RULES OF AMENDMENTS TO THE RULES OF IMPLEMENTATION OF THE LAW ON VALUE ADDED TAX

(Prom. SG. 76 of 2006 .; amend. And suppl. Pcs. 101 2006, issue. 3 and 16 in 2007, pcs. 39, 71 and 105 of 2008, pcs. 4 and 100 in 2009, pcs. 6 2010, pcs. 10 and 84 of 2011, SG. 15 of 2012 .; corr. SG. 16 of 2012 pcs .;. 20 and 110 in 2013, pcs. 1 2015, issue. 8 and 70 of 2016, SG. 24 of 2017, No. 58 of 2019 and 3 in 2019 .; corr., pcs. 5 2019)

§ 1. In art. 9 create par. 8 and 9:

"(8) In the case of art. 6 para. 7, first sentence of the law, the person must have the following documents:

1. The document certifying registration for tax purposes value added in that Member State and

2. The written declaration from the person that is oblozhilo Community acquisition the goods in that Member State.

(9) Where a person has documents under par. 8, delivery is not art. 6 para. 3 pt. 3 of the law. "

§ 2. In art. 10 create par. 6 and 7:

"(6) When the supply is applied art. 6 para. 3 pt. 3 of the Act and subsequently face obtain the documents under Art. 9, para. 8, the correct result from the application of this provision by canceling the memorandum of art. 117, para. 1 pt. 3 of the law, which the tax is charged. Cancellation shall not be issued a new protocol, and in the cancellations protocol stating the reason for cancellation.

(7) In the cases under par. 6 minutes is canceled within 5 days from the date on which the person obtained the documents under Art. 9, para. 8 and at the same time issued a new protocol under Art. 117, para. 1 pt. 3 of the intra-Community supply of art. 7, para. 4 of the law, which should be reflected in the sales, spravkadeklaratsiyata and VIES-declaration under Art. 125 of the Act for the tax period during which issued the new protocol ..

§ 3. In art. 31d para. 2 words "Art. 30 para. 1 and 2 "are replaced by" Art. 29, para. 6, ie. 3 ".

§ 4. In art. 41 words "Regulations for implementing the Integration of Persons with Disabilities, adopted by Decree № 343 of 2004 (prom. SG. 115 of 2004 .; amend. SG. 31 of 2005, No. . 63 of 2005 - RVAS № 7081 of 2005 by adm. case № 4402 from 2005, No. 78 of 2005, No. 54 of 2006, No. 58 of 2006 - RVAS № 7623 of 2006 by adm. case № 2426 of 2006) "is replaced by" Rules for the implementation of the persons with disabilities, adopted by Decree № 65 of the Council of Ministers 2019 (SG. 27 of 2019). "

§ 5. In art. 45 is amended as follows:

1. Item. 1 letter "a" is amended as follows:

"A) the delivery invoice, containing the VAT identification number of the recipient issued by a Member State under which the supply is carried out;"

2. Item. 2 main text is amended as follows:

"2. documents for sending or transporting goods from the territory

country to the territory of another Member State when they apply the presumption of art. 45a of the Implementing Regulation (EU) 2018/1912 of the Council of 4 December 2018 amending Regulation (EU) № 282/2011 as regards certain exemptions for intra-Community transactions (OB, L 311/10 of December 7, 2018): ".

§ 6. In art. 49a para. 5 pt. 1, 'column 11 "are replaced by" columns 11 or 13 ".

§ 7. In art. 64 para. 1 pt. 1 after the words "Art. 10a "a comma and add" Art. 10b. "

§ 8. In art. 67 new paragraph. 4:
"(4) tax charged to make subsequent costs related to improvement of goods, including real estate, other than building and services that are or could be fixed assets for which there arises a new 20-year period, respectively 5 year period pursuant to Art. 79, para. 10, 79a para. 10 and 79b, para. 8 of the Act, adjustments of art. 79, 79a and 79b of the Act shall be made pro rata for the remaining years of the 20-year or 5-year period. "

§ 9. In art. 73 be made the following amendments:
1.   In para. 1 after the words "All taxpayers" a comma
and added "established in the country."
2.   In para. 2 in the text after the words "legal entities" is added
"Other than those referred to in Art. 99, para. 7 ".
3.   A par. 9:
"(9) A person registered pursuant to Art. 99, para. 7 of the Act, which carry a taxable supply of goods or services under Art. 12 of the Act is required to register under Art. 96, para. 9 of the law. "

§ 10. In art. 74, para. 2 pt. 1 the words "Art. 96, para. 1, Art. 100, para. 1 and Art. 132a of the law "are replaced by" Art. 96, para. 1 and 10, Art. 100, para. 1 and Art. 132a of the law. "

§ 11. In art. 77 para. 2 p. 2 is amended as follows: "2.
reference:
a) the total amount of inter-community acquisitions for the previous and current year, excluding the acquisition of new vehicles and excise goods - for persons registered pursuant to Art. 99, para. 3 of the Act;

b) that for the last 12 months before the current month the person is not carrying out a taxable intra-Community acquisitions - for persons registered pursuant to Art. 99, para. 7 of the law. "

§ 12. In art. 79, para. 2 pt. 2, after the words "Art. 113, para. 9 "is added" of the law. "

§ 13. In art. 81, para. 1, p. 1, 'Art. 82, para. 2, 4 and 5 "are replaced by" Art. 82, para. 2, 4, 5 and 6 '.

§ 14. In art. 87a para. 1 is amended as follows:
"(1) Where a tour operator provides its own name goods or services from other taxable persons of another tour in connection with the trip of a traveling party of which the traveler direct benefit, there is a delivery of common tourist service of art. 136, para. 1 of the law. "

§ 15. In art. 113, para. 3 words "Art. 97a, 99 "are replaced by" Art. 97a, 99, par. 1-6. "

§ 16. A Art. 113d:
"Declaring and reporting in implementing the warehousing of goods to request under Art. 15a of the Law

Art. 113d. (1) Any taxpayer who transfers goods under the warehousing of goods to request under Art. 15a of the law of the territory to the territory of another Member State an electronic register of such goods under Art.
123, para. 5 of the Act - Annex № 39.

(2) Any taxable person to whom the goods under the warehousing of goods to request under Art. 15a of the Act are to be supplied and sent to the territory, keep an electronic record of such goods under Art.
123, para. 6 of the Act - Annex № 40.

(3) Upon request by the revenue authority information in electronic registers under Art. 123, para. 5 and 6 of this Act shall be provided electronically or electronically in a structured format established in accordance with the required parameters and data structure described in Annex № 41.

(4) The person under par. One is obliged to reflect in the sales of the relevant tax period information from the register of art. 123, para. 5 of the operation code "41 - Sending or transportation of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of VAT "," 43 - Replacement of the person for whom they were intended catalog of art. 15a para. 4 of vata "," 46 - Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41 "or" 48 - Return of goods in the country of art. 15a para. 5 of VAT "as follows:

1. in column 3 "Type of document" reflects the code "04" for "Register of goods under warehousing of goods on demand, dispatched or transported from the territory to the territory of another Member State ";

2. in column 4 "Document Number" is reflected in the corresponding number sending goods in column 1 of Annex № 39;

3. in column 5 "Document Date" reflects the date in column 8 of Annex № 39.

a) where it reflected an operation, which is not reflected in the period to carry it out in column 5 shall indicate the date of the transaction only when declared initially dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT;

b) in cases where an incorrect VAT identification number of the person to whom the goods are to be declared in the previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the Act in column 5 indicates the date of dispatch or transport of goods;

4. in column 6 "ID counterparty" reflects VAT identification number column 11 Application № 39. In these cases reflects № identification of the person:

a) for which the goods are to be supplied in the dispatch or transport of the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a para. 1 by law and / or;

b) that the goods were intended to be delivered to the dispatch

or transport of the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a para. 1 of the law when the goods are returned to the country of art. 15a para. 5 of the law and / or;

c) for which the goods were originally intended to be delivered under the warehousing of goods to request under Art. 15a para. 1 of the law when the goods are dispatched or transported from the territory to the territory of another Member State and a replacement in the case of Art. 15a para. 4 by law and / or;

d) for which the goods are to be supplied in the dispatch or transport of the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a para. 1 of the Act as correct VAT identification number of the person and the wrong VAT identification number for the same person, in the case of Wrong VAT identification number declared in the previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the law.

e) in the case of replacement of the person for whom they were intended goods reflects the VAT identification number of a replacement, column 11 in Annex № 39;

f) in the case of correcting the specified wrong VAT identification number of the person to whom the goods are to be declared in the previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the Act reflects the correct VAT identification number column 11 Application №

39.
5. in column 8 "type of product / service" reflects the product description of
column 4 of Annex № 39 when reflect transactions with code "41 - Sending or transportation of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT "or code" 48
- Return of goods in the country of art. 15a para. 5 of VAT "as:

a) does not specify the type of goods in the case of transactions with code "43 - Replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VAT Act "or code" 46 - Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41;

b) in transactions with code "43 - Replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VAT Act "in column 8" Type of goods / services "reflects only the VAT identification number of the person who has been replaced by a column 12 Annex № 39;

c) operations with the code "46 - Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41" in column 8 "Type of goods / services" reflects only mistakenly referred VAT identification number column 11 Annex № 39;

d) In the latter two cases in the field is introduced only VAT identification number and no other information;
6 to 8 column "Delivery Art. 163a VAT or import of art. 167a of the VAT Act 'is
reflects the code of the operation of column 3 of Annex № 39;
7. 9 column "Total TO VAT" affects the value of
commodity column 7 of Annex № 39.
(5) reflected errors in the register under Art. 123, para. 5 of the Act are not reflected in the sales, except to correct Wrong VAT identification number of the person to whom the goods are intended declared in a previous tax period of shipment or transportation of goods by

Art. 15a para. 1 of the Act (operations reflected code "41" in the register under art. 123, para. 5 of the Act). Correction of wrong that VAT identification number of the person to whom the goods are intended, in the sales is done on a row in column 5 reflects the date of dispatch or transport of goods in column 6 reflect the correct identification number VAT counterparty in column 8 reflects an incorrect VAT identification number.

(6) The person under par. 2 is obliged to reflect in the purchase of the relevant tax period information from the register of art. 123, para. 6 of the operation code "51 - Getting the cargo in the country under the warehousing of goods to request under Art. 15a of VAT "," 53 - Replacement of the person for whom they were intended catalog without terminating the contract under Art. 15a para. 4 of vata "," 54 Marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act "or" 58 - Termination in warehousing of goods to request under Art. 15a of the VAT Act "as follows:

1. in column 3 "Type of document" reflects the code "05" for "Register of goods under warehousing of goods to the request received in the country ";
2. in column 4 "Document Number" is reflected in the corresponding number receipt of goods in column 1 of Annex № 40;
3. in column 5 "Document Date" reflects the date in column 8 of Annex № 40;
4. in column 6 "ID counterparty" reflects VAT identification number in column 9 of Annex № 40;
5. in column 8 "type of product / service" reflects the product description of column 4 of Annex № 40;
- does not indicate the type of goods in the case of transactions with code "53 - Replacement of the person for whom they were intended catalog without terminating the contract under Art. 15a para. 4 of the VAT Act. " Operations with this code in column 8 "type of product / service" reflects the VAT identification number of a replacement column 9 of Annex № 40 only when a replacement has information about this number;
6 to 8 column "Delivery Art. 163a VAT or import of art. 167a of the VAT Act 'is reflects the appropriate code in column 3 of Annex № 40;
7. column 9 "TO and tax received supplies ICA, received supplies under Art. 82, para. 2-6 VAT and import without the right to a tax credit or tax-free "reflects the value of the goods in column 7 of Annex № 40.
(7) No adjustments are made of errors due to non-updating in VIES-declaration of VAT identification number of the person under 15 para. 2 pt. 3 of the law. "

§ 17. In art. 115 new para. 12:
"(12) In the case of art. 7, para. 5 pt. 11 of the Act omissions or errors declared for the tax period in which the errors or omissions are established. In these cases, the second sentence of paragraph. 10 does not apply. "

§ 18. In art. 117 made the following amendments:
1. par. 2:
a) point 6 is amended as follows:
"6. total number of rows in section "B" of the declaration; "b) The points 12-16:
"12. total number of rows in the section "D" of the declaration;

13. VAT identification number of the person to whom the goods are
to be supplied when sending or transporting goods from the territory to the territory of another Member State
under the warehousing of goods to request under Art. 15a para. 1 of the law, including the sign of the
Member State under ISO 3166;

14. Code of operation warehousing of goods to request (1 -
dispatch or transport of goods from the territory to the territory of another Member State under the
warehousing of goods to request under Art. 15a para. 1 of the law, 2 - return of art. 15a para. 5 of the law of
the country of goods dispatched or transported under the warehousing of goods to request or correction
Wrong VAT identification number of the person to whom the goods are to be supplied under the
warehousing of goods to request in declared in previous tax period dispatch or transport of goods under Art.
15a para. 1 of the law or 3 - return of art. 15a para. 4 of the law of the person to whom the goods are to be
supplied under the warehousing of goods on demand);

15. VAT identification number of the person to whom the goods were
designed in substitution of art. 15a para. 4 of the law, including the sign of the Member State under ISO
3166;
16. tax period in which the operation was carried out by a regime storage
goods to request (mm / yyyy), provided that this period is different from the tax period under p. 3.

2. par. 3, 'as well as supplies as an intermediary in a triangular operation "is
replaced by "supplies as an intermediary in a triangular operation and the VAT identification number of the
person / contractor."
3. par. 5 are created item. 5-8:
"5. not dispatched or transported goods from the territory to the territory of another Member State
under the warehousing of goods to request under Art. 15a para. 1 of the Act;

6. not return under Art. 15a para. 5 of the law in the country goods
that have been dispatched or transported to the territory of another Member State under the warehousing of
goods to request;
7. has not made a substitution pursuant to Art. 15a para. 4 of the law of the person to whom
the goods are to be supplied when sending or transportation of the territory to the territory of another
Member State under the warehousing of goods to request from another person;

8. has made no correction Wrong identification number
VAT per person to whom the goods are to be supplied under the warehousing of goods to the request,
declared in the previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the law. "

4. created al. 10 and 11:
"(10) In the case of returning the goods in the country of art. 15a para. 5 of the law in
VIES-declaration indicating the VAT identification number of the person to whom the goods were to be
supplied at the time of commencement of return, including the replacement of art. 15a para. 4 of the law,
regardless of the number of substitutions. In the case of several returns of goods in the same tax period in
VIES-declaration VAT identification number of the person to whom the goods were intended, stating only
once.

(11) In the case of several dispatches during the same tax period in VIES-declaration VAT
identification number of the person to whom

the goods are intended, stating only once. In the case of several substitutions under Art. 15a para. 4 of the law in VIES-declaration identification number of each person who replaces another person, even in the case of several substitutions in the same tax period. "

§ 19. In art. 118 par. 4 is modified as follows:

"(4) Additional records" in Section "B" for the same recipient / acquirer are allowed only declaration of lost data for previous periods in accordance with Art. 126, para. 3 pt. 1 of the Act if the provider can justify the reason for the admitted his shortcomings or mistakes. "

§ 20. Chapter Nineteen creating art. 123:

"Compulsory Notification of deliveries to the continental shelf and exclusive economic zone

Article 123. In the case of art. 131g para. 3 of the taxpayer submitted electronically to the competent territorial directorate of the National Revenue Agency by the use of qualified electronic signature notification within 7 days before the first supply to the calendar year, which is valid until the end of the year. "

§ 21. Annex № 1 to 74, para. 1 in the "B" shall be amended as follows:

1. Red "Art. 96, para. 1 VAT - compulsory registration in taxable turnover
according to Art. 96, para. VAT _____ 1 lev 'is amended as follows:
"Art. 96, para. 1 of the VAT Act - compulsory registration of taxable person who is established in the country in taxable turnover according to Art.
96, para. 1 lev VAT _____.
☐☐Art. 96, para. 9 of the VAT Act - compulsory registration of taxable person not established in the country and makes a taxable supply of goods or services under Art. 12 VAT, other than those in which the tax is payable by the recipient and those for which the law provides for the registration obligation under Art. 97, 97b and 98 VAT ".

2. Row "Art. 99, para. 1 VAT - compulsory registration tax
taxable legal person and a taxable person who is not registered pursuant to Art. 96, 97, 98, Art. 100, para. 1 and 3 and art. 102 VAT and carrying out intra-Community acquisition of goods' is amended as follows:

"Art. 99, para. 3 VAT - compulsory registration of non-taxable legal person and a taxable person who is not registered pursuant to Art.
96, 97, 98, Art. 100, para. 1 and 3 and art. 102 of the VAT Act and carrying out intra-Community acquisition of goods, the total value of taxable intra-Community acquisitions exceeds 20 000 lev for the current calendar year
☐ Art. 99, para. 7 VAT - compulsory registration of taxable person established in another Member State which carried out intra-Community acquisition of goods in the country of art. 15a para. 6 or Art. 65a VAT, regardless of the value of his taxable intra-Community acquisitions of art. 99, para. 2 VAT. "

§ 22. Annex № 8 to Art. 77 para. 1, "section" B "be made the following amendments:

1. Red "Art. 108, para. 1, p. 1 VATA - deregistration optionally at failure

appropriate grounds for compulsory registration - a person registered pursuant to Art. 96, 97, 97b, art. 98, para. 3 or art. 100, para. 1 "is changed to:

"Red" art. 108, para. 1 pt. 1 VAT - voluntary deregistration under the relevant ground for compulsory registration - a person registered pursuant to Art. 96, para. 1, 97, 97b, 98, par. 3 or art. 100, para. 1 ".

2. Row "Art. 108, para. 1, p. 3 VATA - deregistration at the option of the person, registered pursuant to Art. 99 and 100, para. 2, when the previous calendar year the amount of the tax bases of inter-community acquisitions, except for new vehicles and excise goods does not exceed 20 000 BGN., And the date of filing of the application for deregistration there is no ground for compulsory registration "shall be changed to:

"Red" art. 108, para. 1 pt. 3 VAT - voluntary deregistration of the person registered pursuant to Art. 99, para. 3 and 100 para. 2, when the previous calendar year the amount of the tax bases of inter-community acquisitions, except for new vehicles and excise goods does not exceed 20 000 BGN., And the date of filing the application for deregistration there is no ground for compulsory registration. "

3. Red "Art. 108, para. 1, p. 4 VATA - deregistration at the option of the person, registered pursuant to Art. 97a, when the date of filing the application for deregistration there is no ground for compulsory registration 'is amended as follows:

"Art. 108, para. 1, p. 4 VAT - voluntary deregistration of the person registered pursuant to Art. 97a, when the date of application for deregistration there is no ground for compulsory registration.

 Art. 108, para. 1, p. 5 VAT - voluntary deregistration of the person registered pursuant to Art. 96, para. 9 VAT when the last 12 months before the current month has not made a taxable supply of goods or services under Art. 12 VAT.

 Art. 108, para. 1, p. 6 VAT - voluntary deregistration of the person registered pursuant to Art. 99, para. 7 VAT when:

a) for the last 12 months before the current month the person is not carrying out a taxable intra-Community acquisitions and

b) the date of filing of the application for deregistration there is no ground for compulsory registration. ".

§ 23. Annex № 10 the name of the column 14 is amended as follows: "TO received supplies under Art. 82, para. 2-6 of VAT. "

§ 24. Annex № 11 in columns 9, 10 and 12 respectively, the words "Art. 82, para. 2-5 VAT "and" Art. 82, para. 2-5 VAT Act "are replaced by" Art. 82, para. 2-6 of VAT. "

§ 25. Annex № 12 to Art. 113, para. 4 The following amendments and additions:

1. General requirements to files text "files
"DEKLAR.THT" "POKUPKI.THT" and "PRODAGBI.THT" are arranged sequentially on a technical device. Given that the media capacity is not sufficient, it is filled to capacity exhaustion. The file, which has not reached capacity, is divided into full recording, the remaining information is available on the next carrier in a new file with the same name. "Is amended as follows:

"Files" DEKLAR.THT "   "POKUPKI.THT" and "PRODAGBI.THT" is
They have technical support. "

2. 'Requirements tions specific fields "in the field" Type of document "after"

code	description
03	invoice

Is added

code	description
04	Register of goods under the warehousing of goods on demand, dispatched or transported from the territory to the territory of another Member State
05	Register of goods under the warehousing of goods to request received in the country

3. After the sentence "A person who applies special arrangements for cash accounting reflecting received his invoices and notifications to invoices for delivery, which according to Art. 151a para. 2 of the Act is excluded from the scope of the special regime in the purchase code 01, 02 or 03 "shall be added

"A person who transfers goods under the warehousing of goods to the request of the territory to the territory of another Member State reflects the information under Art. 123, para. 5 of the Act in the sales field "Type of document" code 04.

Person to whom the goods under the warehousing of goods to request were to be supplied and sent to the territory reflects the information under Art. 123, para. 6 of the Act in the purchase in the "Document Type" code 05. "

4. The sentence "field" type of document "in the file" POKUPKI.THT "not may contain code "81" and "82" "is replaced by" field "type of document" in the file "POKUPKI.THT" may not contain the code "81", "82" and "04". "

5. The sentence "field" type of document "in the file" PRODAGBI.THT "not may contain code "92" "is replaced by" field "type of document" in the file "PRODAGBI.THT" may not contain the code "92" and "05". "

6. In the "Document Number" after the phrase "for the issued protocols tax required under Art. 151c, par. 3 and 7 of the law and the tax credit under Art. 151g para. 8 of the Act and issued reports under Art. 104zh para. 14 in the "Document Number": the number of minutes corresponding to the invoice number to which it is issued the relevant record or report number corresponding to the number issued by the supplier protocol to which it is issued relevant reports "is added

"A person who transfers goods under the warehousing of goods to the request of the territory to the territory of another Member State, in the" Document Number "reflects the appropriate number of consignments of column 1 of Annex № 39.

Person to whom the goods under the warehousing of goods to request were to be supplied and sent to the territory of the country in the "Document Number" reflects the appropriate number of receipt of goods in column 1

Application № 40. "

7. In the field "Date of issue" after the sentence "For issued
protocols required tax under Art. 151c, par. 3 and 7 of the law and the tax credit under Art. 151g para. 8 of
the Act and issued reports under Art. 104zh para. 14 in the field "Date of issue" shall be filled in the date of
issuance of the document. "Added

"A person who transfers goods under the warehousing of goods to the request of the territory to the
territory of another Member State, in the" Document Date "reflects the date in column 8 of Annex № 39.
Where affects an operation, which is not reflected in the period to carry it out in the field "document date"
shall indicate the date of the transaction only when it is declared initially dispatch or transport of goods from
the territory to the territory of another Member State under storage of goods to request under Art. 15a of the
VAT. In the case of Wrong VAT identification number of the person to whom the goods are to be declared in
the previous tax period of dispatch or transport of goods under Art. 15a para.

Person to whom the goods under the warehousing of goods to request were to be supplied and
sent to the territory of the country in the "Document Date" reflects the date in column 8 of Annex № 40. "

8. In the fields "Identification number of the contractor (supplier) 'and
"Identification number of counterparty (recipient)" after the sentence "The fields must be filled in with the
code" 999999999999999 "in cases where the contractor is a foreign person (natural or legal) that is not
registered in the Tax Code and VAT or no VAT number, that person is registered for VAT in another
Member State. "added

"A person who transfers goods under the warehousing of goods to the request of the territory to the
territory of another Member State in the field" ID counterparty (recipient) "reflects the VAT identification
number column 11 of Annex № 39. In cases replacement affects the VAT identification number of a
replacement column 11 of Annex № 39. in the case of wrong VAT identification number declared in the
previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the Act affects

correct identification number column 11 of
Appendix № 39.
Person to whom the goods under the warehousing of goods to request were to be supplied and
sent to the territory in the "Identification Number contractor (supplier)" reflects the VAT identification number
in column 9 of Annex № 40. "

9. In the fields "Name the contractor (supplier)" and "Name of contractor
(Recipient) "after the sentence" The fields must be completed when completed fields "Id contractor
(supplier) 'and' ID counterparty (recipient)." "Insert

"A person who transfers goods under the warehousing of goods to the request of the territory to the
territory of another Member State, box 8" type of product / service "reflects the description of goods in
column 4 of Annex № 39, when covering operations with code "41 - Sending or transporting goods

the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT Act "or code" 48 - Return of goods in the country of art. 15a para. 5 of the VAT Act. "

Does not indicate the type of goods in the case of transactions with code "43 - Replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VAT Act "or code" 46 Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41 ".

Operations code "43 - Replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VAT Act, "Section 8" Type of goods / services "reflects only the VAT identification number of the person who has been replaced by a column 12 Annex № 39.

Operations code "46 - Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41" Section 8 "type of product / service" only affects mistakenly said VAT identification number column 11 application №

39.

In the latter two cases, box 8 "type of product / service" was introduced only VAT identification number with no other information.

Person to whom the goods under the warehousing of goods to request were to be supplied and sent to the territory of the country Field 8 "type of product / service" reflects the description of goods in column 4 of Annex № 40. "

10. In the "Delivery Art. 163a or import of art. 167a of the VAT Act "make
The following amendments and additions:

a) after the words "registered persons applying delayed charging tax at import under Art. 167a of the law on goods listed in Annex № 3 of the law, state code "03" in the sales column 8a "Supply of art. 163a or import of art. 167a of the VAT Act "is added

"A person who transfers goods under the warehousing of goods to request from the territory to the territory of another Member State when reflecting information from the register of art. 123, para. 5 of the law in the "Delivery Art. 163a or import of art. 167a of the VAT Act "specifies the following codes:

- "41 - Sending or transportation of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT ";

- "43 - Replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VAT ";

- "46 - Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41";

- "48 - Return of goods in the country of art. 15a para. 5 of the VAT Act. " Person to whom the goods under the warehousing of goods to request were to be supplied and sent to the territory when reflecting information from the register of art. 123, para. 6 of the Act, in the "Delivery Art. 163a or import of art. 167a of the VAT Act "specifies the following codes:

- "51 - Getting the cargo in the country under the warehousing of goods to request under Art. 15a of the VAT ";

- "53 - Replacement of the person for whom they were intended catalog without terminating the contract under Art. 15a para. 4 of the VAT ";

- "54 - Marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act ';
- "58 - Termination in warehousing of goods to request under Art. 15a of the VAT "."

b)

code	description
01	Delivery Part I of Annex 2 of the VAT Act
02	Delivery under Part II of Annex 2 of the VAT Act
03	Imports of goods listed in Annex 3 of the VAT Act

is replaced with

code	description
01	Delivery Part I of Annex 2 of the VAT Act
02	Delivery under Part II of Annex 2 of the VAT Act
03	Imports of goods listed in Annex 3 of the VAT Act
41	Dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT
43	Replacement of the person which were designed catalog of art. 15a para. 4 of the VATA
46	Correction of errors allowed provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41
48	Return of goods in the country of art. 15a para. 5 of VAT
51	Receipt of goods in the country under the warehousing of goods to request under Art. 15a of the VAT
53	Replacement of the person which were designed catalog without terminating the contract under Art. 15a para. 4 of the VATA
54	Marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act
58	suspension on contract in regime storage of goods to request under Art. 15a of the VAT

11. "Requirements for records when issuing invoices, notices to invoices
and protocols in special cash accounting scheme of value added tax "is amended as follows:

a) "Requirements for completing the data in log sales" finally added

"Given that reflects information from the register of art. 123, para. 5 of the Act with document type
04, the operation is reflected in the sales, as

must be filled in columns 1, 3, 4, 5, 6, 7, 8, 8a and 9.

Enter a value in the sales documents for a code of form document 04 are not included in the calculation of the totals SD VAT. ".

b) "Requirements for filling in the purchase record" finally added

"Given that reflects information from the register of art. 123, para. 6 of the Act by document type 05, the operation is reflected in the purchase, as must be filled in columns 1, 3, 4, 5, 6, 7, 8, 8a and 9.

Enter a value in the purchase documents for code form document 05 are not included in the calculation of the totals SD VAT. ".

12. 'Grounds for refusal of acceptance of the media "make these amendments:

a) the sentence "Media is not accepted by the territorial directorate of the National Revenue Agency and where in the file" DEKLAR.THT ":" is replaced by "Submitted file" DEKLAR.THT "not accepted by the territorial directorate of the National Revenue Agency when the file ".

b) the sentence "Media is not accepted by the territorial directorate of the National Revenue Agency and where the files" POKUPKI.THT "or" PRODAGBI.THT "

- the "VAT identification number of the person" is false;
- the same record fields describing value contain values of different sign;

- the content of the fields describing value in the file "DEKLAR.THT" do not correspond to the sum of the respective fields of the files "POKUPKI.THT" or "PRODAGBI.THT" excluded from file "POKUPKI.THT" coded for type document 11 12, 13 and 94 and from file "PRODAGBI.THT" coded for type document
11, 12 and 13 "shall be

replaced with

"Submitted files" POKUPKI.THT "or" PRODAGBI.THT "not accepted by the territorial directorate of the National Revenue Agency when the files:

- the "VAT identification number of the person" is false;
- the same record fields describing value contain values of different sign;

- the content of the fields describing value in the file "DEKLAR.THT" do not correspond to the sum of the respective fields of the files "POKUPKI.THT" or "PRODAGBI.THT" excluded from file "POKUPKI.THT" coded for type document 11 12, 13, 94 and 05 and from file "PRODAGBI.THT" coded for type document 11, 12, 13 and 04; '. "

13. The structure of the file "DEKLAR.THT" is amended as follows additions:

a) in column 5 "Controls / Rules acceptance" of row number to order * 01-01 * 0119 column 1 "Number" text "undocumented code for document type 11, 12 or 13" are replaced by "undocumented code for document type 11, 12, 13 or 04 ".

b) in column 2 'Field description' of row number * 01-01 * 01-19 to row 1 column "Number" text "Art. 82, para. 2-5 VAT "is replaced by" Art. 82, para. 2-6 of VAT. "

c) in column 5 "Controls / Rules acceptance" of row number to order * 01-30 * 0142 column 1 'Number' text 'document 11, 12, 13 or 94 "is replaced by" document 11

12, 13, 94 or 05 ".

d) in column 2 'Field description' of row number * 01-30 * 01-42 to row 1 column "Number" text "Art. 82, para. 2-5 VAT "is replaced by" Art. 82, para. 2-6 of VAT. "

14. The structure of the file "PRODAGBI.THT" is amended as follows additions:

1. In column 6 "Controls / rules for adoption, leading to the rejection file due to abnormal structure "on line 02-04 of column 1" Code "after the words" 03 Credit Memo "insert" 04 - Register of goods under the warehousing of goods on demand, dispatched or transported from the territory to the territory of another member country".

2. Column 6 "Controls / rules for adoption, leading to the rejection file due to abnormal structure "on line 02-27 of column 1" Code "after the words" 03 - Imports Annex 3 of the VAT Act "is added

"41 - Sending or transportation of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT

43 - Substitution of the person for whom they were intended catalog of art. 15a para. 4 of the VATA

46 - Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41

48 - Return of goods in the country of art. 15a para. 5 of the VAT Act. "

15. The structure of the file "POKUPKI.THT" is amended as follows:

1. In column 6 "Controls / rules for adoption, leading to the rejection file due to abnormal structure "on line 03-05 of column 1" Code "after the words" 03 Credit Memo "insert" 05 - Register of goods under the warehousing of goods to request received in the country "

2. Column 6 "Controls / rules for adoption, leading to the rejection file due to abnormal structure "on line 03-45 of column 1" Code "after the words" 03 - Imports Annex 3 of the VAT Act "is added

"51 - Getting the cargo in the country under the warehousing of goods to request under Art. 15a of the VAT

53 - Substitution of the person for whom they were intended catalog without terminating the contract under Art. 15a para. 4 of the VATA

54 - Marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act 58 - Termination in warehousing of goods to a request under Article 15 of the VAT Act. "

§ 26. Annex № 13 to Article 116, Paragraph 1 shall be amended as follows:

1. Section A: Details charged Value Added Tax, everywhere in The words "art. 82, para. 2-5 VAT "are replaced by" Art. 82, para. 2-6 of VAT. "

2. Section B: Data exercised the right to tax credit throughout the text the words "Art. 82, para. 2-5 VAT "are replaced by" Art. 82, para. 2-6 of VAT. "

§ 27. Annex № 14 to Art. 117, para. 1 The following amendments and additions:

1. In section "B" intra-Community supplies of goods, supplies goods as intermediary in a triangular operation and delivery of services under Art. 21, para. VAT 2 with location of the territory of another Member State in which recipients are taxpayers registered for VAT purposes in another Member State 'order

"

Total number of rows in the statement	02

"

is amended as follows: "

Total number of rows in section "B" of the declaration	02

".

2. After the sentence "* In column k. 6 fits the tax period in which tax has become chargeable when this period is different from the tax period for which this declaration. "added

"

D. Transfer of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a para. 1 of the VAT Act, a change of Art. 15a para. 4 and 5 of the VAT Act or correction Wrong VAT identification number of the person to whom the goods are intended, in the "G" of the previous declaration. Total number of rows in the section "D" of the declaration № row				
	MWSTNr the person for goods are designed (incl. characters)	code on operation warehousing of goods to request *	MWSTNr the person for goods are They were designed in substitution of art. 15a para. 4 VAT (incl. Characters)	Tax period in which it is carry out the warehousing of goods to request (mm / yyyy) **
K1	k2	K3	K4	K5

* In column k. 3 indicates operation code 1, 2 or 3 with the following meaning: 1 - sending or transporting goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a para. 1 VATA;

2 - return of art. 15a para. 5 of VAT in the country of goods dispatched or transported under the warehousing of goods to request or correction Wrong VAT identification number of the person to whom the goods are intended declared in a previous tax period of shipment or transportation of goods under Art. 15a para. 1 of the law. In case of return in column 2 states the VAT identification number of the person to whom the goods were intended at the time of return. In case of a correction Wrong identifier declared in a previous tax period of sending or

transportation of goods under Art. 15a para. 1 of the law, wrongly declared VAT identification number indicated by operation code 2, and the faithful are indicated on a separate line of code in one operation .;

3 - return of art. 15a para. 4 of the VAT Act to the person to whom the goods are intended.

* *   In column k. 5 fits the tax period of the dispatch or transport of the goods in case of Wrong identifier declared in a previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the law or the tax period in which the operation is performed that is not declared in the period to carry it out only when declared initially dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT. ".

§ 28. Annex № 15 to Art. 118, para. 1 The following amendments and additions:

1. The structure of VIES.TXT file is amended as follows additions:

a) in "1. Section "Basic recording" be made the following amendments:

aa) line 2, column "Description of the" words "reporting period" are replaced by "Tax period".

ab) line 3, column "Description of the" words "Total number of lines in the declaration" is replaced by "Total number of rows in section" B "of the declaration."

b) in Section "5. Section "ICS", line 7 of column "Description of the" words "Reporting period for effected ICS to the relevant foreign counterparty 'is replaced by' the tax period in which the tax became chargeable."

c) the sections 6 and 7:

"6. Section "Basic Recording - warehousing of goods demand" section consists of a single record (row) with the following structure:

number	Field description	Length (number of characters)	Format
1.	code on the "Basic Recording - regime stowage on goods demand "	3	symbol value CHR (Latin)
2.	Total number of rows in the section "D" of the declaration	5	digital

7. Section "Transfer of goods under the warehousing of goods demand"
- section consists of one or more records (rows), each of which contains information on operations carried out by warehousing of goods to request the relevant tax period. Records have the following structure:

but mer	Field description	Length (number of characters)	Format
1	code on section "Transfer of goods under the warehousing of goods demand"	3	symbol value COS (Latin)
2	Line number	5	digital
3	VAT number of the person to whom the goods are intended (incl. characters)	15	character
4	Code of operation mode stowage on goods to request	1	digital value 1, 2 or 3
5	MWSTNr of the person to whom the goods were intended substitution of art. 15a para. 4 VAT (incl. Characters)	15	character
6	Tax period during which the operation was carried out	7	character

. "

d) "Requirements for the ordering of the entries in the file. VIES.TXT sections in the file must have the following sequence "after the words" 5. Section VOD "

Is added

"6. Section "Basic Recording - warehousing of goods demand".

7. Section "Transfer of goods under the warehousing of goods demand". The file contains the following options VIES.TXT groups of sections:

1) "Basic recording", "Signed", "registered person", "Total turnover", "VOD"

or

2) "Basic recording", "Signed", "registered person", "Basic recording warehousing of goods demand", "Transfer of goods under the warehousing of goods demand" or

3) "Basic recording", "Signed", "registered person", "Total turnover", "VOD" "Basic Recording - warehousing of goods demand", "Transfer of goods under the warehousing of goods demand". "

e) Sentence "Entries in the" VOD "are arranged in a right Line number in ascending order, as the first record field has a value of" 1 "and the next record values are rising by 1 without omissions and without duplication. 'shall be replaced with

"Entries in the sections" VOD "and" Transfer of goods under the warehousing of goods demand "are arranged in the" Line number "in ascending order, as the first record field has a value of" 1 "and the next record values increasing by 1 without omissions and without duplication. The numbering of the lines in the two sections are made separately, independently of each other. "

f) "Requirements for the content of the fields in the file" are amended as follows: General requirements

The planned length (number of characters) for each field is mandatory. The positions are not used, they should be filled with a space character. Provided that the field is empty (not filled) separated its positions are filled with a space character.

The fields in notional format "Character" can contain characters from code table Windows 1251 code from 20 to FF inclusive. Content is left aligned.

The fields in notional format "Digital" can only include Arabic numerals. The content is aligned right. When the right value describes, it may contain a divider. "" For cents and minus sign, without other signs and dividers. Allows complement to zero (0) to an amount to meet the required length of the field. Completed values must be in Bulgarian levs.

Example: Value 100.00 lev - complete "100.00". Example: Value -200.00 lev - complete '-200.00'. Requirements to specific fields

For each group of sections, fields must be completed except for the "Tax period" in the "VOD" and "Transfer of goods under the warehousing of goods demand" for rows (records), the tax period coincides with the tax period declaration.

Requirements to fields in the section "Basic Recording"
• The "Code of the" main record "is filled with code VHR Latin.
• The "Tax period" contains the period to which they relate submitted in VIES-declaration. The field contains only numbers and the sign "/". The content of this field is in the following format: "mm / yyyy" where: YYYY is the year for which the data, mm - the number of months for which data relate. Example: Hands information about the period March 1, 2007 - March 31, 2007 - completed "03/2007" .Iziskvaniya to fields in section "Signed"

• The field "code section" Signed "is filled with code VDR Latin.
• The "Quality of the person submitting the declaration" is filled with the following codes: Code

Latin	description
A person making the declaration is a proxy R The person submitting the declaration is representing	

Requirements to fields in Section "Registered person"
The field "code section" registered person "shall be completed with the code VTR Latin.

Requirements to fields in the section "Total turnover"
The "Code of the" Total turnover "is filled with code TTR Latin. Requirements to fields in Section "ICS"
• The "Code of the" VOD "is filled with the code VIR in Latin.
• The "Tax period in which the tax became chargeable" contains the period in which they are incurred VOD to the relevant foreign counterparty. The field contains only numbers and the sign "/". The content of this field is in the following format: "mm / yyyy" where: YYYY is the year for which the data, mm - the number of months for which data relate. Example: Hands information about the period March 1, 2007 - March 31, 2007 - completed "03/2007".

Requirements to fields in the section "Basic Recording - warehousing of goods demand":

• The field "code section" Basic Recording - warehousing of goods demand "is filled with code CHR Latin.

Requirements to fields in the section "Transfer of goods under the warehousing of goods demand":

• The field "code section" Transfer of goods under the warehousing of goods demand "is filled with code COS Latin.

• The "Tax period in which the operation was carried out" contains the period for which declared that wrong VAT identification number of the person to whom the goods are intended declared in a previous period of shipment or transport of goods under Art. 15a para. 1 of the law or in which it has carried out an operation that is not declared in the period to carry it out only when declared initially dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT.

If the operation is carried out during the tax period for which fed VIESdeklaratsiyata, then the field should not be.

The field contains only numbers and the sign "/". The content of this field is in the following format: "mm / yyyy" where: YYYY is the year for which the data, mm - the number of months for which data relate. Example: March 1, 2020 - March 31, 2020 - completed "03/2020".

• The "VAT number of the person to whom the goods are intended (incl. Characters)" contains an identification number for Value Added Tax issued by an EU Member State meeting the requirements of the Member State of structure and length identification number.

• The "VAT number of the person to whom the goods were intended substitution of art. 15a para. 4 VAT (incl. Characters) "contains an identification number for Value Added Tax issued by an EU Member State meeting the requirements of the Member State of structure and length identification number.

• The "Code operation warehousing of goods demand"
one of the following k odove - 1, 2 or 3.

Code operation warehousing of goods to request	description
1	dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a para. 1 of the VAT
2	return of art. 15a para. 5 of VAT in the country of goods dispatched or transported under the warehousing of goods to request or correction Wrong VAT identification number of the person to whom the goods are intended declared in a previous tax period of shipment or transportation of goods under Art. 15a para. 1 of the law.
3	exchange of art. 15a para. 4 of the VAT Act to the person to whom the goods were intended

Requirements for completing the field "Code of operation warehousing of goods demand" according to the entry in the diary for sales

When column 8a record of the sales is completed code "41", the data on shipment of goods is reflected as in the "Code of operation warehousing of goods demand" is filled in code 1.

When column 8a record of the sales is completed code "46", the data indicated a bad identification number are recorded as in the "Code of operation warehousing of goods demand" is complete code 2.

When column 8a record of the sales is completed code "48" data return is recorded as in the "Code of operation warehousing of goods demand" is complete code 2.

When column 8a record of the sales is completed code "43", data exchange is reflected as in the "Code of operation warehousing of goods demand" is complete code 3.

Requirements for completing the section "Transfer of goods under the warehousing of goods demand"
Reflecting sending goods (code 1)
When in the sales are completed code "04" in column 3 and the code "41" in column 8, in the section "Transfer of goods under the warehousing of goods demand" reflects information as follows:

- In the "VAT number of the person to whom the goods are intended (incl. Characters)" reflects MWSTNr the person completed in column 6 "ID counterparty" (field 02-07) of the sales record.

- In the "Code operation warehousing of goods demand" reflects Code 1.

- In the "Tax period in which the operation was carried out" - the field is not filled in if the shipment of goods has taken place during the period for which the declaration is submitted.

Reflecting the return of goods (code 2)
When in the sales are completed code "04" in column 3 and the code "48" in column 8, in the section "Transfer of goods under the warehousing of goods demand" reflects information as follows:

- In the "VAT number of the person to whom the goods are intended (incl. Characters)" reflects MWSTNr the person completed in column 6 "ID counterparty" record of the sales (field 02-07).

- In the "Code operation warehousing of goods demand" reflects Code 2.

- In the "Tax period in which the operation was carried out" - the field is not filled in if the return of the goods has been made during the period for which the declaration is submitted. If the return of the goods is not declared at the time of the commission, then the field reflects the tax period from the entry in column 5 "Document Date" (field 02-06) of the sales record.

Reflecting the correction of wrongly declared VAT number of the person to whom the goods are to (code 2)
When in the sales are completed code "04" in column 3 and the code "46" in column 8, in the section "Transfer of goods under the warehousing of goods demand" information is reflected in the two tracks (2 lines), as follows:
1. Reflecting the wrong MWSTNr
- In the "VAT number of the person to whom the goods are intended (incl. Characters)" reflects MWSTNr the person completed in column 8 "type of product / service" (field 02-09) of the sales record.

- In the "Code operation warehousing of goods demand" reflects Code 2.

- In the "Tax period in which the operation was carried out" - in the field reflects the tax period from the entry in column 5 "Document Date" (field 02-06) of the sales record.

2. Reflect correct MWSTNr
- In the "VAT number of the person to whom the goods are intended (incl. Characters)" reflects MWSTNr the person completed in column 6 "ID counterparty" (field 02-07) of the sales record.

- In the "Code operation warehousing of goods demand" reflects Code 1.

- In the "Tax period in which the operation was carried out" - in the field reflects the tax period from the entry in column 5 "Document Date" (field 02-06) of the sales record.

Reflecting the return of the person for whom they were intended goods (code 3)

When in the sales are completed code "04" in column 3 and the code "43" in column 8, in the section "Transfer of goods under the warehousing of goods demand" information is transferred as follows:

- In the "VAT number of the person to whom the goods are intended (incl. Characters)" reflects MWSTNr the person completed in column 6 "ID counterparty" from the sales record (field 02-07).

- In the "Code operation warehousing of goods demand" reflects Code 3.

- In the "VAT number of the person to whom the goods were intended substitution of art. 15a para. 4 of the VAT Act "reflects MWSTNr the person completed in column 8" type of product / service "(field 02-09) of the sales record.
- In the "Tax period in which the operation was carried out" - the field is not filled in if the replacement is carried out during the period for which the declaration is submitted. If replacement is not declared at the time of the commission, then the field reflects the tax period from the entry in column 5 "Document Date" (field 02-06) of the sales record.

Requirements records (rows) in the section "Transfer of goods under the warehousing of goods demand"
Regardless of the number of operations carried out by the appropriate type for the same counterparty or the same counterparties (in the case of exchange) during the tax period in which it was carried out or to which the operation in VIES declaration affects a single record for each type of operation. This means that VIESdeklaratsiyata may contain only a unique record for each combination of counterparty or counterparties (in the case of replacement) operation code and tax period. The same applies in the case of correction Wrong VAT identification number of the person to whom the goods are to be declared in the previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the law.

examples:
1. Sending or transportation of goods under the warehousing of goods to request
Example: During the month of January 2020 were made three dispatches and / or transport of goods under the warehousing of goods to request - on 06.01.2020

laying on 01/15/2020 and 29/01/2020 on the person to whom the goods are intended IoT VAT DE123456789. The record in the section "Transfer of goods under the warehousing of goods demand" of VIES-declaration m. In January 2020, reflecting the three dispatches and / or transported, is as follows:

Line number	MWSTNr of the person to whom the goods They are designed (incl. characters)	Code of operation warehousing of goods on demand	VAT number of the person to whom the goods They were used in replacement of art. 15a para. 4 of the VATA (incl. characters)	Tax period which has been executed
K1	k2	K3	K4	K5
*	DE123456789	1		* *

      * completed the serial number recording section
      * * the tax period shall not be used as coinciding with the period for which the declaration is submitted; or enter "01/2020"

      2. Replacement of art. 15a para. 4 of the law of the person to whom the goods are consigned Example: In. January 2020 are consigned to a person to whom the goods are intended IoT VAT DE111111111 under the warehousing of goods to request. Sending declared in VIES-declaration submitted for the tax period m. January 2020 On 03.05.2020, the exchange is carried on the person for whom they were intended catalog - from DE111111111 of DE222222222. On 03/17/2020, are made subsequent return some of the goods for DE222222222, as a new person to whom the goods are consigned is DE555555555. Entries in return for the tax period m. In March 2020, reflecting a series of replacements, are the following:

Line number	MWSTNr of the person to whom the goods They are designed (incl. characters)	Code of operation warehousing of goods on demand	VAT number of the person to whom the goods They were used in replacement of art. 15a para. 4 of the VATA (incl. characters)	Tax period which has been executed
K1	k2	K3	K4	K5
*	DE222222222	3	DE111111111	* *
*	DE555555555	3	DE222222222	* *

      * Fill in the serial numbers of entries in the section
      * * the tax period shall not be used as coinciding with the period for which the declaration is submitted

3. Correct the Wrong VAT identification number of the person
which goods are to be declared in the previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the law.

Correcting declared data regime brought VIES-declaration for previous tax period shall be allowed only in correcting Wrong VAT identification number of the person to whom the goods are to be declared in the previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the law.

Example: In the filed VIES-declaration of tax period m. In February 2020 declared dispatch or transport of goods to any person to whom the goods are intended IoT VAT SI111111111, which were intended to be delivered to a person with IG VAT SI999999999. The mistake of incorrectly specified MWSTNr of the person to whom the goods are to be corrected by VIES-declaration of tax period m. April 2020

Entries in the section "Transfer of goods under the warehousing of goods demand" of VIES-declaration m. In April 2020, reflecting the correction of that VAT identification number, and declaring the correct VAT identification number of the person to whom the goods are to be supplied, are the following:

Line number	MWSTNr of the person to whom the goods They are designed (incl. characters)	Code of operation warehousing of goods on demand	VAT number of the person to whom the goods They were used in replacement of art. 15a para. 4 of the VATA (incl. characters)	Tax period which has been executed
K1	k2	K3	K4	K5
*	SI111111111	2		02/2020 **
*	SI999999999	1		02/2020 **

* Fill in the serial numbers of entries in the section

** the tax period shall become compulsory as it does not coincide with the period for which the declaration is submitted

4. Return of goods under Art. 15a para. 5 of the Act Upon returning the
goods (complete or partial)   in K2 states
VAT identification number of the person for whom they were intended goods at the time of the return, including when preceded by an exchange of the person for whom they were intended goods.

Example: Sending or transported goods are for a person with VAT number DE111111111 for person with VAT number DE555555555. In January and February 2020 interest. In February of substitution of the person with VAT number DE555555555, where is DE111111111 new person to whom the goods were intended. Goods returned to the country of 04.01.2020, as a person to whom the goods are consigned to the time of return is DE111111111. Logged

tax declaration period m. 04.2020, reflecting the return of the goods is as follows:

Line number MWSTNr of the person to whom the goods They are designed (incl. characters)		Code of operation warehousing of goods on demand	VAT number of the person to whom the goods They were used in replacement of art. 15a para. 4 of the VATA (incl. characters)	Tax period which has been executed
K1	k2	K3	K4	K5
*	DE11111111	2		* *

* completed the serial number recording section
* * the tax period shall not be used as coinciding with the period for which the declaration is submitted '

g) 'Grounds for refusal of acceptance of submitted electronically declaration "create pt. 7 and 8:

"7. The "VAT number of the person to whom the goods are intended (incl. Characters)" by the "Transfer of goods under the warehousing of goods to request" contains a VAT identification number not satisfying the requirements of structure and length identification number VAT in the Member State of issuance.

8. The field "VAT number of the person to whom the goods were intended in Replacement of art. 15a para. 4 VAT (incl. Characters) "by the" Transfer of goods under the warehousing of goods to request "contains a VAT identification number not satisfying the requirements for the structure and length of the VAT identification number of the Member State of issue."

2. The structure of VIES.CSV file is amended as follows additions:

a) in "1. Section "Basic recording" be made the following amendments:

aa) line 2, column "Description of the" words "reporting period" are replaced by "Tax period".

ab) line 3, column "Description of the" words "Total number of lines in the declaration" is replaced by "Total number of rows in section" B "of the declaration."

b) in Section "5. Section "ICS", line 7 of column "Description of the" words "Reporting period for effected ICS to the relevant foreign counterparty 'is replaced by' the tax period in which the tax became chargeable."

c) the sections 6 and 7:

"6. Section "Basic Recording - warehousing of goods demand" section consists of a single record (row) with the following structure:

number	description on right	Length (number of characters)	Format

number	Field Description	Length (number characters)	Format
1.	code on the "Basic Recording - regime stowage on goods demand "	3	symbol value CHR (Latin)
2.	Total number of rows in the section "D" of the declaration	5	digital

7. Section "Transfer of goods under the warehousing of goods demand"

- section consists of one or more records (rows), each of which contains information on operations carried out by warehousing of goods to request for

appropriate tribute er chen period. Entries have to I one structure:

number	Field Description Length (number characters)		Format
1.	Code section "Transfer of goods under the warehousing of goods upon request"	3	symbol value COS (Latin)
2.	Line number	5	digital
3.	VAT number of the person goods are designed (incl. characters)	15	character
4.	Code operation warehousing of goods upon request	1	digital value 1, 2 or 3
5.	VAT number of the person to whom the goods were intended substitution of art. 15a para. 4 of VAT (incl. characters)	15	character
6.	Tax period during which the operation was carried out	7	character

"

d) "Requirements for the ordering of the entries in the file. The sections in the file VIES. CSV must have the following sequence: "after the words" 5. Section "ICS"

Is added

"6. Section "Basic Recording - warehousing of goods demand".

7. Section "Transfer of goods under the warehousing of goods demand". The file contains the following options VIES.CSV groups of sections:

1) "Basic recording", "Signed", "registered person", "Total turnover", "VOD"

or

2) "Basic recording", "Signed", "registered person", "Basic recording - mode storage of goods demand "," Transfer of goods under the warehousing of goods demand "or

3) "Basic recording", "Signed", "registered person", "Total turnover", "ICS", "Basic recording - warehousing of goods demand", "Transfer of goods under the warehousing of goods demand". "

e) Sentence "Entries in the" VOD "are arranged in the" Line number "in ascending order, as the first record field has a value of" 1 "and the next record values are rising by 1 without omissions and without duplication" is replaced by

"Entries in the sections" VOD "and" Transfer of goods under the warehousing of goods demand "are arranged in the" Line number "in ascending order, as the first record field has a value of" 1 "and the next record values increasing by 1 without omissions and without duplication. The numbering of the lines in the two sections are made separately, independently of each other. "

f) "Requirements for the content of the fields in the file" is amended as follows: General requirements

The fields in notional format "Character" can contain characters from code table Windows 1251 code from 20 to FF inclusive, except for the semicolon (;).

The fields in notional format "Digital" can only include Arabic numerals. When the right value describes, it may contain a divider. "For cents and minus sign, without other signs and dividers. Allows complement to zero (0) to an amount to meet the required length of the field. Completed values must be in Bulgarian levs.

Example: Value 100.00 lev - complete "100.00". Example: Value
-200.00 lev - complete '-200.00'. Requirements to specific fields

For each group of sections, fields must be completed except for the "Tax period" in the "VOD" and "Transfer of goods under the warehousing of goods demand" for rows (records), the tax period coincides with the tax period declaration.

Requirements to fields in the section "Basic Recording"
• The "Code of the" main record "is filled with code VHR Latin.
• The "Tax period" contains the period to which they relate submitted in VIES-declaration. The field contains only numbers and the sign "/". The content of this field is in the following format: "mm / yyyy" where: YYYY is the year for which the data, mm - the number of months for which data relate. Example: Hands information about the period March 1, 2007 - March 31, 2007 - completed "03/2007".

Requirements to fields in section "Signed"
• The field "code section" Signed "is filled with code VDR Latin.
• The "Quality of the person submitting the declaration" is filled with the following codes:

Code Latin	description
A	The person making the declaration is a proxy R
	The person submitting the declaration is representing

Requirements to fields in Section "Registered person"
The field "code section" registered person "shall be completed with the code VTR Latin.

Requirements to fields in the section "Total turnover"
The "Code of the" Total turnover "is filled with code TTR Latin. Requirements to fields in Section "ICS"
• The "Code of the" VOD "is filled with the code VIR in Latin.

• The "Tax period for VOD made to the relevant foreign counterparty" contains the period in which they are incurred VOD to the relevant foreign counterparty. The field contains only numbers and the sign "/". The content of this field is in the following format: "mm / yyyy" where: YYYY is the year for which the data, mm - the number of months for which data relate. Example: Hands information about the period March 1, 2007 - March 31, 2007 - completed "03/2007".

Requirements to fields in the section "Basic Recording - warehousing of goods demand":

• The field "code section" Basic Recording - warehousing of goods demand "is filled with code CHR Latin.
Requirements to fields in the section "Transfer of goods under the warehousing of goods demand"

• The field "code section" Transfer of goods under the warehousing of goods demand "is filled with code COS Latin.
• The "Tax period in which the operation was carried out" contains the period for which declared wrong VAT identification number of the person to whom the goods are intended, or in which the operation is performed that is not declared in the period to carry it out, just when it declared initially dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT.

If the operation is carried out during the tax period for which it is submitted VIES declaration, then the field should not be.
The field contains only numbers and the sign "/". The content of this field is in the following format: "mm / yyyy" where: YYYY is the year for which the data, mm - the number of months for which data relate. Example: March 1, 2020 - March 31, 2020 - completed "03/2020".

• The "VAT number of the person to whom the goods are intended (incl. Characters)" contains an identification number for Value Added Tax issued by an EU Member State meeting the requirements of the Member State of structure and length identification number.

• The "VAT number of the person to whom the goods were intended substitution of art. 15a para. 4 VAT (incl. Characters) "contains an identification number for Value Added Tax issued by an EU Member State meeting the requirements of the Member State of structure and length identification number.

• The "Code operation warehousing of goods to request" contains one of the following codes - 1, 2 or 3.

Code operation warehousing of goods to request	description
1	dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a para. 1 of the VAT
2	return of art. 15a para. 5 of VAT in the country of goods dispatched or transported under the warehousing of goods to request or correction Wrong VAT identification number of the person to whom the goods are intended declared

	in previous tax period of dispatch or transport of goods under Art. 15a para. 1 of the law.
3	exchange of art. 15a para. 4 of the VAT Act to the person to whom the goods were intended

The requirements for completing the field "Code of operation warehousing of goods demand", according to the entry in the diary of sales VIES-declaration in a file format CSV, are similar to the requirements for completing the same section VIES-declaration in TXT file format.

Requirements for completing the section "Transfer of goods under the warehousing of goods demand"

The requirements for completing the section "Transfer of goods under the warehousing of goods demand" for VIES-declaration in CSV file format is similar to the requirements for completing the same section VIES-declaration in a file format TXT, including:

coverage of sending goods (code 1) coverage of
returning goods (code 2)

reflect the correction Wrong VAT identification number of the person to whom the goods are to be declared in the previous tax period of shipment or transportation. goods under Art. 15a para. 1 of the law (code 2)

coverage of the return of the person for whom they were intended goods (code 3). Requirements records (rows) in the section "Transfer of goods under the warehousing of goods demand"

Requirements records (rows) in the section "Transfer of goods under the warehousing of goods demand" in CSV file format is similar to the requirements for records of the same section VIES-declaration in a file format TXT.

g) In "Grounds for refusal of the adoption of information submitted electronically" create pt. 7 and 8

"7. The "VAT number of the person to whom the goods are intended (incl. Characters)" by the "Transfer of goods under the warehousing of goods to request" contains a VAT identification number not satisfying the requirements of structure and length identification number VAT in the Member State of issuance.

8. The field "VAT number of the person to whom the goods were intended in Replacement of art. 15a para. 4 VAT (incl. Characters) "by the" Transfer of goods under the warehousing of goods to request "contains a VAT identification number not satisfying the requirements for the structure and length of the VAT identification number of the Member State of issue."

§ 29. created Application № 39, 40 and 41:

"Application № 39 to Art. 113d, para. 1

Register of goods under the warehousing of goods on demand, dispatched or transported from the territory of

country until they Dr. itor and s n and other wor g Ava pm Lenka

ID ifika navigation Mr. VAT number of ZL	Number dispatch of goods	En row number on the type of goods they framed a dispatch	Code reflects nd s operations in warehousing Anne of goods to the requested no	Description of the goods	Unit	Otto quantities of goods they	Percent yno cm / e ana hexadecimal OCH oic	Date Oper ation of th	The date of Priscilla take catalog in the storage	Member State from which the goods They were sent or transport wounds / hold First State where the goods are returned	VAT identification number of the taxpayer: - for which the goods are consigned; - which replaces the person to whom the goods are consigned; - the person to whom the goods were intended - in return; correct / wrong th identification number in case of error; - in marriage / no / Destroyed rte d of goods to the person who sends the goods	Identification number VAT person who has been replaced	country th State to which they are sent or transporting goods	Identification tag number of VAT in stock holder or other Identifiers Ohr when he did It is registered for VAT	Address of the warehouse, the goods Store arrives after AT net
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Rules for completing the register:

Column 0 "VAT identification number of ZL" reflects VAT identification number of the person who is obliged to keep the register.

In column 1 "Number of sending" reflects the serial number of each shipment or transport of goods under contract with the taxable person to whom the goods are consigned. Serial numbers are ten-digit, incremental, without duplication and gaps, as the numbering starts at 0000000001. The numbering is independent and not be interrupted by the end of the calendar year.

In column 2 "Serial number on the type of goods within a sending" reflects the serial number on the type of goods in one dispatch. Serial numbers are four-digit, incremental, without duplication and gaps, as the numbering starts at 1.

Column 3 "Code coverage of operations warehousing of goods demand" reflects the code for the operation:

code	operation
41	dispatch or transport of goods from the territory to territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT
42	Community supply of art. 7, para. 1 of VAT 43 replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VATA
44	marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act
45	changing the warehouse and / or address of the store
46	Correction of error provided the identification number VAT person to whom the goods are consigned operations reflected code 41
47	dropping the conditions for applying the warehousing of goods to request under Art. 15a of the VAT Act - Community supply of art. 7, para. 4 of the VATA
48	Return of goods in the country of art. 15a para. 5 of VAT

The operations referred to in column 3 for each item within a shipment are recorded chronologically on a new line, the operation affects the corresponding number and sending the appropriate number at line.

Column 8 "date of" Operation reflected dates:

- dispatch or transport of goods;
- Community supply of art. 7, para. 1, in which the recipient is the person to whom the goods are consigned;
- return;
- marriage / absence / disposal;
- changing the warehouse and / or address of the store;
- Wrong reflected VAT identification number of the person for whom they were intended goods;

- dropping the conditions for applying the warehousing of goods to request under Art. 7, para. 4;

- returning the goods.

In the case of correcting Wrong VAT identification number of the person to whom the goods are to be declared in the transitional period tax dispatch or transport of goods under Art. 15a para. 1 of the law in column 8 "The date of the operation" reflects the date of dispatch or transport of the goods.

Column 9 "Date of arrival of goods in the warehouse," reflects the date of arrival for each item within a shipment.

Column 15 "Address of the warehouse where the goods are stored after arrival" reflects the administrative address of the warehouse.

Detect errors after the tax period, reflecting the wrong registry entry, the necessary adjustments shall be made as follows: the primary recording is reflected again in the columns describing values are completed equal in size but opposite sign values and It reflects a new record with the correct data.

In the case of correcting Wrong VAT identification number of the person to whom the goods are to be declared in the transitional period tax dispatch or transport of goods under Art. 15a para. 1 of the law, the original and the new correct entry shall be reflected in column 3 for both recording instead of code "41 Sending or transporting goods under the warehousing of goods to request under Art. 15a of the VAT Act "indicates code" 46 - Correction of error provided the VAT identification number of the person to whom the goods are consigned operations reflected code 41 ".

Appendix № 40 to Art. 113d, para. 2

Register of goods under the warehousing of goods to request received in the country

Identification tag number of VAT ZL	Dr. numbering of receipt of goods and not	Mr consecutive number at line within a receiving msg and not	codes for not reflect the operations they are not warehousing of goods to request it is	We described a stokit it is	Unit	Quantitative device catalog	Value / to nachna basis	The date of the operation	Identification tag number VAT taxable person who transfers goods incl. and in marriage / no / un ishtozhavane of goods	ID en VAT number the storekeeper or other identifier when he is not registered for VAT purposes	Address of the warehouse where goods are stored after pristiganet oh
0	1	2	3	4	5	6	7	8	9	10	11

Rules for completing the register:

Column 0 "VAT identification number of ZL" reflects VAT identification number of the person who is obliged to keep the register.

In column 1 "Number of receipt" reflects the serial number on each receipt of goods / and under contract to a taxable person who sends good / s under the warehousing of goods to request. Serial numbers are ten-digit, incremental, without duplication and gaps, as the numbering starts

0000000001. The numbering is independent and not be interrupted by the end of the calendar year.

In column 2 "Serial number on the type of goods in a single receipt" reflects the serial number on the type of goods in a single receipt. Serial numbers are four-digit, incremental, without duplication and gaps, as the numbering starts at 1.

Column 3 "Code coverage of operations warehousing of goods demand" reflects the code for the operation:

code	operation
51	receipt of goods in the country under storage
	goods to the request under Art. 15a of the VAT
52	Community acquisition of art. 13 para. 1 of VAT 53
	replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VATA
54	marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act
55	changing the warehouse and / or address of the store
58	termination in warehousing of goods to request more
	Art. 15a of the VAT

The operations referred to in column 3 for each item within a single receipt are recorded chronologically on a new line, the operation affects the corresponding number and sending the appropriate number at line.

Column 8 "date of" Operation reflected dates:

- receipt of goods in the warehouse;
- Community acquisition of art. 13 para. 1;
- replacement of the person to whom the goods are consigned under Art. 15a para. 4 of the VAT;
- marriage / absence / disposal;
- changing the warehouse and / or address of the store;
- establishing Wrong VAT identification number of the sender declared in a transitional period tax dispatch or transport of goods under Art. 15a para. 1 of the Act;

- termination.

Column 9 "VAT identification number of the taxable person transferring goods incl. and marriage / no / destruction of goods' states and VAT identification number of a replacement only when a replacement has information about this number in cases reported in column 3 with the operation code "53 Replacement of the person for whom are They were designed catalog of art. 15a para. 4 of the VAT Act. "

Column 11 "Address of the warehouse where the goods are stored after arrival" reflects the administrative address of the warehouse.

When detected error after tax period, reflecting the wrong registry entry, the necessary adjustments shall be made as follows: primary record

is reflected again in the columns describing values are completed equal in size but opposite sign values and reflects a new record with the correct data.

Appendix № 41 to Art. 113d, para. 3

Parameters and requirements for the data structure of the electronic register of art. 113d, para. 1

The electronic register of art. 113d, para. 1 must be provided as a text file with REGCOSOUT.CSV coding cp-1251 / windows-1251.

The file "REGCOSOUT.CSV" contain VAT identification number of the registered person and the information for his own dispatches of goods under the warehousing of goods to request under Art. 15a of the law of the territory to the territory of another Member State.

Each entry in the register of transfers of goods under the warehousing of goods to request under Art. 123, para. 5 of the Act is described by one record (row) in the file. The fields in the file are separated by a semicolon (;) and between records (rows) into standard separator for end of line text file - a sign of Carriage Return to the last character Line Feed.

Each line of the file has the following structure:

№ of field	Field description	Format (maximum number of characters)
1	2	3
0	VAT identification number of ZL	symbolic (15)
1	Number of consignments	symbolic (10)
2	Serial number type of goods within a sending	digital (4)
3	Code to reflect the operations mode storage of goods on demand	digital (2)
4	Description	symbolic (30)
5	Unit	symbolic (10)
6	The quantity of goods	Digital (10)
7	Value / tax base	Digital (15)
8	The date of the operation	date (Dd / mm / yyyy)
9	date of arrival of goods in the warehouse	date (Dd / mm / yyyy)
10	Member State from which the goods were dispatched or transported / Member State where the goods are returned	symbolic (2)
11	VAT identification number of tax	symbolic

the liable person (incl. the sign of the Member State): - for which the goods are consigned; - which replaces the person to whom the goods are consigned; - of the person to whom the goods were intended - in return; - correct / incorrect identification number in case of an error; - in marriage / no / destruction of goods of the person sending the goods	(15)
12 VAT identification number of the person has been replaced (incl. the sign of the Member State)	symbolic (15)
13 Member State to which they are sent or transport goods	symbolic (2)
14 VAT identification number of storekeeper or other identifier where he is not registered for VAT purposes (incl. the sign of the Member State)	symbolic (15)
15 Address of the warehouse where the goods are stored after arrival	symbolic (50)

Each line consists of a number of fields. The number of fields in each row is optional. The length of the fields can not exceed the defined maximum.

The fields in notional format "Character" may contain numbers, letters and separators, except for the semicolon (;).
The fields in notional format "Digital" can only include Arabic numerals. When the right value describes, it may contain a divider. "" For pennies without other signs and dividers. Completed values must be in Bulgarian levs.
Example: Value 10 000,00 lev - complete "10000.00". The fields in
notional format "Date" contain only numbers and the sign "/".
The content of this field is in the following format: "dd / mm / yyyy", where: dd is the day mm number of the month, yyyy - year.
Example: Date December 8, 2020 - completed "08/12/2020." Example:
Date March 25, 2020 - completed "03/25/2020." Example: This field is
empty (not filled) - it contains "".
The "Code coverage of operations warehousing of goods demand" is filled with the following codes:

code	description
41	dispatch or transport of goods from the territory to the territory of another Member State under the warehousing of goods to request under Art. 15a of the VAT
42	Community supply of art. 7, para. 1 of VAT 43
	replacement of the person for whom they were intended catalog of art. 15a para. 4 of the VATA
44	marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act
45	changing the warehouse and / or address of the store
46	Correction of error provided the identification

	VAT number of the person to whom the goods are consigned operations reflected code 41 47
	dropping the conditions for applying the warehousing of goods to request under Art. 15a of the VAT Act - Community supply of art. 7, para. 4 of the VATA
48	Return of goods in the country of art. 15a para. 5 of VAT

The "quantity of goods" may contain. "" Accuracy to the third decimal place.

Field "Member State from which the goods were shipped or transported / Member State where the goods are returned" field and "A Member State to which they are sent or transported goods' are filled with two-letter country code according to ISO-3166- 1 alpha 2.

Parameters and requirements for the data structure of the electronic register of art. 113d, para. 2

The electronic register of art. 113d, para. 2 must be provided as a text file with REGCOSIN.CSV coding cp-1251 / windows-1251.

The file "REGCOSIN.CSV" contain VAT identification number of the registered person and the information to be supplied to him and sent to the territory goods under the warehousing of goods to request under Art. 15a of the Act.

Each entry in the register of supply of goods under the warehousing of goods to request under Art. 123, para. 6 of the Act is described by one record (row) in the file. The fields in the file are separated by a semicolon (;) and between records (rows) into standard separator for end of line text file - a sign of Carriage Return to the last character Line Feed.

Each line of the file has the following structure:

№ Field	Field description	Format (maximum number of characters)
0	VAT identification number of ZL	Symbol (15)
1	Number of receipt of goods	Symbol (10)
2	Serial number type of goods within a single receipt	Numeric (4)
3	Code coverage of operations warehousing of goods to request	Digital (2)
4	Description of the goods	Symbol (30)
5	Unit	Symbol (10)
6	The quantity of goods	Digital (10)
7	Value / tax base	Digital (15)

8	The date of the operation	Date (dd / mm / yyyy)
9	VAT identification number (incl. The sign of the Member State) the taxpayer transferor incl. and and marriage / no / destruction of goods	Symbol (15)
10	VAT identification number (incl. The sign of the Member State) to the storekeeper or other identifier where he is not registered for VAT purposes.	Symbol (15)
11	Address of the warehouse where goods are stored after arrival	Symbol (50)

Each line consists of a number of fields. The number of fields in each row is optional. The length of the fields can not exceed the defined maximum.

The fields in notional format "Character" may contain numbers, letters and separators, except for the semicolon (;).

The fields in notional format "Digital" can only include Arabic numerals. When the right value describes, it may contain a divider. "" For pennies without other signs and dividers. Completed values must be in Bulgarian levs.

Example: Value 10 000,00 lev - complete "10000.00".

The fields in notional format "Date" contain only numbers and the sign "/". The content of this field is in the following format: "dd / mm / yyyy", where: dd is the day mm number of the month, yyyy - year.

Example: Date December 8, 2020 - completed "08/12/2020." Example: Date March 25, 2020 - completed "03/25/2020." Example: This field is empty (not filled) - it contains "" or "/ /". The "Code coverage of operations warehousing of goods demand" is filled with the following codes:

code	description
51	receipt of goods in the country under the warehousing of goods to request under Art. 15a of VAT 52
	Community acquisition of art. 13 para. 1 of VAT 53
	replacement of the person for whom they were intended catalog without terminating the contract under Art. 15a para. 4 of VAT 54
	marriage / failure / destruction of goods under Art. 15a para. 10 of the VAT Act 55
	changing the warehouse and / or address of the store 58
	termination in warehousing of goods to request under Art. 15a of the VAT

The "quantity of goods" may contain. "" Accuracy to the third decimal place. "

Transitional and final provisions

§ 30. For tax periods prior to February 29, 2020 including applicable model documents of previous applications № 1, 8, 10, 11, 12, 13, 14 and 15.

§ 31. (1) Those which transfer goods under the storage of goods to request after December 31, 2019 including, reflected in the sales transaction carried out in column filled 5 - the date of shipment or transport of goods from the territory to the territory of another Member State, and fill columns 6, 7 and 8.

(2) persons to whom the goods are consigned in the transfer of goods under the warehousing of goods to request after December 31, 2019 including, reflected in the purchase transaction carried out in column 5 filled - date of receipt of goods the country under the warehousing of goods to request under Art. 15a of the VAT and filled columns 6, 7 and 8.

(3) The data of para. 1 and 2 for tax periods prior to February 29, 2020 inclusive, are reflected by those in the VAT return and VIES return for the month. Mart.

§ 32. It shall enter into force on the day of its publication in the "Official Gazette".

MINISTER OF FINANCE:

Vladislav Goranov