

## LAW AMENDING AND SUPPLEMENTING THE LAW ON TAX ON THE VALUE ADDED

(promulgated, SG No. 63/2006; amended and supplemented SG No. 86, 105 and 108 of 2006; Decision № 7 of the Constitutional Court of 2007 - SG No. 37/2007; Nos. 41, 52, 59, 108 and 113 of 2007, Nos. 106 of 2008, Nos. 12, 23, 74 and 95 of 2009, Nos. 94 and 100 of 2010, Nos.

19, 77 and 99 of 2011, no. 54, 94 and 103 of 2012, no. 23, 30, 68, 98, 101, 104 and 109 of 2013, no. 1, 105 and 107 of 2014, no. 41, 79, 94 and 95 of 2015, no. 58, 60, 74, 88, 95 and 97 of 2016, no. 85, 92, 96, 97 of 2017, no. 24, 65 and 98 of 2018, no. 24, 33, 96, 100, 101 and 102 of 2019, no. 14, 18, 52, 55 and 71 of 2020)

§ 1. In Art. 7, para. 5 item 7 is amended as follows:

„7. intra-Community distance selling of goods; ”

§ 2. In Art. 13, para. 4 item 7 is repealed.

§ 3. Article 14 is amended as follows:

"Distance sale of goods

Art. 14. (1) Intra-Community distance sale of goods on the territory of the European Union shall be the supply of goods for which the following conditions are simultaneously met:

1. the goods are dispatched or transported by the supplier or on his behalf, including where the supplier indirectly intervenes in the dispatch or transport of the goods from the territory of a Member State other than that in which the dispatch or transport of the goods to the consignee ends;

2. recipient of the supply is any non-taxable person; for tax a non-taxable person is also considered to be a taxable person or a non-taxable legal person who is not liable to charge VAT on intra-Community acquisitions of the goods in the Member State where the transport ends;

3. the goods are produced on the territory of the European Union or are released for free circulation, with the exception of:

(a) new vehicles, or

(b) goods which are assembled and / or installed by or on behalf of the supplier, or

(c) goods which are subject to a special price margin procedure for second-hand goods, works of art, collectors' items and antiques.

(2) The sale of excise goods shall be an intra-community distance sale of goods under para. 1, when the recipient is a non-taxable natural person or a person under Art. 173, para. 5 and 6, items 1.

(3) Distance sale of goods imported from third countries or territories is the supply of goods for which the following conditions are simultaneously met:

1. the goods are dispatched or transported by the supplier or on his behalf, including where the supplier indirectly interferes with the dispatch or transport of the goods from third territories or third countries to the consignee in a Member State;

2. recipient of the supply is any non-taxable person, incl.  
a taxable person who makes exempt intra-Community acquisitions of goods in the Member State where the transport ends and  
optional legally face, which performs released  
intra-Community acquisitions of goods in the Member State where the transport ends;

3. the goods are not:

(a) new vehicles, or

(b) goods which are assembled and / or installed by or on behalf of the supplier, or

(c) goods which are subject to a special price margin procedure for second-hand goods, works of art, collectors' items and antiques.

(4) The cases in which the goods are considered sent or transported by the supplier or on his behalf, including when he intervenes indirectly in the dispatch or transportation of the goods, for the purposes of this Article shall be those within the meaning of Art. 5a of Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Regulation (EU) № 282/2011 as regards the supply of goods or services provided for facilitation by electronic interface and the special arrangements for taxable persons providing services to non-taxable persons carrying out distance sales of goods and certain domestic supplies of goods (OJ L 313 of 4 December 2019). "

#### § 4. Art. 14a:

"Deliveries that are facilitated by an electronic interface

Art. 14a. (1) An electronic interface is a device or program that allows communication between two independent systems or a system and an end recipient and may include a website, a portal, a platform, an application interface and other similar means.

(2) A taxable person who manages an electronic interface shall be deemed to facilitate the delivery of goods when the use of the electronic interface allows a consignee and a supplier offering goods for sale to make contact, which leads to delivery of goods through this electronic interface. The taxable person who manages the electronic interface is a person independent of the supplier offering the goods for sale and the consignee.

(3) Goods packed together and sent simultaneously by the same consignor to the same consignee and covered by the same contract of carriage shall be a consignment.

(4) The main supplier is a taxable person who offers the goods for sale by using an electronic interface.

(5) Deliveries that are facilitated by an electronic interface are the deliveries of:

1. intra-Community distance sales of goods in the territory of

The European Union by a taxable person who is not established in the territory of the European Union and the recipient is a non-taxable person;

2. distance sales of goods on the territory of the European Union, imported from third countries or territories in the form of consignments with an intrinsic value not exceeding the BGN equivalent of EUR 150 by a taxable person, whether or not established in the territory of the European Union and the recipient is a non-taxable person;

3. domestic distance sales of goods under Art. 14, para. 1, item 3, of which

the dispatch or transport begins and ends in the territory of the same Member State in which the recipient, a non-taxable person, is established, has a permanent address or habitual residence, by a taxable person not established in the territory of the European Union.

(6) The taxable person under para. 2, when it facilitates the sale of the same goods under para. 4, is considered as a supplier and a recipient, assuming that there are two deliveries at the same time:

1. a supply for which the recipient is the taxable person who manages the electronic interface and the supplier is the person - the main supplier offering the goods for sale;

2. a supply in which the supplier is the taxable person who manages the electronic interface and the recipient is a non-taxable person.

(7) The tax event for the supplies of goods under para. 6 arises and the tax becomes due at the moment of acceptance of the payment.

(8) The moment of acceptance of the payment under par. 7 shall be determined under Art. 41a of Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Regulation (EU) № 282/2011 as regards the supply of goods or services provided for facilitation by electronic interface and special arrangements for taxable persons persons providing services to non-taxable persons performing distance sales of goods and certain domestic deliveries of goods.

(9) The delivery under par. 6, item 1 shall not be subject to taxation, as the main supplier shall be entitled to a tax credit for the tax charged to him in connection with this supply.

(10) A taxable person who manages an electronic interface, when he is registered on the grounds of art. 154, 156 or 157a, a person shall be obliged to keep an electronic register under Art. 159d for the deliveries under par. 3, for which it is considered as a supplier, and for the deliveries of telecommunication services, services for radio and television broadcasting or services, performed electronically services, in which it participates and is considered to act on its own behalf in accordance with art. 9a of Council Implementing Regulation (EU) № 282/2011 of 15 March 2011 laying down measures for the implementation of Directive 2006/112 / EC on the common system of value added tax.

(11) A taxable person who manages an electronic interface, when he is not registered on the grounds of art. 154, 156 or 157a, a person shall be obliged to keep an electronic register, which shall contain summarized information for the respective tax period for the supplies under para. 3, for which it is considered as a supplier, and for the deliveries of telecommunication services, services for radio and television broadcasting or services, performed electronically services, in which it participates and is considered to act on its own behalf in accordance with art. 9a of Council Implementing Regulation (EU) № 282/2011 of 15 March 2011 laying down measures for the implementation of Directive 2006/112 / EC on the common system of value added tax. The content of the summarized information is determined by the regulations for application of the law.

(12) A taxable person who manages an electronic interface for the supplies under para. 3, for which it is not considered as a provider, and for the supplies of telecommunication services, radio and television broadcasting services or services, performed electronically, services in which it does not participate and is not considered to act on its own behalf in accordance with Art. 9a of Council Implementing Regulation (EU) № 282/2011 of 15 March 2011 laying down measures for the implementation of Directive

2006/112 / EC on the common system of value added tax shall keep records of those goods and services.

(13) The information from the registers under para. 11 and the reporting under para. 12 shall be provided upon request by a revenue authority electronically or on an electronic medium in a file format specified in the regulations for application of the law.

(14) The persons under par. 11 and 12 shall keep the reporting under para. 12 and the information in the electronic registers under para. 11 for a period of 10 years, starting from the end of the year in which the delivery was made.

(15) A taxable person who manages an electronic interface shall not facilitate the delivery of goods when the conditions of Art. 5b of Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Regulation (EU) № 282/2011 as regards the supply of goods or services provided for facilitation by electronic interface and the special arrangements for taxable persons providing services to non-taxable persons performing distance sales of goods and certain domestic supplies of goods.

(16) A taxable person who manages an electronic interface and is considered to facilitate the delivery of goods shall not apply the threshold under Art. 20b. "

**§ 5.** In Art. 17 is created para. 5:

„(5) Place of performance upon delivery of goods by the importer under Art. 83, para. 1, where the dispatch or transport of the goods starts from the territory of a third country or territory, is on the territory of the Member State of import of the goods. The place of each subsequent delivery shall be in the territory of the Member State of importation of the goods. "

**§ 6.** Article 20 is amended as follows:

"Place of delivery at distance selling

Art. 20. (1) Place of performance in case of delivery of intra-community distance sale of goods under art. 14 and Art. 14a, para. 5, items 2 and 3 shall be the place where the goods are located at the moment when the sending or transportation of the goods to the consignee ends.

(2) The place of performance in case of delivery of distance sales of goods, imported from third countries or territories under art. 14 and Art. 14a, para. 5, items 2 and 3 in a Member State other than the one in which the dispatch or transport of the goods to the consignee ends, is the place where the goods are located at the moment when the dispatch or transport of the goods to the consignee ends.

(3) The place of performance in case of delivery of distance sales of goods, imported from third countries or territories under art. 14 and Art. 14a, para. 5, items 2 and 3 in the Member State in which the dispatch or transport of the goods to the consignee ends, is in that Member State, provided that the tax on these goods is declared in accordance with Art. 159a.

(4) The place of performance of the delivery under art. 14a, para. 5, item 1 shall be determined by the order of art. 17, para. 2 and 5.

(5) The place of performance of the delivery under art. 14a, para. 5, items 2 and 3 in the cases of internal distance sale of goods shall be determined under Art. 17, para. 1. "

**§ 7.** Art. 20b:

"Threshold for determining the place of performance for intra-Community supplies

distance selling of goods and deliveries of telecommunications services, of radio and television broadcasting services and of electronic services.

Art. 20b. (1) Art. 20, para. 1 and Art. 21, para. 6, when the following conditions are simultaneously met:

1. the supplier is established, including with a permanent site, has a permanent address or habitual residence in the territory of a Member State only;

2. the telecommunication services, the radio and television services broadcasting and services provided electronically shall be provided to non-taxable persons who are established, have a permanent address or habitual residence in Member States other than the Member State under item 1, or goods for intra-Community distance selling under Art. 14 shall be sent or transported to a Member State other than the Member State under item 1;

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

(2) The place of performance of the delivery under par. 1 is in the Member State in which the supplier is established.

(3) The place of performance of the delivery, by which the indicated threshold under par. 1, item 3 during the respective calendar year shall be determined under Art. 20, para. 1 and Art. 21, para. 6.

(4) The supplier for whom the conditions under par. 1, may choose to determine the place of performance of the delivery under Art. 20, para. 1 and Art. 21, para. 6. In such cases, the election shall apply until the end of two calendar years from the beginning of the calendar year following the year of the election.

(5) The right of choice under para. 4 by a supplier, who has been established, has a permanent address or habitual residence only on the territory of the country, shall be exercised by the order of art. 156, para. 16 or under the rules for registration for the purposes of value added tax of the Member State concerned, where the recipient is established, has a permanent address or habitual residence.

(6) When the supplier under par. 1 makes deliveries through an electronic interface, shall be obliged to inform the taxable person, who manages the electronic interface in case of exceeding the threshold of 10 000 euro under para. 1, item 3 or when exercising the election under para. 4. "

§ 8. In Art. 21 para. 8-11 are canceled.

§ 9. Art. 35a:

" Delivery with recipient person managing the electronic interface

Art. 35a. Taxable supply with zero rate is the supply of goods under Art. 14a, para. 6, item 1. "

§ 10. Article 47 is amended as follows:

"Delivery of insurance services

Art. 47. An exempt supply is the provision of insurance and reinsurance services, including related services, provided by insurance brokers and agents. "

**§ 11. Art. 57a:**

'Imports of goods under a special arrangement for the distance selling of goods imported from third countries or territories

Art. 57a. (1) Upon application of a regime for distance sales of goods imported from third countries or territories, the import tax shall be charged under Art. 157a

(2) In the cases under par. 1, the importer shall declare in the submitted customs declaration for import that he will apply the regime under 152, para. 5 indicating an individual identification number under this regime.

(3) The customs authorities shall lift the goods without the tax being effectively paid into the budget at that moment, when:

1. when performing an inspection in the database for identification numbers under VAT under the regime for distance sales of goods imported from third countries or territories, it is established that the declared individual identification number under this regime is valid;

2. the value of the goods imported from third countries or territories does not exceed the BGN equivalent of EUR 150 and the goods are not subject to excise duty;

3. the goods are intended for non-taxable persons.

(4) When the goods in the form of consignments have an own value exceeding the BGN equivalent of 150 euros or are goods subject to excise duty, the general rules of the law shall apply. "

**§ 12. Art. 57b, 57c, 57d and 57e:**

"Special regime for declaration and deferred payment of import tax Art. 576. (1) The special regime for declaration and deferred payment of the tax at import may be applied by a taxable person, who as of the date of import meets at the same time the following conditions:

1. present to the customs authorities goods:

(a) in the form of consignments with an own value not exceeding the BGN equivalent of EUR 150, excluding goods subject to excise duty;

b) for which a special regime for distance sales of goods imported from third countries or territories under Art. 152, para. 5;

c) which are allowed for free circulation on the territory of the country;

d) to which the dispatch or transportation of the goods ends on the territory of the country;

e) of which the recipient is a non-taxable person established in the territory of the country.

2. is registered on the grounds of art. 96 or Art. 100, para. 1;

3. has a permit for deferred payment of import duties, issued by the order and the conditions of Union customs legislation;

4. act as an indirect representative under the customs legislation of Union.

Declaring tax reporting when applying the special regime for declaring and deferred payment of import tax

Art. 57b. (1) In the submitted customs declaration for import the taxable person shall obligatorily indicate:

1. that it applies the special regime for declaration and deferred payment of import tax;

2. the consignee for whom the consignment is intended.

(2) The accrual of the tax at import under the special regime shall be carried out by the customs authorities, as the amount of the tax shall be taken into account by the order, determined for the customs obligation.

(3) When the taxable person meets the conditions under art. 57b the customs authorities shall lift the goods without the tax being effectively paid into the budget at that time.

(4) The period for reporting the tax shall be one month.

(5) For each reporting period the person under art. 57b shall submit a monthly declaration under the special regime for declaration and deferred payment of VAT upon import before the Customs Agency according to a model, determined in the regulations for application of the law.

(6) In the monthly declaration under par. 5 shall indicate the total amount of VAT collected during the respective reporting period.

(7) The monthly declaration under para. 5 shall be submitted to the Customs Agency electronically by the order of the Tax-Insurance Procedure Code by the 15th day inclusive of the month following the month to which it refers.

(8) The person under art. 57b shall keep an electronic register for the purposes of the special procedure, which shall allow the customs authorities to verify the correct application of this procedure.

(9) The structure and the content of the electronic register under para. 8 shall be determined by the regulations for application of the law. The information from the register shall be provided upon request by the customs authorities electronically or on an electronic medium in a file format specified in the regulations.

(10) The person under art. 57b shall store the information from the electronic register under para. 8 for a period of 10 years, starting from the end of the year in which the application of the special regime has started.

(11) For deliveries under art. 57a in currencies other than the euro, their exchange rate applicable on the first working day of October of the previous year, which shall apply from 1 January to 31 December inclusive, shall be used.

Procedure for payment of the tax upon application of the special regime for declaration and deferred payment of the tax upon import

Art. 57r. (1) The consignee - the non-taxable person shall be obliged to pay the tax under the customs declaration for import of the person under art. 57b upon acceptance of the shipment.

(2) The person under art. 57b collects the tax from all recipients who have accepted the shipments during the respective period.

(3) Within 30 days, the person under art. 57b shall be obliged to pay by the order of art. 90 meetings of the recipients - non-taxable persons tax for the respective period.

Applicability of the special regime for declaration and deferred payment of import tax

Art. 57d. (1) For the paid tax under art. 57d for the importer under Art. 57b, no right to a tax credit arises under the conditions of Chapter Seven.

(2) When the conditions under art. 57a, the general rules of law shall apply. "

§ 13. In Art. 58 the following amendments and additions shall be made:

1. In para. 1 item 19 shall be created:

„19. goods for which VAT is declared under the special regime under Art. 57a and when at the latest upon submission of the customs declaration for release for free circulation the individual VAT identification number under Art. 157a for the application of the special regime. ".

2. In para. 14

(a) point 1 is repealed;

(b) in point 2, the following shall be added "under the terms of Council Directive 2006/79 / EC of 5 October 2006 on the exemption from taxation of imports of small consignments of non-commercial goods from third countries".

**§ 14.** In Art. 70, para. 4 sentence two is deleted.

**§ 15.** In Art. 74, para. 1 the words "Art. 96, 97, 98, Art. 100, para. 1 and 3, Art. 102, 132 or 132a "shall be replaced by" Art. 96, 97, Art. 100, para. 1, art. 102, 132 or 132a. "

**§ 16.** In Art. 96 the following amendments and additions shall be made:

1. In para. 7 item 3 is repealed.

2. In para. 9 the words ", 97b and 98" are deleted.

3. Paragraph 1 is created. 12

'(12) Paragraph 9 shall not apply where the taxable person is established in another Member State for the application of a system in the Union, a regime outside the Union or the application of a system for the distance selling of goods imported from third countries or territories, or under Art. 154. "

**§ 17.** In Art. 97a, para. 5 the number "98" and the comma before it are deleted.

**§ 18.** Article 97b is repealed.

**§ 19.** Article 97c is amended as follows:

"Obligation of taxable persons established only on the territory of the country in the supply of telecommunications services, radio and television broadcasting services or services provided electronically, or of goods in intra-Community distance sales, with a place of performance in the territory of another Member State

Art. 97b. A taxable person who is not registered in the country for application of a regime in the Union, if he has exercised his right to choose under Art. 20b, para. 4, shall notify the competent territorial directorate of the National Revenue Agency within 7 days from the issuance of a VAT identification number by each Member State, electronically, as well as in cases of its revocation. "

**§ 20.** Article 98 is repealed.

**§ 21.** In Art. 99 the following amendments shall be made:

1. In para. 1 the words "Art. 96, 97, 98, Art. 100, para. 1 and 3 and Art. 102 "shall be replaced by" Art. 96, 97, Art. 100, para. 1 and Art. 102 ".

2. In para. 6 the words "Art. 96, 97 and 98 or for optional registration under Art. 100, para. 1 and 3 "shall be replaced by" Art. 96 and 97 or for optional registration under Art. 100, para. 1 ".

**§ 22.** In Art. 100 para. 3 is repealed.



§ 23. In Art. 101, para. 8 the words "97b, 98" and the comma before them are deleted.

§ 24. In Art. 107 item 5 shall be repealed.

§ 25. In Art. 108, para. 1 the following amendments shall be made:

1. In item 1 the words "97b, art. 98, para. 3 "and the comma in front of them are deleted.
2. Point 2 is repealed.

§ 26. In Art. 111 para. 3 at the end the words "para. 2 ".

§ 27. In Art. 113 the following amendments and additions shall be made:

1. In para. 9 sentence two is deleted.
2. Paragraph 1 is created. 14

'(14) For the supply of intra-Community distance selling of goods by a taxable person, including one who manages an electronic interface, para. 1 shall not apply when the person is registered for application of a regime in the Union under this law. "

§ 28. In Art. 114 is created para. 12

'(12) For a supply for which a taxable person is registered for application of a regime for distance sales of goods imported from third countries or territories, the person shall indicate the identification number under Art. 157a, para. 11 only in the customs declaration for import under art. 57a. "

§ 29. In Art. 118 the following amendments shall be made:

1. In para. 4 item 7 is repealed.
2. Paragraphs 14-18 are repealed.

§ 30. In Art. 120 the following amendments shall be made:

1. Paragraph 3 is repealed.
2. Paragraph 5 is amended as follows:

„(5) The report for the purchases made during the tax period under para. 4 shall be drawn up at the latest on the last day of the tax period. "

§ 31. In Art. 135 the following additions shall be made:

1. In para. 2, a second sentence shall be created: "The accredited representative represents the foreign person under Art. 157b, para. 4 for fulfillment of the obligations of the representative under art. 157b, para. 3 on termination of the registration under the regime for distance sales of goods imported from third countries or territories. "

2. In para. 3 at the end is added "and art. 157b, para. 4 ".

§ 32. The title of Chapter Eighteen is amended as follows:

"Special arrangements for taxable persons providing services, intra-Community distance selling of goods, domestic distance selling of goods and distance selling of goods imported from third countries or territories"

§ 33. Article 152 is amended as follows:

## "Special regimes

Art. 152. (1) The special regimes under this chapter shall be a regime outside the Union, a regime in the Union and a regime for distance sales of goods, imported from third countries or territories.

(2) A regime outside the Union may be applied to supplies of services by a taxable person who is not established in the territory of the European Union, with recipients - non-taxable persons who are established, have a permanent address or habitual residence in the European Union.

(3) A Union regime may apply to supplies of services or intra-Community distance sales of goods or certain domestic distance sales of goods from:

1. taxable persons who are not established in the Member State under consumption, in the case of supplies of services to non-taxable persons who are established, have a permanent address or habitual residence in the European Union;
2. taxable persons for supplies of intra-community remote sales of goods under Art. 14, para. 1;
3. taxable persons who manage an electronic interface, such as facilitate sales of goods under Art. 14a, para. 5, items 1 and 3 and shall not have a seat and address of management on the territory of the European Union and shall not have a permanent establishment in it, if the dispatch or transportation of the goods begins and ends on the territory of the same Member State.

(4) For supplies of services, distance sales of goods or certain domestic distance sales of goods for which the recipients are non-taxable persons who are established, have a permanent address or habitual residence in the territory of a Member State, the supplier may choose to register for application of any of the special regimes under para. 2 and 3 in the country or in another Member State.

(5) A regime for distance sales of goods imported from third countries or territories may be applied to goods in the form of consignments with an own value not exceeding the BGN equivalent of EUR 150, with the exception of goods subject to excise duty when their import is carried out in any Member State and, regardless of the Member State for which they are intended, by:

1. a taxable person, including who manages an electronic one interface when established in the territory of the European Union or in a third country with which the European Union has concluded an agreement on mutual assistance in the field of VAT; in that case, the person may be represented by a representative established in the territory of the European Union, or
2. a taxable person, including one who manages an electronic one interface, and is established in a third country with which the European Union has not concluded an agreement on mutual assistance in the field of VAT; in this case, the person must be represented by a representative established in the territory of the European Union.

(6) For the purposes of a regime outside the Union:

1. a taxable person who is not established on the territory of The European Union is a taxable person who does not have a registered office and address of management in the territory of the European Union or a permanent establishment in the territory of the European Union;
2. Member State of identification is the Member State in which the tax the taxable person not established in the territory of the European Union chooses to register and declare when he starts his activity as a taxable person

person - service provider with recipients - non-taxable persons who are established, have a permanent address or habitual residence in the European Union, in accordance with the provisions of this Chapter;

3. Member State of consumption is the Member State in which the place of execution of the service delivery.

(7) For the purposes of the Union regime:

1. a taxable person who is not established in the Member State under consumption means a taxable person who has his registered office and address or has a permanent establishment in the territory of the European Union but who has no registered office and address in his territory of the Member State of consumption;

2. Member State of identification is:

(a) the Member State in which the taxable person has his registered office and address or, if he has no registered office and address in the territory of the European Union, in which he has a fixed establishment;

(b) where the taxable person does not have his registered office and address in the territory of the European Union but has a permanent establishment in more than one Member State, he may choose which of those Member States is the Member State of identification. The taxable person is bound by this decision during the calendar year of the election and for the next two calendar years;

(c) where a taxable person does not have a registered office and an address of management in the territory of the European Union and has no permanent establishment there, the Member State of identification shall be the Member State in which the dispatch or transport of the goods begins. Where there is more than one Member State in which the dispatch or transport of the goods begins, the taxable person may choose which of those Member States is the Member State of identification. The taxable person is bound by this decision during the calendar year of the election and the following two calendar years.

3. Member State of consumption is:

(a) in the case of a supply of services, the Member State in which the place of supply of the service is situated;

b) in case of intra-community distance sales of goods by a taxable person, including by a taxable person, facilitating the sale under Art. 14a, para. 5, item 1 - the Member State in which the dispatch or transport of the goods to the consignee ends;

c) in case of delivery of goods by a taxable person, facilitating the sale under Art. 14a, para. 5, item 3, when the dispatch or transportation of the goods starts and ends in the same Member State - that Member State.

(8) For the purposes of the regime for distance selling of goods imported from third countries or territories:

1. a taxable person who is not established on the territory of

The European Union is a taxable person who does not have a registered office and address of management in the territory of the European Union or a permanent establishment in the territory of the European Union;

2. a representative is a person who is established on the territory of the European Union and is designated by the taxable person making distance sales of goods imported from third countries or territories as a taxpayer and as a person acting on behalf of and at the expense of the taxable person in the performance of the obligations laid down in in this special mode;

3. Member State of identification is:

(a) the Member State in which the taxable person chooses to register where he is not established in the territory of the European Union;

(b) the Member State in which the taxable person has chosen to register and has a permanent establishment there, where he has no registered office and address in the territory of the European Union but has permanent establishments in more than one Member State; the taxable person is bound by this decision during the relevant calendar year and the following two calendar years;

(c) the Member State in which the taxable person has his registered office and address in the territory of the European Union;

(d) the Member State in which the representative has his registered office and address;

(e) the Member State in which the representative has chosen to register and has a permanent establishment there, where he has no registered office and address in the territory of the European Union but has permanent establishments in more than one Member State; the representative shall be bound by this decision during the relevant calendar year and the following two calendar years;

4. Member State of consumption is the Member State in which it ends the dispatch or transport of the goods to the consignee. "

§ 34. Article 153 is amended as follows:

"Applicability of special regimes

Art. 153. (1) A taxable person who is not established on the territory of the country and performs services or distance sales of goods, for which recipients are non-taxable persons, who are established, have a permanent address or habitual residence on the territory of the country, and the person is not registered for application of any of the special regimes under Chapter Eighteen in the country or in another Member State, applies the general rules of law.

(2) A person registered on the grounds of art. 156 for the application of the regime in the Union, for supplies of services to recipients of non-taxable persons who are established, have a permanent address or habitual residence in the territory of the country, including when the supplies are made from a permanent establishment in another Member State, rules of law.

(3) A person registered on the grounds of art. 156 for the application of the regime in the Union, for supplies of services to recipients of non-taxable persons who are established, have a permanent address or habitual residence in the territory of another Member State in which the person has a permanent establishment, whether the supply is made by that establishment, does not apply this mode. For these supplies, the person shall apply the legislation of the Member State in which he is domiciled.

(4) A person registered on the grounds of art. 156 for application of a regime in the Union, for deliveries of intra-community distance sales of goods under Art. 14, para. 1 and 14a, para. 5, item 1, sent or transported by another Member State, regardless of whether the person has a permanent establishment in the territory of the other Member State, with recipients non-taxable persons who are established, have a permanent address or habitual residence in the territory of the country, apply this mode.

(5) The taxable person, who manages an electronic interface, registered on the grounds of art. 156 for application of a regime in the Union, for deliveries of domestic distance sales of goods under Art. 14a, para. 5, item 3, applies this regime.

(6) The taxable person who manages an electronic interface,

registered in another Member State for the application of a regime in the Union, for supplies of domestic distance sales, with recipients of non-taxable persons who are established, have a permanent address or habitual residence in the territory of the country, apply this regime .

(7) A person registered in another Member State for application of a regime in the Union for supplies of distance sales of goods with recipients of non-taxable persons who are established, have a permanent address or habitual residence in the territory of the country, shall apply this regime.

(8) A person registered in another Member State for application of a regime in the Union and who does not have a permanent establishment on the territory of the country, for supplies of services with recipients of non-taxable persons who are established, have a permanent address or habitual residence on the territory of the country , applies this mode.

(9) A taxable person registered in another Member State for the application of a regime outside the Union for the supply of services with recipients of non-taxable persons who are established, have a permanent address or habitual residence in the territory of the country shall apply this regime.

(10) In the cases under art. 14, para. 2 regime in the Union does not apply.

(11) In the cases under art. 152, para. 5 the taxable person may not nominate more than one representative at a time.

(12) For deliveries in other currencies, other than euro under art. 152, para. 5, their exchange rate shall be used, effective on the first working day of October, which shall apply from 1 January to 31 December of the following calendar year. "

**§ 35.** Article 154 is amended as follows:

'Special registration

Art. 154. (1) A taxable person shall have the right to register for application of a regime outside the Union, for which the following conditions are simultaneously present:

1. perform supplies of services with recipients - non-taxable persons, who are established, have a permanent address or habitual residence in a Member State of the European Union, including in the country;
2. is not established on the territory of the European Union;
3. is not registered for the application of this special regime in another member country;
4. there is no restriction for registration under para. 10.

(2) The right under para. 1 shall be exercised by the person submitting to the territorial directorate of the National Revenue Agency - Sofia an application for registration according to a model, determined by the regulations for application of the law. The application is submitted electronically through a WEB-based application created for this purpose on the website of the National Revenue Agency by entering the data through the application.

(3) With the application under par. 2 the person provides at least the following information:

1. name, postal address, e-mail address, incl. website of the face;
2. identification number for tax purposes, if any;
3. declaration that there is no seat and address of management and there is no permanent one site in the territory of the European Union;
4. bank account of the person in euro;

5. identification numbers from previous registrations of the person for application of a regime outside the Union, a regime within the Union and a regime for the distance selling of goods imported from third countries or territories, if any.

(4) Within 7 days from the receipt of the application under para. 2, the revenue authority shall check for existence of grounds for registration for application of the regime outside the Union. Within 7 days from the end of the inspection, the revenue authority shall issue an act by which it performs or with reasons refuses to perform the registration. The service of the act on the person under para. 1 shall be performed electronically by electronic message.

(5) The date of the registration shall be considered the first day of the quarter following the calendar quarter of submission of the application under para. 2.

(6) Identification number for the purposes of registration for application of the regime outside the Union shall be the official identification number under Art. 84, para. 3 of the Tax and Social Insurance Procedure Code, which is preceded by the sign "EU".

(7) The date of registration shall be considered the date of the first delivery, when the first delivery of the services under para. 1, item 1 has been performed before the date under para. 5, provided that the taxable person has submitted an application for registration by the order of para. 2 no later than the 10th day of the month following the date of the first delivery.

(8) In case of change of the data in a submitted application under para. 2, the person shall electronically submit an application for updating not later than the 10th day of the month following the occurrence of the change.

(9) A person registered in another Member State for application of the regime outside the Union may register on the basis of this Article by submitting electronically an application for registration under para. 2 not later than the 10th day of the month following the date of the change indicated by the person in the application, and within the same term shall notify the other Member State of the change. In such cases, the date of registration under this Article shall be the date of the change.

(10) A restriction on registration under a regime outside the Union due to systematic non-compliance by individuals shall be in force until the expiry of eight consecutive periods from the tax period following the period of termination of the regime in any Member State. identification of the application of a regime outside the Union, a regime within the Union or a regime for the distance selling of goods imported from third countries or territories.

(11) When the registration for the application of a regime outside the Union of the taxable person is terminated on the grounds that the person has not made deliveries under para. 1, item 1 for eight consecutive tax periods, may be registered for application of the regime when he starts making such deliveries again. "

§ 36. Article 155 is amended as follows:

"Termination of the special registration for the application of the regime outside Union

Art. 155. (1) The registration for the application of a regime outside the Union shall be terminated on the initiative of the person, when:

1. no longer makes supplies of services, with recipients - tax non-obligated persons who are established, have a permanent address or habitual residence in a Member State, including in the country;
2. ceases to meet the conditions under Art. 154, para. 1;
3. the person chooses not to apply a regime outside the Union.

(2) For termination of the registration under par. 1, the person shall submit to the territorial directorate of the National Revenue Agency - Sofia, an application for deregistration according to a model, determined by the regulations for application of the law. The application is submitted electronically through a WEB-based application created for this purpose on the website of the National Revenue Agency by entering the data through the application.

(3) In the cases under par. 1, items 1 and 2, the person shall submit the application for deregistration not later than the 10th day of the month following the month in which the respective circumstance occurs.

(4) In the cases under par. 1, item 3 the person shall submit the application for deregistration not later than 15 days before the end of the quarter preceding the calendar quarter, from which he does not wish to apply the regime.

(5) Within 7 days from the receipt of the application for deregistration under para. 2, the revenue authority shall carry out an inspection for the existence of grounds for termination of the registration for application of a regime outside the Union. Within 7 days from the end of the inspection, the revenue authority shall issue an act by which the termination of the registration shall be performed. The service of the act on the person, to whom the registration for application of the regime is terminated, is done electronically by electronic message.

(6) In the cases under par. 1, items 1 and 2 the date of termination of the registration for application of a regime outside the Union shall be the first day of the quarter following the calendar quarter of the sending of the electronic message for issuance of the deregistration act, and in the cases under para. 1, item 3 the date of termination of the registration for application of a regime outside the Union shall be the first day of the quarter following the calendar quarter of submission of the application for deregistration.

(7) The registration for the application of a regime outside the Union shall be terminated at the initiative of the revenue authority by issuing an act for deregistration, when it is established that the person:

1. has not made deliveries under para. 1, item 1 eight consecutive tax period and has not applied for deregistration for the application of the regime, or

2. does not meet the conditions under Art. 154, para. 1, or

3. systematically fails to comply with the provisions of a regime outside the Union.

(8) Systemic non-compliance with the provisions of a regime outside the Union exists, when:

1. on the grounds of art. 159, para. 12 of the registered for application of the regime person have been sent by the National Revenue Agency reminder messages for the last three previous tax periods and the reference-declaration under Art. 159, para. 4 for each tax period has not been provided within 10 days after the sending of a reminder message;

2. on the grounds of art. 159, para. 12 of the registered for application of the regime reminder messages for the last three previous tax periods have been sent by the National Revenue Agency and the full amount of the declared tax for each tax period has not been paid by the person within 10 days after sending the reminder message, except when the remaining unpaid amount is -smaller than 100 euros for each tax period;

3. upon request by a revenue authority or by a competent tax authority of a Member State for identification and one month after a subsequent reminder message has been sent by the National Revenue Agency, the person has not provided the registers under Art. 159g, para. 1.

(9) In the cases under par. 7 the service of the act on the person to whom it is terminated

the registration for application of the regime is done electronically by electronic message. In such cases, the date on which the registration of the person applying the non-Union regime is terminated shall be the first day of the quarter following the calendar quarter of transmission of the communication.

(10) Registered on the grounds of art. 154 persons may register for this regime in another Member State by submitting electronically an application for deregistration to the territorial directorate of the National Revenue Agency - Sofia, pursuant to para. 2 not later than the 10th day of the month following the change. The person shall notify the other Member State of the change within the same period. In such cases, the date of termination shall be deemed to be the date of termination of the registration. "

**§ 37.** Article 156 is amended as follows:

'Special registration

Art. 156. (1) The right to register for the application of a regime in the Union shall have a taxable person, registered on the grounds of art. 96 or Art. 100, para. 1, for which the following conditions are simultaneously met:

1. make supplies of services or intra-community remotes sales of goods or certain domestic distance sales of goods to non-taxable persons;

2. the person:

(a) is established at the registered office and address of management in the territory of the country, or

b) is not established at the seat and address of management in the territory of the European Union, but is established at a permanent establishment on the territory of the country, or

(c) is not established at its registered office and address of management in the territory of the European Union, but is established at a permanent establishment both in the territory of the country and in the territory of another Member State and is not registered for the application of this regime in another Member State, or

(d) it is not established at its registered office and address of management and at a permanent establishment in the territory of the European Union, but the dispatch or transport of the goods supplied by it begins only in the territory of the country, or

(e) is not established at its registered office and address of establishment and at a permanent establishment in the territory of the European Union, but the dispatch or transport of the goods supplied by it begins both in the territory of the country and in the territory of other Member States and is not registered for the application of this regime in those Member States;

3. there is no restriction for registration under para. 15.

(2) The right under para. 1 shall be exercised by the person submitting to the competent territorial directorate of the National Revenue Agency an application for registration according to a model, determined by the regulations for application of the law. The application is submitted electronically in accordance with the Tax and Social Security Procedure Code with a qualified electronic signature through a WEB-based application created for this purpose on the website of the National Revenue Agency by entering the data through the application.

(3) With the application under par. 2 the person provides at least the following information:

1. name, postal address, e-mail addresses, incl. web pages of the face;

2. bank account of the person in EUR or BGN in a Bulgarian bank or branch of



foreign bank in the Republic of Bulgaria;

3. VAT identification numbers in other Member States;
4. permanent sites on the territory of other Member States;
5. identification numbers from previous registrations of the person for

application of a regime outside the Union, a regime within the Union and a regime for the distance selling of goods imported from third countries or territories, if any.

(4) Within 7 days from the receipt of the application under para. 2, the revenue body shall check for existence of grounds for registration for application of a regime in the Union. Within 7 days from the end of the inspection, the revenue authority shall issue an act by which it performs or with reasons refuses to perform the registration. The service of the act on the person under para. 1 shall be performed electronically by electronic message.

(5) The date of the registration shall be considered the first day of the quarter following the calendar quarter of submission of the application under para. 2.

(6) Identification number for the purposes of registration for application of a regime in the Union shall be the identification number under Art. 94, para. 2.

(7) The date of registration shall be considered the date of the first delivery, when the first delivery under para. 1, item 1 has been performed before the date under para. 5, provided that the taxable person has submitted an application for registration by the order of para. 2 no later than the 10th day of the month following the date of the first delivery.

(8) In case of change of the data in a submitted application under para. 2, the person shall electronically submit an application for updating not later than the 10th day of the month following the occurrence of the change.

(9) A person registered in another Member State for application of a regime in the Union, who moves his place of establishment to a seat and address of management on the territory of the country, after termination of the special registration in the other Member State, if he meets the conditions of para. 1, may be registered on the basis of this article.

(10) A person registered in another Member State for the application of a regime in the Union, when he is not established at the seat and address of management, but has a permanent establishment in the territory of the European Union, in case he moves his permanent establishment to the territory of the country, after termination of the special registration in the other Member State, if it meets the conditions of para. 1, may be registered on the basis of this article.

(11) A person registered in another Member State for the application of a regime in the Union, who is not established at the seat and address of management in the territory of the European Union, but has a permanent establishment both on the territory of the country and on the territory of another Member State, after termination of the special registration in the other Member State, if it meets the conditions of para. 1 may be registered on the basis of this Article after the expiration of two calendar years following the year in which it is registered for the application of a Union regime in the other Member State.

(12) A person registered in another Member State for the application of a regime in the Union who is not established at his registered office and address of establishment and at a permanent establishment in the territory of the European Union if he begins to dispatch or transport the goods supplied by him only from the territory of the country, after termination of the special registration in the other Member State, may be registered on the basis of this article, if it meets the conditions of para. 1.

(13) A person registered in another Member State for the application of a regime in the Union who is not established at his registered office and address of management and at his permanent residence

subject to the territory of the European Union, if it starts to send or transport the goods supplied by it, both from the territory of the country and from the territory of other Member States after the termination of the special registration in the other Member State, it may be registered on the basis of this member, if it meets the conditions of para. 1.

(14) In the cases under par. 9-13, the date of registration under this Article shall be considered the date of the change, if the person submits an application for registration by the order of para. 2 not later than the 10th day of the month following the occurrence of the change, and within the same term the person shall notify the Member State of identification of the change.

(15) A restriction on registration under a regime in the Union due to systematic non-compliance by the person is in force until the expiry of eight consecutive periods from the tax period following the period of termination of the regime in any Member State the application of a regime outside the Union, a regime within the Union or a regime for distance selling of goods imported from third countries or territories.

(16) The right under para. 1 to be registered for the application of a regime in the Union there is also a taxable person, registered on the grounds of art. 96 or Art. 100, para. 1, which performs deliveries with a place of performance under Art. 20b, para. 4 on the territory of the country, if together with the application under para. 2 notifies that he wishes the place of performance of the deliveries to be determined according to art. 20, para. 1 and Art. 21, para. 6.

(17) When the registration for the application of a regime in the Union of the taxable person is terminated on the grounds that the person has not made deliveries under para. 1, item 1 for eight consecutive tax periods, may be registered for application of the regime when he starts making such deliveries again. "

§ 38. Article 157 is amended as follows:

"Termination of the special registration for the application of the regime in  
Union

Art. 157. (1) The registration for the application of a regime in the Union shall be terminated on initiative of the person, when:

1. no longer supplies services or intra-community remotes  
sales of goods or certain domestic distance sales of goods to non-taxable persons;

2. ceases to meet the conditions under Art. 156, para. 1;

3. the person chooses to no longer apply a regime in the Union.

(2) For termination of the registration under par. 1, the person shall submit to the competent territorial directorate of the National Revenue Agency an application for deregistration according to a model, determined by the regulations for application of the law. The application is submitted electronically in accordance with the Tax Insurance Procedure Code with a qualified electronic signature through a WEB-based application created for this purpose on the website of the National Revenue Agency by entering the data through the application.

(3) In the cases under par. 1, items 1 and 2, the person shall submit the application h not and deregistration later than the 10th day of the month following the month, during the respective circumstance. which occurs

(4) In the cases under par. 1, item 3, the person shall submit the application for deregistration no later than 15 days before the end of the quarter preceding the calendar quarter from which he does not wish to apply the regime.

(5) Within 7 days from the receipt of the application for deregistration under para. 2, the revenue authority shall carry out an inspection for the existence of grounds for termination of the registration for application of a regime in the Union. Within 7 days from the end of the inspection, the revenue authority shall issue an act by which it terminates the registration. The service of the act on the person, to whom the registration for application of the regime is terminated, is done electronically by electronic message.

(6) In the cases under par. 1, items 1 and 2 the date of termination of the registration for application of a regime in the Union shall be the first day of the quarter following the calendar quarter of the sending of the electronic message for issuance of the deregistration act, and in the cases under para. 1, item 3 the date of termination of the registration for application of a regime in the Union shall be the first day of the quarter following the calendar quarter of submission of the application for deregistration.

(7) The registration for the application of a regime in the Union shall be terminated at the initiative of the revenue authority by issuing an act for deregistration, when it is established that the person:

1. has not made deliveries under Art. 156, para. 1, item 1 eight consecutive tax period and has not applied for deregistration for the application of the regime, or

2. does not meet the conditions under Art. 156, para. 1, or

3. systematically fails to comply with the provisions of the Union regime.

(8) Systemic non-compliance with the provisions of the Union regime exists where:

1. on the grounds of art. 159, para. 12 of the registered for application of the regime person have been sent by the National Revenue Agency reminder messages for the last three previous tax periods and the reference-declaration under Art. 159b, para. 4 for each tax period has not been provided within 10 days after the sending of a reminder message;

2. on the grounds of art. 159, para. 12 of the registered for application of the regime reminder messages for the last three previous tax periods have been sent by the National Revenue Agency and the full amount of the declared tax for each tax period has not been paid by the person within 10 days after sending the reminder message, except when the remaining unpaid amount is -smaller than 100 euros for each tax period;

3. upon request by a revenue authority or by a competent tax authority of a Member State of consumption and one month after a subsequent reminder message has been sent by the National Revenue Agency, the person has not provided the registers under Art. 159g, para. 1.

(9) In the cases under par. 7, the service of the act on the person to whom the registration for application of the regime is terminated shall be carried out electronically by electronic message. In such cases, the date on which the registration of the person applying to the Union regime is terminated shall be the first day of the quarter following the calendar quarter of the communication.

(10) Registered on the grounds of art. 156 a person who moves his place of establishment to a registered office and address of management in the territory of another Member State shall be obliged to terminate his registration under this Article.

(11) Registered on the grounds of art. 156 a person who is not established at the seat and address of management in the territory of the European Union, moves his permanent establishment to the territory of another Member State or is established at the seat and address of management in the territory of another Member State, shall terminate the registration your on this article.

(12) Registered on the grounds of art. 156 a person who is not established at the seat and address of management in the territory of the European Union, but has a permanent establishment both in the territory of the country and in the territory of another Member State, after the expiration of two calendar years from the beginning of the year following the year of registration may choose to register for the application of this scheme in the other Member State, being obliged to terminate its registration under this Article.

(13) Registered on the grounds of art. 156 a person who is not established at the seat and address of management and at a permanent establishment in the territory of the European Union, if he starts to send or transport the goods delivered by him only from the territory of another Member State, shall terminate his registration under this Article .

(14) Registered on the grounds of art. 156 a person who is not established at the seat and address of management and at a permanent establishment in the territory of the European Union, if he starts to send or transport the goods delivered by him, both from the territory of the country and from the territory of other Member States after expiration two calendar years from the beginning of the year, the following year of registration may choose to register for the application of this scheme in the other Member State and shall be required to terminate its registration under this Article.

(15) The date of termination of the registration for application of the regime shall be the first day of the quarter following the quarter of the sending of the electronic message for issuance of the deregistration act. In the cases under par. 10

- 14, the date of termination of the registration for application of the regime is the date of submission of the application for deregistration.

(16) When the conditions under art. 20b, para. 1, registered on the grounds of art. 156 a person may suspend his registration if he chooses not to apply a regime in the Union. "

**§ 39.** In Chapter Eighteen, Section IIIa is created with Art. 157a-157b: "Section IIIa

Registration for the application of a regime for distance selling of goods imported from third countries or territories

Special registration

Art. 157a. (1) A taxable person, including one who manages an electronic interface, who is registered on the grounds of Art. 96 or Art. 100, para. 1, is not represented by a representative and the following conditions are present at the same time:

1. imports goods from third countries or territories for non-taxable persons, who are established, have a permanent address or habitual residence in a Member State, including in the country;

2. the taxable person:

(a) is established at the registered office and address of management in the territory of the country, or

b) is not established at the seat and address of management in the territory of the European Union, but is established at a permanent establishment on the territory of the country, or

(c) is not established by its registered office and address of management in the territory of

European Union, but has a permanent establishment both in the territory of the country and in the territory of another Member State and is not registered for the application of this regime in another Member State, or

(d) is not established at its registered office and address of establishment and permanent establishment in the territory of the European Union, and is not registered for the application of this arrangement in another Member State if established in a third country with which the European Union has concluded an agreement. mutual assistance in the field of VAT;

3. there is no restriction for registration under para. 18.

(2) The right to register for application of the obligations under the regime for distance sales of goods, imported from third countries or territories, shall be registered on the grounds of art. 96 or Art. 100, para. 1 person for whom the following conditions are simultaneously met:

1. act as a representative on behalf of and at the expense of the taxable person a person in the performance of the obligations specified in the regime;

2. the person:

(a) is established at the registered office and address of management in the territory of the country, or

b) is not established at the seat and address of management in the territory of the European Union, but is established at a permanent establishment on the territory of the country, or

(c) is not established at its registered office and address of management in the territory of the European Union, but is established at a permanent establishment both in the territory of the country and in the territory of another Member State and is not registered for the application of this regime in another Member State ;

3. there is no restriction for registration under para. 20.

(3) The representative under para. 2 shall have the right to register any taxable person, who represents, for application of a regime for distance sales of goods, imported from third countries or territories, if the person meets the conditions under para. 1.

(4) The right under para. 1, 2 and 3 shall be exercised by the person submitting to the competent territorial directorate of the National Revenue Agency an application for registration according to a model, determined by the regulations for application of the law. The application is submitted electronically through a WEB-based application created for this purpose on the website of the National Revenue Agency by entering the data through the application.

(5) In the cases under par. 1, with the application under para. 4, the person shall provide at least the following information:

1. name, postal address, e-mail addresses, incl. web pages of the face;

2. identification number for the purposes of VAT or registration for tax purposes goals;

3. bank account of the person in euro;

4. identification numbers, if any, from previous registrations of the person applying the non-Union regime, the Union regime and the distance selling regime for goods imported from third countries or territories.

(6) In the cases under par. 2, with the application under para. 4, the representative shall provide at least the following information:

1. name, postal address and e-mail address;

2. VAT identification number.

(7) In the cases under par. 3, with the application under para. 4, the representative shall provide

at least the following information:

1. name, mailing address, email address and tax websites  
the obligated person he represents;
2. VAT identification number or for tax registration of tax  
the obligated person he represents;
3. individual identification number under this regime of the representative  
under para. 2.

(8) The registered persons shall apply this special regime for all distance sales of goods imported by them from third countries or territories.

(9) Within 7 days from the receipt of the application under para. 4, the revenue authority shall check for existence of grounds for registration for application of a regime for distance sales of goods, imported from third countries or territories. Within 7 days from the end of the inspection, the revenue authority shall issue an act by which it performs the registration. The act is served electronically by electronic message to the taxable person acting without a representative or to the representative.

(10) The date of registration under the regime for distance sales of goods imported from third countries or territories shall be considered the date of service of the act under para. 9, which determines:

1. individual VAT identification number of the taxable person  
person for the application of this regime;
2. individual identification number of the representative for implementation  
the obligations under this regime;
3. individual VAT identification number for each person who is  
represented by a representative for the application of this regime.

(11) The identification number for the purposes of registration for the application of the distance selling regime for goods imported from third countries or territories shall consist of 12 alphanumeric characters and shall be used only for the purposes of the distance selling regime for goods imported from third countries. or territories.

(12) A person registered in another Member State for the application of a regime for distance selling of goods imported from third countries or territories, who moves his place of establishment to a registered office and address of management in the territory of the country, after termination of special registration in the other Member State, if it meets the conditions of para. 1, may be registered on the basis of this article.

(13) A person registered in another Member State for the application of a regime for the distance selling of goods imported from third countries or territories where he is not established at his registered office and address of management but is established at a permanent establishment in the European Union, in case he moves his permanent site on the territory of the country, after termination of the special registration in the other Member State, if he meets the conditions of para. 1, may be registered on the basis of this article.

(14) A person registered in another Member State for the application of a system for the distance selling of goods imported from third countries or territories which is not established at the place of establishment and address of management in the territory of the European Union but is established as a permanent establishment. on the territory of the country and on the territory of another Member State, after termination of the special registration in the other Member State, if it meets the conditions of para. 1, can

shall be registered on the basis of this Article after the expiry of two calendar years following the year in which it was registered for the application of a system for the distance selling of goods imported from third countries or territories into the other Member State.

(15) In the cases under par. 12-14, the person may register by submitting electronically an application for registration under para. 4, in which he shall indicate the data declared at his initial registration, not later than the 10th day of the month following the date of the change indicated by the person in the application, and within the same term shall notify the other Member State of the change. In such cases, the date of registration under this Article shall be the date of the change.

(16) In case of change of the data under par. 5, 6 and 7 in the submitted application under para. 4, the person shall electronically submit an application for updating not later than the 10th day of the month following the month of the occurrence of the change.

(17) Paragraphs 12-16 shall also apply to a representative acting on behalf of and at the expense of a taxable person making distance sales of goods imported from third countries or territories.

(18) Where a taxable person is deregistered in any Member State to identify the application of a non-Union regime, a Union regime or a distance selling regime for goods imported from third countries or territories due to systematic non-compliance by the taxable person of the obligations related to the application of the relevant regime has a restriction on registration for the application of a regime for distance selling of goods imported from third countries or territories in force until 24 months after the tax period in which the registration was terminated.

(19) Paragraph 18 shall not apply in cases where the termination of the registration for the application of the regime is due to systematic non-compliance by the representative.

(20) A representative may not act as such until 24 months after the month in which his registration was terminated due to his systematic failure to comply with his obligations related to the application of the regime for distance selling of goods imported from third countries or territories. .

(21) A taxable person, whose registration for the application of the regime under Art. 157b, para. 6, item 1 and para. 8, item 1 on the grounds that the person has not made deliveries for 24 consecutive tax periods, regardless of whether he acts with a representative or without a representative, may register for application of the regime when he starts making such deliveries again.

Termination of special registration for the application of the arrangements for distance selling of goods imported from third countries or territories

Art. 1576. (1) The registration for the application of the regime for distance sales of goods imported from third countries or territories shall be terminated on the initiative of a taxable person, who acts without a representative, when:

1. no longer performs distance sales of goods imported by third parties countries or territories;
2. ceases to meet the conditions under Art. 157a, para. 1;
3. the person chooses not to apply the regime anymore, regardless of whether continues to make distance sales of goods imported from third countries or territories.

(2) The registration of a representative for the application of the regime for

distance sales of goods imported from third countries or territories shall be terminated at the initiative of the representative where:

1. has not acted as a representative on behalf and at the expense of the tax an obligated person using this regime for 6 consecutive months;

2. ceases to meet the conditions under Art. 157a, para. 2.

(3) The registration of a taxable person for the application of the regime for distance sales of goods imported from third countries or territories, acting through a representative, shall be terminated through the representative, when the taxable person:

1. no longer performs distance sales of goods imported by third parties countries or territories;

2. ceases to meet the conditions under Art. 157a, para. 1;

3. the person chooses not to apply the regime anymore, regardless of whether continues to make distance sales of goods imported from third countries or territories.

(4) When the representative has not fulfilled his obligations under para. 3 for termination of the registration of the taxable person, the person shall be obliged to terminate his registration under the regime through an accredited representative under art. 135.

(5) For termination of the registration under par. 1-4 the person shall submit to the competent territorial directorate of the National Revenue Agency an application for deregistration according to a sample, determined by the regulations for application of the law. The application is submitted electronically in accordance with the Tax Insurance Procedure Code with a qualified electronic signature through a WEB-based application created for this purpose on the website of the National Revenue Agency by entering the data through the application.

(6) The registration for the application of the regime for distance sales of goods imported from third countries or territories shall be terminated at the initiative of the revenue authority by issuing an act for deregistration, when it is established that the taxable person who does not act through a representative :

1. has not carried out distance sales of goods imported by third parties countries or territories, and has not applied for deregistration for the application of the regime, or

2. does not meet the conditions under Art. 157a, para. 1, or

3. systematically fails to comply with the provisions of the regime.

(7) The registration of a representative for the application of the regime of distance sales of goods imported from third countries or territories shall be terminated on the initiative of the revenue authority by issuing a deregistration act, when it is established that the representative:

1. has not acted as a representative on behalf and at the expense of the tax an obligated person who uses this regime for 6 consecutive months and has not applied for deregistration for the application of the regime, or

2. does not meet the conditions under Art. 157a, para. 2, or

3. systematically fails to comply with the provisions of the regime.

(8) The registration for the application of the regime for distance sales of goods imported from third countries or territories shall be terminated at the initiative of the revenue authority by issuing an act for deregistration, when it is established that a taxable person acting through a representative:

1. has not carried out distance sales of goods imported by third parties countries or territories, and has not applied for deregistration for the application of



mode, or

2. does not meet the conditions under Art. 157a, para. 1, or
3. systematically fails to comply with the provisions of the regime.

(9) When the taxable person, including when acting through a representative, chooses not to apply the regime, the person, respectively the representative acting on his behalf and for his account, shall submit an application for deregistration no later than 15 days before the end of the month preceding the month from which he intends not to apply the regime. In this case, the date of termination of the registration for application of the regime is the first day of the month following the month of submission of the application for deregistration, after which the taxable person is not entitled to apply the regime.

(10) Registered on the grounds of art. 157a, para. 1-3 a person who moves his place of establishment to a registered office and address of management in the territory of another Member State shall be obliged to terminate his registration under this Article.

(11) Registered on the grounds of art. 157a, para. 1-3 a person who is not established at the seat and address of management in the territory of the European Union, moves his permanent establishment to the territory of another Member State or is established at the seat and address of management in the territory of another Member State, is obliged to terminate your registration under this article.

(12) Registered on the grounds of art. 157a, para. 1-3 a person who is not established at the seat and address of management in the territory of the European Union, but has a permanent establishment both in the territory of the country and in the territory of another Member State, after the expiration of two calendar years, as of from the beginning of the year following the year of registration, it may choose to register for the application of this scheme in the other Member State, being obliged to terminate its registration under this Article.

(13) In the cases under par. 9-12, the person shall submit an application for deregistration under para. 4 not later than the 10th day of the month following the date of the change indicated by the person in the application, and within the same term shall notify the other Member State of the change.

(14) Within 7 days from the receipt of the application for deregistration under para. 4, the revenue body shall carry out an inspection for existence of grounds for termination of the registration for application of the regime. Within 7 days from the end of the inspection, the revenue authority shall issue an act by which it terminates the registration. The service of the act on the person, to whom the registration for application of the regime is terminated, is done electronically by electronic message.

(15) The date of termination of the registration for application of the regime shall be the first day of the month following the month of sending the electronic message for issuance of the deregistration act. In the cases under par. 10-12, the date of termination of the registration for application of the regime is the date of submission of the application for deregistration.

(16) With the exception of the cases of systematic non-observance of the obligations of the regime under para. 17 by the taxable person, upon termination of his registration, the individual VAT identification number assigned to the use of the import procedure shall remain valid for the period necessary for the importation of goods which were delivered before the date of termination of registration, which, however, may not exceed 2 months from that date.

(17) Systematic non-compliance with the provisions of the regime for distance selling of goods imported from third countries or territories by a taxable person or a representative exists when:

1. on the grounds of art. 159a, para. 12 of the registered for application of the regime person have been sent by the National Revenue Agency reminder messages for the last three previous tax periods and the reference-declaration under Art. 159a, para. 2 for each tax period has not been provided within 10 days after the sending of a reminder message;

2. on the grounds of art. 159a, para. 12 of the registered for application of the regime reminder messages for the last three previous tax periods have been sent by the National Revenue Agency and the full amount of the declared tax for each tax period has not been paid by the person within 10 days after sending the reminder message, except when the remaining unpaid amount is -smaller than 100 euros for each tax period;

3. upon request by a revenue authority or by a competent tax authority of a Member State of consumption and one month after a subsequent reminder message has been sent by the National Revenue Agency, the person has not provided the registers under Art. 159g, para. 1.

(18) In the cases under par. 6, items 1 and 2 and para. 8, items 1 and 2, the service of the act on the person, to whom the registration for application of the regime is terminated, shall be carried out electronically by electronic message. In such cases, the date on which the registration of the person for application of the regime is terminated is the first day of the month following the month of sending the message.

(19) In the cases under par. 6, item 3 and para. 8, item 3 the service of the act on a taxable person, to whom the registration for application of the regime is terminated, shall be carried out electronically by electronic message. The registration is terminated from the day following the date of sending the electronic message for issuing the deregistration act.

(20) In the cases under par. 2 and para. 7, items 1 and 2, the service of the act on the representative, to whom the registration for application of the regime is terminated, shall be carried out electronically by electronic message. In these cases, the registration of taxpayers who are represented by the representative is also terminated. The registration is terminated from the first day of the month following the month of sending the e-mail for issuing the deregistration act.

(21) In the cases under par. 7, item 3 the date on which the registration of the representative for application of the regime is terminated is the date after the date of sending the electronic message for service of the deregistration act. In these cases, the registration of taxpayers who are represented by the representative is also terminated.

(22) A restriction on registration due to systematic non-compliance with the obligations related to the application under the regime applies to a taxable person, whether acting through a representative, until the expiry of 24 consecutive periods from the tax period following the period of suspension. the regime in any Member State of identification for the application of a regime outside the Union, a regime within the Union or a regime for the distance selling of goods imported from third countries or territories.

(23) Paragraph 22 shall not apply where the termination of the registration of the taxable person who acted through a representative is based on the termination of the registration of the representative due to systematic non-compliance with his obligations.

(24) Restriction on registration due to systematic non - compliance with

the obligations relating to the application of the scheme shall apply to a representative acting on behalf of and at the expense of the taxable person until the expiry of 24 consecutive periods from the tax period following the period of termination of the scheme. "

**§ 40.** In Chapter Eighteen, the title of Section IV is amended as follows: "Taxation and declaration of supplies under the special arrangements"

**§ 41.** Article 158 is amended as follows:

"Taxation of supplies in the application of special regimes

Art. 158. (1) The place of execution of deliveries, for which the special regimes under art. 152, para. 2, 3 and 5, carried out by a person registered under this Chapter, is in the Member State of consumption.

(2) The tax base, the date of occurrence of the tax event and the chargeability of the tax for supplies of services and intra-community remote supplies of goods under this Chapter shall be determined under the legislation of the Member State of identification.

(3) The tax event and the chargeability of the tax in case of distance sales of goods imported from third countries or territories shall arise at the moment of delivery, as the goods shall be considered delivered at the moment when the payment has been accepted.

(4) The moment of acceptance of the payment under para. 3 is the earlier of the two moments - the moment when the confirmation of payment, the message for authorization of payment or the commitment for payment by the recipient is received by the taxable person or on behalf of the taxable person applying the import regime, or the moment of the actual cash payment actually made.

(5) A person registered for application of a regime outside the Union or a regime in the Union shall be obliged to charge the required value added tax for a supply within the scope of the respective regime, such as:

1. include the amount of the tax in determining the result of the reference-declaration of application of the special scheme for the relevant tax period in the Member State of identification;

2. indicate the information for the delivery in the electronic register, which he keeps under the law of the Member State of identification.

(6) The tax rate on supplies under this Chapter is the rate applicable in the Member State of consumption.

(7) The legislation of the Member State of identification shall apply to the documentation of supplies of services and goods under this Chapter. "

**§ 42.** Article 159 is amended as follows:

"Tax period, reference-declaration and payment of tax in the application of a regime outside the Union and a regime within the Union

Art. 159. (1) The tax period for the persons registered under this chapter shall be quarterly and shall coincide with the calendar quarter.

(2) In the cases under art. 154, para. 7 and 156, para. 7 the first tax period covers the time from the date of the first delivery to the end of the calendar quarter.

(3) In the cases under art. 154, para. 9 and 156, para. 9 the first tax period covers the time from the date of the change to the last day inclusive of the calendar quarter during which the change occurred. Respectively under Art. 155, para. 10 and after

Art. 157, para. 12, the last tax period shall cover the time from the first day of the calendar quarter, during which the change has occurred, to the date of the change inclusive.

(4) Registered on the grounds of art. 154 or 156 a person shall submit a reference declaration for application of a special regime according to a model, determined in the regulations for application of the law, for each tax period until the end of the month following the tax period to which the declaration refers, regardless of whether during the period. When the last day of the month is a day of absence, Art. 22, para. 7 of the Tax-Insurance Procedure Code does not apply.

(5) Reference-declaration under para. 4 shall be submitted to the competent territorial directorate under Section II or under Section III of this Chapter by electronic means by means of a WEB-based application created for the purpose on the website of the National Revenue Agency. The registered on the grounds of art. 156 persons shall submit the reference-declaration electronically with a qualified electronic signature by the order of the Tax-Insurance Procedure Code by entering the data through the application or by submitting a pre-generated file. The form, structure and validation scheme of the file shall be approved by an order of the Executive Director of the National Revenue Agency.

(6) The competent territorial directorate under section II or under section III of this chapter shall provide to the person electronically a unique incoming number of each submitted reference-declaration under para. 4.

(7) In the reference-declaration under par. 4, the information shall indicate the identification number of the person for the purposes of applying the relevant regime and, separately for each Member State of consumption, the applicable tax rates, the total amount of the tax bases of the supplies to which the regime applies and for which the tax on the value added at the relevant rates has become chargeable, the total amount of tax due at the relevant rates and the total amount of tax due separately for each Member State of consumption for the relevant tax period, for:

1. supplies of services;
2. intra-community distance sales of goods;
3. domestic distance sales of goods under Art. 14a, para. 5, item 3.

(8) When the goods are sent or transported from the territory of other Member States, the reference-declaration, apart from the information under para. 7 for these supplies, shall also include a VAT identification number or a reference tax number issued to it by the Member State from which the goods are dispatched or transported.

(9) When registered on the grounds of art. 156 a person performs supplies of services, which has one or more permanent sites on the territory of other Member States, from which the services are performed, the reference-declaration besides the information under para. 7 for these supplies, shall also include a VAT identification number or a tax reference number issued by the Member States where each of the establishments is located.

(10) The values under par. 7, 8 and 9 shall be expressed in euro. For supplies in other currencies, the exchange rate on the last day of the tax period shall be used, the exchange rate published by the European Central Bank for that day or, if no such rate published on that day, the rate published on the following day.

(11) Registered on the grounds of art. 154 or 156 person within the term for submission of the reference-declaration under para. 4 shall be obliged to pay the total amount of the tax on

the added value, which is due for the respective tax period, in the state budget at the expense of the National Revenue Agency, in EUR, without rounding it off. The tax is considered paid on the date on which the amount is credited to the account. When paying the amount, the person shall indicate the incoming number of the respective reference-declaration.

(12) When registered on the grounds of art. 154 or 156 a person has not submitted in time a reference-declaration under para. 4 or has not paid the tax under para. 10, or has paid a tax in a smaller amount, the National Revenue Agency shall send to the person a reminder message electronically on the 10th day after the day on which the reference-declaration should have been submitted, respectively the tax should have been paid. The subsequent actions for determining and collecting the tax after sending the reminder message by the National Revenue Agency shall be carried out by the competent tax authorities of the Member State of consumption.

(13) Irrespective of the issued reminders and the undertaken actions under para. 12 the reference-declaration shall be submitted by the order of para. 5.

(14) After undertaking actions by the order of par. 12 by the competent tax authorities of another Member State of consumption, the tax for the relevant tax period due to that Member State shall be paid into the account of that Member State.

(15) In the reference-declaration under par. 4, supplies of goods or services shall not be indicated, if they are exempted according to the legislation of the Member State of consumption, as well as supplies outside the scope of a regime in the Union under Art. 153.

(16) Where a taxable person is registered for the application of a scheme outside the Union and a scheme in the Union, he submits declarations and pays the tax due in the Member States for identification for each scheme. "

§ 43. Article 159a is amended as follows:

"Tax period, reference-declaration and payment of tax application of the regime for distance sales of goods imported from third countries or territories

Art. 159a. (1) The tax period for the registered under art. 157a persons is one month old.

(2) The reference-declaration for application of a regime for distance sales of goods, imported from third countries or territories, shall be submitted by a registered on the grounds of art. 157a according to a model, determined in the regulations for application of the law.

(3) Reference-declaration under para. 2 shall be submitted to the competent territorial directorate for each tax period within the end of the month following the tax period to which the declaration refers, regardless of whether deliveries have been made during the period. When the last day of the month is a day of absence, Art. 22, para. 7 of the Tax-Insurance Procedure Code does not apply.

(4) Reference-declaration under para. 2 shall be submitted electronically by means of a WEB-based application created for the purpose on the page of the National Revenue Agency with a qualified electronic signature by the order of the Tax Insurance Procedure Code by entering the data through the application or by submitting a pre-generated file. The form, structure and validation scheme of the file shall be approved by an order of the Executive Director of the National Revenue Agency.

(5) The representative under art. 157a, para. 2 shall submit a reference-declaration under para. 2 for each registered taxable person under Art. 157a, para. 3.

(6) The competent territorial directorate shall provide to the person under

electronically a unique incoming number for each submitted reference-declaration under para. 2.

(7) In the reference-declaration under par. 2 shall indicate the identification number of the person for the purposes of applying this scheme and separately for each Member State of consumption shall be indicated the applicable tax rates, the total amount of the tax bases of the supplies to which the regime applies and for which the value added tax under the relevant rates have become chargeable, the total amount of tax due at the relevant rates and the total amount of tax due separately for each Member State for the relevant tax period.

(8) Errors (unreflected or incorrectly reflected values) in a submitted reference-declaration under para. 2 shall be corrected by the person making the necessary adjustments in a subsequent reference-declaration, including in case of credit and debit delivery notice, indicating the respective Member State of consumption, the tax period and the amount of the tax in connection with which adjustments are imposed.

(9) Reference-declaration under para. 8 shall be submitted within three years from the expiration of the term for submission of the initial reference-declaration, including after the application of this regime. After this period, adjustments to the submitted declaration shall be made in accordance with the legislation of the Member State of consumption concerned. When the country is a Member State of consumption, the adjustments are made in accordance with the Tax and Social Insurance Procedure Code.

(10) The values under par. 7 and 8 shall be expressed in euro. For supplies in other currencies, the exchange rate on the last day of the tax period shall be used, the exchange rate published by the European Central Bank for that day or, if no such rate published on that day, the rate published on the following day.

(11) Registered on the grounds of art. 157a, para. 1 and 2 a person shall be obliged within the term for submission of the reference-declaration under para. 3 to pay the total amount of the value added tax, which is due for the respective tax period, in the state budget to the account of the National Revenue Agency, in EUR, without rounding it off. The tax is considered paid on the date on which the amount is credited to the account. When paying the amount, the person shall indicate the incoming number of the respective reference-declaration.

(12) When registered on the grounds of art. 157a, para. 1 and 2 a person has not submitted in time a reference-declaration under para. 3 or has not paid the tax under para. 10, or has paid a tax in a smaller amount, the National Revenue Agency shall send to the person a reminder message electronically on the 10th day after the day on which the reference-declaration should have been submitted, respectively the tax should have been paid. The subsequent actions for determining and collecting the tax after sending the reminder message by the National Revenue Agency shall be carried out by the competent tax authorities of the Member State of consumption.

(13) Irrespective of the issued reminders and the undertaken actions under para. 12 the reference-declaration shall be submitted by the order of para. 2.

(14) After undertaking actions by the order of par. 12 by the competent tax authorities of another Member State of consumption, the tax for the relevant tax period due to that Member State shall be paid into the account of that Member State. "

§ 44. Article 159b is amended as follows:

"Tax credit in the application of a regime outside the Union and a regime within the Union

Art. 159<sup>6</sup>. (1) A person registered on the grounds of art. 154 or registered in another Member State for the application of a regime outside the Union, shall be entitled to a refund of value added tax for supplies of goods and / or services received with a place of performance in the territory of the country in connection with supplies of services, under which recipients are non-taxable persons, by the order of art. 81, para. 2, provided for persons who are not established on the territory of the European Union.

(2) Registered on the grounds of art. 154 person has the right to deduct a tax credit under the general rules of the law for received supplies of goods and / or services with a place of performance on the territory of the country.

(3) A person registered in another Member State for application of a regime in the Union, if he is registered on the grounds of Art. 96, 97 or Art. 100, para. 1, shall have the right to deduct a tax credit under the general rules of the law for received deliveries of goods and / or services with a place of performance on the territory of the country.

(4) A person registered in another Member State for application of a regime in the Union, if he is not registered on the grounds of art. 96, 97 or Art. 100, para. 1, shall have the right to reimbursement by the order of art. 81, para. 2, provided for persons who are not established in the Member State of recovery but are established in the territory of the European Union. "

§ 45. Article 159c is amended as follows:

"Tax credit in the application of a regime for the distance selling of goods imported from third countries or territories

Art. 159<sup>b</sup>. (1) A taxable person registered for the application of a regime for distance sales of goods imported from third countries or territories into another Member State shall be entitled to a refund of value added tax for received supplies of goods and / or services with a place of business performance on the territory of the country in connection with taxable supplies made by him within the scope of the regime, by the order of art. 81, para. 2, when the country is a Member State of consumption.

(2) A taxable person registered for application of a regime for distance sales of goods imported from third countries or territories shall be entitled to a tax credit for received supplies of goods and / or services with a place of performance on the territory of the country in connection with taxable supplies made by him within the scope of the regime, when it is registered on the grounds of Art. 96, 97 or under Art. 100, para. 1, for other activities outside the scope of this regime under the general rules of the law.

(3) The taxable person, registered on the grounds of art. 157a, is entitled to a VAT refund for supplies of goods and / or services received with a place of performance in the territory of another Member State of consumption in connection with taxable supplies made by him within the scope of this regime under the legislation of that Member State. . When the country is a Member State of consumption, the tax is refunded under Art. 81, para. 2.

(4) When the taxable person is registered on the grounds of art. 96, 97, Art. 100, para. 1 and Art. 157a, shall be entitled to a tax credit for received supplies of goods and / or services with a place of performance on the territory of the country in connection with taxable supplies made by him within the regime under the general rules of law, when the country is a Member State of consumption.

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**§ 46.** Article 159d is amended as follows:

"Electronic register

Art. 159r. (1) Registered on the grounds of art. 154, 156 or 157a a person is obliged to keep an electronic register.

(2) The information in the register under para. 1 shall be recorded in such a way that it can be provided immediately electronically and for each individual supply of goods or services in a structured file format upon request by a revenue authority or by the competent authorities of the Member States of consumption.

(3) When a taxable person or a representative, who acts on his behalf and for his account, is requested to present electronically the electronic register, which he keeps under para. 1, and the person has not provided it within 20 days from the date of the request, the Member State of identification shall remind the taxable person or the representative to provide this register.

(4) The persons under par. 1 shall store the information in the electronic registers under para. 1 for a period of 10 years from the end of the year in which the relevant delivery was made. "

**§ 47.** Article 159e is amended as follows:

"Adjustments to a reference-declaration for the application of a regime outside the Union and a regime within the Union

Art. 159d. (1) Errors (unreflected or incorrectly reflected values) in a submitted reference-declaration for application of a special regime registered on the grounds of art. 154 or 156 person shall be corrected, as the person shall make the necessary corrections in the next reference-declaration.

(2) Issued credit and debit notice for delivery shall be reflected by the order of al. 1.

(3) Corrections under para. 1 shall be carried out within three years from the expiration of the term for submission of the reference-declaration for application of the respective regime, including after termination of its application. After this period, adjustments to the submitted declaration shall be made in accordance with the legislation of the Member State of consumption concerned.

(4) Tax due as a result of correction of a submitted reference-declaration shall be paid in the state budget to the account of the National Revenue Agency in euro. When paying the amount, the person shall indicate the incoming number of the relevant statement-declaration. "

**§ 48.** Article 159f is amended as follows:

"Refund of overpaid tax on a reference-declaration for the application of a regime outside the Union, a regime within the Union and a regime for distance selling of goods imported from third countries or territories

Art. 159e. (1) Overpaid tax under reference-declaration for application of special regime from registered on the grounds of art. 154, 156 or Art. 157a a person shall be set off or reimbursed in accordance with the Tax and Social Insurance Procedure Code, unless the overpaid tax has already been transferred to other Member States of consumption.

(2) We shall owe tax according to a reference-declaration for application of a special regime, which has been paid into the state budget at the expense of the National Revenue Agency, but on the grounds of Art. 159, para. 14 is due in another Member State of consumption, shall be set off or reimbursed to the person under para. 1 by the order of the Tax Insurance Procedure Code.



(3) Overpaid tax as a result of correction under Art. 159e shall be reimbursed in accordance with the Tax and Social Insurance Procedure Code, if it has not been transferred to other Member States of consumption. Where the overpaid tax has been transferred to other Member States of consumption, it shall be reimbursed to the person of the Member State of consumption concerned in accordance with the adjustment made.

(4) Overpaid tax on a declaration submitted in another Member State for application of the special regime by a person registered in that Member State for application of a regime in the Union, a regime outside the Union or a regime for distance selling of goods imported from third countries or territories, which has been transferred by the Member State or has been paid by the person into the state budget to the account of the National Revenue Agency, shall be set off or reimbursed to the person in accordance with the Tax and Social Insurance Procedure Code.

(5) Overpaid tax by a person who is not established on the territory of the country, registered for application of a regime in the Union, a regime outside the Union or a regime for distance sales of goods imported from third countries or territories in another Member State or under Art. 154, shall be refunded to a bank account, different from an account in a Bulgarian bank or in a branch of a foreign bank in the Republic of Bulgaria, as all bank fees in connection with the tax refund, as well as with the currency exchange shall be at the expense of the person. "

§ 49. Article 159g is amended as follows:

"Obligations to make deliveries with a place of performance in the territory of the country by a person registered in another Member State for the application of a regime outside the Union, a regime in the Union or a regime for distance selling of goods imported from third countries or territories

Art. 159ж. (1) A person registered in another Member State for the application of a regime outside the Union, a regime in the Union or a regime for distance selling of goods imported from third countries or territories, who performs delivery under these regimes, with a place of performance on the territory of the country, is obliged to declare these deliveries, indicating them in the reference-declaration in accordance with the legislation of the Member State of identification. A reference-declaration submitted in the Member State of identification shall be considered a reference-declaration submitted under this law.

(2) A person registered in another Member State for application of a regime outside the Union, a regime in the Union or a regime for distance sales of goods imported from third countries or territories, who performs delivery under these regimes, with a place of performance on the territory of the country, is obliged to pay the amount due under the reference-declaration under para. 1 tax within the term determined by the legislation of the Member State of identification. The tax shall be deemed to have been paid on the date on which the amount is credited to the account of the Member State of identification or, if it has not been credited to that account, on the date on which it is credited to the State Budget by the National Revenue Agency.

(3) A person registered in another Member State for the application of a regime outside the Union, a regime in the Union or a regime for distance sales of goods imported from third countries or territories, who performs delivery under these regimes, with a place of performance on the territory of the country, is obliged to provide, upon request by a revenue authority, the electronic register kept in accordance with the legislation of the Member State of identification.

(4) After a reminder message has been sent to the person for fulfillment of his / her obligations under para. 1 and 2 by the competent tax authorities of the state

Member State of identification, when the country is a Member State of consumption, the subsequent actions for determining and collecting the tax shall be carried out by the National Revenue Agency under the Tax and Social Insurance Procedure Code. After actions taken by the National Revenue Agency, the tax for the respective tax period, which is due for the country as a Member State of consumption, is paid by the person to the state budget to the account of the National Revenue Agency.

(5) When the country is a Member State of consumption, until the expiration of three years from the statutory term under the legislation of the Member State of identification, a reference-declaration not submitted in time shall be submitted, respectively corrections shall be made in a submitted reference-declaration in that Member State, and after this term the reference-declaration shall be submitted, respectively corrections shall be made in the submitted reference-declaration in accordance with the procedure determined by the regulations for application of the law. "

**§ 50.** Article 159i is amended as follows:

'Special registers

Art. 159i. (1) For the persons, registered in the country for application of a regime outside the Union or a regime in the Union, the National Revenue Agency shall create and maintain a special register, which is part of the register under art. 80, para. 1 of the Tax and Social Insurance Procedure Code.

(2) The revenue body shall enter in the special register under para. 1 for each of the persons under par. 1 the date of registration for application of the respective regime and the date of termination of the registration for application of the regime. "

**§ 51.** In Art. 169, para. 1, item 4 the words "Art. 96, 97, 97a, 97b, 98, 99, Art. 100, para. 1 - 3 and Art. 151a. "Shall be replaced by" Art. 96, 97, 97a, 99, Art. 100, para. 1-2 and Art. 151a. "

**§ 52.** In Art. 179 the following amendments and additions shall be made:

1. Paragraph 2 is amended as follows:

"(2) Paragraph 1 shall also apply to a person who is not established in the territory of the country and is registered in another state. Member State for the implementation of the regime in Union, a regime outside the Union or a regime for distance sales of goods imported from third countries or territories or registered under Art. 154, which is obliged, but does not submit a reference-declaration for application of a special regime for performed deliveries with a place of performance on the territory of the country, or does not submit it within the stipulated term. "

2. Paragraph 1 is created. 3:

'(3) Paragraph 1 shall also apply to an importer under Art. 57b, who has not submitted a monthly declaration under Art. 57c, para. 5 or fails to submit it within the stipulated term, or fails to submit the registers under Art. 57c, para. 9. "

**§ 53.** Article 180b is amended as follows:

"Art. 180b. (1) A person who is not established on the territory of the country and is registered in another state Member State for the application of the Union regime, outside the Union or a regime for distance selling of goods imported from third countries or territories into another Member State or registered under Art. 154, shall not charge value added tax for performed deliveries with a place of performance on the territory of the country in the tax period in which the tax for

the delivery becomes due, shall be punished with a property sanction - in the amount of 25 per cent of the unaccrued tax or the tax in a smaller amount, but not less than BGN 250.

(2) In case of repeated violation under para. 1, the amount of the property sanction shall be twice the amount of the unaccrued tax, but not less than BGN 5,000. "

**§ 54.** In Art. 181a para. 1 is amended as follows:

„(1) A person who is registered on the grounds of art. 154, 156 or 157a or is registered in another Member State for the application of a regime outside the Union, a regime in the Union or a regime for distance selling of goods imported from third countries or territories which is not provided upon request by the revenue authority Art. 14a, para. 10, Art. 159g, para. 1, the reporting under Art. 14a, para. 11 or the electronic register kept in accordance with the legislation of the Member State of identification shall be punished by a pecuniary sanction in the amount of BGN 500 to 10,000. "

**§ 55.** Article 185a is repealed.

**§ 56.** Article 185b is repealed.

**§ 57.** In Art. 186, para. 1 item 5 is repealed.

**§ 58.** The following amendments are made to § 1 of the additional provisions:

1. In item 11 the third sentence shall be amended as follows:

"For the purposes of applying a Union, non-Union or distance selling procedure for goods imported from third countries or territories, the second sentence shall not apply."

2. Point 63 is amended as follows:

„63. "Third country with which the European Union has legal instruments for mutual assistance" means a third country with which the Union has concluded a mutual assistance agreement similar in scope to Directive 2010/24 / EU of 16 March 2010 on mutual assistance for the recovery of claims, relating to taxes, duties and other measures of the Council and Regulation (EU) № 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax, which carries out distance selling of goods from that third country . "

3. Points 79, 80, 81, 84, 85 and 86 are repealed.

4. Items 102-103 are created:

„102. "Register under Art. 159g, para. 1 "is a register that contains the information from art. 63c of Implementing Regulation (EU) 2019/2026.

103. "The reporting under art. 14a, para. 9 "contains the information from art. 54c, paragraph 2 of Implementing Regulation (EU) 2019/2026. "

**§ 59.** In §1a of the additional provisions item 18 is created:

„18. Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112 / EC as regards the provisions relating to distance selling of goods and certain domestic supplies of goods (OJ L 310/1, p. 2). December 2019). "

## **TRANSITIONAL AND FINAL PROVISIONS**

**§ 60.** ( 1) Taxable persons and representatives acting on behalf of in their name and on their behalf, may be registered for the application of a regime in the Union, a regime outside the Union or a regime for the distance selling of goods imported from third countries or territories with effect from 1 April 2021.

(2) Taxable persons, who as of the date of entry into force of this Act are registered by the order of the previous Chapter Eighteen, may continue their registration for application of a regime in the Union or a regime outside the Union by submitting an application electronically for updating. of the data in the submitted initial application for registration, as of April 1, 2021 to June 30, 2021. In these cases the identification number under Art. 94, para. 2 is saved.

(3) The started and not completed procedures for registration or termination of the registration by the order of the present chapter eighteen shall be completed by the order of the amended chapter eighteen.

**§ 61.** In the cases of overpaid amounts under § 32 of the transitional and final provisions to the Law for amendment and supplement of the Law for value added tax (promulgated, SG, issue 105 of 2014; amended, issue 95 of 2015). ) for the periods up to and including the last declaration period in 2018, the Member State of identification shall reimburse the relevant part of the part withheld in accordance with Article 46 (3) of Regulation (EU) № 904/2010 and the Member States of consumption reimburse the difference between the amount overpaid and the amount to be reimbursed by the Member State of identification. The Member State of consumption shall inform the Member State of identification by electronic means of the amount of these amounts.

**§ 62.** Following the submission of the reference-declaration for application of the regime in the Union and the regime outside the Union for periods up to and including the second declaration period in 2021, the changes in the values contained therein shall be made only by amendments to that reference-declaration and not by corrections in a subsequent reference-declaration.

**§ 63.** The current procedure shall be applied for filing a declaration under the current Chapter Eighteen for the last tax period before the entry into force of this Act and for paying the tax required for the same period.

**§ 64.** ( 1) Taxable persons registered under the procedure repealed by this law art. 97b and 98 shall be considered registered by the order of art. 96, para. 9, except for the cases when the taxable person is registered in another Member State for application of a regime in the Union, a regime outside the Union, or for the application of a regime for distance sales of goods imported from third countries or territories, or under Art. 154.

(2) The started and not completed procedures for registration by the order of the revoked by this law art. 97b and 98 shall be continued by the order of registration of art. 96, para. 9, except for the cases when the taxable person is registered in another Member State for application of a regime in the Union, a regime outside the Union, or for the application of a regime for distance sales of goods imported from third countries or territories, or under Art. 154.

§ 65. In the Law on Excise Duties and Tax Warehouses (promulgated, SG, issue 91 of 2005; amended and supplemented, issue 105 of 2005, issues 30, 34, 63, 80, 81, 105 and 108 of 2006, issues 31, 53, 108 and 109 of 2007, issues 36 and 106 of 2008, issues 6, 24, 44 and 95 of 2009, issues 55 and 94 of 2010 No. 19, 35, 82 and 99 of 2011, Nos. 29, 54 and 94 of 2012, Nos. 15, 101 and 109 of 2013, Nos. 1 and 105 of 2014. , issues 30, 92 and 95 of 2015, issues 45, 58, 95 and 97 of 2016, issues 9, 58, 63, 92, 97 and 103 of 2017, issues 24, 62 , 65, 98 and 103 of 2018, issues 7, 17,

33, 96 and 100 of 2019, no. 9, 14, 18, 28, 44 and 65 of 2020) the following amendments and additions shall be made:

1. In Art. 22, para. 3, item 2 is finally added "including when using ethyl alcohol used for cleaning and / or disinfecting equipment used in the manufacture of medicines".

2. In Art. 24b:

(a) paragraph 2 is amended as follows:

'(2) In order to establish the quantity of excise goods invested in the final product and to determine the CN code, the customs authorities shall take samples for laboratory analysis. Samples may be taken at any stage of the production process. "

b) para. 9 and 10:

"(9) When for clarification of all facts and circumstances relevant for the issuance of the certificate for excise-exempt end user an opinion from another body is required, including in the cases of receiving laboratory examinations for samples taken for laboratory analysis, the term under para. 6 shall be considered extended, but not more than three months. "

(10) In the cases under par. 9 the person shall be notified in writing. "

3. In Art. 43 para. 5 is amended as follows:

'(5) The last tax period covers the time:

1. from the beginning of the calendar month during which the license is terminated or the registration, until the date of notification of the decision for their termination;

2. from the beginning of the calendar month until the date of entry into force of the decision for termination, in case of suspended preliminary execution of:

(a) a decision to terminate the tax warehouse management license; or

(b) a decision of the Director of the competent territorial directorate to terminate the registration. "

4. In Art. 44

a) in para. 1:

aa) in item 1 the word "account" shall be replaced by "account of the Customs Agency"; bb) in item 2 the words "the account of the competent customs office" shall be replaced by "account of the Customs Agency";

cc) in item 3 the words "the account of the competent customs office at a permanent address, respectively seat" shall be replaced by "account of the Customs Agency";

(dd) in item 4, the words "competent customs office" are replaced by "Customs Agency";

ee) in item 6 the words "the account of the competent customs office" shall be replaced by "account of the Customs Agency";

f) in item 7 the words "the account of the competent customs office at the location of the site" shall be replaced by "account of the Customs Agency";

gg) in item 8 the words "the customs office that issued the audit act" shall be replaced by "Customs Agency".

b) in para. 3 the word "account" is replaced by "Customs Agency account". c) para. 7-9:

'(7) A virtual account shall be opened for each taxable person, in which the received payments for receivables under the excise legislation under his respective UIC / BULSTAT / PIN / LNC identifier shall be reflected.

(8) In the presence of several receivables under the excise legislation, which the person is not able to repay simultaneously until the expiration of the term for payment of the due excise under para. 1, he may state which of them repays. If he has not stated this, they shall be repaid proportionally, taking into account the sequence under Art. 169, para. 1 of the Tax and Social Insurance Procedure Code. The application can be made:

1. in case of cash payment, by individualizing in writing the obligation, which is extinguished;

2. in case of non-cash payment by prioritization in the virtual account of the person responsible.

(9) In the cases under par. 8, item 1 the written application shall be submitted to a territorial directorate, in which the person having an obligation wants to declare its repayment. In order for the application to be considered, it should be received within the term under para. 1. "

5. In Art. 52, para. 1, item 1 is finally added "except in the cases of issued permit under Art. 79, para. 10 ".

6. In Art. 57a, para. 10 at the end is added "by registering the local legal entity - accredited representative ".

7. In Art. 75b, para. 4 the words "the relevant tax period" shall be replaced by "six successive tax periods "and the second sentence is created." In case deficiencies are established for which excise duty is due and it is paid in the country, no decision is issued to establish payment of excise duty to the consignor. "

8. In Art. 76b para. 4 and 5:

"(4) In case the sent excise goods are refused by the recipient and will be returned to the territory of the country, the person shall notify by the order of art. 76c, para. 4, item 1 immediately the competent customs office, presenting the respective document under art. 76a, para 1, 2 or 8.

(5) Upon introduction on the territory of the country of returned under par. 4 excise goods, the customs officers should establish indisputably that they have been released for consumption on the territory of the country and have been sent to another Member State with a simplified accompanying document / commercial document. "

9. In Art. 77, para. 2 at the end is added "and art. 79, para. 10. "

10. In Art. 79

a) the current text becomes para. 1; b)

para. 2-11:

'(2) At the request of the licensed warehousekeeper in the cases when upon release for consumption the security determined and provided for the tax warehouse will be exceeded, its excess may be allowed, provided that the following conditions are fulfilled simultaneously:

1. the excess of the collateral is not more than 20% of the determined and collateral provided for the tax warehouse;

2. the amount by which it is requested to exceed the determined and provided collateral for the tax warehouse has been received on the account of the Customs Agency as of the date of submission of the request;

3. the licensed warehousekeeper has not had a delayed payment of excise duty during the last 12 tax periods;

4. the excess refers to the current or the next tax period;

5. the request has not been submitted during a period for which the preliminary one has been suspended execution of a decision for revocation and termination of a license for management of a tax warehouse.

(3) Upon issuance of a permit, the amount received under para. 2, item 2 shall be used for repayment of the excise duty for the indicated tax period under para. 6, item 5.

(4) The request under para. 1 shall be submitted within the following terms:

1. by the 10th day of the month, when it refers to the current tax period;
  2. until the end of the current month, when it refers to the next tax period.
- (5) Permission for exceeding the security determined and provided for the tax warehouse shall be admissible to be issued up to twice for 12 consecutive tax periods;

(6) The request for issuance of a permit for exceeding the security determined and provided for the tax warehouse shall be submitted to the director of the territorial directorate at the location of the tax warehouse and shall contain data for:

1. the person who submitted the request - name, seat, address of management, unified identification code and e-mail;
2. names of the representative / proxy, who submitted the request;
3. the identification number of the licensed warehousekeeper;
4. the identification number of the tax warehouse;
5. reasons for which a permit for exceeding is requested established collateral;
6. the tax period to which it refers;
7. date and signature of the representative / proxy.

(7) The request for issuance of a permit for exceeding the security determined and provided for the tax warehouse shall be accompanied by a document certifying that the amount has been received on the account of the Customs Agency as of the date of submission of the request.

(8) When irregularities are established, the director of the territorial directorate shall notify the person to eliminate the irregularities within three days from the notification for this with an indication that their non-elimination will cause termination of the proceedings.

(9) Within the term determined under par. 8, the person, who has submitted the request, must eliminate the irregularities, as in case of non-fulfillment of this obligation the director of the territorial directorate shall issue a decision by which he shall terminate the proceedings. The decision to terminate the proceedings is subject to appeal under Chapter Ten, Section IV of the Code of Administrative Procedure.

(10) The director of the territorial directorate within 7 days from the receipt of the request, respectively from the elimination of the irregularities in it, shall pronounce with a motivated decision, by which he respects or refuses the issuance of a permit in full or in part. Failure to rule within the time limit shall be deemed to be a tacit refusal in full upon the request made.

(11) The act under par. 10 is subject to appeal under the Administrative Procedure Code. "

11. In Art. 99, para. 2, item 1, a second sentence shall be created: "The prohibition shall not apply when offering and selling cigarettes in the cases under Art. 39b, para. 2 and 3. "

12. In chapter seven art. 101c:

"Art. 101c. (1) In the movement of excise goods released for consumption from a tax warehouse or from a site under Art. 56, para. 1, or from an object to a person under Art. 57a, para. 1,

item 1, the goods shall be accompanied by the registered electronic excise tax document or by an original of the excise tax document.

(2) In case of subsequent movement and delivery / receipt of liquid fuels released for consumption, the accrual of excise duty shall be certified by presentation of a registered electronic excise tax document, for which data have been submitted to the National Revenue Agency by the order of art. 118, para. 10 of the Value Added Tax Act. Suppliers / recipients for deliveries of liquid fuels released for consumption, who have not submitted data to the National Revenue Agency, should meet the conditions of Art. 118, para. 11 of the Value Added Tax Act.

(3) At the places where excise goods released for consumption are kept, the following shall be obligatorily stored:

1. by the recipient under a registered electronic excise tax document - a paper copy of the registered electronic excise tax document;
2. by the recipient under an excise tax document - original of the excise tax document;
3. by the persons under par. 2 - certified by the supplier copy of the registered electronic excise tax document.

(4) Paragraph 3, item 1 shall not be obligatorily applied when the recipient of the registered electronic excise tax document is the issuer of the document.

(5) Upon certification of the documents under para. 3, item 3:

1. the date, name and signature of the employee and the stamp of shall be affixed supplier;
2. the quantity of the delivered liquid fuel or the number of shall be indicated the electronic document with which data have been submitted by the order of art. 118, para. 10 of the Value Added Tax Act. "

13. In Art. 104, para. 1 the words "Customs authorities" shall be replaced by Customs officers.

14. In Art. 124, para. 1 after the words "art. 126" shall be added "para. 1 and 2".

15. In Art. 126

(a) paragraphs 2, 3 and 4 are amended as follows:

"(2) The penalties under para. 1 shall also be imposed on the persons, who have violated the provisions of art. 101c, para. 1-3.

(3) In the cases under par. 2, when the persons have presented only an invoice, fiscal receipt and / or protocol, with which the supplier (seller) and the recipient (buyer) of the excise goods can be proved, it is necessary:

1. a fine for the natural persons in the amount of BGN 200 to 500, and in case of repeated violation - in the amount of BGN 500 to BGN 1,000;
2. property sanction for the legal entities and the sole traders in amount from BGN 1,000 to 2,000, and in case of repeated violation - in the amount of BGN 2,000 to 3,000.

(4) The penalties under para. 2 shall not be imposed on a person under Art. 101c, para. 2, which has fulfilled the following conditions:

1. during the inspection has submitted a registered electronic excise tax document for the received fuel;
2. has declared to the customs authorities until the completion of the inspection information about the supplier, the transport units, the quantity and the date of delivery of the liquid fuel;
3. the customs authorities have established that according to the submitted registered electronic excise tax document are not declared deliveries to



The National Revenue Agency in excess of the total amount of liquid fuel released for consumption. "

b) para. 5:

"(5) The declaration under para. 4, item 2 shall be submitted to the bodies of the National Revenue Agency for undertaking actions within its competence. "

15. In art. 128 para. 5:

„(5) In case of violation under art. 120, para. 5, the place of commission of the violation shall be the permanent address for the natural persons or the seat and the address of management for the legal entities. "

**§ 66.** In the Corporate Income Tax Act (promulgated, SG, issue 105 of 2006; amended and supplemented, issues 52, 108 and 110 of 2007, issues 69 and 106 of 2008, issue 32, 35 and 95 of 2009, issues 94 of 2010, issues 19, 31, 35, 51, 77 and 99 of 2011, issues 40 and 94 of 2012, issue 15, 16, 23, 68, 91, 100 and 109 of 2013, issues 1, 105 and 107 of 2014, issue 12, 22, 35, 79 and 95 of 2015 and no. 32, 74, 75 and 97 of 2016, no. 58, 85, 92, 97 and 103 of 2017, no. 15, 91, 98, 102, 103, 105 of 2018, no. 24, 64, 96, 101 and 102 of 2019, no. 18, 28, 38 and 69 of 2020) the following additions shall be made:

1. In Art. 44 in the title is finally added "or on the growth market".

2. In Art. 88, para. 1 after the words "may submit" shall be added "within 25 November of the year concerned. "

3. In Art. 195, para. 6:

a) in item 1 after the words "regulated market" shall be added "or on a growth market";

b) in item 2, letter "c" after the words "regulated market" shall be added "or on a growth market".

4. In Art. 196 in the title is finally added "or on the growth market".

5. In § 1 of the additional provisions:

a) in item 21, letter "a" after the words "Markets in Financial Instruments Act" shall be added "or on a growth market within the meaning of Art. 122, para. 1 of the Markets in Financial Instruments Act ";

b) item 114 shall be created:

„114. "Growth market" is that within the meaning of Art. 122, para. 1 of the Markets in Financial Instruments Act. "

**§ 67.** The tax relief under Art. 184 of the Corporate Income Tax Act, representing a minimum aid under Art. 188 of the Corporate Income Tax Act, can be used until December 31, 2023.

**§ 68.** Paragraph 66, items 1, 3, 4 and 5 regarding Art. 44, Art. 195, para. 6, Art. 196 and § 1, item 21 and item 114 of the Corporate Income Tax Act with regard to growth markets shall apply until 31 December 2025.

**§ 69.** In the Personal Income Tax Act (promulgated, SG, issue 95 of 2006; amended and supplemented, issues 52, 64 and 113 of 2007, issues 28, 43 and 106 of 2008 25, 32, 35, 41, 82, 95 and 99 of 2009, issues 16, 49, 94 and 100 of 2010, issues 19, 31, 35, 51 and 99 of 2011 40, 81 and 94 of 2012, issues 23, 66, 100 and 109 of 2013, issues 1, 53, 98, 105 and 107 of 2014, no. 12, 22, 61, 79 and 95 of 2015, no. 32, 74, 75, 97 and 98 of 2016, no. 58, 63 and 97 of 2017, no. 15 of 2018, no. 98 of 2018, no. 102 of 2018, no. 105 of 2018, no. 24, 79, 96, 101 of 2019, no. 14, 18, 28, 38 and 60 of 2020) the following amendments and additions shall be made:

1. In Art. 9:

(a) paragraph 2 is amended as follows:

„(2) The taxable persons, who are not obliged to issue a fiscal cash receipt from a fiscal device or a cash receipt from an integrated automated system for management of the commercial activity according to para. 1, shall issue a document for the incomes acquired by them from sources under art. 10, para. 1, item 3 and 4, containing the requisites under Art. 6, para. 3 of the Accounting Act. The document shall be issued in duplicate, one of which shall be provided to the payer of the income and the other shall be kept by the individual. "

(b) paragraph 3 is amended as follows:

„(3) The document under para. 2 shall not be issued when:

1. for the incomes the payer shall issue the form "Account for amounts paid", or
2. the income is taxed with a final tax by the order of Chapter Six, or
3. the incomes are exempt from taxation on the grounds of art. 13, para. 1, item 24, or
4. the incomes have been paid to the bank account of the natural person, except in the cases under par. 4. "

c) para. 4:

„(4) When a payer of the incomes under art. 10, para. 1, item 3 is an enterprise or a self-insured person, which is obliged to apply the Accounting Act and on the grounds of art. 45, para. 6 shall not issue an "Invoice for paid amounts" in the document under para. 2, the natural person, who has acquired the incomes, shall also include the requisites under art. 6, para. 1, item 3 of the Accounting Act. "

2. In Art. 37, para. 1, item 3 after the words "regulated market" shall be added "or on a market for growth. "

3. In Art. 73, para. 3 the words "accrual of amounts - in cases" shall be replaced by "Performance".

4. In § 1 of the additional provisions:

a) in item 11, letter "a" of the additional provisions after the words "Law on Markets in Financial Instruments" shall be added "or on a growth market within the meaning of Art. 122, para. 1 of the Markets in Financial Instruments Act";

b) items 63-64 are created:

„63. "Regulated market" is that within the meaning of § 1, item 70 of the additional provisions of the Corporate Income Tax Act.

64. "Growth market" is the one within the meaning of § 1, item 114 of the additional ones provisions of the Corporate Income Tax Act. "

**§ 70.** Paragraph 69, items 2 and 4 regarding Art. 37, para. 1, items 3 and § 1, items 11, 63 and 64 of the Personal Income Tax Act with regard to the growth markets shall apply until 31 December 2025.

**§ 71.** In the Local Taxes and Fees Act (promulgated, SG, issue 117 of 1997; amended and supplemented, issues 71, 83, 105 and 153 of 1998, issue 103 of 1999, issue 34 and 102 of 2000, Nos. 109 of 2001, Nos. 28, 45, 56 and 119 of 2002, Nos. 84 and 112 of 2003, Nos. 6, 18, 36, 70 and 106 of 2004, Nos. 87, 94, 100, 103 and 105 of 2005, Nos. 30, 36 and 105 of 2006, Nos. 55 and 110 of 2007, Nos. 70 and 105 of 2008, issues 12, 19, 41 and 95 of 2009, issues 98 of 2010, issues 19, 28, 31, 35 and 39 of 2011; Decision № 5 of the Constitutional Court of Republic of Bulgaria from 2012 - issue 30 of 2012; issues 53, 54 and 102 of 2012, issue 24,

30, 61 and 101 of 2013, no. 105 of 2014, no. 14, 35, 37, 79 and 95 of 2015, no. 32, 43, 74, 80 and 97 of 2016 and no. 88, 92, 96, 97 and 99 of 2017, no. 98 and 108 of 2018, no. 1 and 24 of 2019, Decision № 4 of the Constitutional Court of the Republic of Bulgaria of

2019 - no. 32 of 2019; no. 38, 96, 101 and 102 of 2019; no. 18 and 71 of 2020) in Art. 15 the following amendments shall be made:

1. In para. 3 after the words "Spatial Planning Act" the comma and the words "as well as with a certificate under Art. 54a, para. 3 of the Cadastre and Property Register Act "shall be deleted.

2. In para. 4 and 6 the words "the tax office of" shall be replaced by "the local unit revenue in ".

§ 72. In the Accounting Act (promulgated, SG, issue 95 of 2015; amended and supplemented, issue 74, 95 and 97 of 2016, no. 85, 92 and 97 of 2017, no. 15, 22 and 98 of 2018, no. 13, 37 and 96 of 2019, no. 26 and 28 of 2020) the following amendments are made:

1. In Art. 48

(a) paragraph 1 is amended as follows:

'(1) The non-financial declaration shall contain the information necessary to understand the development, results, condition of the undertaking and the impact of its activities, as a minimum on environmental, social and staff matters, respect for human rights, the fight against corruption and bribery. "

(b) paragraph 2 is amended as follows:

"(2) The non-financial declaration shall also include:

1. brief description of the business model of the enterprise;
2. a description of the policies pursued by the enterprise with respect to the issues under para 1, including the performed processes of due diligence;
3. the result of the policies under item 2;
4. the main risks related to the issues under para. 1 and relevant to the undertaking's activities, including, where applicable and proportionate, its business relationships, products or services that are likely to cause adverse effects in those areas, and the way in which the undertaking manages these risks;

5. non-financial key indicators for the result of the activity, having relation to the specific economic activity. "

(c) paragraph 3 is amended as follows:

"(3) When the enterprise does not have or does not follow the policies regarding one or several of the issues under para. 1, the non-financial statement shall provide a clear and reasoned explanation. "

d) in para. 5 the words "related to environmental or social issues" are deleted.

2. Article 51 is amended as follows:

"Art. 51. (1) Enterprises of public interest, which are parent enterprises in a large group, which as of December 31 exceeds on a consolidated basis the criterion for average number of employees during the financial year of 500 people, shall include in the consolidated activity report a consolidated non-financial declaration information to the extent necessary to understand the development, results, condition of the group and the impact of its activities, at least on environmental, social and staffing issues, respect for human rights, the fight against corruption and bribery, including :

1. a brief description of the business model of the group;
2. a description of the policies pursued by the group in relation to the issues under para. 1, including the performed processes of due diligence;

3. the result of the policies under item 2;

4. the main risks related to the issues under para. 1 and relevant the group's activities, including, where applicable and proportionate, its business relationships, products or services that are likely to cause adverse effects in these areas, and the way in which the group manages these risks;

5. non-financial key indicators for the result of the activity, having attitude to the specific economic activity.

(2) When the group does not have or does not follow the policies regarding one or several of the issues under para. 1, the consolidated non-financial statement shall provide a clear and reasoned explanation. "

3. In Art. 52 the words "para. 3-5 "shall be replaced by" para. 4-6 ".

**§ 73.** The law enters into force on January 1, 2021, except for:

1. Paragraphs 29, § 55-57 and § 58, paragraph 3 concerning § 1, paragraphs 84-86 of the Additional provisions of the Value Added Tax Act, which enter into force within three days of the promulgation of the law in the State Gazette;

2. Paragraph 35 regarding Art. 154, para. 2, § 37 regarding art. 156, para. 2, § 39 regarding art. 157a, para. 4 and § 60, which shall enter into force on 1 April 2021;

3. Paragraphs 1-9, § 11-28, § 30-54, § 58, items 1-2, item 3 concerning § 1, items 84-86 of the additional provisions of the Value Added Tax Act and items 4, § 59 and § 61-64, which enter into force on 1 July 2021;

4. Paragraph 65, item 4, which shall enter into force on 1 January 2022.