal luggage of a passenger imported temporarily or repeatedly after his temporary export, and the value of the medicinal products required for the personal needs of the passenger shall be exempt from tax without taking into account the thresholds under para. 4.

(6) (New - SG 106/08, in force from 01.12.2008) For the purposes of the monetary thresholds under para. 4 the value of an individual item cannot be divided.

(7) (New - SG 106/08, in force from 01.12.2008) Exempted from tax shall be the import of tobacco products, alcohol and alcoholic beverages, as well as the import of still wine and beer imported into the personal luggage of non-commercial travelers, in quantitative thresholds, which are determined by the law's implementing rules . This exemption does not apply to travelers under 17 years of age.

(8) (New - SG 106/08, in force from 01.12.2008) The fuel for each individual vehicle of passengers arriving from a third country or territory contained in the standard tank, and not more than 10 liters of fuel in a portable container is tax exempt.

(9) (New - SG 106/08, in force from 01.12.2008) The values ​​of the goods under para. 7 and 8 shall not be taken into account in determining the monetary thresholds under para. 4.

(10) (New, SG No. 106/2008, effective 01.12.2008) Any combination of tobacco products for each individual passenger and each combination of alcohol and alcoholic beverages for each individual passenger may not exceed 100 percent of the sum of the percentages formed by the individual allowances.

(11) (New - SG 106/08, in force from 01.12.2008) Exempt from tax shall be the import of goods imported into personal luggage and the import of tobacco products, alcohol and alcoholic beverages, as well as and the importation of non-sparkling wine and beer by crews of means of transport used to travel from a third country or territory, on the basis of monetary and quantitative thresholds, which are determined by the law implementing regulations.

(12) (New, SG No. 106/2008, effective 01.12.2008) Monetary and quantitative thresholds shall also apply in cases where travel between Member States involves transit through the territory of a third country or begins from a third territory. Landing without landing is not considered as transit.

(13) (New - SG 106/08, in force from 01.12.2008) Paragraph 12 shall not apply when the passenger can prove that the goods transported in luggage are taxed in the Member State where they are acquired and are not subject to value added tax refund.

(14) (New - SG 94/10, in force from 01.01.2011) Exempt from tax shall be the import of goods within the allowed duty-free import when:

1. import goods for a total value of not more than BGN 30;

2. receive small consignments of non-commercial goods sent from a third party by an individual to another individual in the country, without the latter having paid for them, to a total value of up to BGN 45 equivalent;

3. import personal property received as inheritance;

4. imports second-hand personal property from natural persons who move their habitual residence to the European Union;

5. Imports property in connection with marriage;

6. import second-hand household property after the end of temporary residence outside the European Union;

7. import orders, medals and honorary awards;

8. import specimens of goods of negligible value;

9. import gifts received in the framework of international relations;

10. import goods intended for personal use by heads of state;

11. import goods intended for the victims of disasters;

12. (amend. - SG 101/2013) bring in coffins containing bodies of the dead and urns containing dust of the dead, as well as flowers, funeral wreaths and other objects for the decoration that usually accompanies them;

13. import materials for the protection of goods during transport and straw for fasting, feed and feedingstuffs during transportation;

14. submit documentation;

15. import school supplies, teaching aids and other household equipment for students or students;

16. import products obtained from a farmer from properties situated in third countries located in the immediate vicinity of the producer's principal place of business;

17. import seeds, fertilizers and soil and crop products for a property located in close proximity to a third country cultivated by an agricultural farmer whose principal place of business is located in the relevant third country in the immediate vicinity of the property;

18. import video and audio materials of an educational, scientific or cultural nature, provided by the United Nations or any of its specialized agencies, whatever their purpose;

19. import items from collections and works of art of educational, scientific or cultural nature, which are not for sale and are imported from museums, galleries or other institutions; the exemption shall apply only where the goods are imported free of charge or, if paid for free, are not supplied by a taxable person;

20. import laboratory animals and biological or chemical substances for research;

21. (amend. - SG 101/13, in force from 01.01.2014) import therapeutic substances of human origin and reagents for determination of blood group and tissue typing;

22. import reference substances for the quality control of medical products;

23. import pharmaceutical products used in international sports events;

24. import goods free of charge from state organizations, charities or philanthropic organizations;

25. import goods from institutions or organizations received free of charge from them for the assistance of blind persons and other persons with disabilities;

26. import printed advertising materials and objects of a promotional nature;

27. import goods for use or consumption during trade fairs or similar events;

28. import goods for testing, analysis or research purposes;

29. make shipments intended for copyright or industrial and commercial property rights organizations;

30. import editions with tourist information;

31. import fuel and lubricants contained in standard tanks of land motor vehicles and in special containers;

32. are submitted by organizations authorized for this purpose by organizations for use in the construction, maintenance or decoration of cemeteries, graves and monuments of victims of war from a third country buried in the European Union.

(15) (New - SG 94/10, in force from 01.01.2011) Exempted from tax shall be the import from the third territories of goods whose import from third countries would be exempt on the grounds of para. 14.

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**Securing the import tax**

**Art. 59.** (1) (Amended, SG No. 58/2016) Where, under the customs legislation, no duty security is required or required, the tax shall not be secured or secured in accordance with the amounts and in the amount specified in the customs legislation. the procedure for securing customs duties.

(2) (amend. - SG 98/08, in force from 01.01.2019) When under the customs legislation an obligation to pay interest on import duties on a customs debt arises, an obligation to pay interest shall also arise. on the tax collected.

(3) (Amended, SG No. 58/2016) A person who has been authorized to operate customs warehousing facilities pursuant to the customs legislation shall jointly and severally be liable with the depositor of the goods in the warehouse for the tax due upon deviation of the goods. from the customs procedure during their storage in the warehouse.

(4) Where, pursuant to Art. 173, para. 1 provides for exemption from import tax on motor vehicles and they remain under customs supervision, the exemption from tax also applies if, during the period of customs supervision, motor vehicles imported by persons enjoying privileges under the Vienna Convention on Diplomatic Relations , the Vienna Convention consular relations , consular conventions or other international treaties to which the Republic of Bulgaria is a party have been unlawfully seized or stolen and this has been established by the competent authorities under the of this order.

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**Payment of import tax**

**Art. 60.** (1) (Am. - SG, iss. 105 in 2014, in force since 01.01.2015, amended - SG, iss. 58 of 2016) The tax levied by the customs authorities shall be paid to the state. budget in the order and within the time limits provided for payment of import duties.

(2) The tax levied by the customs authorities on imports into the territory of the country may not be deducted by the revenue authorities or the customs authorities with other claims.

(3) (New - SG, iss. 108 in 2007, in force since 19.12.2007, amended - SG, iss. 105 in 2014, in force since 01.01.2015, amended - SG 58/2016) In the cases of import under Art. 16 under the regime of temporary importation with partial relief from import duties, the tax levied by the customs authorities shall be paid into the state budget before the goods are lifted.

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**Permission to lift the goods**

**Art. 61. The** customs authorities shall authorize the withdrawal of the goods after payment or securing of the tax levied in accordance with the procedure laid down for the customs debt, unless the tax is levied by the importer.

**Part Four.  
TAXATION OF INTER-COMMUNITY ACQUISITION**

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**Place of performance of the intra-Community acquisition**

**Art. 62.** (1) The place of performance of the intra-Community acquisition shall be on the territory of the country when the goods arrive and their transportation ends on the territory of the country.

(2) Notwithstanding para. 1, the place of performance of the intra-Community acquisition shall be in the territory of the country when the person acquiring the goods is registered under this law and has carried out their acquisition under an identification number issued in the country.

(3) Paragraph 2 shall not apply where the person has evidence that the intra-Community acquisition of the goods has been taxed in the Member State where the goods arrived or finished their transport.

(4) If the intra-Community acquisition is taxed under para. 2 and subsequently the person proves that this intra-Community acquisition is also taxed in the Member State where the goods arrive or ends their shipment, the person corrects the result of the application of para. 2.

(5) Notwithstanding para. 2, the place of performance of the intra-Community acquisition shall be the Member State where the goods arrive or end, provided that the following conditions are fulfilled:

1. the intermediary in a tripartite operation acquires the goods under his identification number under Art. 94, para. 2 ;

2. the person under item 1 carries out subsequent delivery of the goods to the acquirer in the tripartite operation;

3. the person under item 1 issues an invoice for the delivery under item 2, which meets the requirements of Art. 114 , stating that he is an intermediary in the tripartite operation and that the delivery tax is due by the acquirer in the tripartite operation;

4. the person under item 1 declares the delivery under item 2 in the VECES declaration for the respective tax period.

(6) The documents certifying the circumstances under para. 3, 4 and 5, and the procedure for making the correction under para. 4 shall be determined by the regulation implementing the law .

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**Tax event and chargeability of the intra-Community acquisition tax**

**Art. 63.** (1) The tax event on intra-Community acquisition shall occur on the date on which the tax event would occur upon delivery to the territory of the country.

(2) The tax event of the intra-Community acquisition under Art. 13, para. 3 shall occur on the date on which the transport of goods to the territory of the country ends.

(3) The tax on the intra-Community acquisition shall become chargeable on the 15th day of the month following the month during which the tax event occurred pursuant to para. 1 and 2.

(4) (Amended, SG No. 97/2016, effective from 01.01.2017) Notwithstanding para. 3, the tax becomes chargeable on the date of issue of the invoice, and when there is no obligation to issue an invoice, on the date of issue of the document certifying the acquisition of a new vehicle when they were issued before the 15th day of the month following the month during which occurred the tax event.

(5) (Amended, SG No. 97/2016, effective 01/01/2017) Paragraph (4) shall not apply where the invoice or document certifying the acquisition of a new vehicle has been issued in connection with a made payment before the date of occurrence of the tax event.

(6) (New, SG No. 101/2013, effective 01/01/2014) Upon delivery with continuous performance of goods under Art. 13, para. 1 - 3 with a duration longer than one calendar month, the tax event occurs at the end of each calendar month, and for the calendar month of termination of supplies, the tax event occurs on the date of termination of deliveries.

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**Tax base for intra-Community acquisition**

**Art. 64.** (1) The tax base for the intra-Community acquisition shall be determined in accordance with the procedure of Art. 26 .

(2) The tax base for the intra-Community acquisition under Art. 13, para. 3 is equal to the tax base formed for the purposes of intra-Community supply in the Member State from which the goods are dispatched or transported.

(3) The taxable amount for excise goods acquired within the Community shall also include the excise duty payable or paid for the goods in the Member State from which they were dispatched or transported. If, after the acquisition, the excise duty is payable to the recipient, the taxable amount shall be reduced in accordance with the procedure laid down in the implementing regulations of the law .

(4) (amend. - SG 95/09, in force from 01.01.2010) The tax base under para. 1, 2 and 3 shall not include the tax basis of the services under Art. 21, para. 2 , with a place of performance on the territory of the country for which the person, registered under this law, is obliged to charge the tax as a person under Art. 82, para. 2 .

(5) (New - SG 101/13, in force from 01.01.2014) In case of deliveries under art. 63, para. 6, the taxable amount for each calendar month shall be determined in proportion to the number of days included in the respective calendar month, relative to the total number of delivery delivery days, including the days of delivery termination months.

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**Exempted intra-Community acquisitions**

**Art. 65.** (1) Exempted are intra-Community acquisitions of goods with a place of performance on the territory of the country, the delivery of which to the territory of the country is specified in Chapter Four .

(2) Exempted intra-Community acquisitions with place of performance in the territory of the country of goods:

1. when the recipients are persons under Art. 172, para. 2 and Art. 174, para. 1 ;

2. (amend. - SG 94/10, in force from 01.01.2011) whose import into the territory of the country would be exempt from tax according to the procedure of Art. 58 , except for the import of goods under Art. 58, para. 1, Vol. 6 ;

3. (suppl. - SG 94/10, in force from 01.01.2011) when the recipients are institutions of the European Union, the European Atomic Energy Community, the European Central Bank, the European Investment Bank or the bodies of The European Union to which the Protocol on the Privileges and Immunities of the European Union applies, subject to the restrictions and conditions of that Protocol and its implementing agreements or headquarters agreements and provided that this does not lead to distortion of competition;

4. by a mediator in a tripartite operation registered for VAT purposes in another Member State.

**Part Four "a".  
CONSEQUENTIAL DELIVERY OF GOODS (NEW - SG 96/09, IN force from 01.01.2020)**

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**Determination of intra-Community supply for consecutive deliveries of goods**

**Art. 65a.**(New, SG No. 96/2019, effective 1/01/2020) (1) The supplies of the same good in a chain, including an intermediate supplier, which is shipped or transported from one Member State to another Member States directly from the first supplier to the final recipient in the chain are consecutive deliveries of the goods.

(2) Intermediate provider under par. 1 is a supplier in a chain of consecutive deliveries of goods, other than the first supplier in the chain, who sends or transports the goods himself or through a third party on his behalf.

(3) In the cases of para. 1 for the purposes of Art. 53 shipment or transport concerns only the delivery made to the intermediate supplier.

(4) Where the intermediate supplier has communicated to his supplier the VAT identification number issued to him by the Member State from which the goods were consigned or transported, for the purposes of Art. 53 , notwithstanding para. 3, the shipment or transport relates only to the delivery of the goods by the intermediate supplier.

(5) The place of performance of the other deliveries in the chain is determined as follows:

1. of deliveries made before the delivery to which the goods are dispatched or transported - the place of performance is in the Member State from which the goods are dispatched or transported;

2. of deliveries made after delivery to which the shipment or transport of the goods relates - the place of performance is in the Member State in which the goods arrived or the transport and finished.

(6) In the event of an obligation to register for the purposes of VAT of one of the suppliers in the Member State in which the place of performance of the supply under para. 5, the rules of that Member State shall apply.

**Part five.  
TAX RATES AND DEFINITION OF TAX DEBT**

**Chapter Six.  
TAX RATES**

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**Tax rate**

**Art. 66.** (1) The tax rate shall be 20 per cent for:

1. taxable supplies, except for those explicitly stated as zero-rate taxable;

2. the import of goods into the territory of the country;

3. taxable intra-Community acquisitions.

(2) (amend. - SG 94/10, in force from 01.04.2011, amend. - SG 99/2011, in force since 01.01.2012) The tax rate for accommodation provided in hotels and similar establishments, including the provision of holiday accommodation and rental of camping sites or caravans, is 9 per cent.

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**Tax rate**

**Art. 67.** (1) The amount of the tax shall be determined by multiplying the tax base by the rate of the tax.

(2) Where, when negotiating the delivery, it is not explicitly stated that the tax is due separately, it is assumed that it is included in the agreed price.

(3) The tax shall be considered to be included in the declared price and when the goods - subject of retail delivery, are offered on the market.

**Chapter seven.  
TAX CREDIT**

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**Tax credit and tax credit deduction**

**Art. 68.** (1) A tax credit shall be the amount of tax that a registered person is entitled to deduct from his tax obligations under this Act for:

1. goods or services received from him for taxable delivery;

2. payment made by him before the taxable event for taxable delivery occurred;

3. the import made by him;

4. the tax required by him as a payer under Chapter Eight .

(2) The right to deduct tax credit arises when the deductible tax becomes chargeable.

(3) In the cases of succession under Art. 10 the right to deduct tax credit arises:

1. on the date of entry of the circumstance under Art. 10 in the commercial register - when the successor is a person registered under this law;

2. on the date of registration under Art. 132, para. 3 .

(4) In the cases under Art. 116, para. 2, the right to deduct tax credit arises on the date on which the new tax document is issued.

(5) In the cases under Art. 131 the right to deduct tax credit arises on the date of issue of the document under Art. 131, para. 1, Vol. 2 .

(6) (New, SG No. 101/2013, effective 01/01/2014) The right to deduct a tax credit for the delivery of goods or services to which the special regime for cash reporting of tax is applied on value added, arises when the deductible tax becomes chargeable.

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**Tax credit deductible deliveries**

**Art. 69.** (1) Where goods and services are used for the purposes of taxable supplies made by the registered person, the person shall have the right to deduct:

1. the tax on the goods or services, which the supplier - a person registered under this law, has delivered to him or is about to deliver;

2. the tax charged on import of goods under Art. 56 and 57 ;

3. the tax required by him as a payer under Chapter Eight .

(2) For the purposes of para. 1 the following shall also be considered taxable supplies:

1. the supplies within the economic activity of the registered person, which have their place of performance outside the territory of the country, but which would be taxable if they were effected on the territory of the country;

2. (amend. - SG 94/10, in force from 01.01.2011) the supplies of financial services under Art. 46 and of insurance services under art. 47 , when the recipient of the services is established outside the European Union or when the supplies of these services are directly related to goods for which the conditions of Art. 28 .

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**Restrictions on the right to deduct tax credit**

**Art. 70.** (1) The right to deduct a tax credit shall not be available, even though the conditions of Art. 69 or 74 when:

1. the goods or services are intended for making exempt deliveries under Chapter Four ;

2. (Supplemented, SG No. 96/2019) effective for 01.01.2020) the goods or services are intended for gratuitous deliveries or more generally for activities other than the economic activity of the person;

3. the goods or services are intended for representational or entertainment purposes;

4. (amend. - SG 94/02, in force from 01.01.2013) a motorcycle or a car has been acquired or imported;

5. (amend. - SG 94/02, in force from 01.01.2013) the goods or services are intended for the maintenance, repair, improvement and operation of motorcycles and cars under item 4, including for spare parts, accessories, fuel and lubricants;

6. the goods are confiscated in favor of the state or the building is destroyed as illegally constructed.

(2) Paragraph 1, items 4 and 5 shall not apply when:

1. the vehicles of para. 1, item 4 shall be used only for transport and security services, taxi services, rental, courier services or training of drivers of motor vehicles, including their subsequent sale;

2. the vehicles of para. 1, item 4 are intended solely for resale (commercial stock);

3. the goods or services are intended solely for resale (commercial stock), including after processing;

4. the goods or services are related to the maintenance, repair, improvement or operation of the vehicles under item 1;

5. (new - SG 94/2012, in force from 01.01.2013) the vehicles under para. 1, item 4 and the goods or services under para. 1, item 5 shall also be used for activities other than those specified in items 1 - 4, in cases where one or more of the activities listed in items 1 - 4 are the main activity for the person; in these cases, the right to deduct tax credit has been in effect since the beginning of the month following the month for which the requirement of principal activity is fulfilled.

(3) Paragraph 1, item 2 shall not apply to:

1. (amend. - SG 95/09, in force from 01.01.2010) the special, working, uniform and representative clothing and personal protective equipment, provided free of charge by the employer to the employees and his employees , including those under management contracts, for the purposes of his economic activity;

2. transport services from the place of residence to the place of work and back from the employer to the employees, including those under management contracts, provided free of charge by the employer for the purposes of his economic activity;

3. (amend. - SG 94/02, in force from 01.01.2013) the goods or services used for the gratuitous performance of a service by a holder / user for repairing a leased or provided for use asset;

4. (amend. - SG 94/02, in force from 01.01.2013) the goods or services used in the provision of a service by a holder / user for gratuitous improvement of a leased or provided for use asset.

5. the gratuitous provision of goods or services of negligible value for advertising purposes and the provision of samples;

6. the food and / or supplements thereto, which are provided in accordance with Art. 285 of the Labor Code ;

7. the transportation and the nights of seconded persons;

8. the goods or services used in connection with the performance of the warranty service under Art. 129;

9. (new, SG 88/2016, in force from 01.01.2017) the free provision of goods under Art. 6, para. 4, v. 4 .

(4) (Amended and supplemented, SG No. 95/2009, effective as of 01.01.2010, suppl. - SG 105/05, in force from 01.01.2015 (Amended, SG No. 96/2019) Effective from 01.01.2020) A person, registered on the grounds of Art. 97a , Art. 99, para. 1 - 6 and Art. 100, para. 2 . A person registered on the grounds of Art. 97b , shall not be entitled to a tax credit in respect of goods and services used for the purposes of supplies by the person other than the supply of telecommunication services, radio and television broadcasting services or services provided electronically with recipients - non-taxable persons who are established or have a permanent address or are habitually resident in the country.

(5) There is no right to tax credit for tax that has been wrongfully charged.

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**Conditions for exercising the right to deduct tax credit**

**Art. 71.** A person exercises his or her right to deduct tax credit if he or she fulfills one of the following conditions:

1. has a tax document drawn up in accordance with the requirements of Art. 114 and 115 , in which the tax is indicated in a separate line - in respect of supplies of goods or services for which the person is the recipient;

2. (amend. - SG 108/06, in force from 01.01.2007, amend. - SG 98/08, add. - SG 96/96, in force from 01.01.2020) issued a protocol under Art. 117 or Art. 163b, para. 2 and has complied with the requirements of Art. 86 - in cases where the tax is due from the recipient as a payer under Art. 82 , with the exception of para. 6, Volume 1; in the cases of art. 161 or 163a , where the supplier is a taxable person, the recipient must also have a tax document drawn up in accordance with the requirements of Art. 114 and 115 , stating the relevant grounds for non-taxation;

3. (amend. - SG 94/10, in force from 01.01.2011) holds a customs document for import, in which the person is indicated as an importer and the tax is paid in accordance with Art. 90, para. 1 - in the cases of import under Art. 16 ;

4. (amend. - SG 94/10, in force from 01.01.2011, suppl. - SG 98/08, in force from 01.01.2019) has a customs document for imports in which the person is indicated as an importer, has issued a protocol under Art. 117 and has complied with the requirements of Art. 86 - in the cases of art. 57, para. 1 and 4 ;

5. holds a document that meets the requirements of Art. 114 , has issued a protocol under Art. 117 and has complied with the requirements of Art. 86 - in cases of intra-Community acquisition;

6. holds a document under Art. 131, para. 1, Vol. 2 ;

7. holds the documents specified in the regulation for implementation of the law - in the cases of succession under art. 10 ;

8. (new - SG 101/13, in force from 01.01.2014) has a tax document under item 1 and a document for the made payment by bank transfer, including by credit transfer, direct debit or available cash a transfer made through a payment service provider within the meaning of the Law on Payment Services and Payment Systems , or through postal money transfer made through a licensed postal operator for making postal money transfers within the meaning of the Postal Services Act , and a protocol under Art. 151c, para. 8 - for supplies where the supplier applies Chapter Seventeen "a" ;

9. (new, SG No. 101/2013, in force from 01.01.2014) holds a tax document under item 1 and a document for the payment made by bank transfer, including by credit transfer, direct debit or available cash a transfer made through a payment service provider within the meaning of the Law on Payment Services and Payment Systems , or through postal money transfer made through a licensed postal operator to perform postal money transfers within the meaning of the Postal Services Act , and has issued a protocol under Art. . 151d, para. 8 - for supplies where the supplier does not apply Chapter Seventeen "a" ;

10. (new, SG No. 98/2018) in possession of a customs document for import, in which the person is specified as an importer, and has complied with the requirements of Art. 57, para. 6 - in the cases of art. 57, para. 5 ;

11. (new - SG 96/09, in force from 01.01.2020) has a customs document for re-export, has issued a protocol under art. 117 and has complied with the requirements of Art. 86 - in the cases of art. 82, para. 6, Vol. 1 .

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**Right to a tax credit in proportion to the degree of use for independent economic activity in the acquisition or construction of real estate**

**Art. 71a.**(New, SG No. 97/2016, in force from 01.01.2017) (1) For the assessed tax on the acquisition or construction of real estate, which will be used both for independent economic activity and for the personal needs of the taxable person or for the needs of the owner, his employees, or more generally for purposes other than his independent economic activity, the person is entitled to deduct tax credit in accordance with the rules of this chapter for only a fraction from his tax charge corresponding to the use of the property for independent economic activity.

(2) The part of the accrued tax under para. 1, corresponding to the use of the real estate for independent economic activity, is determined in proportion to the degree of use of the real estate for independent economic activity, multiplying the tax on the acquisition or construction of the real estate by the proportion of its expected use for independent economic activity in relation to its total use, both for independent economic activity and for purposes other than independent economic activity, calculated to the second decimal place.

(3) The registered person shall be entitled to a partial tax credit under the procedure of Art. 73 for the definitions in the order of para. 2 withholding tax in respect of immovable property which, in the course of its independent economic activity, it uses to make deliveries for which it is entitled to deduct tax credit and to supplies or activities for which it is not entitled.

(4) The proportion under para. 2 shall be determined by applying a distribution criterion that guarantees the most accurate calculation of the amount of tax corresponding to the use of the real estate for independent economic activity, taking into account the specificity of the property.

(5) Paragraphs 1-4 shall also apply to a real property right established for the benefit of the registered person, which will be used simultaneously for both independent economic activity and for his personal needs or for the needs of the owner, his workers and employees, or more generally for purposes other than its independent economic activity.

(6) When acquiring or constructing real estate the registered person shall consider whether to include in his economic assets all or only part of the property which can be distinguished and distinguished. For the part of the property not included in the economic assets, the provisions of this Act shall not apply.

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**Right to a tax credit in proportion to the degree of use for independent economic activity in the production, acquisition or import of goods other than real estate which are or would be fixed assets**

**Art. 71b.**(New, SG No. 97/2016, effective 01/01/2017) For goods other than real estate which are or would be fixed assets and which will be used simultaneously by a registered person, as for performing independent economic activity, as well as for his personal or the needs of the owner, his employees and employees, or more generally for purposes other than his independent economic activity, the person applies the provisions of Art. 71a, para. 1 - 5 .

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**Period for exercising the right to deduct tax credit**

**Art. 72.** (1) (amend. - SG 95/09, in force from 01.01.2010) A person registered under this law may exercise his right to deduct a tax credit for the tax period during which he is this right occurred, or in one of the next 12 tax periods.

(2) The right under para. 1 shall be exercised by the person:

1. include the amount of the tax credit in determining the result for the tax period under para. 1 in the information-declaration under Art. 125 for the same tax period;

2. indicate the document under Art. 71 in the purchase log of art. 124 for the tax period under item 1.

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**Right to deduct a partial tax credit**

**Art. 73.** (1) A registered person shall have the right to deduct a partial tax credit in respect of the tax on goods or services which are used both for making supplies for which the person is entitled to deduct a tax credit and for supplies or activities. for which the person has no such right.

(2) (amend. - SG 95/05, in force from 01.01.2016) The amount of the partial tax credit shall be determined by multiplying the amount of the tax credit by a factor calculated up to the second sign after the decimal a comma obtained as the ratio between the turnover relating to the supplies for which the person is entitled to deduct tax credit and the turnover relating to all supplies and activities performed by the person.

(3) The turnover relating to the supplies for which the person is entitled to deduct tax credit shall include:

1. the tax bases of the taxable supplies made by the person;

2. the tax bases of the payments received by the person for which the tax became chargeable before the occurrence of the taxable event on taxable delivery;

3. the tax bases of the deliveries made by the person with a place of performance outside the territory of the country, equated to taxable according to Art. 69, para. 2 , except for deliveries with a place of performance outside the territory of the country, made by a permanent object of the person outside the territory of the country;

4. the tax bases of the payments received by the person before making the deliveries under item 3;

5. (amend. - SG 108/06, in force from 01.01.2007) the tax basis of the supplies of goods or services for which the right to deduct tax credit has not been exercised on the grounds of Art. 70, para. 1, Vols 3 - 5 .

(4) The turnover relating to all deliveries and activities of the person includes:

1. turnover under par. 3;

2. the tax bases of the deliveries made by the person with a place of performance outside the territory of the country, which are not equal to taxable within the meaning of Art. 69, para. 2 , with the exception of deliveries made by a permanent establishment of the person outside the territory of the country;

3. (amend. - SG 94/2012, in force from 01.01.2013) the tax bases of the exempt deliveries made, with the exception of those under Art. 50, para. 1, Vol. 2 ;

4. (Supplemented, SG No. 97/2016, effective from 01.01.2017) the value of the supplies and activities outside the economic activity of the person, except for those for whom a tax credit is not deducted. ground of art. 71a and 71b ;

5. the tax bases of the payments received by the person before the delivery of the supplies and activities under items 2, 3 and 4;

6. the amount of subsidies received, other than those included in the tax base.

(5) The coefficient shall be calculated on the basis of the turnover under para. 3 and 4 for the whole previous calendar year, and when such turnovers for the previous calendar year are missing - on the basis of the turnover under para. 3 and 4 for the tax period during which the right to deduct tax credit arises.

(6) The amount of the partial tax credit under para. 2 shall be recalculated in the last tax period of the current calendar year on the basis of the indicators under para. 3 and 4 for the current calendar year.

(7) In the cases of deregistration, the amount of the partial tax credit under para. 2 shall be recalculated at the end of the last tax period on the basis of the indicators under para. 3 and 4 for the part of the current calendar year in which the person was registered.

(8) The difference resulting from the recalculation under para. 6 and 7 shall be included as an adjustment (increase or decrease) in the amount of the tax credit in the statement for the last tax period.

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**Right to deduct tax credit when tax is payable by recipient / importer**

**Art. 73a.**(New - SG 106/08, in force from 01.01.2009) (1) (amend. - SG 98/08, in force from 01.01.2019) On delivery , the tax for which is claimed by the recipient, the right to deduct tax credit is also available when the recipient has not complied with the requirements of Art. 72 and / or the supplier of the goods has not issued a document, and / or the consignee does not have a document under Art. 71, items 2, 4, 5 and 10 , if the delivery is not concealed and details about it are available in the accounting of the recipient.

(2) In the cases of para. 1, the right to deduct a tax credit shall be exercised during the tax period during which the tax became chargeable, by applying respectively Art. 126, para. 3, Vol. 2 .

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**Right to deduct tax credit for the production, acquisition or import of goods or services that are not or would not be fixed assets**

**Art. 73b.**(New, SG No. 97/2016, effective 01/01/2017) For goods or services that are not or would not be fixed assets, a registered person may exercise the right to a tax credit for the amount of tax. corresponding to the use of the good or service in the course of an independent economic activity to make supplies for which he is entitled to deduct tax credit, determining by reasonable method that amount when using the good or service:

1. for an independent economic activity and for his personal or personal needs, or for the needs of the owner, his employees, or more generally for purposes other than his independent economic activity, and / or

2. within the framework of his independent economic activity for the provision of supplies for which he is entitled to deduct tax credit, and for supplies or activities for which he has no such right, without applying Art. 73 .

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**Right to deduct tax credit for available assets and services received before the date of registration**

**Art. 74.** (1) (amend. - SG 97/07, in force from 01.01.2017) Registered person under art. 96 , 97 , 98 , Art. 100, para. 1 and 3 , Art. 102 , 132 or 132a shall have the right to deduct a tax credit for the purchased or otherwise acquired assets or the imported assets within the meaning of the Accounting Act prior to the date of its registration under this Act, which are available at the date of registration.

(2) The right under para. 1 arises only for available assets at the date of registration for which the following conditions are simultaneously met:

1. the requirements of Art. 69 and 71 ;

2. the supplier is a legally registered person at the date of issue of the tax document and the delivery was taxable at that date;

3. (amend. - SG 94/04, repealed - SG 92/02, in force from 01.01.2018)

4. (amend. - SG 97/07, in force from 01.01.2017) the assets are acquired by the person up to 5 years, and for real estate - up to 20 years, before the date of registration under this law .

(3) The registered person under para. 1 shall have the right to deduct tax credit and for the services received before the date of its registration under this law, when the following conditions are simultaneously fulfilled:

1. the services are directly related to the registration of the person according to the procedure of the Commercial Law ;

2. the services have been received not earlier than one month before the registration of the person under the Commercial Law ;

3. the person has submitted an application for registration under this law within 30 days from its entry in the register under Art. 82 of the Tax and Social Insurance Procedure Code ;

4. for the services received the person holds an invoice under Art. 71, Vol. 1 ;

5. the service provider is a legally registered person at the date of issue of the tax document and the delivery was taxable at that date.

6. (amend. - SG 94/04, in force from 01.01.2013, repealed - SG 92/17, effective from 01.01.2018)

(4) (New - SG 97/16, in force from 01.01.2017) For available goods of the registered person under para. 1, which are, or would be, fixed assets that are used simultaneously for both the pursuit of an independent economic activity and its personal or for the needs of the owner, his employees, or more generally for purposes other than his independent economic activity, right to a tax credit under para. 2 arises under the conditions of Art. 71a and 71b .

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**Occurrence and exercise of the right to deduct tax credit for available assets and services received before registration**

**Art. 75.** (1) The right to deduct a tax credit under Art. 74 occurs on the date of registration under this Act.

(2) (Am. - SG, iss. 101 in 2013, in force since 01.01.2014; amended - SG, iss. 92 of 2017, in force since 01.01.2018) deduction of tax credit under para. 1 shall be exercised during the tax period in which it occurred or in one of the next twelve tax periods, with the relevant documents under Art. 71 are recorded in the purchase log with the tax base and tax corresponding to the available assets or services received.

(3) (Am. - SG, iss. 94 in 2012, in force since 01.01.2013, repealed - SG, iss. 92 of 2017, is in force since 01.01.2018)

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**Right to deduct tax credit upon re-registration**

**Art. 76.** (1) The registered person shall have the right to deduct the accrued tax upon his deregistration under this Act for the taxed assets under art. 111, para. 1, item 1 , available as of the date of its subsequent registration.

(2) The right under para. 1 occurs when the following conditions are simultaneously met:

1. the available assets within the meaning of the Accountancy Act as at the date of the subsequent registration under this law have been levied upon deregistration pursuant to Art. 111, para. 1, Vol. 1 ;

2. (suppl. - SG 98/08, in force from 01.01.2019) the accrued tax for deregistration shall be efficiently paid or deducted by the revenue body except in cases where the subsequent registration of the person is within the deadline for filing the tax for the last tax period;

3. with the available assets under item 1 the person has made, performs or will make taxable deliveries within the meaning of Art. 69 ;

4. (amend. - SG 94/04, repealed - SG 92/02, in force from 01.01.2018)

5. (amend. - SG 97/07, in force from 01.01.2017) the assets under item 1 have been acquired by the person up to 5 years, and for real estate - up to 20 years, before the date of re-registration under this law.

(3) (New - SG 95/09, in force from 01.01.2010) In the cases of Art. 111, para. 2, item 5 the registered person has the right to deduct tax credit for the purchased or otherwise acquired assets or the imported assets within the meaning of the Accounting Act after the date of his deregistration, which are available at the date of his subsequent registration. The right to a tax credit arises under the conditions of Art. 74, para. 2 .

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**Occurrence and exercise of the right to deduct tax on deregistration and subsequent registration of the person**

**Art. 77.** (1) The right to deduct a tax credit under Art. 76 shall occur on the date of re-registration under this Act.

(2) (Am. - SG, iss. 101 in 2013, in force since 01.01.2014; amended - SG, iss. 92 of 2017, in force since 01.01.2018) deduction of tax credit under para. 1 shall be exercised during the tax period in which it arose or in one of the next twelve tax periods, the document for which the tax for the deregistration was charged shall be recorded in the purchase logbook with the corresponding tax base and tax.

(3) (Am. - SG, iss. 94 in 2012, in force since 01.01.2013, repealed - SG, iss. 92 of 2017, is in force since 01.01.2018)

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**Adjustments to the tax credit used (Title amend. - SG 97/07, in force from 01.01.2017)**

**Art. 78.** (1) (New, SG No. 97/2016, effective from 01.01.2017) Used tax credit shall be the value of the tax, which a person registered under this law has deducted in the year of exercising the right to tax credit.

(2) (Renumbered from Paragraph (1), SG No. 97/2016, effective 01/01/2017) The registered person shall be obliged to adjust the amount of the tax credit used in case of change of the tax base or in case of delivery failure, as well as changing the type of delivery.

(3) (Renumbered from Paragraph (2), amended and supplemented, SG No. 97/2016, in force from 01.01.2017) The correction under para. 2 shall be carried out in the tax period during which the circumstances under para. 2, with the reflection of the document under Art. 115 or the new document under Art. 116 , which made the adjustment, in the purchase log and in the tax return for the relevant tax period.

(4) (New, SG No. 97/2016, effective 01/01/2017) The registered person shall be obliged to adjust the amount of the tax credit used in case of delivery being canceled, for which an advance payment invoice has been issued in the tax period during which the delivery is canceled, in the order determined by the implementing regulations of the law , whether the advance payment was refunded, deducted or otherwise settled, and whether the supplier issued a credit notice.

(5) (New, SG No. 97/2016, in force from 01.01.2017) Paragraphs 2 and 4 shall also apply when the registration under this Act of the supplier is terminated.

(6) (New, SG No. 97/2016, in force from 01.01.2017) The adjustments under Art. 79, para. 1 , Art. 79a and 79b in the cases of a valid leasing contract to which Art. 6, para. 2, item 3 shall be made by the lessee.

(7) (New, SG No. 96/2019, in force from 01.01.2020) The adjustments under Art. 79 , 79a and 79b in the cases of performed service under Art. 9, para. 2, item 4, letter "b" for remuneration shall be made by the lessor or the person who has granted the right to use the asset.

(8) (New, SG No. 96/2019, in force from 01.01.2020) The adjustments under Art. 79 , 79a and 79b in the cases of performed service under Art. 9, para. 3, item 3 shall be carried out by the holder / user.

(9) (New - SG 96/ 2019, in force from 01.01.2020) For the purposes of para. 7 and 8 adjustments are made according to the type of leased asset.

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**Corrections in case of destruction, lack and shortage of goods or delivery of a good or service (Title Amended, SG No. 97/2016, effective 01.01.2017)**

**Art. 79.** (Am. - SG, iss. 97 in 2016, effective from 01.01.2017) (1) A taxpayer who has deducted tax credit in whole, in part or in proportion to the degree of use for independent economic activity for the goods produced, acquired or imported by him, in case of destruction, establishment of defects or in case of defect of the goods, he shall charge and pay tax in the amount of the used tax credit.

(2) A registered person who deducted in full, in part or in proportion to the degree of use for independent economic activity a tax credit for goods produced, acquired or imported by him, respectively, in whole or in part, for a received service tax credit, delivery of the goods or service for which no tax credit is deductible, is subject to tax on the amount of tax credit used.

(3) For the goods and services which are or would be fixed assets for the purposes of para. 1 and 2 the person shall pay tax in the amount determined by the following formula:

1. for real estate:

(a) for which the tax credit was deducted in full on acquisition or construction because the person intended to use them in the course of his independent economic activity only for supplies for which he is entitled to deduct tax credit:

DD = VAT x 1/20 x BG, or

(b) for which a tax credit was partially deducted in the acquisition or construction, as the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which he is not entitled to deduct tax credit:

DD = VAT x 1/20 x K 0 x BG, or

c) for which the tax credit is deducted in the acquisition or construction in proportion to the degree of use for independent economic activity under Art. 71a :

DD = VAT x 1/20 x PRNID 0 x K 0 x BG, where:

DD is the tax due;

VAT - accrued VAT upon acquisition or construction of the property;

PRID 0 - proportion of the use of the real estate for independent economic activity in relation to its common use in the year in which the right to tax credit for it was exercised;

К 0 - the coefficient of art. 73 for the year in which the right to tax credit was exercised;

BG - the number of years since the occurrence of the circumstance under para. 1 and 2, including the year of occurrence of the circumstance, up to the expiration of the 20-year period from the beginning of the year of exercising the right of tax credit, respectively from the beginning of the year of actual use, in case the property is not used more than one year after year of exercise of the right to tax credit;

2. for other goods:

(a) for which tax credit has been deducted in full in production, acquisition or import since the person intended to use them in the course of his independent economic activity only for supplies for which he is entitled to deduct tax credit:

DD = VAT x 1/5 x BG, or

(b) for which tax credit has been deducted in part in the production, acquisition or import, as the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which no credit deduction is allowed:

DD = VAT x 1/5 x K 0 x BG, or

c) for which a tax credit is deducted in the course of production, acquisition or import in proportion to the degree of use for independent economic activity under Art. 71b :

DD = VAT x 1/5 x PRNID 0 x K 0 x BG, where:

DD is the tax due;

VAT - the VAT charged on the production, acquisition or import of the goods;

PRID 0 - the proportion of the use of the respective product for independent economic activity relative to the total and use in the year in which the right to tax credit for it was exercised;

К 0 - the coefficient of art. 73 for the year in which the right to tax credit was exercised;

BG - the number of years since the occurrence of the circumstance under para. 1 and 2, including the year of occurrence of the circumstance, up to the expiration of the 5-year period from the beginning of the year of exercising the right to tax credit;

3. for services:

(a) for which a tax credit was deducted in full on receipt, as the person intended to use them in the course of his independent economic activity only for supplies for which he is entitled to deduct tax credit:

DD = VAT x 1/5 x BG, or

(b) for which a tax credit was partially deducted on receipt because the person intended to use them in the course of his or her independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which he is not entitled to deduction on tax credit:

DD = VAT x 1/5 x K 0 x BG, where:

DD is the tax due;

VAT - accrued VAT upon receipt of the service;

К 0 - the coefficient of art. 73 for the year in which the right to tax credit was exercised;

BG - the number of years since the occurrence of the circumstance under para. 1 and 2, including the year of occurrence of the circumstance, up to the expiration of the 5-year term from the beginning of the year of exercising the right to tax credit.

(4) The accrual of the tax under para. 1 - 3 shall be carried out during the tax period during which the relevant circumstance arose, by drawing up a protocol for determining the amount of tax due and recording it in the sales log and a statement for that tax period.

(5) (Am. - SG, iss. 97 in 2017) Registered person, who has deducted tax credit partially or in proportion to the degree of use for independent economic activity for the produced, acquired or imported goods, including for the acquisition or construction of real estate, or has deducted in part a tax credit for a service received that is or would be a fixed asset and makes a taxable supply of the goods or service is entitled to deduct a tax credit unused on the acquisition defined by the following formula:

1. for real estate:

(a) for which a tax credit was partially deducted in the acquisition or construction because the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which he is not entitled to deduct tax credit:

DK = VAT x 1/20 x (1 - K 0 ) x BG, or

b) (amend. - SG 97/07, in force from 01.01.2018) for which in the acquisition or construction a tax credit is deducted in proportion to the degree of use for independent economic activity under art. 71a :

DK = VAT x 1/20 x (1 - PRNID 0 x K 0 ) x BG,

where:

DC is the amount of tax credit unused in the acquisition or construction of the property that the person can deduct;

VAT - the accrued VAT upon acquisition or construction of the property;

PRID 0 - proportion of the use of the real estate for independent economic activity in relation to its common use in the year in which the right to tax credit for it was exercised;

К 0 - the coefficient of art. 73 for the year in which the right to a tax credit is exercised when a tax credit is partially deducted;

BG - the number of years from the occurrence of the circumstance, including the year of occurrence of the circumstance, up to the expiration of the 20-year period from the beginning of the year of exercising the right of tax credit, respectively from the beginning of the year of actual use, in case the property not used for more than one year after the year of exercise of the right to tax credit;

2. for other goods:

(a) for which tax credit has been deducted in part from production, acquisition or import because the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which no credit tax deduction:

DK = VAT x 1/5 x (1 - K 0 ) x BG, or

b) for which a tax credit is deducted in the course of production, acquisition or import in proportion to the degree of use for independent economic activity under Art. 71b :

DK = VAT x 1/5 x (1 - PRNID 0 x K 0 ) x BG,

where:

DC is the amount of tax credit not used in the production, acquisition or import of the goods that the person can deduct;

VAT - the VAT charged on the production, acquisition or import of the goods;

PRID 0 - the proportion of the use of the respective product for independent economic activity relative to the total and use in the year in which the right to tax credit for it was exercised;

К 0 - the coefficient of art. 73 for the year in which the right to a tax credit is exercised when a tax credit is partially deducted;

BG - the number of years since the occurrence of the circumstance under para. 5, including the year of occurrence of the circumstance, until the expiry of the 5-year term, starting from the beginning of the year of exercising the right to tax credit;

3. for services for which a tax credit was partially deducted upon receipt, as the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which he does not right to deduct tax credit:

DK = VAT x 1/5 x (1 - K 0 ) x BG, where:

DC is the amount of tax credit unused when receiving the service, which the person can deduct;

VAT - accrued VAT upon receipt of the service;

К 0 - the coefficient of art. 73 for the year in which the right to a tax credit is exercised when a tax credit is partially deducted;

BG - the number of years since the occurrence of the circumstance under para. 5, including the year of occurrence of the circumstance, up to the expiration of the 5-year term from the beginning of the year of exercising the right to tax credit.

(6) (New - SG 97 2017, in force from 01.01.2018) Registered person, who has deducted tax credit as a result of made correction under Art. 79a or 79b , but did not deduct tax credit on the grounds of Art. 70 in the production, acquisition or import of the goods, including in the acquisition or construction of real estate, or in the receipt of a service which is or would be a fixed asset when it makes a taxable supply of the goods or service, shall be entitled to deduct any unused tax on the acquisition. credit in the amount determined by the following formula:

1. for real estate:

DK = VAT x 1/20 x BG, where:

DC is the amount of tax credit unused in the acquisition or construction of the property that the person can deduct;

VAT - the accrued VAT upon acquisition or construction of the property;

BG - the number of years from the occurrence of the circumstance, including the year of occurrence of the circumstance, up to the expiration of the 20-year period from the beginning of the year in which the term under Art. 72, para. 1 , respectively, from the beginning of the year of actual use, in case the property has not been used more than one year after the year of expiry of this term;

2. for all other goods and services:

DK = VAT x 1/5 x BG, where

DC is the amount of tax credit not used in the production, acquisition or import of the goods or upon receipt of the service, which the person may deduct;

VAT - the VAT charged on the production, acquisition or import of the goods or upon receipt of the service;

BG - the number of years from the occurrence of the circumstance, including the year of occurrence of the circumstance, up to the expiration of the 5-year term from the beginning of the year in which the term under Art. 72, para. 1 .

(7) (Renumbered from Paragraph (6), Suppl. - SG 97/07, in force from 01.01.2018) The right to a tax credit for the tax under para. 5 and 6 shall be exercised during the tax period during which the supply of the good or service was made, or in one of the next 12 tax periods, by drawing up a protocol for determining the amount of tax credit unused in the acquisition and deducting it. in the purchase log and the return for this tax period.

(8) (Renumbered from Paragraph (7), amend. - SG 97/07, in force from 01.01.2018) Paragraphs 2, 3, 5 and 6 shall also apply in the cases of delivery under Art. 6, para. 3, items 1 and 2 and Art. 111, para. 1 in view of the tax regime of delivery at the date of occurrence of the tax event.

(9) (New, SG No. 96/2019, effective 01/01/2020) For the purposes of this Article, in case of improvement of an existing building, as a result of which there is a new building, separate adjustments shall be made. , such as:

1. a new 20-year period shall be counted for the tax charged for the improvement made, starting from:

(a) the beginning of the year of exercise of the right to tax credit for the chargeable tax on the improvement made, respectively from the beginning of the year of actual use, in case the building has not been used after the improvement, more than one year after the year of exercise of the right to credit, or

b) the beginning of the year during which the term under Art. 72, para. 1 , when the right to a tax credit has not been exercised for the completed improvement of the building, respectively, since the beginning of the year of actual use, in case the building has not been used after the completed improvement more than one year after the expiration of that period;

2. in the cases of item 1 of the VAT under para. 3, item 1, para. 5, item 1 and para. 6, item 1 is the VAT charged for the expenses incurred for the improvement made;

3. no new 20-year term shall arise for the tax charged on the acquisition or construction of the building prior to the improvement.

(10) (New, SG No. 96/2019, effective 01/01/2020) For the purposes of this Article, the tax shall be levied on subsequent expenses incurred in connection with the improvement of goods, including real estate other than building, and services that are or would be fixed assets, no new 20-year or 5-year term arises.

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**Adjustment of tax credit used for goods acquired, produced or imported, including for acquired or constructed real estate, which are or would be fixed assets**

**Art. 79a.**(New, SG No. 97/2016, effective 01/01/2017) (1) For goods, including real estate, which are or would be fixed assets, for each of the years following the year of exercise of the right to a tax credit through which there is a change in the use of the goods in question for supplies for which there is a right to deduct a tax credit, the amount of the tax credit used is adjusted when it is greater or less than that on which a registered person would be entitled to a deduction if he acquired the goods in the year of the change tion.

(2) Paragraph 1 shall apply irrespective of whether the tax credit is deducted in full, in part or in proportion to the degree of use for independent economic activity, or is not deductible in the production, acquisition or import of the goods, including the acquisition or construction of the real estate. credit.

(3) The correction under para. 1 is determined by the following formula:

1. for real estate:

a) for which no tax credit was deducted upon the acquisition or construction on the grounds of Art. 70 :

IRDPC = VAT x 1/20 x PRID x x K x , or

(b) for which, in the course of the acquisition or construction, the tax credit was deducted in full where the person intended to use them in the course of his independent economic activity only for supplies for which he is entitled to deduct tax credit:

IRDPC = VAT x 1/20 x (K x - 1), or

(c) for which a tax credit was partially deducted in the acquisition or construction because the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which he is not entitled to deduct tax credit:

IRPDC = VAT x 1/20 x (K x - K 0 ) or

d) (amend. - SG 97/07, in force from 01.12.2017) for which in the acquisition or construction a tax credit is deducted in proportion to the degree of use for independent economic activity under Art. 71a :

IRDPC = VAT x 1/20 x (PRNID x x K x - PRNID 0 x K 0 ), where:

IRIPC is a change in the amount of tax credit used for the year of the change in the use of real estate;

VAT - accrued VAT upon acquisition or construction of the property;

PRID 0 - proportion of the use of the real estate for independent economic activity in relation to its common use in the year in which the right to tax credit for it was exercised;

PRID x - proportion of the use of the real estate for independent economic activity to its total use for the year of the change in the use of the property until the expiration of the 20-year period, starting from:

- the beginning of the year of exercise of the right to credit, respectively from the beginning of the year of actual use, in case the property has not been used more than one year after the year of exercise of the right to credit, or

- the beginning of the year during which the term under Art. 72, para. 1 , where no tax credit has been exercised when acquiring or constructing the property, respectively from the beginning of the year of actual use, in case the property has not been used for more than one year after the year of expiry of this term;

К 0 - the coefficient of art. 73 for the year in which the right to tax credit was exercised;

K x - the coefficient of art. 73 for the year when the change in the use of the property occurs until the expiry of the 20-year period starting from

- the beginning of the year of exercise of the right to credit, respectively from the beginning of the year of actual use, in case the property has not been used more than one year after the year of exercise of the right to credit, or

- the beginning of the year during which the term under Art. 72, para. 1 , where no tax credit has been exercised when acquiring or constructing the property, respectively from the beginning of the year of actual use, in case the property has not been used for more than one year after the year of expiry of this term;

2. for other goods:

a) for which no tax credit has been deducted in the production, acquisition or import on the grounds of art. 70 :

IRDPC = VAT x 1/5 x PRNID x x K x , or

(b) for which tax credit has been deducted in full in the course of production, acquisition or import where the person intended to use them in the course of his independent economic activity only for supplies for which he is entitled to deduct tax credit:

IRPDC = VAT x 1/5 x (K x - 1), or

(c) for which a tax credit has been deducted in part in the production, acquisition or import, as the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which no credit deduction is allowed:

IRPDC = VAT x 1/5 x (K x - K 0 ), or

d) for which, in the production, acquisition or import, a tax credit is deducted in proportion to the degree of use for independent economic activity under Art. 71b :

IRDPC = VAT x 1/5 x (PRNID x x K x - PRNID 0 x K 0 ), where:

IRRI is a change in the amount of tax credit used for the year the change in the use of the goods occurs;

VAT - accrued VAT on the production, acquisition or import of the goods;

PRID 0 - the proportion of the use of the respective product for independent economic activity relative to the total and use in the year in which the right to tax credit for it was exercised;

PRNID x - proportion of the use of the relevant product for independent economic activity relative to the total and use for the year when the change in the use of the product occurs until the expiry of the 5-year period from the beginning of the year of exercise of the right to tax credit, and when not the right to a tax credit has been exercised since the beginning of the year during which the term under Art. 72, para. 1 ;

К 0 - the coefficient of art. 73 for the year in which the right to tax credit was exercised;

K x - the coefficient of art. 73 for the year of the occurrence of the change in the use of the goods until the expiry of the 5-year period starting from the beginning of the year of exercise of the right of tax credit, and when the right of tax credit has not been exercised since the beginning of the year during which the term under Art. 72, para. 1 .

(4) (amend. - SG 97/07, in force from 01.12.2017) The correction under para. 3 shall be made in the last tax period of the calendar year in which the relevant circumstances occurred, by drawing up a record of the adjustment made and recording the change in the amount of the tax credit used under that protocol in the purchase log and the statement of return for that tax period. , as follows:

1. with a sign (+) when in the direction of an increase in the amount of the tax credit used;

2. with a sign (-) when in the direction of reduction of the amount of tax credit used.

(5) For a property right established in favor of the registered person over the goods para. 1 shall apply for the period for which the right was established, but not more than the relevant years under para. 3.

(6) The correction under para. 3 may not be made when it is in the direction of increasing the amount of tax credit used.

(7) (New, SG No. 97/2017, effective 01.12.2017) For the calendar year in which the circumstances under para. 1, adjustment under this Article shall not be made for goods, including acquired or constructed real estate, which are or would be fixed assets when they are not available at the end of this calendar year and circumstances have occurred for making adjustment under Art. 79 .

(8) (New, SG No. 98/2018, in force from 01.01.2019) For the purposes of correction under this Article, the 5- year term, respectively, the 20-year term shall cease to run for each calendar year, during which the goods, respectively real estate is not used for the activities referred to in Art. 69 and 70 . The term shall be renewed for each calendar year during which the goods, respectively the real estate is re-used for the activities referred to in Art. 69 and 70 .

(9) (New, SG No. 96/2019, effective 01/01/2020) For the purposes of this Article, in case of improvement of an existing building, as a result of which there is a new building, separate adjustments shall be made. , such as:

1. a new 20-year period shall be counted for the tax charged for the improvement made, starting from:

(a) the beginning of the year of exercise of the right to tax credit for the chargeable tax on the improvement made, respectively from the beginning of the year of actual use, in case the building has not been used after the improvement, more than one year after the year of exercise of the right to credit, or

b) the beginning of the year during which the term under Art. 72, para. 1 , when the right to a tax credit has not been exercised for the completed improvement of the building, respectively, since the beginning of the year of actual use, in case the building has not been used after the completed improvement more than one year after the expiration of that period;

2. in the cases of item 1 of the VAT under para. 3, item 1 is the VAT accrued for the expenses incurred for the improvement made;

3. no new 20-year term shall arise for the tax charged on the acquisition or construction of the building prior to the improvement.

(10) (New, SG No. 96/2019, effective 01/01/2020) For the purposes of this Article, the tax shall be levied on subsequent expenses incurred in connection with the improvement of goods, including real estate other than a building that is or would be a fixed asset, no new 20-year or 5-year term arises.

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**Adjustment for a used tax credit for services received that are, or would be, fixed assets**

**Art. 79b.**(New, SG No. 97/2016, effective 01/01/2017) (1) For services that are or would be fixed assets for each of the years following the year of exercising the right to tax credit , where there is a change in the use of the relevant supply service for which there is a right to deduct tax credit, the amount of tax credit used shall be adjusted when it is greater or less than that which the registered person would have the right of deduction if he had received the service in the year of the amendment.

(2) Paragraph 1 shall apply irrespective of whether or not a tax credit has been deducted in whole or in part upon receipt of the service.

(3) The correction under para. 1 is determined by the following formula:

1. for services for which no tax credit was deducted upon receipt on the grounds of Art. 70 :

IRDPC = VAT x 1/5 x K x , or

2. for services for which a tax credit has been deducted in full upon receipt when the person intended to use them in the course of his independent economic activity only for supplies for which he is entitled to deduct a tax credit:

IRPDC = VAT x 1/5 x (K x - 1), or

3. for services for which a tax credit was partially deducted upon receipt, as the person intended to use them in the course of his independent economic activity for supplies for which he is entitled to deduct tax credit and for supplies for which he does not right to deduct tax credit:

IRDPC = VAT x 1/5 x (K x - K 0 ) where:

IRIPC is a change in the amount of tax credit used for the year the change in the use of the service occurs;

VAT - accrued VAT upon receipt of the service;

К 0 - the coefficient of art. 73 for the year in which the right to tax credit was exercised;

K x - the coefficient of art. 73 for the year of occurrence of the circumstances up to the expiration of the 5-year period, starting from:

the beginning of the year in which the right to tax credit is exercised, or

- the beginning of the year during which the term under Art. 72, para. 1 , when the right to a tax credit has not been exercised.

(4) (amend. - SG 97/07, in force from 01.12.2017) The correction under para. 3 shall be made in the last tax period of the calendar year in which the relevant circumstances occurred, by drawing up a record of the adjustment made and recording the change in the amount of the tax credit used under that protocol in the purchase log and the statement of return for that tax period. , as follows:

1. with a sign (+) when in the direction of an increase in the amount of the tax credit used;

2. with a sign (-) when in the direction of reduction of the amount of tax credit used.

(5) The correction under para. 3 may not be made when it is in the direction of increasing the amount of tax credit used.

(6) (New - SG 97/17, in force from 01.12.2017) For the calendar year in which the circumstances under para. 1, adjustment under this Article shall not be made for services that are or would be fixed assets when they are not available at the end of this calendar year and circumstances have occurred for performing adjustment under Art. 79 .

(7) (New, SG No. 98/2018, effective 01/01/2019) For the purposes of the correction under this Article, the 5- year term shall cease to run for each calendar year during which the service which is or would be a fixed asset, not used for the activities referred to in Art. 69 and 70 . The term shall be renewed for each calendar year during which the service begins to be used again for the activities referred to in Art. 69 and 70 .

(8) (New, SG No. 96/2019, effective 01/01/2020) For the purposes of this Article, the tax shall be levied on subsequent expenses incurred in connection with the improvement of services which are or would be of lasting nature. assets, no new 5-year term arises.

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**Rules for calculating adjustments**

**Art. 79c.**(New - SG 97/17, in force from 01.01.2018) For the purposes of calculating the adjustments under Art. 79, 79a and 79b :

1. K x is 1 if, in the relevant year, the registered person uses the goods or services in the course of his independent economic activity only for supplies for which there is a right to deduct tax credit; in this case the coefficient of art. 73 for the relevant year is not taken into account;

2. K x is 0 if, in the relevant year, the registered person uses the goods or services in the course of his independent economic activity only for supplies for which there is no right to deduct tax credit; in this case the coefficient of art. 73 for the relevant year is not taken into account;

3. K 0 is 1 if, when acquiring the goods or receiving the service, the registered person has fully deducted the tax credit because he intended to use it in the course of his independent economic activity only for supplies for which there is a right to deduct. tax credit; in this case the coefficient of art. 73 for the year in which the right to tax credit is exercised shall not be taken into account;

4. K 0 may not be 0 if the registered person had deducted a partial tax credit on the acquisition of the goods or the receipt of the service, as he intended to use it in the course of his independent economic activity for supplies for which he is entitled. tax credit deductions and supplies for which the person is not entitled; in this case the coefficient of art. 73 for the year in which the right to tax credit was exercised;

5. K 0 is 0, if upon acquisition of the goods or receipt of the service the registered person has not deducted a tax credit on the grounds of Art. 70 of the law, since it intended to use it in the course of its independent economic activity only for supplies for which there was no right to deduct tax credit, whether on acquisition of the goods or upon receipt of the service the person intended to it also uses it for purposes outside the scope of independent economic activity; in this case the coefficient of art. 73 for the year in which the right to tax credit is exercised shall not be taken into account;

6. The NIR x is 1 if, in the relevant year, the registered person uses the goods or services only for independent economic activity;

7. The NIR x is 0 if, in the relevant year, the registered person uses the goods or services only for purposes other than his independent economic activity;

8. PRNID 0 cannot be 0 or 1.

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**Restrictions on adjustments**

**Art. 80.** (1) (suppl. - SG 108/07, in force from 19.12.2007, amended - SG, issue 97 from 2016, effective from 01.01.2017) Corrections under Art. 79 , 79a and 79b do not:

1. in the following cases:

a) the goods or services are used for deliveries under art. 70, para. 3 ;

b) for the supply of a good or service to the acquirer by the transferor, by the transferor or by the transferor in the cases under Art. 10, para. 1 ;

(c) for the importation of the goods or services by a partner to achieve the overall objective of a non-personalized partnership agreement;

d) (new - SG 96/09, in force from 01.01.2020) for received goods or services used for construction, improvement or repair of elements of the technical infrastructure under Art. 10b, para. 1 ;

2. if the tax regime of supplies for which the registered person uses the goods or services is changed by law;

3. for real estate, if 20 years have passed since:

a) (amend. - SG 97/07, in force from 01.01.2018) the beginning of the year of exercising the right of tax credit, respectively from the beginning of the year of actual use, in case the property is not used more than one year after the year of exercise of the right to a tax credit, or

b) (suppl. - SG 97/07, in force from 01.01.2018) the beginning of the year during which the term under art. 72, para. 1 , where no tax credit has been exercised when acquiring or constructing the property, respectively from the beginning of the year of actual use, in case the property has not been used for more than one year after the year of expiry of this term;

4. for goods or services other than real estate, if 5 years have elapsed since:

(a) the beginning of the year in which the tax credit is exercised, or

b) the beginning of the year during which the term under Art. 72, para. 1 , where the right to a tax credit has not been exercised;

5. when the document under Art. 71 for the acquisition of the good or service is not indicated in the purchase log under Art. 124 within the term of art. 72 ;

6. (new - SG 96/09, in force from 01.01.2020) for improvement of an existing building, as a result of which there is a new building, if 20 years have passed since:

(a) the beginning of the year of exercise of the right to tax credit for the chargeable tax on the improvement made, respectively from the beginning of the year of actual use, in case the building has not been used after the improvement, more than one year after the year of exercise of the right to credit, or

b) the beginning of the year during which the term under Art. 72, para. 1 , when the right to tax credit has not been exercised for the completed improvement of the building, respectively from the beginning of the year of actual use, in case the building has not been used after the completed improvement more than one year after the year of expiry of this term.

(2) (Amended, SG No. 97/2016, effective from 01.01.2017) Corrections under Art. 79 shall not be carried out in the cases of:

1. (suppl. - SG 108/06, in force from 01.01.2007) destruction, absence or marriage caused by force majeure, as well as in the case of destruction of excise goods under administrative control under the procedure of the Excise Duties and Tax Warehouses Act ;

2. (amend. - SG 94/2012, in force from 01.01.2013) destruction, absence or marriage caused by accidents or catastrophes, for which the person can prove that they were not caused by his the fault or fault of the person using the goods;

3. (amend. - SG 101/13, in force from 01.01.2014) defects arising from change of the physicochemical properties in normal sizes, corresponding to the established norms for the limiting dimensions of natural light, and lack of goods in their storage and transportation in accordance with regulations or company standards and norms;

4. technological marriage in the admissible standards determined by the technological documentation for the respective production or activity;

5. marriage due to expiry date, determined in accordance with the requirements of a normative act;

6. (amend. - SG 97/07, in force from 01.01.2017) shortage of fixed assets, when their book value is less than 10 percent of their book value.

(3) (New, SG No. 108/2006, effective as of 01.01.2007, repealed - SG 97/16, effective from 01.01.2017)

(4) (New, SG No. 33/2009, effective 19.04.2019) For the purposes of para. 1, item 3 in determining the 20-year term for real estate, respectively for the purposes of para. 1, item 4, in determining the 5-year term for goods or services that are or would be fixed assets, the calendar years for which the term ceases to run on the grounds of Art. 79a, para. 8 and Art. 79b, para. 7 .

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**Refund of tax to persons not established on the territory of the country**

**Art. 81.** (1) The tax paid on:

1. taxable persons not established in the territory of the country but established and registered for the purposes of VAT in another Member State - for goods purchased by them and services received in the territory of the country;

2. (amend. - SG 94/10, in force from 01.01.2011) persons not established in the territory of the European Union but registered for the purposes of VAT in another country - on reciprocal principle;

3. (amend. - SG 94/10, in force from 01.01.2011) non-taxable natural persons, who are not established in the territory of the European Union, have made purchases of goods for personal consumption with a charge tax - after leaving the territory of the country, provided that the goods are exported unchanged.

(2) The order and the necessary documents for the tax refund under para. 1 shall be determined by an ordinance of the Minister of Finance.

**Chapter Eight.  
TAXATION AND PAYMENT**

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**Tax payer when making taxable supplies**

**Art. 82.** (1) (amend. - SG 108/06, in force from 01.01.2007) The tax shall be required from a person registered under this law - a supplier for taxable delivery, except in cases under para. 4 and 5.

(2) (amend. - SG 108/06, in force from 01.01.2007, amend. - SG 95/09, in force from 01.01.2010) Where the supplier is a taxable person who is not established on the territory of the country and the delivery is with a place of performance on the territory of the country and is taxable, the tax is required by the recipient of the delivery at:

1. (amend. - SG 94/10, in force from 01.01.2011) supply of gas through a natural gas system located in the territory of the European Union or through a network connected with such system, supply of electricity or of heat or refrigeration through district heating or cooling networks - when the recipient is a person registered under this law;

2. the supply of goods to be installed or installed by or on behalf of the supplier - where the recipient is a person registered under this law and the supplier is established in the territory of another Member State;

3. delivery of services - when the recipient is a taxable person under Art. 3, para. 1, 5 and 6 .

(3) The tax shall be chargeable to the acquirer in a tripartite operation carried out under the conditions of Art. 15 .

(4) The tax shall be due from the recipient - a person, registered under this law, in the cases under Art. 161 .

(5) (New - SG 108/06, in force from 01.01.2007) The tax shall be due from the recipient - a person, registered under this law, in the cases of Art. 163a whether the supplier is a taxable person or a taxable person by law.

(6) (New - SG 96/ 2019) For goods intended for activities in the continental shelf and the exclusive economic zone for which the state exercises sovereign rights, jurisdiction and control in in accordance with Art. 42 and / or Art. 47 of the Law on Maritime Spaces, Inland Waterways and Ports of the Republic of Bulgaria , the tax is required:

1. by a person, registered under this law, for whom these goods have been re-exported and, when introduced into the territory of the country, have been temporarily stored or placed in a free zone or under customs regimes - customs warehousing, inward processing, temporary importation with full exemption from import duties, external transit;

2. by the consignee - a person registered under this Act when the goods arrive directly in the continental shelf and the exclusive economic zone from a third country or territory or from another Member State, when the goods are not available for intra-Community acquisition.

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**Paying person upon import**

**Art. 83.** (1) The import tax under art. 16 is required by the petitioner.

(2) (Amended, SG No. 58/2016) Where, under the customs legislation, two and / or more persons are jointly and severally liable for payment of import duties, those persons shall also be jointly and severally liable for payment of the tax due.

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**Paying entity for intra-Community acquisitions**

**Art. 84.** The tax on intra-Community acquisitions is chargeable to the person making the acquisition.

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**Invoice tax payer**

**Art. 85.** (amend. - SG 106/08, in force from 01.01.2009) The tax shall also be required by any person who indicated the tax in an invoice and / or notice under Art. 112 .

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**Person - payer of the tax upon delivery of telecommunication services, radio and television broadcasting services or services provided electronically, with a place of performance on the territory of the country**

**Art. 85a.**(New, SG No. 105/2014, effective 01/01/2015) For the supply of telecommunication services, radio and television broadcasting services or services provided electronically, with a place of performance in the territory of the country to which the recipient is the taxable person, the tax is due from the supplier.

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**Obligation to charge the tax by a registered person**

**Art. 86.** (1) A registered person for whom the tax has become chargeable shall be obliged to charge it by:

1. issue a tax document stating the tax separately;

2. include the amount of the tax in determining the result for the respective tax period in the report-declaration under art. 125 for this tax period;

3. indicate the document under item 1 in the sales log for the relevant tax period.

(2) The tax shall be payable by the registered person for the tax period during which the tax document was issued, and in cases where such a document was not issued or was not issued within the period under this law, for the tax period during which the tax became chargeable. .

(3) No tax shall be levied on the performance of exempted delivery, exempted intra-Community acquisition, or on delivery with a place of performance outside the territory of the country.

(4) Paragraph 1, items 1 and 2 and para. 2 shall not apply in the cases under Art. 131, para. 1 .

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**Tax period**

**Art. 87.** (1) A tax period within the meaning of this Act shall be the period of time after which the registered person is obliged to file a statement with the result for that tax period.

(2) The tax period shall be one month for all registered persons and shall coincide with the calendar month except in the cases under Chapter eighteen .

(3) The first tax period after the date of registration shall cover the time from the date of registration to the last day, including the calendar month during which the registration under this Act was effected, except in the cases under Chapter eighteen .

(4) The last tax period shall cover the time from the beginning of the tax period to the date of deregistration.

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**Result for the tax period**

**Art. 88.** (1) The result for the tax period shall be the difference between the total amount of tax due from the person for that tax period and the total amount of the tax credit for which the right to deduct during that tax period has been exercised.

(2) When the accrued tax exceeds the tax credit, the difference represents the result for the period - tax on payment.

(3) When the tax credit exceeds the tax charged, the difference represents the result for the period - tax refund.

(4) (amend. - SG 105/04, in force from 01.01.2015) The registered person shall determine only the result for each tax period - tax for payment to the state budget or tax for recovery from the state budget.

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**Payment of tax by a registered person**

**Art. 89.** (1) (amend. - SG 105/04, in force from 01.01.2015) When there is a result for the period - tax for payment, the registered person shall be obliged to deposit the tax into the state budget under an account of the competent territorial directorate of the National Revenue Agency within the deadline for filing the return for that tax period.

(2) (New, SG No. 98/2018, effective 01/01/2019) When for the last tax period there is a result for the period - tax for payment, the person shall be obliged to pay the tax to the state budget under account of the competent territorial directorate of the National Revenue Agency by the end of the calendar month following the calendar month during which the return for the tax period was to be filed.

(3) (Renumbered from Paragraph (2), SG No. 98/2018) The tax shall be deemed to have been paid on the date on which the amount was received in the respective account under para. 1.

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**Import tax on goods imported**

**Art. 90.** (1) (amend. - SG 105/04, in force from 01.01.2015) In the cases of art. 16 the importer of goods effectively contributes to the state budget the tax levied by the customs authorities as follows:

1. at the expense of the relevant customs office processing the imports;

2. on the account or at the cashier of the respective customs office forming the import, where the importer is a natural person who is not a sole trader unregistered under this law.

(2) The tax under para. 1 shall not be deducted by the revenue or customs authorities with other obligations.

(3) In the cases of para. 1, the customs authorities shall authorize the withdrawal of the goods after payment or securing of the tax levied in the manner prescribed for the customs debt.

(4) (repealed - SG 113/07, in force from 01.01.2008)

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**Payment of tax by an unregistered person**

**Art. 91.** (1) In the case of intra-Community acquisition of a new vehicle under Art. 13, para. 2 of a non-registered person under this law the tax shall be paid by the person within 14 days from the expiry of the tax period during which the acquisition tax became chargeable.

(2) In the case of intra-Community acquisition of excise goods under Art. 2, item 4 the tax shall be paid by the person who made the acquisition within 14 days from the expiration of the month during which the tax became chargeable.

(3) (amend. - SG 106/08, in force from 01.01.2009, repealed - SG, iss. 95 from 2009, in force since 01.01.2010)

(4) (amend. - SG 95/09, in force from 01.01.2010, amended - SG, iss. 105 from 2014, in force since 01.01.2015) para. 1 and 2 shall be paid into the state budget into the account of the territorial directorate of the National Revenue Agency, where the person is registered or is subject to registration under the Tax and Social Insurance Procedure Code .

(5) The tax under para. 4 shall be considered deposited on the date on which the amount was received in the respective account under para. 4.

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**Offsetting, deducting and refunding result for the period - tax refund**

**Art. 92.** (1) The tax for reimbursement under art. 88, para. 3 shall be offset, deducted or recovered as follows:

1. (amend. - SG 101/13, in force from 01.01.2014) in the presence of other required and unpaid tax liabilities and obligations for social security contributions collected by the National Revenue Agency, which have arisen up to the end on the calendar month of the filing of the return, the revenue body deducts those obligations with the refund tax specified in the return; for the remainder, if any, the order under item 2 shall apply;

2. (amend. - SG 95/09, in force from 01.01.2010) when there are no other required and unpaid obligations under item 1 or their amount is less than the tax indicated in the statement of the declaration for reimbursement, the registered person shall deduct the reimbursement tax or the balance referred to in item 1 from the due import tax referred to in the statement of returns submitted in the next two consecutive tax periods;

3. if after the deduction under item 2 there remains a payment tax, it shall be due within the term under Art. 89 ;

4. (amend. - SG 95/09, in force from 01.01.2010, amend. - SG 94/10, in force from 01.01.2011) if after the expiration there is a remnant from the tax for the term under item 2, the revenue body deducts this remnant for repayment of required public receivables collected by the National Revenue Agency, or restores it within 30 days from the submission of the last statement-declaration;

5. (amend. - SG 95/09, in force from 01.01.2010) if the tax for the reimbursement in respect of which the deduction procedure has been initiated, is not deducted in full when filing the statement-declaration for the last of the two tax periods, any other tax for refund on the statement of return for any of these two tax periods shall be added to it and shall be refunded or deducted, together with the balance and within the term under item 4;

6. (amend. - SG 95/09, in force from 01.01.2010) if the conditions under item 5 are not fulfilled, for the next specified tax for reimbursement by reference-declaration, new two successive tax deductible periods subsequent to the period in which that tax is indicated.

(2) (amend. - SG 95/09, in force from 01.01.2010, amend. - SG 94/10, in force from 01.01.2011) the revenue shall not be allowed to offset the required public receivables collected by the National Revenue Agency from the refund tax specified in the statement of returns for the two tax periods of the deduction procedure under para. 1.

(3) (amend. - SG 108/07, in force from 19.12.2007, amended - SG, iss. 95 from 2009, in force since 01.01.2010, amend. - SG, issue 94 of 2010, effective as of 01.01.2011, amended - SG, issue 98 of 2013, effective as of 01.01.2014, amended on entry into force - SG 104 (2013, effective 01.12.2013) Notwithstanding para. 1 the tax for reimbursement under art. 88, para. 3 shall be restored within 30 days of submission of the statement of the declaration, when:

1. the person has made, for the last 12 months before the current month, taxable deliveries with a zero rate for a total value of more than 30 percent of the total value of all taxable deliveries made by him, including deliveries with a zero rate; Zero-deliveries are also equated with supplies of the following services with a place of performance in the territory of another Member State to which the recipient is a person registered for VAT purposes in another Member State: transport of goods within the European Union and rendered in in connection with this transport forwarding, courier and postal services, other than the services under Art. 49; transportation of goods; transportation services provided by agents, brokers and other intermediaries acting on behalf of and on behalf of another person, as well as valuation, expertise and work on movable property;

2. (effective until 30.06.2022 - State Gazette, issue 98 of 2013, effective from 01.12.2013, amend as of the date of application - SG, issue 109 of 2013, in force of 01/01/2014, amended on the date of application - SG, issue 95 of 2015, effective from 01/01/2016, amended on the date of application - SG, issue 98 of 2018, effective from 01.01.2019) the farmer has made for the last 12 months before the current month taxable deliveries at a rate of 20 per cent of the goods produced by him under Annex 2, part two , for a total value of more than 50 per one hundred of the total value of all taxable goods made by him avks;

3. (new - SG 41/15, suppl. - SG 97/07, effective from 01.01.2018, suppl. - SG 65 2018), effective from 07.08.2018) the person has utilized funds for construction, management, maintenance and operation of water and sewage systems and facilities in implementation of water projects under Priority Axis 1 of Operational Program "Environment 2007 - 2013" and of systems and facilities for the implementation of projects under Priority Axes 1 and 2 of the Operational Program "Environment 2014 - 2020", until their completion;

4. (new - SG 95/05, in force from 01.01.2016) the person provides access to the railway infrastructure and has utilized funds for projects financed under Operational Program "Transport 2007 - 2013", Operational Program "Transport and Transport Infrastructure 2014 - 2020", the European Connecting Europe Facility and the TEN-T Trans-European Transport Network, until their completion.

(4) Notwithstanding para. 1 the tax for reimbursement under art. 88, para. 3 shall be restored within 30 days from the filing of the statement-declaration, when the person has received a permit under Art. 166 .

(5) (amend. - SG 94/10, in force from 01.01.2011, amend. - SG 97/07, in force from 01.01.2017) Where in the cases under para. 3 and 4, there are required public receivables collected by the National Revenue Agency, which have arisen up to the date of issuance of the audit act or the act of offsetting and recovering, the revenue body shall deduct them and recover the balance, if any.

(6) (amend. - SG 94/10, in force from 01.01.2011, repealed - SG 101/2013, effective from 01.01.2014) )

(7) The circumstances under para. 3 and 4 shall be certified in writing before the competent territorial directorate of the National Revenue Agency in accordance with the procedure laid down in the regulation implementing the law .

(8) (New, SG No. 108/2007, effective 19.12.2007, amended, SG No. 99/2011, effective as of 01.01.2012, amended - SG 101/2013, effective from 01.01.2014) Notwithstanding the provisions of para. 1, item 4 and para. 3 - 5, when the audit of the person has commenced, the tax refund period is the period for issuing the audit act, unless the person provides a security in cash, in government securities or in an unconditional and irrevocable bank guarantee with a term of validity not less than 6 months.

(9) (New, SG No. 108/2007, effective 19.12.2007; amend. - SG 94/10, in force from 01.01.2011) The tax shall be refunded and / or deduct up to the amount of the security under para. 8 within five days of its submission.

(10) (Renumbered from Paragraph (8), amend. - SG 108/07, in force from 19.12.2007; amend. - SG 95/09, in force from 01.01.2010 d.) Tax refundable, unduly or unduly recovered (including upon cancellation of an act) within the time limits provided for in this Act under para. 1, v. 4, para. 3 and 4, shall be reimbursed together with the statutory interest as of the date on which it was to be repaid under this Act until its final payment, notwithstanding the provision of para. 8 and the suspension of taxation proceedings.

(11) (New, SG No. 101/2013, effective 01/01/2014) In the cases of para. 3 in the case of assigned inspection, the tax shall be deducted or refunded within 30 days, and in the case of assigned audit the tax shall be deducted or refunded in whole or in part, within 30 days of service of the order for revision to the amount representing the difference between the declared tax for refund and the amount of taxes and mandatory social security contributions that are reasonably expected to be established in the audit. The act by which the recovery or refusal of the reimbursement for the assigned audit is appealed shall be appealed in accordance with the procedure of the Tax and Social Insurance Procedure Code , provided for the appeal of the security measures. For the non-refunded part of the declared tax refund, para. 8.

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**Suspension and resumption of time limits under Art. 92**

**Art. 93.** (1) The terms for recovery under Art. 92, para. 1, item 4 and art. 92, para. 3 and 4 stop:

1. in the absence of accountancy in accordance with the requirements of the Accounting Act and shall be resumed upon its registration;

2. in the absence or failure to submit documents required by this Act or other documents requested by the revenue body, if they are mandatory for drafting in accordance with a normative act, and shall be renewed upon presentation to the revenue body;

3. in case of failure of an authorized body for revenue to administrative, production or other premises, related to the activity of the registered person, and shall be renewed upon providing the access;

4. when the person cannot be found under the procedure of the Tax and Social Insurance Procedure Code by the revenue body at the correspondence address specified by him, and shall be renewed upon written notification by the registered person to the revenue body about the change in his address in the country and its discovery by the revenue authority at that address;

5. (repealed, SG No. 108/2007, effective 19.12.2007)

(2) The terms for reimbursement under Art. 92, para. 1, item 4 and art. 92, para. 3 and 4 shall be suspended after consultation with the Executive Director of the National Revenue Agency, but for no more than 60 days when:

1. the revenue authority establishes data on crime against the tax system and reports to them the bodies of pre-trial proceedings within one month from their establishment;

2. the suspension has been requested in writing by the bodies of the Ministry of the Interior or the bodies of the judiciary in pre-trial or judicial proceedings.

(3) In the cases of para. 2, the time limits for reimbursement shall be resumed upon receipt of a written refusal to initiate proceedings, respectively, upon notification of the completion of the proceedings initiated.

**Part six.  
OBLIGATIONS OF THE PERSONS**

**Chapter Nine.  
REGISTRATION**

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**General**

**Art. 94.** (1) The National Revenue Agency shall create and maintain a special register under this Act, which is part of the register under Art. 80, para. 1 of the Tax and Social Insurance Procedure Code .

(2) Upon entry in the register the persons shall receive an identification number for the purposes of VAT, before which the sign "BG" is affixed.

(3) Registration under this Act shall be mandatory and optional.

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**Registration in connection with deliveries on the territory of the country**

**Art. 95.** (1) Every taxable person who is established on the territory of the country and makes taxable supplies of goods or services under Art. 12 .

(2) Any taxable person who is not established in the territory of the country and makes taxable supplies of goods or services under Art. 12 , other than those for which the tax is required by the recipient.

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**Compulsory registration**

**Art. 96.** (1) (amend. - SG 97/17, in force from 01.01.2018, suppl. - SG 96/00, effective from 01.01.2020) Any taxable person established on the territory of the country with a taxable turnover of BGN 50,000 or more for a period not exceeding the last 12 consecutive months before the current month shall be obliged within 7 days from the expiry of the tax period during who has reached this turnover, to apply for registration under this law. When the turnover is reached for a period not exceeding two consecutive months, including the current one, the person is obliged to submit the application within 7 days from the date on which the turnover is reached.

(2) The taxable turnover shall be the sum of the tax bases of the performed by the person:

1. taxable supplies, including zero-rate taxable supplies;

2. supplies of financial services under Art. 46 ;

3. supplies of insurance services under Art. 47 .

(3) (amend. - SG 108/06, in force from 01.01.2007, amend. - SG 97/07, in force from 01.01.2017) In the taxable person the deliveries under para. 2, items 2 and 3, when they are not related to the main activity of the person, the supplies of fixed assets used in the activity of the person, as well as the supplies for which the tax is required by the recipient under Art. 82, para. 2 and 3 .

(4) (Supplemented, SG No. 97/2016, in force from 01.01.2017, suppl. - SG 97/07, in force from 01.01.2018) the received advance payments on deliveries under par. 2, except for the advance payments received before the occurrence of the tax event under Art. 51, para. 1 . Included in taxable turnover shall also be the turnover realized by the transferor or by the transferor, when the latter is a registered person on a basis other than this Article or Art. 100, para. 1 , or is a person not registered under this law, for a period not exceeding the last 12 consecutive months before the transformation or transfer in the cases under Art. 10, para. 1, items 1 and 2, as well as under item 3 only in case of a non-monetary contribution of an enterprise or a separate part thereof. Separation or division, as well as in the case of a non-monetary contribution of a separate part of an enterprise, shall take into account the turnover realized in carrying out the transferred activities by the transferor or the transferor, and if it cannot be determined depending on the activities, in proportion to the transferred assets.

(5) (Supplemented, SG No. 96/2019) Effective from 01.01.2020) The obligation to register for a taxable person established in the territory of the country shall arise regardless of the period for which it is achieved taxable turnover, but not for a period longer than the one specified in para. 1.

(6) In determining the taxable turnover, account shall be taken of the tax regime of supplies at the date of occurrence of the taxable event or on the date of payment before the taxable event of delivery occurred.

(7) (amend. - SG 105/04, in force from 01.01.2015) In the taxable turnover under para. 2, item 1 shall not include deliveries with a place of performance on the territory of the country under art. 21, para. 6 , when committed by a person:

1. registered on the grounds of Art. 154 or registered in another Member State for the application of a regime outside the Union;

2. registered in another Member State for the application of a regime in the Union which does not have a permanent establishment in the territory of the country;

3. registered on the grounds of Art. 97b .

(8) (suppl. - SG 108/07, in force from 19.12.2007, amend. - SG 95/09, in force from 01.01.2010) Notwithstanding para. 1, the revenue body may refuse to register a person to whom the revenue administration has terminated or refused registration on the grounds of Art. 176 , until the grounds for refusal of registration, respectively, the grounds for deregistration, or until the expiration of 24 months from the beginning of the month following the month of deregistration or refusal of registration.

(9) (New - SG 96/ 2019, effective from 01.01.2020) Notwithstanding the taxable turnover under para. 1 each taxable person under Art. 95, para. 2 shall be obliged, within 7 days before the date on which the tax for the taxable supply of goods or services becomes chargeable, to file an application for registration under this Act, except in cases where this law provides for an obligation to register under Art. 97 , 97b and 98 .

(10) (New, SG No. 96/2019) Effective on 01.01.2020. In the case of the consistent performance of a homogeneous activity in the same commercial establishment by two or more related persons or persons acting in concert, in the taxable turnover of each subsequent person shall include the turnover realized at the site by all persons who have consecutively carried out the activity at the respective site before it for a period not exceeding the last 12 consecutive months, including the current month, and shall be considered as realized turnover by the person concerned on the first day of commencement of the homogeneous e unity in the object by that person. An activity is considered to be homogeneous when there is a significant identity with respect to two or more of the following characteristics: the goods or services offered, the assets used, the staff, the trade mark / name of the establishment, suppliers / customers.

(11) (New, SG No. 96/2019, effective 01/01/2020) It is not considered that there is a consistent performance by two persons of homogeneous activity, if there is an interruption of the activity for more than one month from the date of discontinuation of the activity by the previous person and the date of commencement of the activity by the person determining the turnover under the procedure of para. 10.

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**Obligation to register for delivery of goods with assembly and installation**

**Art. 97.** (1) Notwithstanding the taxable turnover under Art. 96 shall be subject to registration under this Act by any person established in another Member State who is not established in the territory of the country and makes taxable supplies of goods which are installed or installed in the territory of the country by or on his behalf.

(2) For the persons under para. 1 shall be obliged to submit an application for registration no later than 7 days before the date of occurrence of the tax event - for the delivery under para. 1.

(3) Paragraph 1 shall not apply when the recipient of the delivery is a person registered under this law.

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**Obligation to register for the supply of services, the tax for which is required by the recipient (New title - SG, iss. 95 in 2009, effective as of 01.01.2010)**

**Art. 97a.**(New - SG 95/09, in force from 01.01.2010) (1) Every taxable person under art. 3, para. 1, 5 and 6 , which receives services with a place of performance on the territory of the country, which are taxable and for which the tax is required by the recipient under Art. 82, para. 2 .

(2) Every taxable person under Art. 3, para. 1, 5 and 6 , established in the territory of the country, which provides services under Art. 21, para. 2 with a place of performance in the territory of another Member State.

(3) A taxable person registered on the basis of para. 1 shall be considered registered under para. 2 and vice versa.

(4) For the persons under para. 1 and 2 shall be obliged to file an application for registration under this Act not later than 7 days before the date on which the delivery tax becomes chargeable (advance payment or tax event), with the tax base of the service received subject to tax. .

(5) A person who is registered on the basis of this Article and for which there are grounds for compulsory registration under Art. 96 , 97 , 98 and 99 or for optional registration under Art. 100, para. 1, 2 and 3 shall be registered in the order and within the terms for compulsory or optional registration.

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**Obligation to register taxable persons who are not established in the territory of the country when supplying telecommunication services, radio and television broadcasting services or services performed electronically with a place of performance in the territory of the country (Title amend. - SG, issue 98 of 2018, effective as of 01.01.2019)**

**Art. 97b.**(New, SG No. 105/2014, effective 01/01/2015) (1) Any taxable person who is not established on the territory of the country and who supplies telecommunications services shall be subject to registration under this Act. , radio and television broadcasting services or services provided electronically to recipients - non-taxable persons who are established or have a fixed address or habitually reside in the country when:

1. is not registered on the grounds of Art. 154 or in another Member State for the application of a regime outside the Union or of a regime in the Union;

2. is not registered on the grounds of Art. 96 , 97 , 98 or Art. 100, para. 1 and 3 ;

3. (new - SG 98/08, in force from 01.01.2019) the deliveries shall be with place of delivery on the territory of the country.

(2) For the person under para. 1 shall be obliged to file an application for registration no later than the 10th day of the month following the date of the tax event of the first delivery.

(3) In cases where the person under para. 1 has submitted an application for registration under Art. 154, para. 2 or has applied for the application of a Union or non-Union regime in another Member State and has been refused registration for the application of the relevant regime, as well as when the registration of one of those special arrangements is terminated to the person, there is an obligation to submit an application for registration no later than the 7th day after the date of receipt of the refusal, respectively from the date of making the first delivery after the suspension of the respective regime.

(4) The first tax period for a person registered pursuant to this Article shall include the period from the date of making the first delivery, including the date of registration.

(5) A person who is registered on the basis of this Article and for which there are grounds for compulsory registration under Art. 96 , 97 and 98 or for optional registration under Art. 100, para. 1 and 3 , shall be registered in the order and within the terms for compulsory or optional registration.

(6) (New, SG No. 98/2018, effective 01/01/2019) A person registered pursuant to this Article may choose to continue this registration by electronically informing the competent territorial directorate of the National Revenue Agency within 7 days from the date of making the first delivery for which the circumstances of Art. 21, para. 8 . The right of choice shall apply until two calendar years have elapsed from the beginning of the calendar year following the year of the election.

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**Obligation of taxable persons established solely within the territory of the country to supply telecommunications services, radio and television broadcasting services or services provided electronically at a place of performance in the territory of another Member State**

**Art. 97c.**(New - SG 98/08, in force from 01.01.2019) A taxable person who is established only on the territory of the country and supplies telecommunication services, radio and television broadcasting services or services carried out electronically, with recipients - non-taxable persons who are established or have a permanent address or are habitually resident in another Member State and are not registered in the country applying the Union regime if they have exercised their right of option Art. 21, para. 10 , shall notify the competent territorial directorate of the National Revenue Agency within 7 days from the issuance of a VAT identification number by each Member State, by electronic means, as well as in cases of its withdrawal.

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**Obligation to register for the remote sale of goods**

**Art. 98.** (1) Any taxable person who delivers goods with a place of performance on the territory of the country under Art. 20 under the conditions of remote sale under art. 14 .

(2) For the persons under para. 1 shall be obliged to submit an application for registration under this Act not later than 7 days before the date of occurrence of the tax event for the delivery, by which the total value of the distance sales in the current year exceeds the amount under Art. 20, para. 2, Vol. 2 . The delivery of the sentence is first subject to tax under this law.

(3) Where the place of performance of the delivery under Art. 20, para. 4 is on the territory of the country, the persons under para. 1 shall file an application for registration not later than 7 days before the date of occurrence of the tax event for the delivery or of receipt of the advance payment.

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**Obligation to register for intra-Community acquisition**

**Art. 99.** (1) Every taxable legal person and taxable person who is not registered on the grounds of Art. 96 , 97 , 98 , Art. 100, para. 1 and 3 and Art. 102 and which carries out the intra-Community acquisition of goods.

(2) Paragraph 1 shall not apply where the total value of taxable intra-Community acquisitions for the current calendar year does not exceed BGN 20,000.

(3) For the persons under para. 2 shall be obliged to file an application for registration under this Act not later than 7 days before the date of occurrence of the taxable event for the acquisition, by which the total value of the taxable intra-Community acquisitions exceeds BGN 20,000. threshold, subject to tax under this law.

(4) The value under para. 2 is the total amount of taxable intra-Community acquisitions, with the exception of the acquisition of new means of transport and goods subject to excise duty, excluding value added tax due or paid in the Member State from which the goods were transported or dispatched.

(5) Paragraph 1 shall not apply to:

1. the persons under art. 168 acquiring new vehicles;

2. the persons under art. 2, Vol. 4 .

(6) A person who is registered on the basis of this Article and for which there are grounds for compulsory registration under Art. 96 , 97 and 98 or for optional registration under Art. 100, para. 1 and 3 , shall be registered in the order and within the terms for compulsory or optional registration.

(7) (New - SG 96/ 2019, effective from 01.01.2020) Regardless of the value of the taxable intra-community acquisitions made under para. 2, a taxable person established in another Member State who carries out intra-Community acquisition of goods on the territory of the country under Art. 15a, para. 6 or Art. 65a .

(8) (New - SG 96/ 2019) For the persons under para. 7 shall be obliged to register under this law no later than 7 days before the date of occurrence of a circumstance under Art. 15a, para. 6 or Art. 65a by submitting an application.

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**Optional registration**

**Art. 100.** (1) Any taxable person for whom the conditions for compulsory registration under Art. 96, para. 1 , has the right to register under this law.

(2) Any taxable and non-taxable legal entity for which the conditions for compulsory registration under Art. 99, para. 1 , have the right to register under this law for intra-Community acquisition.

(3) Any taxable person may register under this Act regardless of the amount under Art. 20, para. 2, item 2 , when it has informed the tax administration of the Member State where it is registered for VAT purposes that it wishes the distance sales it carries out to be located on the territory of the country.

(4) (Supplemented, SG No. 108/2007, effective 19.12.2007) Notwithstanding para. 1 and 3, a person to whom the revenue administration has terminated or refused registration under this law on the grounds of Art. 176 , until the grounds for refusal of registration, respectively, the grounds for deregistration, or until the expiration of 24 months from the beginning of the month following the month of deregistration or refusal of registration.

(5) (New - SG, iss. 92 in 2017, effective from 01.01.2019) The right under para. 1 and 2 may be filed by the persons before the Registry Agency upon application for entry of initial registration under the procedure of Chapter Two of the Law on the Commercial Register and the Register of Non-Profit Legal Entities .

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**Registration procedure**

**Art. 101.** (1) (suppl. - SG 92 2017, in force from 01.01.2019) The registration shall be carried out by the person, who is obliged or entitled to register, to submit to the competent territorial directorate of the National Revenue Agency an application for registration in the form or pursuant to Art. 100, para. 5 applies for optional registration with the Registry Agency.

(2) The application shall be submitted:

1. personally, when the taxable person is a capable individual or sole trader;

2. by a person with representative power by law, when the taxable person is a legal person or a cooperative;

3. by a person with representative power under a memorandum of association, when the taxable person is an unspecified company or insurance fund;

4. by an accredited representative under Art. 135 ;

5. by a person explicitly authorized for this by the persons under items 1, 2, 3 and 4 with a notarized power of attorney;

6. (new - SG 92 2017, in force from 01.01.2019) by a lawyer, explicitly authorized for this by the persons under items 1 - 4 with a written power of attorney, made in accordance with the requirements of the Law on the Bar .

(3) The application may be submitted electronically in accordance with the procedure of the Tax and Social Insurance Procedure Code .

(4) (suppl. - SG 92/07, in force from 01.01.2019) The application under para. 1 must contain the reason for registration. The application shall be accompanied by the documents specified in the regulations for the implementation of the law . In the cases of Art. 100, para. 5, when applying for registration of the initial registration with the Registry Agency, the person shall not enclose a taxable turnover statement.

(5) (New - SG, iss. 95 in 2009, in force since 01.01.2010, suppl. - SG, iss. 96 in 2019, in force since 01.01.2020) In case the person did not request to enter an email address for correspondence with the Registry Agency, to the application under para. 1 must state such an address. If the email address is changed, the person shall notify the revenue administration within 7 days, unless the change was made by applying for entry in the Registry Agency. The requested e-mail addresses for correspondence shall be considered as e-mail address for receiving messages according to Art. 28, para. 2 of the Tax and Social Insurance Procedure Code .

(6) (suppl. - SG 108/07, in force from 19.12.2007, previous para 5 - SG, iss. 95 from 2009, in force since 01.01.2010, - SG, issue 92 of 2017, effective as of 01.01.2019, amended - SG, issue 97 of 2017 (\*) days from the submission of the application or from receipt of the information on the registration and the exercised right under Art. 100, para. 5 in the competent territorial directorate of the National Revenue Agency of the Registry Agency.

(\*) Bel. ed. Siela Norm - with SG, issue. 97 of 2017 for the period from 01.01.2018 to 31.12.2018 the following revision of para. 6 "Within 7 days of receipt of the application, the revenue body shall verify the grounds for registration."

(7) (Renumbered from Paragraph 6, SG No. 95/2009, effective January 1, 2010, amended - SG No. 94/2012, effective January 1, 2013) Within 7 days of the completion of the inspection under para. 6, the revenue body shall issue an act by which it performs or reasonably refuses to complete the registration.

(8) (Renumbered from Paragraph (7), amended, SG No. 95/2009, effective as of 01.01.2010, suppl. - SG 105/05, in force from 01.01.2015 (amend. - SG 96/00, in force from 01.01.2020) Notwithstanding para. 6 and 7 the registration under art. 96, para. 9 , Art. 97 , 97a , 97b , 98 and 99 shall be made by the Revenue Authority within three days of the submission of the application for registration.

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**Registration at the initiative of the Revenue Authority**

**Art. 102.** (1) Where a revenue body establishes that a person has not fulfilled his / her obligation to submit an application for registration within the time limit, he / she shall register it by issuing an act of registration, if the conditions for registration are available.

(2) In the act of para. 1 shall state the reason and the date on which the obligation to register arose.

(3) (suppl. - SG 99/11, in force from 01.01.2012) To determine the tax obligations of the person in the cases when he was obliged but did not submit an application for registration within the time limit , the person is deemed to be liable for tax on the taxable supplies and taxable intra-community acquisitions made by him and on the taxable supplies of services received, for which the tax is required by the recipient:

1. (amend. - SG 94/2012, in force from 01.01.2013) for the period from the expiration of the period within which the act of registration should have been issued, if the person has submitted the application for registration by the date on which it is registered by the revenue body;

2. (amend. - SG 94/2012, in force from 01.01.2013) for the period from the expiration of the period within which the act of registration should have been issued, if the person has submitted the application for registration by the date on which the grounds for registration have expired.

(4) (New - SG 97 2017, in force from 01.01.2018) To determine the tax obligations of the person in the cases of art. 96, para. 1, second sentence , when it was obliged but did not file an application for registration within the time limit, it is assumed that the person owes tax on the taxable deliveries, with which it exceeds the taxable turnover of BGN 50,000, from the date that the turnover is exceeded , until the date on which it is registered by the revenue body or until the date on which the grounds for registration cease. Taxes are levied on the taxable supply, which exceeds the taxable turnover. The person is liable for tax on both the taxable supplies of services for which the tax is payable by the recipient and the taxable intra-community acquisitions made during that period.

(5) (Renumbered from Paragraph (4), Suppl. - SG 97/07, in force from 01.01.2018) The obligations under para. 3 and 4 shall be determined by an audit act in accordance with the procedure of the Tax and Social Insurance Procedure Code .

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**Date of registration**

**Art. 103.** (1) The date of registration under this Act shall be considered the date of service of the act of registration.

(2) (Am. - SG, iss. 94 in 2012, in force since 01.01.2013, repealed - SG, iss. 92 of 2017, is in force since 01.01.2018)

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**Documents certifying registration**

**Art. 104.** (1) (amend. - SG 97/06, in force from 01.01.2017) Simultaneously with the delivery of the act of registration to the registered person and at his request a certificate of registration, protected, shall be provided. with plastic foil, in accordance with the model set out in the law .

(2) (amend. - SG 97/2016, in force from 01.01.2017) Upon written request by the registered person within 7 days term the revenue body shall issue a certificate in one or more copies according to the request of the face.

(3) Upon a written request from the registered person, the director of the competent territorial directorate of the National Revenue Agency shall issue within 7 days a separate certificate for proving the registration under this law abroad according to a model determined by the regulation for the implementation of the law .

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**Loss, damage or destruction of the certificate**

**Art. 105.** (1) Upon losing, damaging or destroying the certificate, the registered person shall be obliged to notify the competent territorial directorate of the National Revenue Agency in writing within 7 days from the occurrence of any of the circumstances.

(2) In the cases of para. 1, the revenue body shall issue a duplicate of the certificate within 7 days of the notification.

**Chapter Ten.  
TERMINATION OF REGISTRATION (DEREGISTRATION)**

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**General**

**Art. 106.** (1) Termination of registration (deregistration) under this Act shall be a procedure on the basis of which, after the date of deregistration, the person shall not be entitled to charge tax and deduct tax credit, except in cases where this law provided otherwise.

(2) Registration shall be terminated:

1. at the initiative of the registered person, when there is a reason for deregistration - compulsory or optional;

2. at the initiative of the revenue body, where:

(a) has established the grounds for mandatory deregistration;

b) there is a circumstance under Art. 176 .

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**Grounds for compulsory deregistration**

**Art. 107.** Compulsory deregistration is based on:

1. the death of the individual;

2. the death of the individual - sole trader, with or without deletion from the commercial register;

3. (suppl. - SG 108/07, in force from 19.12.2007, amended - SG 99/2011, effective from 01.01.2012) deletion of the sole trader from the commercial register, unless:

a) the person is subject to compulsory registration in accordance with Art. 96, para. 1 for the taxable turnover for the deliveries made by him, constituting an independent economic activity, or if the grounds under Art. 108, para. 2 ;

b) (amend. - SG 97/07, in force from 01.01.2018) the conditions under letter "a" are not met and the person within 7 days from entry of the deletion in the commercial register filed in the competent territorial directorate of the National Revenue Agency an application for registration, in which it states the continuation of the registration under the conditions of Art. 100, para. 1 ;

4. the termination of the person in the cases of:

a) (amend. - SG 98/08, in force from 01.01.2019) termination of legal entity - trader:

(aa) without liquidation;

bb) by liquidation, unless the legal entity chooses to remain registered until the date of its deletion from the commercial register; the right to choose is exercised by filing a declaration with the relevant territorial directorate of the National Revenue Agency within 14 days from the occurrence of the circumstance; in this case the liquidator (s) shall be jointly and severally liable for the tax due during the liquidation period;

(b) the termination of the cooperative;

c) termination of a non-traded entity;

d) termination of the non-person or insurance fund;

5. (new, SG No. 105/2014, effective 01/01/2015) registration under Art. 96 , 97 , 98 , Art. 100, para. 1 and 3 and Art. 154 or registration in another Member State for the application of a regime outside the Union or of a regime in the Union - for a registration pursuant to Art. 97b face.

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**Optional grounds for deregistration**

**Art. 108.** (1) Optional deregistration grounds arise:

1. (Supplemented, SG No. 105/2014, in force from 01.01.2015, suppl. - SG 96/09, in force from 01.01.2020) for a person, registered on the grounds of Art. 96, para. 1 , 97 , 97b , Art. 98, para. 3 or Art. 100, para. 1 , when the relevant grounds for compulsory registration are dropped;

2. for a person registered on the grounds of Art. 98, para. 2 or Art. 100, para. 3 when:

a) for each of the two calendar years prior to the current year, the amount of the tax bases of the deliveries made under the conditions of distance sale on the territory of the country (excluding the deliveries of excisable goods) does not exceed BGN 70 000, and

(b) there is no compulsory registration as of the date of application for deregistration;

3. (suppl. - SG 96/09, in force from 01.01.2020) for a person registered on the grounds of art. 99, para. 3 and Art. 100, para. 2 when:

(a) for the previous calendar year, the amount of the taxable amount of taxable intra-Community acquisitions, with the exception of new vehicles and excise goods, shall not exceed BGN 20,000; and

(b) there is no compulsory registration as of the date of application for deregistration;

4. (new - SG 95/09, in force from 01.01.2010, amended - SG 94/10, in force from 01.01.2011) for a person registered on the grounds of Art. 97a , when at the date of submission of the application for deregistration there is no ground for compulsory registration;

5. (new - SG 96/09, in force from 01.01.2020) for a person registered on the grounds of art. 96, para. 9 , when for the last 12 months prior to the current month has not made taxable supplies of goods or services under Art. 12 ;

6. (new - SG 96/09, in force from 01.01.2020) for a person, registered on the grounds of art. 99, para. 7 when:

(a) for the last 12 months before the current month, the person has not made taxable intra-Community acquisitions, and

(b) there is no compulsory registration as of the date of application for deregistration.

(2) (amend. - SG 98/08, in force from 01.01.2019) Registered persons of optional choice pursuant to Art. 100 shall not have the right to terminate their registration on the grounds of para. 1 earlier than 12 months from the beginning of the calendar year following the year of registration under this Act.

(3) (New, SG No. 97/2016, in force from 01.01.2017) A person registered pursuant to Art. 132 and 132a , may apply for deregistration when no compulsory registration is available at the date of submission of the application.

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**Deregistration procedure at the initiative of the person**

**Art. 109.** (1) (amend. - SG 97/17, in force from 01.01.2018, suppl. - SG, iss. 98 from 2018, effective from 01.01.2019) In the cases under Art. 107, item 3 and upon termination of a legal entity with liquidation, the person submits an application for deregistration to the competent territorial directorate of the National Revenue Agency within 14 days from the occurrence of the relevant circumstance under Art. 107 , unless the legal entity chooses to remain registered until the date of its deletion from the commercial register.

(2) (Supplemented, SG No. 97/2016, in force from 01.01.2017) In the cases under Art. 108, para. 1 and 3 the registered person only chooses when to apply for deregistration to the competent territorial directorate of the National Revenue Agency.

(3) The application under para. 1 and 2 must contain the grounds for deregistration. The application shall be accompanied by the documents specified in the implementing regulations of the law .

(4) Within 7 days of receipt of the application, the revenue body shall verify the grounds for deregistration.

(5) Within 7 days from the completion of the inspection, the revenue body shall issue an act by which it performs or reasonably refuses to carry out deregistration.

(6) (amend. - SG 113/07, in force from 01.01.2008) In the cases of para. 1 as the date of deregistration shall be considered the date of occurrence of the relevant circumstance under Art. 107 .

(7) (New - SG 113/07, in force from 01.01.2008) In the cases of para. 2 as the date of deregistration shall be considered the date of service of the act under para. 5 for deregistration.

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**Deregistration procedure at the initiative of the Revenue Authority**

**Art. 110.** (1) The registration shall be terminated at the initiative of the revenue body by issuing a deregistration act, when:

1. (amend. - SG 105/05, in force from 01.01.2015, amend. - SG 97 2017, effective from 01.01.2018) there is a ground for mandatory deregistration under Art. 107, items 1, 2 and 5 and upon termination of a legal entity without liquidation or of a non-personified company or of an insurance fund;

2. establish that the person has not fulfilled the obligation to submit an application for deregistration under Art. 109, para. 1 ;

3. (new - SG 108/07, in force from 19.12.2007) there is a ground for deregistration under art. 176.

(2) (suppl. - SG 108/07, in force from 19.12.2007, suppl. - SG 105/10, in force from 01.01.2015) In the cases under para. 1, items 1 and 2, the deregistration act shall not be served on the person, except in the cases under Art. 107, item 5 , and the date of deregistration is the date of occurrence of the relevant circumstance under art. 107 . In other cases, the date of deregistration is the date of service of the deregistration act.

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**Delivery related to deregistration and determination of liabilities for the last tax period**

**Art. 111.** (1) (suppl. - SG 108/07, in force from 19.12.2007, amended - SG, issue 97 from 2016, effective from 01.01.2017) At the date of deregistration, it is considered that the person makes a supply within the meaning of the law of all available goods and services for which he has, wholly, partially or in proportion to the degree of use for independent economic activity, used a tax credit and which are:

1. assets within the meaning of the Accounting Act , or

2. assets within the meaning of the Corporate Income Tax Act , other than those under item 1.

(2) Paragraph 1 shall not apply to:

1. (amend. - SG 97/06, in force from 01.01.2017) in the case of deregistration due to the death of an individual or sole trader, when the total amount of the tax bases of the available goods and services determined under Art. 27, para. 5 , for which, in full, in part or in proportion to the degree of use for independent economic activity, he has used a tax credit, up to BGN 25,000 inclusive; when the total amount of tax bases of the available goods and services exceeds BGN 25,000, tax shall be charged on the total amount of tax bases of the goods and services;

2. (suppl. - SG 106/08, in force from 01.01.2009, amended - SG 97/16, in force from 01.01.2017) where the total amount of the tax bases of the available goods and / or services exceeds BGN 25,000 upon deregistration due to the death of an individual who:

a) is not a sole proprietor if the independent economic activity of the deceased person is continued by a person registered under this law on the basis of which gives the right to deduct tax credit - only for goods and services accepted by inheritance or legacy, or by a person , which shall be registered on the basis of entitlement to deduct tax credit, not later than the 14th day, including the month following the 6th month from the date of death of the deceased person - only for the inherited or by covenant goods and services available at the date and registration;

b) is a sole proprietor, if his enterprise is taken over by inheritance or by covenant and his independent economic activity is continued by a person registered under this law on the basis of which entitles to deduct tax credit or by a person who register on the basis of entitlement to deduct tax credit, not later than the 14th day, including the month following the 6th month from the date of death of the deceased person - only for the goods and services available on the date registration;

3. (suppl. - SG 106/08, in force from 01.01.2009) in case of transformation of a registered legal person, if the newly formed or the assigning person is registered under this law or registered in the order and within the term under Art. 132 - only for the available goods and services at the date of registration;

4. for the available assets - public state or public municipal property;

5. (new - SG, iss. 95 in 2009, in force since 01.01.2010, suppl. - SG, iss. 99 in 2011, in force since 01.01.2012, amended - SG , issue 98 of 2018, effective January 1, 2019) upon deregistration and subsequent registration of the person within one tax period - for the goods and services that were available, both at the date of deregistration and at the date of subsequent registration.

(3) (amend. - SG 94/02, in force from 01.01.2013, amend. - SG 101/2013, in force since 01.01.2014) para. 1 shall be included in the result for the last tax period, shall be declared in the order and within the term under Art. 125 and shall be paid within the term of art. 89 .

(4) (amend. - SG 95/09, in force from 01.01.2010) When at the date of deregistration the person is in the process of deduction according to the procedure of Art. 92 , it is considered that by that date the two months had expired.

**Chapter eleven.  
DOCUMENTATION OF DELIVERY**

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**General**

**Art. 111a.**(New, SG No. 94/2012, effective 01/01/2013) (1) The documentation of deliveries with a place of performance on the territory of the country shall be carried out in accordance with the procedure of this Chapter.

(2) Documentation of deliveries with a place of performance in the territory of another Member State shall be effected in accordance with this Chapter, where the delivery tax is due from the recipient and the supplier is a person for whom the following conditions are fulfilled:

1. the person has established his or her independent economic activity on the territory of the country or has a permanent establishment in the territory of the country from which the delivery was made, or in the absence of such establishment or such object - has a permanent address or habitual residence on the territory of the country;

2. the person is not established in the Member State in whose territory the place of delivery is effected or his place of establishment in that Member State does not take part in the supply.

(3) Documentation of the supply of goods or services with a place of performance in the territory of a third country or territory shall be carried out in accordance with this Chapter when the supplier has established his independent economic activity on the territory of the country or has a permanent establishment in the territory of the country, from which the delivery was made, or in the absence of such establishment or of such establishment - has a permanent address or habitual residence on the territory of the country.

(4) (amend. - SG 23/03, in force from 08.03.2013) In the cases of art. 113, para. 11 , when the invoice or the invoice notice is issued by the person to whom the goods or services are delivered, para. 2 and 5 shall not apply.

(5) The provider shall not apply para. 1 for deliveries with a place of performance within the territory of the country where the tax is required by the recipient and the supplier is a person for whom the following conditions are simultaneously fulfilled:

1. the person has not established his independent economic activity on the territory of the country or his permanent establishment on the territory of the country does not take part in the delivery, or in the absence of such establishment or such object - no permanent address or habitual residence on the territory of the country;

2. the person is established in another Member State or has a permanent establishment in another Member State from which the supply is made.

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**Tax documents**

**Art. 112.** (1) A tax document within the meaning of this law shall be:

1. the invoice;

2. the invoice notice;

3. the protocol.

(2) The tax documents may be issued manually or automatically.

(3) In case of theft, loss, damage or destruction of a tax document, the registered person shall notify the competent territorial directorate of the National Revenue Agency in writing no later than 24 hours after the knowledge of the respective circumstance.

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**Invoicing**

**Art. 113.** (1) Every taxable person - supplier shall be obliged to issue an invoice for the delivery of a good or service, or upon receipt of an advance payment, except in cases where the delivery is documented by a protocol under Art. 117 .

(2) The invoice shall be issued in at least two copies - for the supplier and the recipient.

(3) Invoice may not be issued:

1. for supplies for which the recipient is a taxable natural person;

2. for the supply of financial services under Art. 46 ;

3. for the provision of insurance services under Art. 47 ;

4. for airline ticket sales;

5. in case of free deliveries;

6. for the supply of services under Chapter Eighteen ;

7. (new - SG 108/06, in force from 01.01.2007) for deliveries made by natural persons not registered under the law, other than sole traders, when for the deliveries made by them:

(a) a document is issued in accordance with a special law, or

b) an invoice for paid amounts or a document under Art. 9 of the Personal Income Tax Act , or

c) the issuance of a document is not compulsory under the Personal Income Tax Act .

(4) The invoice must be issued not later than 5 days from the date of occurrence of the tax event for the delivery, and in the cases of advance payment - not later than 5 days from the date of receipt of the payment.

(5) Notwithstanding para. 4 in the case of intra-Community supply, including in the cases of advance payment, the invoice shall be issued not later than the 15th of the month following the month during which the tax event under Art. 51, para. 1 .

(6) Where the issuance of an invoice is not obligatory, it shall be issued at the request of the supplier or the recipient, each party being obliged to render the necessary assistance to the other party for the issue.

(7) (amend. - SG 94/2012, in force from 01.01.2013) The Provider may authorize another person in writing to issue invoices and notices to invoices on his behalf.

(8) An invoice shall not be issued in the cases under Art. 131, para. 1 .

(9) (suppl. - SG 95/09, in force from 01.01.2010, amended - SG, iss. 94 from 2012, in force since 01.01.2013, suppl. - SG 105/05, in force from 01.01.2015) The taxable persons who are not registered under this law or registered on the grounds of Art. 97a, para. 1 and 2 , Art. 99 and Art. 100, para. 2 , shall not be entitled to indicate the tax in their invoices and invoice notices. Persons registered on the grounds of Art. 97b, shall not have the right to indicate the tax on invoices issued by them or notices to invoices for deliveries other than deliveries of telecommunications services, radio and television broadcasting services or services provided electronically to recipients - taxable persons who are established or have a permanent address or habitually resident in the country.

(10) When a registered person makes a taxable delivery for which he has received an advance payment before the date of his registration under this Act, the person issues an invoice stating the entire tax basis of the delivery.

(11) (New - SG 94/10, in force from 01.01.2011, amended - SG 94/2012, in force from 01.01.2013) Invoice or notice to an invoice on behalf of and on behalf of the taxable supplier, may also issue the consignee if there is a prior agreement between the two parties, provided that there is a procedure for the acceptance of each invoice or the invoice notice by the taxable person, supplying the goods or services.

(12) (New, SG No. 94/2012, effective 01/01/2013) Electronic invoices and electronic invoice notifications shall be deemed to have been issued on the date on which the supplier or another person acting on his behalf , provide invoices and invoice notices so that they can be received by the customer.

(13) (New, SG No. 94/2012, effective 01/01/2013) For two or more deliveries of goods or services, the tax for which becomes chargeable during the same tax period, may a collective invoice was issued. The summary invoice must contain the requisites under Art. 114, para. 1, items 9 - 15 for each individual delivery, reflected in the summary invoice, and shall be issued no later than the last day of the month during which the tax on deliveries became chargeable, and for intra-Community deliveries - within the time limit under par. 5.

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**Invoice requirements**

**Art. 114.** (1) The invoice must contain:

1. title of the document;

2. a 10-digit serial number containing only Arabic numerals based on one or more series, depending on the reporting needs of the taxable person who identifies the invoice uniquely;

3. date of issue;

4. name and address of the supplier;

5. identification number of art. 94, para. 2 of the supplier, respectively the numbers under Art. 84 of the Tax and Social Insurance Procedure Code - when the provider is a non-registered person under this law;

6. (amend. - SG 106/08, in force from 01.01.2009, repealed - SG 95/09, in force from 01.01.2010)

7. name and address of the consignee of the delivery;

8. identification number of art. 94, para. 2 of the recipient, respectively the numbers under Art. 84 of the Code of Insurance Procedure - where the recipient is a person unregistered under this law, VAT identification number - when the recipient is registered in another Member State, another identification number, where required under the law of the country where the recipient is identified;

9. quantity and type of goods, type of service;

10. the date on which the taxable event of delivery occurred or the date on which payment was received;

11. the unit price excluding tax and the tax base of the delivery, as well as the provided trade discounts and discounts, if they are not included in the unit price;

12. the tax rate and, where the rate is zero, the reason for the application and, as well as the reason for the non-accrual of tax;

13. the amount of the tax;

14. the amount of the payment, if it differs from the amount of the tax base and the tax;

15. the circumstances that define the goods as a new vehicle - in the case of intra-Community delivery of new vehicles.

(2) (Repealed, SG No. 95/2015, in force from 01.01.2016)

(3) (amend. - SG 94/10, in force from 01.01.2011) Where a registered person - intermediary in a tripartite operation, documents the delivery of goods to the acquirer in the tripartite operation, as a reason for non-accrual of the tax on the invoice shall be indicated "Article 141 2006/112 / EC".

(4) (amend. - SG 94/2012, in force from 01.01.2013) Where the tax is due from the recipient, the invoice shall not specify the amount of the tax and the tax rate. In this case, the invoice shall state "reverse charge" and the reason for doing so.

(5) The amounts on the invoice may be stated in any currency, provided that the tax base and the amount of the tax are indicated in Bulgarian levs in compliance with the requirements of Art. 26, para. 6 .

(6) (amend. - SG 106/08, in force from 01.01.2009, amend. - SG 94/2012, in force from 01.01.2013) Any tax a debtor of his choice ensures from the moment of issue until the end of the storage period the authenticity of the origin, the integrity of the contents and legibility of the invoices and the notices to the invoices issued by him or on his behalf, as well as the received by him invoices and invoice notices, whether on paper or in electronic form.

(7) (New - SG 94/2012, in force from 01.01.2013) The invoice may not contain the requisites under para. 1, items 12, 14 and 15, when the amount of the taxable amount and the tax does not exceed EUR 100 or their equivalent in levs, except for documentation of deliveries with a place of performance in the territory of another Member State, of intra-Community supplies and of remote sales of goods.

(8) (New, SG No. 94/2012, effective 01/01/2013) In the cases under Art. 111a, para. 3 , the invoice, issued by the taxable person - supplier, may not contain the requisites under para. 1, items 12 and 13.

(9) (New, SG No. 94/2012, effective 01/01/2013) Documentation of deliveries with electronic invoices and electronic invoice notifications shall be made, provided that such documentation is accepted by the recipient in writing or tacit consent.

(10) (New, SG No. 94/2012, effective 01/01/2013) Guaranteeing the authenticity of origin, the integrity of the content and legibility of the invoice or the invoice notice shall be ensured by the taxable person through any business control that creates a reliable audit trail between the invoice or the invoice notice and the delivery of goods or services.

(11) (New, SG No. 94/2012, effective 01/01/2013) Except through the control of the economic activity under para. 10 The originality, integrity of content and legibility of an electronic invoice and electronic invoice notification shall be ensured by the following example technologies:

1. (amend. - SG 85/07 ) qualified electronic signature within the meaning of Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and certification services in electronic internal market transactions and repealing Directive 1999/93 / EC (OB, L 257/73 of 28 August 2014) and the Electronic Document and Electronic Certification Services Act , or

2. electronic data exchange.

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**Debit and credit notices**

**Art. 115.** (1) In case of change of the tax base of delivery or in case of delivery being canceled for which an invoice has been issued, the supplier shall be obliged to issue a notice to the invoice.

(2) (Supplemented, SG No. 97/2016, effective as of 01.01.2017) The notice shall be issued not later than 5 days after the occurrence of the relevant circumstance under para. 1, and when it is issued for delivery for which an advance tax invoice has been issued, within 5 days from the date of return, offsetting or otherwise settling of the advance payment for the amount of the returned, deducted or the amount otherwise settled for consideration.

(3) In the case of an increase in the tax base, a debit notice shall be issued, and in the case of a reduction of the tax base or in case of delivery disruption, a credit notice shall be issued.

(4) In addition to the requisites under Art. 114 the invoice notice must also contain:

1. the number and date of the invoice to which the notice was issued;

2. the reason for issuing the notice.

(5) The notice shall be issued in at least two copies - for the supplier and the recipient.

(6) Upon termination or cancellation of a leasing contract under Art. 6, para. 2, item 3 the supplier issues a credit notice for the difference between the tax base of the delivery under art. 6, para. 2, item 3 and the amount withheld on the basis of the contract, excluding the tax under this law.

(7) (New, SG No. 94/2012, effective 01/01/2013) The invoice notice may not contain the requisites under Art. 114, para. 1, items 12, 14 and 15 , except where the place of delivery within the territory of a Member State, intra-Community supplies and distance sales of goods are documented.

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**Adjust invoices and notifications**

**Art. 116.** (1) Corrections and additions to invoices and notices to them shall not be allowed. Wrongly drafted or corrected documents are canceled and new ones are issued.

(2) Invoices and notices issued to them in which the tax has not been charged shall also be considered as incorrectly prepared documents, although they should have been charged.

(3) Invoices and notices issued to them in which tax was levied shall also be considered as incorrectly drawn up documents, although they should not have been charged.

(4) Where wrongly drawn up documents or corrected documents are recorded in the accounting records of the supplier or recipient, a protocol shall be drawn up for annulment - for each of the parties, which contains:

1. the ground for cancellation;

2. the number and date of the document to be canceled;

3. the number and date of the new document issued;

4. signature of the persons who have drawn up the minutes for each of the parties.

(5) All copies of the canceled documents shall be kept with the publisher, and their reporting by the supplier and the recipient shall be carried out in accordance with the procedure established by the regulation for the implementation of the law .

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**Issuance of minutes**

**Art. 117.** (1) A protocol shall be issued obligatory:

1. (amend. - SG 108/06, in force from 01.01.2007, amended - SG 96 2019, in force from 01.01.2020) in the cases of Art. 82, para. 2, 3, 4, 5 and 6 and Art. 84 - by the registered recipient of the delivery;

2. in the cases of art. 57 - by the registered person - importer;

3. in the cases of deliveries under Art. 6, para. 3 , Art. 7, para. 4 , Art. 9, para. 3 , Art. 142, para. 1 and Art. 144, para. 4 - by the registered person - supplier;

4. (new - SG 108/06, in force from 01.01.2007) in the cases of art. 161 and 163a - by the registered recipient of the delivery, where the supplier is a taxable person not registered under the law;

5. (new - SG 88/2016, in force from 01.01.2017) in the cases of art. 6, para. 4, item 4 - by a registered person, who has provided food items free of charge.

(2) The protocol under para. 1 must contain:

1. number and date;

2. (suppl. - SG 108/06, in force from 01.01.2007) the name and the identification number under art. 94, para. 2 of the person under para. 1;

3. the quantity and type of goods or type of service;

4. the date of occurrence of the tax event on the delivery;

5. the tax base;

6. the tax rate;

7. (suppl. - SG 95/09, in force from 01.01.2010) the grounds for accrual or non-accrual of the tax by the person under para. 1;

8. the amount of the tax;

9. (new - SG 98/13, in force from 01.01.2014, amend as of entry into force - SG, issue 104 from 2013, effective from 01.12.2013) the VAT identification number of the supplier, under which the delivery was made when the supplier is registered for VAT purposes in another Member State, and the invoice number and date, where it was issued before the date of issue of the protocol;

10. (new, SG No. 98/2013, in force since 01.01.2014, amend as to entry into force - SG, No. 104/2013, effective 01.12.2013) identification number of art. 84 of the Tax and Social Insurance Procedure Code of the supplier of goods under Annex No. 2, part two , and number and date of the invoice.

(3) (amend. - SG 108/07, in force from 19.12.2007, suppl. - SG 88/2016, in force from 01.01.2017) shall issue no later than 15 days from the date on which the tax became chargeable. In the cases of free provision of foodstuffs under Art. 6, para. 4, item 4 the protocol shall be issued not later than 5 days from the date on which the foodstuffs were provided.

(4) In case of change of the tax base of delivery or in case of delivery being canceled for which a protocol has been issued, the person shall issue a new protocol, which must contain:

1. the number and date of the original delivery protocol;

2. the reason for issuing the new protocol;

3. the increase / decrease of the tax base;

4. the increase / decrease of the tax.

(5) (amend. - SG 108/07, in force from 19.12.2007) The protocol under para. 4 shall be issued not later than 15 days from the date on which the relevant circumstance under para. 4.

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**Cashier's notes, surrogate documents and submission of data (Title amend. - SG 96/09, in force from 10.12.2019)**

**Art. 118.** (Amended, SG No. 23/2013, effective 08.03.2013) (1) Any person registered and unregistered under this Act shall be obliged to register and account for their deliveries / sales in commercial object by issuing a fiscal cash receipt from a fiscal device (fiscal coupon) or by issuing a cash receipt from an integrated automated business management system (systematic coupon), whether or not another tax document is requested. The recipient is obliged to receive the fiscal or system voucher and to store them until leaving the site.

(2) Fiscal devices and integrated automated business management systems must have the technical ability to establish a remote link through which they submit data to the National Revenue Agency. The technical requirements, the order and the way for the construction and implementation of the remote connection shall be determined by the ordinance under para. 4, in coordination with the Bulgarian Institute of Metrology.

(3) (Supplemented, SG No. 101/2013, effective as of November 22, 2013, amended - SG No. 1/2014, effective as of January 1, 2014, suppl. - State Gazette No. 98 of 2018, effective January 1, 2019, amended - State Gazette, issue 96 of 2019, effective December 10, 2019) The fiscal and system notes are paper documents, registering the sale / delivery of a good or service at a commercial establishment, which is paid in cash, by check, by voucher, by bank credit or debit card or by other money-substituting means of payment, issued by a commissioned fiscal device of an approved type, or from an approved integrated automated control system business activity. In the case of the sale of goods or services provided by self-service vending machines that are registered and accounted for through fiscal devices built into self-service vending machines, With the exception of currency exchange services, the fiscal coupon registering the sale may be displayed only on the display without issuing a paper document in the manner and manner specified in the ordinance under para. 4. In the case of the sale of goods or services through an online store, the fiscal / system coupon registering the sale may be generated electronically and automatically provided to the recipient's e-mail address without issuing a paper document, in order and according to manner determined by the ordinance under para. 4. may be generated electronically and automatically provided to the recipient's electronic address without issuing a paper document, in the manner and manner specified by the ordinance under para. 4. may be generated electronically and automatically provided to the recipient's electronic address without issuing a paper document, in the manner and manner specified by the ordinance under para. 4.

(3a) (New, SG No. 96/2019, effective 10.12.2019) In the case of non-attendance payment by credit or debit card for sales / deliveries of goods or services shall be allowed in lieu of fiscal or systemic coupon to issue and submit to the recipient electronically a sales document not issued by an approved type fiscal device or by an approved integrated automated business management system. The conditions for application of this provision, the form and content of the document, as well as the procedure and the manner of issuing the document and the obligations to submit data from the document to the National Revenue Agency shall be determined by the ordinance under para. 4.

(4) The Minister of Finance shall issue an ordinance defining:

1. the terms, procedure and method of approval or revocation of the type, entry / decommissioning, registration / deregistration, reporting, storage of documents issued by / in connection with a fiscal device and an integrated automated business management system ;

2. the servicing, expertise and control of the fiscal device and the integrated automated system for managing the business activity, the technical and functional requirements to them;

3. the requirements, the order and the way for establishing a remote connection and submitting data to the National Revenue Agency;

4. issuance of fiscal cash receipts from a fiscal device and cash receipts from an integrated automated business management system and the mandatory requisites which they must contain;

5. the type of data submitted, the form and terms of their submission;

6. (new - SG 97 2017, in force from 01.01.2018) the conditions and the procedure for issuing and revoking permits of the persons performing maintenance and repair of fiscal device / integrated automated system business management (FU / IASUTD);

7. (new, SG No. 24/2018) the requirements to the software for sales management in the outlets and to the manufacturers, distributors and users of such software;

8. (new, SG No. 24/2018) the requirements to the persons, who make sales through an online store;

9. (new - SG 96/09, in force from 10.12.2019) the form and content of the documents, the conditions, the order and the manner of their issuing, as well as the obligations for transmission of data in case of non-paid payment with credit or debit card.

(5) (amend. - SG 97/07, in force from 01.01.2018) In the operation of FU / IASUTD the persons under para. 1 shall conclude a written contract for maintenance and repair with persons who have received a permit under the ordinance under para. 4.

(6) Each person under para. 1, supplying / selling liquid fuels from a commercial establishment, with the exception of the persons supplying / selling liquid fuels from a tax warehouse within the meaning of the Excise Duties and Tax Warehouses Act , shall be obliged to remotely transmit to the National Revenue Agency and data enabling the determination of the available quantities of fuel in storage tanks at liquid fuel trading facilities.

(7) (Repealed, SG No. 95/2015, effective 01/01/2016)

(8) (Amended, SG No. 107/2014, effective 01/01/2015) A taxable person who performs refueling of vehicles, machinery, equipment or other equipment for own needs with liquid fuels, shall be obliged to register and report the charging according to the ordinance of para. 4.

(9) (Amended, SG No. 107/2014, effective 01/01/2015) Paragraph 8 shall not be applied by a recipient of a supply of liquid fuels, which is a budgetary organization within the meaning of the Law on public finances or municipal enterprise and does not sell liquid fuels.

(10) The taxable person - supplier / consignee for the supply of liquid fuels shall submit to the National Revenue Agency data on the supply and movement of the supplied / received quantities of liquid fuels, as well as on their change. The data shall be submitted on the date of the tax event or on the date of occurrence of the change of circumstances electronically with a qualified electronic signature.

(11) Data under para. 10 are not submitted by:

1. the supplier and the recipient for the supply of liquid fuels under excise duty suspension arrangement;

2. the supplier for deliveries and deliveries of liquid fuels for which data have been submitted to the Customs Agency that the fuels are released for consumption in accordance with the Law on Excise Duties and Tax Warehouses ;

3. (Supplemented, SG No. 96/2019) effective from 01.01.2020) the supplier for deliveries which he has reported through his electronic system with fiscal memory, with the exception of deliveries made from an object which is not a final distributor and uses a measuring system or flowmeter as a flowmeter;

4. the recipient for deliveries that are reported by the supplier through an electronic system with fiscal memory and the recipient is the end user;

5. the recipient for deliveries which he has reported as received through his electronic fiscal memory system;

6. (repealed, SG No. 107/2014, effective 01/01/2015)

7. (new, SG No. 96/2019) effective from 01.01.2020) the supplier and the recipient of deliveries for domestic needs of fuel in bottles with a capacity up to 50 kg or transported through a built gas transmission network.

(12) (New, SG No. 107/2014, effective 01/01/2015) When the revenue authorities establish that a final distributor sells liquid fuels from a commercial site and does not have stationary underground reservoirs for storage of fuel or tanks fixed to the ground shall immediately notify the competent authorities concerned of any action taken to establish the violations found.

(13) (New, SG No. 107/2014, effective 01/01/2015) Paragraph 12 shall not apply to the sale of liquid fuels for the purposes of inland waterway and maritime transport.

(14) (New, SG No. 24/2018) The manufacturer / distributor of sales management software in retail outlets is obliged to declare to the National Revenue Agency the following data and circumstances:

1. the name and version of the software produced / distributed by it;

2. that the software produced / distributed by him meets the requirements set out in the ordinance under para. 4;

3. that the software produced / distributed by it does not contain modules that allow to circumvent the requirements specified in the ordinance under para. 4;

4. that he does not produce / distribute software intended to change the functionality of the software under item 1 in order to circumvent the requirements set out in the ordinance under para. 4, as well as to change, delete or otherwise manipulate the information in the database with which the software works.

(15) (New, SG No. 24/2018) The procedure for declaring data and circumstances under para. 14 shall be determined by the ordinance under para. 4.

(16) (New, SG No. 24/2018) The National Revenue Agency shall establish and maintain a [public electronic list of sales management software in commercial sites for which data and circumstances under para. 14](https://inetdec.nra.bg/pls/pub/home.html#/selectService:6,283,dec2009.REGREPSOFT.home) , available on the website of the National Revenue Agency. The order for entry and deletion from the list, as well as its contents shall be determined by the ordinance under para. 4.

(17) (New, SG No. 24/2018) The requirements of para. 14 shall not apply to integrated automated business management systems and electronic fiscal memory systems.

(18) (New, SG No. 24/2018) A person who uses software for sales management in a commercial establishment shall be obliged to use only software that is included in the list under para. 16.

(19) (New, SG No. 98/2018, effective 01/01/2019) The National Revenue Agency shall establish and maintain a [public electronic list of the electronic stores](https://inetdec.nra.bg/pls/pub/home.html#/goto:dec2009.REGREPESHOP.home) for which data under para. 4, item 5. The list is available on the Agency's website. The order for entry and deletion from the list, as well as its contents shall be determined by the ordinance under para. 4.

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**Sales report**

**Art. 119.** (1) For deliveries for which the issuance of an invoice or protocol is not obligatory, the supplier - a person registered under this Act, shall draw up a report on the sales made, which shall contain summarized information about those deliveries for the relevant tax period.

(2) The statement of sales shall be made no later than the last day of the tax period.

(3) Optionally, the person may prepare separate reports on the sales made for each day of the tax period and / or for each object.

(4) The content of the summary information under para. 1 shall be determined by the regulation implementing the law .

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**Report on the Sales or Purchases under Special Order of Taxation (Title Supplement, SG No. 108/2006, effective as of 01.01.2007)**

**Art. 120.** (1) For each type of delivery to which the special order of taxation under Chapter Sixteen , Seventeenth and Nineteenth applies , the supplier - a person registered under this Act, shall draw up a report on the sales made during the tax period, which shall contain at least the following information. :

1. quantity and type of goods for each specific delivery or type of service;

2. the date on which the tax event for the delivery occurred;

3. a description of the delivery invoices issued, when their issue is obligatory;

4. the elements necessary for determining the tax base;

5. the tax base;

6. the tax rate;

7. the amount of tax.

(2) The report on the sales made under para. 1 shall be drawn up at the latest on the last day of the tax period.

(3) (amend. - SG 105/04, in force from 01.01.2015) Registered on the grounds of art. 154 or 156 shall keep an electronic register for the supply of telecommunication services, radio and television broadcasting services or services performed electronically through which the recipients are taxable persons. The register shall indicate the following information for each delivery made:

1. Member State of consumption;

2. type and quantity of the service provided;

3. the date on which the taxable event of delivery occurred;

4. number and date of the invoice, if such was issued for the delivery, as well as other information contained therein;

5. the taxable amount, specifying the currency used;

6. any subsequent increase or decrease of the tax base;

7. the applicable rate of tax;

8. the amount of tax, specifying the currency used;

9. the date and amount of the payments received and the method of payment;

10. all advance payments;

11. the name, postal address and e-mail addresses of the client, when known to the taxable person;

12. information used to determine where the customer is established or where his or her permanent address or habitual residence is.

(4) (New - SG 108/06, in force from 01.01.2007) For delivery of goods and services to which the special order of taxation under Chapter nineteen "a" applies , to which suppliers are natural persons who are not liable for tax, the recipient - a person registered under this law - draws up a report on the purchases made during the tax period, which contains at least the following information:

1. quantity and type of goods or type of service - for each delivery;

2. the date on which the delivery tax became chargeable;

3. purchase price - for each delivery;

4. the tax rate;

5. the amount of the tax.

(5) (New, SG No. 108/2006, effective as of 01.01.2007, amended - SG, No. 94 of 2012, effective as of 01.01.2013) para. 3 and the report on the purchases made under para. 4 shall be drawn up at the latest on the last day of the tax period.

**Chapter twelve.  
OTHER OBLIGATIONS**

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**Document storage**

**Art. 121.** (1) (suppl. - SG 101/2013) Each taxable person shall ensure the keeping of the tax documents issued by him or on his behalf, as well as of all tax documents received by him up to 5 years after the expiry of the limitation period for repayment of the public obligation, which the documents certify, in their original form.

(2) (amend. - SG 94/2012, in force from 01.01.2013) The authenticity of the origin and the integrity of the contents of the tax documents as well as their legibility must be guaranteed during the entire shelf life. When the tax documents are stored by electronic means, within the term of para. 1, the taxable persons shall also keep the data, ensuring the authenticity of the origin and the integrity of their contents.

(3) (amend. - SG 94/10, in force from 01.01.2011) Paragraphs 1 and 2 shall also apply to the reports on the sales made under art. 119 and 120 , the registers of art. 123, para. 2 and 3 as well as the customs import documents.

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**Right of access to tax documents held by electronic means**

**Art. 122.** (amend. - SG 94/2012, in force from 01.01.2013) When the taxable person stores with the help of electronic means, guaranteeing online access to electronic invoices and electronic notices to invoices issued or received by him, the person is obliged to provide electronic (online) access to the stored data of:

1. the competent revenue authorities - when the person is established on the territory of the country, as well as when the person is not established on the territory of the country, but the delivery tax is payable in Bulgaria;

2. the competent authorities of the Member State where the tax is payable - where the person is established within the territory of the country and the supply tax is payable in another Member State.

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**Accounting**

**Art. 123.** (1) Each registered person shall keep detailed accounting, which is sufficient to establish his obligations under this Act by the revenue authorities.

(2) Each registered person shall be obliged to keep a register of the goods under Art. 7, para. 5, items 8 - 10 and Art. 13, para. 4, Vol. 8 - 10 .

(3) Each taxable person shall keep a register of the goods transported to him from another Member State by a person registered for VAT purposes in that Member State in connection with the provision of valuation or movable property services.

(4) The form and requisites of the registers under para. 2 and 3 shall be determined by the regulation implementing the law .

(5) (New, SG No. 96/2019) Effective January 1, 2020. Any taxable person who transfers goods under the warehousing regime upon request under Art. 15a, from the territory of the country to the territory of another Member State, keep an electronic register of these goods, which allows the revenue authorities to verify the correct application of this regime.

(6) (New, SG No. 96/2019) Effective from 01.01.2020 . 15a are intended to be delivered and shipped to the territory of the country, keep an electronic register of these goods.

(7) (New, SG No. 96/2019) Effective January 1, 2020. Every taxable person established in the territory of the country to which the goods have been deposited shall keep detailed records of those goods. , which must contain information enabling the type and quantity of the goods to be identified at any time for each of the persons who supplied the goods for storage, as well as the identification of the persons who sent, transported or received the goods upon completion of their storage.

(8) (New - SG 96/ 2019, in force from 01.01.2020) The structure and content of the electronic registers under para. 5 and 6 shall be determined by the implementing regulations of the law. The information from the registers shall be provided upon request by the revenue body electronically or electronically in a file format specified in the Regulations .

(9) (New - SG 96/09, in force from 01.01.2020) The persons under para. 5, 6 and 7 shall retain the accountability under para. 7 and the information in the electronic registers of para. 5 and 6 for a period of 10 years from the end of the year in which the storage of the goods under par. 7, respectively the transfer of the goods under para. 5 and 6.

**Chapter thirteen.  
DECLARATION AND REPORTING**

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**Reporting registers**

**Art. 124.** (1) The registered persons under this law shall keep the following registers:

1. purchase log;

2. sales log.

(2) (amend. - SG 108/06, in force from 01.01.2007, suppl. - SG 96/02, in force from 01.01.2020) The registered person is obliged to reflect the tax documents issued by him or on his behalf, as well as the reports on the sales made under Art. 119 in the sales log for the tax period in which they were issued. The registered person is obliged to reflect the information from the register under Art. 123, para. 5 in the sales log for the tax period during which this information or changes thereto are recorded in this register, including upon replacement of the person under Art. 15a, para. 2, item 3 and return of the goods to the Member State from which they were sent or transported, the content of the information and the manner of its presentation being determined bythe rule of law.

(3) (amend. - SG 108/06, in force from 01.01.2007) Notwithstanding para. 2, the tax documents issued in connection with intra-Community delivery, including for payment received, shall be recorded in the sales log for the tax period during which the delivery tax became chargeable under Art. 51 .

(4) (suppl. - SG 108/06, in force from 01.01.2007, amend. - SG 95/09, in force from 01.01.2010, suppl. - SG 96/19 201) The registered person is obliged to record the tax documents received by him in the purchase log no later than the twelfth tax period following the tax period during which they are issued, but not later than the last tax period under Art. 72, para. 1 . The registered person is obliged to reflect the information from the register under Art. 123, para. 6 in the purchase log for the tax period during which this information or changes in it are recorded in this register, the content of the information and the way of its recording are determined by the regulation for implementation of the law.

(5) (Supplemented, SG No. 97/2016, effective from 01.01.2017) Notwithstanding para. 4, the registered person shall be obliged to record the credit notices received by him in the purchase log for the tax period during which they were issued, including those issued by persons to whom the registration under this law is terminated.

(6) The type, content and requirements for the registers under this Article, as well as the procedure and manner of the documents in them shall be specified in the regulation for the implementation of the law .

(7) (New - SG 108/06, in force from 01.01.2007) The registered persons who have made in the calendar quarter the intra-Community deliveries of new vehicles for which the recipients are not registered for VAT purposes persons in other Member States shall record the supplies made in a register of intra-Community supplies of new vehicles.

(8) (New - SG 108/06, in force from 01.01.2007) The type, content and requirements to the register under para. 7 shall be determined by the regulation implementing the law .

(9) (New, SG No. 88/2016, in force from 01.01.2017) The protocol for the free provision of foodstuffs under Art. 6, para. 4, item 4 shall be recorded in the sales log, respectively in the statement of account under Art. 125, para. 1 in the order specified in the regulation for implementation of the law .

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**Declaring the tax**

**Art. 125.** (1) (amend. - SG 105/04, in force from 01.01.2015) For each tax period the registered person shall submit a statement-declaration made on the basis of the accounting registers under Art. 124 , except for the cases under Art. 159b .

(2) (amend. - SG 95/09, in force from 01.01.2010, suppl. - SG 96/09, in force from 01.01.2020) who has made intra-Community supplies, deliveries as an intermediary in a tripartite operation or supplies of services under Art. 21, para. 2with a place of performance in the territory of another Member State, together with the statement of declaration under para. 1 also submits a VIES declaration for these deliveries for the respective tax period. The registered person who transfers goods forming part of his business assets from the territory of the country to the territory of another Member State under the warehousing arrangements upon request, together with the information declaration under para. 1 shall also file a VIES declaration for the tax period of the shipment or transportation of the goods under this regime and for the tax periods of occurrence of change during the 12-month period from the arrival or completion of the shipment, including upon replacement of the person under Art. 15a, para. 2, Vol. 3 .

(3) Together with the reference-declaration under para. 1 the registered person also submits the accounting registers under Art. 124 for the relevant tax period.

(4) Information-declaration under para. 1 shall also be filed when no tax should be paid or refunded, as well as in cases where the registered person has not made or received deliveries or acquisitions or has not made any import for that tax period.

(5) The declarations under para. 1 and 2 and the reporting registers under para. 3 shall be filed by the 14th day inclusive of the month following the tax period to which they relate.

(6) (Am. - SG, iss. 97 in 2016, effective as of 01.01.2017, repealed - SG, iss. 97 in 2017, in force since 01.01.2018)

(7) (amend. - SG 97/07, in force from 01.01.2018) The declarations under para. 1 and 2 and the reporting registers under para. 3 shall be submitted electronically under the terms and procedure of the Tax and Social Insurance Procedure Code, except in the cases of para. 13 and Art. 126, para. 4, 7 and 8 .

(8) Information-declaration under para. 1 and the declaration under para. 2 shall be submitted in the form specified in the regulation for implementation of the law .

(9) (New, SG No. 108/2006, effective as of 01.01.2007, amended - SG, issue 97 of 2016, effective as of 01.01.2017, amended - SG 98/2018) The register of art. 124, para. 7 shall be submitted electronically under the terms and procedure of the Tax and Social Insurance Procedure Code by the 14th day of the month following the calendar quarter to which it applies.

(10) (New - SG 95/09, in force from 01.01.2010) In the cases of art. 111, para. 2, item 5 the registered person submits one statement-declaration for the tax period, including the deliveries made by the person till the date of deregistration, including the deliveries made after the date of the subsequent registration.

(11) (New - SG, iss. 94 in 2010, effective as of 01.01.2011, repealed - SG, iss. 97 in 2017, in force since 01.01.2018)

(12) (New, SG No. 99/2011, effective 01/01/2012, repealed - SG 97/17, effective 01/01/2018)

(13) (New - SG 97/16, in force from 01.01.2017) In case of death of a natural person or a natural person - sole trader, the declarations under para. 1 and 2 and the reporting registers under para. 3 for the last tax period under Art. 87, para. 4 shall be submitted by the heirs or legatees within 2 months of the acceptance of the inheritance, but not later than the 14th day, including the month following the 6th month after the date of the deceased's death. Further known circumstances shall be declared, and within one month from the knowledge the heirs shall submit new declarations under para. 1 and 2 and reporting registers under para. 3. A declaration submitted by one heir also benefits the other heirs.

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**Adjustments after declaration (Title amend. - SG 97/07, in force from 01.01.2017)**

**Art. 126.** (1) Errors made in filed declarations under art. 125, para. 1 and 2 as a result of undisclosed or incorrectly reflected documents in the reporting registers under Art. 124 shall be adjusted in the order of para. 2 and 3.

(2) The errors established before the expiry of the deadline for submission of the statement-declaration shall be corrected by the person making the necessary corrections and resubmitting the declarations under Art. 125, para. 1 and 2 and the reporting registers under Art. 124 .

(3) Outside the cases under para. 2 errors are corrected by:

1. the person made the necessary adjustments in the tax period during which the error was detected and included the undocumented document in the respective accounting register for the same tax period - in case they were not reflected in the accounting registers under Art. 124 documents;

2. the person has notified in writing the competent body of revenue, which undertakes actions for changing the person's obligation for the respective tax period - in case of incorrectly reflected in the accounting records documents.

(4) (New, SG No. 97/2016, effective from 01.01.2017) A person to whom the registration under this Act has been terminated shall notify in writing the competent territorial directorate of the National Revenue Agency for errors made in filed declarations under art. 125, para. 1 and 2 and reporting registers under art. 124 . The adjustments shall be made after the permission has been issued by the competent territorial directorate of the National Revenue Agency with submission of a new declaration and accounting records for the respective period within 14 days from the receipt of the authorization.

(5) (New, SG No. 97/2016, effective from 01.01.2017) A person to whom the registration under this Act has been terminated within 5 days from establishing the fact that before termination of registration is not issued tax document under art. 112, para. 1 , and in the cases under Art. 116 shall notify in writing the competent territorial directorate of the National Revenue Agency, which, at its discretion, shall issue an authorization for the issue of the relevant tax document or refuse to issue it.

(6) (New, SG No. 97/2016, effective 01/01/2017) A person to whom the registration under this Act is terminated upon occurrence of a circumstance for changing the tax base or for canceling delivery , for which a tax tax document was issued before the date of termination of its registration, shall notify in writing the competent territorial directorate of the National Revenue Agency, which, at its discretion, issues an authorization for the issue of the relevant tax document or refuses to issue it.

(7) (New, SG No. 97/2016, in force from 01.01.2017) Within 14 days of obtaining a permit under para. 5 and 6 the person issues the relevant tax document and submits a declaration under Art. 125, para. 1 and reporting registers under Art. 124 for the period during which the relevant document was issued, in the order determined by the regulation for implementation of the law .

(8) (New - SG 97/16, in force from 01.01.2017) When before the date of termination of the registration of the person a tax document was issued with an accrued tax for received advance payment and within the term under para. . 7 the due amount in connection with the reduction of the tax base or for the cancellation of the delivery has not been returned to the recipient, deducted or otherwise settled, the person issues the document under para. 6 within 14 days from the date of the return, set-off or settlement of another amount of money for the amount of the amount returned, deducted or otherwise settled and submit a declaration under art. 125, para. 1 and reporting registers under Art. 124 for the period during which the document was issued, in the order determined by the regulation for implementation of the law .

**Part seven.  
SPECIFIC CASES**

**Chapter fourteen.  
SPECIFIC DELIVERY CASES**

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**Delivery made by a person acting on their own behalf and at the expense of others**

**Art. 127.** (amend. - SG 97/2016, in force from 01.01.2017) (1) When a taxable person (commissioner / proxy) acts on his own behalf and for another person when delivering goods or services account, it is understood that the person has received and provided the goods or services.

(2) In the cases of para. 1 there are two deliveries:

1. delivery between the commissioner / trustee and the third party, for whom the date of occurrence of the tax event and the tax basis of the delivery are determined in accordance with the general rules of this law;

2. delivery of the goods or services, subject of the delivery under item 1, between the client / trustee and the commissioner / trustee, for whom the date of occurrence of the tax event and the tax basis of the delivery are determined as follows:

(a) where the commissioner / trustee acts on behalf of the client / trustee in connection with the sale, the date of occurrence of the tax event for that supply shall be determined by the general rules of law, but may not be later than the date of occurrence of the tax event under item 1, the tax base of the delivery is the tax base of the delivery under item 1, reduced by the commissioner's / agent's remuneration;

b) where the commissioner / trustee acts at the expense of the client / trustee in connection with the purchase, the date of occurrence of the tax event shall be determined in accordance with the general rules of the law, but may not be earlier than the date of occurrence of the tax event under item. 1, and the tax basis of the delivery is equal to the tax basis of the delivery under item 1, increased with the remuneration of the commissioner / agent.

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**Supporting delivery**

**Art. 128.** Where the principal delivery is accompanied by another delivery and the payment is generally determined, there shall be one basic delivery.

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**Warranty Service**

**Art. 129.** (1) The delivery of goods by a manufacturer or a person authorized by him for the purpose of replacing or eliminating defects that have occurred under the terms of the agreed warranty service, which is performed at the expense of the manufacturer, shall not be considered delivery.

(2) The provision of a service for the repair of defects arising under the terms of the contracted warranty service shall not be considered as delivery if the following conditions are simultaneously fulfilled:

1. the service is provided by a person authorized by the manufacturer;

2. the manufacturer is not established in the territory of the country;

3. the warranty service is at the manufacturer's expense.

(3) The provision of goods or services for the repair of defects by a supplier shall not be considered as delivery, where the removal of the defects is at its expense in connection with the amounts withheld under Art. 26, para. 4, Vol. 2 .

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**Barter**

**Art. 130.** (1) Where there is a delivery for which the remuneration (in whole or in part) is specified in goods or services, it is assumed that there are two counter deliveries, each of the suppliers being considered as the seller of the giving, and for the buyer of what he receives.

(2) (amend. - SG 106/08, in force from 01.01.2009) The tax event for the deliveries under para. 1 arises under the general rules of law.

(3) (New - SG 106/08, in force from 01.01.2009) The delivery under para. 1 with an earlier date of occurrence of a tax event shall be considered an advance payment (in whole or in part) on the second delivery.

(4) (New, SG No. 94/2012, effective 01/01/2013) For the purposes of para. 3, the amount of the tax base for the advance payment received is equal to the amount of the tax base of the delivery with an earlier date.

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**Delivery of goods or services at a public sale under the Tax and Social Security Procedure Code or under the Civil Procedure Code or sale under the Special Pledges Act**

**Art. 131.** (1) (amend. - SG 94/10, in force from 01.01.2011) In the cases of public sale under the procedure of the Tax and Social Security Procedure Code or of the Civil Procedure Code or at sale under the order of the Special Pledges Act or of Art. 60 of the Law on Credit Institutions and when the owner of the property (the debtor, the pledger, respectively the owner of the mortgaged property) is a person registered under this law, the public executor, the bailiff or the mortgagee is obliged within 5 days of receiving the full sale price :

1. (amend. - SG 99/11, in force from 01.01.2012) transfer the due sales tax into a bank account to the territorial directorate of the National Revenue Agency, which shall be competent for the enforcement agent or the mortgagee or bank account of the relevant National Revenue Agency territorial directorate within the scope of which the public contractor is employed;

2. to draw up the sales document, determined by the regulation for the implementation of the law , in triplicate - for the public executor / court executor / mortgagee, for the owner of the property and for the recipient (buyer);

3. provide the document under item 2 to the owner of the property and to the consignee within three days of its issue;

4. notify the competent territorial directorate of the National Revenue Agency, in which the owner of the property is registered under this law, about the issued document under item 2 in the order determined by the regulation for implementation of the law .

In determining the tax base Art. 27 does not apply.

(2) In the cases of para. 1 it is assumed that the sale price includes the tax, and together with the sale price it is transferred (paid) by the recipient (buyer) to the public executor / court executor / mortgagee.

(3) (amend. - SG 59/07, in force from 01.03.2008) Paragraph 1 shall not be applied, when by the order of the Tax-social security procedural code at the request of the creditor his property was assigned in payment of his claim.

(4) (amend. - SG 59/07, in force from 01.03.2008, amend. - SG 94/05, in force from 01.01.2016) In the cases under para. 3 the tax basis of the delivery shall be the price of the item, determined in accordance with the procedure of Art. 250, para. 3 or Art. 254, para. 9 of the Tax Insurance Procedure Code , with the tax being considered to be included in the price of the property.

(5) (New - SG 113/07, in force from 01.01.2008) Upon cancellation of the public sale or the sale under para. 1 of the competent court, the translated sales / sale tax shall be refunded in accordance with the procedure established by the regulations for the implementation of the law .

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**Voucher for a specific purpose**

**Art. 131a.**(New, SG No. 98/2018, effective 01/01/2019) (1) The sale of a voucher for a specific purpose by a taxable person acting in his own name shall be considered as delivery of the goods or services. to which the voucher applies.

(2) The sale of a voucher for a specific purpose by a taxable person acting on behalf of another taxable person shall be considered a supply of the goods or services to which the voucher made by that other taxable person relates.

(3) The actual provision of goods or the provision of services by the supplier to the person who provided a voucher for a specific purpose as payment or part of payment for the receipt of those goods or services shall not be considered as delivery.

(4) Where a taxable person who has provided the goods or services for the purpose of accepting a voucher for a specific purpose as a payment or part of a payment, is a person other than the issuer of the voucher, there is a delivery to the issuer of the voucher when providing the goods or services.

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**Multipurpose voucher**

**Art. 131b.**(New, SG No. 98/2018, effective 01/01/2019) (1) The sale of a multi-purpose voucher by a taxable person acting in his own name shall not be considered as delivery of the goods or services, to which the voucher applies.

(2) The actual provision of goods or the provision of services by the provider to the person who provided the multi-purpose voucher as payment or part of payment for the receipt of those goods or services shall be delivery.

(3) The sale of a multipurpose voucher by a taxable person acting on behalf of another taxable person shall not be considered a delivery made by that other taxable person.

(4) The retention of a multipurpose voucher after its expiry, without the actual provision of goods or provision of services, shall not be considered as delivery of the goods or services.

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**Vouchers - special provisions**

**Art. 131c.**(New, SG No. 98/2018, effective 01/01/2019) (1) Where a remuneration has been agreed for the service rendered by a taxable person acting on behalf of another taxable person. the sale of the voucher, there is a taxable delivery of service.

(2) The provisions of Art. 131a and 131b do not apply to:

1. the instruments which entitle the holder to receive a discount upon receipt of the goods or services but do not give the right to receive the goods and services themselves;

2. tickets for travel, cinema, museum, etc., postage stamps and the like;

3. food vouchers issued by a person who has received permission from the Minister of Finance in accordance with Art. 209 of the Corporate Income Tax Act .

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**Supplies of goods intended for activities in the continental shelf and the EEZ**

**Art. 131g.**(New - SG 96/09, in force from 01.01.2020) (1) In case of deliveries of goods on the territory of the country intended for activities in the continental shelf and the exclusive economic zone, the supplier shall apply for such deliveries. the general rules of this Act, including the supply of goods placed under re-export or export.

(2) The tax under Art. 82, para. 6 shall be charged upon the issuance of a protocol. For the tax charged the person under Art. 82, para. 6 is entitled to a tax credit under the terms of Chapter Seven.

(3) The person under art. 82, para. 6, items 1 and 2 inform the competent territorial directorate of the National Revenue Agency that it will levy a tax on goods intended for the continental shelf and the exclusive economic zone electronically.

**Chapter fifteen.  
SPECIFIC CASES OF REGISTRATION AND DESTRUCTION**

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**Compulsory registration as a result of conversion**

**Art. 132.** (1) A person who, pursuant to Art. 10, para. 1 acquire goods and services from a registered person.

(2) (Supplemented, SG No. 94/2012, effective as of 01.01.2013, amended - SG, No. 97 of 2017, effective as of 01.01.2018) para. 1 shall be made by submitting an application for registration within 7 days from the entry of the circumstance under Art. 10, para. 1 in the commercial register or entry in the BULSTAT register.

(3) (suppl. - SG 94/2012, in force from 01.01.2013) The date of registration in the cases of para. 1 is the date of entry of the circumstance under Art. 10 in the commercial register or entry in the register BULSTAT.

(4) (Am. - SG, iss. 94 in 2012, in force since 01.01.2013, it is repealed - SG, iss. 92 of 2017, is in force since 01.01.2018)

(5) (New, SG No. 97/2016, effective from 01.01.2017) A non-personified company shall be compulsorily registered under this law, in which a partner who is a person registered under this law shall participate.

(6) (New, SG No. 97/2016, in force from 01.01.2017; amend. - SG 97/07, in force from 01.01.2018) . 5 shall be made by filing an application for registration within 7 days from the date of creation of the non-personified company, which shall be considered as the date of registration of the company under this law. When the partner registers under this law after the date of incorporation of the non-personified company, the application shall be submitted within 7 days from the date of registration of the partner, which shall be considered the date of registration of the company under this law.

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**Inheritance registration**

**Art. 132a.**(New, SG No. 97/2016, in force from 01.01.2017) (1) In case of death of a natural person or natural person - sole trader, whose enterprise is taken over by inheritance or by covenant, registered under this law , when the independent economic activity of the deceased person is continued by a person who is not registered under this law and for which the conditions for compulsory registration under Art. 96, para. 1 , the person has the right to register under this law.

(2) (amend. - SG 97/07, in force from 01.01.2018) The registration under para. 1 shall be made by submitting an application for registration within 7 days from the acceptance of the inheritance under Art. 49 and 51 of the Inheritance Act , but not later than the 14th day, including the month following the 6th month after the date of the deceased's death.

(3) The date of service of the registration act shall be considered the date of registration under this Act.

(4) (Repealed, SG No. 92/2017, effective 01/01/2018)

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**Registration of a foreign person not established in the country**

**Art. 133.** (1) A foreign person who has a permanent establishment in the territory of the country from which he carries out economic activity and meets the conditions of this law for compulsory registration or for optional registration shall be registered through an accredited representative, with the exception of branches of foreign ones. persons who register in the general order.

(2) A foreign person who is not established in the territory of the country but makes taxable deliveries with a place of performance in the territory of the country and meets the conditions of this law for compulsory or optional registration shall be registered through an accredited representative.

(3) (amend. - SG 108/07, in force from 19.12.2007) The registration under para. 1 and 2 shall be carried out in accordance with Art. 101 in the territorial directorate of the National Revenue Agency under Art. 8 of the Tax and Social Insurance Procedure Code .

(4) Upon termination of the person - accredited representative, or in the event of other circumstances that lead to the inability of that person to fulfill his obligations under this Act, the foreign person shall be obliged to determine within 14 days from the date of occurrence of the new circumstances. new accredited representative.

(5) (Amended, SG No. 105/2014, effective 01/01/2015) Paragraphs 1 - 4 shall not apply to foreign persons who have chosen to register on the grounds of Art. 154 for the application of a regime outside the Union.

(6) (New - SG 95/09, in force from 01.01.2010) Where a person under para. 1 and 2 is established in another Member State or in a third country with which our country has mutual legal assistance instruments, registration shall be by common order. The foreign person may appoint an accredited representative, in which case para. 4 does not apply.

(7) (new - SG 95/09, in force from 01.01.2010) The revenue body may register under the procedure of Art. 102 and a person who meets the conditions of para. 1 and 2, including when it filed an application for registration but did not appoint an accredited representative.

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**Suspension of registration (deregistration) of a foreign person registered under this law**

**Art. 134.** (1) The registration of a foreign person, registered on the grounds of art. 133 , shall be terminated subject to the general conditions of this deregistration law.

(2) Deregistration under par. 1 shall be carried out in accordance with Art. 109 .

(3) (amend. - SG 95/09, in force from 01.01.2010) When the foreign person does not appoint a new accredited representative within the term under Art. 133, para. 4 , its registration may be terminated at the initiative of the revenue body by issuing a deregistration act.

(4) In the cases of para. 3 the deregistration act shall not be served on the person, and the deregistration date shall be the date on which the term under Art. 133, para. 4 .

(5) In the case of deregistration under par. 1 and 3 it shall be considered that the foreign person delivers under art. 111 .

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**Accredited representative**

**Art. 135.** (1) (Amend. - SG 108/07, in force from 19.12.2007) An accredited representative of a foreign person may be only a legally capable natural person with permanent address or permanent residence in the country or locally a legal entity that is not in liquidation procedure or has not been declared bankrupt and does not have any tax and social security contributions collected and collected by the National Revenue Agency.

(2) The accredited representative shall represent the foreign person under Art. 133 on all his tax relations arising on the basis of this law.

(3) (suppl. - SG 95/09, in force from 01.01.2010) The accredited representative shall be jointly and severally liable for the obligations under this law of the registered foreign person, except in the cases under Art. 133, para. 6 .

**Part eight.  
SPECIAL TAX ORDER**

**Chapter Sixteen.  
TOURIST SERVICES**

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**Delivery of general tourist service**

**Art. 136.** (amend. - SG 99/11, in force from 01.01.2012) (1) Where a tour operator provides on its own behalf goods or services in connection with the travel of a traveler for the performance of which use goods or services directly used by the traveler, it is considered that a single general tourist service is provided.

(2) The goods and services under para. 1, of which the passenger benefits directly are those which the tour operator has received from other taxable persons and has provided to the passenger without change.

(3) (Amended, SG No. 97/2016, effective 01/01/2017) The provisions of this Chapter shall not apply to the supply of travel agents when they act on behalf of and on behalf of another person.

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**Place of performance of general tourist service**

**Art. 137.** (amend. - SG 99/11, in force from 01.01.2012) Place of performance of delivery of general tourist service is the place where the tour operator has established its economic activity or has a permanent establishment, from who performs the execution.

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**Date of occurrence of the tax event and tax chargeability**

**Art. 138.** (1) (amend. - SG 99/11, in force from 01.01.2012) The date of occurrence of the tax event for the supply of general tourist service shall be the date on which the traveler avails himself of for the first time since delivery.

(2) The tax for the delivery of the common tourist service shall become chargeable on the date of occurrence of the tax event under para. 1.

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**Tax base for general tourist service**

**Art. 139.** (1) (amend. - SG 99/11, in force from 01.01.2012) The tax basis for the supply of general tourist service shall be the margin, which represents the difference, reduced by the amount of the tax due, between:

1. the total amount that the tour operator has received or will receive from the traveler or from the third party for the delivery, including subsidies and financing directly related to that delivery, taxes and fees, and incidental expenses, such as commissions and insurance charged by the supplier to the recipient, but without the trade discounts provided;

2. the amount paid or to be paid for the supplies of goods and services received from the tour operator by other taxable persons directly used by the traveler, including the tax under this Act.

(2) The tax base under para. 1 cannot be a negative value.

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**Zero rate for general tourist service delivery**

**Art. 140.** (1) (amend. - SG 99/11, in force from 01.01.2012) Delivery of general tourist service shall be taxed at zero rate if the supplies of the goods and services from which the traveler Benefits directly, have a place of performance on the territory of third countries and territories.

(2) (amend. - SG 99/11, in force from 01.01.2012) Where only part of the supplies of the goods and services under para. 1, of which the traveler directly benefits, are located in the territory of third countries and territories, zero-rate tax is only their respective part of the supply of the common tourist service.

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**Tax credit of the tour operator (Title amend. - SG 99/11, in force from 01.01.2012)**

**Art. 141.** (Am. - SG, iss. 99 in 2011, effective from 01.01.2012) a person benefits directly.

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**Charging the tax and documenting the delivery of a common tourist service**

**Art. 142.** (1) (amend. - SG 94/2012, in force from 01.01.2013) The tax for the delivery of general tourist service shall be charged by issuing a protocol, and in the invoice and the notice to it shall be charged. enters "margin regime - tourist services".

(2) The documentation and accounting of the delivery of a common tourist service shall be carried out in accordance with the procedure established by the regulation for the implementation of the law .

**Chapter Seventeen.  
SPECIAL ORDER OF PRICE MARKET TAXATION**

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**Supply of second-hand goods, works of art, collectibles and antiques**

**Art. 143.** (1) (suppl. - SG 108/06, in force from 01.01.2007, amended - SG, iss. 95 from 2009, in force since 01.01.2010) The provisions of this Chapter shall apply to deliveries made by a dealer of second-hand goods, works of art, collectibles, antique items delivered to him in the territory of the country or from the territory of another Member State from:

1. a taxable person;

2. (suppl. - SG 94/2012, in force from 01.01.2013) another taxable person, registered under this law, when the subject of the delivery is goods released under art. 50, para. 1 , or by persons registered for VAT purposes in another Member State who are exempt from tax under the legislation of the respective country on similar grounds;

3. another taxable person not registered under this Act or a taxable person from a Member State who is not registered for VAT purposes, when the goods are supplies that are fixed assets within the meaning of the relevant accounting legislation ;

4. another dealer applying the special order for taxing the price margin.

(2) The provision of para. 1 shall not apply to the intra-Community supply of new vehicles.

(3) Dealers shall also be entitled to apply the provisions of this Chapter to the supply of:

1. works of art, objects for collections or antiques which they have imported;

2. works of art supplied to them by their authors or by their heirs.

(4) (amend. - SG 108/06, in force from 01.01.2007) The right to choose under para. 3 shall be exercised by notification to the competent territorial directorate of the National Revenue Agency.

(5) Dealers exercising the right of option under par. 4, apply the special order of taxation of the delivery margin under para. 3 from the first day of the month following the month of the notification and for a period not less than 24 months, including the month following the month of the notification.

(6) After the expiry of the term under para. 5, the dealer may suspend the application of the special order of taxation of the delivery margin under par. 3 by notifying the competent territorial directorate of the National Revenue Agency. The application of the special order of margin taxation shall be suspended from the month following the month of notification.

(7) The notifications under par. 4 and 6 shall be submitted in the form specified in the regulation for implementation of the law .

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**Place of performance, tax event and tax charge for the supply of goods to which the special order of margin applies**

**Art. 144.** (1) Place of performance of deliveries under art. 143 is where the headquarters or permanent establishment of the dealer from which he makes these deliveries is located.

(2) The tax event of the deliveries under art. 143 arises according to the general rules under this law.

(3) The tax for deliveries under art. 143 becomes chargeable on the last day of the tax period during which the tax event for the delivery occurred pursuant to para. 2.

(4) The tax shall be charged with the issuance of a protocol in the manner and manner specified by the regulation for the implementation of the law .

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**Tax base**

**Art. 145.** (1) The tax base for the supply of goods under this Chapter shall be the margin of the price, which represents the difference less the amount of tax due, between:

1. the selling price, representing the total amount received or to be received by the dealer or customer from the customer or the third party for the delivery, including subsidies and financing directly related to that delivery, taxes and fees, as well as the accompanying costs of packaging, transport, commissions and insurance charged by the recipient's provider, but without trade discounts provided;

2. the amount that has been paid or will be paid for the received by the persons under Art. 143, para. 1 and 3 goods, including the tax under this law, and when the goods are imported - the tax base on import, including the tax under this law.

(2) The tax base under para. 1 cannot be a negative value.

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**Delivery of goods in the special order of taxation of the zero rate margin**

**Art. 146.** Delivery of the goods under the special order of taxation of the margin is taxable at zero rate, when the conditions of art. 28 .

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**Tax credit**

**Art. 147.** (1) The dealer shall be entitled to a tax credit for the other goods and services acquired or imported by him, which he uses only for making deliveries under this chapter.

(2) (Repealed, SG No. 95/2009, effective 01.01.2010)

(3) (Repealed, SG No. 95/2009, effective 01.01.2010)

(4) (Repealed, SG No. 95/2009, effective 01.01.2010)

(5) The dealer shall not be entitled to deduct tax credit for goods received or imported by him for which he applies the special order of taxation of the margin.

(6) (New, SG No. 99/2011, effective 01/01/2012) The dealer shall be entitled to a tax credit for imported second-hand goods in accordance with the general procedure of the law.

(7) (New, SG No. 99/2011, effective 01/01/2012) The dealer shall be entitled to a tax credit for imported works of art, collectibles or antiques, or works of art delivered by its author or by his heirs, under the general rules of the law, provided that he has not exercised the right of choice under Art. 143, para. 3 .

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**Documentation of the delivery of goods under the special order of margin taxation**

**Art. 148.** (1) (New, SG No. 94/2012, effective 01/01/2013) The dealer shall enter in the invoice and in the invoice notice the "margin tax regime - second-hand goods" or "regime margin tax - works of art "or" margin tax regime - collectibles and antique items ".

(2) (Former text of Art. 148 - SG, iss. 94 in 2012, effective from 01.01.2013) with the rulebook for implementing the law .

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**The taxable turnover of the dealer from the supply of goods in the special order of taxation of the margin**

**Art. 149. The** taxable turnover of the dealer in the supply of goods under the special procedure for taxing the margin is the sum of the margins.

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**Tax on goods available at dealer deregistration**

**Art. 150.** (1) Deregistration of the dealer shall be carried out in accordance with the general conditions of this deregistration law.

(2) In the case of deregistration, the dealer shall pay a tax on the goods available under this Chapter. The amount of tax is determined on the basis of the average margin realized by the dealer for the last 12 months before the date of deregistration.

(3) The procedure and the method for determining the average margin under para. 2 shall be determined by the regulation implementing the law .

(4) In the case of deregistration, the dealer shall pay a tax under Art. 111 , except for the tax for the available goods under para. 2.

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**Option**

**Art. 151.** (1) The dealer may apply the general order for taxation under the law of the supply of second-hand goods, works of art, collectibles and antique items.

(2) The right under para. 1 shall be exercised by the person for each separate delivery, the invoice issued shall not state that the special order under this chapter applies.

(3) (amend. - SG 95/09, in force from 01.01.2010) The tax basis of the delivery shall be determined in accordance with Art. 26 and 27 .

(4) (amend. - SG 99/11, in force from 01.01.2012) In the cases of para. 1 for the goods to which Art. 143, para. 3 , the right to a tax credit arises and is exercised during the tax period during which the tax for the subsequent delivery of the goods became chargeable.

(5) The documentation of the deliveries under para. 2 shall be carried out in the general order of the law.

(6) When the dealer applies both the special order for taxation of the margin and the general order for taxation of deliveries, he shall be obliged to keep separate account for the deliveries, determined by the regulation for the implementation of the law .

**Chapter seventeen "a".  
SPECIAL REGIME FOR CASH ACCOUNTING OF VALUE ADDED TAX (NEW - SG 101/01, IN force from 01.01.2014)**

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**General**

**Art. 151a.**(New, SG No. 101/2013, effective 01/01/2014) (1) The registered under Art. 96 , 97 and Art. 100, para. 1 persons may apply a special regime for cash accounting of value added tax, hereinafter referred to as "special regime", when they simultaneously satisfy the following conditions:

1. have a taxable turnover not exceeding the lev equivalent of EUR 500,000 realized for a period not exceeding the last 12 consecutive months before the current month; the taxable turnover shall be determined in accordance with Art. 96 ;

2. they do not have a revision act in accordance with the procedure of Art. 122 of the Tax and Social Insurance Procedure Code and / or for liability under the procedure of Art. 177;

3. have no taxable and unpaid tax liabilities and obligations for social security contributions on enacted acts, and in the presence of such obligations have provided security or have been issued a permit for deferral or rescheduling.

(2) In applying the special regime for deliveries for which a tax event has arisen, the tax becomes chargeable on the date of receipt of full or partial payment in proportion to the payment. The regime applies to all supplies of goods or services except:

1. import of goods;

2. intra-Community acquisitions of goods;

3. intra-Community supplies of goods;

4. deliveries to persons not registered under this law;

5. exempt supplies;

6. deliveries with a place of performance outside the territory of the country;

7. supply of services with a place of performance in the territory of the country for which the tax is required by the recipient of the delivery;

8. deliveries under a leasing contract under Art. 6, para. 2, Vol. 3;

9. supplies to which Part Eight applies , with the exception of this Chapter;

10. supplies of goods and services for which the remuneration is not paid by bank transfer, including by credit transfer, direct debit or cash transfer made through a payment service provider within the meaning of the Law on Payment Services and Payment Systems , or by post money transfer made through a licensed postal operator for postal money transfers within the meaning of the Postal Services Act;

11. supplies subject to zero rate under Chapter Three ;

12. supplies between related parties;

13. taxable supplies for which a full payment for the delivery, including the tax under this Act, was made before or on the date of occurrence of the tax event.

(3) Authorization by the bodies of the National Revenue Agency shall be issued for the implementation of the special regime.

(4) In order to obtain a permit for the implementation of the special regime the person under para. 1 shall submit to the competent territorial directorate of the National Revenue Agency a written request in the form specified in the regulation for the implementation of the law . The request for application of the special regime shall be submitted in the order of submission of an application under Art. 101 .

(5) Within the time limits under Art. 101, para. 6 and 7, the revenue body shall check and issue an act confirming or reasonably refusing to grant permission for the special regime. The permit shall be issued on the date of service of the act under Art. 101, para. 7.

(6) The National Revenue Agency shall refuse to issue a permit under para. 5, if it finds that any of the conditions under para. 1 is not met.

(7) The National Revenue Agency may refuse to grant a permit under para. 5, if it finds that a circumstance under Art. 176 .

(8) For the persons under para. 1, which apply the special regime, the National Revenue Agency shall establish and maintain a special public register, which is part of the register under Art. 80, para. 1 of the Tax and Social Insurance Procedure Code .

(9) The revenue body shall enter the person in the special public register under para. 8 on the day of issue of the special regime authorization.

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**Application and termination of the special regime**

**Art. 151b.**(New, SG No. 101/2013, effective 01/01/2014) (1) A person who has received a permit under Art. 151a, para. 5 shall apply the special regime from the first day of the month following the month of receipt of the authorization.

(2) Where the conditions under Art. 151a, para. 1 are present, the person who has been authorized to apply the special regime may take action to discontinue the application of the regime after the expiration of 12 months from the month following the month of issuance of the authorization.

(3) When any of the conditions under Art. 151a, para. 1 is not available, the person who has been authorized to apply the special regime shall take actions to terminate the application of the regime.

(4) For termination of application of the special regime under the procedure of para. 2 and 3 the person shall submit to the competent territorial directorate of the National Revenue Agency a request for the termination of the implementation of the special regime according to the model determined by the regulation for the implementation of the law . In the cases of para. 3 the request shall be submitted within 7 days after the circumstances have occurred.

(5) For termination of application of the special regime within the time limits under Art. 109, para. 4 and 5, the revenue body shall check and issue an act confirming or reasonably refusing to suspend the special regime.

(6) A person who has chosen to apply the general rules for the taxability of art. 25 after the term under para. 2, may apply for authorization to apply the special regime after the expiration of 12 months from the beginning of the month following the month of termination of its application.

(7) The application of the special regime shall be terminated at the initiative of the revenue body by issuing an act where:

1. it is established that any of the conditions under Art. 151a, para. 1 is not available and the person has not fulfilled the obligation to submit a request under para. 4;

2. the person has deducted the tax credit before the conditions under Art. 151d, para. 1 ;

3. the person under para. 1 has not issued or reflected the issued protocol under Art. 151c, para. 8 for value added tax due upon payment received for delivery of goods or services in the reporting register under Art. 124, para. 1, item 2 and in the information-declaration under art. 125 for the period during which the tax became chargeable.

(8) The revenue body may suspend the application of the special regime of a person who has received an authorization under Art. 151a, para. 5 , when it finds that the circumstances under Art. 176 .

(9) The application of the special regime shall be terminated under para. 2, 3, 7 and 8 of the day following the day of service of the act of termination of the special regime.

(10) The revenue body shall delete the person from the special public register under Art. 151a, para. 8 on the day of service of the act for the termination of the special regime.

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**Tax event, chargeability and tax charge**

**Art. 151c.**(New, SG No. 101/2013, effective 01/01/2014) (1) The tax event of delivery to which the provisions of this Chapter shall apply shall arise in accordance with the general rules under this Act.

(2) A person applying the special regime on the date of occurrence of the tax event under para. 1 is obliged to charge the delivery tax by:

1. issue an invoice or notice and indicate the tax separately;

2. indicate the invoice or the notification under item 1 in the sales log for the respective tax period, the tax base and the amount of tax not being involved in determining the result for the tax period.

(3) The delivery tax under para. 1 shall be required on the date of receipt of full or partial payment for the delivery and the person applying the special regime shall be obliged to reflect and include the amount of tax from the protocol under para. 8 in determining the result for the respective tax period in the sales log and in the statement of return under Art. 125 for this tax period.

(4) Upon receipt on or after the date of the tax event, a partial payment due under para. 3 arises only for the part of the accruals in the invoice and / or the notification under para. 2 tax, which is proportional to the amount of the partial payment made relative to the total amount of the payment due at the date of the tax event.

(5) For a partial advance payment for delivery under par. Received prior to the occurrence of the tax event. 1 shall apply Art. 25, para. 7 and the accrual shall be made in the general order of the law. In case of a partial advance payment received before the tax event occurred, para. 3 shall apply to the amount of the tax on the difference between the tax base on delivery and the amounts paid in advance, excluding the tax under this Act.

(6) Where, prior to the commencement of the application of the special regime, an invoice has been issued for a partial advance payment for taxable delivery, the tax event of which occurs after the first day of the month following the month of receipt of the authorization for the implementation of the special regime, para. 5.

(7) Upon termination of the application of the special regime the tax for which the liability under para. 3 has not occurred, becomes due on the date of service of the act for termination of the application of the regime and the person is obliged to include it in determining the result for the tax period in which the application of the special regime is terminated, in the reference-declaration under Art. 125 .

(8) For determining the amount of tax under para. 3 and 7 a protocol shall be issued in accordance with the procedure established by the Regulations for the implementation of the law for each of the parties by the provider - a person applying the special regime. The tax is due for the tax period in which it became chargeable.

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**Tax credit**

**Art. 151g.**(New, SG No. 101/2013, effective 01/01/2014) (1) For the persons under Art. 151b, para. 1, the right to deduct a tax credit for a received delivery, under which the provider does not apply the special regime, arises for the tax period during which the full or partial payment has been made on the delivery to the supplier, and is exercised within the term under Art. 72 .

(2) Paragraph 1 shall not apply to the supply of goods or services which, pursuant to Art. 151a, para. 2 are excluded from the scope of the special regime. The right to a tax credit for these supplies arises and is exercised in accordance with the general rules of law.

(3) For the persons under Art. 151b, para. 1, the right to deduct the delivery tax credit to which the provider applies the special regime and enter in the "cash account" in the invoice, arises for the tax period during which the full or partial payment is made on the delivery to the supplier, and is exercised within the term under Art. 72 .

(4) Upon partial payment on or after the date of the tax event, the right to a tax credit under para. 1 arises for the part of the charge in the invoice and / or the notice at the date of the tax event that is proportional to the amount of the partial payment made in relation to the total amount of the payment due at the date of the tax event.

(5) In case of a partial advance payment made before the tax event occurred, the right to a tax credit arises under the general rules of the law. For the said tax in the invoice and / or notice, issued on the date of the tax event, determined on the difference between the tax base on delivery and the amounts paid in advance, excluding the tax under this Act, para. 1.

(6) A person who terminates the application of the special regime under the procedure of Art. 151b shall be entitled to deduct a tax credit for the tax for which as a result of the application of para. 1 this right is not exercised. The right arises on the date of service of the act for termination of the application of the regime and shall be exercised within the term of art. 72 .

(7) For a person who ceases to apply the special regime, the right to deduct a tax credit on a delivery for which no tax has been levied on a supplier - a person applying the special regime, and on the invoice is entered "cash accounting ", arises in accordance with Art. 68, para. 6 .

(8) For determining the amount of the tax credit according to the procedure of para. 1 and 6 a protocol shall be issued in accordance with the procedure established by the Regulations for implementation of the law by the recipient - a person under Art. 151b, para. 1 . The consignee does not issue a delivery protocol for which the provider has applied Art. 151c, para. 8 and the invoice has "cash reporting".

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**Documentation of delivery**

**Art. 151e.**(New, SG No. 101/2013, effective 01/01/2014) (1) The deliveries made, for which the chargeability of the tax under Art. 151c, para. 3 has not occurred, they are documented, and the "invoice" is obligatory entered in the invoice or in the notice.

(2) Paragraph 1 shall not apply to the supply of goods or services which, pursuant to Art. 151a, para. 2 are excluded from the scope of the special regime.

(3) The documentation and accounting of the deliveries under the special regime shall be carried out in accordance with the procedure established by the regulation for the implementation of the law.

**Chapter eighteen.  
Special scheme for the supply of telecommunications services, radio and television broadcasting or SERVICES electronically, for which recipients ARE TAXABLE PERSONS (CHAPTER 18 "tax the supply of services performed electronically by persons not established IN THE EUROPEAN UNION "OTM., NEW - SG 105/05, IN EFFECT OF 01.01.2015)**

**Section I.  
General Provisions (New, SG No. 105/2014, in force from 01.01.2015)**

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**Scope of special regimes**

**Art. 152.** (New, SG No. 105/2014, effective 01/01/2015) (1) The provisions of this Chapter shall apply to the supply of telecommunication services, radio and television broadcasting services or services provided. by electronic means, to which the recipients are taxable persons who are established, have a permanent address or normally reside in the territory of a Member State where the provider:

1. is a taxable person not established in the Member State of consumption, and

2. has chosen to register for the implementation of any of the special regimes under para. 2 in the country or in another Member State.

(2) The special regimes under this Chapter shall be: a regime outside the Union where the service provider of para. 1 is not established on the territory of the European Union, and a regime in the Union where the service provider under para. 1 is established in the territory of the European Union.

(3) A person registered in another Member State for the implementation of a Union regime which does not have a fixed establishment in the territory of the country applies that regime to the supply of telecommunications services, radio and television broadcasting services or services provided electronically, with a place of performance within the territory of the country for which the recipients are taxable persons.

(4) A person registered in another Member State for the application of a regime outside the Union shall apply that regime to the supply of telecommunications services, radio and television broadcasting services or services provided electronically at a place of performance within the territory of the country, to which the recipients are taxable persons.

(5) A person who supplies telecommunications services, radio and television broadcasting services or services provided electronically with a place of performance in the territory of the country to which the recipients are taxable persons and the person is not registered for application of any of the regimes in a country or in another Member State shall not apply the provisions of this Chapter.

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**Deliveries outside the scope of the Union regime made by a person registered for the implementation of that regime**

**Art. 153.** (New - SG, iss. 105 in 2014, effective from 01.01.2015) (1) A person registered on the grounds of Art. 156 for the application of a regime within the Union, for deliveries with a place of performance within the territory of the country under Art. 21, para. 6 , including when the supplies are made from a permanent establishment in the territory of another Member State, apply the general rules of that law for such deliveries.

(2) A person registered on the grounds of Art. 156 for the application of a regime in the Union, does not apply that regime for supplies with a place of performance within the territory of another Member State under Art. 21, para. 6 , where the person has a permanent establishment in that Member State, whether or not the supplies are made from that establishment. For such supplies, the person shall apply the law of the Member State in which his permanent establishment is established.

**Section II.  
Registration and deregistration for application of a regime outside the Union (New, SG No. 105/2014, effective as of 01.01.2015)**

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**Special registration**

**Art. 154.** (New, SG No. 105/2014, effective 01/01/2015) (1) A taxable person shall have the right to register under this section, for which the following conditions shall apply simultaneously:

1. provides telecommunication services, radio and television broadcasting services or services provided electronically with recipients - non-taxable persons who are established or have a permanent address or habitually reside in a Member State, including the country;

2. has not been established in the territory of the European Union;

3. (Repealed, SG No. 98/2018)

4. has not been registered for the application of this special regime in another Member State;

5. the registration limit under para. 10.

(2) (Effective 19.12.2014) The right under para. 1 shall be exercised by the person submitting to the territorial directorate of the National Revenue Agency - Sofia an application for registration in the form determined by the regulation for the implementation of the law . The application shall be submitted electronically by means of a web-based application designed for this purpose on the [website](http://www.nap.bg/) of the National Revenue Agency by entering the data through the application.

(3) With the application of para. 2 the person shall provide at least the following information:

1. name, postal address, e-mail addresses, incl. person's websites;

2. an identification number for tax registration purposes, if any;

3. (amend. - SG 98/08, in force from 01.01.2019) a statement that there is no seat and address of management and no permanent establishment on the territory of the European Union;

4. bank account of the person in euro;

5. the identification numbers of the previous registrations of the person applying the non-Union regime and, if any, of the Union regime.

(4) Within 7 days of receipt of the application under para. 2, the revenue body shall verify the existence of a basis for registration for the application of the regime outside the Union. Within 7 days of the completion of the inspection, the revenue body shall issue an act by which it performs or reasonably refuses to complete the registration. Service of the act of the person under para. 1 shall be made electronically by electronic message.

(5) The date of registration shall be considered the first day of the quarter following the calendar quarter of the submission of the application under para. 2.

(6) The identification number for the purposes of registration for the application of the regime outside the Union shall be the official identification number under Art. 84, para. 3 of the Tax Code of Procedure , before which the EU sign is affixed.

(7) The date of the first delivery, when the first delivery of the services under para. 1, item 1 was made before the date under para. 5, provided that the taxable person has filed an application for registration under the procedure of para. 2 at the latest by the 10th of the month following the date of first delivery.

(8) Upon change of the data in an application submitted under para. 2, the person shall submit an electronic request for an update no later than the 10th of the month following the change.

(9) A person registered in another Member State for the application of the regime outside the Union may register on the basis of this Article by submitting an application for registration under par. 2, not later than the 10th day of the month following the date of the change indicated by the person in the application and within the same period notified the change to the other Member State. In such cases, the date of registration under this Article shall be the date of the change.

(10) The restriction on non-Union registration is in force:

1. until 6 months have elapsed from the date of termination of the application of the regime outside the Union in any Member State, where the person has voluntarily waived his registration to apply that regime;

2. until 6 months have elapsed from the date of termination of the application of the regime outside the Union in any Member State because the person has notified the latter that he is suspending the supply of para. 1, Vol. 1;

3. until two years have elapsed from the date of termination in any Member State of identification of the application of a regime outside the Union or of a regime in the Union due to a systematic failure by a person to comply with obligations relating to the implementation of the regime in question.

(11) In case of non-compliance with the term under para. 9, para. 10, Vol. 1.

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**Termination of special registration**

**Art. 155.** (New, SG No. 105/2014, effective 01/01/2015) (1) Registration for the application of the regime outside the Union shall be terminated at the initiative of the person when:

1. no longer performs the supply of telecommunications services, radio and television broadcasting services or services provided electronically;

2. cease to meet the conditions under Art. 154, para. 1 ;

3. the person chooses not to apply the regime outside the Union.

(2) For termination of the registration under para. 1, the person submits to the territorial directorate of the National Revenue Agency - Sofia an application for deregistration in the form determined by the regulation for the implementation of the law . The application shall be submitted electronically by means of a web-based application designed for this purpose on the [website](http://www.nap.bg/) of the National Revenue Agency by entering the data through the application.

(3) In the cases of para. 1, items 1 and 2 the person shall submit the application for deregistration not later than the 10th day of the month following the month during which the relevant circumstance occurs.

(4) In the cases of para. 1, item 3 the person shall submit the application for deregistration not later than 15 days before the end of the quarter preceding the calendar quarter, from which he / she does not wish to apply the regime.

(5) Within 7 days of receipt of the application for deregistration under para. 2, the revenue body shall check that there are grounds for termination of registration for the application of the regime outside the Union. Within 7 days of the completion of the inspection, the revenue body shall issue an act by which it performs or reasonably refuses to terminate the registration. Service of the act to the person to whom the registration for the application of the regime is terminated is effected electronically by electronic message.

(6) In the cases of para. 1, items 1 and 2, the date of termination of the registration for application of the regime outside the Union shall be the first day of the quarter following the calendar quarter of the sending of the electronic message for issuance of the deregistration act, and in the cases of para. 1, item 3, the date of termination of registration for application of the regime outside the Union shall be the first day of the quarter following the calendar quarter of the submission of the application for deregistration.

(7) Registration for the application of the regime outside the Union shall be terminated at the initiative of the revenue body by issuing a deregistration act where it is established that the person:

1. has not supplied telecommunications, broadcasting or electronic services for eight consecutive tax periods and has not applied for deregistration for the application of the regime, or

2. does not meet the conditions of art. 154, para. 1 , or

3. systematically fails to comply with the provisions of the regime outside the Union.

(8) Systemic non-compliance with the provisions of the regime outside the Union exists where:

1. on the grounds of Art. 159b, para. 11 of the person registered for the implementation of the regime have been sent reminder messages by the National Revenue Agency for the last three previous tax periods and the statement under Art. 159b, para. 4 for each tax period was not provided within 10 days after the sending of the reminder message;

2. on the grounds of Art. 159b, para. 11 of the person registered for the application of the regime have been sent reminder messages by the National Revenue Agency for the last three previous tax periods and the full amount of tax declared for each individual tax period has not been paid by the person within 10 days after sending a reminder message, unless the outstanding balance is less than EUR 100 for each tax period;

3. upon request by the revenue body or the competent tax authority of the Member State of consumption and one month after the subsequent reminder message has been sent by the National Revenue Agency, the person has not provided the registers under Art. 120, para. 3 ;

4. the person registered for the application of the regime has provided incorrect information under Art. 159b, para. 7 in two or more filed statements, which leads to a reduction of the large amount of tax due.

(9) In the cases of para. 7 the service of the act of the person to whom the registration for the application of the regime is terminated shall be effected electronically by electronic message. In such cases, the date on which the registration of the non-Union enforcement entity ceases to be registered is the first day of the quarter following the calendar quarter of the communication of the communication.

(10) Registered on the grounds of Art. 154 a person may register for this regime in another Member State by submitting an application for deregistration electronically to a territorial directorate of the National Revenue Agency - Sofia, in accordance with the procedure of para. 2 not later than the 10th of the month following the date of the change specified by the person. Within the same period, the person shall notify the other Member State of the change. In such cases, the date of termination shall be considered the date of the change.

**Section III.  
Registration and deregistration for the application of a regime in the Union (New, SG No. 105/2014, effective 01/01/2015)**

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**Special registration**

**Art. 156.** (New, SG No. 105/2014, effective 01/01/2015) (1) A taxable person registered on the basis of Art. 96 , 98 or Art. 100, para. 1 or 3 , for which the following conditions are true:

1. supplies telecommunications, broadcasting or electronic services with recipients - non-taxable persons established or having their permanent address or habitually resident in another Member State in which the taxable person is person has no permanent object;

2. has been established at the seat and address of management within the territory of the country or, if not established at the seat and address of management within the territory of the European Union, has been established at a permanent establishment on the territory of the country;

3. has not been registered for the application of this regime in another Member State when established on a permanent establishment in the territory of the country;

4. the registration restriction under para. 12;

5. (new - SG 98/08, in force from 01.01.2019) the deliveries under item 1, which he performs, shall not have a place of performance on the territory of the country.

(2) (Effective 19.12.2014) The right under para. 1 shall be exercised by the person submitting to the competent territorial directorate of the National Revenue Agency an application for registration in the form determined by the regulation for implementation of the law . The application shall be submitted electronically in accordance with the procedure of the Tax Insurance Code with a qualified electronic signature by means of a web-based application created for this purpose on the [website](http://www.nap.bg/) of the National Revenue Agency by entering the data through the application.

(3) With the application of para. 2 the person shall provide at least the following information:

1. name, postal address, e-mail addresses, incl. person's websites;

2. (suppl. - SG 95/15, in force from 01.01.2016) bank account of the person in euro or BGN in a Bulgarian bank or a branch of a foreign bank in the Republic of Bulgaria;

3. VAT identification numbers in other Member States;

4. permanent establishments in the territory of other Member States;

5. the identification numbers of the previous registrations of the person applying the non-Union regime and, if any, of the Union regime.

(4) Within 7 days of receipt of the application under para. 2, the revenue body shall verify the existence of a basis for registration for the application of the Union regime. Within 7 days of the completion of the inspection, the revenue body shall issue an act by which it performs or reasonably refuses to complete the registration. Service of the act of the person under para. 1 shall be made electronically by electronic message.

(5) The date of registration shall be considered the first day of the quarter following the calendar quarter of the submission of the application under para. 2.

(6) The identification number for the purposes of registration for application of the regime in the Union is the identification number referred to in Art. 94, para. 2 .

(7) (suppl. - SG 98/08, in force from 01.01.2019) The date of the first delivery, when the first delivery of the services under para. 1, item 1, which does not have a place of performance on the territory of the country, was made before the date under para. 5, provided that the taxable person has filed an application for registration under the procedure of para. 2 at the latest by the 10th of the month following the date of first delivery.

(8) Upon change of the data in an application submitted under para. 2, the person shall submit an electronic request for an update no later than the 10th of the month following the change.

(9) A person registered in another Member State for the application of the Union regime, who is not established in his registered office and registered office in the territory of the European Union, but has a permanent establishment both in the country and in the territory of the Union. another Member State if it fulfills the conditions of para. 1 may be registered on the basis of this Article after the expiry of two years following the year in which it is registered for the application of the Union regime in the other Member State.

(10) A person registered in another Member State for the application of the Union regime who relocates his place of establishment by domicile and head office within the territory of the country or, if not established by registered office and head office in the territory of the European Union shall relocate its permanent establishment to the territory of the country if it fulfills the conditions of para. 1 may be registered on the basis of this Article.

(11) In the cases of para. 9 and 10 as the date of registration under this Article shall be considered the date of the change if the person submits an application for registration under the procedure of para. 2 no later than the 10th of the month following the change and the person shall notify the change to the Member State of identification within the same period.

(12) A restriction on registration under the Union regime is in force:

1. until 6 months have elapsed from the date of termination of the application of the regime in the Union in any Member State, where the person has voluntarily waived his registration to apply that regime;

2. until 6 months have elapsed from the date of termination of the application of the regime in the Union in any Member State, on the ground that the person has informed the latter that he is suspending the supply of para. 1, Vol. 1;

3. until two years have elapsed from the date of termination in any Member State of identification of the application of a regime outside the Union or of a regime in the Union due to a systematic failure by a person to comply with obligations relating to the implementation of the regime in question.

(13) In case of non-fulfillment of the requirements of para. 11, para. 12, Vol. 1.

(14) (New - SG, iss. 98 in 2018, effective from 01.01.2019) Right under para. 1 to register for the application of a regime in the Union there is also a taxable person registered on the basis of Art. 96 , 98 or Art. 100, para. 1 or 3 , which carries out deliveries with a place of performance under art. 21, para. 8 on the territory of the country, if together with the application under para. 2 informed that he wishes the place of delivery to be determined in accordance with Art. 21, para. 6 .

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**Termination of special registration**

**Art. 157.** (New, SG No. 105/2014, effective 01/01/2015) (1) Registration for the application of the regime in the Union shall be terminated at the initiative of the person when:

1. no longer performs the supply of telecommunications services, radio and television broadcasting services or services provided electronically;

2. cease to meet the conditions under Art. 156, para. 1 ;

3. the person chooses not to apply the Union regime.

(2) For termination of the registration under para. 1 the person submits to the competent territorial directorate of the National Revenue Agency an application for deregistration in the form determined by the regulation for the implementation of the law . The application shall be submitted electronically in accordance with the procedure of the Tax Insurance Code with a qualified electronic signature by means of a web-based application created for this purpose on the [website](http://www.nap.bg/) of the National Revenue Agency by entering the data through the application.

(3) In the cases of para. 1, items 1 and 2 the person shall submit the application for deregistration not later than the 10th day of the month following the month during which the relevant circumstance occurs.

(4) In the cases of para. 1, item 3 the person shall submit the application for deregistration not later than 15 days before the end of the quarter preceding the calendar quarter, from which he / she does not wish to apply the regime.

(5) Within 7 days of receipt of the application for deregistration under para. 2, the revenue body shall verify the existence of a ground for termination of registration for the application of the Union regime. Within 7 days of the completion of the inspection, the revenue body shall issue an act by which it performs or reasonably refuses to terminate the registration. Service of the act to the person to whom the registration for the application of the regime is terminated is effected electronically by electronic message.

(6) In the cases of para. 1, items 1 and 2, the date of termination of the registration for application of the regime in the Union shall be the first day of the quarter following the calendar quarter of the sending of the electronic message for issuing the deregistration act, and in the cases of para. 1, item 3, the date of termination of the registration for the application of the regime in the Union shall be the first day of the quarter following the calendar quarter of the application for deregistration.

(7) Registration for the application of the regime in the Union shall be terminated at the initiative of the revenue body by issuing a deregistration act where it is established that the person:

1. has not supplied telecommunications, broadcasting or electronic services for eight consecutive tax periods and has not applied for deregistration for the application of the regime, or

2. does not meet the conditions of art. 156, para. 1 , or

3. systematically fails to comply with the provisions of the Union regime.

(8) Systemic non-compliance with Union rules is present when:

1. on the grounds of Art. 159b, para. 11 of the person registered for the implementation of the regime have been sent reminder messages by the National Revenue Agency for the last three previous tax periods and the statement under Art. 159b, para. 4 for each tax period was not provided within 10 days after the sending of the reminder message;

2. on the grounds of Art. 159b, para. 11 of the person registered for the application of the regime have been sent reminder messages by the National Revenue Agency for the last three previous tax periods and the full amount of tax declared for each individual tax period has not been paid by the person within 10 days after sending a reminder message, unless the outstanding balance is less than EUR 100 for each tax period;

3. upon request by the revenue body or the competent tax authority of the Member State of consumption and one month after the subsequent reminder message has been sent by the National Revenue Agency, the person has not provided the registers under Art. 120, para. 3 ;

4. the person registered for the application of the regime has provided incorrect information under Art. 159b, para. 7 and 8 in two or more filing statements, resulting in a reduction of the large amount of tax due.

(9) In the cases of para. 7 the service of the act of the person to whom the registration for the application of the regime is terminated shall be effected electronically by electronic message. In such cases, the date on which the registration of the person applying the regime in the Union is terminated shall be the first day of the quarter following the calendar quarter of the dispatch of the communication.

(10) Registered on the grounds of Art. 156 a person who is not established in the seat and address of management within the territory of the European Union but who has a permanent establishment both in the territory of the country and in the territory of another Member State may register for the application of this regime in the other Member State after two years from the beginning of the year following the year of registration.

(11) Registered on the grounds of Art. 156 a person who relocates his registered office and registered address in the territory of another Member State, or, where he is not established in his registered office and registered office in the territory of the European Union, relocates his permanent establishment to the territory of another Member State, or established at the seat and management address in the territory of another Member State shall be obliged to terminate its registration under this Article.

(12) In the cases of para. 10 and 11 as the date of termination of registration under this Article shall be considered the date of the change, if the person submits an application for deregistration under the procedure of para. 2, not later than the 10th day of the month following the change, and within the same period the person shall notify the change to the other Member State.

(13) (New, SG No. 98/2018, in force from 01.01.2019) Registered on the grounds of Art. 156 a person may apply para. 1, item 3, when the conditions under Art. 21, para. 8 .

**Section IV.  
Taxation of the supply of telecommunication services, radio and television broadcasting services or services provided electronically (New, SG No. 105/2014, effective from 01.01.2015)**

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**Place of delivery**

**Art. 158.** (New, SG No. 105/2014, effective 01/01/2015) The place of performance of deliveries of telecommunication services, radio and television broadcasting services or services provided electronically from registered under this Chapter a person shall be determined under Art. 21, para. 6 .

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**Tax basis, date of occurrence of the tax event, chargeability and tax charge**

**Art. 159.** (New - SG, iss. 105 in 2014, effective from 01.01.2015) (1) (Amended, SG No. 98/2018, effective from 01.01.2019) The taxable amount, the date of occurrence of the taxable event and the chargeability of the tax on the supply of services under this Chapter shall be determined by the law of the Member State of identification.

(2) A person registered for the application of the non-Union or Union regime shall be required to charge the value added tax required for delivery made within the scope of the regime concerned, such as:

1. include the amount of tax in determining the result of the special-arrangement application for the relevant tax period in the Member State of identification;

2. indicate the delivery information in the electronic register kept under the legislation of the Member State of identification.

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**Tax rate and documentation of deliveries**

**Art. 159a.**(New, SG No. 105/2014, effective 01/01/2015) (1) The tax rate of supply under this Chapter shall be the rate applicable in the Member State of consumption.

(2) (Amended, SG No. 98/2018, effective 01/01/2019) The legislation of the Member State of identification shall apply to document the supply of services under this Chapter.

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**Tax period, report-declaration for the application of the special regime and payment of the tax**

**Art. 159b.**(New, SG No. 105/2014, effective 01/01/2015) (1) The tax period for the persons registered under this Chapter shall be quarterly and shall coincide with the calendar quarter.

(2) In the cases under Art. 154, para. 7 and Art. 156, para. 7, the first tax period covers the time from the date of first delivery to the end of the calendar quarter.

(3) In the cases under Art. 154, para. 9 and Art. 156, para. 11, the first tax period covers the time from the date of the change to the last day, including the calendar quarter, during which the change occurred. Accordingly, under Art. 155, para. 10 and Art. 157, para. 12 , the last tax period shall cover the time from the first day of the calendar quarter during which the change occurred, up to and including the date of the change.

(4) Registered on the grounds of Art. 154 or Art. 156 a person submits a statement-declaration for the implementation of a special regime according to the model, determined in the regulation for implementation of the law , for each tax period by the 20th day of the month following the tax period, regardless of whether during the period it made deliveries. When the 20th day of the month is a non-attendance day, Art. 22, para. 7 of the Tax Insurance Procedure Code does not apply.

(5) Information-declaration under para. 4 shall be submitted to the competent territorial directorate under section II or section III of this chapter electronically by means of a web-based application created for this purpose on the [website](http://www.nap.bg/) of the National Revenue Agency. The registered under art. 156 persons file the declaration electronically with a qualified electronic signature according to the procedure of the Tax and Social Security Procedure Code by entering the data through the application or by submitting a pre-generated file. The form, structure and validation scheme of the file shall be approved by an order of the Executive Director of the National Revenue Agency.

(6) The competent territorial directorate under section II or under section III of this chapter shall provide to the person by electronic means a unique incoming number of each filed statement under para. 4, as in the case of making adjustments in accordance with Art. 159e provides the incoming number of the originally filed statement.

(7) In the information-declaration under para. 4 indicates the identification number of the person for the purposes of applying the regime concerned and, separately for each consumption Member State in which the person has no fixed establishment, indicates the applicable tax rates, the total amount of tax bases of the supplies made to which it applies the regime and for which value added tax at the relevant rates has become chargeable, the total amount of tax payable at the relevant rates and the total amount of tax payable separately for each Member State for the relevant tax period.

(8) Registered on the grounds of Art. 156 a person who has one or more permanent establishments in the territory of other Member States shall also indicate the VAT identification numbers issued by the Member States where each of the establishments is located and the information under para. 7 for deliveries made by these permanent establishments during the relevant tax period, for which value added tax at the applicable rates has become chargeable and is located in the territory of a Member State of consumption in which the person has no permanent establishment.

(9) The values ​​under par. 7 and 8 are indicated in euro. For deliveries in other currencies, the exchange rate used on the last day of the tax period shall apply, the exchange rate published by the European Central Bank for that day, or, if no such rate is published on that day, the rate published on the following day.

(10) Registered on the grounds of Art. 154 or Art. 156 person within the deadline for submission of the information-declaration under para. 4 is obliged to deposit the total amount of value added tax required for the respective tax period into the state budget in the account of the National Revenue Agency, in euro. The tax is considered to have been paid on the date on which the amount was credited. Upon payment of the amount, the person shall indicate the incoming number of the relevant statement.

(11) When registered on the grounds of Art. 154 or Art. 156 person did not submit the reference-declaration under para. 4 or did not pay the tax under para. 10, or if it has paid a smaller tax, the National Revenue Agency shall send the reminder electronically to the person on the 10th day after the day on which the tax return was to be filed. Follow-up actions to determine and collect the tax after sending a reminder message from the National Revenue Agency are carried out by the competent tax authorities of the Member State of consumption.

(12) In the cases of para. 11 the statement of declaration shall be submitted in accordance with the procedure of para. 5 until the expiry of three years from the date on which it was to be filed. Upon expiry of this period, the reference shall be lodged with the Member State of consumption concerned.

(13) After taking action in accordance with para. 11 of the competent tax authorities of another Member State of consumption, the tax for the relevant tax period payable to that Member State shall be paid into the account of that Member State.

(14) In the reference-declaration under para. 4 shall not specify the supply of telecommunications services, radio and television broadcasting services or services provided electronically if they are exempted under the law of the Member State of consumption, as well as deliveries outside the scope of the Union regime under Art. 153 .

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**Tax credit**

**Art. 159c.**(New, SG No. 105/2014, effective 01/01/2015) (1) A person registered on the grounds of Art. 154, or registered in another Member State for the application of the regime outside the Union, shall be entitled to a refund of value added tax on supplies of goods and / or services obtained with a place of performance within the territory of the country in connection with its supply of telecommunications services , radio and television broadcasting services or services provided electronically, to which the recipients are taxable persons, in accordance with Art. 81, para. 2 provided for persons not established in the territory of the European Union.

(2) Registered on the grounds of Art. 156 a person has the right to deduct a tax credit under the general rules of the law on received supplies of goods and / or services with a place of performance on the territory of the country.

(3) A person registered in another Member State for the application of the regime in the Union, if registered on the basis of Art. 96 , 97 , 98 or Art. 100, para. 1 and 3 , shall have the right to deduct tax credit under the general rules of the law on received supplies of goods and / or services with place of performance on the territory of the country.

(4) A person registered in another Member State for the application of the regime in the Union, if not registered on the basis of Art. 96 , 97 , 98 or Art. 100, para. 1 and 3 , shall be entitled to reimbursement in accordance with Art. 81, para. 2 provided for persons not established in the Member State of recovery but established in the territory of the European Union.

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**Electronic register**

**Art. 159g.**(New, SG No. 105/2014, effective 01/01/2015) (1) Registered on the grounds of Art. 154 or 156 shall be obliged to keep the electronic register under Art. 120, para. 3 .

(2) The information in the register under Art. 120, para. 3 shall be recorded in such a way that it can be provided immediately electronically in a structured format upon request by the revenue authority or the competent authorities of the Member States of consumption.

(3) The information in the electronic register under Art. 120, para. 3 shall be kept for a period not less than 10 years from the end of the year in which the respective delivery was made.

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**Adjustments to the special regime reference declaration**

**Art. 159d.**(New, SG No. 105/2014, effective 01/01/2015) (1) Errors (undisclosed or incorrectly reported values) made in a filed statement for the implementation of a special regime from a registered pursuant to Art. 154 or 156 shall be repaired by the person making the necessary corrections and resubmitting in accordance with Art. 159b, para. 5 the amended statement of tax for the same tax period. Adjustments may not be reflected in a return for another tax period.

(2) A credit and debit delivery note issued shall be recorded in accordance with the procedure of para. 1, by making the necessary corrections and resubmitting it in accordance with Art. 159b, para. 5 the amended statement of return for the tax period during which the delivery was declared.

(3) Corrections under par. 1 and 2 shall be made within three years from the expiry of the deadline for submission of the statement of the application of the respective regime, including after its termination. After this period, the corrections in the filed declaration are made according to the legislation of the respective Member State of consumption.

(4) The tax due as a result of the correction of a filed statement-declaration shall be paid into the state budget into the account of the National Revenue Agency in euro. Upon payment of the amount, the person shall indicate the incoming number of the relevant statement.

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**Reimbursement of a tax surcharge on a special-declaration application form**

**Art. 159f.**(New, SG No. 105/2014, effective 01/01/2015) (1) An excess tax on a statement-declaration for the implementation of a special regime by a person registered on the basis of Article 154 or 156 shall be deducted or reimburses in accordance with the Code of Procedure , unless the excess tax has already been transferred to other Member States of consumption.

(2) We owe tax on a statement-declaration for the implementation of a special regime, which has been deposited in the state budget at the expense of the National Revenue Agency, but on the grounds of Art. 159b, para. 13 shall be due in another Member State of consumption, offset or reimbursed to the person referred to in para. 1 under the procedure of the Tax and Social Insurance Procedure Code .

(3) Overpaid tax as a result of correction under Art. 159e shall be reimbursed in accordance with the procedure laid down in the Tax Insurance Procedure Code if it has not been translated to other Member States of consumption. Where the excess tax is transferred to other Member States of consumption, the latter shall be refunded to the person of the Member State of consumption concerned in accordance with the adjustment made.

(4) Excess tax on an application for a special arrangement lodged in another Member State by a person registered in that Member State for the application of the Union or non-Union regime, which has been translated by the Member State or paid by the person in the state budget in the account of the National Revenue Agency shall be deducted or refunded to the person in accordance with the procedure of the Tax and Social Insurance Procedure Code.

(5) (New - SG 95/15, in force from 01.01.2016) Excess tax from a person, registered on the grounds of art. 154 or for the application of a Union regime or a regime outside the Union in another Member State, shall be reimbursed to a bank account other than an account with a Bulgarian bank or a foreign bank branch in the Republic of Bulgaria, all bank fees in connection with the tax refund, as and the exchange of currency is at the expense of the person.

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**Obligations for the supply of a place of performance within the territory of the country by a person registered in another Member State for the application of the non-Union or Union regime**

**Art. 159g.**(New, SG No. 105/2014, effective 01/01/2015) (1) A person registered in another Member State for the application of a regime outside the Union or a regime in the Union that supplies services with a place of implementation on the territory of the country under Art. 21, para. 6 , it is obliged to declare these deliveries, indicating them in the reference declaration according to the legislation of the Member State of identification. A statement filed in the Member State of identification is considered to be a statement filed under this law.

(2) A person registered in another Member State for the implementation of a regime outside the Union or a regime in the Union which supplies services with a place of performance within the territory of the country under Art. 21, para. 6 , is obliged to submit the due on the information-declaration under para. 1 tax within the period laid down by the legislation of the Member State of identification. The tax shall be deemed to have been paid on the date on which the amount was credited to the account of the Member State of identification or, if it was not credited to that account, on the date on which it was credited to the national budget into the account of the National Revenue Agency.

(3) A person registered in another Member State for the implementation of a regime outside the Union or a regime in the Union which supplies services with a place of performance in the territory of the country under Art. 21, para. 6 , is obliged to make available on request to the revenue authority the kept electronic register in accordance with the legislation of the Member State of identification.

(4) After sending a reminder message to the person for the fulfillment of his obligations under para. 1 and 2 by the competent tax authorities of the Member State of identification, where the country is a Member State of consumption, the subsequent actions for determining and collecting the tax shall be carried out by the National Revenue Agency under the procedure of the Tax Insurance Procedure Code . After actions taken by the National Revenue Agency, the tax for the respective tax period payable to the country as a Member State of consumption is paid by the person to the state budget into the account of the National Revenue Agency.

(5) Where the country is a Member State of consumption, until the expiry of three years from the statutory period under the legislation of the Member State of identification, a non-submission of the reference declaration is made, respectively, adjustments are made to the reference statement in that Member State, and after this deadline, the statement-declaration is submitted, respectively adjustments are made in the filed statement-declaration in the order determined by the regulation for the implementation of the law .

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**Transition from non-Union to Union and vice versa**

**Art. 159h.**(New, SG No. 105/2014, effective 01/01/2015) (1) Registered on the grounds of Art. 154 a person who ceases to meet the conditions under the same Article may register for the application of the regime in the Union if he fulfills the conditions for registration under Art. 156 . In these cases, within the term of art. 155, para. 3 the person also submits an application for registration in accordance with Art. 156, para. 2 .

(2) Registered on the grounds of Art. 156 a person who ceases to meet the conditions under the same Article may register for the application of the regime outside the Union if he fulfills the conditions for registration under Art. 154 . In these cases, within the term of art. 157, para. 3 the person also submits an application for registration in accordance with Art. 154, para. 2.

(3) In the cases of para. 1 and 2 for the date of registration, respectively for the date of termination of registration, according to the respective regime shall be considered the date of occurrence of the change in the respective circumstance.

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**Special register**

**Art. 159i.**(New, SG No. 105/2014, effective 01/01/2015) (1) For the persons registered in the country for the application of the regime outside the Union or the regime in the Union, the National Revenue Agency shall establish and maintain a special register, which is part of the register under Art. 80, para. 1 of the Tax and Social Insurance Procedure Code .

(2) The revenue body shall enter in the special register under para. 1 for each of the persons under para. 1 the date of registration for application of the respective regime and the date of termination of registration for application of the regime.

**Chapter nineteen.  
INVESTMENT GOLD**

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**Deliveries of investment gold**

**Art. 160.** (1) The supplies related to investment gold, which for the purposes of this Act are:

1. deliveries of investment gold, including: investment gold, presented by certificates of distributed or unallocated gold; gold traded on accounts; gold loans and swaps with title or claim to investment gold; supplies affecting investment gold with futures and forward contracts leading to the transfer of title or claim to investment gold;

2. services of agents acting on behalf of and on behalf of another in connection with the supply of investment gold.

(2) Taxable persons who produce investment gold or convert gold into investment gold, as well as taxable persons who usually supply gold for industrial purposes, may choose the supplies under para. 1, item 1 shall be taxable. The taxable persons who provide brokerage services for the supply of investment gold may choose the supplies under para. 1, item 2 shall be taxable when the supply in connection with which the intermediary service is provided is taxable.

(3) The right under para. 2 may be exercised when the following conditions are simultaneously met:

1. the recipient of the supplies is a person registered under this law;

2. the invoice issued for delivery states that the tax will be charged by the recipient.

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**Investment gold**

**Art. 160a.**(New - SG 97/17, effective from 01.01.2018) (1) For the purposes of this law investment gold:

1. is gold in the form of bars or tiles of a weight accepted by the gold markets and having a purity equal to or greater than 995 thousand;

2. are gold coins included in the order under Art. 175, para. 5 for which the following conditions are simultaneously met:

a. their purity is equal to or greater than 900 thousand;

(b) they have been cut down after 1800;

(c) they were or are legal tender in the country of origin;

(d) they are usually sold at a price not exceeding the value of gold at market prices contained in coins of more than 80 per cent;

3. are gold coins that are not included in the order under Art. 175, para. 5 , but are included in the list of gold coins which fulfill the criteria laid down in Article 344 (1) (2) of Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax ( Special Investment Gold Scheme) published until 1 December of the year in the C series of the Official Journal of the European Union, valid for the calendar year following the year of publication; investment gold shall also be considered all coin issues included in this list for the year to which the list refers;

4. are gold coins that are not included in the list under item 3 or in the order under Art. 175, para. 5 , but for which a document issued by the Governor of the Bulgarian National Bank certifies that the conditions under item 2 for investment gold are simultaneously met.

(2) The Bulgarian National Bank shall issue the document under para. 1, item 4 of the person who has applied for certification of gold coins as investment gold, after providing information about these coins.

(3) The order and necessary documents for inclusion of gold coins in the order under Art. 175, para. 5 shall be determined by the regulation implementing the law.

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**Charging the tax from the recipient**

**Art. 161.** (1) The tax shall be charged by the recipient - a person, registered under this law, at

1. deliveries of gold materials or semi-finished products with a purity of 325 thousand or more;

2. supplies related to investment gold, for which the right under Art. 160 , and the invoice issued by the supplier states that the tax will be charged by the recipient.

(2) The tax shall be charged by issuing a protocol.

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**Right to a tax credit**

**Art. 162.** (1) Although the subsequent delivery related to investment gold is exempt, the registered persons are entitled to a tax credit for:

1. the tax accrued by them in accordance with Art. 161 ;

2. (suppl. - SG 106/08, in force from 01.01.2009) the received delivery, the intra-Community acquisition or import of gold, other than investment gold, which was subsequently processed by the person or for his account in investment gold;

3. the services received, resulting in a change in the shape, weight or purity of the gold, including investment gold.

(2) (suppl. - SG 106/08, in force from 01.01.2009) Although the subsequent delivery related to investment gold is exempted, the registered persons who produce investment gold or process gold in investment gold, shall be entitled to deduct tax credit for the supply, intra-Community acquisition or import into the territory of the country of goods or services related to the production or processing of that gold.

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**Documentation**

**Art. 163.** (1) The deliveries related to investment gold, as well as the deliveries of gold materials or semi-finished products with a purity of 325 thousand or more shall be documented by issuing an invoice which, in addition to the requisites under Art. 114 must also contain:

1. a description of the gold, sufficient for its identification, at least as: shape, weight, purity and others;

2. date and address of the physical delivery of the gold;

3. name, address and unique civic number and / or type, number, issuer of the official identity document of the persons who compiled the document.

(2) The invoices under para. 1 shall be stored for a period of 10 years from the end of the year in which the respective delivery was made.

**Chapter nineteen "a".  
DELIVERY OF GOODS AND SERVICES UNDER ANNEX No 2 WITH THE PLACE OF PERFORMANCE OF THE TERRITORY OF THE COUNTRY ON WHICH THE TAX IS REQUIRED BY THE RECIPIENT (NEW - SG 108/08, 2006)**

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**Tax event and tax chargeability**

**Art. 163a.**(New - SG 108/06, in force from 01.01.2007) (1) The tax event of the supplies of goods and services specified in Annex No 2 shall arise in accordance with the general rules under this Act.

(2) The tax for the deliveries under para. 1 is required of the recipient - a person registered under this law, whether the provider is a taxable person or a taxable person.

(3) (amend. - SG 95/09, in force from 01.01.2010) The tax for the deliveries under para. 1 shall become chargeable in accordance with Art. 25, para. 6 and 7 .

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**Charging the tax from the recipient**

**Art. 163b.**(New - SG 108/06, in force from 01.01.2007) (1) The tax shall be charged by the recipient by issuing:

1. protocol under art. 117, para. 2 within the term of art. 117, para. 3 - when the supplier is a taxable person.

2. a general protocol for all deliveries for which the tax became chargeable during the relevant tax period - when the suppliers are natural persons who are not taxable; the report is issued on the last day of the respective tax period.

(2) The protocol under para. 1, item 2 must contain:

1. number and date;

2. name and identification number of art. 94, para. 2 of the person who issues it;

3. tax period;

4. description of the goods and services;

5. the total amount of the purchase prices of the goods and services under item 4 for the tax period;

6. accrued tax for the period;

7. (new - SG 98/13, in force from 01.01.2014, amend as of entry into force - SG 104/2013, effective from 01.12.2013) name and identification number of art. 84 of the Tax and Social Insurance Procedure Code of the supplier of goods under Annex 2, Part Two .

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**Documentation of deliveries**

**Art. 163c.**(New - SG 108/06, in force from 01.01.2007) Where the supplier is a taxable person, the deliveries of goods and services referred to in Annex No 2 shall be documented by issuing an invoice in which Article 163a, paragraph 2 shall be cited as a ground for non-assessment of tax .

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**Scope restriction**

**Art. 163g.**(New, SG No. 98/2013, effective as of 01.01.2014, amended on entry into force - SG, No. 104/2013, effective as of 01/12/2013) this Chapter shall not apply where the supply of goods or services application № 2 conditions under Art. 7 , 13 , 15 , 16 and 28 .

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**Transfer of greenhouse gas emission allowances**

**Art. 163d.**(New, SG No. 182020, effective 28.02.2020) (1) For deliveries for transfer of allowances for greenhouse gas emissions under Annex No 2, part three, to which the recipients are persons, which are not established on the territory of the country, the general rules of the law apply.

(2) For deliveries for the transfer of greenhouse gas emission allowances under Annex No 2, part three with a place of performance in the territory of the country to which the suppliers are persons registered for VAT purposes in another Member State, the general rules shall apply. of the law.

**Chapter Twenty.  
INVESTMENT PROJECTS**

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**Special import tax levy line**

**Art. 164.** (1) Notwithstanding Art. 56 , the tax on import of goods may be charged by the person, registered under this law, if he has a permit issued in accordance with Art. 166 , and imports goods (except excise goods) on a list approved by the Minister of Finance.

(2) The petitioner shall exercise his right under para. 1, such as:

1. (amend. - SG 94/10, in force from 01.01.2011) declare in the submitted customs document for import that he will use this regime;

2. declare that at the time of importation a person has been registered under this law and that there are no due and unpaid tax and social security contributions collected by the National Revenue Agency.

(3) When the petitioner has exercised his right under para. 1, the customs authorities shall allow the goods to be lifted without the tax being effectively imported or secured.

(4) The petitioner shall charge the tax under para. 1 in accordance with Art. 57, para. 3 .

(5) For the tax charged under para. 4 the petitioner is entitled to a tax credit under the conditions of Art. 69 and 73 .

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**Reduced 30-day tax refund period**

**Art. 165. A person** registered under this law has the right to recover the tax under Art. 88, para. 3 within 30 days from the submission of the statement-declaration, when the conditions under Art. 92, para. 4 .

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**Authorization**

**Art. 166.** (1) (Amended, SG No. 105/2014, effective 01/01/2015) Permission to apply the special procedure for charging the import tax and / or for the refund of the tax within 30 days a term is issued to a person who fulfills simultaneously the following conditions:

1. implements an investment project approved by the Minister of Finance;

2. it is registered under this law;

3. there are no due and unpaid tax and social security contributions collected by the National Revenue Agency;

4. (amend. - SG 86/06, amend. - SG 113/07, in force from 01.01.2008, amend. - SG 105/05) , the conditions for granting minimum aid under Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OB, L 352/1 of 24 December 2013).

(2) The investment project shall be approved by the Minister of Finance when the following circumstances exist simultaneously:

1. the project implementation period is up to two years;

2. (amend. - SG 101/13, in force from 01.01.2014) the size of the investments is over BGN 5 million for a period not exceeding two years;

3. (amend. - SG 101/13, more than 20 new jobs are created);

4. the person has opportunities for financing the project, as well as for construction and maintenance of sites, ensuring its implementation, such as:

(a) credit agreements and commercial loans;

(b) financial leasing contracts;

(c) bank and other guarantees;

(d) letters of commitment to finance the project by the owners of the capital;

e) own funds;

(f) the projected cash inflows are reliable, consistent with market conditions and sufficient to cover the investment and running costs of the project.

(3) The permit shall be issued for a term of up to two years on the basis of a written request, to which the following documents shall be attached:

1. projects, developments and plans for construction and maintenance of sites and business plan for economic stability and profitability of the investment project;

2. (amended, SG No. 95/2016) analysis of the financial position, confirmed by a registered auditor within the meaning of the Independent Financial Audit Act , in case the person has been carrying out activity for more than one year; the full annual financial statements for the analyzed periods are also attached to the analysis;

3. documents certifying the possibilities for financing the project under para. 2, Vol. 4;

4. a list of the goods that the person will bring in implementation of the investment project; the list of imported goods must contain information on the quantity, value, code of the Combined Nomenclature of the Republic of Bulgaria and the number of the contract for delivery of the goods;

5. certificates of the circumstances under para. 1, items 2 and 3;

6. (amend. - SG 113/07, in force from 01.01.2008, amended - SG 105/05, in force from 01.01.2015) declaration by the person the amount of minimum aid received, for the last three tax years, including the current one; in the cases of transformation of companies and transfer of an enterprise the person submits the declaration in accordance with the terms of Art. 3 (8) and (9) of Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid;

7. (new, SG No. 105/2014, effective 01/01/2015) a statement by the person (s) on the amount of the minimum aid received for the last three tax years, including the current one, when they meet the definition of " the same enterprise "within the meaning of Art. 2 (2) of Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

(4) (New, SG No. 105/2014, effective 01/01/2015) Minimum aid received under para. 3, items 6 and 7, regardless of their form and source, for the last three tax years, including the current one, shall not exceed the lev equivalent of BGN 200,000, determined at the official exchange rate of the lev to the euro at the date of authorization. ; for undertakings engaged in road freight transport for a foreign account or for remuneration, a threshold of BGN 100 000 equivalent, excluding aid for the acquisition of road freight vehicles; these thresholds apply regardless of whether the aid is financed in whole or in part by European Union resources.

(5) (New - SG, iss. 113 in 2007, in force since 01.01.2008, previous para 4, amended - SG, iss. 105 from 2014, in force since 01.01.2015 .) The minimum aid for the approved investment project shall be accumulated:

1. to the thresholds specified in para. 4 with:

(a) other minimum aid granted under Commission Regulation (EC) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid, and

(b) minimum aid granted under Commission Regulation (EU) No 360/2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to minimum aid for undertakings providing services of general economic interest up to the threshold laid down in that regulation, and

(c) minimum aid granted under other de minimis aid regulations; and

2. (amend. - SG 85/07) with other state aid, received for the same investment project, approved by a decision of the European Commission or received an assessment under Art. 28, para. 1 of the State Aid Act to the maximum allowable intensity.

(6) (Am. - SG, iss. 86 in 2006, previous para. 4 - SG, iss. 113 in 2007, effective as of 01.01.2008, repealed, previous para. , issue 105 of 2014, effective January 1, 2015) The Minister of Finance shall issue a permit within one month after receipt of the request, if the requirements of para. 1 and 2. Where notification of the European Commission is required under the State Aid Act and its implementing rules , the authorization shall be issued within one month from the date of the European Commission decision authorizing the granting of the aid.

(7) (New - SG, iss. 113 in 2007, in force since 01.01.2008, repealed - SG, iss. 105 from 2014, in force since 01.01.2015)

(8) (Renumbered from Paragraph 5, SG No. 113/2007, effective as of 01.01.2008, repealed - SG No. 105/2004, effective January 1, 2015)

(9) (Renumbered from Paragraph (6), amend. - SG 113/07, in force from 01.01.2008, repealed - SG 105/05, in force from 01.01.2015 d)

(10) (Renumbered from Paragraph 7, SG No. 113/2007, effective as of 01.01.2008, repealed - SG No. 105/2004, effective January 1, 2015)

(11) (New, SG No. 105/2014, effective 01/01/2015) A person who has obtained a permit under para. 6, shall submit to the Ministry of Finance information on the implementation of the investment project:

1. for the year of issuance of the permit and for the following calendar year - by 20 January of the year following the year to which the information relates;

2. for the remainder of the implementation period of the investment project - by the 20th day of the month following the month of expiry of the permit.

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**Refusal to grant and withdraw authorization**

**Art. 167.** (Am. - SG, iss. 105 in 2014, effective from 01.01.2015) (1) Permission under Art. 166, para. 6 shall not be issued when, with the receipt of the minimum assistance under Art. 166 exceeded the thresholds or the maximum allowable intensity for approved State aid.

(2) In the permit under Art. 166, para. 6 the minimum aid amount for the approved investment project is mandatory.

(3) Issuance or refusal to issue a permit shall be effected by a written order of the Minister of Finance.

(4) Within 6 months after the issuance of the permit under Art. 166, para. 6 , a new permit may be issued for goods that will be further imported or acquired in implementation of an already approved investment project. Permissions adjustments are not allowed.

(5) The refusal to issue a permit may be appealed under the procedure of the Administrative Procedure Code .

(6) The authorization granted shall be withdrawn in the following cases:

1. when the person ceases to meet the conditions under Art. 166, para. 1;

2. upon expiry of the term under Art. 166, para. 3 .

(7) When the relevant competent authority establishes that the conditions under Art. 166 , shall immediately inform the Minister of Finance thereof.

(8) The authorization shall be revoked by an order of the Minister of Finance, which may be appealed under the procedure of the Administrative Procedure Code .

(9) The Minister of Finance shall provide the customs administration with information on the permits issued and revoked, as well as the lists under Art. 166, para. 3, Vol. 4.

**Chapter Twenty.  
DEFERRED IMPORTER TAX (NEW - SG 98/08, IN force from 01.07.2019)**

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**Conditions for deferred import taxes**

**Art. 167a.**(New, SG No. 98/2018, effective 01.07.2019) A deferred import tax may be applied by a person who, at the date of importation, fulfills simultaneously the following conditions:

1. imports the goods referred to in Annex 3 ;

2. each goods declared in the customs import document have a customs value equal to or more than 50 000 BGN;

3. it is registered on the grounds of Art. 96 , 97 or Art. 100, para. 1 not less than 6 months before importation;

4. there are no due and unpaid public debts collected by the National Revenue Agency.

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**Postponement of import tax**

**Art. 167b.**(New, SG No. 98/2018, effective 01.07.2019) (1) The petitioner shall declare in the filed customs document on import that he will apply deferred taxation upon importation.

(2) When the petitioner meets the conditions under Art. 167a , the customs authorities shall withdraw the goods without the tax being effectively imported or secured.

(3) For the tax charged under art. 57 the petitioner is entitled to a tax credit subject to Chapter Seven.

**Chapter twenty-one.  
SPECIAL PROVISIONS RELATING TO NEW VEHICLES**

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**Special provisions for intra-Community supply and intra-Community acquisition of a new vehicle**

**Art. 168.** (1) (suppl. - SG 94/10, in force from 01.01.2011) Any person not registered under this law and any person registered under art. 97a, para. 1 and 2 and Art. 99 a person who has made an intra-Community acquisition of a new vehicle under Art. 13, para. 2 or make incidental intra-Community delivery of a new vehicle under Art. 7, para. 2 , is obliged to declare the intra-Community acquisition or incidental delivery made within 14 days from the expiration of the tax period during which the acquisition or delivery tax became chargeable under Art. 63 or 51 .

(2) The declaration shall be made by filing a declaration in the territorial directorate of the National Revenue Agency, where the person is registered or is subject to registration under the Tax and Social Insurance Procedure Code .

(3) The declaration under para. 2 shall be submitted in the form specified in the regulation for implementation of the law .

(4) The tax due for the intra-Community acquisition shall be paid in accordance with the procedure and within the terms of Art. 91 .

(5) In cases of making intra-Community supply under para. 1 for the person shall be entitled to a refund of the tax paid on the acquired vehicle, if the following conditions are met:

1. the person:

a) has an invoice that meets the requirements of Art. 114 - when the vehicle is purchased on the territory of the country, or

b) (amend. - SG 94/10, in force from 01.01.2011) holds a customs document for import - in the cases of import, or

c) the person has filed a declaration under para. 2 for intra-community acquisition - in the cases of intra-community acquisition under para. 1;

2. (amend. - SG 105/04, in force from 01.01.2015) the tax for the intra-Community acquisition or import shall be paid into the state budget according to the procedure and within the terms of Art. 90 and 91 .

(6) The right of tax refund under para. 5 shall be exercised, the amount of the refund tax being indicated in the declaration under para. 2.

(7) The amount of tax payable under para. 5, may not be greater than the amount of tax that would be chargeable to the person if the supply were not taxed at zero rate.

(8) In case of incidental delivery under para. 1 by an individual, who is not a sole trader, the person issues a document containing the requisites under Art. 114, para. 1, Vols. 3 - 15 .

**Part nine.  
OTHER PROVISIONS**

**Chapter Twenty-Two.  
INFORMATION**

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**Public information**

**Art. 169.** (1) The information on registration under this Act shall be public, which shall include:

1. name, identification number of art. 84 of the Tax and Social Insurance Procedure Code , identification number under Art. 94, para. 2 and the correspondence address of the person;

2. date of registration and termination of registration;

3. date of publication of the circumstances under items 1 and 2;

4. (new, SG No. 105/2014, effective as of 01.01.2015, amended - SG 96/00, in force since 01.01.2020) grounds for registration under of the law upon registration on the grounds of Art. 96 , 97 , 97a , 97b , 98 , 99 , art. 100, para. 1 - 3 and Art. 151a .

(2) The information under para. 1 is accessible and published on the Revenue Administration website.

(3) The information under para. 1 may be provided by the revenue administration and upon written request by a person.

(4) The circumstances under para. 1 shall be considered known to third parties in good faith from the date of publication of the information under para. 1, Vol. 3.

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**Exchange of information (Title amend. - SG 88/2016, in force from 01.01.2017)**

**Art. 170.** (1) (amend. - SG 94/10, in force from 01.01.2011, amended - SG, issue 98 from 2018, effective from 01.07.2019) The customs administration shall provide the revenue administration with information electronically about the accepted customs documents for import and the payment of import tax received within 14 days of the end of each calendar month, as well as information about the persons who have declared that they will apply deferred payment. of the import tax.

(2) The information shall be submitted under the conditions and in the order determined by an order of the Minister of Finance.

(3) (New - SG 88/2016, in force from 01.01.2017) The National Revenue Agency shall, upon request, provide the Bulgarian Food Safety Agency with information on the presence of public obligations of a person, an operator of food bank.

(4) (New - SG 88/2016, in force from 01.01.2017) The National Revenue Agency shall immediately notify the Bulgarian Food Safety Agency of any circumstances under Art. 37c, para. 1, item 6 of the Food Act .

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**Exchange of information with tax administrations of other Member States**

**Art. 171.** (1) The revenue administration may freely exchange information related to value added tax with the tax administrations of other Member States, provided that this information will only be used to determine the tax liabilities of persons and / or the course of the appeal of the amount of these tax liabilities.

(2) The information received in accordance with para. 1 from other Member States, may be used as evidence for determining the obligations under this Act, as well as in administrative and judicial procedures.

(3) Paragraphs 1 and 2 shall also apply in cases where the information is exchanged electronically.

**Chapter twenty-three.  
APPLICATION OF INTERNATIONAL TREATIES AND REPAYMENT OF TAXES OF PERSONS NOT ESTABLISHED IN THE TERRITORY OF THE PARTY**

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**Exempted imports under international treaties and imports of goods from the armed forces of foreign countries**

**Art. Article 172.** (1) (Amended, SG No. 101/2013, effective 01/01/2014) Exempt from tax shall be the import of goods for which, in law or in an international treaty, ratified and promulgated in accordance with the relevant procedure. , exemption from importation of taxes, levies or other receivables (payments, levies) with an effect equivalent to indirect tax is provided.

(2) (suppl. - SG 113/07, in force from 01.01.2008) Exempt from tax shall be the import of goods imported from the command / headquarters of the Organization of the North Atlantic Treaty or from the Armed Forces to other States Parties to the North Atlantic Treaty for the use of these armed forces or civilian escorts, or for the supply of their officers or soldiers' chairs when the forces participate in the common defense activities of the North Atlantic Treaty on the territory of the country.

(3) The procedure for applying para. 1 and 2 shall be determined by the regulation implementing the law .

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**Exempted deliveries under international treaties and supplies to which the armed forces of foreign countries or institutions of the European Union are the recipients**

**Art. 173.** (1) (Amended, SG No. 101/2013, effective 01/01/2014) For deliveries exempted from value added tax by virtue of international treaties, agreements, agreements, conventions or the like to which the Republic of Bulgaria is a Party, ratified and promulgated in the appropriate manner, a zero tax rate applies.

(2) For the application of the zero rate, the provider is obliged to request in writing an opinion from the competent territorial directorate of the National Revenue Agency on the grounds for the exemption. The request shall be accompanied by the documents proving the justification for the application of the exemption laid down in the regulation implementing the law .

(3) The restrictions on the right to a tax credit under Art. 70 shall not apply to the goods or services used solely for the purpose of making deliveries under para. 1.

(4) (amend. - SG 95/09, in force from 01.01.2010) Taxable at zero rate shall be the deliveries of goods and services for which the persons under art. 172, para. 2 . For the application of the zero rate, the supplier is obliged to have at its disposal the documents specified in the regulations for the implementation of the law.

(5) (amend. - SG 95/09, in force from 01.01.2010, amend. - SG 94/10, in force from 01.01.2011) Zero rates are deliveries of goods and services with a place of performance on the territory of the country worth over 400 BGN, for which the institutions of the European Union, the European Atomic Energy Community, the European Central Bank, the European Investment Bank or the bodies of the European Union are the recipients. to which the Protocol on the Privileges and Immunities of the European Union applies, subject to the limitations and conditions of that Protocol and the dispute its implementation arrangements or seat arrangements, and provided that this does not distort competition. In order to apply the zero rate, the supplier is obliged to have written documents,

(6) (New - SG 94/10, in force from 01.01.2011) For the taxable deliveries of goods and services with a place of performance in the territory of the country shall be applied a zero rate of tax when they are fulfilled. at the same time the following conditions:

1. the recipients are:

(a) North Atlantic Treaty Organization Command / Headquarters;

(b) the Armed Forces of other countries that are parties to the North Atlantic Treaty;

(c) diplomatic and consular missions as well as members of their staff;

(d) international organizations recognized by the national authorities of the host Member State or by members of such organizations under the restrictions and conditions laid down in the international conventions on the establishment of the organizations or in the agreements on their headquarters;

2. The Republic of Bulgaria is not the host country of the persons under item 1.

(7) (New - SG 94/10, in force from 01.01.2011) The documents certifying the existence of the circumstances under para. 6, shall be determined by the regulation implementing the law.

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**Tax reimbursement to diplomatic missions, consulates, representations of intergovernmental organizations and members of their staff**

**Art. 174.** (1) The accrued tax on deliveries, for which the recipients are:

1. diplomatic missions;

2. Consulates;

3. Representations of international organizations;

4. the staff members of the recipients under items 1, 2 and 3.

(2) The order and the necessary documents for the tax refund under para. 1 shall be determined by an ordinance of the Minister of Foreign Affairs and the Minister of Finance.

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**Certification of the status of a tax exempt person for which the Republic of Bulgaria is a host country**

**Art. 174a.**(New - SG 106/08, in force from 01.01.2009) (1) (amend. - SG 94/10, in force from 01.01.2011) person - exempted from the obligation to pay tax referred to in Art. 173, para. 4 and 5 and Art. 174 , for which the Republic of Bulgaria is the host country, is certified by issuing a certificate from the National Revenue Agency.

(2) The procedure for issuing the certificate and its model shall be determined by the regulation for the implementation of the law .

**Chapter twenty-four.  
POWERS OF THE MINISTER OF FINANCE**

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**Powers of the Minister of Finance**

**Art. 175.** (1) The Minister of Finance shall issue regulations for the implementation of this Act.

(2) (amend. - SG 95/09, in force from 01.01.2010) The Minister of Finance shall issue the ordinances under Art. 81, para. 2 , Art. 118, para. 4 and Art. 174, para. 2 .

(3) The Minister of Finance shall, if necessary, determine with an order:

1. a special order for documenting and reporting certain types of deliveries, in which the application of the general order creates practical difficulties;

2. the information collected under this law, which is public;

3. information collected under this law that may be provided to tax administrations of other countries.

4. (repealed - SG 97 2017, in force from 01.01.2018)

5. (amend. - SG 94/10, in force from 01.01.2011, repealed - SG, issue 105 from 2014, effective from 01.01.2015)

(4) The orders under para. 3 shall be promulgated in the State Gazette.

(5) (new - SG 97 2017, in force from 01.01.2018) The Minister of Finance together with the Governor of the Bulgarian National Bank shall determine by order the list of gold coins that are traded on the territory of the Republic Bulgaria and represent investment gold. The order is published on the official website of the [Ministry of Finance](http://www.minfin.bg/) and the [Bulgarian National Bank](http://www.bnb.bg/) .

**Chapter Twenty-Fifth.  
THE AUTHORITIES OF THE REVENUE BODIES AND THE PREVENTION OF TAX FRAUD**

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**Refusal or cancellation of registration in connection with tax violations**

**Art. 176. A** competent revenue authority may refuse to register or suspend the registration of a person who:

1. it cannot be opened at the address indicated by it for correspondence in accordance with the procedure of the Tax and Social Insurance Procedure Code ;

2. changed his correspondence address and did not notify in the order provided for it;

3. systematically fails to fulfill his obligations under this law;

4. (amend. - SG 95/09, in force from 01.01.2010) there are public obligations collected by the National Revenue Agency, the total value of which exceeds the value of its assets, reduced by its liabilities ;

5. (new - SG 95/09, in force from 01.01.2010) did not specify an electronic address for correspondence for a period longer than three months from the occurrence of the obligation for notification.

6. (new - SG 94/02, in force from 01.01.2013) fails to submit or provide access to the original accounting documents, issued or compiled by him, required by the revenue body, unless the documents are lost or destroyed, of which the person notified the revenue authorities.

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**Registration on collateral**

**Art. 176a.**(New, SG No. 108/2007, effective 19.12.2007, repealed - SG 97/17, effective 01/01/2018)

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**Requirement and amount of the security**

**Art. 176b.**(New, SG No. 108/2007, effective 19.12.2007, repealed - SG 97/17, effective 01/01/2018)

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**Collateral for the supply of liquid fuels**

**Art. 176c.**(New, SG No. 60/2016) (1) Each taxable person shall be obliged to provide a security in cash, in government securities or in an unconditional and irrevocable bank guarantee for one year before the competent territorial directorate of the National Agency. for revenue when, for the current tax period:

1. made taxable deliveries of liquid fuels with a tax rate of 20 per cent and with a total value of their tax bases over BGN 25,000, or

2. (amend. - SG 97/07, in force from 01.01.2018) the total value of the tax bases for intra-Community acquisitions of liquid fuels exceeds BGN 25 000, or

3. (amend. - SG 97/07, in force from 01.01.2018) received liquid fuels released for consumption under art. 20, para. 2, item 1 of the Law on Excise Duties and Tax Warehouses , with a total value of their tax bases over BGN 25,000, if no reason for securing another reason has arisen.

(2) (amend. - SG 98/08, in force from 01.01.2019) The security under para. 1 shall not be less than 20 per cent of the taxable amount of the taxable supplies, acquisitions or value of the received liquid fuels released for consumption in the previous tax period. In the case of subsequent deliveries with a place of performance within the territory of the country of liquid fuels which have been subject to intra-Community acquisition or have been secured at the time of their release for consumption, no security shall be provided by the person who made the intra-Community acquisition or received the liquid fuels released for consumption. .

(3) (amend. - SG 98/08, in force from 01.01.2019) Where a person under para. 1 did not make taxable supplies or intra-community acquisitions or did not receive liquid fuels released for consumption under Art. 20, para. 2, item 1 of the Law on Excise Duties and Tax Warehouses with a total value of deliveries, acquisitions or exemptions exceeding BGN 25,000 for the previous tax period, the amount of the security shall be determined in accordance with para. 2 on the estimated average monthly tax base of taxable supplies or acquisitions of liquid fuels or the value of liquid fuels released for consumption, calculated on a 12-month basis.

(4) In case of change of the circumstances that are relevant for determining the amount of the security, a new security shall be provided within 7 days before the change. The new security shall be for the term of the security already provided under para. 1 and is not less than 20 percent of the taxable base of taxable supplies / intra-Community acquisitions of liquid fuels or of the value of liquid fuels received for consumption, which exceeds the amount of 20 percent of the taxable amount of taxable supplies, acquisitions or value of liquid fuels released for consumption for which a security has already been provided.

(5) The security under para. 1 shall be submitted within 7 days before the date of:

1. the occurrence of the taxable event of the delivery, the taxable amount of which exceeds BGN 25,000, or

2. the occurrence of the tax event in the intra-Community acquisition, the tax base of which exceeds BGN 25,000, or

3. release of liquid fuels for consumption under art. 20, para. 2, item 1 of the Excise Duties and Tax Warehouses Act , the value of which exceeds BGN 25,000.

(6) When the conditions under para. 1, the person shall be obliged to provide a new security no later than 14 days before the expiry of the term of the previous security. The amount of the new security shall be determined in the order of para. 2.

(7) (suppl. - SG 97/07, in force from 01.01.2018) The security shall be released and the person shall be deleted from the register under para. 10 before the expiration of the one-year term, when the registration of the person under this law is terminated, when the person will not perform transactions under para. 1 and there are no outstanding obligations for value added tax, fines or property sanctions for violations of the law.

(8) A licensed warehouse keeper within the meaning of the Excise and Tax Warehouses Act , a person who makes deliveries under Art. 24, para. 1, item 1 and art. 26, para. 2 of the Excise Duties and Tax Warehouses Act , as well as a person who fulfilled the requirements of Art. 118, para. 6 only for his deliveries, reported in accordance with the same provision, shall be exempted from the obligation to provide a security.

(9) A competent revenue authority may terminate the registration under this Act and delete from the register under para. 10 a person who has not provided a security or has not provided a security in full or within the specified period.

(10) For the persons under para. 1 The National Revenue Agency shall establish and maintain an electronic public register, part of the register under Art. 80, para. 1 of the Tax Insurance Procedure Code , which shall include the identification data of the persons who provided the security, the amount of the security and the term of the security, the date of entry and the date of deletion.

(11) The competent revenue authority shall enter the person in the register under para. 10 within 7 days from the provision of the security. Upon release of the security, the competent revenue authority shall delete the person from the register on the day of the release by notifying the person.

(12) The procedure for provision, release and utilization of the security under this Article shall be determined by the Regulations for the implementation of the Value Added Tax Act .

(13) (New - SG 97 2017, in force from 01.01.2018) Registered farmer who performs refueling with liquid fuels of vehicles, machines, equipment or other equipment, registered under the Law on registration and control of agricultural and forestry equipment , or a budget organization when carrying out the intra-Community acquisition of liquid fuels or receiving liquid fuels released for consumption under Art. 20, para. 2, item 1 of the Law on excise duties and tax warehouses intended for own consumption shall be exempted from the obligation to provide a security.

(14) (New - SG 97/17, in force from 01.01.2018) A person other than the persons under para. 13, having carried out the intra-Community acquisition of liquid fuels or received liquid fuels released for consumption under Art. 20, para. 2, item 1 of the Law on Excise Duties and Tax Warehouses , which are intended for own consumption, shall be released from the obligation to provide a security, if it is entered in the register under para. 15.

(15) (New - SG 97/17, in force from 01.01.2018, suppl. - SG 98/08, in force from 01.01.2019) For the persons under para. 14 The National Revenue Agency shall establish and maintain a public electronic register of part of the register under Art. 80, para. 1 of the Tax and Social Insurance Procedure Code . The order of entry and the contents of the register shall be determined by the regulation implementing the law .

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**Liability of persons in cases of abuse**

**Art. 177.** (1) (amend. - SG 94/12, in force from 01.01.2013) Registered person - recipient of taxable delivery shall be responsible for the due and unpaid tax from another person, insofar as he has used the right of deduction of a tax credit related directly or indirectly to the tax due and not paid.

(2) The liability under para. 1 shall be realized when the registered person knew or was obliged to know that the tax will not be paid, and this is proved by the audit body in accordance with Art. 117-120 of the Tax and Social Insurance Procedure Code .

(3) For the purposes of para. 2 it is considered that the person was obliged to know when the following conditions were simultaneously fulfilled:

1. the tax due under para. 1 has not been effectively imported as a result for the tax period by any previous supplier for taxable supply with the object of the same good or service, whether in the same, modified or processed form, and

2. the taxable supply is illusory, circumventing the law or at a price that is significantly different from the market.

(4) The liability under para. 1 is not bound to receive a specific benefit from the non-payment of the due tax.

(5) Under the conditions of para. 2 and 3 are also responsible for the previous supplier of the person who owes the tax.

(6) In the cases of para. 1 and 2, the liability shall be exercised in respect of the person, direct recipient of the delivery, on whom no due tax has been paid, and when the collection is unsuccessful, the liability may be realized in respect of any subsequent recipient in the order of delivery.

(7) Paragraph 6 shall apply mutatis mutandis to earlier suppliers.

**Chapter twenty-six.  
FORCED ADMINISTRATIVE MEASURES AND ADMINISTRATIVE PENALTY PROVISIONS**

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**Art. 178. A** taxable person under this law who is obliged, but does not submit an application for registration or an application for termination of registration within the terms established under this law, shall be punished with a fine - for individuals who are not traders or with a property sanction. - for legal entities and sole traders, in the amount of 500 to 5000 levs.

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**Art. 179.** (1) (amend. - SG 108/07, in force from 19.12.2007, amend. - SG 94/2012, effective from 01.01.2013, previous text of Article 179, amended - State Gazette No. 105/2014, effective January 1, 2015) A person who, being obliged, did not submit the statement-declaration under Art. 125, para. 1 , the declaration under art. 125, para. 2 , the reporting registers of art. 124 or fails to file them within the stipulated time limits, shall be punished by a fine - for natural persons who are not traders, or by pecuniary sanction - for legal entities and sole traders, in the amount of BGN 500 to 10,000.

(2) (New - SG, iss. 105 in 2014, effective from 01.01.2015) Paragraph 1 shall also apply to a person registered on the grounds of Art. 154 or registered in another Member State for the application of a regime outside the Union or a regime in the Union, which is obliged, but does not submit a statement-declaration for the implementation of a special regime for deliveries with place of performance within the territory of the country under Art. 21, para. 6 , or did not file it within the stipulated time.

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**Art. 180.** (1) (amend. - SG 108/07, in force from 19.12.2007, suppl. - SG, iss. 95 from 2015, in force since 01.01.2016) A registered person who, when due, fails to charge tax within the time limits provided for in this Act, shall be punished by a fine - for natural persons who are not traders, or a property sanction - for legal persons and sole traders, in the amount of unpaid tax, but not less than 500 levs. In the case of repeated violation the amount of the fine or the property sanction shall be double the amount of the unpaid tax, but not less than 1000 levs.

(2) Paragraph (1) shall also apply where the person has not charged tax since he has not filed an application for registration and has not registered under this Act within the time limit.

(3) (amend. - SG 108/07, in force from 19.12.2007, amend. - SG 95/05, in force from 01.01.2016) In case of violation under para. 1, where the registered person has accrued the tax within 6 months from the end of the month in which the tax should have been charged, the fine, respectively the property sanction, shall amount to 5 per cent of the tax, but not less than BGN 200 ., and in the case of repeated violation - not less than 400 BGN.

(4) (amend. - SG 108/07, in force from 19.12.2007, amended - SG, issue 95 from 2015) under para. 1, when the registered person has calculated the tax after the term under para. 3, but no later than 18 months from the end of the month in which the tax was to be levied, the fine, respectively the property sanction, shall amount to 10 per cent of the tax, but not less than BGN 400, and for repeated violation - not less than 800 BGN.

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**Art. 180a.**(New - SG 106/08, in force from 01.01.2009) (1) A registered person who, as a duty, did not accrue tax within the terms stipulated in this law in cases where the tax is due by the person as a payer under Chapter Eight and for the tax charged the person is entitled to a full tax credit, is punished with a fine - for individuals who are not traders, or with a property sanction - for legal entities and sole traders, in the amount of 5 percent from the unpaid tax, but not less than BGN 50

(2) Paragraph 1 shall also apply where the person has not charged tax due to the fact that he has not filed an application for registration and has not registered under this law within the time limit.

(3) In case of violation under par. 1, where the registered person has calculated the tax in the period following the period during which the tax should have been charged, the fine, respectively the property sanction, shall be up to 2 percent of the tax, but not less than 25 levs.

(4) In the cases of para. 1, when the person has notified the revenue bodies in accordance with Art. 126, para. 3, item 2 within two months from the end of the month in which the tax should have been charged, the fine or the property sanction shall be in the amount of BGN 100 to 300.

(5) In case of repeated violation of para. 1 and 2 the amount of the fine or the property sanction shall be 20 per cent of the unpaid tax, but not less than BGN 500, and in the cases of para. 4 - from 200 to 600 BGN

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**Art. 180b.**(New, SG No. 105/2014, effective 01/01/2015) (1) A person who is registered on the grounds of Art. 154 or registered in another Member State for the application of a regime outside the Union or of a regime in the Union and did not charge value added tax on deliveries with a place of performance within the territory of the country under Art. 21, para. 6, in the tax period in which the delivery tax becomes chargeable, shall be punished by a fine - for natural persons who are not traders, or property sanction - for legal entities and sole traders, in the amount of 25 percent of the unpaid tax or tax in smaller size, but not less than BGN 250

(2) In case of repeated violation of para. 1, the amount of the fine or of the pecuniary sanction shall be twice the amount of the unpaid tax, but not less than 5000 levs.

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**Art. 180c.**(New, SG No. 60/2016) (1) A person who, being obliged, fails to provide a security under art. 176c either fails to provide a security or the security provided is not in the amount of art. 176c , shall be punished by a fine - for natural persons who are not traders, or by pecuniary sanction - for legal persons and sole traders, in the amount of the security payable.

(2) In case of repeated violation of the fine, respectively the sanction under para. 1 is twice the amount of the security due.

(3) In case of violation under par. 1, where the person has provided a security within 7 days following the expiration of the period within which the security should have been presented, the fine, respectively the property sanction shall be 25 per cent of the security due, but not less than 10 000 BGN

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**Art. 181.** (1) (Am. - SG, iss. 108 in 2007, in force since 19.12.2007, amended - SG, iss. 97 in 2016, in force since 01.01.2017) A registered person who does not submit information from the accounting registers or submits information in a technical medium other than the one specified in the accounting registers shall be punished with a fine - for individuals who are not traders or with a property sanction - for legal entities and sole traders, from $ 500 to $ 10,000

(2) (amend. - SG 108/07, in force from 19.12.2007) In case of repeated violation under para. 1, the amount of the fine or the property sanction shall be from 1000 to 20 000 BGN.

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**Art. 181a.**(New, SG No. 105/2014, effective 01/01/2015) (1) A person who is registered on the grounds of Art. 154 or Art. 156 or registered in another Member State for the application of a regime outside the Union or a regime in the Union which has not made available on request to the revenue body the electronic register referred to in Art. 120, para. 3 or the electronic register kept in accordance with the legislation of the Member State of identification shall be punished by a fine - for natural persons who are not traders or by property sanction - for legal persons and sole traders, in the amount of BGN 500 to 10,000.

(2) In case of repeated violation of para. 1, the amount of the fine or the pecuniary sanction shall be from BGN 1000 to BGN 20,000.

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**Art. 181b.**(New, SG No. 96/2019, effective 01/01/2020) (1) A person who, being obliged, does not keep an electronic register under Art. 123, para. 5 and 6, or fails to keep the electronic register in accordance with the requirements of the law, shall be punished by a fine - for individuals who are not traders or by property sanction - for legal entities and sole traders, in the amount of BGN 500 to 5000.

(2) In case of repeated violation of para. 1, the amount of the fine or the pecuniary sanction shall be from BGN 1000 to BGN 10,000.

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**Art. 181c.**(New, SG No. 96/2019, effective 01/01/2020) (1) A person who, being obliged, shall not record in the sales log the information from the register under Art. 123, para. 5 , respectively, in the purchase log, the information from the register under Art. 123, para. 6 for the tax period during which this information or changes in it are recorded in the respective register shall be punished with a fine - for individuals who are not traders, or with a property sanction - for legal entities and sole traders, in the amount of 100 to 1000 BGN

(2) In case of repeated violation of para. 1, the amount of the fine or the pecuniary sanction shall be from 200 to 2000 levs.

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**Art. 181g.**(New, SG No. 96/2019, effective 01/01/2020) (1) A person who, as such is obliged, failed to provide the electronic register referred to in Art. 123, para. 5 and 6 , shall be punished by a fine - for individuals who are not traders, or by a pecuniary sanction - for legal entities and sole traders, in the amount of 500 to 5000 levs.

(2) In case of repeated violation of para. 1, the amount of the fine or the pecuniary sanction shall be from BGN 1000 to BGN 10,000.

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**Art. 181d.**(New, SG No. 96/2019, effective 1/01/2020) (1) A person who, being obliged, does not keep accountability under Art. 123, para. 7 or fails to keep accountability in accordance with the requirements of the law, shall be punished by a fine - for natural persons who are not traders, or by property sanction - for legal entities and sole traders, in the amount of BGN 500 to 5000.

(2) In case of repeated violation of para. 1, the amount of the fine or the pecuniary sanction shall be from BGN 1000 to BGN 10,000.

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**Art. 182.** (1) (amend. - SG 108/07, in force from 19.12.2007) A registered person who does not issue a tax document or does not record the tax document issued or received in the accounting registers for the respective tax register a period leading to the determination of a smaller tax is punishable by a fine - for natural persons who are not traders or by property sanction - for legal persons and sole traders, in the amount of the smaller tax determined , but no less than $ 1,000

(2) (amend. - SG 108/07, in force from 19.12.2007) In case of violation of para. 1, where the registered person has issued or reflected the tax document in the period following the tax period in which the document should have been issued or reflected, the fine, respectively the property sanction shall be 25 per cent of the smaller tax determined, but not less than BGN 250

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**Art. 183.** (1) (Amended, SG No. 108/2007, effective 19.12.2007) A person who is not registered under this Act and issues a tax document stating a tax, shall be punished by fine - for individuals who are not traders, or property sanction - for legal entities and sole traders, in the amount of the tax specified in the document, but not less than 1000 BGN.

(2) (amend. - SG 108/07, in force from 19.12.2007, amend. - SG 98/08, in force from 01.01.2019) violation of para. 1, the amount of the fine or the pecuniary sanction shall be twice the amount of the tax specified in the document, but not less than BGN 5000.

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**Art. 184.** (1) (Amended, SG No. 108/2007, effective 19.12.2007) A person who fails to file the declaration under Art. 168, para. 2 or fails to file it within the term, shall be punished by a fine - for the natural persons who are not traders, or a property sanction - for the legal persons and sole traders, in the amount of BGN 1000 up to BGN 10,000.

(2) (amend. - SG 108/07, in force from 19.12.2007) In case of repeated violation of the fine, respectively the sanction under para. 1 is in the amount of 5000 to 20 000 BGN.

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**Art. 185.** (Amended, SG No. 23/2013, effective 08.03.2013) (1) To a person who does not issue a document under Art. 118, para. 1 , a fine shall be imposed - for individuals who are not traders, in the amount of BGN 100 to 500, or a property sanction - for legal entities and sole traders, in the amount of BGN 500 to 2000.

(2) Outside the cases under para. 1 of a person who commits or permits the commission of an offense under Art. 118 or a regulatory act for its implementation, a fine is imposed - for individuals who are not traders, in the amount of BGN 300 to 1000, or property sanction - for legal entities and sole traders, in the amount of BGN 3000 to 10,000. Where the violation does not lead to the non - recording of revenues, the penalties under para. 1.

(3) In the cases of para. 1 the natural person who was actually obliged to issue a document under Art. 118, para. 1 and has accepted payment without issuing such a document shall be liable to a fine of from BGN 100 to BGN 500.

(4) In case of repeated violation of para. 1, the amount of the fine shall be from 200 to 1000 levs and the pecuniary sanction - from 1000 to 4000 levs.

(5) In case of repeated violation of para. 2, the amount of the fine shall be from 600 to 2000 levs, and the pecuniary sanction - from 6000 to 20 000 levs. Where the violation does not lead to non-reporting of revenues, the sanctions under para. 4.

(6) To a person who fails to fulfill his obligation to keep the document under Art. 118, para. 1 until the departure of the site, a fine of BGN 5 is collected, which is collected on the spot with a receipt.

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**Art. 185a.**(New, SG No. 24/2018) (1) To a software producer / distributor who declares incorrect data in the declaration under Art. 118, para. 14 , a fine shall be imposed - for individuals who are not traders, in the amount of 1000 to 3000 levs, or a property sanction - for legal entities and sole traders, in the amount of 5000 to 10,000 levs.

(2) In case of repeated violation of para. 1 the amount of the fine shall be from 2000 to 6000 levs and the pecuniary sanction - from 10,000 to 20,000 levs.

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**Art. 185b.**(New, SG No. 24/2018) (1) To a person using a sales management software at a commercial premises, not included in the list under Art. 118, para. 16 , a fine shall be imposed - for individuals who are not traders, in the amount of BGN 1000 to 3000, or a property sanction - for legal entities and sole traders, in the amount of BGN 5000 to 10,000.

(2) In case of repeated violation of para. 1 the amount of the fine shall be from 2000 to 6000 levs and the pecuniary sanction - from 10,000 to 20,000 levs.

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**Art. 186.** (Amended, SG No. 23/2013, effective 08.03.2013) (1) (Amended, SG No. 97/2016, effective January 1, 2017) ) The compulsory administrative measure of sealing an object for up to 30 days, regardless of the fines or financial penalties provided for, shall be applied to a person who:

1. did not follow the order or manner of:

(a) issuing a relevant sales document issued in accordance with the established delivery / sale order;

b) commissioning or registration with the National Revenue Agency of the fiscal devices or the integrated automated business management systems;

c) (repealed, SG No. 98/2018, in force from 01.01.2019)

d) submission of data under Art. 118 at the National Revenue Agency;

e) (amend. - SG 24/2018) storage of documents issued by / in connection with fiscal devices or integrated automated systems for business management, including storage of data in a control tape on electronic media;

2. uses a fiscal device or an integrated automated business management system that does not meet the requirements for an approved type and is not approved by the Bulgarian Institute of Metrology;

3. (New, SG No. 97/2016, effective from 01.01.2017) obliged not to use a fiscal device or to use a fiscal device that does not have a remote connection;

4. (new - SG 97 2017, in force from 01.01.2018) use electronic systems with fiscal memory which:

(a) are not of an approved type;

(b) have been modified by the addition or removal of individual components without prior notification to the National Revenue Agency;

(c) have broken or missing seals;

d) allow a mode of operation in case of disconnection of connections / connections and / or communication / communications between the individual modules not in accordance with the ordinance of art. 118, para. 4th row;

5. (new, SG No. 24/2018) use at a commercial object a software for sales management not included in the list under Art. 118, para. 16 .

(2) In the cases of para. 1, item 2 the fiscal device shall be withdrawn by the revenue authority for the benefit of the state and shall be destroyed and the right of the person to use the integrated automated system for managing the business activity shall be taken away.

(3) The compulsory administrative measure under para. 1 shall be applied by reasoned order of the revenue body or by an official authorized by it.

(4) The appeal of the order under para. 3 shall be carried out in accordance with the Administrative Procedure Code .

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**Art. 187.** (1) (amend. - SG 97/07, in force from 01.01.2018) Upon application of the compulsory administrative measure under art. 186, para. 1 shall also be prohibited access to the object or objects of the person, and the available goods in these objects and the adjacent warehouses shall be removed by the person or by an authorized by him person. The measure shall apply to the site or sites where the infringements have been established, including when, at the time of sealing, the site or sites are managed by a third party, if that third party knows that the site will be sealed. The National Revenue Agency announces on its [website](https://nap.bg/)lists of sealed outlets and their location. The person is deemed to know when a permanently affixed sealing message and / or information about the sealed commercial property and its location is posted on the Revenue Administration's website.

(2) Where the removal entails significant difficulties for the revenue authorities and / or significant costs for the person, the sealing authority may order the goods at the establishment or objects to be left in the responsible custody of the person. The order does not apply to the goods subject to the violation under Art. 186, para. 1, Vol. 2 .

(3) In the cases of para. 1, where the goods have not been removed by the person within the specified period, the revenue body shall remove them by disposing of them at the site without obligation to keep them, and shall not be liable for their damage, waste or loss, at the expense of the person.

(4) (suppl. - SG 95/09, in force from 01.01.2010) The compulsory administrative measure shall be terminated by the body which applied it, at the request of the administratively punished person and after it has been proved by him that the fine or pecuniary penalty was paid in full. Printing is done with the obligation of assistance from the person. In case of repeated infringement, the printing of the object is not allowed before the expiration of one month after its sealing.

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**Art. 188.** (1) (Former text of Article 188, amended - SG, issue 100 of 2019, in force since 01.01.2020) The compulsory administrative measure under Art. 186, para. 1 shall be subject to preliminary execution under the conditions of Art. 60, para. 1 - 7 of the Code of Administrative Procedure .

(2) (New, SG No. 100/2019, effective 01/01/2020) The order of the court shall not be subject to appeal.

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**Art. 189.** (1) (amend. - SG 95/09, in force from 01.01.2010) A person - payer of the tax under art. 91, para. 1 and 2 , which fails to pay the due tax, shall be punished by a fine - for individuals who are not traders, or by a property sanction - for legal entities and sole traders, in the amount of BGN 500 to 2000.

(2) In case of repeated violation of para. 1, the amount of the fine or the pecuniary sanction shall be the amount of the tax not paid, but not less than 4000 BGN.

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**Art. 190.** (1) A revenue body that fails to refund a tax within the stipulated time when the conditions under this law for its recovery are met shall be punished by a fine in the amount of BGN 500 to 2000.

(2) In case of repeated violation of para. 1 the fine is from 1000 to 4000 BGN.

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**Art. 191.** (1) A customs authority which, being obliged, does not charge a tax under this law or charge a smaller tax, or exempt goods from customs control without paying the due tax, shall be punished by a fine of from 500 to 2000 BGN

(2) In case of repeated violation of para. 1 the fine is from 1000 to 4000 BGN.

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**Art. 191a.**(New - SG 97/17, in force from 01.01.2018) (1) Who performs servicing, commissioning, registration of FU / IASUTD or dismantling of fiscal memory not in the order established for this purpose. shall be punished by a fine ranging from BGN 1,000 to 5,000. The same penalty shall be imposed on a person who breaks the integrity of the seals of an electronic fiscal memory system not in the order established for that purpose.

(2) In case of repeated violation of para. 1 fine is in the amount of 2000 to 10 000 BGN.

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**Art. 192.** (Amended, SG No. 23/2013, effective 08.03.2013) In case of finding violations under Art. 185 , performed by manufacturers, importers or service providers of fiscal devices, the chairman of the Bulgarian Institute of Metrology or a person authorized by him:

1. issue mandatory prescriptions in relation to its powers;

2. Withdraws the approval of the type of fiscal devices or the approval of an integrated automated business management system;

3. (amend. - SG 97/07, in force from 01.01.2018) revoke the permit of the person providing service.

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**Art. 193.** (1) The establishment of the violations of this law and the normative acts on its implementation, the issuance, appeal and execution of the penal decrees shall be carried out in accordance with the procedure of the Administrative Violations and Sanctions Act .

(2) The offense acts shall be drawn up by the revenue authorities, and the penal decrees shall be issued by the executive director of the National Revenue Agency or by an official authorized by him.

**Additional provisions**

§ 1. For the purposes of this Act:

1. (amend. - SG 96/09, in force from 01.01.2020) " Territory of the country " shall be the geographical territory of the Republic of Bulgaria, as well as the continental shelf and the exclusive economic zone in which the state exercises sovereign rights, jurisdiction and control in accordance with Art. 42 and / or Art. 47 of the Law on Maritime Spaces, Inland Waterways and Ports of the Republic of Bulgaria .

2. (amend. - SG. 108 of 2007, effective 19.12.2007) " territory of the Member State " means the territory of each Member State which applies the Treaty establishing the European Community referred for each Member State in Art. 299 of this Treaty, such as:

(a) the territory does not include:

(aa) for the Federal Republic of Germany: Heligoland Island and the territory of Büssingen;

bb) for the Kingdom of Spain: Ceuta, Melilla and the Canary Islands;

(cc) for the Republic of Italy: Livigno, Campione ditalia and the Italian waters of Lake Lugano;

(dd) for the Republic of France: the French territories referred to in Articles 349 and 355 (1) of the Treaty on the Functioning of the European Union ;

dd) for the Hellenic Republic: Mount Athos;

(ee) for the Republic of Finland: the Åland Islands;

gg) (new - SG 108/07, in force from 19.12.2007) for the United Kingdom of Great Britain and Northern Ireland: Anglo-Norman Islands;

(b) supplies arising in or intended to:

(aa) the Principality of Monaco - for the purposes of this Act will be treated as supplies originating in or destined for the French Republic;

bb) Isle of Man - for the purposes of this Act, will be treated as supplies originating in or destined for the United Kingdom of Great Britain and Northern Ireland.

cc) (new - SG 108/07, in force from 19.12.2007) The sovereign bases of the United Kingdom of Great Britain and Northern Ireland in Akrotiri and Dekelya - for the purposes of this Act shall be treated as supplies arising in or destined for Cyprus.

3. (amend. - SG 94/10, in force from 01.01.2011) " European Union " and " territory of the European Union " shall be the territory of the Member States.

4. " third territory " or " third country " means any territory other than the territory of the Member States.

5. (amend. - SG 96/09, in force from 01.01.2020) " New buildings " are the buildings:

(a) which, at the date on which their delivery tax became chargeable, have a stage of completion "rough construction", or

(b) for which no expiry of 60 months has elapsed from the date on which the delivery tax became chargeable from the date on which the use permit or the certificate of commissioning was issued pursuant to the Territorial Development Act , or

(c) which satisfy the following conditions:

(aa) represent parts which are detached as separate objects from existing buildings as a result of upgrading and / or supplementary construction, and these parts may be the subject of separate deliveries or represent buildings for which the direct costs of reconstruction, major renovation and / or conversion is not less than one-third of the market price of these buildings at the date on which a new permit for use or a certificate of commissioning was issued in accordance with the Law on Spatial Planning ria , and

bb) by the date on which their delivery tax became chargeable, 60 months have not elapsed since the date on which a new permit for use or a certificate of commissioning was issued pursuant to the Territorial Development Act .

6. (amend. - SG 108/06, in force from 01.01.2007) " Adjacent land " shall be the sum of the built-up area within the meaning of the Law on the structure of the territory and the area around the built-up area determined on a base of 3 m from the outer outline of each of the enclosing walls on the first ground floor or on the semi-underground floor of the building, within the regulated landed property.

7. " Activities or deliveries performed by the state, state and local authorities in their capacity as a state or local authority " are activities or deliveries performed by a person established by law when:

(a) they are exercised in pursuance of his powers arising from a statutory instrument and cannot be exercised by a trader unless he has been mandated by law;

b) a fee has been established by a regulatory act.

8. " gratuitous " is the delivery in which there is no remuneration or the value of the given exceeds the received many times.

9. " Goods of insignificant value " and " services of insignificant value " are goods or services whose market price is less than BGN 30 and their delivery is not part of a series of deliveries in which the recipient is the same person.

9a. (new - SG 88/06, in force from 01.01.2017) " Foodstuff with negligible value " within the meaning of Art. 6, para. 4, item 4 is a goods included in the list under Art. 37m, para. 4 of the Food Act and has been provided free of charge within the time limits specified in Art. 37m, para. 5 of the same law.

9b. (new - SG 88/2016, in force from 01.01.2017) " Food bank operator " shall be a person who has received a permit under Art. 37n, para. 4 of the Food Act .

10. " Permanent object " means a sales office, a branch, an office, a law firm, an atelier, a factory, a workshop (factory), a shop, a trade warehouse, a service station, an assembly site, a construction site, a mine, a quarry, a well, an oil or gas well, a spring or the like, aimed at the extraction of natural resources, a particular premises (own, rented or used for other reasons) or any other place through which a person carries out, in whole or in part, economic activity in the territory of a Party.

11. (suppl. - SG 95/09, in force from 01.01.2010, suppl. - SG 105/10, in force from 01.01.2015) " Person, established within the territory of the country "means a person who has his registered office and management address on the territory of the country or has a permanent establishment on the territory of the country. A foreign person who has an object on the territory of the country who does not take part in the delivery is not considered to be established on the territory of the country. For the purposes of applying a Union and non-Union regime, the second sentence shall not apply.

12. (amend. - SG 94/10, in force from 01.01.2011) " Person established in the territory of the European Union " shall mean a person having his registered office and management address in the territory of the European Union. Union or has a permanent establishment in the territory of the European Union.

13. (amend. - SG 41/07, amend. - SG 105/05, in force from 01.01.2015, amended - SG, issue 97 of 2016) (effective from 01/01/2017) " Telecommunication services " means services relating to the transmission, transmission or reception of signals, words, images and sounds or information of any nature by cable, radio, optical or other electromagnetic systems, including the related transfer or assignment of the right to use the capacity to transmit, broadcast, transmit or receive such access, including the provision of access to global information and networks and services listed in Art. 6a of Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011as regards the place of supply of services (OB, L 284/1 of 26 October 2013).

14. (amended, SG No. 105/2014, effective 01/01/2015) " Services provided by electronic means " are the services provided for in Annex II to Council Directive 2006/112 / EC of 28 November 2006 on the common system of value added tax and Art. 7 of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down measures for the implementation of Directive 2006/112 / EC on the common system of value added tax (OJ, L 77/1 of 23 March 2011) and in Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services.

When the service provider and its client correspond by e-mail, this in itself does not mean that the service provided is provided electronically.

14a. (new - SG. 105 of 2014, effective as of 01.01.2015, amended. - SG. 97 of 2016, effective 01.01.2017) The " Services for radio and television broadcasting "are the services listed in Art. 6b of Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services.

15. (Amend., SG 113/07, in force from 01.01.2008) " Subsidies and financing directly related to delivery " are subsidies and financing, the granting of which is directly related to the price of goods provided or services. There are no subsidies and financing directly linked to delivery, subsidies and financing intended solely for:

(a) loss coverage;

(b) financing of expenses, including the acquisition or liquidation of assets.

16. " Market price " is the price within the meaning of § 1, item 8 of the additional provisions of the Tax and Social Insurance Procedure Code , determined by the methods for determining market prices within the meaning of § 1, item 10 of the additional provisions of the Tax- the Social Security Procedure Code .

17. " New vehicles " are:

(a) vessels over 7.5 m in length (except those intended for the carriage of passengers or goods, for navigation, for commercial, industrial or fishing activities, for rescue and ancillary operations) for which one of the following is available conditions:

(aa) no more than three months have elapsed since the date on which the chargeable event occurred for their delivery, from the date of their first registration, or

bb) they did not sail for more than 100 hours at the date of occurrence of the taxable event;

(b) aircraft with a maximum take-off weight of more than 1550 kg intended for the carriage of passengers or cargo (except those intended for air carriers operating international routes) for which one of the following conditions is met:

(aa) no more than three months have elapsed since the date on which the chargeable event occurred for their delivery, from the date of their first registration, or

bb) they were not in flight for more than 40 hours at the date of occurrence of the taxable event for their delivery;

(c) motor vehicles with an engine capacity exceeding 48 cubic centimeters or with a power exceeding 7.2 kilowatts, intended for the carriage of passengers or goods for which one of the following conditions is met:

(aa) no more than 6 months have elapsed since the date on which the taxable event for the delivery occurred, from the date of their first registration, or

(bb) no more than 6000 km have elapsed for the delivery of the taxable event.

18. (amend. - SG. 95 of 2009, effective from 01.01.2010, amended. - SG. 94 of 2012, effective 01.01.2013) " Car "is a vehicle in which the number of seating positions without the driver's seat does not exceed 5. It is not a passenger car intended for the carriage of goods or a passenger car having permanently installed additional technical equipment for the purposes of the activities of the registered person.

18a. (new - SG 94/2012, in force from 01.01.2013) " Main activity " within the meaning of Art. 70, para. 2, item 5 is the activity of the registered person, when the total value of the deliveries made by the person under one or more of the items listed in art. 70, para. 2, items 1-4, represent more than 50 percent of the total value of all deliveries made by the person in the last 12 months before the current month, whether or not 12 months have elapsed since the registration under this law.

19. (amend. - SG 99/11, in force from 01.01.2012) " Second-hand goods " are used movable objects, suitable for further use in the same kind or after repair, which can be used for the purpose for which they were created. The following are not second-hand goods:

(a) works of art;

(b) collectibles;

(c) antique items;

(d) precious metals and precious stones, whatever their shape.

20. " Works of art " are:

a) paintings, collages and other similar decorative works, drawings and graphics, made entirely by the artist, with the exception of plans and drawings for architectural, engineering, industrial, commercial, topographical and similar purposes, hand-decorated factory products, theatrical decor , cinema decors and other types of scenery;

(b) original engravings and lithographs, such as copyrighted prints, produced in limited quantities, directly in white and black or in the color of one or more plates, made entirely by the artist's hand, regardless of the manufacturing process or the material used, except machine or photomachine process;

(c) original sculptures and plastics of any material, wholly sculptured by the hand of the sculptor; sculptural casts of the original within 8 copies, the performance of which is controlled by the author or by artists authorized by him;

d) tapestries and panels, handmade by artistic design, within 8 copies;

e) single ceramic products made entirely by the author and signed by him;

f) enamelled drawings on a copper plate, made by hand, within 8 copies, signed by the author or by the studio seal, except jewelry and articles of gold and silver;

(g) artistic photographs prepared for printing by or under the control of the author, with the author's signature and serial number, within 30 copies, whatever the size.

21. " Collectibles " are postage stamps or emblematic stamps with or without mark, provided they are not in use, as well as collections and collectibles of interest in terms of botany, zoology, mineralogy, anatomy, history, archeology , paleontology, ethnography or numismatics.

22. " Antique items " are items other than works of art and collectibles that are over 100 years old.

23. " Dealer of second-hand goods, works of art, collectibles and antiques " is a taxable person who, in the course of his economic activity, buys, acquires or imports second-hand goods, works of art, collectibles and antiques objects for the purpose of selling them, regardless of whether the person acts as a commissioner within the meaning of the Commercial Law .

24. (repealed - SG 97 2017, in force from 01.01.2018)

25. " Standard software " is a software product, recorded on a technical carrier, intended for mass use and does not take into account the specifics in the activity of the particular user.

26. " Transport of goods " means the services of unloading, loading, transhipment, arrangement and consolidation of goods, provision of containers, as well as other services provided directly in connection with transport.

27. (amend. - SG 94/10, in force from 01.01.2011) " Trader of natural gas, electricity or heat or refrigeration " is a taxable person whose economic activity is connected with the purchase of natural gas, electricity or heat or refrigeration and the subsequent sale of those goods and whose own consumption of these products is negligible.

28. (amend. - SG 108/07, in force from 19.12.2007) " Processing of a vessel " shall mean all operations on acceptance, stay and departure of a vessel, carried out in a port on the territory of the country.

29. " Processing of an aircraft on an international flight " means ground handling within the meaning of § 3, item 18 of the additional provisions of the Civil Aviation Act performed on an aircraft, except for the services for which a state fee is payable under the Regulation on fees for the use of public airports and air navigation services in the Republic of Bulgaria (promulgated, SG, issue 2 of 1999; amended, issue 15 of 2000, issue 9 and 62 of 2001). Issue 19 of 2002, Issue 16 of 2003, Issue 32 and 71 of 2004, Issue 15 and 96 of 2005, Issue 22 of 2006).

30. " Processing of rolling stock on an international flight " means the following operations: a wagon for moving wagons to and from loading points; stay of the wagon during loading and unloading; measuring empty wagons on a weighing scale before loading; measuring loaded wagons on a weighing scale; disinfection, disinsection and deratization of freight wagons when required by BDS; maintaining a temperature regime during loading and transportation of goods requiring such a regime; performing customs and other administrative formalities related to the transportation of goods from import and export; submission and withdrawal, including arrangement of wagons from and to the ferry; replacement of bogies on wagons with different gauge.

31. " Repair " is the activity of incurring subsequent costs associated with an individual asset that does not result in an economic benefit beyond that initially estimated standard performance of that asset.

32. (suppl. - SG 94/02, in force from 01.01.2013, amend. - SG 96/ 2019, effective from 01.01.2020) " Improvement " is:

a) for buildings that are or would be fixed assets - any upgrading, additional construction, reconstruction, major renovation or conversion resulting in a "new building" under item 5, letter "c", item "aa" ;

(b) for goods, including real estate other than buildings, and services that are, or would be, fixed assets, the activity of incurring subsequent costs associated with an individual asset that results in an economic benefit above that initially estimated standard efficiency; assets.

33. " Money-substitute means of payment " are:

(a) purchase receipts;

(b) coupons or coupons;

c) tokens.

34. " Related parties " are the persons within the meaning of § 1, item 3 of the additional provisions of the Tax and Social Insurance Procedure Code .

35. " Repeated " is the violation committed within one year after the entry into force of a penal decree, whereby the person was punished for the same type of violation.

36. (Amended, SG No. 58/2016) " Free zone ", " temporarily stored goods ", " customs procedure ", " non-union goods " are the terms within the meaning of the customs legislation.

37. (suppl. - SG 108/06, in force from 01.01.2007, amended - SG, iss. 94 from 2010, in force since 01.01.2011, amended - SG, issue 19 of 2011, effective as of 08.03.2011, amended - SG, issue 99 of 2011, effective as of 01.01.2012) " Tour operator ", " travel agent ", " essential tourist services " are those within the meaning of the Tourism Act , whether or not the tour operator and travel agent are registered under the Tourism Act .

37a. (new - SG 99/11 , in force from 01.01.2012) " Traveling person " shall be any person - recipient of general tourist service, which was not acquired for the purpose of subsequent sale.

38. (amend. - SG 94/10, in force from 01.01.2011, amended - SG 58/2016) " Importer " shall be the person - debtor for payment of import duties , as well as the person who has received goods on the territory of the country from third countries or territories that are part of the customs territory of the European Union.

39. (suppl. - SG 108/07, in force from 19.12.2007, suppl. - SG 113/07, in force since 01.01.2008, amended - SG 94/10, in force from 01.01.2011) " Excise goods " are the goods under art. 2, items 1, 2 and 3 of the Excise Duty and Tax Warehouses Act, with the exception of natural gas supplied through a natural gas system located within the territory of the European Union or through any other network connected to such a system and electricity.

40. (amend. - SG 23/03, in force from 08.03.2013) " Fiscal device " is a device for registering and reporting sales of goods or services by issuing fiscal cash notes and for storing data on the registered turnover in fiscal memory. Fiscal devices are:

(a) electronic cash registers with fiscal memory (ECAFF);

(b) fiscal printers;

(c) electronic fiscal memory systems (ESFPs) for measuring the turnover from the sale of liquid fuels by means of cost measurement instruments approved for the purposes of the Measurement Act ;

(d) fiscal devices embedded in self-service vending machines (FUVAS).

41. " Commercial premises " means any place, premises or facility (for example: tables, stalls, etc.) in the open air or under sheds, in or from which goods or services are sold, even though the premises or facility may serve at the same time and for other purposes (for example: office, dwelling or the like), be part of a real estate owned property (for example: a garage, basement, room or the like) or be a production warehouse or vehicle from which sales are made.

42. " Systemic offenses " are the offenses committed within one year from the entry into force of the penal decree, by which the person was re-punished for the same type of violation.

43. " Work on goods " means the processing, processing or repair of goods.

44. " Value Added Tax Information Exchange System (VIES) declaration " is a summary declaration used for the purposes of controlling and exchanging information between Member States.

45. (new - SG 108/06, amend. - SG 99/06, amend. - SG 45/06 (new - SG 108/06, in force from 01.01.2007, amended - SG 99/2011) , issue 30 of 2013, effective as of 26.03.2013, amended - SG, issue 101 of 2013, effective as of 01.01.2014, amended - SG, issue 97 of 2017 " Accommodation " are basic tourist services within the meaning of item 69 of the additional provision of the Tourism Act with the exception of delivery of general tourist service.

46. ​​(new - SG 108/06, in force from 01.01.2007) " Extraction of waste " shall be any activity, as a result of which waste is generated.

47. (new - SG 108/06, in force from 01.01.2007) " Waste treatment " is any activity for collecting, storing, sorting and mechanical treatment of waste without changing their chemical composition.

48. (new - SG 108/06, in force from 01.01.2007) " Waste treatment " is any activity that changes the properties or composition of the waste, making it into raw materials for final production. products or in end products.

49. (new - SG. 108 of 2007, effective as of 19.12.2007, amended. - SG. 95 of 2009, effective 01.01.2010) " The vehicles on Article 23 "are motor or non-motor, as well as other equipment and devices designed to transport goods or persons from one place to another, which can be pulled, towed or pushed by vehicles and which are normally designed and fit for use. used to transport goods or people. Vehicles are also:

(a) trailers, semi-trailers and railway wagons;

(b) motorized and non-motorized land vehicles such as motorcycles, bicycles, three-wheeled bicycles, caravans, except caravans which are fixed to the ground;

(c) self-propelled and non-self-propelled vessels;

(d) motor and non-motorized aircraft;

(e) vehicles designed to transport sick or injured persons;

(f) agricultural tractors and other self-propelled agricultural and forestry equipment;

(g) non-combat military vehicles and vehicles for intelligence or civilian defense purposes;

h) mechanically and electronically operated wheelchairs.

Containers are not vehicles within the meaning of Art. 23 .

50. (new - SG 108/07, in force from 19.12.2007, repealed - SG 95/09, in force from 01.01.2010)

51. (new - SG 108/07, in force from 19.12.2007) " Majority partner or shareholder " shall be a person who holds more than 33 percent of the shares, respectively of the shares of the company.

52. (new - SG 108/07, in force from 19.12.2007) " Unsettled obligations " shall be the established due obligations of the person, except for the full, deferred and deferred obligations.

53. (new - SG 108/07, in force from 19.12.2007) " Active implantable medical device " is a device within the meaning of § 1, item 1 of the additional provisions of the Medical Devices Act .

54. (new - SG 106/08, in force from 01.12.2008) " Import with non-commercial character " shall be the import which fulfills the following conditions:

(a) is not carried out regularly;

(b) consists exclusively of goods for personal or family use by travelers or goods intended for gifts;

(c) the nature or quantity of the goods is not such as to imply commercial imports.

55. (new - SG 106/08, in force from 01.12.2008) " Personal luggage " is all luggage that the passenger is able to present to the customs authorities upon arrival, as well as luggage, who later submits to the same authorities if he has evidence that, on departure, that luggage was registered as accompanying luggage with the company responsible for the carriage of the passenger. Fuel other than that specified in Art. 58, para. 8 , is not considered personal baggage.

56. (new - SG 106/08, in force from 01.12.2008) " Air passengers " and " sea ​​passengers " are passengers traveling by air or sea, but not by private recreational flight or private pleasure sailing.

57. (new - SG 106/08, in force from 01.12.2008) " Private recreational flight " and " private recreational voyage " shall be the use of an aircraft or a vessel, respectively, by its owner or by the physical or the legal person who rents it or otherwise for non-commercial purposes, and in particular for purposes other than the carriage of passengers or goods, or the provision of services for remuneration, or for the needs of public authorities.

58. (new - SG 106/08, in force from 01.01.2009) " Electronic data interchange" (abbreviated "EDI") is electronic transfer of data from computer to a computer for commercial and administrative data using a validated standard for structuring an electronic data interchange message, within the meaning of Article 2 of Commission Recommendation 1994/820 / EC of 19 October 1994 on the legal aspects of electronic data interchange.

59. (new - SG 106/08, in force from 01.01.2009) " Communication for electronic data exchange " (EDI message) is a message whose components are structured according to an approved standard, accessible for read from a computer allowing automatic and unambiguous processing.

60. (new - SG 106/08, in force from 01.01.2009) " Confirmation of receipt of the message for electronic data exchange " is a procedure through which when receiving a message for electronic data exchange its syntax and semantics are checked and the recipient sends a counter acknowledgment.

61. (new - SG 95/09, in force from 01.01.2010) " Catering services " are a set of characteristics and actions in which services predominate and in which the supply of food and / or drinks is only one component. The predominant services are mainly the same as restaurant services, but delivery is made outside the premises of the provider.

62. (new - SG 95/09, in force from 01.01.2010) " Restaurant services " are the services consisting of delivery at the premises of the supplier of prepared or unprepared food and / or drinks for human consumption, followed by sufficient support services to allow immediate consumption.

The following are not catering or restaurant services:

(a) the ordinary delivery of prepared or unprepared food (eg home delivery from restaurants, supermarkets and the like);

(b) the supply of prepared food and the supply of food at home from restaurants;

(c) the supply consisting in the preparation and delivery of food and / or drink without any other ancillary service.

63. (new - SG 95/09, in force from 01.01.2010, amended - SG 58/2016) " Third country with which our country has legal instruments for mutual assistance "is a third country with which our country has mutual legal assistance instruments similar in scope to that provided for in Council Directive 76/308 / EEC of 15 March 1976 on mutual assistance for the recovery of certain levies, duties , taxes and other measures and Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax.

64. (new - SG 94/10, in force from 01.01.2012) " Air traffic management " and "air navigation service" are services within the meaning of § 3, items 44 and 48 of the additional provisions of the Civil Aviation Act provided by air navigation service providers in:

(a) overflight of the airspace served;

(b) flights to and from airports and areas.

65. (new - SG 94/02, in force from 01.01.2013) " Authenticity of origin " means a certificate of identity of the supplier or of the issuer of the invoice / notice on the invoice by the supplier or by to the recipient of the delivery.

66. (New, SG No. 94/2012, effective 01/01/2013) " Content of Content " means that the contents of the invoice and the invoice notice have not been changed. The format of the electronic invoice and the electronic invoice notice may be modified.

67. (New, SG No. 23/2013, effective 08.03.2013) " Integrated Automated Business Management System" is a system for recording and reporting sales of goods or services by issuing cash receipts (system vouchers), providing automatic control over the movement of the goods or the performance of the service from the receipt / request to the site to the accounting of the realization and.

68. (New, SG No. 23/2013, effective 08.03.2013, repealed - SG 95/15, effective 01/01/2016)

69. (New, SG No. 23/2013, effective 08.03.2013) " End User " within the meaning of Art. 118, para. 11, item 4 is a natural or legal person who acquires liquid fuels for own needs by a final distributor.

70. (New, SG No. 23/2013, effective 08.03.2013) " Final distributor " shall be a gas station, gas station, methane station and the like, which fill liquid fuels intended for the fuel tanks of individual motor vehicles from storage tanks for these fuels.

71. (new - SG, iss. 98 in 2013, effective from 01.01.2014 to 30.06.2022, amended on entry into force - SG, iss. 104 in 2013, effective from 01.12.2013, amended on the date of application - SG, issue 109 of 2013, effective from 01.01.2014, amended on the date of application - SG, issue 95 of 2015, in effective from 01/01/2016, amended on the date of application - SG, issue 98 of 2018, effective from 01/01/2019) " CN code " are tariff codes of the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff.

72. (new - SG 101/2013, in force from 01.01.2014) " First destination " on the territory of the country within the meaning of Art. 55, para. 1, item 2 is the place indicated on the consignment note or in another document, by which the goods are imported into the territory of the country. Where this place is not indicated in any of the accompanying documents, the first destination shall be the place where the goods are first transhipped from one vehicle to another within the territory of the country.

73. (New, SG No. 101/2013, effective 01/01/2014) " Domestic waste" shall be "household waste" and "similar to household waste". " Household waste" means waste generated by households. " Similar wastes " are wastes that are comparable in nature and composition to household wastes, with the exception of industrial and agricultural and forestry wastes.

74. (New, SG No. 101/2013, effective 01/01/2014) " Production waste " shall mean the waste generated as a result of the production activity of natural and legal persons.

75. (new - SG 101/13, in force from 01.01.2014) " Construction waste " shall mean construction and demolition waste, corresponding to the waste codes referred to in Chapter 17 of the Index to Decision 2000 / 532 / EC of 3 may 2000 replacing Decision 94/3 / EC establishing a list of wastes pursuant to Article 1, letter "a )" of Directive 75/442 / EEC on waste and Decision 94/904 / EC establishing a list of hazardous waste in accordance with Article 1 (4) of Council Directive 91/689 / EEC on hazardous waste and following change it.

76. (new - SG 101/13, in force from 01.01.2014) " Hazardous waste " shall mean the waste having one or more hazardous properties specified in Annex No 3 to § 1, item. 12 of the additional provisions of the Waste Management Act .

77. (new - SG 101/13, in force from 01.01.2014) " Waste from ferrous and non-ferrous metals " shall be technological waste, obtained from the extraction, processing or mechanical treatment of non-ferrous and ferrous metals, and alloys, defective machinery, equipment, parts and structures of a manufacturing, construction or household character, with the exception of hazardous waste.

78. (new - SG 101/13, in force from 01.01.2014) " Waste from ferrous and non-ferrous metals of household character " shall be waste from ferrous and non-ferrous metals obtained as a result of the life activity of people in homes, in administrative, social and public buildings. They also include waste from ferrous and non-ferrous metals obtained from commercial sites, craft activities, leisure and entertainment sites.

79. (New, SG No. 105/2014, effective 01/01/2015) " Member State of consumption " shall mean the Member State in which, in accordance with Art. 21, para. 6 is the place of performance of the delivery of telecommunication services, radio and television broadcasting services or services provided electronically.

80. (new, SG No. 105/2014, effective 01/01/2015) " Member State of identification " shall be the Member State in which the taxable person who makes deliveries under Art. 21, para. 6 with a place of performance within the territory of the European Union, is registered for the application of a non-Union or Union regime.

The Member State of identification for the taxable person established in the territory of the European Union by registered office and registered office shall be the Member State in which the registered office and registered office are situated.

The Member State of identification for the taxable person who is established in the territory of the European Union, not at his registered office and registered office, but at a fixed establishment, shall be the Member State in which the permanent establishment is situated. Where a person has permanent establishments in more than one Member State, he or she may choose any of them as an identification Member State.

81. (new, SG No. 105/2014, effective 01.01.2011) "A taxable person not established in the Member State of consumption " for the purposes of Chapter eighteen shall be a taxable person who is not established at the registered office and place of management or permanent establishment in the territory of the Member State in which the recipient - non-taxable person is established, has a permanent address or habitual residence.

82. (new - SG 97/16, in force from 01.01.2017) " Real estate " are listed in Art. 13b of Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services.

83. (New, SG No. 97/2016, effective from 01.01.2017) "Fixed assets" are the part of the economic assets of the taxable person:

a) real estate under item 82 and vehicles under item 49, except those under item "h", and

b) (amend. - SG 97/07, in force from 01.01.2018) other than the goods and services specified in letter "a", which are or would be fixed assets within the meaning of the Corporate Law taxable income on acquisition, production or import equal to or greater than BGN 5,000.

84. (New, SG No. 24/2018) " Commercial Point of Sale Sales Management Software " is any software or module of software, regardless of its implementation technologies, used to process information for making sales of goods and / or services at a retail outlet subject to a fiscal voucher.

85. (New, SG No. 24/2018) " Manufacturer of commercial sales management software " is a person established in the territory of the European Union who produces commercial sales software and distributes it on the territory of the country.

86. (New, SG No. 24/2018) " Distributor of commercial sales management software " is a person established on the territory of the European Union, who distributes commercial sales management software on the territory of the country. object.

87. (New, SG No. 24/2018, amend. - SG 96/09, in force from 10.12.2019) " E-shop " is software, accessed through Internet when using a web browser or mobile application, and through which the sale of goods / services through the conclusion of a distance contract under Art. 45 of the Consumer Protection Act , providing the customer with the opportunity to select goods / services through a consumer basket or otherwise, as well as to provide information about the buyer contact, delivery address and payment method.

88. (New, SG No. 98/2018) " Voucher " is an instrument whereby there is an obligation to be accepted as payment or part of payment for the provision of goods or services, and for which the goods or services to be provided or the names of the persons who will supply them are indicated on the instrument itself or in related documentation, including the terms and conditions of use of the instrument in question.

89. (New, SG No. 98/2018) " Voucher for a specific purpose " is a voucher at which the place of performance of delivery of the goods or services to which the voucher relates , and the value added tax payable on these goods or services may be determined at the time the voucher is issued.

90. (new - SG 98/08, in force from 01.01.2019) " Multipurpose voucher " is a voucher other than a voucher for a specific purpose.

91. (new - SG 96/09, in force from 01.01.2020) " Register under Article 123, Paragraph 5 " shall be a register containing the information from Art. 54a (1) of Implementing Regulation (EU) 2018/1912 .

92. (new - SG 96/09, in force from 01.01.2020) " Register under Article 123, Paragraph 6 " shall be a register containing the information from Art. 54a (2) of Implementing Regulation (EU) 2018/1912 .

93. (new - SG 96/09, in force from 01.01.2020) " Persons acting in concert " within the meaning of Art. 96, para. 10 are persons in the management, control and / or capital of which they participate connected under § 1, item 3, letters "a", "b", "c" and "l" of the additional provisions of the Tax Insurance Procedure Code persons , or persons, from the relationships between them or between each of them and a third party according to the economic, organizational, family or other connectedness / connectedness existing between them, it can be concluded that they act in concert and conditions other than those may be agreed upon. the usual ones.

94. (new - SG 96/09, in force from 01.01.2020) " Upgrading ", " additional development ", " reconstruction ", " major renovation ", " reconstruction " are terms within the meaning of The Law of Spatial Planning .

95. (new - SG 96/09, in force from 01.01.2020) " Elements of the technical infrastructure " shall be those within the meaning of Art. 64 of the Spatial Planning Act .

96. (new - SG 96/09, in force from 10.12.2019) " Missing payment by credit or debit card " is payment by a payment transaction initiated on the Internet and made through software identification of credit or debit card or other card-based payment instrument from a virtual POS (Virtual POS Terminal) without physical reading of the card and without the simultaneous physical presence of the seller and the sales buyer, where the provision of goods or services takes place at a place other than the commercial establishment on the tur beef.

97. (new - SG 96/09, in force from 01.01.2020) " Household needs " within the meaning of Art. 118, para. 11, item 7 is the consumption of liquefied petroleum gas (LPG) or natural gas by an individual for his household.

§ 1a. (New - SG 95/09, in force from 01.01.2010) This Law shall introduce the provisions of:

1. Council Directive 2008/8 / EC of 12 February 2008 amending Directive 2006/112 / EC as regards the place of supply of services (OB, L 44/11 of 20 February 2008).

2. Council Directive 2008/117 / EC of 16 December 2008 amending Directive 2006/112 / EC on the common system of value added tax to combat tax fraud related to intra-Community transactions (OB, L 14 / 7 of 20 January 2009).

3. (new - SG 94/10, in force from 01.01.2011) Council Directive 2009/162 / EU of 22 December 2009 amending various provisions of Directive 2006/112 / EC on the common system of value added tax (OJ L 10/14 of 15 January 2010).

4. (new - SG 94/10, in force from 01.01.2011) Council Directive 2009/69 / EC of 25 June 2009 amending Directive 2006/112 / EC on the common system of value added tax as regards the avoidance of import taxes (OJ L 175/12 of 4 July 2009).

5. (new - SG 94/10, in force from 01.01.2011) Council Directive 2009/132 / EC of 19 October 2009 determining the scope of Article 143 (b) and (c) Directive 2006/112 / EC as regards the exemption from value added tax on the definitive importation of certain goods (OJ L 292/5 of 10 November 2009).

6. (new - SG 94/2012, in force from 01.01.2013) Council Directive 2010/45 / EU of 13 July 2010 amending Directive 2006/112 / EC on the common system of value added tax as regards invoicing rules (OJ L 189/1 of 22 July 2010).

7. (new, SG No. 98/2013, effective as of 01.01.2014, amended on entry into force - SG No. 104/2013, effective 01.12.2013) Council Directive 2013/43 / EU of 22 July 2013 amending Directive 2006/112 / EC on the common system of value added tax as regards the optional and temporary application of the reverse charge mechanism in respect of the supply of certain goods and fraudulent services (OJ L 201/4 of 26 July 2013).

8. (New, SG No. 105/2014, in force since 01.01.2015) Council Directive 2013/61 / EU of 17 December 2013 amending Directives 2006/112 / EC and 2008 / 118 / EC as regards the French outermost regions, and in particular Mayotte (OB, L 353/5 of 28 December 2013).

9. (new - SG 97/16 , in force from 01.01.2017) Council Directive (EU) 2016/856 of 25 May 2016 amending Directive 2006/112 / EC on the common value added tax system with respect to the obligation to apply the minimum standard tax rate (OJ L 142/12 of 31 May 2016).

10. (new - SG 98 2018, in force from 01.01.2019) Council Directive (EU) 2016/1065 of 27 June 2016 amending Directive 2006/112 / EC as regards on the tax treatment of vouchers (OJ L 177/9 of 1 July 2016).

11. (New, SG No. 98/2018 ) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112 / EC and Directive 2009/132 / EC as regards certain obligations relating to value added tax applicable to the supply of services and the distance selling of goods (OJ L 348/7 of 29 December 2017).

12. (New, SG No. 98/2018 ) Council Directive (EU) 2018/912 of 22 June 2018 amending Directive 2006/112 / EC on the common value added tax system with respect to the obligation to comply with the minimum standard tax rate (OJ L 162/1 of 27 June 2018).

13. (new - SG 96/09 , in force from 01.01.2020) Council Directive (EU) 2018/2057 of 20 December 2018 amending Directive 2006/112 / EC on the common value added tax system with regard to the provisional application of a common reverse charge mechanism for the supply of goods and services exceeding a certain threshold (OJ L 329/3 of 27 December 2018).

14. (new - SG 96/09 , in force from 01.01.2020) Council Directive (EU) 2018/1695 of 6 November 2018 amending Directive 2006/112 / EC on the common a system of value added tax as regards the duration of application of the optional reverse charge mechanism in relation to the supply of certain goods and services at risk of fraud and the rapid reaction mechanism against VAT fraud (OJ, L 282 / 5 of November 12, 2018).

15. (new - SG 96/09 , in force from 01.01.2020) Council Directive (EU) 2018/1910 of 4 December 2018 amending Directive 2006/112 / EC as regards on the harmonization and simplification of certain rules of the value added tax system for the taxation of trade between Member States (OJ L 311/3 of 7 December 2018).

16. (new - SG 96/09 , in force from 01.01.2020) Council Directive (EU) 2018/1713 of 6 November 2018 amending Directive 2006/112 / EC as regards the rates of value added tax on books, newspapers and periodicals (OJ L 286/20 of 14 November 2018).

17. (New, SG No. 96 2019, effective 01/01/2020) Council Directive (EU) 2019/475 of 18 February 2019 amending Directives 2006/112 / EC and 2008 / 118 / EC as regards the inclusion of the municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial scope of Directive 2008/118 / EC (OJ L 83/42 of 25 March 2019). ).

**Transitional and Final Provisions**

§ 2. This Act repeals the Law on Value Added Tax (promulgated, SG No. 153/1998; revised, SG No. 1/1999; amended, No. 44, 62, 64, 103, and 111 of 1999, issue 63, 78 and 102 of 2000, issue 109 of 2001, issue 28, 45 and 117 of 2002, issue 37, 42, 86 and 109 of 2003 53, 70 and 108 of 2004, issue 28, 43, 76, 94, 95, 100, 103 and 105 of 2005, issue 30 and 54 of 2006).

§ 3. (Effective 04.08.2006) (1) The Minister of Finance shall issue the regulations for the implementation of the law and the ordinances under this law within three months from the promulgation of the law in the State Gazette.

(2) The rules and regulations under para. 1 shall enter into force on the day of entry into force of this Act.

§ 4. (1) All persons registered under the repealed Value Added Tax Act as of the effective date of this Act shall be considered registered under this Act as well. In these cases, the identification number of art. 94, para. 2 and the certificate of registration under Art. 104 are issued ex officio.

(2) The procedures for registration or termination of registration initiated or not completed by the date of entry into force of this Act shall be completed in accordance with this Law.

(3) Notwithstanding para. 2, where for a registered person there is a reason for termination of registration in the last tax period before the date of entry into force of this law, the person may remain registered under this law, if there are grounds for registration by election under this law.

(4) The accrued tax on the available assets due to termination of the registration prior to the entry into force of this Act shall be paid within 30 days from the date of termination of the registration.

(5) When the deadline for submission of the registration inventory under Art. 68 or 70 of the repealed Value Added Tax Act shall expire after the entry into force of this Act, the inventory shall be filed within three days from the date of registration under the repealed Value Added Tax Act .

§ 4a. (New, SG No. 12/2009, effective 13.02.2009) (1) The traders under Art. 30 of the Tobacco and Tobacco Products Act , registered after January 1, 2009 under Art. 100, para. 1 or who are in the process of registration, may file an application with the competent territorial directorate of the National Revenue Agency for declaring their registration void.

(2) The application under para. 1 shall be submitted by 1 April 2009 and the registration shall be considered void as from 1 January 2009.

§ 5. (1) A statement of the declaration for the last tax period before the entry into force of this Act shall be filed by the 14th day of the month following the month to which it relates, as for the result indicated therein (refund or tax). All rights and obligations under this Act shall arise.

(2) The annual report-declaration under art. 101, para. 1 of the repealed Value Added Tax Act shall be filed by April 15, 2007, with the result specified therein not participating in a deduction procedure under this Act and the tax being paid or refunded within three months of filing.

§ 6. (1) For the registered persons, for whom, at the date of entry into force of this Act, the quarterly procedure for deduction of tax for reimbursement under the repealed Value Added Tax Act has commenced and has not completed , the procedure for deduction shall continue in the order of Art. 92, para. 1 of this law.

(2) All non-completed 9-month deduction of tax reimbursement procedures under the repealed Value Added Tax Act shall be closed as of the last day of the month preceding the month of entry into force of this Act.

(3) In the cases of para. 2, the remainder of the refund tax shall be declared by the persons in the statement of tax for the last tax period prior to the entry into force of this Act, which shall be deducted and refunded by the revenue body within 45 days of the filing thereof.

(4) The remainder of the refund tax under Art. 77, para. 1, item 4 of the repealed Value Added Tax Act, not reinstated as of the effective date of this Act, shall be deducted and refunded by the Revenue Authority within 45 days of submission of the return statement stating the balance .

(5) Tax subject to refund on the grounds of Art. 77, para. 2 of the repealed Value Added Tax Act , not restored at the date of entry into force of this Act, shall be deducted and restored by the Revenue Authority within the relevant time limits under Art. 77, para. 2 of the repealed Value Added Tax Act .

§ 7. (1) When an advance payment has been received in connection with an exempt delivery within the meaning of the repealed Value Added Tax Act , which is a taxable delivery within the meaning of Art. 12, para. 1 (excluding the taxable zero rate) of this law and the tax event occurring after the entry into force of this law, the registered supplier shall document the delivery by issuing an invoice indicating the entire tax basis for the delivery. The tax regime shall apply to the delivery at the date of occurrence of the delivery tax event under this Act.

(2) When an advance payment is received in connection with a taxable supply within the meaning of the repealed Value Added Tax Act , which within the meaning of this Act is exempt supply and the taxable event occurring after the entry into force of this Act, the registered person, Supplier, documents the delivery by canceling the invoice issued for the advance payment and issuing a new invoice indicating the entire tax basis for the delivery. A protocol under Art. 116, para. 4 of this law. The tax regime shall apply to the delivery at the date of occurrence of the delivery tax event under this Act.

§ 8. (1) Where the delivery tax event has occurred prior to the entry into force of this Act and the tax document for the delivery is issued after its entry into force, the delivery shall be documented by issuing an invoice under Art. 114 of this law, at the time of issuance of which the tax regime shall apply at the date of occurrence of the tax event of the delivery.

(2) When, after the entry into force of this Act, grounds arise for a change in the tax basis of delivery, which has actually been made and documented before the entry into force of this Act, the change of the tax base shall be effected by issuing a tax notice under Art. 115 of this law, at the issuance of which the tax regime shall apply at the date of occurrence of the tax event of the made and documented delivery.

§ 9. (1) Where, under the terms of a financial leasing contract, the goods are actually provided before the entry into force of this Act, any subsequent payment (repayment installment) under this contract due after the entry into force of this Act shall be considered separate. delivery, the tax event for which occurs on the earlier of the two dates - the date of payment or the date on which it became due.

(2) Paragraph 1 shall apply only when, within one month from the entry into force of this Act, the taxable person - provider, submits to the territorial directorate of the National Revenue Agency a registration, which must contain the following information:

1. the recipient of the contracts under para. 1;

2. the number and amount of the contributions under each contract for which a tax document has been issued but not received;

3. number and amount of the contributions under each contract for which the tax event under para. 1 shall arise after the entry into force of this Act.

(3) For contracts not included in the submitted inventory under the procedure of para. 2, it shall be considered that on the date of entry into force of this Act the person makes a delivery under Art. 6, para. 2, item 3 , the tax base of which is equal to the sum of the contributions due after the entry into force of this law, excluding the tax due for them.

§ 10. Where, before the entry into force of this Act, the goods were actually provided by the commissioner / trustee to the commissioner / trustee and were not delivered by the commissioner / trustee to a third party, the taxable event of the delivery of the goods between the client / trustee and the commissioner / trustee arises on the date of occurrence of the tax event for the delivery of the goods to the third party.

§ 11. The provision of Art. 50 of this law shall also apply in the case of supplies of goods or services for which there was no right to deduct tax credit on the grounds of Art. 65, para. 1 of the repealed Value Added Tax Act .

§ 12. Tax documents issued prior to the entry into force of this Act and meeting the requirements of the repealed Value Added Tax Act shall be deemed to meet the requirements of this Act.

§ 13. The right to deduct a tax credit arising on the basis of the repealed Value Added Tax Act , which was not exercised on the date of entry into force of this Act and for the exercise of which the deadlines under Art. 67 , 69 and 71 of the repealed Value Added Tax Act may be exercised in any of the three tax periods following the tax period during which that right arose.

§ 14. (1) Imports shall also be made of customs formalities for declaration for free circulation of goods for which the circumstances under Chapter V "Customs Union" of Annex V of the Protocol to the Treaty of Accession of the Republic of Bulgaria to the European Union exist .

(2) In the cases of para. 1 the tax event arises and the tax becomes chargeable according to the procedure of Art. 54, para. 2 of this law.

(3) The tax base in the cases of para. 1 shall be determined in accordance with Art. 55, para. 1 - 4 of this law.

(4) The tax shall be calculated in accordance with the procedure of Art. 56 of this law.

(5) The provisions of Art. 60 and 90 of this law.

(6) Until the occurrence of the tax event under para. 2, the tax shall be secured in the order and in the amounts specified in art. 59 of this law.

(7) (New - SG 113/07, in force from 01.01.2008) Notwithstanding para. 1, no tax shall be due on the completion of the customs formalities for declaring the free circulation of vehicles when the following conditions are simultaneously met:

1. as of 31 December 2006, including vehicles, are subject to the temporary importation procedure with full relief from customs duties;

2. the vehicles have been acquired in or imported from another Member State, including Romania;

3. at the time of declaration for free circulation the vehicles were placed under the temporary importation procedure with full exemption from customs duties;

4. the date of first registration of the vehicles is no later than 31 December 1998, inclusive;

5. the amount of the tax shall not exceed BGN 100 inclusive.

§ 15. (amend. - SG 108/06, in force from 01.01.2007) (1) VAT invoices within the meaning of Art. 20, item 17 of the repealed Non- Cash Value Added Tax Act shall be closed at the request of the holders or ex officio by the banks as of January 31, 2007.

(2) If the VAT account is available, the account holder may, by 31 January 2007, indicate the account to which they are to be transferred, the VAT account being closed.

(3) In the event that the VAT holder holds the account within the meaning of Art. 20, item 17 of the repealed Value Added Tax Act within the term of para. 1 did not specify an account to transfer the available amounts, they shall be transferred as of 31 January 2007 ex officio by the bank to the account of the account holder at the same bank, and if there is no account opened at the bank, to a current account opened by the bank in the name of to the account holder, as the VAT account is closed.

(4) The impounded VAT funds accounts within the meaning of Art. 20, item 17 of the repealed Value Added Tax Act may be transferred only to the account of the same holder, and the imposed attachments shall remain valid, including with respect to the date of their imposition.

§ 15a. (New - SG 108/06, in force from 01.01.2007) (1) When in 2006 there were grounds for making correction of used tax credit according to the procedure of Art. 81, para. 4 of the repealed Value Added Tax Act , the person shall charge and owe a tax in the amount determined in accordance with Art. 76 of the repealed Regulations for Implementation of the Law on Value Added Tax (promulgated, SG No. 19/1999; Amended, SG No. 55/1999, No. 9/2000; 15 of 2000, Issue 12 of 2001 - SAC Decision No. 404 of 2001 under Adm. No. 1581 of 2000; Amend., Issues 15 and 58 of 2001, Issue 15 43 and 63 of 2002, Issue 29 of 2003, Issue 26 of 2004, Issue 32 of 2005, Issue 9 of 2006; 2006).

(2) The correction under para. 1 shall be carried out by issuing a protocol under Art. 117 of this Act during the first tax period of 2007. The record is recorded in the sales log for that tax period as tax charged under the law in other cases.

§ 15b. (New - SG, iss. 54 in 2012, in force since 17.07.2012, amended - SG, iss. 103 in 2012, in force since 01.01.2013, amended - SG, iss. 23 of 2013, in force since 08.03.2013) The persons under Art. 118, para. 7, 8, para. 9, item 1 and para. 10 comply with the requirements of the law by 30 April 2013.

§ 15c. (New, SG No. 54/2012, effective 01/01/2013) When up to December 31, 2012, an advance payment has been received for the supply of a service provided by a state bailiff for whom the tax event arises after that date, the tax regime will apply at the date the tax event occurs. The tax due shall be determined in accordance with Art. 67, para. 2 of the law on the entire tax base of the delivery, including the advance payment made.

§ 15d. (New, SG No. 41/2015) Municipalities registered under this Act that have not exercised their right to deduct a tax credit within the term of art. 72 for value added tax after January 1, 2007, for the supplies of goods or services received by them for the construction of water supply and sewerage systems and facilities in the implementation of water projects, including under Priority Axis 1 of Operational Program "Environment 2007 - 2013" , may claim a tax credit for these supplies.

§ 16. In the Corporate Income Tax Act (promulgated in the State Gazette, issue 115 of 1997; rev., Issue 19 of 1998; amended, issue 21 and 153 of 1998; issue 12 , 50, 51, 64, 81, 103, 110 and 111 of 1999, issue 105 and 108 of 2000, issue 34 and 110 of 2001, issue 45, 61, 62 and 119 of 2002 Issues 42 and 109 of 2003, Issues 18, 53 and 107 of 2004, Issues 39, 88, 91, 102, 103 and 105 of 2005, Issues 30 and 34 of 2006 (d) the following amendments and additions are made:

1. (In force from 04.08.2006) In Art. 16 para. 1 is amended as follows:

"(1) For the purposes of this section, market prices shall be determined by the methods for determining market prices within the meaning of § 1, item 10 of the additional provisions of the Tax and Social Insurance Procedure Code.

2. In Art. 36a, para. 1 item 6 shall be canceled.

3. (In force from 04.08.2006) In Art. 55 , para. 5:

"(5) The deduction and refund of withholding taxes at the source of foreign persons who do not carry out economic activity in the country through a place of economic activity or a fixed base shall be carried out by the territorial directorate under para 1."

4. In Art. 66 , the following amendments are made:

a) in para. 1, the words "Article 136" shall be replaced by "Article 183";

b) in para. 2, the words "Article 137" shall be replaced by "Article 185".

§ 17. (In force from 04.08.2006) In the Waste Management Act (promulgated SG 86/03; amend., SG 70/2004, Nos. 77, 87, 88, 95 and 105 of 2005, Issues 30 and 34 of 2006) in § 1, item 27 of the supplementary provisions the words "Article 20, item 5 of the Value Added Tax Act" shall be replaced by "§ 1, item 8 of the additional provisions of the Tax and Social Insurance Procedure Code."

§ 18. (Effective 04.08.2006) In the Law on Excise Duties and Tax Warehouses (promulgated, SG No. 91/2005; amend., SG No. 105/2005, Nos. 30 and 34 from 2006) the following amendments and additions are made:

1. In Art. 4 :

a) in item 8 after the words "30 liters" is added "ethyl alcohol (brandy)";

(b) point 10 is amended as follows:

"10." Dual-use energy product "means a product used both for heating fuel and for purposes other than motor fuel and heating fuel; the use of energy products for chemical reduction and for electrolytic and metallurgical processes shall be considered as dual use. ";

c) in item 18 the number "5000" shall be replaced by "15 000".

2. In Art. 9 is created item 3:

"3. obtained by distillation and drinkable containing other products in the dissolved or undissolved state."

3. In Art. 14 the words "Section VI and Chapter Eight" shall be deleted.

4. In Art. 21 :

a) in para. 1, item 2 the words "upon import" shall be deleted;

b) a new para. 2:

"(2) Where excise duty has been paid on the goods under para 1, items 1 and 3, the exemption shall be effected by means of refund."

c) the previous para. 2 and 3 shall become respectively para. 3 and 4.

5. In Art. 22 :

(a) paragraph 1 is amended as follows:

"(1) Excluded from excise duty shall be the fully denatured ethyl alcohol.";

b) a new para. 2:

"(2) The excise duty on ethyl alcohol, which is both specially denatured and invested in the production of products not for human consumption, shall be refunded.";

c) the previous para. 2 and 3 shall become respectively para. 3 and 4;

d) the previous para. 4 becomes para. 5 and is amended as follows:

"(5) The excise duty paid under para 2, 3 and 4 shall be refunded after the sale of the manufactured goods under para 2 and 3, respectively after their use under para 4."

6. In Art. 24, para. 2 :

a) in item 1 the words "when not used for motor fuels or heating fuels" shall be deleted;

b) Item 4 shall be created:

"4. used for purposes other than motor fuel or heating fuel."

7. In Art. 32 :

a) in para. 2 the text before item 1 shall be amended as follows: "Excise duty rates on motor fuels used for agricultural land cultivation by farmers approved for financial support under the Farmers Support Act are as follows:";

b) para. 3, 4, 5 and 6:

"(3) The excise duty rates under para 2, items 1 and 2 shall be applied by reimbursement of the difference between the respective rate under para 1 and the rate under para 2 for the amount calculated on the basis of an annual consumption rate of 7.3 liters per decare for registered arable land.

(4) By 1 July each year, the Minister of Agriculture and Forestry shall provide the Director of the Customs Agency with the following information from the register of agricultural producers:

1. the identity of the farmer;

2. legal form, name (name), permanent address (headquarters and management address), telephone, fax, e-mail address;

3. data on the cultivated agricultural land (in decares) according to the identification of the agricultural parcels.

(5) The right to reimbursement shall be exercised by farmers on a one-off basis for the motor fuels they have purchased during the current year. The request for reimbursement is submitted from 1 July to 31 December of the current year.

(6) The reimbursement under para. 3 shall be carried out within two months from the submission of the request in the order specified in the regulation for implementation of the law. "

8. In Art. 33, para. 1 the words "used" and "and household needs" shall be deleted.

9. In Art. 34, the words "Article 32, Paragraphs 2 and" shall be deleted.

10. In Art. 47, item 5 the words "of the tax or customs legislation" shall be replaced by "under this law".

11. In Art. 51, para. 1, item 5 the words "and the tax number" shall be deleted.

12. In Art. 54, para. 2, item 3 and art. 56, para. 2, item 2 the words "and tax number" shall be deleted.

13. In Art. 57, para. 3 item 5 is amended as follows:

"5. a copy of the identity card of the BULSTAT register certified by the person;".

14. In Art. 59, para. 1 after the word "including" is added "extraction, extraction and".

15. In Art. 60 para. 5 and 6 are repealed.

16. In Art. 65, para. 2 item 2 is amended as follows:

"2. released for free circulation with simultaneous suspension of excise duty;".

17. In Art. 66 , para. 3 and 4:

"(3) Licensed warehousekeepers shall be obliged to use measuring devices that meet the requirements of the Measurements Act and its implementing regulations.

(4) The specific requirements and control over the measuring instruments of para. 3 shall be determined in accordance with Art. 61, para. 2. "

18. In Art. 67 item 3 is amended as follows:

"3. the transport of excise goods released for free circulation at the same time as the excise duty suspension arrangement is paid to a tax warehouse."

19. In Art. 77, para. 2 , a comma is added at the end and is added "except in the cases under Article 78, paragraph 3."

20. In Art. 78 :

a) a new para. 3:

"(3) The amount of the security for a tax warehouse for the production and storage of excise goods may not exceed BGN 30 million.";

b) the previous para. 3 becomes para. 4.

21. In Art. 88, para. 4, the words "the Tax Procedure Code" shall be replaced by "the Tax and Social Insurance Procedure Code".

22. In Art. 94 para. 2 is repealed.

23. In Art. 97, para. 1, the word "Denaturing" is replaced by "Full Denaturing".

24. In Art. 106, para. 1, the word "tax" is replaced by "revenue".

25. In Art. 125 , para. 4:

"(4) The sanctions referred to in paragraphs 1, 2 and 3 shall also be imposed on a farmer who uses motor fuels with reduced rates in violation of Article 32."

26. The following amendments and additions are made in the transitional and final provisions:

a) in § 2 :

(aa) paragraph 1 is amended as follows:

"(1) The procedures for the establishment and collection of excise duties, as well as the proceedings for the recovery of excise duties initiated before 30 June 2006, shall be completed by the bodies of the National Revenue Agency.";

bb) paragraph 2 is amended as follows:

"(2) The excise duty charged shall be declared and paid by 30 June 2006 inclusive and shall be paid in accordance with the procedure and within the time limits set out in the Excise Duty Act and the Rules for its implementation.";

cc) para. 3 and 4:

"(3) The excise duty obligations incurred up to and including June 30, 2006 shall be subject to the provisions of the Excise Duty Act, the establishment, collateral and collection of which shall be effected in accordance with the procedure of the Tax and Social Insurance Procedure Code by the bodies of the National Revenue Agency.

(4) The security granted under the Excise Duties Act, granted until 30 June 2006, shall be released or absorbed by the bodies of the National Revenue Agency in accordance with the terms and conditions of the Excise Duty Act and its implementing regulations. ";

(b) the following paragraphs 2a and 2b are inserted:

" § 2a. (1) Licensed warehousekeepers shall be entitled to reimbursement of excise duty paid up to June 30, 2006 for:

1. ethyl alcohol (alcoholic raw materials) used in the production of alcoholic beverages;

2. intended for the treatment of gases of CN codes 290124100, 271114000, 290122000 and 290121000, which have undergone specific or chemical processing into finished excise products;

3. intended for the processing of heavy oils of CN codes 271019710 and 271019750 and for the processing of heavy oils of CN codes 271019510 and 271019550 which have undergone specific or chemical processing into finished excise products;

4. low-octane gasoline used in the production of ethylene;

5. ethylene embedded in the production of ethylene dichloride.

(2) The reimbursement shall be made after the release for consumption of the excise goods in which the goods under para. 1, respectively, after the implementation of the ethylenedichloride, but not later than 1 July 2007.

§ 2b . The annual expenditure rate under Art. 32, para. 3 for 2006 is 4.4 liters per acre for registered arable land. ";

c) in § 5, the words "Article 21, paragraph 2" shall be replaced by "Article 21, paragraph 3";

d) in § 12 :

(aa) point 1 is amended as follows:

"1. the provisions of Articles 1 to 31, Article 32, Article 33, Paragraph 1, Items 2, 4, 5 and 6 and Paragraph 2, Articles 34 to 46, Articles 59 to 128, § 1, para 1 on the repeal of the Excise Duty Act, as well as § 1, para 3, which shall enter into force on 1 July 2006; "

bb) Item 3 shall be created:

"3. the provisions of Article 33, Paragraph 1, Items 1 and 3, which shall enter into force on 1 January 2007."

§ 19. (In force from 04.08.2006) The Tax and Social Insurance Procedure Code (promulgated, SG No. 105/2005; amended, No. 30, 33, and 34 of 2006) shall be drafted. the following amendments and additions:

1. In Art. 30, para. 3, the words "para 8 or 9" are replaced by "para 6, 7 and 8".

2. In Art. 140, para. 3 the number "139" is replaced by "138".

3. In Art. 143 , para. 4:

"(4) In case of a request from another country for exchange of information under para 1 and under the conditions of reciprocity the Minister of Finance or a person authorized by him may request the court to disclose bank secrecy within the meaning of Article 52 of the Law on Banks , secrecy within the meaning of Articles 71 and 133 of the Law on the Public Offering of Securities or in the sense of another provision of the Bulgarian legislation for the protection of the confidentiality of monetary funds, financial assets and other property, when from the stated facts in the request for exchange of securities. the information is clear, it has been made in accordance with the requirements for exchange of information relevant international treaties. "

4. In Art. 157, para. 3 the words "and para 8" shall be deleted.

5. In Art. 183, para. 11, first sentence, the words "Article 148, paragraph 1" shall be replaced by "Article 184, paragraph 1", and the second sentence shall be deleted.

6. In Art. 189 the heading is amended as follows: "Rescheduling and deferral in bankruptcy proceedings".

7. In Art. 202, para. 1 and in the title of Art. 228 the words "and related persons" shall be deleted.

8. In Art. 251, para. 3, item 1 at the end the words "and address" shall be replaced by "address and certificate of current status."

9. In Art. 252 :

a) in para. 6 after the word "equal" is added "highest";

b) in para. 7, the words "of the non-present bidders" shall be replaced by "of the bidders and at least one of them shall not be present in the examination of the bids".

10. In Art. 254, para. 2 :

(a) a new sentence is created in the second sentence: "If the next highest bid is offered by two or more bidders, the public contractor shall determine the subsequent buyer by lot." ;

b) the previous sentence of the second becomes the third sentence.

11. In Art. 255 the words "interest and principal" are replaced by "principal and interest".

12. Paragraph 6 of the transitional and final provisions establishes para. 7:

"(7) When appointing a civil service in the Customs Agency to a position whose functions are directly related to the administration and control of the excise duty, Article 10, paragraph 1 of the Civil Servant Act does not apply if the candidates are located in employment relations with the Customs Agency and the National Revenue Agency. "

§ 20. (Effective 04.08.2006) In the Law on Banks (promulgated, SG No. 52/1997; suppl., SG No. 15/1998; amended, No. 21, 52 , 70 and 89 of 1998, issue 54, 103 and 114 of 1999, issue 24, 63, 84 and 92 of 2000, issue 1 of 2001, issue 45, 91 and 92 of 2002, issue 31 of 2003, issue 19, 31, 39 and 105 of 2005, issue 30, 33 and 34 of 2006) in Art. 52, para. 5 the following amendments and additions are made:

1. A new item 2 is created:

"2. the Minister of Finance or a person authorized by him - in the cases of Article 143, paragraph 4 of the Tax and Social Insurance Procedure Code;".

2. The former items 2, 2a, 3 and 4 shall become items 3, 4, 5 and 6 respectively.

§ 21. (Effective 04.08.2006) In the Law on the Public Offering of Securities (promulgated, SG No. 114/1999; amended, Nos. 63 and 92, 2000; 28, 61, 93 and 101 of 2002, issue 8, 31, 67 and 71 of 2003, issue 37 of 2004, issue 19, 31, 39, 103 and 105 of 2005) in Art. 71, para. 6 , the following amendments and additions are made:

1. A new item 2 is created:

"2. the Minister of Finance or a person authorized by him - in the cases of Article 143, paragraph 4 of the Tax and Social Insurance Procedure Code;".

2. Points 2, 2a, 3 and 4 shall become points 3, 4, 5 and 6 respectively.

§ 22. ( Entered into force on 08.08.2006) In the Law on Taxation of the Income of Natural Persons (promulgated, SG No. 118/1997, SG No. 35/1998 - Decision No. 6 of the Constitutional Court of 1998; Amended, Issues 71 and 153 of 1998, Issues 50, 103 and 111 of 1999, Issues 105 of 2000, Issues 110 of 2001, Issues 40, 45 , 61 and 118 of 2002, issue 42, 67, 95 and 112 of 2003, issue 36, 37, 53, 70 and 108 of 2004, issue 43, 102, 103 and 105 of 2005 17, 2006) in Art. 20, para. 7 the words "paragraph 5" shall be replaced by "paragraph 6".

§ 23. ( Entered into force on 04.08.2006) In the Accountancy Act (promulgated, SG No. 98/2001; amended, SG No. 91/2002, No. 96/2004) issue 102 and 105 of 2005, issue 33 of 2006) in Art. 7 the following amendments and additions are made:

1. In para. 1, item 3 after the word "address" the comma shall be deleted and the words "BULSTAT and number in the national tax register" shall be replaced by "and identification under Article 84 of the Tax and Social Insurance Procedure Code".

2. Para. 5 and 6:

"(5) The address under para 1, item 3 shall be:

1. permanent address - for individuals;

2. the management address - for the legal entities;

3. the address for correspondence under the Tax and Social Insurance Procedure Code - for persons who do not have a management address.

(6) The sole trader shall only be identified by a single BULSTAT identification code. "

§ 24. (In force from 04.08.2006) The following amendments shall be made to the Patronage Act (promulgated, SG No. 103/2005; amend., Nos. 30 and 34, 2006):

1. In Art. 11 :

a) in para. 3 item 5 is canceled;

b) in para. 5, item 1 the words "tax registration number" shall be deleted.

2. In Annex 1 to "I. Applicant data" the words "tax registration number" are deleted.

3. In Annexes 2 and 3, the words "Tax registration number" shall be deleted.

§ 25. In the Law on Integration of Persons with Disabilities (promulgated, SG No. 81/2004; amended, No. 28, 88, 94, 103 and 105 of 2005, No. 18, 30, 33 and 37 of 2006) the following amendments are made:

1. In Art. 35, para. 2 the words "and from value added tax" shall be deleted.

2. In Art. 44 para. 2 is repealed.

§ 26. This law shall enter into force on the day of the entry into force of the Treaty of Accession of the Republic of Bulgaria to the European Union , with the exception of § 3 , § 16, items 1 and 3 , § 17 , 18 , 19 , 20 , 21 , 22 , 23 and 24 , which shall enter into force on the day of promulgation of the law in the State Gazette.

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The law was adopted by the 40th National Assembly on July 21, 2006 and was affixed with the official seal of the National Assembly.

**Transitional and Final Provisions  
TO THE STATE AID LAW**

(Promulgated - SG 86/06, in force from 01.01.2007)

§ 11. The law shall enter into force on the day of the entry into force of the Treaty of Accession of the Republic of Bulgaria to the European Union.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE DUTY TRADE ACT**

(Official Gazette, SG No. 105/2006, IN force from 01.01.2007)

§ 9. The law shall enter into force on the day of the entry into force of the Treaty of Accession of the Republic of Bulgaria to the European Union.

**Transitional and Final Provisions  
TO THE STATE BUDGET OF THE REPUBLIC OF BULGARIA 2007**

(Promulgated - SG 108/06, in force from 01.01.2007)

§ 106. The law shall enter into force on January 1, 2007, with the exception of § 103 and 104 , which shall enter into force on the day of its promulgation in the State Gazette.

**Transitional and Final Provisions  
TO THE MARKET OF FINANCIAL INSTRUMENTS**

(Official Gazette, SG No. 52/2007, IN force from 01.11.2007)

§ 27. (1) This law shall enter into force on November 1, 2007, with the exception of § 7, items 6, 7, 8, 18, 19, 22 - 24, 26 - 28, 30 - 40, item 44 , letter "b", v. 47, 48, v. 49, letter "a", v. 50 - 62, 67, 68, 70, 71, 72, 75, 76, 77, v. 83, letters "a" "and" d ", item 85, letter" a ", item 91, 93, 94, item 98, letter" a ", subparagraph" aa ", sentence two concerning replacement, subparagraph" bb ", sentence second concerning replacement, sub-phrase "cc", sentence two on replacement, and sub-letter "yy", sentence two on replacement, item 99, letters "d" and "e", item 101, letter "b" and item 102, § 8 , § 9, Vol. 4, letter "a", Vol. 5 and 7 , § 14, Vol.1 and § 19 , which shall enter into force three days after the promulgation of the law in the State Gazette.

(2) Paragraphs 7, 6, 7 and 8 shall apply until 1 November 2007.

**Transitional and Final Provisions  
TO THE CIVIL PROCEDURE CODE**

(Official Gazette, issue 59 of 2007, effective 01.03.2008)

§ 61. The Code shall enter into force on March 1, 2008, except for:

1. part seven "Special rules on proceedings in civil matters under European Union law";

2. paragraph 2, para. 4 ;

3. paragraph 3 on the annulment of Chapter Thirty-second "a" "Special Rules for the Recognition and Allowance of Enforcement of Decisions in Foreign Courts and Other Foreign Bodies" by Art. 307a - 307e and part seven "Proceedings for the return of a child or for the exercise of the right to personal relations" by Art. 502 - 507 ;

4. paragraph 4, para. 2 ;

5. paragraph 24 ;

6. paragraph 60 ,

which enter into force three days after the promulgation of the Code in the State Gazette.

**Final Provisions  
TO THE AMENDING LAW AND THE ADDITIONAL TAX ACT**

(Promulgated - SG 108/07, in force from 19.12.2007)

§ 36. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of § 35 , which shall enter into force on 1 January 2007.

**Final provisions  
TO THE AMENDING LAW AND ADDITIONAL VALUE TAX ACT**

(Promulgated - SG, issue 113 of 2007, in force since 01.01.2008)

§ 17. The law shall enter into force on January 1, 2008.

**ADDITIONAL PROVISIONS  
TO THE AMENDING LAW AND ADDITIONAL VALUE TAX ACT**

(Promulgated - SG, issue 106 of 2008, IN force from 01.01.2009)

§ 17. This Act introduces the provisions of Council Directive 2007/74 / EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons traveling from third countries (OJ L 346/6 of December 29, 2007).

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Promulgated - SG, issue 106 of 2008, IN force from 01.01.2009)

§ 18. (1) The registered persons - recipients of the delivery or importers for whom the tax has become chargeable as a person-payer under Chapter Eight , until the entry into force of this Act , who at that date did not charge tax in accordance with Art. 86, para. 1 and / or have not exercised their right to a tax credit, they may charge the tax, respectively, to exercise their right to deduct a tax credit, within 4 months from the entry into force of this law.

(2) Where the persons under para. 1 have deducted tax credit after the expiry of the term under Art. 72, para. 1 shall be deemed to have lawfully exercised their right to a tax credit.

(3) Paragraph 2 and Art. 73a shall also apply to administrative and judicial proceedings not completed at the date of entry into force of this Act .

(4) The registered persons, to whom an individual administrative act has come into force, on the basis of which the right to deduct tax credit for supplies for which the tax is claimed by the recipient / importer has not been recognized and for which Art. . 73a of this Act may exercise their right to deduct unrecognized tax credit by including the protocol for charging the tax for the respective delivery in the purchase log for the January 2009 tax period or for any of the next 6 tax periods. The protocol issued shall not be included in the sales record when the tax due on delivery has been charged by the registered person or by the revenue authorities for a previous tax period.

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§ 20. The law shall enter into force on January 1, 2009, with the exception of § 5 and § 16 on items 54, 55, 56 and 57 of § 1 of the supplementary provision, which shall enter into force on December 1, 2008.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE LAW AMENDING AND SUPPLEMENTING THE TAX INSURANCE PROCEDURE CODE**

(Promulgated - SG, issue 12 of 2009, effective May 01, 2009)

§ 68. The law shall enter into force on May 1, 2009, with the exception of § 65 , 66 and 67 , which shall enter into force on the date of promulgation of the law in the State Gazette.

**Transitional and Final Provisions  
TO THE LAW ON PAYMENT SERVICES AND PAYMENT SYSTEMS**

(Official Gazette, SG No. 23/2009, effective 01.11.2009)

§ 21. The law shall enter into force on November 1, 2009, with the exception of § 10 , which shall enter into force on the day of its promulgation in the State Gazette.

**Final Provisions  
TO THE AMENDING LAW TO THE VOCATIONAL EDUCATION AND TRAINING ACT**

(Official Gazette, issue 74 of 2009, effective 15.09.2009)

§ 48. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of § 1 , which shall enter into force on September 15, 2009, and § 47 , which shall enter into force on October 1, 2009.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Promulgated - SG, issue 95 of 2009, effective 01/01/2010)

§ 49. The right to deduct a tax credit which has arisen up to January 1, 2010, which was not exercised on the date of entry into force of this Act and for the exercise of which the three tax periods following the tax period during which it expired did not expire this right may be exercised in some of the twelve tax periods following the tax period during which that right arose.

§ 50. (1) Where an advance payment has been received by December 31, 2009, including for the supply of a good or service for which the tax treatment has been changed by this law with respect to the rate, the place of delivery, the equalization of the delivery of the taxable under Art. 69, para. 2 and for which the tax event arises after that date, the supplier shall document the delivery by issuing an invoice indicating the entire tax basis of the delivery. Delivery is subject to the tax regime at the date of occurrence of the taxable event of delivery under the law.

(2) For the provision of services of legal representation, exercising the right of protection of natural persons in pre-trial, judicial, administrative and arbitration proceedings, when they are deliveries with periodic or phased implementation, the tax regime shall apply at the date of the respective tax event. , determined in accordance with Art. 25, para. 4 .

(3) Where an advance payment has been made by December 31, 2009, including for the supply of a good or service, the taxable event for which occurs after that date and the delivery tax is required by the recipient under the law, the registered recipient shall be obliged to levy a tax on the entire tax base of the delivery, including the advance payment made.

§ 51. (1) The restriction of art. 70, para. 1, items 4 and 5 shall not apply to the right of deduction of a tax credit that has existed and has arisen up to 31 December 2009, including for cars, where the number of seats installed by the manufacturer without the place of the driver does not exceed 5.

(2) Under leasing agreements in which no obligation has been agreed, only the possibility (option) for transfer of the ownership right for cars under para. 1, the right to deduct tax credit on lease payments will arise after January 1, 2010, provided that until December 31, 2009 inclusive, the right to deduct tax credit for at least one lease contribution has arisen.

(3) For the goods and services under Art. 70, para. 1, item 5 , related to the cars under para. 2, no tax credit deduction shall arise from 1 January 2010.

§ 52. (1) The persons under art. 97a, para. 1 , who have made an advance payment by December 31, 2009, including for the supply of a service, the tax event for which occurs after that date and the tax for which the recipient is required by the order of the law, shall file an application for registration pursuant to Art. 97a within 20 days of the entry into force of this Act. On the date of the occurrence of the taxable event of delivery, an obligation arises for the registered recipient to charge a tax on the entire taxable amount of the delivery, including the advance payment made. In cases where the tax event for the delivery occurs before the date of registration under the law, the tax for the received service is charged within 15 days from the date of registration under the law.

(2) The persons under art. 97a, para. 2 , which have received an advance payment by December 31, 2009, including for the supply of a service with a place of performance in the territory of another Member State, the tax event for which occurs after that date, shall be registered in accordance with Art. 97a within 7 days after the entry into force of this Act. Delivery is subject to the tax regime at the date of occurrence of the taxable event of delivery under the law.

§ 53. The two-month term under Art. 92 shall apply to the reimbursement tax relating to tax periods after 1 January 2010.

§ 54. A taxable person who is not established on the territory of the country but is registered on the grounds of Art. 133 , may submit an application for deregistration of optional under Art. 108 , regardless of his taxable turnover for the last 12 consecutive months prior to the current one, when during the same period the person made only deliveries for which after December 31, 2009 the tax is required by the recipient for the delivery under Art. 82 .

§ 55. Persons registered as of the date of entry into force of this Act shall be obliged to indicate an electronic address for correspondence under Art. 101, para. 5 within three months of its entry into force.

§ 56. (1) Within 6 months from the entry into force of this Act, the Minister of Finance shall bring the ordinance under Art. 118, para. 4 according to it.

(2) The Minister of Finance shall determine a term within which the persons obliged to use fiscal devices shall bring their activity on the implementation of the remote connection in accordance with the requirements of the ordinance under para. 1. The Minister may set a different term for certain groups of persons, which may not be shorter than 6 months and longer than two years from the entry into force of the ordinance under para. 1.

§ 57. The law shall enter into force on January 1, 2010.

**ADDITIONAL PROVISIONS  
TO THE AMENDING LAW AND ADDITIONAL VALUE TAX ACT**

(Official Gazette, SG No. 94/2010, IN force from 01.01.2011)

§ 29. In the other texts of the law, the word "Community" is replaced by "European Union" and the words "within or outside the Community" are replaced by "within or outside the European Union".

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Official Gazette, SG No. 94/2010, IN force from 01.01.2011)

§ 30. (1) For the supply of a concession for construction, for a service or for extraction under contracts concluded before January 1, 2011, the tax regime shall apply to the occurrence of the tax event determined in accordance with Art. 25, para. 4 . In these cases, it is considered that the tax is not included in the concession fee.

(2) When an advance payment under para. 1 to 31 December 2010 inclusive of the tax event occurring after that date, the supplier documents the delivery by issuing an invoice indicating the entire tax basis of the delivery.

(3) Grantors under a construction, service or extraction concession contract are entitled to a tax credit for the supplies of goods and / or services received during the period 1 January 2007 - 31 December 2010, which are used or will be used for deliveries under art. 3, para. 5, item 1, letter "m" of this law.

(4) The right under para. 3 is exercised until:

1. 31 December 2011 - for the supplies of goods and services received from 1 January 2007 to 30 June 2008,

2. 31 December 2012 - for the supplies of goods and services received for the period from 1 July 2008 to 31 December 2009, and

3. 30 June 2013 - for deliveries of goods and services for the period from 1 January 2010 to 31 December 2010.

In such cases the provisions of Art. 126 .

(5) Where the persons under para. 3 have exercised the right to deduct tax credit before the entry into force of this law, it is considered that this right is exercised lawfully.

(6) Paragraph 5 shall also apply to administrative and judicial proceedings not completed at the date of entry into force of this Act.

(7) Grantors - persons legally registered for whom an individual administrative act has entered into force, on the basis of which the right to deduct tax credit for received supplies of goods and / or services for which the conditions under para. 3, may exercise their right to deduct the unrecognized tax credit within the time limits under para. 4.

§ 31. For the assets and property under § 29 of the transitional and final provisions of the Law on Amendments to the Water Act (promulgated, SG No. 47/2009, amend. No. 95/2009), including for the write-offs until December 31, 2010, no adjustments to the used tax credit shall be made in accordance with Art. 79 in connection with the gratuitous delivery when they are written off from the balance sheet.

§ 32. (1) When an advance payment has been received by December 31, 2010, including for the supply of a good or service, for which the tax treatment has been changed by this law with respect to the rate, the place of delivery, the equalization of delivery of the taxable under Art. 69, para. 2 and for which the tax event arises after that date, the supplier shall document the delivery by issuing an invoice indicating the entire tax basis of the delivery. Delivery is subject to the tax regime at the date of occurrence of the taxable event of delivery under the law.

(2) Where an advance payment has been made by December 31, 2010, including for the supply of a good or service, the tax event for which occurs after that date and the tax for the delivery is required by the recipient under the law, the registered recipient shall be obliged to charge tax on the entire tax base of the delivery, including the advance payment made.

§ 33. Upon delivery under Art. 130 , for which the earlier delivery tax event occurred until December 31, 2010 inclusive, and the second delivery tax event occurs after that date, the tax regime shall apply for the second delivery on the date the tax event occurred.

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§ 35. The law shall enter into force on January 1, 2011, with the exception of § 12 , which shall enter into force on April 1, 2011, and § 7 , § 28, item 1 (d) and § 34 , which shall enter into force on 1 January 2012.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE ELECTRONIC DOCUMENT AND ELECTRONIC SIGNATURE LAW**

(Promulgated - SG, issue 100 of 2010, effective from 01.07.2011)

§ 54. The law shall enter into force on July 1, 2011, with the exception of the provision of § 31 regarding Art. 38, para. 4 , which shall enter into force on the day of its promulgation in the State Gazette.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Official Gazette, SG No. 19/2011, IN force from 08.03.2011)

§ 3. (1) Within three months from the entry into force of this Act, the Minister of Finance shall bring the ordinance under Art. 118, para. 4 according to it.

(2) The Minister of Finance shall determine a term within which the persons under Art. 118, para. 6 shall bring their activities for the implementation of the remote connection in accordance with the requirements of the ordinance under para. 1.

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§ 11. The law shall enter into force on the day of its promulgation in the State Gazette.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Promulgated in the Official Gazette, issue 99 of 2011, effective 01/01/2012)

§ 22. For the levy of import tax on 31 December 2009 on second-hand goods available as of 31 December 2011 not covered by the special line for taxation of the margin, the right to deduct a tax credit not exercised as of the date of entry into force of this Act, it may be exercised in some of the twelve tax periods since its entry into force.

§ 23. When up to December 31, 2011, an advance payment was received, including for exempt delivery, for which the tax treatment was changed to taxable by this law, the supplier shall document the delivery by issuing an invoice indicating the entire tax basis for the delivery. The invoice issued in connection with the advance payment received shall be canceled and a protocol under Art. 116 . In the cases under Art. 119 The adjustment is made by indicating the payment received with the opposite sign in the statement of sales for the tax period during which the tax event occurred. The tax regime shall apply to the delivery as of the date of occurrence of the delivery tax event under this Act.

§ 24. The law shall enter into force on 1 January 2012.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING ACT AND THE SUPPLEMENTARY ACT OF THE TAXES AND TAX WAREHOUSES**

(Official Gazette, SG No. 54/2012, effective 17.07.2012)

§ 81. Within three months from the entry into force of this law, the Minister of Finance shall make appropriate changes to the ordinance under Art. 118, para. 4 of the Law on Value Added Tax.

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§ 85. The law shall enter into force on the day of its promulgation in the State Gazette, except for:

1. Paragraph 83 , which shall enter into force on 1 July 2012;

2. paragraph 80, items 1 and 4, letter "b" , which shall take effect from 1 January 2013;

3. Paragraph 1, Item 9 on Items 49 and 50, § 6 on Art. 24a, para. 7 , § 7 regarding Art. 24c, para. 4 , § 11 , § 13, item 3 , § 14, item 1 , § 15, item 1, letter "b" , § 16, item 5 , § 18, item 2 , § 20 regarding Art. 55a, para. 7 , § 21, v. 2 and 5 , § 23, v. 1, letter "b" and v. 9 , § 24, v. 5 , § 25 , § 27, v. 3 , § 28, v. 2 , § 29 , § 30, § 32, Vols 2 and 3 , § 33, Vol 2, Letter "b" , § 34 , § 40 , § 41 , Vol 3, § 47 , 48 , 49 , 50 , 51 , 52 , 53 , § 54, Item 4 , § 56, Item 2 and § 69 , which shall take effect from April 1, 2013.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Promulgated - SG, issue 94 of 2012, effective 01/01/2013)

§ 42. The right to file a registration inventory in a model for the available assets at the date of registration, which has arisen and has not been exercised on the date of entry into force of this Act and for the exercise thereof has not expired the terms of Art. 103, para. 2 or Art. 132, para. 4 , may be exercised within 45 days from the date of registration under this Act.

§ 43. (1) In the case of deliveries under contracts for construction concession, service or extraction, for which the remuneration - in whole or in part - is defined in goods or services for which the grantors or concessionaires have not issued invoices and the tax has become chargeable during the period from January 1, 2011 to December 31, 2012, they must charge the tax within 6 months from the entry into force of this law.

(2) The right to a tax credit under para. 1 may be exercised for the tax period in which the invoice is issued or in one of the next 12 tax periods.

(3) Paragraph 1 shall also apply to administrative and judicial proceedings not completed at the date of entry into force of this Act.

(4) The registered persons, against whom an individual administrative act has entered into force, on the basis of which a tax for deliveries under para. 1, may issue invoices for such supplies and for the amount of tax charged by the act, on the basis of which the recipient may exercise the right to deduct tax credit. The right to deduct tax credit shall be exercised within the term of para. 2.

(5) Grantors under construction, service or extraction concessions for which the remuneration (in whole or in part) is specified in goods or in services, may exercise their right to deduct tax credit within 6 months from the entry by virtue of this Act for the received deliveries of goods and / or services during the period January 1, 2011 - December 31, 2012, which have been used or will be used for deliveries under par. 1 and for which the right to a tax credit has not been exercised before the enactment of this law.

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§ 65. The law shall enter into force on January 1, 2013, with the exception of § 61, item 2, letter "a", item 3, 4 and 6, item 7 - regarding Art. 86, para. 7, item 9 and § 64 , which come into force from the day of promulgation of this law in the State Gazette, § 61, item 5, item 7 - regarding Art. 86, para. 5 and 6 , and item 8, which come into force from April 1, 2013, and § 47, item 9, letter "c" - regarding Art. 159, para. 5 , and item 11, which shall take effect from 1 July 2013.

**FINAL PROVISIONS  
TO THE AMENDING ACT TO THE MOTOR TRANSPORT ACT**

(Promulgated - SG, No. 103 OF 2012, IN EFFECT OF 01/01/2013)

§ 4. The law shall enter into force on 1 January 2013.

**Final provisions  
TO THE AMENDING LAW AND ADDITIONAL VALUE TAX ACT**

(Official Gazette, SG 23/03, IN EFFECT OF 08/03/2013)

§ 14. The law shall enter into force on the day of its promulgation in the State Gazette.

**Transitional and Final Provisions  
TO THE TOURISM ACT**

(Official Gazette, SG No. 30/2013, IN force from 26.03.2013)

§ 20. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of the provisions of Chapter Nine , Tenth and Twelfth , which shall enter into force 6 months after the promulgation of the law.

**FINAL PROVISIONS  
TO THE LAW AMENDING THE YOUTH LAW**

(OG. - SG, iss. 68 FROM 2013, IN EFFECT OF 02.08.2013)

§ 55. The law shall enter into force on the day of its promulgation in the State Gazette.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE TAX PROCESSING CODE**

(OG. - SG, No. 98 FROM 2013, IN EFFECT OF 01/12/2013, ADD. No. 109 FROM 2013, IN EFFECT OF 01/01/2014, AM - SG, No. 95 FROM 2015, IN EFFECT, SG 98/2018 ., IN EFFECT OF 01/01/2019)

§ 8. (1) Where, before the entry into force of this Act, an advance payment has been made for the delivery of goods under Annex No. 2, part two of the Value Added Tax Act, the tax event for which occurs after that date and the delivery tax is required by the recipient, the registered recipient is required to levy a tax on the entire tax base of the delivery, including the advance payment made.

(2) In the cases of para. 1, the provider of goods under Annex 2, part two of the Value Added Tax Act, documents the delivery by canceling the invoice issued for advance payment and issuing a new invoice indicating the entire tax base for the delivery. A protocol under Art. 116, para. 4 of the Law on Value Added Tax.

§ 9. (Am. - SG, iss. 109 in 2013, in force since 01.01.2014, amended - SG, iss. 95 from 2015, in force since 01.01.2016, am. - SG 98/2018) The provisions of Art. 92, para. 3, item 2 , § 1, item 71 of the Supplementary Provisions and Part Two of Annex 2 to the Value Added Tax Act shall apply until 30 June 2022.

§ 10. (Supplemented, SG No. 104/2013, effective 01.12.2013) The law shall enter into force on December 1, 2013, with the exception of § 7, items 1, 2, 3. , 4, 5, item 6 - concerning part two of Annex 2 to Chapter Nineteen "a" , and item 7, which shall enter into force on 1 January 2014.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Promulgated - SG, issue 101 of 2013, in force from 01.01.2014)

§ 29. The provision of art. 6, para. 2, item 3 shall apply to deliveries under leasing contracts concluded after 1 January 2014.

§ 30. The provisions of Art. 26, para. 7 and 8 shall apply to deliveries under art. 130 , for which the taxable event of delivery with an earlier date of taxation occurs after December 31, 2013.

§ 31. The law shall enter into force on January 1, 2014, with the exception of § 21 , which shall enter into force on the day of its promulgation in the State Gazette.

**FINAL PROVISIONS  
TO THE AMENDING ACT TO THE LAW ON REGULATION OF THE RIGHTS OF CITIZENS WITH LONG-TERM RESIDENTIAL SAVINGS**

(OG. - SG, iss. 104 FROM 2013, IN EFFECT OF 03/12/2013)

§ 6. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of § 4 , which shall enter into force on November 20, 2013, and § 5 , which shall enter into force on December 1, 2013.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE LAW AMENDING AND SUPPLEMENTING THE ACT OF THE COLLECTIVE INVESTMENT SCHEMES AND OTHER COLLECTIVE INVESTMENT COMPANIES**

(Official Gazette, SG No. 109/2003, IN force from 20.12.2013)

§ 95. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of § 88 , 89 and 90 , which shall enter into force on January 1, 2014.

**FINAL PROVISIONS  
TO THE LAW ON ECONOMIC AND FINANCIAL RELATIONS WITH COMPANIES REGISTERED IN JURISDICTIONS WITH A PREFERRED TAX REGIME**

(Official Gazette of the Republic of Bulgaria, Issue 1 of 2014, Effective January 1, 2014)

§ 8. The law shall enter into force on January 1, 2014.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Promulgated - SG, issue 105 of 2014, in force from 01.01.2015, AM - SG, issue 95 of 2015, in force since 01.01.2016)

§ 28. (1) The place of performance of the supply of telecommunication services, radio and television broadcasting services and services provided electronically, provided by a taxable person established in the territory of the country to taxable persons established or have a fixed address, or habitually reside in the territory of another Member State for which the tax event occurred before 1 January 2015, is in the territory of the country, including for a period or stage of delivery with periodic, phased or continuous and adjust it for which the chargeable event occurred before January 1, 2015

(2) The place where the supply of telecommunication services, radio and television broadcasting services and services provided electronically is provided by a taxable person established in the territory of another Member State to taxable persons who are established or have a fixed address, or habitually reside in the territory of the country for which the tax event occurred before 1 January 2015, is in the territory of the other Member State, including for a period or stage of delivery with periodic, phased or indirect delivery kasnato performance for which the chargeable event occurred before January 1, 2015

(3) The place of performance of the supply of telecommunication services, radio and television broadcasting services and services provided electronically, provided by a taxable person established in the territory of the country, to taxable persons established or having permanent residence address, or habitually resident in the territory of another Member State, for which the taxable event occurs on or after 1 January 2015, is in the territory of the other Member State, including for a period or stage of periodic delivery or the continuous implementation for which the tax event occurs on or after January 1, 2015.

(4) The place where the supply of telecommunications services, radio and television broadcasting services and services provided electronically is provided by a taxable person established in the territory of another Member State to taxable persons who are established or have a fixed address, or ordinarily reside in the territory of the country for which the taxable event occurs on or after 1 January 2015, is in the territory of the country, including for a period or stage for delivery with periodic, phased or continuous delivery narrow implementation for which the tax event occurs on or after January 1, 2015.

(5) In the cases of para. 2 and 4, where, under the legislation of the other Member State, the tax event occurred before 1 January 2015, no charge / delivery tax is due on the country after the entry into force of this Act.

§ 29. (1) All persons who at the date of entry into force of this Act are registered under the previous chapter eighteen are considered registered under the new Chapter Eighteen, Section I . In these cases, the identification number of art. 94, para. 2 is saved.

(2) The procedures for registration or termination of registration under the current Art. 152 and 153 shall be completed in accordance with the procedure of the new Art. 154 .

§ 30. To file a declaration under the previous Art. 157, para. 2 for the last tax period before the entry into force of this Act and for the payment of the tax required for the same period, the previous order shall apply.

§ 31. When an advance payment has been received by December 31, 2014 inclusive, for the supply of telecommunication services, radio and television broadcasting services and for services provided electronically, for which the place of performance has been changed by this Act and for which occurs after that date, the advance tax is due in the Member State where the supplier is established by that date, and the tax on the difference (if any) between the tax base of the delivery and the advance paid until 31 December 2014 p value added tax is required in the Member State of consumption.

§ 32. (Amended, SG No. 95/2015, effective January 1, 2016) Extraordinary value-added tax on the reference-declaration for application of a special regime, including in connection with the correction of such reference- declaration, for tax periods prior to 1 January 2019, shall be refunded / deducted to a person registered for the application of a regime in the Union as follows:

1. by the Member State of identification in the amount of:

(a) thirty percent of the total amount of tax paid - for tax periods from 1 January 2015 to 31 December 2016;

(b) fifteen percent of the total amount of tax paid, for tax periods from 1 January 2017 to 31 December 2018;

2. by the Member State of consumption of:

(a) seventy percent of the total amount of tax paid - for tax periods from 1 January 2015 to 31 December 2016;

(b) eighty-five percent of the total amount of tax paid - for tax periods from January 1, 2017 to December 31, 2018.

§ 33. For a permit issued before July 1, 2014 under the former Art. 166, para. 5, the period of which has not expired on the date of entry into force of this Act, the person, who has received the permission to apply the special order for charging the import tax or for refunding the tax within 30 days, shall submit for the remainder of the term the information on the implementation of the investment project in the Ministry of Finance within the time limits under Art. 166, para. 11 .

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§ 46. The law shall enter into force on January 1, 2015, except for:

1. Paragraph 17 on Art. 154, para. 2 and Art. 156, para. 2 , which shall enter into force on the day of the promulgation of the law in the State Gazette;

2. paragraph 39 , item 7, letter "b", items 9 - 13 and item 19, letters "a", "b", "c", "d", "e" and letter "e" - on items 71-74 and item 23 (a) and § 42 (11) and (17) , which shall take effect from 1 January 2014;

3. paragraph 34, item 7 , which comes into force on 1 January 2016, item 21, letter "a" (concerning Article 84, paragraph 6, item 9 ), which enters into force on July 1 2015, and item 2, letter "c", items 30, 31, 32, 35 and 39 and § 35 , which enter into force after a positive decision of the European Commission is adopted in accordance with a notification procedure undertaken by the Ministry of Transport. finance under Directive 98/34 / EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations and rules on information services community.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE STATE BUDGET OF THE REPUBLIC OF BULGARIA 2015**

(Official Gazette, SG No. 107/2014, IN force from 01.01.2015)

§ 21. The law shall enter into force on 1 January 2015, with the exception of § 19 , which shall enter into force on 1 December 2014.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE ADDITIONAL TAX TAX AMENDMENT ACT**

(Official Gazette, SG 41/15)

§ 3. (1) The municipalities shall exercise the right under § 15d of the transitional and final provisions by submitting to the competent territorial directorate of the National Revenue Agency a declaration-model in accordance with the Annex within the following time limits:

1. from the entry into force of this Act until July 31, 2015 - for the received deliveries for which the tax became chargeable during the tax periods from January 2007 to November 2013, including;

2. from January 1, 2016 to July 31, 2016 - for the received deliveries for which the tax became chargeable in tax periods after December 1, 2013.

(2) For a tax for which the right to a tax credit has been exercised pursuant to the procedure of para. 1, the provision of art. 79, para. 8 does not apply.

Annex to § 3, para. 1

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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Declaration - inventory of supplies of goods or services received by the municipality in the implementation of water projects, including under Priority Axis 1 of Operational Program "Environment 2007 - 2013"** | | | | | | | | Name ………………………  registered correspondent's address ………………….  VAT ID: …………… ..  BG ............................................... | | | | TD of NRA / office  Incoming # .............. / .................  To be completed by the revenue administration  Period from .......................... to ...............  dd / mm / yyyy | | | | By № | name of supplier | identification number of art. 94, para. 2 VAT on the supplier | invoice number / debit / credit note | invoice date / debit / credit note | the taxable amount of the goods or service received | value added tax charged | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |  | | Total | | | | | | |   Please, pursuant to § 15d of the LPPDA, make a refund of  accrued value added tax on goods and services supplied  in the amount of …… .. BGN.  Date of establishment: ……………………..  Signature of tax representative: …………………………………  Stamp of taxable person: ……………………………  *Note.*This form must be completed on a machine. The values  are indicated in levs and pennies. |

§ 4. (1) Until the date of conclusion of a contract pursuant to Art. 198p, para. 1 of the Water Act or other contract for the gratuitous provision of water and sewage systems and facilities, built under water projects, including under Priority Axis 1 of the Operational Program "Environment 2007-2013", but not later than December 31 2015 is not a delivery of a good or service:

1. the provision by the municipality to the water and sewerage system operator of the assets for management, maintenance and operation;

2. the fulfillment by the plumbing operator of the maintenance and repair of the assets and the obligation undertaken by him for the provision of the plumbing service.

(2) Where, after December 31, 2015, no contract has been concluded pursuant to Art. 198p, para. 1 of the Water Act or other contract for the provision of water supply and sewerage systems for the provision of water supply and sewerage systems by the municipality for maintenance, maintenance and operation of the water supply and sewerage system against their maintenance by the date of occurrence of the tax event:

1. for the delivery from the municipality to the plumbing operator the tax base is equal to the depreciation of the assets provided, which would be charged by the plumbing operator in accordance with Art. 198p, para. 3 of the Water Act ;

2. for the supply from the water supply and sewage system operator to the municipality, the tax base is equal to the tax base at the time of acquiring or the cost of the goods provided, and in cases where the goods are imported - to the tax base at import and or to the direct costs incurred in connection with the execution of the goods; the service provided relating to the maintenance and repair of assets.

(3) The tax event of the deliveries under para. 2, items 1 and 2 shall occur at the end of each calendar year.

§ 5. (1) By 31 July 2015, the Ministry of Environment and Water shall provide information to the National Revenue Agency by municipalities on the amount of repayable funds paid from Operational Program "Environment 2007 - 2013" for tax financing on the added value charged for the supplies of goods and services received by the municipalities in the implementation of water projects under Priority Axis 1 of this program, indicating the data for each delivery separately, as in columns 2 - 7 of the Annex to § 3, para. 1 , and the bank account to which the recoverable funds are to be transferred.

(2) Up to the amount indicated in the order of para. 1 value added tax recoverable in the application of § 3 shall be refunded to the municipality through the bank account specified by the Ministry of Environment and Waters, without performing interception under the Tax and Social Insurance Procedure Code Opposed obligations of the municipality, and the remainder of the refund tax, if any, shall be reimbursed to the municipality in accordance with Art. 128 - 129 of the Tax and Social Insurance Procedure Code .

(3) In the cases of para. 2 the provision of art. 92 shall not apply, the tax being refunded within

1. by December 31, 2015 - for the tax indicated in the inventory declaration submitted by July 31, 2015;

2. by December 31, 2016 - for the tax indicated in the inventory declaration submitted by July 31, 2016.

(4) Claims between the municipalities and the Ministry of Environment and Waters, arising from inaccuracies in the amounts for which information has been provided pursuant to para. 1 shall be settled in the general order.

§ 6. (1) It is considered that they have lawfully exercised their right to deduct tax credit to municipalities which, within the time limit under Art. 72 have exercised their right to a tax credit for the value added tax since January 1, 2007, for the supplies of goods and services received by them in the implementation of water projects, including under Priority Axis 1 of Operational Program "Environment 2007-2013".

(2) Paragraph 1 shall also apply to administrative and judicial proceedings not completed at the date of entry into force of this Act.

§ 7. In the case of an individual administrative act that has not entered into force, on the basis of which the right of deduction of a tax credit for received in the implementation of water projects has not been recognized, including under Priority Axis 1 of Operational Program "Environment 2007 - 2013", supplies of goods and services, the municipality may exercise its right to deduct the unrecognized tax credit according to the procedure and within the time limits under § 3 .

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE LAW ON EDUCATION AND SCHOOL EDUCATION**

(Promulgated - SG, issue 79 of 2015, effective from 01.08.2016)

§ 60. The law shall enter into force on August 1, 2016, except for:

1. Article 22, para. 2, items 3, 4 and 13 and para. 3 , Chapter Six, Sections I , II and III and § 58 , which enter into force one month after the promulgation of the law in the State Gazette;

2. Chapter Seven , which shall enter into force two months after the promulgation of the law in the State Gazette;

3. Chapter Sixteen , which shall enter into force on 1 January 2017;

4. paragraph 46, item 1, letter "a" , which shall enter into force on 1 August 2022.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE TAX PROCESSING CODE**

(Promulgated - SG 94/15, IN EFFECT OF 01/01/2016)

§ 71. The law shall enter into force on January 1, 2016, with the exception of § 66, item 1 on the electronic information system, which shall enter into force on January 1, 2017.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE CORPORATE APPROPRIATION TAX ACT**

(Promulgated - SG, issue 95 of 2015, in force since 01.01.2016)

§ 21. Within 6 months from the entry into force of the law the persons enjoying the regime under Art. 118, para. 7 of the Law on Value Added Tax, bring their activity in accordance with the requirements of Art. 118 of the same law.

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§ 24. The law shall enter into force on 1 January 2016.

**TRANSITIONAL PROVISIONS  
TO THE ADDITIONAL VALUE TAX ACT Supplement Act**

(Official Gazette, SG No. 60/2016)

§ 4. Persons of the date of entry into force of this law the conditions under Art. 176c shall be obliged to provide a security within one month after the entry into force of this Act.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE LAW AMENDING AND SUPPLEMENTING THE LAW ON NON-PROFIT PURPOSES**

(Official Gazette, SG No. 74/2016, IN force from 01.01.2018)

§ 40. The law shall enter into force on January 1, 2018.

**Final provisions  
TO THE AMENDING LAW AND ADDITIONAL VALUE TAX ACT**

(Promulgated - SG 88/06, in force from 01.01.2017)

§ 9. The Act shall enter into force on 1 January 2017.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING ACT AND THE SUPPLEMENTARY ACT OF THE TAXES AND TAX WAREHOUSES**

(Official Gazette, SG No. 97/2016, IN force from 01.01.2017)

§ 42. (1) For real estate available as of January 1, 2016, the determination of the tax base under Art. 27, para. 2 of the Value Added Tax Act and the adjustments to the used tax credit under Art. 79a, para. 3, item 1 of the same law shall be calculated for the years following the year of entry into force of this law, with the 20-year term counted from the beginning of the year of exercising the right to tax credit.

(2) For real estate under par. 1, for which the circumstances under the previous Art. 79, para. 8 of the Value Added Tax Act, registered persons may exercise the right to deduct tax credit or adjust (increase) the amount of partial tax credit used, by 30 June 2017 issuing a protocol by which:

1. increase the amount of the partial tax credit used, in the amount determined by the following formula:

UDC = (Dpddk - Dpddk x Kpddk) x 1/20 x BG,

where:

UDC is the increase in the amount of partial tax credit used;

DPDK - the tax with the right to deduct a partial tax credit;

Kpchdk - the coefficient of art. 73, para. 2 of the Law on Value Added Tax, calculated on the basis of the turnover for the year during which the right to deduct a partial tax credit was exercised;

BG - the number of years from the occurrence of the circumstances under the previous Art. 79, para. 8 of the Value Added Tax Act, excluding the year of the circumstances, until 2016 inclusive;

2. when they have not deducted a tax credit in the acquisition or construction of real estate, which they subsequently used only for making taxable supplies under Art. 69 of the Law on Value Added Tax, to exercise the right to a tax credit in the amount determined by the following formula:

DK = VAT x 1/20 x BG, where:

DC is part of the amount of tax credit with deduction;

VAT - the amount of value added tax charged in accordance with the tax documents for the acquisition or construction of the property for which no right of deduction has been exercised;

BG - the number of years from the occurrence of the circumstances under the previous Art. 79, para. 8 of the Value Added Tax Act, excluding the year of the circumstances, until 2016 inclusive.

(3) For goods or services other than real estate for which the circumstances under the previous Art. 79, para. 8 of the Value Added Tax Act, registered persons may exercise the right to deduct tax credit or adjust (increase) the amount of partial tax credit used, by 30 June 2017 issuing a protocol by which:

1. increase the amount of the partial tax credit used, in the amount determined by the following formula:

UDC = (Dpddk - Dpddk x Kppddk) x 1/5 x BG,

where:

UDC is the increase in the amount of partial tax credit used;

DPDK - the tax with the right to deduct a partial tax credit;

Kpchdk - the coefficient of art. 73, para. 2 of the Law on Value Added Tax, calculated on the basis of the turnover for the year during which the right to deduct a partial tax credit was exercised;

BG - the number of years from the occurrence of the circumstances under the previous Art. 79, para. 8 of the Value Added Tax Act, excluding the year of the circumstances, until 2016 inclusive;

2. when they have not deducted a tax credit in the production, purchase, acquisition or importation of goods or services, which they subsequently used only for making taxable supplies under Art. 69 of the Law on Value Added Tax, to exercise the right to a tax credit in the amount determined by the following formula:

DK = VAT x 1/5 x BG, where:

DC is part of the amount of tax credit with deduction;

VAT - the amount of value added tax charged in accordance with the tax documents for the production, purchase, acquisition or import for which no right of deduction has been exercised;

BG - the number of years from the occurrence of the circumstances under the previous Art. 79, para. 8 of the Value Added Tax Act, excluding the year of the circumstances, until 2016 inclusive.

(4) The right to deduct the tax credit under para. 2 and 3 shall be exercised by recording the minutes in the purchase log and in the return for the tax period during which the protocol was issued.

(5) In the cases of para. 2 and 3 the persons annul the protocols under Art. 67, para. 3 of the Rules for Implementation of the Law on Value Added Tax (promulgated, SG, issue 76 of 2006; amend., Issue 101 of 2006, issue 3 and 16 of 2007, issue 39 , 71 and 105 of 2008, Issues 4 and 100 of 2009, Issues 6 of 2010, Issues 10 and 84 of 2011, Issues 15 of 2012; 16 of 2012; Amended, Issues 20 and 110 of 2013, Issues 1 of 2015 and Issues 8 and 70 of 2016), issued until December 31, 2016 inclusive. For these protocols, Art. 80, para. 7 and 8 of the Rules .

§ 43. Articles 79 , 79a and 79b of the Value Added Tax Act shall not apply to goods and services for which the registered person has applied the former Art. 79, para. 6 and 7 of the same law.

§ 44. For goods and services that are not fixed assets within the meaning of § 1, item 83 of the Value Added Tax Act, available as of December 31, 2016, Art. 79, para. 3 and 5 , Art. 79a and 79b of the same law.

§ 45. Where a taxable person (commissioner / trustee) supplies goods or services on his own behalf and on behalf of another person and the taxable event of delivery between the client / trustee and the commissioner / trustee occurred until December 31, 2016, the provision of the former Art. 127 of the Value Added Tax Act.

§ 46. Where, before the entry into force of this Act, a non-personified company - not registered under the Value Added Tax Act, a person in which a partner is a shareholder - registered under the Value Added Tax Act has been created, the company is required to file an application for registration in one month after the entry into force of this law.

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

§ 61. The law shall enter into force on January 1, 2017, with the exception of § 47, items 1 and 5, letter "b" , § 48 and § 49 , which shall enter into force on January 1, 2018.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE TAX PROCESSING CODE**

(Prom. SG 92/06, in force from 01.01.2018)

§ 28. Registration inventory under art. 74, para. 2, item 3 and para. 3, item 6 and under Art. 76, para. 2, item 4 of the Value Added Tax Act shall not be filed unless it has been filed before the entry into force of this Act and the deadline for its submission expires after that date. In such cases, the right to deduct a tax credit for the available assets and services received at the date of registration under the Value Added Tax Act shall be exercised in accordance with the procedure provided for in this Act.

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

§ 31. The law shall enter into force on January 1, 2018, except:

1. paragraphs 1 , 4 - 9 , § 10, items 2 and 3 , § 26 and 29 , which enter into force three days after the promulgation of the law in the State Gazette;

2. paragraph 14, items 5 and 6 , which shall take effect from 1 January 2019.

**Transitional and Final Provisions  
TO THE CONCESSIONS LAW**

(OG. - SG 96/06, in force from 02/01/2018)

§ 41. The law shall enter into force one month after its promulgation in the State Gazette, with the exception of:

1. Article 45, para. 5 , which shall enter into force within 12 months from the promulgation of the law in the State Gazette;

2. Article 191, para. 2 - 5 , Art. 192 and 193 , effective January 31, 2019.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING LAW AND THE ADDITIONAL VALUE TAX ACT**

(Official Gazette, issue 97 of 2017, in force since 01.01.2018)

§ 33. The provisions of § 14 shall apply from 1 January 2018 to 31 December 2018.

§ 34. When after the date of creation of a non-personified company that is not registered under the law, the partner is registered under the law until December 31, 2017 inclusive, the application for registration under Art. 132, para. 5 shall be filed within one month from the entry into force of this Act.

§ 35. Persons to whom the registration under the law was terminated in December 2017 and did not file electronically under the conditions and in accordance with the procedure of the Tax and Social Insurance Procedure Code a statement, accounting records and VIES declaration by the date of their deregistration. , submit the same for the last tax period in paper and technical form in the competent territorial directorate of the National Revenue Agency within the term of art. 125, para. 5 .

§ 36. (1) Within 6 months from the entry into force of this Act, the Minister of Finance shall bring the ordinance under Art. 118, para. 4 according to it.

(2) The Minister of Finance shall determine a term within which the persons under Art. 118, para. 4, item 6 shall align their activities with the requirements of the ordinance under para. 1.

§ 37. The order under § 1, item 24, letter "b" of the additional provisions shall be valid until the issuance of an order under Art. 175, para. 5 .

§ 38. (1) Submitted by December 31, 2017 by the order of the revoked Art. 176a and 176b the collateral shall be utilized in accordance with the enforcement order provided for in the Tax and Social Insurance Procedure Code , in the presence of outstanding obligations of the person for value added tax, fines or property sanctions in connection with violations of the law.

(2) The security under para. 1 or the remainder thereof after its utilization shall be released by the competent revenue authority within 30 days from receipt of a request by the taxable person in cases where no audit has been assigned within the same period.

§ 39. (1) Collateral provided by a taxable person for whom the obligation to provide collateral under Art. 176c, para. 1, item 3 and for which there is no obligation to provide collateral on other grounds, shall be utilized in the order for enforcement provided for in the Tax and Social Insurance Procedure Code , in the presence of outstanding obligations of the person for value added tax, fines or property sanctions for violations of the law.

(2) The security under para. 1 or the remainder thereof after its utilization shall be released by the competent revenue authority within 30 days from receipt of a request by the taxable person in cases where no audit has been assigned within the same period.

(3) Upon release of the security, the competent revenue authority shall delete the taxable person from the register under Art. 176c, para. 10 on the day of release.

§ 40. Until the creation of the public electronic register under Art. 176c, para. 15 the exemption from the obligation to provide security by the persons under Art. 176c, para. 14 shall be made by filing a declaration in the competent territorial directorate of the National Revenue Agency within 7 days before the date of occurrence of the tax event in the case of intra-Community acquisition of liquid fuels or the date of release of liquid fuels for consumption under Art. 20, para. 2, item 1 of the Excise Duties and Tax Warehouses Act , which are intended for own consumption.

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

§ 52. The law shall enter into force on January 1, 2018, with the exception of §§ 8 and 9 , which shall enter into force on December 1, 2017, and § 41 regarding item 17 (a), which shall enter into force on May 20, 2019

**Transitional and Final Provisions  
TO THE CUSTOMS AMENDMENT ACT**

(Official Gazette, SG 24/08)

§ 13. Within 6 months from the entry into force of this Act, the Minister of Finance shall bring the ordinance under Art. 118, para. 4 of the Law on Value Added Tax in accordance with it. The ordinance also sets time limits within which vendors / distributors and users of point-of-sale sales management software must align their activities with it and with the Value Added Tax Act.

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

§ 19. Paragraphs 10 and 11 shall enter into force on 1 January 2018 and §§ 15 and 16 shall enter into force on 16 February 2018.

**FINAL PROVISIONS  
TO THE AMENDING ACT AND SUPPLEMENTARY ACT OF THE EXCISE DUTIES AND TAX WAREHOUSES**

(Official Gazette, SG No. 65/08, effective 07.08.2018)

§ 5. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of § 2 , which shall enter into force on 1 October 2018.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE CORPORATE APPROPRIATION TAX ACT**

(Official Gazette, SG 98/08, IN force from 01.01.2019)

§ 58. The provisions of § 57, items 3, 25 and 36, letter "a" shall apply to vouchers issued after December 31, 2018.

§ 59. (1) The persons who have provided a security in the amount determined in accordance with the requirements of Art. 176c, para. 2 and 3 of the Value Added Tax Act, effective until 31 December 2018, for which after the entry into force of this Act there is a reason for changing the amount of the security and there is no obligation to provide a security on any other basis , may apply for exemption from the relevant part thereof.

(2) In the cases of para. 1, the respective part of the security shall be utilized in accordance with the enforcement order provided for in the Tax and Social Insurance Procedure Code , in the presence of outstanding obligations of the person for value added tax, fines or property sanctions in connection with violations of the law.

(3) The security under para. 1 or the remainder thereof after its utilization shall be released by the competent revenue authority within 30 days from receipt of the request by the taxable person in cases where no audit has been assigned within the same period.

§ 60. In the cases of termination of a legal entity - a trader, with liquidation, when the legal entity continues to perform independent economic activity and on the date of entry into force of this law the term under Art. 109, para. 1 of the Value Added Tax Act for filing a deregistration application has not expired, the liquidator (s) have the right to choose the person to remain registered until the date of its deletion from the commercial register. In this case, the right shall be exercised by filing a declaration until the expiry of the 14-day period after the occurrence of the circumstance under Art. 107 of the Value Added Tax Act.

§ 61. Within 6 months from the entry into force of this Act, the Minister of Finance shall bring the ordinance under Art. 118, para. 4 of the Law on Value Added Tax in accordance with it.

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

§ 70. The law shall enter into force on January 1, 2019, except:

1. paragraph 43, item 2 - regarding Art. 4 , item 65, item 4, letter "a", item 5, letter "b", sub-letter "bb", item 9, item 15, letter "b", item 31 and item 34 and § 64 , which shall enter into force on the day of the promulgation of the law in the State Gazette;

2. Paragraph 63 , which shall enter into force on 18 November 2018;

3. paragraph 41, item 1 , § 43, item 36 , § 50, item 1 - 3, item 4, letter "a", item 5 - 10 , § 52, item 3 , § 53, items 1 and 3 and § 65-69 , effective January 7, 2019;

4. paragraph 43, item 11 - regarding Art. 47, para. 4, item 1 and para. 5 , effective January 28, 2019;

5. paragraph 52, items 1, 2, 4 and 5 and § 53, item 2 , which shall enter into force on 20 May 2019;

6. paragraph 43, item 22 , § 57, item 9, item 11, letter "c", item 31, items 32 and 37 , which shall take effect from 1 July 2019;

7. paragraph 50, item 4, letters "c" and "d" , which shall take effect from 1 October 2019;

8. paragraph 39, item 3, letter "b" - regarding Art. 14, para. 2 , which shall enter into force on 1 January 2020;

9. paragraph 43, item 11 - regarding Art. 47, para. 4, item 2 , effective July 28, 2020.

**Transitional and Final Provisions  
TO THE SOCIAL SERVICES LAW**

(Promulgated - SG, No. 24 OF 2019, IN EFFECT OF 01/07/2020, AMENDED ON ENTRY INTO FORCE - SG, No. 101 OF 2019)

§ 45. (Amended, SG No. 101 2019) The law shall enter into force on July 1, 2020, except for:

1. paragraph 6, item 5, letter "a" , § 7, item 2, letters "a" and "b", item 3, item 6, letter "a", items 9 and 10 , § 18, item 2 in the part concerning "homes for medical and social care for children under the Law on medical establishments" and § 20, item 2 in the part concerning the deletion of the words "and homes for medical and social care for children", and p. 5, letter "c" , which shall enter into force on 1 January 2021;

2. paragraph 3, item 4, letters "f", "g" and "h" and § 28, item 1, letter "a", items 2 and 5 , which shall take effect from 1 January 2019.

3. Article 22, para. 4 , Art. 40 , Art. 109, para. 1 , Art. 124 , Art. 161, para. 2 , § 3, item 6 , § 30 , 36 , 37 and 43 , which shall enter into force on the day of promulgation of the law in the State Gazette.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING BANK INSOLVENCY ACT**

(Official Gazette, SG 33/09, in force from 19.04.2019)

§ 24. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of § 21, items 1, 3, 4, 5 and 6 and § 22 , which shall enter into force on May 20, 2019.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE CORPORATE APPROPRIATION TAX ACT**

(Promulgated - SG 96/09, in force from 01.01.2020)

§ 31. Paragraph 30, item 3 regarding Art. 7, para. 5, item 11 of the Value Added Tax Act and § 30, item 13 regarding Art. 53, para. 2 of the same law shall apply to intra-Community supplies for which the tax event occurred after 1 January 2020.

§ 32. Paragraph 30, Item 14 on Art. 65a of the Value Added Tax Act shall apply to successive deliveries of goods when the goods have arrived or have been transported and completed after 1 January 2020.

§ 33. Corrections under Art. 79, para. 9 and Art. 79a, para. 9 of the Law on value added tax shall also be made on an existing building, available as of January 1, 2020, for which, as a result of an improvement of an existing building, a new building is available within the meaning of § 1, item 5, item "c. " from the additional provisions of the same law.

§ 34. A person who, at the date of entry into force of this Act, fulfills the conditions for compulsory registration under Art. 96, para. 1 in connection with para. 10 of the Value Added Tax Act , is obliged to file an application for registration within 14 days from the entry into force of this law.

§ 35. "New buildings" are also the buildings available as of January 1, 2020, for which the conditions under § 1, item 5 (c) of the additional provisions of the Value Added Tax Act were fulfilled at that date .

§ 36. Within three months of the entry into force of this Act, the Minister of Finance shall bring the ordinance under Art. 118, para. 4 of the Law on Value Added Tax in accordance with it.

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

§ 45. The law shall enter into force on January 1, 2020, with the exception of § 30, item 28, letters "a", "b", "c" and "d", item 35, letter "a", subparagraph "dd" and the letter "dd" regarding item 96 of the additional provisions of the Value Added Tax Act , which shall enter into force three days after the promulgation of the law in the State Gazette.

**FINAL PROVISIONS  
TO THE STATE BUDGET OF THE REPUBLIC OF BULGARIA FOR 2020**

(Promulgated - SG, issue 100 of 2019, in force from 01.01.2020)

§ 23. The law shall enter into force on January 1, 2020, with the exception of § 14 , 15 and 20 , which shall enter into force on the day of its promulgation in the State Gazette.

**Transitional and Final Provisions  
TO THE AMENDING ACT TO THE TAX PROCESSING CODE**

(Promulgated - SG, issue 102 of 2019, in force from 01.01.2020)

§ 16. The law shall enter into force on January 1, 2020, with the exception of § 1 and § 3 , 4 , 5 , 6 , 7 and 8 , which shall enter into force on July 1, 2020.

**TRANSITIONAL AND FINAL PROVISIONS  
TO THE AMENDING ACT OF THE INDEPENDENT FINANCIAL AUDIT ACT**

(Official Gazette of the Republic of Bulgaria, issue 18 of 2020, effective 28.02.2020)

§ 64. (1) Where, before the entry into force of this Act, an advance payment has been received for the supply of transfers of greenhouse gas emission allowances under Annex No. 2, Part Three of the Value Added Tax Act, for which the same law is changed tax treatment of the taxpayer and for which the tax event occurs after the day this law enters into force, the provider documents the delivery by canceling the invoice issued for advance payment and issues a new invoice indicating the entire tax basis for delivery. A protocol under Art. 116, para. 4 of the Law on Value Added Tax.

(2) Where, prior to the entry into force of this Act, an advance payment has been made for the delivery of greenhouse gas emission allowance transfers under Annex No 2, Part Three of the Value Added Tax Act, for which the tax treatment has been amended by the same law in respect of the taxpayer and for which the tax event arises after the day this law enters into force, the recipient - a registered person under the Value Added Tax Act - is obliged to charge tax on the entire tax base of the supply, incl. for the advance payment made.

(3) Where, until the entry into force of this Delivery Law on the transfer of greenhouse gas emission allowances, no tax has been levied on the entire tax base of the delivery, the delivery tax shall be deemed to be due from the recipient, with the supplier documenting the delivery and apply para. March 1 - March 31, 2020

(4) Paragraph 3 shall also apply to administrative and judicial proceedings not completed at the date of entry into force of this Act.

§ 65. The provisions of Art. 163e and Part Three of Annex 2 to Chapter Nineteen "a" of the Value Added Tax Act shall apply until 30 June 2022.

§ 66. The law shall enter into force on the day of its promulgation in the State Gazette, except for:

1. paragraph 57, item 2 and § 60, which shall take effect from 1 January 2020;

2. paragraph 57, item 1, which shall enter into force on 1 January 2021.

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Annex No. 1 to Art. 32, para. 1

(Formerly Annex to Article 32, Paragraph 1 - SG 108/06, in force from 01.01.2007)

|  |  |  |  |
| --- | --- | --- | --- |
| The goods | Combined Nomenclature Code of the Republic of Bulgaria | |  |
| Tin | | 8001 | |
| Honey | | 7402  7403  7405  7408 | |
| Zinc | | 7901 | |
| Nickel | | 7502 | |
| Aluminum | | 7601 | |
| Lead | | 7801 | |
| Indium | | ex 811291  ex 811299 | |
| Cereals | | 1001 to 1005  1006: only unprocessed rice  1007 to 1008 | |
| Oilseeds and fruits  Coconuts, Brazil almonds and cashews  Other nuts  Olives | | 1201 to 1207  0801    0802  0711 20 | |
| Grain and seeds (including soybeans) | | 1201 to 1207 | |
| Coffee, unroasted | | 0901 11 00  0901 12 00 | |
| Tea | | 0902 | |
| Cocoa beans, whole or broken, raw or roasted | | 1801 | |
| Unrefined sugar | | 1701 11  1701 12 | |
| Rubber, in primary forms or in plates, sheets or strip | | 4001  4002 | |
| Wool | | 5101 | |
| Bulk chemicals | | Chapters 28 and 29 | |
| Mineral oils (including propane and butane; crude oil) | | 2709  2710  2711 12  2711 13 | |
| Silver | | 7106 | |
| Platinum (palladium, rhodium) | | 7110 11 00  7110 21 00  7110 31 00 | |
| Potatoes | | 0701 | |
| Vegetable oils and fats and their fractions, whether or not refined, but not chemically modified | | 1507 to 1515 | |
|  | |  | |

[](javascript:void(0);)

Annex No 2 to Chapter Nineteen "a"

(New - SG, issue 108 of 2006, effective as of 01.01.2007, amended - SG, issue 98 of 2013, effective as of 01.12.2013, amended - SG, issue 101 of 2013, effective 01.01.2014, amended - State Gazette, issue 104 of 2013, effective 01.12.2013, amended - State Gazette, issue 109 of 2013 , effective as of 01.01.2014, amended - State Gazette, issue 95 of 2015, effective as of 01.01.2016, amended - State Gazette, issue 98 of 2018, effective as of 01.01. 2019, Supplemented, SG No. 182020, effective 28.02.2020)

I. Part One:

(amend. - SG 101/13, in force from 01.01.2014)

1. Domestic waste.

2. Production waste.

3. Construction waste.

4. Hazardous waste.

5. Ferrous and non-ferrous metal waste.

6. Ferrous and non-ferrous metal waste of domestic character.

7. Waste extraction, treatment or treatment services under items 1 - 6.

II. Part Two

(In force until 30.06.2022 - State Gazette, issue 98 of 2013, in force since 01.01.2014, amend as of entry into force - SG, issue 104 of 2013, in force since 01.12 .2013, amended on the date of application - SG, issue 109 of 2013, effective from 01.01.2014, amended on the date of application - SG, issue 95 of 2015, in force of 01/01/2016, amended on the date of application - SG, issue 98 of 2018, effective as of 01.01.2019)

|  |  |
| --- | --- |
| CN code 2012 | Description of goods |
| 0909 | Anise seeds, star anise, thorns, coriander, cumin, caraway; juniper berries: |
|  | - Coriander seeds: |
| 0909 21 00 | - Unfair or nebulized |
| 0909 22 00 | - Ground or nebulized |
| 1001 | Wheat and a mixture of wheat and rye: |
|  | - Durum wheat |
| 1001 11 00 | - For sowing |
| 1001 19 00 | - Another |
|  | - Other: |
| 1001 91 | - For sowing |
| 1001 91 10 | --- Spelt |
| 1001 91 20 | --- Soft wheat and a mixture of wheat and rye |
| 1001 91 90 | --- Others |
| 1001 99 00 | - Others |
| 1002 | Rye: |
| 1002 10 00 | - For sowing |
| 1002 90 00 | - Others |
| 1003 | Barley: |
| 1003 10 00 | - For sowing |
| 1003 90 00 | - Friend |
| 1004 | Oats: |
| 1004 10 00 | - For sowing |
| 1004 90 00 | - Others |
| 1005 | Maize: |
| 1005 10 | - For sowing: |
|  | - Hybrid: |
| 1005 10 13 | --- Hybrid "trois voies" |
| 1005 10 15 | --- Ordinary hybrid |
| 1005 10 18 | --- Another hybrid |
| 1005 10 90 | - Another |
| 1005 90 00 | - Another |
| 1006 | Rice |
| 1006 10 | - Rice: |
| 1006 10 10 | - For sowing |
|  | - Friend: |
|  | --- Friend: |
| 1006 10 92 | ---- With round grains |
| 1006 10 94 | ---- With medium grains |
|  | ---- With long grains: |
| 1006 10 96 | ----- With a length / width ratio greater than 2 but less than 3 |
| 1006 10 98 | ----- With a length / width ratio of 3 or more |
| 1007 | Grains of sorghum: |
| 1007 10 | - For sowing |
| 1007 10 10 | - Hybrid for sowing |
| 1007 10 90 | -- Something else |
| 1007 90 00 | - Others |
| 1008 | Buckwheat, millet and bird seed; other cereals: |
| 1008 10 00 | - Buckwheat |
|  | - Millet: |
| 1008 21 00 | - For sowing |
| 1008 29 00 | -- Something else |
| 1008 30 00 | - Bird seed |
| 1008 60 00 | - Triticale |
| 1008 90 00 | - Other cereals: |
| 1201 | Soya beans, whether or not broken: |
| 1201 10 00 | - For sowing |
| 1201 90 00 | - Others |
| 1205 | Rape or colza seeds, whether or not broken: |
| 1205 10 | - Rape or rapeseed seeds with low erucic acid content: |
| 1205 10 10 | - For sowing |
| 1205 10 90 | - Others |
| 1205 90 00 | - Others |
| 1206 00 | Sunflower seeds, whether or not broken: |
| 1206 00 10 | - For sowing |
|  | - Other: |
| 1206 00 91 | - Peeled; unripe colorful sunflower |
| 1206 00 99 | - Others |

III. (New, SG No. 182020, effective 28.02.2020) Part Three:

Greenhouse gas emission allowance transfer deliveries as defined in Article 3 of Directive 2003/87 / EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading under And amending Directive 96/61 / EC, which may be transposed in accordance with Article 12 of that Directive.

[](javascript:void(0);)

Annex No. 3 to Art. 167a

(New, SG No. 98/2018, effective 01.07.2019)

| Chapters of the EU CN Code | Description of goods |
| --- | --- |
| Chapter 25 | Salt; sulfur; earth and stones; gypsum, lime and cement |
| Chapter 26 | Ores, slags and ashes |
| Chapter 28 | Inorganic chemical products; inorganic or organic compounds of precious metals, of radioactive elements, of rare-earth metals or of isotopes |
| Chapter 29 | Organic chemical products |
| Chapter 72 | Cast iron, iron and steel |
| Chapter 73 | Articles of cast iron, iron or steel |
| Chapter 74 | Honey and honey products |
| Chapter 75 | Nickel and articles thereof |
| Chapter 76 | Aluminum and aluminum products |
| Chapter 78 | Lead and articles thereof |
| Chapter 79 | Zinc and articles thereof |
| Chapter 80 | Tin and articles thereof |

[](javascript:void(0);)

**Relevant European legislation**

CONSOLIDATED TEXT OF THE TREATY ON THE FUNCTIONING OF THE EUROPEAN UNION

**Directives:**

COUNCIL DIRECTIVE (EU) 2019/475 of 18 February 2019 amending Directives 2006/112 / EC and 2008/118 / EC as regards the inclusion of the municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and within the territorial scope of Directive 2008/118 / EC

COUNCIL DIRECTIVE (EU) 2018/2057 of 20 December 2018 amending Directive 2006/112 / EC on the common system of value added tax as regards the provisional application of a common reverse charge mechanism for the supply of goods and services value above a certain threshold

COUNCIL DIRECTIVE 2018/1910 of 4 December 2018 amending Directive 2006/112 / EC as regards the harmonization and simplification of certain rules of the value added tax system for trade taxation between Member States

COUNCIL DIRECTIVE 2018/1713 of 6 November 2018 amending Directive 2006/112 / EC as regards the rates of value added tax on books, newspapers and periodicals

COUNCIL DIRECTIVE (EU) 2018/1695 of 6 November 2018 amending Directive 2006/112 / EC on the common system of value added tax as regards the period of application of the optional reverse charge mechanism in respect of the supply of certain goods goods and services at risk of fraud and the rapid reaction mechanism against VAT fraud

COUNCIL DIRECTIVE 2018/912 of 22 June 2018 amending Directive 2006/112 / EC on the common system of value added tax as regards the obligation to respect the minimum standard rate

COUNCIL DIRECTIVE (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112 / EC and Directive 2009/132 / EC as regards certain value added tax obligations applicable to supply of services and distance sales of goods

COUNCIL DIRECTIVE (EU) 2016/1065 of 27 June 2016 amending Directive 2006/112 / EC as regards the tax treatment of vouchers

COUNCIL DIRECTIVE (EU) 2016/856 of 25 May 2016 amending Directive 2006/112 / EC on the common system of value added tax as regards the period of the obligation to apply the minimum standard tax rate

DIRECTIVE (EU) 2015/1535 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and rules on information society services

COUNCIL DIRECTIVE 2013/61 / EU of 17 December 2013 amending Directives 2006/112 / EC and 2008/118 / EC as regards the French outermost regions, and in particular Mayotte

COUNCIL DIRECTIVE 2013/43 / EU of 22 July 2013 amending Directive 2006/112 / EC on the common system of value added tax as regards the optional and temporary application of the reverse charge mechanism in respect of the supply of certain goods and services services at risk of fraud

COUNCIL DIRECTIVE 2010/45 / EU of 13 July 2010 amending Directive 2006/112 / EC on the common system of value added tax as regards invoicing rules

COUNCIL DIRECTIVE 2010/24 / EU of 16 March 2010 on mutual assistance for the recovery of claims relating to taxes, fees and other measures

COUNCIL DIRECTIVE 2009/162 / EU of 22 December 2009 amending various provisions of Directive 2006/112 / EC on the common system of value added tax

COUNCIL DIRECTIVE 2009/132 / EC of 19 October 2009 laying down the scope of Article 143 (b) and (c) of Directive 2006/112 / EC as regards the exemption from value added tax on the definitive importation of certain goods

COUNCIL DIRECTIVE 2009/69 / EC of 25 June 2009 amending Directive 2006/112 / EC on the common system of value added tax as regards the avoidance of import taxes

COUNCIL DIRECTIVE 2009/55 / ​​EC of 25 May 2009 on the exemption from taxation on the final introduction of personal property of natural persons originating in a Member State (Codified version)

COUNCIL DIRECTIVE 2008/117 / EC of 16 December 2008 amending Directive 2006/112 / EC on the common system of value added tax to combat tax fraud relating to intra-Community transactions

DIRECTIVE 2008/98 / EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 19 November 2008 on waste and repealing certain Directives

COUNCIL DIRECTIVE 2008/55 / ​​EC of 26 May 2008 on mutual assistance for the recovery of claims relating to certain types of levies, duties, taxes and other measures ( repealed )

COUNCIL DIRECTIVE 2008/9 / EC of 12 February 2008 laying down detailed rules for the refund of value added tax provided for in Directive 2006/112 / EC to taxable persons not established in the Member State of refund but established in another Member State

COUNCIL DIRECTIVE 2008/8 / EC of 12 February 2008 amending Directive 2006/112 / EC as regards the place of supply of services

COUNCIL DIRECTIVE 2007/74 / EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons traveling from third countries

COUNCIL DIRECTIVE 2006/138 / EC of 19 December 2006 amending Directive 2006/112 / EC on the common system of value added tax, as regards the period of application of the value added tax arrangements applicable to services for the radio and television broadcasting and certain services provided electronically

COUNCIL DIRECTIVE 2006/112 / EC of 28 November 2006 on the common system of value added tax

COUNCIL DIRECTIVE 2006/98 / EC of 20 November 2006 adapting certain directives in the field of taxation by reason of the accession of Bulgaria and Romania

COUNCIL DIRECTIVE 2006/79 / EC of 5 October 2006 on the exemption from taxation of imports of small consignments of non-commercial goods from third countries (codified version)

COUNCIL DIRECTIVE 2006/69 / EC of 24 July 2006 amending Directive 77/388 / EEC as regards certain measures to simplify the procedure for charging value added tax and to assist in the fight against tax avoidance, and to repeal of certain derogation decisions

DIRECTIVE 2006/12 / EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 5 April 2006 on waste ( repealed )

COUNCIL DIRECTIVE 2001/115 / EC of 20 December 2001 amending Directive 77/388 / EEC in order to simplify, modernize and harmonize the conditions laid down for invoicing value added tax ( repealed )

COUNCIL DIRECTIVE 98/80 / EC of 12 October 1998 supplementing the common system of value added tax and amending Directive 77/388 / EEC - special regime for investment gold ( repealed )

DIRECTIVE 98/34 / EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations ( repealed )

COUNCIL DIRECTIVE 94/5 / EC of 14 February 1994 supplementing the common system of value added tax and amending Directive 77/388 / EEC - special treatment for second-hand goods, works of art, collectibles and antiques items ( cancel )

COUNCIL DIRECTIVE 94/4 / EC of 14 February 1994 amending Directives 69/169 / EEC and 77/388 / EEC and increasing the allowances for third-country travelers and the limits on tax exemptions for intra-Community travel

COUNCIL DIRECTIVE 92/111 / EEC of 14 December 1992 amending Directive 77/388 / EEC and introducing simplification measures in respect of value added tax ( repealed )

COUNCIL DIRECTIVE 92/77 / EEC of 19 October 1992 supplementing the common system of value added tax and amending Directive 77/388 / EEC (approximation of VAT rates) ( repealed )

COUNCIL DIRECTIVE 91/689 / EEC of 12 December 1991 on hazardous waste ( repealed )

COUNCIL DIRECTIVE 91/680 / EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388 / EEC with a view to removing fiscal frontiers

COUNCIL DIRECTIVE 91/156 / EEC of 18 March 1991 amending Directive 75/442 / EEC on waste

COMMISSION DIRECTIVE 89/219 / EEC of 7 March 1989 amending Council Directive 83/181 / EEC defining the scope of Article 14 (1) (d) of Directive 77/388 / EEC value on final importation of certain goods in order to take account of the introduction of the Combined Nomenclature ( Expiry date: 11/29/2009 )

COUNCIL DIRECTIVE 88/664 / EEC of 21 December 1988 amending, for the ninth time, Directive 69/169 / EEC on the harmonization of the provisions laid down by law, regulation or administrative action relating to the exemption from turnover tax and excise duty on imports at the international level

COUNCIL DIRECTIVE 88/331 / EEC of 13 June 1988 amending Directive 83/181 / EEC laying down the scope of Article 14 (1) (d) of Directive 77/388 / EEC on the exemption from value added tax of final imports of certain goods ( Expiry date: 11/29/2009 )

THIRTEENTH COUNCIL DIRECTIVE 86/560 / EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover tax - rules for the refund of value added tax to taxable persons not established in the territory of the Community

COUNCIL DIRECTIVE 85/576 / EEC of 20 December 1985 amending Directive 78/1035 / EEC on the exemption from importation from third countries of small consignments of goods of a non-commercial character ( Expiry date: 06.11.2006 )

COUNCIL DIRECTIVE 85/348 / EEC of 8 July 1985 amending Directive 69/169 / EEC on the harmonization of the provisions laid down by law, regulation or administrative act relating to the exemption from turnover tax and excise duty on international imports travel

COUNCIL DIRECTIVE 85/346 / EEC of 8 July 1985 amending Directive 83/181 / EEC laying down the scope of Article 14 (1) (d) of Directive 77/388 / EEC on the exemption from value added tax of final imports of certain goods ( Expiry date: 11/29/2009 )

COUNCIL DIRECTIVE 83/183 / EEC of 28 March 1983 on the exemption from taxation on the final importation of property of natural persons from one of the Member States ( repealed )

COUNCIL DIRECTIVE 83/182 / EEC of 28 March 1983 on exemption from taxation in the Community on the temporary importation of certain vehicles from one Member State to another

Directive 83/181 / EEC of 28 March 1983 to determine the scope of Article 14, paragraph 1, letter d) of Directive 77/388 / EEC as regards exemption from value added tax on the final importation of certain goods ( Revoked . )

COUNCIL DIRECTIVE 82/443 / EEC of 29 June 1982 amending Directives 69/169 / EEC and 77/800 / EEC on the rules on turnover tax and excise duty applicable to international travel

Eighth COUNCIL DIRECTIVE 79/1072 / EEC of 6 December 1979 on the harmonization of the laws of the Member States relating to turnover taxes - VAT refund arrangements for non-taxable persons not established in the territory of the country of the transaction ( cancel )

COUNCIL DIRECTIVE 78/1035 / EEC of 19 December 1978 on the exemption from taxes of imports from third countries of small consignments of non-commercial goods ( repealed )

FOURTH COUNCIL DIRECTIVE 78/1033 / EEC of 19 December 1978 amending Directive 69/169 / EEC on the harmonization of laws, regulations and administrative provisions relating to the exemption from turnover tax and excise duty on international travel

COUNCIL DIRECTIVE 78/1032 / EEC of 19 December 1978 on the harmonization of laws, regulations and administrative provisions relating to the rules on turnover tax and excise duty applicable to international travel

COUNCIL DIRECTIVE 77/388 / EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax: single tax base ( repealed )

COUNCIL DIRECTIVE 76/308 / EEC of 15 March 1976 on mutual assistance for the payment of claims arising out of operations forming part of the system of financing of the European Agricultural Guidance and Guarantee Fund, and of agricultural taxes and duties ( rev. )

COUNCIL DIRECTIVE 75/442 / EEC of 15 July 1975 on waste ( repealed )

COUNCIL DIRECTIVE 72/230 / EEC of 12 June 1972 on the harmonization of laws, regulations and administrative provisions relating to the arrangements for the turnover tax and excise duty applicable to international travel

THIRD COUNCIL DIRECTIVE of 9 December 1969 on the harmonization of the laws of the Member States relating to turnover taxes - Introducing value added tax in the Member States

COUNCIL DIRECTIVE 69/169 / EEC of 28 May 1969 on the harmonization of laws, regulations and administrative provisions relating to the exemption from turnover tax and excise duty on international travel ( repealed )

**Regulations:**

COMMISSION REGULATION (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid

COUNCIL IMPLEMENTING REGULATION (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services

COMMISSION REGULATION (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid for undertakings providing services of general economic interest

COMMISSION IMPLEMENTING REGULATION (EU) No 79/2012 of 31 January 2012 laying down detailed rules for the application of certain provisions of Council Regulation (EU) No 904/2010 on administrative cooperation and combating tax fraud the added value

COUNCIL IMPLEMENTING REGULATION (EU) No 282/2011 of 15 March 2011 laying down measures for the implementation of Directive 2006/112 / EC on the common system of value added tax

COMMISSION REGULATION (EC) No 1998/2006 of 15 December 2006 applying Articles 87 and 88 of the Treaty to the minimum aid ( Expiry date: 31.12.2013 )

COUNCIL REGULATION (EC) No 1777/2005 of 17 October 2005 laying down measures for the implementation of Directive 77/388 / EEC on the common system of value added tax ( repealed )

COMMISSION REGULATION (EC) No 1925/2004 of 29 October 2004 laying down detailed rules for the application of certain provisions of Council Regulation (EC) No 1798/2003 on administrative cooperation in the field of value added tax ( repealed )

COUNCIL REGULATION (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92

COUNCIL REGULATION (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff