

# **BULSTAT REGISTER ACT**

*Prom. SG. 39/10 May 2005, amend. SG. 105/29 Dec 2005, amend. SG. 34/25 Apr 2006, amend. SG. 42/29 May 2007, amend. SG. 82/16 Oct 2009, amend. SG. 95/1 Dec 2009, amend. SG. 28/5 Apr 2011, amend. SG. 38/18 May 2012, amend. SG. 15/15 Feb 2013, amend. SG. 12/13 Feb 2015, amend. and suppl. SG. 8/29 Jan 2016, amend. and suppl. SG. 74/20 Sep 2016, amend. SG. 85/24 Oct 2017, amend. and suppl. SG. 27/27 Mar 2018, **amend. and suppl. SG. 57/10 Jul 2018***

## **Chapter one.**

### **GENERAL**

Art. 1. This Act shall regulate the procedure and manner of single registration in BULSTAT register as well as the relations of BULSTAT register with other registers and information systems.

Art. 2. (1) (amend. - SG 08/16, in force from 01.05.2016) The Registry Agency at the Minister of Justice shall keep and maintain register BULSTAT as unified electronic centralised register and implement activities for entries in it as well as issuing references and certificates concerning entered circumstances.

(2) The Registry Agency shall keep and maintain special register under the Protection of Classified Information Act of register BULSTAT for registration of subjects, whose data contain classified information.

(3) (suppl. - SG 08/16, in force from 01.05.2016) The information in register BULSTAT shall be preserved in unified information system maintaining national data base. For each person subject to entry into the register shall be kept an electronic file. The file shall include the applications, documents, certifying registered circumstances, and other documents.

## **Chapter two.**

### **RANGE AND CONTENT OF REGISTER BULSTAT**

#### **Section I.**

##### **Range**

Art. 3. (1) In register BULSTAT shall be entered:

1. (suppl. - SG 34/06, in force from 01.10.2006, suppl. – SG 74/16, in force from 01.01.2018, suppl. - SG 57/18, in force from 01.09.2018) the corporate bodies which are not traders and are not non-profit legal entities within the meaning of the Non-profit Legal Entities Act subject to entry in the commercial register, respectively in the register of non-profit legal entities;

2. (revoked – SG 34/06, in force from 01.10.2006);

3. (suppl. - SG 34/06, in force from 01.10.2006, suppl. – SG 74/16, in force from 01.01.2018) the branches of foreign persons, who are not traders and are not non-profit legal entities;

4. (amend. – SG 42/07, in force from 30.08.2007) the trade representations of foreign persons under Art. 24 of the Investment Promotion Act;

5. foreign corporate bodies:

a) who implement economic activity in the country, including also through place of economic activity or defined base or object, or

b) whose effective management is on the territory of the country, or

c) (suppl. - SG 57/18, in force from 01.09.2018) who own immovable property in the country, or

d) (new - SG 57/18, in force from 01.09.2018) who are pledgors within the meaning of the Special Pledges Act.

6. (supple. - SG 28/11) unregistered partnerships under the Obligations and Contracts Act, including those organised as a handicraft and insurance funds under art. 8 of the Code of social insurance;

7. other persons out of these pointed in items 1 – 6 who are insurers and are not individuals;
  8. (amend. - SG 34/06, in force from 01.10.2006; amend. - SG 08/16, in force from 01.05.2016) the branches and the divisions of the persons of items 1, 5 and 7, as well as the subsidiaries of the inscribed in the commercial register traders;
  9. individuals, exercising free lance profession or craft activity;
  10. foreign individuals who have no unified civil number or personal number of a foreigner and:
    - a) implement commercial activity or render independent personal services in the country, including also through place of economic activity or defined base or object, or
    - b) own immovable property in the country, or
    - c) (suppl. - SG 57/18, in force from 01.09.2018) are insurers, or
    - d) (new - SG 57/18, in force from 01.09.2018) who are pledgors within the meaning of the Special Pledges Act.
  11. other individuals – insurers.
- (2) In register BULSTAT may be registered also foreign persons, who are subject to special registration by force of material tax law, including also when they are exempt from tax according to international agreement entered into force to which the Republic of Bulgaria is a party.
- (3) (New - SG 27/18) The natural and legal persons and other legal entities acting on the territory of the Republic of Bulgaria in their capacity as trustees of trusts, trustees' funds and other similar foreign legal entities shall also be registered in the BULSTAT register, established and existing in accordance with the jurisdictional rights allowing such forms of trust ownership.
- (4) (amend. SG 15/13, in force from 01.01.2014, previous Para. 3 - SG 27/18) In the special register of art. 2, para 2 shall be entered only these divisions of para 1, item 8, which are budget administrators or insurers.
- (5) (new – SG 95/09, in force from 01.01.2010, previous Para. 4 - SG 27/18) Foreign persons from a Member State of the European Union or another contracting state to the European Economic Area Agreement, carrying out economic activity solely pursuant to the freedom of provision of services, shall not be entered into the BULSTAT register.

## **Section II.**

### **Unified identification code**

Art. 4. (1) The Registry Agency shall determine unique unified identification code (UIC), obligatory for the persons of art. 3, called hereinafter "code of BULSTAT".

(2) The code of BULSTAT shall be determined at the entering of the persons in the register and upon change of the statute or the corporate body of the subjects of art. 3, para 1, item 8.

Art. 5. (1) All registers and information systems, provided in a normative act in the Republic of Bulgaria, containing data about the persons of art. 3, entered in register BULSTAT, shall identify these subjects with the code of BULSTAT.

(2) The subjects of art. 3 shall point out obligatory the code of BULSTAT in the documents with which they participate in the circulation of documents.

(3) In the documents, issued by the bodies of the state authorities, of the local government and of the judicial power, shall be pointed out obligatory the code of BULSTAT of the persons of art. 3.

(4) (amend. - SG 08/16, in force from 01.05.2016) The code of BULSTAT shall be identified with identification

Art. 6. (1) (Amend. - SG 27/18) The code of BULSTAT of the persons of art. 3, para 1, items 1 – 7 and 10, Para. 2 and 3 shall be 9-digit.

(2) (amend. - SG 34/06, in force from 01.10.2006) The code of BULSTAT of the persons of art. 3, para 1, item 8 shall be 13-digit, the first 9 digits being the code of the corporate body.

(3) The code of BULSTAT of the persons of art. 3, para 1, items 9 and 11 shall be 10-digit and coincide with the unified civil number (UCN), respectively with the personal number of a foreigner (PNF).

### **Section III. Content of the register**

Art. 7. (1) (Suppl. - SG 27/18) For the persons of art. 3, para 1, items 1 – 8, Para. 2 and 3 in register BULSTAT shall be recorded the following data and circumstances:

1. UIC (code of BULSTAT);
2. acts for establishing/occurrence, change, closing/deletion;
3. date of registration in BULSTAT;
4. date of termination of the registration;
5. legal-organizational form;
6. full and short name;
7. headquarters and address of management;
8. address for correspondence on the territory of the country with all state institutions as well as telephone, fax, e-mail address;
9. address of implementing of the activity or of the property;
10. (suppl. - SG 28/11) subject of activity/basic economic activity or handicrafts under the Crafts Act;
11. term of existence;
12. status;
13. (amend. - SG 08/16, in force from 01.05.2016) legal grounds;
14. (amend. - SG 08/16, in force from 01.05.2016) distribution of the property;
15. (amend. - SG 08/16, in force from 01.05.2016) ownership/legal succession;
16. bodies of management and representation:
  - a) manager and/or representative – names, citizenship, UCN, PNF or another identification number of foreign person, way of representation, position of the representative – for the subjects of art. 2, para 2;
  - b) kind and members of the collective body of management;
17. (amend. - SG 08/16, in force from 01.05.2016) partner/owner;
18. (In force from 12.02.2006) data necessary for the Register of the statistical units determined by an order of the Executive Director of the Registry Agency on a proposal by the Chairperson of the National Statistical Institute.
19. (new - SG 27/18) the identification data for the actual owners and the data for the legal persons or other legal entities, through which - directly or indirectly - control is exercised, as required by the Act on Measures Against Money Laundering.

(2) (Suppl. - SG 27/18) For the persons of art. 3, para 1, items 9 – 11, Para. 2 and 3 in register BULSTAT shall be entered the following data and circumstances:

1. UIC (code of BULSTAT);
2. data about the person – date of birth for the foreign individuals, citizenship, names, identification document;
3. grounds for entering;
4. addresses for correspondence, telephone, fax, e-mail address:
  - a) for the Bulgarian citizens and the foreigners staying permanently in the country – permanent and present address;
  - b) for the foreign individuals – address for correspondence on the territory of the country with all state institutions;

5. address of implementing of the activity or the property;
6. (suppl. - SG 28/11) exercised activities/professions or handicrafts under the Crafts Act;
7. (suppl. - SG 28/11) documents, certifying the implementing of defined activity or the grant of master or apprentice under the Crafts Act;;
8. date of starting, termination, renewal of the activity.
9. (new - SG 27/18) the identification data for the actual owners and the data for the legal persons or other legal entities, through which - directly or indirectly - control is exercised, as required by the Act on Measures Against Money Laundering.

(3) In register BULSTAT shall be maintained and preserved information about the occurred changes in the data and the circumstances of para 1 and 2.

(4) (Amend. and suppl. - SG 27/18) The data of para 1, items 5 – 9 and item 19, and of para 2, items 2, 4, 5 and 9 shall be entered in Bulgarian language and with Roman letters according to the rules for transliteration.

Art. 8. (1) (Suppl. - SG 27/18) The information in register BULSTAT shall be public in its part, introduced from the presented documents about the data of art. 7, para 1, items 1 – 17 and item 19, and para 2.

(2) The information in register BULSTAT, introduced from the presented documents about the data of art. 7, para 1, item 18 shall be conceded only to the persons and by the order of art. 40.

(3) The information about the subjects of art. 2, para 2 shall be public when it is only for one person in the part, introduced from the presented documents about the data of art. 7, para 1, items 3 – 17 and of art. 17, para 1, item 2 – when the acts does not contain information determined as classified information.

Art. 8a. (new - SG 08/16, in force from 01.05.2016, amend. – SG 74/16, in force from 01.01.2018) Where a BULSTAT code is indicated, the court, the governmental and local authorities, the persons entrusted with a public function, and the organisations providing public services, including the banks, may not request proving circumstances that were entered in the BULSTAT register. This prohibition shall apply also to the assignors under Art. 5 of the Public Procurement Act.

### **Chapter three.**

#### **REGISTRATION IN REGISTER BULSTAT**

Art. 9. (amend. - SG 08/16, in force from 01.05.2016) (1) Any entry or deletion shall be carried out on the basis of an application. The application forms shall be approved by the executive director of the Registry Agency.

(2) The application shall contain:

1. applicant data;
2. data of the person, for which entry and deletion is requested;
3. the circumstances under Art. 7 subject to entry for the person;
4. a signature of the applicant.

(3) Any entry or deletion may be applied for by the person under Art. 3 or his legal representative, an attorney-at-law with an explicit power of attorney or a proxy holding an explicit notarised power of attorney. At applying for entry in the special register under Art. 2, Para 2, the authorisation may be effected in writing. In case of change of the authorisation the circumstances shall be filed by the new representative.

(4) The application shall be accompanied by a declaration of the veracity of the applied circumstances, signed by the applicant.

(5) The applications on paper shall be filed with the territorial units of the Registry Agency located at the seats of the district courts.

(6) During the receipt of the application shall be checked the identity of the applicant.

(7) The subjects under Art. 2, Para 2 shall be entered in the Registry Agency - city of Sofia.

(8) (new - SG 57/18, in force from 01.09.2018) For entering and deletion of circumstances, a state fee shall be paid as defined by the Tariff of State Fees collected by the Registry Agency.

Art. 10. (amend. - SG 08/16, in force from 01.05.2016) (1) In the BULSTAT register shall be made ex officio entry of the circumstances regarding the persons under Art. 3 at the request of the National Insurance Institute or a revenue authority. The request shall be accompanied by a document certifying the duty of the person to register in the BULSTAT register.

(2) (amend. - SG 57/18, in force from 01.09.2018) In the BULSTAT register shall be made ex officio entry of the circumstances regarding the persons under Art. 3, Para 1, Item 1 - 8 and 10 on the basis of entries in other public registers after the expiry of one month from the duty to file the documents under Art. 11, Para 1 and 2.

(3) The Executive Director of the Registry Agency or an official of the registry service authorised by him shall notify in writing the obliged persons under Art. 3 of the ex officio entry under Para 1 or 2.

(4) The managing, respectively the representatives or the explicitly authorised persons of the subjects under Art. 3 shall prove the payment of the due entry fee within 7 days from receipt of the notification under Para 3.

(5) In the BULSTAT register shall be made ex officio entry of the discontinuing/deletion of the persons under Art. 3, Para 1, Items 1 - 8 after the expiry of their time limit of existence or on the basis of entries in other public registers.

(6) The registration of the persons under Art. 3, Para 1, Items 9 - 11 shall be terminated ex officio in case of death of the person.

(7) The ex officio entry shall be made at the expense of the entered person, except in the cases of Para 6.

Art. 11. (amend. - SG 08/16, in force from 01.05.2016) (1) (Amend. - SG 27/18) With the application referred to in Art. 9, Para 1 the persons under Art. 3, Para 1, Items 1 - 8, Para 2 and 3 shall enclose in accordance with their status:

1. a copy of a judicial decision or another document as follows:

a) the legal persons – act for their establishment and an act, defining the person who manages/represents them;

b) the trade representations of foreign persons under Art. 24 of the Investment Promotion Act – document for registration at Bulgarian Chamber of Commerce and Industry;

c) the foreign legal persons of Art. 3, Para 1, Item 5 – a document certifying their business activities on the territory of the Republic of Bulgaria; a legalised document, certifying the establishing and representation of the foreign legal persons in the respective country;

d) the unregistered partnerships under the Obligations and Contracts Act and the insurance funds of Art. 8 of the Code for Social Insurance – the partnership contract, respectively the certificate for entering in the National Revenue Agency;

e) the branches and the divisions of Art. 3, para 1, Item 8 – an act, certifying their establishing and defining the person who manages and/or represents them;

f) other persons out of these pointed out in items a) – e), who are insurers – documents for identification and/or proving the implementing of a certain activity when such are required by the law;

g) (new - SG 27/18) a declaration regarding the identification data for the actual owners and the data for the legal persons or other legal entities, through which, - directly or indirectly - control is exercised, as required by the Act on Measures Against the Laundering of Money;

2. document for paid state fee according to a tariff, approved by the Council of Ministers;

3. registration questionnaire and/or registration reference about the data of art. 7, para 1 and 4 – for

the subjects under Art. 2, Para 2.

(2) (new - SG 57/18, in force from 01.09.2018) To the application under Art. 9, para. 1 the persons under Art. 3, para. 1, item 9-11, according to their capacity shall submit:

1. a document certifying the performance of the declared activity on the territory of the Republic of Bulgaria, a document of ownership or other documents where such is required by law;

2. document for paid state fee, as defined by the Tariff of State Fees collected by the Registry Agency, except in the case of payment by electronic means.

(3) (prev. para. 2 - SG 57/18, in force from 01.09.2018) The documents shall be filed in original, a copy certified by the applicant or a notarised copy.

(4) (prev. para. 3 - SG 57/18, in force from 01.09.2018) When for the subjects of art. 2, para 2 the administrative act for establishing or the change contains classified information which cannot be presented to the Registry Agency the data shall be entered on the basis of declaration by the manager, respectively the representative or by explicitly authorized person.

Art. 12. (amend. - SG 08/16, in force from 01.05.2016) (1) The application shall be filed within 7 days term after the occurrence of the obligation for entering of the persons

(2) For the judicially registered persons the term shall start from the receiving of the court decision. For the persons of art. 3, para 1, items 9 – 11 the term referred to in Para 1 shall start from the commencement of the activity, respectively the hiring of natural persons, the purchase of the property or the change of the circumstances referred to in Art. 7, Para 2.

(3) In 30 days term after entering into force of the act for creating/occurrence, change or closing/deletion of the subjects of art. 2, para 2 the manager, respectively the representative or the explicitly authorized person shall present the act and the documents of Art. 11 at the Registry Agency.

(4) At each change of the circumstances subject to registration the person under Para 3 shall be obliged in 7 days term to apply for entering them in the register.

Art. 13. (amend. - SG 34/06, in force from 01.10.2006) The individuals, regardless of the different grounds for entering may have only one registration.

Art. 14. (amend. - SG 08/16, in force from 01.05.2016) (1) The applications and requests for registration and deletion filed on paper shall be entered into the information system for creating an electronic image thereof and their attachments.

(2) The electronic document created as specified in Para 1 shall be deemed identical to the document filed on paper unless proven otherwise.

(3) The written documents referred to in Para 1 shall be stored by the Registry Agency for a term of 10 years, starting on the date of registration or deletion. After the expiry of the 10-year storage term they may be destroyed unless subject to submission to the National Archive Fund. The order and manner of storing and destroying shall be determined by the executive director of the Registry Agency.

(4) The documents filed on paper shall not be used for reference and for issuing certificates except in the event of a judicial dispute or issue of references and certificates for the subjects referred to in Art. 2, Para 2.

(5) The applications for the subjects referred to in Art. 2, Para 2 shall be filed only on paper.

Art. 15. (amend. - SG 08/16, in force from 01.05.2016) (1) (amend. - SG 85/17, amend. - SG 57/18, in force from 01.09.2018) The Registry Agency shall ensure the acceptance of the documents referred to in Art. 11, Para 1 and 2, issued and signed under the Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions

in the internal market and repealing Directive 1999/93/EC (OB, L 257/73 of 28 August 2014) and Electronic Document and Electronic Trust Services Act in accordance with the conditions and the order referred to in the Electronic Government Act.

(2) Where the filing of notarised documents is required, their electronic image shall be enclosed with the application.

Art. 16. (amend. - SG 08/16, in force from 01.05.2016) (1) The applications and requests for registration and deletion shall be examined by a registry officer in the order of their submission.

(2) The registry officer shall decide on the applications and requests for registration and deletion by the end of the following working day after their submission.

(3) The registry officer shall check whether:

1. an application has been filed for registration or deletion in compliance with the prescribed form and procedure;

2. the filed circumstance is subject to registration and has not been registered;

3. the application has been filed by an authorised person;

4. the application is accompanied by all documents in accordance with the requirements of the law;

5. a declaration under Art. 9, Para 4 has been submitted;

6. the due official fees have been paid.

Art. 17. (amend. - SG 08/16, in force from 01.05.2016) (1) The registry officer shall execute the registration or the deletion within the term referred to in Art. 16, Para 2, respectively the term under Para 3, where all conditions of Art. 16, Para 3 are met.

(2) The registration or deletion shall be performed by consecutive entry of information of the respective circumstance into the register.

(3) Where the application for registration or deletion is not accompanied by all documents required by the law, or where the due official fee has not been paid, the registry officer shall issue instructions to the applicant for remedying the deficiencies. The instructions shall be published in the electronic file of the person referred to in Art. 3, and in case an electronic address was provided, they shall be sent to it as well, and where a registration application was filed - on the official website of the BULSTAT register, within the term referred to in Art. 16, Para 2. The applicant may comply with the issued instructions and filed the requested documents by using an application form. The registry officer shall issue a refusal, if the instructions have not been fulfilled within 5 working days from their issue.

(4) At the registration in the BULSTAT register the data in the filed documents shall be verified with the National Database of the BULSTAT Register and with other registers and information systems, to which the BULSTAT register has access.

(5) (amend. - SG 57/18, in force from 01.09.2018) In case of discrepancies established during the verification of the documents under Art. 11, Para 1 and 2 and the application under Art. 9, Para 1, a report shall be drawn up in a form approved by the executive director of the Registry Agency. The registry services shall provide the report to the authority that has issued the act and to the manager, respectively the representative or an explicitly authorised person.

Art. 18. (amend. - SG 08/16, in force from 01.05.2016) (1) The registry officer shall issue a reasoned refusal, where any of the requirements referred to in Art. 16, Para 3 is not met. The refusal shall be delivered to the applicant immediately after its issue personally or by registered mail with acknowledgment of receipt.

(2) Where the applicant has indicated in his application that he wishes to be notified electronically, the refusal shall be sent to the provided electronic address. In such case no acknowledgement of receipt shall be required.

Art. 19. (amend. - SG 08/16, in force from 01.05.2016) (1) The refusal to make a registration shall be subject to an administrative appeal before the executive director of the Registry Agency as set out in the Administrative Procedure Code. The act of the executive director confirming the refusal shall be subject to appeal before the court as set out in the Administrative Procedure Code.

(2) In case of appeal the registration refusal and the entire file shall be sent to the competent authority. In case of revoking the refusal the registration shall be performed ex officio and the applicant shall be notified thereof.

Art. 20. (amend. - SG 08/16, in force from 01.05.2016) (1) In case of refusal to record the requested registration or deletion the applicant may file a new application for registration or deletion of the same circumstance. The new application shall be examined in the order of its submission.

(2) In case of filing of a new application the applicant may use the documents, which have been already filed with the refused application by indicating the application number and the type of the documents. In such cases the applicant shall file also a new declaration under Art. 9, Para 4.

Art. 21. (amend. - SG 08/16, in force from 01.05.2016) (1) Errors and deficiencies made at the registration or deletion of circumstances, including discrepancies of data in the application and the data in the enclosures thereto, shall be removed ex officio or at the request of the interested person by new entry.

(2) In case of registration in the BULSTAT register of a subject other than these indicated in Art. 3 or in case of repeated registration, the erroneous or repeated registration shall be deleted by an order of the executive director of the Registry Agency. In such case the Registry Agency shall publish the deletion of the registration in the BULSTAT register on the official website of the Agency.

Art. 22. (revoked - SG 08/16, in force from 01.05.2016)

Art. 23. (revoked - SG 08/16, in force from 01.05.2016)

Art. 24. (revoked - SG 08/16, in force from 01.05.2016)

Art. 25. (1) (amend. - SG 08/16, in force from 01.05.2016) Register BULSTAT shall maintain and preserve archive of the closed/deleted persons of art. 3 and the deleted registrations of art. 21, para 2.

(2) The information about the closed/deleted persons shall be preserved in register BULSTAT for a term of 10 years ante their closing/deleting.

(3) After the elapse of the term of para 2 a copy of the data about the closed/deleted subjects shall be delivered every year on technical carrier to the Central state archive.

(4) The term and the way of preservation of the documents about the closed/deleted subjects of art. 2, para 2 and art. 26, para 2 shall be determined by the order of the Protection of Classified Information Act.

Art. 26. (1) The order and the way for preservation of the documents for entering in register BULSTAT of the subjects, registered in the special register of art. 2, para 2, shall be determined by the executive director of the Registry Agency according to requirements of the Protection of Classified Information Act.

(2) The Registry Agency shall gather additional information referring only to the subjects of art. 2, para 2 with a special questionnaire.



## **Chapter four.**

# **INTERACTION OF REGISTER BULSTAT WITH OTHER REGISTERS, INFORMATION SYSTEMS AND ACCESS TO THE DATA**

### **Section I.**

#### **Interaction with the entry registers, kept by the regional courts**

Art. 27. (1) (amend. - SG 34/06, in force from 01.10.2006; amend. - SG 08/16, in force from 01.05.2016) The regional courts shall concede free of charge electronically to the registry offices the court decisions for establishing, change of the circumstances and deleting of corporate bodies which are not traders.

(2) (amend. - SG 08/16, in force from 01.05.2016) The court decisions of para 1 shall be conceded to the registry offices within one working day.

(3) (amend. - SG 08/16, in force from 01.05.2016) The regional courts shall ensure free of charge access to the registers for entering and the company files, formed by the regional courts, to authorized employees of the registry offices.

(4) The order for the conceding of the access of para 3 and of the court decisions of para 1 shall be determined with an ordinance, issued by the Minister of Justice.

Art. 28. (1) (amend. - SG 08/16, in force from 01.05.2016) The registry offices shall concede to the regional courts information about the defined, changed and annulled UIC and reference about found discrepancies in the data.

(2) The Registry Agency shall ensure free of charge access for the bodies of the judicial power to the national data base about the information of art. 8, para 1.

(3) (amend. - SG 08/16, in force from 01.05.2016) The registry offices and the regional courts shall exchange data in electronic way by an order defined with the ordinance of art. 27, para 4.

### **Section II.**

#### **Interaction with other registers and information systems**

Art. 29. (1) The national and the departmental registers and information systems, maintaining information about the persons of art. 3 shall ensure free of charge access for register BULSTAT to the data of art. 7, entered in these registers and information systems.

(2) For implementing its functions register BULSTAT shall have free of charge access to the following registers and departmental information systems:

1. the automated information funds of the Unified system for civil registration and administrative servicing of the population (USCRASP);

2. (amend. – SG 82/09) the National computer-based information fund of Bulgarian identification documents – “National register of Bulgarian identification documents”;

3. the register of the insurers;

4. (amend. - SG 28/11) the regional registers and the national register of trained novices, apprentices and masters, of the masters training them, as well as of the masters and apprentices working in undertakings organised as handicrafts;

5. (amend. – SG, 12/2015) the register of the farmers;

6. (new - SG 08/16, in force from 01.05.2016) the register of the vocational education centres and information and professional orientation centres.

7. (prev. text of Item 06 - SG 08/16, in force from 01.05.2016) other registers and information

systems containing data which are not classified information, entered in register BULSTAT.

(3) The order and the way of interaction between the registers and the information systems of para 2 shall be determined with an ordinance, approved by the Council of Ministers.

Art. 30. The national classifiers and nomenclatures as well as their changes, necessary for register BULSTAT, shall be conceded free of charge in structured electronic form to the Registry Agency by the institutions, responsible for maintaining them.

Art. 31. (1) (amend. – SG 82/09) The Ministry of Interior shall concede free of charge to the National computer-based information fund of Bulgarian identification documents - "National Register of Bulgarian identification documents" data about the valid and the invalid Bulgarian identification documents of the individuals.

(2) (amend. - SG 08/16, in force from 01.05.2016) Upon request by the registry offices the Ministry of Interior shall concede free of charge information about the permanent address of the individuals, entered in register BULSTAT.

(3) The Registry Agency shall concede free of charge information to the Ministry of Interior from register BULSTAT for the needs of the automated information systems, maintained by the ministry.

Art. 32. (1) (amend. - SG 105/05, in force from 01.01.2006; amend. - SG 08/16, in force from 01.05.2016) The Registry Agency shall ensure automated submitting of information for entering in register BULSTAT of data to the information system of the National Revenue Agency as well as the information about the discrepancies of art. 17, para 5.

(2) The Registry Agency shall ensure automated submitting of information about the data entered in register BULSTAT for the needs of the information system of the customs administration.

(3) (amend. - SG 105/05, in force from 01.01.2006) The Registry Agency shall concede information from the special register of art. 2, para 2 to specialized subsystem of the Ministry of Finance ensuring data to the National Revenue Agency and the customs administration.

(4) (amend. - SG 105/05, in force from 01.01.2006; amend. - SG 08/16, in force from 01.05.2016) The registry offices shall provide electronic copies of the documents referred to in Art. 11 to the National Revenue Agency.

(5) (amend. - SG 105/05, in force from 01.01.2006; amend. - SG 08/16, in force from 01.05.2016) Upon found discrepancies in the data, entered in register BULSTAT the National Revenue Agency shall notify the registry offices.

(6) (amend. - SG 105/05, in force from 01.01.2006; amend. - SG 08/16, in force from 01.05.2016) The registry offices and the territorial directorates of the National Revenue Agency shall exchange data in electronic way by an order, determined with the ordinance of art. 27, para 4.

Art. 33. (1) The Registry Agency shall ensure automated submitting of information about the data, entered in register BULSTAT to the National Insurance Institute.

(2) The Registry Agency shall ensure information from the special register of art. 2, para 2 to a specialized subsystem of the National Insurance Institute about the data of art. 7, para 1, items 1, 3, 4, 5, 6, 7, 10 and 15.

(3) The National Insurance Institute shall concede free of charge to the Registry Agency information about the termination and the renewal of the activity of the persons of art. 3, items 9 – 11.

(4) (amend. - SG 08/16, in force from 01.05.2016) Upon found discrepancies in the data entered in register BULSTAT the National Insurance Institute shall notify the registry offices.

(5) The Registry Agency and the National Insurance Institute shall exchange data in electronic way

by an order, determined with the ordinance of art. 27, para 4.

Art. 34. (1) The Registry Agency shall ensure automated submitting of information about the data, entered in register BULSTAT to the National Statistics Institute.

(2) The Registry Agency shall ensure information from the special register of art. 2, para 2 to a specialized subsystem of the National Statistics Institute.

(3) The Registry Agency and the National Statistics Institute shall exchange data in electronic way by an order, determined with the ordinance of art. 27, para 4.

Art. 35. (revoked - SG 08/16, in force from 01.05.2016)

### **Section III.**

#### **Access to the National data base of register BULSTAT**

Art. 36. (amend. - SG 08/16, in force from 01.05.2016) (1) Anyone shall be able to check the availability or lack of a registered circumstances in the BULSTAT register. The checks may be performed by:

1. name or UIC, respectively UCN of the subjects referred to in Art. 3;

2. company file/year/district court;

3. (amend. - SG 57/18, in force from 01.09.2018) application number, entry number in the register and relatedness of the subjects.

(2) (amend. - SG 57/18, in force from 01.09.2018) Anyone can request written reports of registered circumstances under Art. 8, Para 1 after payment of an official fee determined in the Tariff of the state fees collected by the Registry Agency.

(3) Anyone may request the issue of a certificate of circumstances registered in the BULSTAT register after payment of an official fee determined in the Tariff of the state fees collected by the Registry Agency. The certificate shall contain an extract from the BULSTAT register of the registered circumstances. Certificates shall be issued also of the lack of registration of a given circumstance for a given subject under Art. 3. The certificates shall qualify as official documents.

(4) (new - SG 57/18, in force from 01.09.2018) References are made and certificates are issued immediately in each territorial unit of the Registry Agency.

(5) (new - SG 57/18, in force from 01.09.2018) Registry Agency provides an opportunity to receive references via remote access as well as for the issuance of certificates in electronic form and their transmission by electronic means.

Art. 37. (amend. - SG 57/18, in force from 01.09.2018) (1) The Registry Agency shall ensure access to the BULSTAT register through:

1. the public part of the BULSTAT register on the internet;

2. standard output files by e-mail or other technical medium;

3. automated filing of data for the circumstances entered in the BULSTAT register.

(2) Access under para. 1, item 1 is free of charge and the one under par. 1, items 2 and 3 shall be provided upon payment of a fee determined in the Tariff of the state fees collected by the Registry Agency.

(3) Access under para. 1, including through interregistry exchange environment, for the court, the state authorities and the local self-government bodies and the local administration is free of charge.

Art. 38. A body, maintaining register, defined in a normative act, including persons of art. 3, shall have right to receive free of charge access to the public information of art. 7 from the National data base,

referring to these subjects.

Art. 39. The access to the special register of art. 2, para 2 and the order for conceding of information from it to other registers and information systems shall be implemented by the order of the Protection of Classified Information Act and the normative acts for its implementation.

Art. 40. (1) The data of art. 7, para 1, item 18 shall be conceded to the National Statistics Institute.

(2) Out of the cases of para 1 the data of art. 7, para 1, item 18 shall be conceded after written consent of the persons of art. 3.

Art. 41. (1) (amend. - SG 105/05, in force from 01.01.2006) The Registry Agency, the National Statistics Institute, the National Insurance Institute, Agency "Customs" and the Central Department of the National Revenue Agency shall be obliged to ensure use of the data of art. 7, para 1, item 18 only for the purposes of the law and prevention of misuse with them by undertaking the necessary organizational and technical measures and admitting to work with such data only persons, signed declaration on oath for preserving the secret.

(2) The persons who have access to the information of art. 8, para 2 shall be obliged to preserve secret and not to use it for other purposes except for the direct fulfillment of their official obligations

#### **Chapter five.**

### **FINANCING ACTIVITIES RELATED TO KEEPING REGISTER BULSTAT**

Art. 42. The financing of the activities for keeping register BULSTAT shall be ensured through subsidy from the budget of the Ministry of Justice, with fees under this Act with other incomes as well as with resources from national and regional programs, international programs, projects and agreements.

Art. 43. (revoked – SG 38/12, in force from 01.07.2012)

#### **Chapter six.**

### **ADMINISTRATIVE PUNITIVE PROVISIONS**

Art. 44. (amend. - SG 34/06, in force from 01.10.2006) Who does not fulfill his obligations under art. 5, para 2, shall be punished with fine for individuals in extent up to 200 levs or proprietary sanction for corporate bodies in extent up to 500 levs.

Art. 45. (1) (amend. - SG 34/06, in force from 01.10.2006) Who does not fulfill on time his obligations under art. 12, shall be punished with fine for individuals in extent up to 700 levs or proprietary sanction for corporate bodies in extent up to 1000 levs.

(2) At repeated commitment of the breach of para 1 the penalty shall be in extent from 50 to 3000 levs.

(3) (New - SG 27/18) For failure to fulfill the obligations under Art. 12 on entering the data under Art. 63, Para. 4 of the Act on Measures Against Money Laundering, sanctions under the latter Act shall be imposed.

Art. 46. (amend. - SG 34/06, in force from 01.10.2006; amend. - SG 08/16, in force from

01.05.2016) Any official breaching the prohibition under Art. 8a shall be imposed a fine between BGN 100 and 500.

Art. 47. (amend. - SG 34/06, in force from 01.10.2006; revoked - SG 08/16, in force from 01.05.2016)

Art. 48. (amend. - SG 34/06, in force from 01.10.2006; amend. - SG 08/16, in force from 01.05.2016) Who does not fulfill on time his obligations under art. 10, para 4, shall be punished with fine for individuals in extent from 100 to 1500 levs or proprietary sanction for corporate bodies in extent from 100 to 3000 levs.

Art. 49. (1) For insignificant cases of administrative breaches may be imposed fine at the place of committing the breach in extent from 10 to 50 levs. For the imposed fin shall be issued a slip, containing data about: the identity of the employee, imposed the fine; the identity of the perpetrator; the place and the time of the breach; the breached provisions and the extent of the fine. The slip shall be signed by the employee, imposed the fine and by the perpetrator when he agrees to pay the fine, and it is sent for execution.

(2) To the perpetrator shall be given a copy of the slip in order to pay the fine voluntary.

(3) If the perpetrator disputes the breach or does not pay voluntary the fine in 7 days term after the date of issuing the slip and act shall be compiled according to the provisions of section II of chapter three of the Administrative Violations and Penalties Act.

Art. 50. Who uses, concedes or divulges data in breach of art. 41, if the act does not constitute a crime, shall be punished with fine up to 2000 levs.

Art. 51. (1) The breaches of this Act shall be established with acts, compiled by officials, defined by the executive director of the Registry Agency and the punitive decrees shall be issued by the executive director of the Registry Agency or an official, authorized by him.

(2) The establishing of the breaches, the issuing, the appealing and the execution of the punitive decrees shall be implemented by the order of the Administrative Violations and Penalties Act.

### **Additional provisions**

§ 1. In the meaning of this Act:

1. "Economic activity" is each activity, classified in the National classification of the economic activities.

2. "Keeping" includes all activities for the entries in the register, the issuing of references and certificates about the entered circumstances,

3. "Basic economic activity" of the units in the register is determined according to the lowest level of the National classification of the economic activities, applying consistently the chosen criteria at the defining of the section, the group and the class. The choice of criteria is in compliance with the available data about the unit, observing the following priority:

a) the biggest share in the net extent of the revenues from the activity;

b) the biggest extent of the gross production of goods and services, product of the respective activity;

- c) the biggest extent of paid day wages and salaries for the activity;
- d) the biggest number employed in the activity.
- 4. "Insignificant case" is delay in fulfillment of the obligations up to 15 days.
- 5. "Repeated" is the breach, implemented in one year term after the punitive decree has entered into force, with which has been imposed penalty for the same type of breach.

### **Transitional and concluding provisions**

§ 2. The persons of art. 3, entered till the entering into force of this Act in the Unified register for identification of the economic and the other subjects, who implement activity on the territory of the Republic of Bulgaria according to the Statistics Act, shall be considered entered in the register under this Act and they preserve their identification code.

§ 3. In three months term after this Act enters into force the persons of art. 3, para 1, items 9 and 11, who have been registered in the Register of the insurers and are not entered in register BULSTAT shall present the necessary documents for registration at the offices for entering.

§ 4. Till the approval of the tariff of art. 10, para 1, item 4 the fees shall be collected by the Registry Agency in the amounts, defined in the Tariff for the fees, collected by the National Insurance institute under the Statistics Act, approved with Decree No 253 of the Council of Ministers of 1999 (prom. SG 2/00; amend. SG 8/01, SG 30/02).

§ 5. The employment and the official legal relations with the employees, implementing registration and with the employees, conceding information from register BULSTAT, shall be arranged respectively under the conditions of art. 123 of the Labour Code and art. 87a of the Civil Servants Act.

§ 6. The movable property, the archives, the data base and the software modules, the equipment and the other assets and liabilities of the National Statistics Institute, connected with register BULSTAT, shall be assumed by the Registry Agency.

§ 7. The resources for salaries, social insurance payments and maintenance in connection with § 5 and 6 shall be transferred from the budget of the National Statistics Institute to the budget of the Ministry of Justice.

§ 8. In the Administrative Violations and Penalties Act (Prom. SG 92/28 Nov 1969, amend. SG 54/11 Jul 1978, amend. SG 28/9 Apr 1982, amend. SG 28/8 Apr 1983, amend. SG 101/27 Dec 1983, amend. SG 89/18 Nov 1986, amend. SG 24/27 Mar 1987, amend. SG 94/23 Nov 1990, amend. SG 105/19 Dec 1991, amend. SG 59/21 Jul 1992, amend. SG 102/21 Nov 1995, amend. SG 12/9 Feb 1996, amend. SG 110/30 Dec 1996, amend. SG 11/29 Jan 1998, suppl. SG 15/6 Feb 1998, amend. SG 59/26 May 1998, suppl. SG 85/24 Jul 1998, suppl. SG 51/4 Jun 1999, amend. SG 67/27 Jul 1999, suppl. SG 114/30 Dec 1999, amend. SG 92/10 Nov 2000, amend. SG 25/8 Mar 2002, amend. SG 61/21 Jun 2002, amend. SG 101/29 Oct 2002, suppl. SG 96/29 Oct 2004) in art. 34, para 1, second sentence after the words "acts for its implementation" shall be added "and under the BULSTAT Register Act".

§ 9. In the Statistics Act (Prom. SG 57/25 Jun 1999, amend. SG 42/27 Apr 2001, amend. SG 45/30 Apr 2002, amend. SG 74/30 Jul 2002, amend. SG 37/4 May 2004) the following amendments shall be made:

1. In art. 13, para 1, item 1 the words "art. 35, para 4 and art. 42, para 3" shall be deleted.
2. In art. 28 para 2 shall be revoked.
3. In chapter seven sections II and III shall be revoked.
4. Art. 54 shall be revoked.

§ 10. In the Tax Procedure Code (Prom. SG 103/30 Nov 1999, amend. SG 29/7 Apr 2000, amend. SG 63/1 Aug 2000, amend. SG 109/18 Dec 2001, amend. SG 45/30 Apr 2002, amend. SG 112/29 Nov 2002, amend. SG 42/9 May 2003, amend. SG 112/23 Dec 2003, amend. SG 114/30 Dec 2003, amend. SG 36/30 Apr 2004, suppl. SG 38/11 May 2004, amend. SG 53/22 Jun 2004, suppl. SG 89/12 Oct 2004, amend. SG 19/1 Mar 2005) the following amendments and supplements shall be made:

1. In art. 28:

a) in para 1:

aa) items 1, 2, 3 and 4 shall be changed to:

"1. the territorial tax directorate of registration;"

2. data of art. 7, para 1, items 1 – 17 and para 2 of the BULSTAT REgister Act;

3. the date of tax registration;

4. the date of termination of the tax registration, which is the date of art. 7, para 1, item 4 of the BULSTAT Register Act;"

bb) items 5 and 6 shall be revoked;

cc) the previous item 7 shall become item 5;

dd) items 8 – 13 shall be revoked;

ee) the previous items 14 and 15 shall become respectively items 6 and 7;

b) para 2 and 3 shall be changed to:

"(2) The territorial tax directorate of registration shall be the directorate within which territorial range is the entered headquarters of the tax subject in register BULSTAT. The territorial tax directorate of registration for the local individuals, including the sole entrepreneurs, shall be the territorial tax directorate at the permanent address.

(3) The territorial tax directorate of registration for the insurance funds, established pursuant to art. 8 of the Code for social insurance, shall be the respective territorial tax directorate within which territorial range is the address of management of the fund, entered in the register of the insurance funds of the National Insurance Institute."

c) new para 4 shall be created:

"(4) The territorial tax directorate of registration for:

1. the foreign corporate bodies, who have registered trade representation in the Republic of Bulgaria, shall be the territorial tax directorate within which territorial range is the address, pointed out in the Bulgarian Trade – Industrial Chamber;

2. the foreign persons, who implement economic activity in the country, including through place of economic activity or defined base, or which effective management is from the country, shall be the territorial tax directorate at the place of implementing the activity, respectively the management; when the foreign person implements economic activity on the territory of the country at more than one place of economic activity, shall be the territorial tax directorate at the place of the first occurred place of economic activity or at some of the territorial tax directorates at the place of implementing the activity by choice of the foreign person – in case of simultaneous occurrence of more than one place of economic activity; in case the foreign person does not exercise choice it shall be considered that it is the territorial tax directorate which first implements procedure activity for establishing his tax liabilities for the implemented activity through place of economic activity;

3. the foreign persons, acquired immovable property, who are not included in items 1, 2 or 4, shall

be the territorial tax directorate at the location of the first acquired property;

4. the foreign corporate bodies for whom has occurred right or obligation for registration under material tax law, who do not dispose with an object on the territory of the country, shall be the Territorial tax directorate – Sofia."

d) para 5 shall be changed to:

"(5) The Chief tax director shall with an order determine the territorial tax directorate of para 1, item 1 for tax subjects, for whom cannot be established territorial tax directorate of registration or which are in the territorial range of more than one territorial tax directorate. The order shall be promulgated in State Gazette."

e) para 6 shall be created:

"(6) The Chief tax director can require the declaring and conceding of other data also, necessary for the tax control."

f) the previous para 4 shall become para 7 and changed to:

"(7) The commercial banks and the branches of foreign banks shall notify in 7 days term the tax directorate of registration of the tax subjects under art. 29, para 4 about the opened or the closed by them bank accounts."

g) para 8 shall be created:

"(8) (new – SG 39/05) The commercial banks and the branches of foreign banks shall concede information about the opened and the closed bank accounts of the tax subjects, not pointed out in para 7, upon motivated request by the territorial tax director. The information shall be conceded in 7 days term after receiving the request."

2. In art. 29:

a) in para 1 the word "introduced" shall be substituted by "entered";

b) in para 2:

aa) in the first sentence the words "for the local and the foreign individuals, except the persons of para 3" shall be substituted by "for the local individuals";

bb) the second sentence shall be deleted;

c) para 3 and 4 shall be changed to:

"(3) The data about the foreign individuals except the foreign individuals, entered in register BULSTAT, shall be entered in the tax register with filing of tax declaration by the order and within the terms established in the respective tax law.

(4) The data about the tax subjects except the persons of para 2 and 3 shall be entered:

1. officially according to data from register BULSTAT and data, received from the commercial banks and the branches of foreign banks about opened and closed bank accounts;

2. on the basis of declaration according to approved model, which is submitted by the person within terms and by order, defined with an order of the chief tax director promulgated in State Gazette.";

d) para 5 and 6 shall be revoked.

3. Art. 30 shall be revoked.

4. In art. 31:

a) the title shall be changed to: "Obligation for pointing out the code of BULSTAT";

b) the words "(the tax number)" shall be deleted.

5. Art. 32 shall be changed to:

"Tax address

Art. 32. (1) Tax address of the local individuals shall be their permanent address.

(2) Tax address of the foreign corporate bodies, registered trade representation in the Republic of Bulgaria shall be the address of management, entered in the Bulgarian Trade – Industrial Chamber.

(3) Tax address of the foreign persons implementing economic activity in the country, including through place of economic activity or defined base, or which effective management is from the country, shall be the address of the location of the activity, respectively of the management, entered in register



BULSTAT. If the persons have not fulfilled their obligation under the BULSTAT Register Act, as tax address shall be considered the address subject to entering in the register.

(4) Tax address of the foreign persons acquired immovable property and not being within para 2 and 3 shall be the address of the location of the property, entered in register BULSTAT. If the persons have not fulfilled their obligation for registration under the BULSTAT Register Act as tax address shall be considered the address subject to entering in the register.

(5) Tax address of the insurance funds, established pursuant to art. 8 of the Code for social insurance, shall be the address of management of the fund, entered in the register of the insurance funds of the National Insurance Institute.

(6) Tax address of the persons of art. 29, para 4, out of the persons of para 2 – 5, shall be the headquarters and the address of management, entered in register BULSTAT. If the persons have not fulfilled their obligation for registration under the BULSTAT Register Act as tax address shall be considered the address, subject to entering in the register."

6. In art. 33:

a) para 1 shall be changed to:

"(1) At each change of the data in the declaration of art. 29, para 4, item 2, the registered person shall be obliged in 14 days term to notify in writing the territorial tax directorate of registration. The term shall not apply in the cases of change of the tax address.";

b) in para 2 the words "model, approved by the chief tax director" shall be substituted by "art. 29, para 4, item 2";

c) para 3 shall be revoked.

7. In art. 47:

a) new para 3 and 4 shall be created:

"(3) The handing over of messages to the tax subjects shall be implemented at their tax address. The tax subjects, except the individuals, shall be obliged to ensure at the tax address a person for receiving tax messages. The persons for receiving tax messages shall be declared in the declaration of art. 29, para 4, item 2.

(4) Messages shall be handed over to the tax subjects of art. 29, para 4, in working day from 9 am to 5 pm."

b) the previous para 3 and 4 shall become respectively para 5 and 6;

c) para 7 shall be created:

"(7) (new – SG 39/05) The messages to individuals may be handed over or sent also at their working places."

8. In art. 50 , para 1, item 2 the words "of art. 29, para 3" shall be substituted by "for registration under the BULSTAT Register Act".

9. In art. 122, item 1 the words "(tax number)" shall be deleted.

10. In art. 162, para 1, item 4 the words "the tax number" shall be deleted.

11. In art. 206, para 9, item 3 the words "the tax number" shall be substituted by "the code of BULSTAT".

12. In art. 210, para 9 the words "his tax number" shall be substituted by "his code of BULSTAT".

13. In art. 213, para 2 and para 3, item 1 the words "tax number" shall be deleted.

14. Art. 252 shall be changed to:

"Art. 252. Tax subject who does not fulfill his obligation of art. 33 within the lawfully established term shall be punished with fine for individuals or proprietary sanction for corporate bodies and sole entrepreneurs in extent from 20 to 1000 levs. Upon repeated commitment of the breach the penalty shall be fine for individuals or proprietary sanction for corporate bodies and sole entrepreneurs in extent from 40 to 2000 levs."

15. In § 1., item 1 of the additional provision:

a) in item a) the words "art. 28, para 1, items 6, 7, 9, 10 and 11" shall be substituted by "art. 28,

para 1, item 5 as well as the data of the declaration of art. 29, para 4, item 2 being in the range of items b) – e)";

b) item f) shall be revoked.

16. Paragraph 5 of the transitional and concluding provisions shall be revoked.

§ 11. In the Code for social insurance (Prom. SG 110/17 Dec 1999, amend. SG 55/7 Jul 2000, amend. SG 64/4 Aug 2000, amend. SG 1/2 Jan 2001, suppl. SG 35/10 Apr 2001, amend. SG 41/26 Apr 2001, amend. SG 1/4 Jan 2002, amend. SG 10/29 Jan 2002, amend. SG 45/30 Apr 2002, amend. SG 74/30 Jul 2002, amend. SG 112/29 Nov 2002, amend. SG 119/27 Dec 2002, amend. SG 120/29 Dec 2002, amend. SG 8/28 Jan 2003, suppl. SG 42/9 May 2003, amend. SG 67/29 Jul 2003, suppl. SG 95/28 Oct 2003, amend. SG 112/23 Dec 2003, amend. SG 114/30 Dec 2003, amend. SG 12/13 Feb 2004, amend. SG 21/16 Mar 2004, suppl. SG 38/11 May 2004, amend. SG 52/18 Jun 2004, amend. SG 53/22 Jun 2004, amend. SG 69/6 Aug 2004, amend. SG 70/10 Aug 2004, amend. SG 112/23 Dec 2004, amend. SG 115/30 Dec 2004) the following changes shall be made:

1. In art. 169a, para 2, item 1 the words "BULSTAT and the tax number" shall be substituted by "and the code of BULSTAT".

2. In art. 237, item 1 and art. 305, item 1 the words "BULSTAT" and "the tax number" shall be substituted by "and the code of BULSTAT".

§ 12. In the Health Insurance Act (Prom. SG 70/19 Jun 1998, amend. SG 93/11 Aug 1998, amend. SG 153/23 Dec 1998, amend. SG 62/9 Jul 1999, amend. SG 65/20 Jul 1999, amend. SG 67/27 Jul 1999, amend. SG 69/3 Aug 1999, amend. SG 110/17 Dec 1999, amend. SG 113/28 Dec 1999, amend. SG 1/4 Jan 2000, amend. SG 64/4 Aug 2000, suppl. SG 41/26 Apr 2001, amend. SG 1/4 Jan 2002, amend. SG 54/31 May 2002, amend. SG 74/30 Jul 2002, amend. SG 107/15 Nov 2002, amend. SG 112/29 Nov 2002, amend. SG 119/27 Dec 2002, amend. SG 120/29 Dec 2002, amend. SG 8/28 Jan 2003, suppl. SG 50/30 May 2003, amend. SG 107/9 Dec 2003, suppl. SG 114/30 Dec 2003, amend. SG 28/6 Apr 2004, suppl. SG 38/11 May 2004, amend. SG 49/8 Jun 2004, amend. SG 70/10 Aug 2004, amend. SG 85/28 Sep 2004, amend. SG 111/21 Dec 2004) the following amendments shall be made:

1. In art. 88, para 2, item 1 the words "number of BULSTAT and tax number of the parties in the contract; UCN, if the party is a self insuring person" shall be substituted by "and code of BULSTAT of the parties".

2. In art. 95, para 2, item 1 the words "code of BULSTAT and tax number – for the corporate bodies" shall be substituted by "and code of BULSTAT"

§ 13. In the Tourism Act (Prom. SG 56/7 Jun 2002, amend. SG 119/27 Dec 2002, amend. SG 120/29 Dec 2002, amend. SG 39/12 May 2004, amend. SG 28/1 Apr 2005) in art. 61, para 1 the following changes shall be made:

1. In item 1, item e) the words "and tax number" shall be deleted.

2. In item 2:

a) in item h) the words "tax number" shall be deleted.

b) in item i) the words "and tax number" shall be deleted.

§ 14. In the Cadastre and Property Register Act (Prom. SG 34/25 Apr 2000, amend. SG 45/30 Apr 2002, amend. SG 99/22 Oct 2002, amend. SG 36/30 Apr 2004) in art. 58c para 2 shall be revoked.

§ 15. This Act shall enter into force three months after its promulgation in State Gazette except:

1. art. 7, para 1, item 18, art. 10, para 1, item 2 and § 10, 11 and 12 of the transitional and

concluding provisions, which shall enter into force 9 months after the promulgation of the law in State Gazette , and

2. paragraph 14 of the transitional and concluding provisions, which shall enter into force from the day of promulgation of the law in State Gazette.

The law was passed by the 39th National Assembly on April 27, 2005 and is affixed with the official seal of the National Assembly.

**Transitional and concluding provisions  
TO THE TAX-INSURANCE PROCEDURE CODE**

(PROM. – SG 105/05, IN FORCE FROM 01.01.2006)

§ 88. The code shall enter in force from the 1st of January 2006, except Art. 179, Para 3, Art. 183, Para 9, § 10, item 1, letter "e" and item 4, letter "c", § 11, item 1, letter "b" and § 14, item 12 of the transitional and concluding provisions which shall enter in force from the day of promulgation of the code in the State Gazette.

**Transitional and concluding provisions  
TO THE COMMERCIAL REGISTER ACT**

(PROM. – SG 34/06, IN FORCE FROM 01.10.2006)

§ 56. This Act enters in force from 1st of October 2006, except § 2 and § 3, which enter in force from the date of promulgation of the Act in the State Gazette.

**Transitional and concluding provisions  
TO THE ACT ON AMENDMENT AND SUPPLEMENTATION OF THE INVESTMENT  
PROMOTION ACT**

(PROM. – SG 42/07, IN FORCE FROM 30.08.2007)

§ 39. The Act shall enter in force three months after its promulgation in State Gazette.

**Transitional and concluding provisions  
TO THE ACT ON AMENDMENT AND SUPPLEMENTATION OF THE CORPORATE INCOME  
TAXATION ACT**

(PROM. – SG 95/09, IN FORCE FROM 01.01.2010)

§ 51. This Act shall enter into force from 1 January 2010 except § 10, 11 and 14, which shall enter into force from 1 January 2009.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE CIVIL SERVANTS ACT**

(PROM. - SG 38/12, IN FORCE FROM 01.07.2012)

§ 84. (In force from 18.05.2012) Within one month from the promulgation of the Act in the State

Gazette:

1. the Council of Ministers shall bring the Classifier of Administration Positions in compliance with this Act;
2. the competent authorities shall bring the statutory rules of the respective administration in compliance with this Act.

§ 85. (1) Legal relations with the persons from administrations under the Radio and Television Act, the Independent Financial Audit Act, the Electronic Communications Act and the Financial Supervision Commission Act, Act on Access to and Disclosure of the Documents and Announcing Affiliation of Bulgarian Citizens with the State Security Service and the Intelligence Services of the Bulgarian Popular Army, Confiscation by the State of Proceeds of Crime, Act on Prevention and Findings of Conflict of Interests, Code of Social Insurance, Health Insurance Act, Agricultural Producers Assistance Act and the Roads Act shall be regulated under the terms and following the procedure of § 36 of the Transitional and Final provisions of the Act Amending and Supplementing the State Servant Act (SG 24/06).

(2) By the act appointing the civil servant shall be:

1. awarded the minimum rank for the position occupied defined in the Classifier of Administration Positions, unless the civil servant has a higher rank;
2. determined the individual basic monthly salary.

(3) The funds additionally needed for insurance installments of the persons referred to in para 2 shall be provided within the costs for salaries, remuneration and insurance installments of the budgets of the respective budget credit spending units.

(4) The Council of Ministers shall carry out the changes required in the extra-budgetary account of State Fund Agriculture according to this Act.

(5) The managing bodies of the National Insurance Institute and the National Health Insurance Fund shall carry out the changes requires according to this Act in the respective budgets.

(6) Unused leaves under employment relationships shall be retained and may not be compensated by cash benefits.

§ 86. (1) Within one month from entry into force of this Act the individual basic monthly salary of the employee shall be determined in such a manner as to ensure that the said salary, reduced by the tax due and the mandatory insurance installments at the expense of the insured person, if they were due, is not lower than the gross monthly salary received hitherto, reduced by the mandatory insurance installments due at the expense of the insured person, if they were due, as well as by the tax due.

(2) The gross salary under para 1 shall include:

1. the basic monthly salary or basic monthly remuneration;
2. bonuses paid regularly along with the basic monthly salary or basic monthly remuneration due, which are related solely to the hours worked off.

§ 87. The Act shall enter into force from July 1, 2012 except for § 84, which shall enter into force from the date of its promulgation in the State Gazette.

### **Transitional and concluding provisions TO THE PUBLIC FINANCE ACT**

(PROM. SG 15/13, IN FORCE FROM 01.01.2014)

§ 123. This Act shall enter into force on 1 January 2014 with the exception of § 115, which enters

into force on January 1, 2013, and § 18, § 114, § 120, § 121 and § 122, which came into force on 1 February in 2013.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING THE BULSTAT REGISTER ACT**

(PROM. - SG 08/16, IN FORCE FROM 01.05.2016)

§ 32. This Act shall enter into force on 1 May 2016.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING THE NON-PROFIT LEGAL ENTITIES ACT**

(PROM. – SG 74/16, IN FORCE FROM 01.01.2018)

§ 40. This Act shall enter into force on January 1<sup>st</sup>, 2018.

**Concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING BULSTAT REGISTER ACT**

(PROM. - SG 57/18, IN FORCE FROM 01.07.2018)

§ 10. This Act shall enter into force on 1 September 2018, with the exception of § 9, which shall enter into force on 1 July 2018.