

REGULATION ON THE IMPLEMENTATION OF THE VALUE ADDED TAX ACT

Issued by the Ministry of Finance

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Subject

Art. 1. These regulations shall settle the implementation of the Value Added Tax Act.

Chapter one.

GENERAL PROVISIONS

Tax liable person

Art. 2. Tax liable person at import of goods shall be any natural or legal person.

Providing goods or carrying out service

Art. 3. (1) Delivery of goods or service between branches or between structural units, established on the territory of the state, within the structure of one person, settled on the territory of the state, shall be internal turnover and shall not be considered as delivery.

(2) Para 1 shall also apply to delivery of goods or service between branches or between structural units, established on the territory of the state, within the structure of one person, settled outside the territory of the state.

(3) (amend. - SG 20/13, in force from 28.02.2013) Regarding the deliveries of goods between a person, settled on the territory of a Member State, and branches or structural units thereof, established on the territory of the state, as well as the deliveries of goods between a person established on the territory of the state, and branches or structural units thereof, established on the territory of another Member State, shall be applied the general provisions of the Act, regulating the regime of the deliveries.

(4) (amend. - SG 20/13, in force from 28.02.2013) Para 3 shall also apply regarding deliveries of goods between branches or structural units, established on the territory of the state, and between branches or structural units within the structure of the same person, established on the territory of another Member State.

(5) The delivery of goods or service between branches or between structural units, established on the territory of another Member State within the structure of one person, settled on the territory of the state, shall not be accounted, documented and declared by the procedure of the Act.

(6) (new – SG 16/07, in force from 01.01.2007; amend. - SG 20/13, in force from 28.02.2013) Shall not be deemed as a delivery of service the delivery of service between a person, established on the territory of a Member State, and branches or structural units thereof, established on the territory of the state, and vice versa, as well as the delivery of a service between branches and structural units of the same person, established on the territory of another Member State, in these cases there is internal turnover.

(7) (new - SG 8/16, in force from 29.01.2016) For delivery of service between a person, established on the territory and participating in a VAT group in another Member State, and its branch or structural unit, established on the territory of the country, and vice versa, as well as for delivery of service between a branch or a structural unit, established and participating in a VAT group in another Member State, and a branch or a structural unit of the same person, established on the territory of the country, shall apply the general rules of the Act which regulate the delivery regime.

(8) (New - SG 39/08, in force from 15.04.2008; former Para. 7 - SG 8/16, in force from 29.01.2016) The activity of the collective administration organisations under Art. 40 of the Copyright and Related Rights Act related to administration and servicing of the management of the copyrights granted to them shall not be a delivery of service to the authors or the right holders.

(9) (New – SG, 24/17, in force from 21.03.2017) Delivery of pre-paid telephone cards shall be delivery of a service in the meaning of the Act.

Chapter two.

PLACE OF PERFORMANCE OF DELIVERIES AND OF INTER-COMMUNITY ACQUISITION

Section I.

Place of performance of deliveries

Place of performance regarding delivery of goods

Art. 4. In the cases of deliveries of goods, which are transported from third states or territories to a place on the territory of the state, the place of performance of the delivery shall be on the territory of the state, if the provider of the goods is also importer.

Place of performance regarding delivery of service

Art. 5. (1) (prev. text of Art. 5 – SG 16/07, in force from 01.01.2007) For the purposes of determining the place of performance at delivery of service in the sense of the Act, the concepts "permanent address" and "custom residence" shall mean the place, entered as such in passport or identity card, and in case there are not such – in other identity documents.

(2) (new – SG 16/07, in force from 01.01.2007; revoked – SG 6/10, in force from 01.01.2010)

Place of performance of delivery of service concerning transport of goods within the framework of the Community

Art. 6. (revoked – SG 6/10, in force from 01.01.2010)

Place of performance at delivery of service, accompanying the delivery of service concerning transport of goods within the framework of the Community

Art. 7. (revoked – SG 6/10, in force from 01.01.2010)

Place of performance at delivery of service regarding assessment and work with chattels having a recipient, settled on the territory of another Member State

Art. 8. (revoked – SG 6/10, in force from 01.01.2010)

Section II.

Place of performance of Inter-Community acquisition

Certifying presence of circumstances for Inter-Community acquisition

Art. 9 (1) In order to prove the circumstances under Art. 62, para 3 of the Act that the Inter-Community acquisition of the goods is levied in the Member State where the goods have been delivered or where their transportation has ended, the acquirer under Art. 62, para 2 of the Act should have at his/her disposal a document, certifying that the Inter-Community acquisition of the goods is levied in this Member State. This document shall be issued by the competent administration of the Member State, where the goods have been delivered or where their transportation has ended.

(2) In order to prove the circumstances under Art. 62, para 5 of the Act, the intermediary in three-partite operation shall have at his/her disposal the following documents:

1. invoice, issued by the transferor in three-partite operation, in which the intermediary's identification number of VAT under Art. 94, para 2 of the of the act is indicated;

2. (Suppl. – SG 101/06) invoice under Art. 79, para 2, item 1, issued by the intermediary in three-partite operation in which is indicated the VAT number of the acquirer in the three-partite operation, issued by the Member State, where the goods are delivered;

3. VIES-declaration for the respective tax period, in which the delivery is declared with respect to which the invoice under item 2 has been issued;

4. (suppl. – SG 10/11, in force from 01.02.2011; amend. – SG 15/12, in force from 21.02.2012; amend. – SG 8/16, in force from 29.01.2016) written confirmation by the acquirer in three-partite operation, certifying that the goods are received, indicating the date and place of receipt, type and quantity of goods, and alternatively type, make and registration number of the vehicle, used for the carriage, name and official capacity of the person handing over the goods, name and official capacity of the person receiving the goods, or in cases of transportation of goods by courier service – Bill of Lading number.

(3) In case the intermediary in three-partite operation does not get obtain the documents under para 2 till the expiry of the tax period, following the tax period, during which the tax for the Inter-Community acquisition under Art. 62, para 2 of the act would become exigible, it shall be considered that the place of performance of the Inter-Community acquisition is on the territory of the state, and the tax thereof becomes exigible from the intermediary.

(4) In the cases under para 3 the tax shall become exigible on the last day of the tax period, following the tax period, during which the tax for inter-Community acquisition under Art. 62, para 2 of the act would become exigible, and it shall be charged by the intermediary by means of issuing protocol under Art. 117, para 2 of the act.

(5) (amend. - SG 39/08, in force from 15.04.2008) The protocol under para 4 shall be issued in 15-days term, considered from the date on which the tax under para 4 has become exigible.

(6) (new– SG 6/10, in force from 01.01.2010) In the cases of inter-Community acquisition as per Art. 13, para 6 from the act, the person must have at his/her disposal a document certifying the import in the other Member State.

Corrections

Art. 10. (1) In case the tax for Inter-Community acquisition under Art. 62, para 2 of the act has been charged via protocol under Art. 117, para 2 of the act and the person, who has carried out the inter-Community acquisition, subsequently obtains the document under Art. 9, para 1, the person shall correct the result of the implementation of Art. 62, para 2 of the act by way of annulment of the protocol under Art. 117, para 2, with which the tax has been charged. New protocol for the annulment shall not be issued.

(2) In the cases under para 1 the protocol shall be annulled not later than the last day of the tax period, during which the person has obtained the document under Art. 9, para 1.

(3) In case the intermediary in three-partite operation obtains the documents under Art. 9, para 2 after the term under Art. 9, para 3, he/she shall correct the result of the implementation of Art. 9, para 4 and 5.

(4) In the cases under para 3 the correction shall be carried out by the intermediary by way of annulment of the protocol under Art. 9, para 5. With respect to the annulment new protocol shall not be issued.

(5) The annulment under para 4 shall be carried out in 5-days term, considered from the date, on which the intermediary has obtained the documents under Art. 9, para 2.

Chapter three.

TAX EVENT, TAX BASE AND TAX

Tax event

Art. 11. (1) Tax event within the meaning of this act shall be every delivery, carried out by person tax liable under the act, including the deliveries, having place of performance outside the territory of the state.

(2) Tax event shall also be Inter-Community acquisition of goods.

(3) Tax event shall also be the import of goods within the meaning of Art. 16 of the act.

Date of occurrence of the tax event at delivery of services

Art. 12. (amend. - SG 39/08, in force from 15.04.2008) (1) (amend. – SG 6/10, in force from 01.01.2010; revoked – SG 8/16, in force from 29.01.2016)

(2) (Amend. – SG, 24/17, in force from 21.03.2017) In the event of delivery of a service, for which fulfillment in stages has been agreed in which the carrying out of the separate stages is accepted by the recipient of the delivery, for date of the fulfillment of the relevant state shall be considered the date of acceptance of the stage, provided that this date is certified by a certificate of delivery, signed by the provider and the recipient.

(3) (amend. – SG 6/10, in force from 01.01.2010) Except for the cases referred to in Art. 25, para 5 of the Act, at carrying out deliveries with periodical or uninterrupted fulfilment, each period, for which a payment has been agreed, shall be considered as separate delivery and the tax event for it shall occur on the date, on which the payment has become exigible.

(4) In the event that, a payment under the delivery is carried out prior to occurrence of tax event under para 2 and 3, the tax shall become exigible at receiving the payment.

(5) (amend. - SG 110/13, in force from 01.01.2014) Paragraphs 3 and 4 shall also apply in the cases of actual provision of goods under a leasing contract, where the conditions under Art. 6, Para 2, Item 3 of the Act do not apply.

(6) Para 3 and 4 shall apply also in cases of delivery related to provision of granted copyrights or related rights by collective administration organisations under Art. 40 of the Copyright and Related Rights Act.

(7) The tax event of delivery related to grant of copyrights by authors or holders of copyrights to collective administration organisations under Art. 40 of the Copyright and Related Rights Act shall occur on the date on which the authors or the holders of copyrights approve by signing a bilateral protocol the amounts distributed by the collective management organisations. Where a payment related to the delivery has been made before occurrence of the tax event, the tax shall become demandable on receipt of the payment.

(8) (amend. – SG 6/10, in force from 01.01.2010) Regardless of the provision of Art. 127, Para 2, Item 2 of the Act, in case of delivery of newspapers, magazines, books and other printed works, music audio and video recordings and video recordings of films on electronic or technical carrier, the date of occurrence of the tax event of delivery between the principal/mandator and the commissionaire/mandatory shall be determined under the order of Art. 25, Para 9 of the Act.

(9) (new – SG 84/11, in force from 01.01.2012) Provision of services for air traffic management and air navigation services, provided by "Air Traffic Management" State Enterprise, the fees for which are collected by the European Organization for the Safety of Air Navigation (Eurocontrol) shall be deemed to be supplies of continuous provision, for which the payment shall become payable for each calendar month in which the services have been provided.

(10) (new – SG 84/11, in force from 01.01.2012) The tax event of supplies under par. 9 shall occur on the 25th day of the calendar month following the calendar month in which the services have been

provided.

(11) (New – SG, 24/17, in force from 21.03.2017) In delivery of goods, for which fulfillment in stages has been agreed, the closure of each stage shall be considered as a separate delivery and the tax event for it occurs on the date of fulfillment of the relevant stage. Para. 2 shall also be applied in delivery of goods, for which fulfillment in stages has been agreed.

Tax event at amendment of leasing contract

Art. 13. (1) (amend. - SG 110/13, in force from 01.01.2014) In the cases of amendment of leasing contract, in which as a result of the amendment of the contract the conditions of Art. 6, Para 2, Item 3 of the Act are fulfilled, it shall be considered that the person carries out the delivery on the date of the amendment of the contract.

(2) The tax base of the delivery under para 1 shall be equal to the sum of the installments, due after the date of the contract's amendment, without the tax due thereof.

(3) The delivery under para 1 shall be documented according to the general manner provided for in the law.

(4) (new – SG 101/06) The service regarding granting credit at delivery of goods under the terms of leasing contract shall be deemed as an individual delivery, the tax event for which occurs by the manner of Art. 25, para 4 of the act.

(5) (new – SG 101/06) The delivery under para 4 shall be documented according to the general manner provided for in the law.

(6) (new – SG 101/06; amend. - SG 110/13, in force from 01.01.2014) In the event of replacing a leaseholder with a new leaseholder under existing leasing contract, to which the conditions of Art. 6, Para 2, Item 3 of the Act apply, it shall be considered that by the date of replacement with the new leaseholder termination of the contract with the replaced (primary) leaseholder occurs, which shall be documented according to Art. 115, para 6 of the act.

(7) (new – SG 101/06) In the cases under para 6 shall be considered that on the date of replacement with the new leaseholder, the leaser carries out delivery under Art. 6, para 2, item 3 of the act to the new leaseholder. The tax base of this delivery is equal to the sum of the installments, due after the date of the replacement with the new leaseholder, without the tax due thereof.

(8) (new – SG 101/06) The delivery under para 7 shall be documented according to the general procedure, provided for in the act.

Tax base and delivery of excise goods

Art. 14. The tax base under Art. 26 and 52 of the act shall not include the amount of the excise, when the goods are placed under regime with deferred excise payment following the procedure and under the terms of the Excises and Tax Warehouses Act.

Local taxes and fees which take part in forming tax base (Title amend. – SG 8/16, in force from 29.01.2016)

Art. 15. (amend. – SG 10/11, in force from 01.02.2011; amend. – SG 8/16, in force from 29.01.2016) The tax base under Art. 26 and 27 of the Act shall increase with the due taxes and fees for delivery when the following conditions are present simultaneously:

1. taxes and fees are paid on behalf of and at the expense of the supplier;
2. taxes and fees are requested by the supplier.

Using funding (subsidies)

Art. 16. (1) The funding (subsidies) shall be considered used, when the circumstances, necessary

for them to be acknowledged as income according to The Accountancy Act and the applicable accountancy standards, occur.

(2) In case the funding (subsidy) received is additional payment at the same time for carrying out deliveries, regarding which there is right to deduct tax credit, as well as for exempt deliveries or regarding deliveries or activities, for which there is not right to deduct tax credit and it can not be established what deliveries or activities it is connected to, it shall be considered, that the funding (the subsidy) is distributed pro rata depending on the deliveries carried out by the provider under Art. 73, para 3 of the Act and the deliveries carried out under Art. 73, para 4, items 2-6 of the act for the last 12 months preceding the month, during which the funding (the subsidy) is used.

Common or customary packing materials

Art. 17. (1) Common or customary packing materials or containers under the act shall only be the ones, designated for multiple use without processing, such as bottles, crates, tubs, barrels, palettes, casks, cisterns, containers and other such-like, subsequent to their setting in compliance with the hygiene and sanitary requirements.

(2) The tax base under Art. 26, para 2 of the act shall not be increased by the value of the common or customary packing materials or containers under Art. 26, para 3, item 4 of the act, as far as this value is included in the accompanying expenses regarding packing under Art. 26, para 3, item 3 of the act.

Commercial discount or reductions, granted to the recipient

Art. 18. (1) Art. 26, para 5, item 1 of the act shall be applied regardless whether the commercial discount or the reduction are provided by way of money, goods or services.

(2) The provision of goods or services, which are not connected with the subject of the delivery with respect to which they are being provided, shall not be considered as granted commercial discount or reduction.

(3) The goods or services shall be connected to the subject of the delivery in the sense of para 2, if they are of the same type or are intended for advertising, testing, they accompany or facilitate the usage of the provided goods or service.

(4) In case the trade discount or the reduction have been granted following the date of occurrence of the tax event of the delivery, regarding the amendment of the tax base of the delivery the provider shall issue credit notification along with the invoice, issued for the delivery, and in case for the delivery have been issued more than one invoices – with credit notification, in which the numbers of all the invoices issued regarding the delivery shall be indicated.

(5) In the cases under Art. 26, para 5 of the law, when the common or the customary packing materials or containers are not returned in 12-months term considered from their sending, the tax base of the delivery shall be increased via issuing debit notification to the invoice, issued for the delivery. The notification shall be issued in 5-days term, considered from the day, in which the 12-months period expires.

Tax base at Inter-Community acquisition of excise goods

Art. 19. (1) In the tax base at Inter-Community acquisition of excise goods shall also be included the excise due or paid for the goods in the Member State, from which they have been sent or transported.

(2) In case the due or the paid excise for the goods in the Member State, from which they have been sent or transported, is reimbursed, the tax base under para 1 shall be reduced by the reimbursed amount of the excise.

(3) The reimbursement of the excise under para 2 shall be certified by the person via a document, issued the competent administration of the Member State, which has reimbursed the excise.

(4) The reduction of the tax base under para 2 shall be implemented by issuing a protocol under Art. 117, para 4 of the act.

(5) (amend. - SG 39/08, in force from 15.04.2008) The protocol under para 4 shall be issued in 15-days term, considered from the last day of the tax period, during which the person has got hold of the document under para 3.

(6) In the tax base under Art. 64 of the act shall not be included the amount of the excise, where the goods are under regime with excise deferred payment following the procedure and under the terms of the Excises and Tax Warehouses Act.

Special cases of assessment of the tax base

Art. 20. (suppl. - SG 20/13, in force from 28.02.2013; prev. text of Art. 20 - SG 110/13, in force from 01.01.2014) The Market price under Art. 27, Para 3 and Para 4, Item 2 of the act shall be assessed by the date of occurrence of the tax event for the delivery.

(2) (new - SG 110/13, in force from 01.01.2014) The tax base of a contractual delivery under the Waters Act shall be determined as set out in Art. 27, Para 4 of the Act.

(3) (New – SG 8/16, in force from 29.01.2016, suppl. – SG, 24/17, in force from 21.3.2017) The provisions of Art. 6, Para. 3, item 1 and 2, and Art. 9, Para. 3, Item 1 of the Act shall also apply when during production, import or acquisition of goods tax credit is not deducted, but for improvements made on the goods tax credit is deducted in full or partially. The provisions of Art. 6, Para. 3, p. 1 and 2 of the act shall also apply where in the production, import and acquiring the goods no tax credit has been deducted, but for improvements made on it, tax credit has been deducted proportionally to the rate of using it for independent economic activity.

(4) (New – SG 8/16, in force from 29.01.2016, suppl. – SG, 24/17, in force from 21.03.2017) In cases under Para. 3 for determining the tax base under Art. 27, Para. 1 and 2, second sentence of the Act shall be taken into account only the tax base of improvements made on the goods, for which tax credit has been deducted partially or completely. In the cases under Para. 3, sentence two for defining tax base under Art. 27, Para. 1 of the act, only the tax base of the improvements, made on the goods shall be taken in consideration, for which tax credit has been deducted proportionally to the rate of the use for independent economic activity.

Chapter four.

CERTIFYING PRESENCE OF CIRCUMSTANCES REGARDING THE DELIVERIES

Delivery of goods, sent or transported out of the territory of the European Union (Title amend. – SG 84/11, in force from 28.10.2011)

Art. 21. (1) In the event that the goods are sent or transported to third country, in order to prove the delivery under Art. 28, items 1 and 2 of the act, the provider shall have the following documents:

1. (suppl. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011, amend. – SG, 24/17, in force from 21.03.2017) customs document, in which the provider is registered as exporter of the goods, certified upon confirmed leaving of goods by the customs institution of leaving, or another document certifying the export in those cases where the customs legislation provides an option not to submit a customs document;

2. invoice for the delivery;

3. document for the transportation of these goods.

(2) In the event that the goods are sent or transported to third territory, in order to prove the delivery under Art. 28, items 1 and 2 of the act, the provider shall have the following documents:

1. invoice for the delivery;

2. document for the transportation of these goods;

3. written confirmation of by the recipient, certifying that the goods have delivered on the territory of the third territory.

International transport of passengers

Art. 22. In order to prove international transport of passengers under Art. 29 of the act, the provider of the service shall have at his/her disposal the following documents:

1. license for carrying out international transport of passengers;
2. document, certifying international transport of passengers carried out, in which is indicated the identification number of the vehicle, with which the transport has been implemented.

International transport of goods

Art. 23. (1) (suppl. – SG 6/10, in force from 01.01.2010) In order to prove international transport of goods under Art. 30, para 1, items 1 and 2 of the act, the provider of the service shall have the following documents:

1. license for carrying out international transport of cargo, in case of automobile transport;
2. international transport documents, in which he/she is registered as a carrier – bill of loading, consignment note, air consignment note or other internationally acknowledged transport document or a copy thereof.
3. invoice for the delivery.

(2) (suppl. – SG 6/10, in force from 01.01.2010) In order to prove international transport of goods under Art. 30, para 1 item 3 of the act, the provider of the service shall have the following documents:

1. transport documents, in which the provider is registered as a carrier;
2. (amend. – SG 10/11, in force from 01.02.2011) a copy of a customs document for transportation between two customs institutions, in which is indicated the identification number of the vehicle with which the transportation is carried out;
3. invoice for the delivery.

(3) (new – SG 6/10, in force from 01.01.2010) Zero tax rate shall also be applied to deliveries of transport, shipping, courier or postal services (other than the ones referred to in Art. 49 of the Act), in those cases where the recipient of the delivery is a tax liable person, established on the territory of the state, and the services are provided in the course of international transport between:

1. third country/ territory and third country / territory;
2. third country /territory and another Member State;
3. another Member State and third country / territory;
4. two locations in territory of a third country / territory.

(4) (new – SG 6/10, in force from 01.01.2010) Para 3 shall also apply with regards to the transport in the territory of the state carried out by one and the same carrier in the course of international transportation as per para 3.

(5) (new – SG 6/10, in force from 01.01.2010, amend. – SG, 24/17, in force from 21.03.2017) For the purposes of Art. 92, para 3, p. 1 of the Act on deliveries of transport, shipping, courier or postal services (other than the ones referred to in Art. 49 of the Act) shall also be deemed as deliveries of zero tax rate in those cases where the recipient is a tax liable person, established outside the territory of the state, and the conditions of Art. 30 of the Act are met.

(6) (new – SG 6/10, in force from 01.01.2010) In order to prove the deliveries of para 3, 4 and 5 the provider of the service shall have the documents under para 1 or para 2.

International transport of natural gas and electric power

Art. 24. (1) In order to prove international transport of natural gas in the sense of Art. 30 of the act, the provider of the service shall have the following documents:

1. contract for transport, transfer or transit of natural gas;
2. written confirmation by the provider of natural gas for the transit quantities, accompanied by an

act of receiving-submitting issued by the gas measuring station;

3. invoice for the delivery.

(2) In order to prove international transport of electric power in the sense of Art. 30 of the act, the provider of the service shall have the following documents:

1. written confirmation of the transit quantities by the owner of the electric power or documents, issued by the administrator under international agreements for cross-border trade;

2. invoice for the delivery.

(3) (new – SG 10/11, in force from 01.02.2011) For evidencing of international transfer of thermal or refrigerating energy in the meaning of Art. 30 of the act the service provider must have available:

1. agreement for transport, transfer or transit of thermal or refrigerating energy through thermal heating or refrigerating networks;

2. written confirmation of the supplier of thermal or refrigerating energy for the transited quantities, with an attached acceptance and delivery certificate, issued by a measuring station;

3. delivery invoice.

Delivery of goods for aircraft used by an aircraft operator carrying out mostly international trips (title amend. – SG 6/10, in force from 01.01.2010)

Art. 25. (amend. – SG 6/10, in force from 01.01.2010) (1) (prev. text of Art. 25 – SG 3/07, in force from 01.01.2007) In order to prove the delivery under Art. 31, para 1 of the act, having place of performance on the territory of the state, the provider shall have the following documents:

1. order for supply, supply receipt, supply list, delivery certificate or another document for supply with goods for consumption on board showing: the number and date of the route, the destination and the initial (name and/or number) of the respective aircraft;

2. (amend. – SG 10/11, in force from 01.02.2011, amend. – SG, 24/17, in force from 21.03.2017) customs document, in which the provider is registered as an exporter of the goods, certified, upon a confirmed leaving of the goods by a customs office of leaving or another document, certifying the export in cases, where customs laws provide an option not to submit a customs document;

3. invoice for the delivery;

4. (new – SG 84/11, in force from 01.01.2012) for aviation operators based outside the country – a declaration in the form shown in Attachment No. 26, which has been provided with the first accomplished supply in the calendar year and shall remain valid till the end of the year.

(2) (amend. – SG 84/11, in force from 28.10.2011) Art. 31, item 1 of the Act shall also apply to international route within the frames of the European Union.

Delivery of goods for supply, intended for consumption in vessels

Art. 26. (amend. – SG 6/10, in force from 01.01.2010) (1) In order to prove delivery of goods for supply, under Art. 31, item 2, letter "a" and "b" of the Act, of vessels with place of performance on the territory of the state, the provider shall have at his/her disposal the following documents:

1. (amend. – SG 84/11, in force from 28.10.2011, amend. – SG, 24/17, in force from 21.03.2017) supply order, supply receipt, supply list, delivery certificate or another document for supply of goods for consumption on board showing: the destination and the initial (name and/or number) of the respective vessel;

2. (amend. – SG 10/11, in force from 01.02.2011; amend. – SG 84/11, in force from 28.10.2011) a copy of vessel registration certificate or a provisional navigation certificate;

3. (amend. – SG, 24/17, in force from 21.03.2017, amend. - SG 58/18, in force from 13.07.2018) copies of documents, certifying the right of the ship-owner to carry out commercial, industrial or fishing activities outside the territorial sea of the country, in those cases where it is required for performing the respective activity (concessions, quotas or other such-like activities);

4. an invoice for the delivery;

5. (new – SG, 24/17, in force from 21.03.2017) a declaration under a standard form – Annex N 26, which is provided during the first delivery for the calendar year and is valid to the end of the year or another document, in which the circumstances are declared, contained in Annex N 26, Part, One or Part two, whichever is applicable.

(2) (amend. – SG, 24/17, in force from 21.03.2017) In order to prove a delivery for supply of vessels under Art. 31, Item 2, letter "d" of the Act, with performance location on the territory of the state, the supplier shall have all of the following documents:

1. (amend. – SG, 24/17, in force from 21.03.2017) supply order, commodity receipt for supply, supply list, delivery certificate or other document for supply of commodities for consumption on board on which must be seen: the number and date of the trip, the initial (name and/or number) of the vessel;

2. delivery invoice.

(3) In order to prove a delivery for delivery of fuel, spare parts and lubricants for supply of vessels under Art. 31, Item 2, Letters "e" of the act with performance location on the territory of the country, the supplier shall have all of the following documents:

1. supply order, commodity receipt for supply, supply list, delivery certificate or other document for supply of commodities for consumption on board on which must be seen: the number and date of the trip, the destination and the initial (name and/or number) of the respective vessel;

2. delivery invoice.

3. (new – SG, 24/17, in force from 21.03.2017) copies of documents, certifying the right of the ship owner for carrying out seacoast fishing of the person and of the vessel;

4. (new – SG, 24/17, in force from 21.03.2017) a copy of a certificate for registration of the ship or temporary certificate for sailing.

(4) (new – SG, 24/17, in force from 21.03.2017) for evidencing of a delivery for supply of vessels under Art. 31, p. 2, letter "c" of the act with place of implementation on the territory of the state, the supplier must have the following documents:

1. order of supply, goods receipt for supply, supply list, delivery certificate or another document for supply of goods for use on board, which shows the number and date of the trip, the initial (name and/or number) of the relevant vessel;

2. delivery invoice.

Delivery of services concerning construction of ships or airplanes

Art. 27. (1) (Amend. – SG, 24/17, in force from 21.03.2017) (1) For evidencing the delivery of service of construction, maintenance, repair, modification, transformation, mounting, equipment, facility, carriage and destruction of aircrafts under Art. 31, item 3 of the act, having a place of performance on the territory of the state, the provider shall have the following documents:

1. contract with the company, exploiting the aircraft, for carrying out the relevant service, which shows the name and/or the number of the aircraft or another document, evidencing carrying out the service (protocol of supply and receiving, assigning letter, order, request, etc);

2. invoice for the delivery;

3. for aviation operators, established abroad – a declaration according to a for – Annex N 25, which is provided during the first delivery for the calendar year and is valid by the end of the year.

(2) In order to prove a delivery of services related to construction, maintenance, repair, modification, transformation, mounting, equipment, facility, carriage and destruction under Art. 31, item 3 of the act, of a vessel with place of performance on the territory of the state, the provider shall have the following documents:

1. for a vessel under Art. 31, p. 2, letters "a" and "b" of the act:

a) contract with the ship owner for carrying out the relevant service, which shows the name and/or the number of the respective vehicle or another document, evidencing provision of the service (acceptance

certificate, assignment letter, order, request, etc.);

b) invoice for the delivery;

c) declaration under a standard form – Annex N 26, which is provided with the first delivery for the calendar year and is valid by the end of the year, or another document, in which the circumstances are declared, contained in Annex N 26, Part One or Part Two, which is applicable; in this case the criterion under Art. 31c, Para. 1, p. 2 shall not be evidenced;

2. for a vessel under Art. 31, p. 2, letters “c” and “e” of the act:

a) a contract with the ship owners for performing the relevant service, which shows the name and/or the number of the vehicle or another document, evidencing carrying out the service (acceptance protocol, assignment letter, order, request, etc.);

b) invoice for the delivery;

Renting vessels and aircrafts (title amend. – SG 6/10, in force from 01.01.2010)

Art. 28. (amend. – SG 6/10, in force from 01.01.2010) (1) (amend. – SG, 24/17, in force from 21.03.2017) In order to prove the delivery under Art. 30, item 4 of the Act, a vessel, having a place of performance on the territory of the state, the provider shall have the following documents:

1. for a vessel under Art. 31, p. 2, letters “a” and “b” of the act:

a) a rent contract;

b) a copy of a registration certificate of a vessel or the temporary sailing certificate;

c) a copy of a compliance document of the company, meeting the requirements of the International Management Code for the Safe Operation of Ships and for Pollution Prevention;

d) (amend. - SG 58/18, in force from 13.07.2018) copies of documents, certifying the right of the ship owner for performing trade, production or fishing activities outside the territorial sea of the country, where such is required for exercising the activity (concessions, quotas or other details);

e) delivery invoice;

f) declaration under a standard form – Annex N 26, which is provided with the first delivery for the calendar year and is valid by the end of the year, or another document, in which the circumstances are declared, contained in Annex N 26, Part One or Part Two, which is applicable;

2 for vessel under Art. 31, p. 2, letter “c” of the act:

a) a rent contract;

b) the delivery invoice;

3. for a vessel under Art. 31, p. 2, letter “e” of the act:

a) a rent contract;

b) a copy of documents, certifying the right for performing seacoast fishing of the ship owner and of the vessel;

c) a copy of a certificate for registration of the vessel or the temporary sailing certificate;

d) delivery invoice.

(2) (amend. – SG, 24/17, in force from 21.03.2017) In order to prove the delivery on renting under Art. 31, p. 4 of the act of the aircraft, having a place of performance on the territory of the state, the provider shall have the following documents:

1. lease contract;

2. (amend. – SG 84/11, in force from 28.10.2011) for aviation operators, based outside the country – a declaration in the form shown in Attachment No. 25 which has been provided with the first supply in the calendar year and shall remain valid till the end of the year;

3. copy of a license or another document certifying the right of the charterer to carry out international transport with the rented aircraft;

4. copy of registration document of the aircraft;

5. an invoice for the delivery.

Handling vessels and aircrafts (title amend. – SG 6/10, in force from 01.01.2010)

Art. 29. (amend. – SG 6/10, in force from 01.01.2010) (1) (amend. – SG, 24/17, in force from 21.03.2017) In order to prove the deliveries of services under Art. 31, item 5 of the Act, of processing a vessel, having a place of performance on the territory of the state, the provider shall have the following documents:

1. for a vessel under Art. 31, p. 2, letters “a” and “b” of the act:

a) a declaration in the form shown in Annex No. 26, which is provided with the first carried out delivery for the calendar year and is valid by the end of the year, or another document, which declares the circumstances, contained in Annex N 26, Part One, or Part Two, whichever is applicable;

b). (amend. – SG 84/11, in force from 28.10.2011) a copy of vessel registration certificate or provisional navigation certificate;

c) a delivery invoice;

2. for a vessel under Art. 31, p. 2, letters “c” and “e” of the act:

a) a copy of a registration certificate of the ship or the temporary sailing certificate;

b) a delivery invoice.

(2) (amend. – SG, 24/17, in force from 21.03.2017) In order to prove the deliveries of services on processing under Art. 31, item 5 of the Act, an aircraft, having a place of performance on the territory of the country, the provider shall have the following documents:

1. document for ground servicing, issued by the airport enterprise or by the licensed ground service operator of the aircraft operator, indicating the number and the data of this flight;

2. invoice for the delivery.

3. (new – SG, 24/17, in force from 21.03.2017) for aviation operations, established outside the country – a declaration under a standard form under Annex N 25, which is provided with the first carried out delivery for the calendar year and is valid by the end of the year.

(3) (amend. – SG, 24/17, in force from 21.03.2017) "Rescuing operations" under Art. 31, item 10 of the act shall be those operations, that are services, connected with fighting disasters, eliminating their consequences, as well as preventing disasters via protective actions, when these operations are implemented in the sea.

(4) "Disaster" shall be earthquake, inundation, elemental fire, slipping (collapsing) of land layers, volcanic activity, air or water elements, attacks of wild animals, mass multiplying of insects, epidemics and other similar, as well as emergencies and accidents, whose nature has become massive or which have become disaster (chemical, radiation and other pollutions, emergencies or accidents of vehicles, implementing public transport and others).

(5) Services, connected with rescuing operations, shall be:

1. fighting disasters, including transportation of rescuing teams; searching, transportation or evacuation of people; food delivery, medicines, body organs and others; activities, connected with dispersing chemical or other resources; other rescuing activities (observation, measuring, research, making maps, influencing the weather, taking photographs and others);

2. letting vehicle for the purposes of the services carried out under item 1.

(6) In order to prove the deliveries of services under para 5 the provider shall have at his/her disposal the following documents:

1. when they are carried out via aircraft:

a) a document from the foreign competent body, certifying the protective measures, the disaster or the elimination of its circumstances, as well as its nature;

b) contract for carrying out the services;

c) (suppl. – SG, 24/17, in force from 21.03.2017) a copy of a certificate for aviation operator;

d) protocol for services carried out by hours or other indicator by type of the service;

e) invoice for the delivery.

2. (amend. – SG, 24/17, in force from 21.03.2017) when they are carried out via vessel:

- a) documents, proving the services carried out, in accordance with the Trade sailing code;
- b) invoice for the delivery;
- 3. when they are carried out via mobile rolling stock:
 - a) documents, proving the services carried out;
 - b) invoice for the delivery.

Transport treatment of goods or passengers

Art. 30. (1) (suppl. - SG 39/08, in force from 15.04.2008) In order to prove delivery of service of transport treatment of goods including of transport containers under Art. 31, item 6 of the act with place of performance on the territory of the state the provider shall have at his/her disposal the following documents:

1.(suppl. – SG, 24/17, in force from 21.03.2017) the documents, under Art. 29 with which the treatment of the respective vehicle is proved;

2. invoice for the delivery.

(2) The documents under para 1, item 1 may be issued to the name of the owner of the ship (the aviation operator or the railway carrier, the owner of the freights, the freighter or the forwarder.

(3) In order to prove delivery of service of transport treatment of passengers under Art. 31, item 6 of the act with place of performance on the territory of the state, the provider shall have at his/her disposal the following documents:

1. .(suppl. – SG, 24/17, in force from 21.03.2017) the documents, under Art. 29, with which the treatment of the respective vehicle is proved;

2. invoice for the delivery.

(4) (new – SG 6/10, in force from 01.01.2010) For the purposes of proving delivery of a service related to transport processing of goods or passengers, carried out by a railway carrier, the provider shall have the following documents:

1. a copy of CIM bill of loading or a copy of SMGS bill of loading, receipt form 312c, issued to the railway carrier, the owner of the cargo, carrier or forwarder;

2. an invoice for the delivery;

Delivery of vessels and aircraft

Art. 31. (Amend. – SG, 24/17, in force from 21.03.2017) (1) In order to prove delivery under Art. 31, item 7 of the act of the aircraft with place of performance on the territory of the state the provider shall have at his/her disposal the following documents:

1. written contract for transfer of the ownership or other property rights to the aircraft, according to the Civil Aviation Act;

2. invoice for the delivery.

3. for aviation operators, established outside the country – a declaration according to standard form – Annex N 25, which is provided with the first carried out delivery for the calendar year and is valid by the end of the year.

(2) For evidencing the delivery under Art. 31, p. 7 of the act of the vessel with a place of performance on the territory of the state, the supplier shall have the following documents:

1. for a vessel under Art. 31, p. 2, letters “a” and “b” of the Act:

a) a written contract or another act for transfer of ownership or other property rights over the vessel under the Merchant Shipping Code;

b) a delivery invoice;

c) a a declaration according to standard form – Annex N 26, which is provided with the first carried out delivery for the calendar year and is valid by the end of the year, or another document, which declares the circumstances, contained in Annex N 26, Part One or Part Two, whichever is applicable;

2. for a vessel under Art. 31, p. 2, letter “c” of the Act:

a) a written contract for transfer of ownership or other property rights over the sailing vessel under the Merchant Shipping Code;

b) a delivery invoice;

3. for a vessel under Art. 31, p. 2, letter "e" of the Act:

a) a written contract for transfer of ownership or other property rights over the vessel under the Merchant Shipping Code;

b) a document, certifying the right to perform seacoast fishing of the ship owner;

c) a delivery invoice.

Provision of services for air traffic management and air navigation services, provided to aircrafts, used by an aviation operator

Art. 31a. (new – SG 84/11, in force from 01.01.2012) (1) Provision of services for air traffic management and air navigation services provided by the "Air Traffic Management" State Enterprise the fees for which are collected by Eurocontrol, shall be certified by an electronic document (file), issued and provided on a monthly basis by Eurocontrol which contains minimum the following information:

1. Tax basis of services provided within the respective tax period, individually for each particular recipient;

2. identification number for VAT purposes for a recipient – taxable person, based in another Member State, respectively identification number for VAT purposes or a similar number, having the same function, provided by the country of settlement and used for identification for a recipient – a taxable person, based outside the European Union;

3. charged tax total and individually for each particular recipient with the following codes:

a) VT – the service is taxable with 20 per cent, where the recipient is not a taxable person, regardless the state, he/she is based in, or a taxable person, based in Bulgaria, different from an aviation operator, carrying out predominantly international flights;

b) EX – the service is taxable with a zero rate on the grounds of Art. 31, item 11 of the act, where the taxable person – recipient is based in Bulgaria and is an aviation operator, carrying out predominantly international flights;

c) RC – tax shall not be charged, where the taxable person – recipient is based in another Member State and the tax is payable by the recipient according to Art. 196 of Directive 2006/112/EC on the common system of value added tax (OJ, L 10/14 of 15 January 2010);

d) RX – tax shall not be charged, where the taxable person – recipient is based in another Member State, however the service is exempted from taxes according to Art. 148, item "g" of Directive 2006/112/EC provided that the following three criteria are applied at the same time:

the user of the air space is an aviation operator and

it operates against payment and

it operates mainly international flights;

e) NE – tax shall not be charged where the recipient is a taxable person based outside the European Union.

(2) A taxable person – recipient of services for air traffic management and air navigation services, provided by "Air Traffic Management" State Enterprise the fees for which are collected by Eurocontrol is a person determined as such in the external national administrations network ETNA, maintained by Eurocontrol, of which:

1. valid identification number for VAT purposes has been provided to Eurocontrol – for the recipients, based in other Member States, or

2. original document from the respective national tax authority has been presented to Eurocontrol, confirming a valid identification number for VAT purposes or a similar number, fulfilling the same function, provided by the country of settlement and used for taxable person identification – for the recipients, based outside the European Union, or

3. valid identification number under the VAT Act has been provided to Eurocontrol and Eurocontrol has been notified within the terms under Art. 31b, par. 10 and 11 that it is an aviation operator, included in the register under Art. 31b, par. 8 of aviation operators, carrying out predominantly international flights – for recipients based on the territory of the country.

(3) Paragraph 2 regarding identification of recipient's status shall apply also to services for air traffic management and air navigation services, provided by "Air Traffic Management" State Enterprise, the fees for which are not collected by Eurocontrol.

Aviation operator carrying out predominantly international flights

Art. 31b. (new – SG 84/11, in force from 28.10.2011) (1) An aviation operator, carrying out predominantly international flights for the purposes of Art. 31 of the act, is the operator whose income from sales of international flights (regardless whether these proceeds are from transportation of passengers, cargo and/or mail or from accomplished specialized aviation works) are equal to minimum 60 per cent or more of the total proceeds of the operator for a period of 5 calendar years.

(2) Where the proceeds referred to in par. 1 include income from sale of incidental, random or irregular nature, regardless whether from international or non-international operations, an aviation operator, carrying out predominantly international flights for the purposes of Art. 31 of the act, is an aviation operator for which minimum two, and for specialized aviation works - minimum one of the following criteria is met:

1. the mileage on international flights are equal to minimum 60 per cent of the total mileage, and/or
2. the number of transported passengers on international flights are equal to minimum 60 per cent of the total number of transported passengers, and/or
3. the transported tonnage of cargoes (where the key business is air transport of cargo and/or mail or from accomplished specialized aviation works) on international flights is equal to minimum 60 per cent of the total transported tonnage.

(3) Aviation operators based on the territory of the country and carrying out predominantly international flights shall declare the circumstances under par. 1 and 2 by submitting a declaration to General Directorate "Civil Air Transport Administration" in the form shown in Attachment No. 25.

(4) The declaration under par. 3 shall be submitted from 1 November to 10 December of the current calendar year and shall be valid from 1 January to 31 December of the next year/

(5) The parameters under par. 1 and 2 shall be determined in total for a period of 5 subsequent calendar years, preceding the year, for which the declaration is valid, or from the time of commencement of business in cases of less than 5 subsequent calendar years.

(6) Aviation operators, who have started business in less than 1 year ago, shall determine the parameters of par. 1 and 2 (based on actual data and/or based on intentions and business plans) from the date of commencement of the business to the date of submission of the declaration of par. 4 of 7.

(7) In cases of par. 6 the declaration of par. 3 may be submitted also from the 1st to the 15th day of a calendar month within the current year, whereby the declaration shall be valid from the 1st day of the month following the month of submission, until 31 December of the current year.

(8) General directorate "Civil Air Transport Administration" shall generate and maintain a register of aviation operators, based in the Republic of Bulgaria, carrying out predominantly international flights, based on the submitted declarations of par. 4 and 7. The register shall be published on the internet site of General Directorate of "Civil Air Transport Administration".

(9) The register shall contain as a minimum the following data:

1. name and registered address of aviation operator;
2. VAT identification number according to Art. 94, par. 2 of the VAT Act of the person of item 1;
3. period, for which the person has declared that he/she is an aviation operator, carrying out predominantly international flights, as follows:
 - a) for the entire calendar year of validity under par. 4;
 - b) for the period of validity under par. 7.

(10) Until 15 December of every current year General Directorate "Civil Air Transport Administration" shall send to Eurocontrol information from the register on the persons, having declared to be aviation operators, carrying out predominantly international flights for the next calendar year.

(11) In cases of par. 7 General Directorate "Civil Air Transport Administration" shall send to Eurocontrol information from the register on the persons until the 25th day of the month of submission of the declaration. The information must state that the person has declared that he/she is an aviation operator, carrying out predominantly international flights for the period from the 1st day of the month following the month of submission of the declaration until 31 December of the current year.

Sailing vessels, designed and used for sailing in high seas

Art. 31c. (New – SG, 24/17, in force from 21.03.2017) (1) A sailing vessel for which a zero rate is applied under Art. 31, p. 2, letters "a" and "b" of the act, designed and used for sailing in high seas shall be every sailing vessel, which meets the following conditions at the same time:

1. it has been entered in the common single register of ships, sailing under Bulgarian flag, kept by the Maritime Administration Executive Agency, and for a ship, sailing under a foreign name – entered in the register, kept by the competent body of the state under whose name it sails;

2. completed with a crew in compliance with international conventions;

3. carried out transportation of goods or passengers or trade, industrial or fishing activity;

4. its sailings outside the territorial sea of the country are at least 60% of all its sailings for the period of 12 months before the month of receiving delivery with place of implementation on the territory of the country, to which a zero rate will be applied; with defining the share of sailings outside the territorial sea of the country, one of the indicated criterion is to be fulfilled:

a) the passed miles of the sailing vessel outside the territorial sea of the country is at least 60% of the passed by the vessel miles for a period of 12 months before the month of receiving a delivery with a place of fulfillment on the territory of the country, to which a zero rate will be applied;

b) the number of itineraries of the sailing vessel outside the territorial sea of the country is at least 60% of the total number of itineraries of the vessel for the periods of 12 months before the month of receiving delivery with place of fulfillment on the territory of the country, for which a zero rate will be applied;

c) the number of transported passengers by the sailing vessel outside the territorial sea of the country is at least 60% of the total number of transported passengers by the vessel for the period of 12 months before the month of receiving a delivery with place of fulfillment on the territory of the country, to which a zero rate is applied;

d) the transported tonnage of goods and/or mail by the sailing vessel (with basic activity transport of goods, trade or industrial activities and/or mail) outside the territorial sea of the country is at least 60% of the total transported tonnage by the vessel for the periods of 12 months before the month of receiving delivery with place fulfillment on the territory of the country to which zero rate is applied.

(2) Zero rate under Art. 31, p. 2, letters "a" and "b" of the act shall not apply to the following sailing vessels:

1. used for trade and industrial activities in the frames of the territorial sea;

2. used for growing oysters and mussels;

3. used for sport and entertainment purposes or for personal needs;

4. used for sailing in rivers;

5. which do not meet the conditions under Para. 1.

(3) Where the sailing vessel carries out sailing of incident, random or irregular nature, for defining the share of the sails outside the territorial sea of the country in different from the deliveries, indicated in Para. 4 for application of the zero rate under Art. 31, p. 2, letters "a" and "b" of the act, at least 2 of the indicated criteria are to be fulfilled under Para. 1, p. 4, from letter "a" to letter "d".

(4) The share of the sails outside the territorial sea of the country under Para. 1, p. 4 in construction,

delivery or rent of the sailing vessel for application of the zero rate under Art. 31, p. 2, letters “a” and “b” of the act shall be defined on the basis of intentions for the expected sails or exploitation profile of the sailing vessel. Where the sailing vessel is hired by one and the same ship owner at least under 2 contracts, which are one after the other and are in total above 12 months the share of the sails outside the territorial sea of the country under Para. 1, p. 4 shall be defined on the basis of real data about the vessel for the period of 12 months before the month of receiving a delivery with place of fulfillment on the territory of the country, to which the zero rate is applied.

(5) The criteria under Para. 1, p. 4 from letter “a” to “d” shall be defined on the basis of real data from the ship or board diary or information from the navigation and positioning system, or from transport documents or on the basis of intentions and exploitation profile of the sailing vessel.

(6) Any ship owner of a sailing vessel, which is, or is to be intended and used for sailing in high seas, notwithstanding if it has been established or not on the territory of the country, shall declare the fulfillment of the criteria for applying zero rate under Para. 1, p. 4 from letter “a” to “d” by drawing up a declaration under a standard form – Annex N 26, which shall be provided to the supplier with the first delivery for the calendar year and is valid by the end of the year, or another document, which has the declared circumstances, contained in Annex N 26, Part One, or Part Two, whichever is applicable.

(7) Where the sailing vessel is used during less than a year, for defining the share of the sailings outside the territorial sea of the country with other than the indicated in Para. 4 deliveries for application of the zero rate under Art. 31, p. 2, letters “a” and “b” of the act, at least one of the indicated criteria under Para. 2, p. 4 from letter “a” to “d” is to be fulfilled, starting from the date of beginning of the activity to the date of drawing the declaration under Para. 6.

(8) every sailing between 2 ports, placed in territorial waters, territorial waters of the EU or international waters and where operations of loading or unloading of goods are made, and/or of embarkation or disembarkation of passengers, shall be considered as one itinerary. As one itinerary shall also be considered where these operations have been made at the port from which the sailing vessel has sailed and at which it arrives again after sailing without stopping at another port.

(9) With defining the percentage under Para. 1, p. 4 from letter “a” by “d”, no sails shall be included, performed only in view of testing the sailing vessel, repair or training of the crew.

Delivery, connected with the international traffic of goods

Art. 32. (1) In order to prove a delivery under Art. 32, para 1 of the act with place of performance on the territory of the state the provider shall have at his/her disposal the following documents:

1. (amend. – SG, 24/17, in force from 21.03.2017) customs documents, certifying that the goods don't originate from the EU;
2. (amend. – SG, 24/17, in force from 21.03.2017) customs documents, showing that by the date, on which the tax for the delivery becomes exigible, the goods have statute of temporarily stored goods or are placed in free area or under customs regimes – customs storing, active improvement, temporary import with full exemption from import duties, external transit;
3. invoice for the delivery.

(2) In order to prove the delivery under Art. 32, para 2 of the act with place of performance on the territory of the state the provider shall have at his/her disposal the following documents:

1. written declaration by the person – holder of the direction/the regime under para 1, in which is declared, that by the date, on which the tax for the delivery of the service becomes exigible for the goods, the circumstances under para 1 are present.
2. invoice for the delivery.

Delivery concerning treatment of goods

Art. 33. In order to prove delivery of services concerning treatment of goods under Art. 33 of the act with place of performance on the territory of the state, the provider shall have at his/her disposal the

following documents:

1. (amend. - SG 101/06; suppl. - SG 39/08, in force from 15.04.2008; amend. – SG 10/11, in force from 01.02.2011, amend. – SG, 24/17, in force from 21.03.2017) a customs document regarding putting the goods under customs regime active improvement, in which he/she is entered as a holder – when the goods are not from the EU, respectively a document, certifying the termination of the customs formalities in case of import under Art. 16, Para 3 of the Act, when the goods are from the EU and are being introduced on the territory of the state from third territory;
2. a contract, according to which he/she takes on the obligation to carry out treatment, processing or repair of the goods under item 1;
3. documents, proving the treatment carried out, the processing or the repair of the goods under item 1;
4. (amend. - SG 101/06; amend. – SG 10/11, in force from 01.02.2011) a customs document for export or re-export of the treated, processed or repaired goods, with which he/she terminates the regime under item 1, respectively a customs document, certifying, that the treated, processed or the repaired goods are being sent from the territory of the state to third territory;
5. invoice for the delivery.

Delivery of gold for the central banks

Art. 34. In order to prove delivery under Art. 34 of the act with place of performance on the territory of the state the provider shall have at his/her disposal the following documents:

1. written contract regarding transfer of the ownership of the gold;
2. copy of a document, certifying, that the statute of the recipient is a central bank of another Member State – when a central bank of another Member State is a recipient;
3. written confirmation by the recipient under item 2, certifying that the goods have been received by him/her;
4. invoice for the delivery.

Delivery of goods in commercial sites regarding duty-free trade

Art. 35. (amend. - SG 110/13, in force from 01.01.2014) The sale of goods in sites for duty-free trade under Art. 35 of the act shall be accounted and documented as set out in the Duty-Free Trade Act.

Delivery of services, provided by agents, brokers and other intermediaries in connection with international transport

Art. 36. (1) (amend. – SG 71/08, in force from 12.08.2008) Agent service under Art. 31, item 9 of the act with place of performance on the territory of the state, shall be the service, provided by the ship agent to the ship owner and/or the captain of the ship in connection with all the formalities and actions with regards to arrival, staying and sailing off of the ship.

(2) (amend. – SG, 24/17, in force from 21.03.2017) In order to prove the delivery under para 1 with place of performance on the territory of the state, the provider shall have simultaneously at his/her disposal the following documents:

1. for sailing vessel under Art. 31, p. 2, letters “a” and “b” of the act:
 - a) disbursement account;
 - b) contract between the owner of the ship and his/her ship agent or any other document, evidencing the existence of contractual legal relationship between the parties;
 - c) the delivery invoice;
 - d) declaration under a standard form – Annex N 26, which is provided with the first delivery for the calendar year and is valid by the end of the year, or another document, which declares the circumstances, contained in Annex N 26, Part One, or Part Two, whichever is applicable;

2. for a sailing vessel under Art. 31, p. 2, letters “c” and “e” of the act:

a) disbursement account;

b) contract between the owner of the ship and his/her ship agent or any other document, evidencing the existence of contractual legal relationship between the parties;

c) delivery invoice.

(3) (amend. – SG 71/08, in force from 12.08.2008) A broker's service in connection with delivery under Art. 31, item 9 of the act shall be a service for sea intermediation in the sense of art. 226 - 230 of the Merchant Shipping Code.

(4) (amend. – SG, 24/17, in force from 21.03.2017) In order to prove the delivery under para 3 with place of performance on the territory of the state the provider shall have simultaneously at his/her disposal the following documents:

1. for a vessel under Art. 31, p. 2, letters “c” and “e” of the act:

a) contract for sea intermediation or any other document, evidencing the existence of contractual legal relationship between the parties;

b) delivery invoice;

c) declaration under a standard form – Annex N 26, which is provided with the first delivery for the calendar year and is valid by the end of the year, or another document, which declares the circumstances, contained in Annex N 26, Part One, or Part Two, whichever is applicable;

2. for a sailing vessel under Art. 31, p. 2, letters “a” and “b” of the act:

a) contract for sea intermediation or any other document, evidencing the existence of contractual legal relationship between the parties;

b). invoice for the delivery.

(5) (new – SG 71/08, in force from 12.08.2008, amend. – SG, 24/17, in force from 21.03.2017) Beyond the cases of par. 1 and 3, in order to prove the delivery of goods under Art. 31, item 9 of the act, with place of performance on the territory of the state, the provider shall simultaneously have at his/her disposal the following documents:

1. for a sailing vessel under Art. 31, p. 2, letters “a” and “b” of the act:

a). documents evidencing provision of services under Chapter Nine of the Code of Commercial Navigation;

b) delivery invoice;

c) declaration under a standard form – Annex N 26, which is provided with the first delivery for the calendar year and is valid by the end of the year, or another document, which declares the circumstances, contained in Annex N 26, Part One, or Part Two, whichever is applicable;

2. for a sailing vessel under Art. 31, p. 2, letters “c” and “e” of the act:

a) documents evidencing provision of services under Chapter Nine of the Code of Commercial Navigation;

b). invoice for the delivery.

(6) (amend. - SG 39/08, in force from 15.04.2008; prev. par. 5 – SG 71/08, in force from 12.08.2008) In order to prove forwarding service having place of performance on the territory of the state carried out in connection with international transport under Art. 30, Para 2 of the Act, the provider shall have at his/her disposal the following documents:

1. copy of transport document for international transport, in connection with which the forwarding services have been provided, and in case there is no unified international transport document – alternatively:

a) (amend. – SG 10/11, in force from 01.02.2011, amend. – SG, 24/17, in force from 21.03.2017) copy of a customs document, indicating the place in the state, where the goods have been formed as EU goods at the import;

b) copy of the customs documents, certifying the termination of the customs formalities – in the cases of import under Art. 16, para 3 of the act;

c) copy of the document under Art. 21, para 1, item 1;

d) copy of the document under Art. 21, para 2, item 3;

e) (amend. – SG 10/11, in force from 01.02.2011) copy of a customs document for transportation between two customs institutions;

2. (suppl. – SG 3/07, in force from 01.01.2007) invoice for the forwarding services regarding organization, implementation or servicing international transport and the activities included thereof regarding on way re-loading, storing, insurance and customs processing.

(7) (amend.- SG 101/06; amend. - SG 39/08, in force from 15.04.2008; prev. par. 6 – SG 71/08, in force from 12.08.2008) In order to prove delivery of courier service with place of performance on the territory of the state in connection with international transport under Art. 30, Para 2 of the Act, the provider shall have simultaneously at his/her disposal the following documents:

1. bill of loading;

2. invoice for the transport service or a document with which the sender undertakes the obligation to pay in case the recipient refuses to pay.

3. invoice for the delivery.

(8) (amend. - SG 101/06; amend. - SG 39/08, in force from 15.04.2008; prev. par. 7 – SG 71/08, in force from 12.08.2008) In order to prove delivery of postal services with place of performance on the territory of the state in connection with international transport under Art. 30, Para 2 of the Act, the provider shall have at his/her disposal the following documents:

1. debentures for handing over, used at exchange of international postal dispatches according to the Regulations for implementation of the Universal postal convention and the Regulations for implementation of the agreement for postal parcels;

2. invoice for the delivery.

(9) (new – SG 3/07, in force from 01.01.2007; prev. par. 8 – SG 71/08, in force from 12.08.2008) The services pursuant to para 5, 6 and 7 shall be considered equal to international transport of goods as per Art. 30 of the Act.

(10) (new – SG 3/07, in force from 01.01.2007; prev. par. 9 – SG 71/08, in force from 12.08.2008) In the cases referred to in para 5 the provision of Art. 127 of the Act shall not be applied.

Delivery of Import Related Services

Art. 36a. (new - SG 110/13, in force from 01.01.2014) (1) Where pursuant to Art. 82, Para 2, Item 3 of the Act the tax is exigible from the recipient of the delivery, in order to apply a zero rate as set out in Art. 36a, Para 1 and 2 of the Act the recipient shall hold:

1. an invoice of the delivery;

2. a customs document or another document of the import;

3. a waybill or another document used for the importation of the goods on the country's territory.

(2) Where pursuant to Art. 82, Para 1 of the Act the tax is demandable from the supplier of the delivery, in order to apply a zero rate as set out in Art. 36a, Para 1 of the Act the supplier shall hold:

1. an invoice of the delivery;

2. a written declaration by the recipient of the delivery whose name is mentioned for the purposes of the import; in the declaration the recipient shall state the number of the document on the import and a description of the way of calculation of the tax base under Art. 55 of the Act (the value of each increase shall be noted separately).

(3) Where a protocol is issued in which the levied tax rate is specified according to Art. 66, Para 1, Item 1 of the Act, prior to supplying the recipient with the documents under Para 1 for correction of the amount of the levied tax, the issued protocol shall be annulled.

(4) The correction of the levied tax under Art. 36a, Para 3, Item 1 of the Act shall be carried out following the supply of the document under Para 2.

Delivery of service regarding sale of airline tickets in connection with international transport of passengers

Art. 37. In order to prove the delivery of service regarding sale of airline tickets with place of performance on the territory of the state, carried out in connection with international transport of passengers, the provider shall have at his/her disposal the following documents:

1. contract for carrying out intermediary service in connection with sale of airline tickets for international transport;
2. account of the sales of the airline tickets carried out, compiled and presented to the airline according to the contract with it and containing as obligatory requisites the name of the airline, the number of the airline ticket, the destination of the flight, the unit price of each ticket, the size of the discount (commission);
3. account for the sales of airline tickets carried out, containing as obligatory requisites the name of the airline, the number of the airline ticket, the destination of the flight, the unit price of each ticket, the size of the fee for sale of airline ticket;
4. invoice for the delivery.

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

Art. 38. (1) In order to prove the deliveries under Art. 36, para 1 of the act with place of performance on the territory of the state, except those under Art. 36 and 37, the provider shall have at his/her disposal documents, certifying, that the services have been carried out in connection with deliveries, for which the circumstances under chapter three of the act are present.

(2) (revoked - SG 39/08, in force from 15.04.2008)

(3) (new – SG 6/10, in force from 01.01.2010; amend. – SG 84/11, in force from 28.10.2011) Leviable delivery of zero rate shall also be considered the provision of services with a place of performance on the territory of the state carried out by agents, brokers or other intermediaries, acting on behalf and at the expense of another person, where the said services are provided in relation to a delivery of goods or services with a place of performance outside the territory of the European Union.

(4) (new – SG 6/10, in force from 01.01.2010; amend. – SG 84/11, in force from 28.10.2011) In order to prove deliveries under para 3 with a place of performance on the territory of the state, the provider shall have documents certifying that the services have been provided in relation to deliveries of goods or services with a place of performance outside the territory of the European Union.

Deliveries with a place of performance on the territory of the state, the recipient of which is a tax liable person established outside the territory of the state

Art. 38a. (new – SG 6/10, in force from 01.01.2010; revoked – SG 10/11, in force from 01.02.2011)

Delivery of services regarding which the tax is exigible from the recipient

Art. 38b. (new – SG 6/10, in force from 01.01.2010) (1) In case of deliveries, specified in this Chapter, where the tax is exigible from the recipient on the grounds of Art. 82 of the Act, the recipient is obliged to have all the necessary documents pursuant to this chapter, certifying the circumstances related to levying the delivery with zero rate.

(2) Para 1 shall also apply to received services, related to processing of a vessel or an aircraft, carried out at docks or airports outside the territory of the state.

Corrections of the deliveries

Art. 39. (1) (amend. - SG 39/08, in force from 15.04.2008) In case the provider does not obtain the documents under Art. 21-38 by the expiration of the calendar month, following the calendar month, during

which the tax for the delivery has become exigible, it shall be considered that the delivery is leviable with rate 20 percent.

(2) In the cases under para 1 the tax shall be charged by the provider via issuing a protocol under Art. 117, para 2 of the act.

(3) (amend. - SG 39/08, in force from 15.04.2008) The protocol under para 2 shall be issued in 15-days term, considered from the last day of the calendar month, following the calendar month, during which the tax for the delivery has become exigible.

(4) In case the provider obtains the necessary documents subsequently, he/she shall correct the result from applying para 1 and 2 via annulment of the protocol under para 2. Regarding the annulment a new protocol shall not be issued.

(5) The annulment under para 4 shall be carried out in 5-days term, considered from the date, on which the person has obtained the necessary documents.

(6) (new - SG 101; revoked - SG 39/08, in force from 15.04.2008)

(7) (new - SG 101; revoked - SG 39/08, in force from 15.04.2008)

Lodging, provided by hotel-keeper (Title amend. – SG 10/11, in force from 01.02.2011)

Art. 40. (amend. – SG 15/12, in force from 21.02.2012) In order to prove the deliveries under Art. 66, para 2 of the act, where the service is provided by a person, providing accommodation in tourist facilities, the same person shall have at his/her disposal:

1. a copy of the register of the accommodated tourists;

2. certificate for categorization of the tourist site;

3. invoice for the delivery, except for the cases, when its issuing is not obligatory according to Art. 113, para 3 of the act.

(2) (repealed – SG, 24/17, in force from 21.03.2017)

Chapter five.

EXEMPT DELIVERIES

Delivery of prosthesis, connected with healthcare

Art. 41. The prosthesis in the sense of Art. 39, item 3 are the prosthesis in the sense of the Regulations for implementation of the Integration of People With Disabilities Act adopted with Decree of the Council of Ministers N 343/2004 (Prom. SG 115/2004; Suppl. SG 31/2005, SG 63/2005 – Decision of the Supreme court No 7081/2005 regarding administrative case No 4402/2005, SG 78/2005, SG 54/2006, SG 58/2006 – Decision of the Supreme court No 7623/2006 regarding administrative case No 2426/2006).

Financial and insurance services (Title suppl. SG 101/06)

Art. 42. (1) (previous text of Art. 42 – SG 101/06; amend. – SG 8/16, in force from 29.01.2016) Derivatives of securities in the context of Art. 46, Para. 1, item 5 of the Act shall be: investment portfolios, coupons of bonds and others similar.

(2) (new - SG 101) Exempt delivery in the sense of Art. 47 of the act shall also be carrying out services by re-insurers under the conditions and by the procedure of the Insurance code.

(3) (new – SG 16/07, in force from 01.01.2007) The tax base of the financial services (transactions) for sale and purchase (exchange) of foreign currency, carried out as main activity, shall be the positive difference (positive margin) between the accounted pursuant to the Accountancy Act, and the applicable accounting standards, revenues and expenses from currency operations, carried out during the tax period. The revenues and expenses from subsequent assessments (reassessments) of foreign currency shall not be included in the formation of the tax base.

(4) (new – SG 16/07, in force from 01.01.2007) In case with respect to the services referred to in

para 3 fees or commissions are agreed upon, their value shall be added to the tax base, formed according to para 3, inclusive in the cases where its size is zero.

(5) (new – SG 16/07, in force from 01.01.2007) The tax base, formed by the manner of para 3, respectively by the manner of para 4, may be reflected in the sales record in one line.

Delivery of postage stamps and postal services

Art. 43. (1) Equalled mark to postage stamp in the sense of Art. 49, item 1 of the Act shall be the printout of a postage stamp on envelope, issued and put in circulation by the procedure, established by the Act regarding this. Not as equalled mark to the postage stamp shall be considered the printout from a taxing machine under the control of postal service.

(2) Universal postal service in the sense of Art. 49, item 2 of the Act shall be the universal postal service in the sense of chapter four, section I of the Postal Services Act.

Delivery of buildings and parts of them

Art. 44. (1) Leviable deliveries shall also be the deliveries of parts of building, which correspond to the definition under § 1, item 5 of the additional provision of the Act.

(2) At delivery of building, consisting of parts, regarding which the circumstances under § 1, item 5 of the additional provision of the Act are available, as well as from parts, regarding which these circumstances are not available, exempt shall only be the delivery of the parts of buildings, regarding which the circumstances are not present.

(3) In the cases under para 2 the provider shall document the deliveries as follows:

1. Via issuing individual invoices for the leviable and the exempt delivery, or
2. via issuing a joint invoice, in which the data under Art. 114, para 1, items 11-14 of the Act are depicted in separate lines respectively for the leviable and the exempt delivery.

(4) (new - SG 101) In the cases under para 2 the terrain adjacent to the parts of building, for which the circumstances under § 1, item 5 of the additional provision of the Act are present, shall be specified on the base the correlation between the area of the parts of the building, regarding which the circumstances are present, and the total area of the building.

Chapter six.

CERTIFYING THE PRESENCE OF CIRCUMSTANCES FOR THE INTER-COMMUNITY DELIVERIES

Documents, certifying the performance of Inter-Community delivery of goods

Art. 45. In order to prove Inter-Community delivery of goods the provider shall have at his/her disposal the following documents:

(amend. - SG 101/06) document for the delivery:

a) invoice for the delivery, in which, in case the recipient is registered for the purposes of VAT in another Member State, there shall be indicated the identification number of VAT of the recipient, issued by Member State, under which number the delivery has been carried out;

b) a protocol under Art. 117, para 2 of the Act – in the cases of Inter-Community delivery under Art. 7, para 4 of the Act;

c) a document under Art. 168, para 8 of the act - when the provider is a natural person, who is not a sole trader and is not registered under the Act;

2. (amend. – SG 6/10, in force from 01.01.2010) documents, proving the sending or transportation of the goods from the territory of the state to the territory of another Member State:

a) (suppl. – SG 10/11, in force from 01.02.2011; suppl. – SG 8/16, in force from 29.01.2016) transport document or written confirmation by the recipient or a person, authorized by him/her, certifying

that the goods have been received on the territory of another Member State – in the cases, when the transport is carried out by the recipient or by a third person at the recipient's expense, provided that in the written confirmation are indicated the date, place of receipt, type and quantity of the goods, type, make and registration number of the vehicle used for transportation; name of the person, handing over the goods, his official capacity, name and official capacity of the person receiving the goods;

b) transport document, certifying that the goods have been received on the territory of another Member State – when the transport has been carried out by the provider, or by a third person at the provider's expense.

Corrections at Inter-Community deliveries

Art. 46. (1) In case the provider does not obtain the documents under Art. 45 by the expiry of the calendar month, following the calendar month, during which the tax for the delivery has become exigible, it shall be considered, that the delivery is leviably with 20 percent rate.

(2) In the cases under para 1 the tax shall be charged by the provider via issuing a protocol under Art. 117, para 2 of the act.

(3) (amend. – SG 39/08, in force from 15.04.2008) The protocol under para 2 shall be issued in 15-days term, considered from the last day of the calendar month, during which the tax for the delivery has become exigible.

(4) When subsequently the provider obtains the necessary documents, he/she shall correct the result of applying para 1 and 2 via annulment of the protocol under para 2. A new protocol shall be issued for the annulment.

(5) The annulment under para 4 shall be carried out in 5-days term, considered from the date, on which the person has obtained the necessary documents.

Chapter seven. LEVYING THE IMPORT

Tax base at import of goods

Art. 47. (1) The customs value shall not be increased with the expenses inherent to the import under Art. 55, para 1, item 2 of the act, as far as these are not included in the customs value.

(2) (suppl. - SG 101/06) The amount of the excise shall not be included in the tax base under Art. 55, when the goods are placed under regime deferred payment of excise by the procedure and under the conditions of the Excises and Tax Warehouses Act.

(3) (new - SG 101/06, amend. – SG, 24/17, in force from 21.03.2017) At import of goods under Art. 16 of the act under regime "temporary import with partial exemption from import duties", specified by the customs bodies shall be included in the tax base under Art. 55 the import duties.

Charging tax by the customs bodies at import and deposition of the tax (Title suppl. SG 101/06)

Art. 48. (1) Tax at import of goods shall be charged regardless of the fact whether the importer is a person registered or non-registered under the act.

(2) (amend. – SG 10/11, in force from 01.02.2011) In the cases of exemption at import tax shall not be due, but it shall be entered in the customs document.

(3) (new - SG 101/06, amend. – SG, 24/17, in force from 21.03.2017) Tax shall not be charged at placing goods under a regime free movement following regime "temporary import with partial exemption from import duties".

(4) (new - SG 101; amend. - SG 110/13, in force from 01.01.2014; amend. – SG 1/15, in force from 06.01.2015, amend. – SG, 24/17, in force from 21.03.2017) At import of goods under Art. 16 of the act

under regime "temporary import with partial exemption from import duties" tax charged by the customs bodies shall be deposited in the state budget by the moment of placing the goods under the regime.

Charging the tax by the importer of goods, imported for implementation of investment projects

Art. 49. (1) For exercising the right to charge by the procedure of Art. 164, para 2 of the act, the importer shall present at the respective customs institution, handling the import, the following documents:

1. (amend. – SG 10/11, in force from 01.02.2011) customs document for import, in which the importer declares, that he/she will use the special procedure for charging VAT – in the cases of import under Art. 16, para 1 and 2 of the act;

2. customs documents regarding termination of the customs formalities, in which the importer declares, that he/she shall use the special procedure for charging VAT – in the cases of import under Art. 16, para 3 of the act;

3. (amend. – SG 39/08, in force from 15.04.2008; amend. – SG 1/15, in force from 06.01.2015) order by the Minister of finance, issued on the grounds of Art. 167, para 3 of the act.

4. written declaration, with which the importer certifies, that by the moment of carrying out the import he/she is a person, registered under the act and does not have exigible and unpaid tax liabilities and obligations for insuring installments, collected by the National Revenue Agency.

(2) Before carrying out the import the customs bodies may request for information regarding a concrete delivery concerning the issued permission.

(3) (amend. – SG 10/11, in force from 01.02.2011) In the cases under para 1 the tax shall be entered in the customs document and shall not be taken under account, as the customs bodies allow taking the goods, without the tax has been effectively deposited or secured.

(4) (amend. – SG 39/08, in force from 15.04.2008) The tax under para 3 shall be charged by the importer via protocol under Art. 117, para 2 of the act, which shall be issued in 15-days term, considered from the date of occurrence of the tax event under Art. 54 of the act.

Charging tax by the importer in other cases

Art. 50. (1) In case the importer under Art. 85, para 1, item 6 of the act does not obtain the documents under Art. 45 until the expiry of the calendar month, following the calendar month, during which the tax event under Art. 54 of the act has occurred, the import tax shall become exigible from the importer.

(2) (amend. – SG 39/08, in force from 15.04.2008) In the cases under para 1 the tax shall be charged by the importer via protocol under Art. 117, para 2 of the act, which shall be issued in 15-days term, considered from the last day of the calendar month, following the calendar month, during which the tax event under Art. 54 of the act has occurred.

(3) When the provider obtains subsequently the necessary documents, he/she shall correct the result of applying para 1 and 2.

(4) In the cases under para 3 the correction shall be carried out by the provider via annulment of the protocol under para 2. A new protocol shall not be issued regarding the annulment.

(5) The protocol under para 4 shall be annulled in 5-days term, considered from the date, on which the importer has obtained the necessary documents.

Exemption from tax at import

Art. 51. (1) In the cases of exemption from tax at import of textbooks and teaching aids the importer under Art. 41, item 1, letter "a" of the act shall present in the competent customs institution a copy of document, with which the textbooks and the teaching aids have been approved by the Minister of education and the science or by the Minister of culture.

(2) In the cases of exemption from tax at import under Art. 58, para 1, item 6 of the act the importer

shall present in the competent customs institution the following documents:

1. copy of the registration certificate under Art. 104 of the act;
2. (amend. – SG 10/11, in force from 01.02.2011) a declaration in an approved form – Attachment No. 24;
3. transport documents, in which shall be indicated, that the goods are intended for another Member State.

(3) . (new – SG 10/11, in force from 01.02.2011) In cases referred to in par. 2 customs authorities when carrying out customs formalities in order to apply the clearancem shall check the validity of the indicated in the declaration under par. 2, item 2 identification number for VAT purposes of the consignee of the following the import intra-community issued by another Member State.

(4) (amend. – SG 16/07, in force from 01.01.2007; . prev. par. 3, amend. – SG 10/11, in force from 01.02.2011) In the cases of exemption from tax at import under Art. 58, para 1, item 10 of the act, the importer shall present in the competent customs institution a license, issued in compliance with the Energy Sector Act, according to which the person is entitled to carry out import of electric or thermal power or natural gas.

(5) (prev. par. 3, suppl. – SG 10/11, in force from 01.02.2011) In the cases of exemption from tax at import under Art. 58, para 1, item 17 of the act due to a claim, the importer shall present in the competent customs institution protocol or another document, proving that the goods have been returned because of complaint or non-observed standards.

(6) (new - SG 58/18, in force from 13.07.2018) In cases of exemption from import tax under Art. 58, para. 1, item 9 of the Act, of the gold coins not included in the list under Art. 160a, para. 1, item 3 of the Act or in the order under Art. 175, para. 5 of the Act the importer shall submit to the competent customs office a document issued by the Governor of the Bulgarian National Bank, with which to certify that the conditions under Art. 160a, para. 1, item 2 of the Act are simultaneously present.

Tax exemption at import of goods in the personal luggage of travellers

Art. 51a. (new - SG 105/08, in force from 01.12.2008) (1) Duty-free import according to Art. 58, para 4 and 7 of the act shall be admitted individually as regards to each traveller for every single trip.

(2) The monetary thresholds as per Art. 58, para 4 of the act concerning goods, other than the ones, to which quantitative limits are being applied, up to the total value of the goods, shall be up to EUR 300 or its BGN equivalent value as regards to land travellers. As regards to sea and air travellers the monetary thresholds shall be up to EUR 430 or its BGN equivalent.

(3) The right of VAT exemption of import may not be cumulated nor shared among several travellers. Where a single item under Art. 58, para 6 of the Act exceeds the monetary thresholds under para 2, tax shall be charged on the total value of the item. Where the total value of two items or more owned by one traveller, exceeds the monetary thresholds under para 2, tax exemption shall only be admitted for part of the goods, the total value of which does not go over the respective monetary threshold.

(4) (amend. – SG 6/10, in force from 01.01.2010) The quantitative limits regarding tobacco products as per Art. 58, para 7 of the Act shall be:

1. up to 200 cigarettes for air passengers and 40 grams for the other passengers;
2. up to 50 cigars for air passengers and 10 cigars for the other passengers;
3. up to 100 cigarillos for air passengers and 20 cigarillos for the other passengers;
4. 250 g smoking tobacco for air passengers and 50 grams for the other passengers.

(5) Each amount specified in para 4, points 1 to 4 shall represent 100 % of the total allowance for tobacco products. The exemption can be applied to any combination of tobacco products, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

(6) The quantitative limits as per Art. 58, para 7 of the Act regarding alcohol and alcoholic beverages, except for still wine and beer, are:

1. a total of 1 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding 22 % vol, or undenatured ethyl alcohol of 80 % vol and over;

2. a total of 2 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22 % vol.

(7) Each of the amounts specified in para 6, items 1 and 2 represent, 100 % of the total allowance for alcohol and alcoholic beverages. In the case of any one traveller, the exemption may be applied to any combination of the types of alcohol and alcoholic beverage referred to in paragraph 1, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

(8) The quantitative limits as per Art. 58, para 7 of the Act regarding still wine and beer are:

1. up to 4 litres of still wine;

2. up to 16 litres of beer.

(9) The monetary threshold allowing exemption under para 2 may not apply to quantities, exceeding the ones referred to in para 4, 6 and 8.

(10) As regards to import of goods in the personal luggage of members of the crew of any means of transport used to travel from a third country or from a territory as per Art. 58, para 11 of the Act, the following reduced monetary thresholds and quantitative limits shall be applied:

1. monetary thresholds shall be up to the BGN equivalent of EUR 150;

2. the quantitative limits regarding tobacco products are:

1. up to 40 cigarettes;

2. up to 10 cigars;

3. up to 20 cigarillos;

4. 50 g smoking tobacco;

3. the quantitative limits regarding alcohol and alcoholic beverages are:

a) a total of 1 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding 22 % vol, or undenatured ethyl alcohol of 80 % vol and over;

b) a total of 1 litre of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22 % vol.

4. the quantitative limits regarding still wine and beer are:

a) up to 2 litres of still wine;

b) up to 4 litres of beer;

5. the monetary threshold allowing exemption under item 1 may not apply to quantities exceeding the ones specified in items 2, 3, and 4; each of the quantities under items 2, 3 and 4 shall be considered as 100 % of the total allowance;

6. the exemption may be applied to any combination of:

a) tobacco products, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.;

b) alcohol and alcoholic beverages, other than still wine and beer, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

Securing the tax from import

Art. 52. (Repealed, - SG, 24/17, in force from 21.03.2017)

Chapter eight.

DETERMINING THE TAX LIABILITY AND CHARGING THE TAX

Determining the amount of the tax regarding each delivery

Art. 53. (1) The amount of the tax regarding each delivery shall be determined pursuant to the following formula:

$T = (TB \times TR) / 100$, where:

T shall be the amount of the tax regarding the concrete delivery;

TB - the tax base for the concrete delivery;

TR – the relevant tax rate.

(2) In case according to the Act the tax is assumed to be included in the declared or the agreed price, the amount of the tax shall be determined pursuant to the following formula:

$T = (P \times TR) / (100 + TR)$, where:

T shall be the amount of the tax regarding the concrete delivery;

P – the price agreed along with tax included or the retail price declared for the concrete delivery;

TR – the relevant tax rate.

(3) (suppl. - SG 20/13, in force from 28.02.2013) At carrying out leviable free of charge deliveries of goods or services under Art. 6, para 3 and Art. 9, para 3 of the Act the charged tax shall be at the provider's expense.

(4) (new – SG 16/07, in force from 01.01.2007) Provision of services pursuant to Art. 9, para 3, item 2 of the Act free of charge shall be considered exempted delivery, where the services provided have been subject of exempted delivery at their receipt.

Charging tax

Art. 54. (1) (prev. text of Art. 54 – SG 39/08, in force from 15.04.2008) The registered person, with regards to whom the tax has become exigible, shall be liable to charge it, as:

1. he/she shall issue tax document, in which the tax shall be indicated in separate line;

2. he/she shall include the amount of the tax in the reference-declaration under Art. 116 for this tax period, at determining the result for the respective tax period;

3. he/she shall indicate the document under item 1 in the sales record under Art. 113 regarding the relevant tax period.

(2) (new – SG 6/10, in force from 01.01.2010) Upon delivery of service as per Art. 21, para 1 and 2 of the Act, where the recipient and the provider are established on the territory of the state, the tax is exigible from the provider – a person, registered under the Act, regardless whether the recipient is a tax liable person or a non-taxable person.

(3) (new – SG 39/08, in force from 15.04.2008; prev. text of para 2, amend. – SG 6/10, in force from 01.01.2010) In the cases of Art. 25, Para 7 of the Act, where before occurrence of the tax event an advance full or partial payment related to a delivery is made and the tax is demandable from the recipient of delivery, it shall become demandable on performance of the payment. The recipient of delivery shall accrue tax on the amount of the payment pursuant to Art. 53, Para 1.

(4) (new – SG 6/10, in force from 01.01.2010) If payment in whole or in part has been made for the deliveries as per Art. 25, para 5 of the Act, the tax shall be due upon receipt of the payment. In these cases it shall be deemed that the tax is included in the amount of the payment made.

(5) (new – SG 6/10, in force from 01.01.2010) If in the cases referred to in para 4 the payment is received after the tax event for the delivery as per Art. 25, para 5 of the Act has occurred, the tax base for the payment received shall be the difference between the amount of the payment (tax exclusive) and the tax base, on which the tax is calculated in relation to the occurred tax event.

(6) (new – SG 6/10, in force from 01.01.2010) The payment received under para 4 (without the tax), as well as the tax base for the received payment under para 5 shall be deducted consecutively from follow-up tax bases for delivery till their exhaustion.

Charging tax regarding deliveries of goods and services with advertising purpose

Art. 55. (1) The registered person shall charge tax at free of charge provision of goods and free of charge implementation of services with advertising purpose.

(2) Para 1 shall not be applied and tax shall not be charged in the cases of free of charge provision of goods or free of charge implementation of services with insignificant value, with advertising purpose for the aims of the independent economic activity of the person, in case the delivery according to Art. 6, para 4, item 2 or Art. 9, para 4, item 4 of the Act is not present.

Charging of the tax for provision of services for air traffic management and air navigation services, provided by "Air Traffic Management" State enterprise the fees for which are collected by Eurocontrol

Art. 55a. (new – SG 84/11, in force from 01.01.2012) In case of provision of services under Art. 31a, par. 1 within 5 days after the tax event under Art. 12, par. 10 an obligation shall arise for "Air Traffic Management" State Enterprise to charge a tax or grounds for exemption from charging, by:

1. issuing a report on provided during the calendar month services, drawn up based on the provided by Eurocontrol electronic document referred to in Art. 31, par. 1;

2. including the amount of the tax when determining the result for the respective tax period in the statement-declaration under Art. 116 for this tax period;

3. indicating the issued report referred to in item 1 in the record book of sales under Art. 113 for the respective tax period (with a document code 09), as follows:

a) in column 22 – tax base of provided services with code RC according to Art. 31a, par. 1, item 3, item "v" – for each individual recipient;

b) in column 22 – tax base of provided services with code RX according to Art. 31a, par. 1, item 3, item "d" – for each individual recipient;

c) in column 23 – tax base of provided services with code NE according to Art. 31a, par. 1, item 3, item "e" – for each individual recipient;

d) in column 11 – tax base of provided services with code VT according to Art. 31a, par. 1, item 3, item "a" – for each individual recipient;

e) in column 19 – tax base of provided services with code EX according to Art. 31a, par. 1, item 3, item "b" – for each individual recipient.

Chapter nine.

SPECIAL CASES OF RIGHT TO DEDUCTION OF TAX CREDIT

Import of goods under regime Active improvement

Art. 56. (amend. - SG 101/06) (1) (suppl. – SG 39/08, in force from 15.04.2008; amend. – SG 4/09, in force from 01.01.2009; amend. – SG 10/11, in force from 01.02.2011) Right of tax credit deduction of the tax paid in the cases of import shall be exercised as in the purchases record for the relevant period shall be indicated the customs document, or other import document, issued or certified by the customs administration, which indicates the tax liable person as a receiver or importer and also the amount of the tax due over the added value or which provides an option to calculate the said amount. In case of import under Art. 16, para 3 of the Act, the purchases record for the respective period shall indicate the document, certifying that all the customs formalities have been fulfilled.

(2) Right to deduction of tax credit shall also be present regarding the deposited tax in the cases of import of goods:

1. (amend. – SG, 24/17, in force from 21.03.2017) at regime "active improvement";

2. (repealed – SG, 24/17, in force from 21.03.2017).

3. (amend. – SG, 24/17, in force from 21.03.2017) at regime: " temporary import with partial exemption from import import duties ";

4. under Art. 16, para 3 of the Act.

Corrections upon change of the tax base in case of import

Art. 56a. (new – SG 4/09, in force from 01.01.2009; amend. – SG 6/10, in force from 01.01.2010)

In case the customs authorities charge and take into account additional value added tax liability after the date on which release of goods has been admitted, the importer – that is a person registered under the Act – shall exercise their right of tax credit deduction on the additionally charged and paid tax by entering the additional value added tax liability taken into account, as well as the administrative act issued by the customs authority, into the purchases record for the tax period, during which the said document has been received by the importer, or for one of the following 12 tax periods.

(2) (amend. – SG 10/11, in force from 01.02.2011) In case the customs authorities reduce the value added tax due in relation to the tax indicated in the customs document or another import document after the date on which release of goods has been admitted, the importer – in case the latter is a person registered under the Act – shall correct the tax due on imports and the tax credit used, charged upon import, provided that the importer:

1. reflects in the purchases record the administrative act concerning the customs value change issued by the customs authorities;
2. reflects in the purchases record the document referred to in item 1.

(3) (amend. – SG 6/10, in force from 01.01.2010) The corrections under para 2 shall be carried out within the tax period, during which the person has received the document under para 2 or during any of the following 12 tax periods, only in case the importer has used tax credit for the tax charged upon import.

(4) (amend. – SG 15/12, in force from 21.02.2012) In the cases referred to in para 2, where the importer is not a person registered under the Act or if the tax paid by the importer is exempt from right of tax credit deduction, the latter shall exercise his/her right of restoration of unduly paid value added tax according to the document, issued by the customs authorities, pursuant to Art. 128 and the following from the Tax-insurance Procedure Code.

Goods and services with insignificant value having advertising purpose

Art. 57. (1) The person shall be entitled to deduct tax credit for the received goods and services with insignificant value, having advertising purpose, in case these goods or services have been used, are being used, or will be used for advertising deliveries, carried out by the person, which are leviable in the sense of Art. 69 of the Act.

(2) The person shall be entitled to deduct partial tax credit regarding the tax for the goods and services received with insignificant value having advertising purpose, which have been used, are being used, or will be used for advertising deliveries, carried out by the person, with regards to which there is right to deduction of tax credit, as well as for the exempt deliveries or regarding deliveries or activities, regarding which the person is not entitled.

Right to deduction of tax credit at annulment, loss, obliteration or theft of tax document and in case of absence of document in the cases of inter-Community acquisition (Title suppl. – SG 16/07, in force from 01.01.2007)

Art. 58. (1) (suppl. – SG 4/09, in force from 01.01.2009; amend. – SG 6/10, in force from 01.01.2010) At annulment of incorrectly compiled or corrected documents under Art. 116 of the Act, the registered person may exercise his/her right to deduction of tax credit on the grounds of the issued new tax document under Art. 116, para 1 of the Act and under the condition, that he/she has at his/her disposal protocol under Art. 116, para 4 of the Act. The right of tax credit reduction shall occur in the tax period during which the new tax document has been issued, and shall be exercised in the same period or any of the following 12 tax periods, only in case the document which has been compiled improperly is included in the purchases record of the receiver in the term as per Art. 72 of the Act. The accounting of the annulled documents shall be carried out pursuant to Appendix No 12.

(2) At loss, obliteration or theft of the original document the registered person may exercise his/her right to deduct tax credit, by notifying for this the territorial directorate of the National Revenue Agency, where he/she has been registered and by providing photocopy of the copy to the issuer of the document, verified by him/her with signature and stamp, which shall be stored in his/her accountancy.

(3) (new – SG 16/07, in force from 01.01.2007; suppl.. – SG 6/10, in force from 01.01.2010) In the cases of inter-Community acquisition of goods relating to factual receipt of goods as per Art. 6, para 2 of the Act, the right of tax credit deduction may also be exercised where the provider of the goods has not issued a document, meeting the requirements of Art. 114 of the Act.

(4) (new – SG 16/07, in force from 01.01.2007; suppl.. – SG 6/10, in force from 01.01.2010) In the cases referred to in para 3 the person, who carries out the acquisition, shall have other documents, certifying the tax base of the goods, which actually have been received according to Art. 6, para 2 of the Act.

(5) (new – SG 16/07, in force from 01.01.2007; suppl.. – SG 6/10, in force from 01.01.2010; suppl. – SG 10/11, in force from 01.02.2011) In case of inter-Community acquisition of goods as per Art. 13, para 3 of the Act the right of tax credit deduction shall be exercised only on the grounds of the protocol under Art. 117, para 2 of the Act and on the condition that the person has observed the requirements laid down in Art. 86 of the Act.

Right of tax credit at public auction under the Tax-insurance procedure code and the Civil procedure code, as well as at sale under the Law for the registered pledges and the Credit Institutions Act

Art. 59. (suppl. - SG 101/06) A registered person may exercise his/her right to deduct tax credit on the grounds of the document under Art. 83. para 1, provided he/she keeps the general requirements for exercising this right.

Right of tax credit in the cases of succession under Art. 10 of the act

Art. 60. (1) In the cases under Art. 10 of the act the successor shall be entitled to deduct tax credit for the received goods and services, in case the following circumstances are simultaneously available:

1. (suppl. – SG 8/16, in force from 29.01.2016) the transforming person, the expropriator or the contributor, the legator or testator has not exercised his/her right to deduction of tax credit;

2. (suppl. – SG 8/16, in force from 29.01.2016) the term under Art. 72, para 1 of the Act has not expired, during which the transforming person, the expropriator or the contributor, the legator or testator should have exercised his/her right to deduction of tax credit;

3. the goods or services received shall be used for the purposes of the leviable deliveries in the sense of Art. 69 of the act, carried out by the successor;

4. the provider of the goods and services shall be a person, registered under the act by the date of issuing the tax document and the delivery has been leviable by this date.

(2) (suppl. – SG 8/16, in force from 29.01.2016) In the cases of Art. 10 of the act the successor shall also be entitled to deduct tax credit for the goods and services received, regarding which the transforming person, the expropriator or the contributor, the legator or testator has not been entitled to deduct tax credit, in case the following circumstances are simultaneously available:

1. the received goods or services will be used for the purposes of the leviable deliveries, carried out by the successor in the sense of Art. 69 of the act and the provider of the goods and the services is a person registered under the act by the date of issuing the tax document and the delivery has been leviable by this date;

2. (suppl. - SG 20/13, in force from 28.02.2013; suppl. – SG 8/16, in force from 29.01.2016) the goods and the services have been acquired by the transforming person, the expropriator or the contributor, the legator or the testator for up to 5 years, and regarding immovable property – up to 20 years, before the date of entering the relevant circumstance under Art. 10 of the act in the commercial register or the

BULSTAT register.

(3) (amend. – SG, 24/17, in force from 21.03.2017) The right to deduction of tax credit under Para. 1 and 2 shall occur as follows:

1. under Art. 71a and 71b of the act – for goods, which are, or would be long term assets and which will be used by the assignee at the same time for independent economic activity, also for his personal needs or for the needs of the owner, of his workers and employees or in general, for purposes, other than his independent economic activity;

2. under Art. 73 or 73b of the act – apart from the cases under p. 1 for goods and services, which will be used by the assignee in the frames of the independent economic activity as well as for the performed deliveries, for which he has the right to deduct tax credit, also for deliveries, or activities, for which he has no such right.

(4) The right of deduction under para 1 and 2 shall be exercised, in case the following circumstances are present:

1. (suppl. – SG 8/16, in force from 29.01.2016) the successor possesses copy of the tax document, drawn in compliance with the requirements of Art. 114 and 115 of the act, in which the tax is indicated in separate line – regarding deliveries of goods or services, under which recipient is the transforming person, the expropriator or the contributor, the legator or the testator;

2. (amend. – SG 3/07, in force from 01.01.2007; suppl. – SG 8/16, in force from 29.01.2016) the successor possesses copy of a protocol under Art. 117, para 2 of the act, issued by the transforming person, the expropriator or the contributor, the legator or the testator – in the cases when the tax is exigible from the transforming person, the expropriator or the contributor, the legator or the testator as a payer under Art. 82, para 2 and 3 of the act;

3. (suppl. – SG 39/08, in force from 15.04.2008; amend. – SG 10/11, in force from 01.02.2011, suppl. – SG 8/16, in force from 29.01.2016) the successor possesses copy of customs document, certifying the import under Art. 16 of the Act, in which the transforming person, the expropriator or the contributor, the legator or testator is indicated as importer and the tax has been deposited by the procedure of Art. 90, para 1 of the Act – in the cases when the transforming person, the expropriator or the contributor, the legator or the testator is importer;

4. (suppl. – SG 39/08, in force from 15.04.2008; amend. – SG 10/11, in force from 01.02.2011; suppl. – SG 8/16, in force from 29.01.2016) the successor possesses copy of customs document, certifying the import under Art. 16 of the Act, in which the transforming person, the expropriator or the contributor, the legator or the testator is indicated as importer, and protocol under Art. 117, para 2 of the Act, issued by the transforming person, the expropriator or the contributor, the legator or the testator – in the cases, when the tax is exigible from the importer by the procedure of Art. 57, para 1 and Art. 58, para 2 of the Act;

5. (suppl. – SG 10/11, in force from 01.02.2011; suppl. – SG 8/16, in force from 29.01.2016) the successor possesses a copy of document, which responds to the requirements of Art. 114 of the Act, in which the transforming person, the expropriator or the contributor, the legator or the testator is indicated as recipient, and a copy of protocol under Art. 117, para 2 of the Act, issued by the transforming person, the expropriator or the contributor, the legator or the testator – in the cases of Inter-Community acquisition under Art. 84 of the Act by the transforming person, the expropriator or the contributor, the legator or the testator;

6. (suppl. – SG 8/16, in force from 29.01.2016) the successor possesses a copy of document under Art. 83, para 1 – in the cases, when the transforming person, the expropriator or the contributor, the legator or the testator has acquired property under Art. 131, para 1 of the Act;

7. (new – SG 3/07, in force from 01.01.2007; suppl. – SG 10/11, in force from 01.02.2011; suppl. – SG 8/16, in force from 29.01.2016) the successor has a copy of a document, meeting the requirements of Art. 114 of the Act, in which the transforming person, the expropriator or the contributor, the legator or the testator is indicated as a receiver, and a copy of a protocol pursuant to Art. 117, para 2 of the Act, issued by the transforming person, the expropriator or the contributor, the legator or the testator – in those cases where

the tax is exigible from the transforming person, the expropriator or the contributor, the legator or the testator as a payer under Art. 82, para 4 and 5 of the Act.

(5) (revoked - SG 58/18, in force from 13.07.2018)

(6) (amend. and suppl. - SG 20/13, in force from 28.02.2013, revoked - SG 58/18, in force from 13.07.2018)

(7) (amend. – SG, 24/17, in force from 21.03.2017, amend. - SG 58/18, in force from 13.07.2018)

The right to deduction of tax credit under para 1 and 2 shall be exercised during the tax period, during which it has occurred, or during one of the successive 12 tax periods, as the respective document under para 4 shall be depicted in the purchases record and shall be included at determining the result for the relevant tax period.

(8) (revoked - SG 58/18, in force from 13.07.2018)

(9) (new – SG 8/16, in force from 29.01.2016, revoked - SG 58/18, in force from 13.07.2018)

(10) (New – SG, 24/17, in force from 21.03.2017, revoked - SG 58/18, in force from 13.07.2018)

(11) (New – SG, 24/17, in force from 21.03.2017) In the cases of 10a, Para. 1 of the Act for the imported goods by the partner, which are destroyed through use, Art. 10, Para. 2 of the Act shall apply.

Right of tax credit regarding the assets and services available before the registration date or before the date of repeated registration

Art. 61. (1) (amend. - SG 20/13, in force from 28.02.2013, amend. - SG 58/18, in force from 13.07.2018) The right to deduction of tax credit by the procedure of Art. 74 of the Act shall arise only regarding present assets by the registration date or services received before the registration date.

(2) (amend. - SG 20/13, in force from 28.02.2013, amend. - SG 58/18, in force from 13.07.2018) The right to deduction of tax credit by the procedure of Art. 76 of the Act shall occur only regarding the assets present by the date of the repeated registration.

(3) (Amend. – SG, 24/17, in force from 21.03.2017) The right to deduction of tax credit under Para. 1 and 2 shall occur as follows:

1. under Art. 71a and 71b of the Act – for goods, which are, or would be long term assets and which will be used by a registered person, at the same time for independent economic activity, also for his personal needs or for the needs of the owner, his workers and employees or in general for purposes, other than his independent economic activity;

2. under Art. 73 or 73b of the Act – for goods, apart from those under p. 1 and for services, which will be used by the registered person in the frames of the independent economic activity for performing deliveries, for which he has the right to deduct tax credit, also for deliveries or activities for which there is no such right.

(4) (amend. - SG 110/13, in force from 01.01.2014, amend. - SG 58/18, in force from 13.07.2018) The right to deduct tax credit under para 1 and 2 shall be exercised during the tax period, during which it has occurred, or during one of the twelve successive tax periods, as the respective document under Art. 71 of the Act or document which tax is charged at the deregistration shall be described in the purchases record for the relevant tax period with the tax base and tax corresponding to the assets available.

(5) (revoked - SG 58/18, in force from 13.07.2018)

(6) (new – SG 39/08, in force from 15.04.2008; suppl. – SG 10/11, in force from 01.02.2011, amend. - SG 58/18, in force from 13.07.2018) In the cases under Para 1 – 4 the right to deduction of tax credit pursuant to Art. 74 of the Act shall arise also for assets present at the date of registration, for which the person has accrued tax pursuant to Art. 82, para. 2, item 3 and Art. 84 of the Act.

(7) (new – SG 8/16, in force from 29.01.2016, revoked - SG 58/18, in force from 13.07.2018)

(8) (New – SG, 24/17, in force from 21.03.2017, revoked - SG 58/18, in force from 13.07.2018)

Right of tax credit deduction upon debit notes

Art. 61a. (new – SG 4/09, in force from 01.01.2009; amend. – SG 6/10, in force from 01.01.2010) In the cases referred to in Art. 115, para 1 of the Act, where there is a debit note issued for the delivery, the right of tax credit deduction shall occur in the tax period during which the debit note has been issued, and it shall be exercised in the said period or in any of the following 12 tax periods.

Criterion for calculation of the tax amount, corresponding to the use of the goods for realizing independent economic activity

Art. 61b (New – SG, 24/17, in force from 21.03.2017) Criterion for distribution, which guarantees maximum correct calculation of the amount of the tax for defining the proportion under art. 71a, Para. 4 of the Act shall be any reasonable time or quantity criterion or combination of the two, which accounts the rate of use for independent economic activity according to the specifics of the relevant goods in relation to which it will be applied.

Chapter ten.

LIMITATIONS OF THE RIGHT OF TAX CREDIT DEDUCTION

Goods and services, intended for representative and entertainment purposes

Art. 62. (1) Representative and entertainment purposes in the sense of Art. 70, para 1, item 3 of the Act shall be: reception, stay and seeing off guests and delegations; accommodations; food and beverages consumption; organization of business meetings; celebrations, entertainment events; excursions.

(2) Para 1 shall not be applied regarding the organization of symposiums, congresses, conferences and other similar events, which are directly connected to presenting or testing the goods or services, provided by the person in the framework of his/her independent economic activity.

Goods and services with insignificant value having advertising purpose

Art. 63. The registered person shall not be entitled to deduct tax credit regarding received goods and services with insignificant value, which are being provided with advertising purpose, in case the goods, which are being advertised, are exempt deliveries or deliveries and activities, regarding which the right of deduction of tax credit is not available.

Chapter eleven.

CORRECTIONS OF TAX CREDIT USED

Calculation of the coefficient under Art. 73, para 2 of the act

Art. 64. (1) For the purposes of calculation of the coefficient under Art. 73, para 2 of the Act the following deliveries shall not be included in the turnover under Art. 73, para 3 of the Act:

1. (amend. – SG, 24/17, in force from 21.03.2017) Art. 6, para 4, Art. 9, para 4, Art. 10, para 1 and 3, Art. 10a and Art. 129 of the Act;

2. delivery of goods as a result of request or act of state body or a body of the local government or on the grounds of law, when compensation is not provided.

3. (new – SG, 24/17, in force from 21.03.2017) of long term assets, used by the taxable person in the frames of his independent economic activity;

4. (new – SG, 24/17, in force from 21.03.2017) of immovable properties and of financial services, which are of incidental nature.

(2) For the purposes of calculation of the coefficient under Art. 73, para 2 of the Act the following deliveries shall not be included in the turnover under Art. 73, para 4 of the Act:

1. the deliveries under para 1;

2. the interests received at payment (current) and deposit accounts; this shall not refer regarding:

a) the credit and financial institutions in the sense of the Credit Institutions Act;

b) the insurers in the sense of the Insurance code;

c) collective investment schemes, investment partnerships and managing partnerships under the Public Offering of Securities Act, insuring partnerships, pension funds and managing partnerships under the Code of social insurance, health insurance partnerships under the Health Insurance Act.

(3) (amend. – SG 16/07, in force from 01.01.2007; amend. – SG 8/16, in force from 29.01.2016)

The person shall have the data necessary to calculate the coefficients under Art. 73 of the Act, which he/she only calculates by rounding them up to the second place after the decimal point toward the next higher number in the rule:

0,120...1 0,126

0,121 0,127

0,122 = 0,13 0,128 = 0,13

0,123 0,129...9

0,124 0,130

0,125

(4) (new – SG 39/08, in force from 15.04.2008) In case the person finds that in reference-declarations for previous tax periods an incorrect coefficient under Art. 73 of the Act was used, the mistake shall be corrected under the order of Art. 126, Para 3, Item 2 of the Act.

(5) (New – SG, 24/17, in force from 21.03.2017) Where goods or services, imported for general use under the conditions of Art. 10a of the Act are used by non-personified company for performing deliveries, for which he has the right to deduction of tax credit, also for deliveries or activities, for which he has not such right, the partner shall apply Art. 73 of the Act on the basis of the turnover of the non-personified company.

Annual correction under Art. 73, para 8 of the act

Art. 65. (1) The difference under Art. 73, para 8 of the Act shall be calculated pursuant to the following formula:

$$AC = T_{RDPTC} \times C_{CY} - UPTC_{CY}$$

AC shall be the amount of the annual correction under Art. 73, para 8 of the Act;

T_{RDPTC} – the tax with right of deduction of partial tax credit for the current year;

C_{CY} – the coefficient under Art. 73, para 2 of the Act for the current year;

$UPTC_{CY}$ – the total sum of the used partial tax credit during the current year.

(2) (New – SG, 24/17, in force from 21.03.2017) With calculation of the difference under Para. 1 for the received goods and services, imported for general use, and in the cases under Art/ 10a, Para. 2 of the Act, the partner shall use the coefficient under Art. 73, Para. 2 of the Act for the current calendar year, calculated on the basis of the non-personified company.

(3) (suppl. - SG 101/06; amend. – SG 3/07, in force from 01.01.2007, former Para. 2, suppl. – SG, 24/17, in force from 21.03.2017) The amount of the annual correction under para 1 and 2 shall be indicated in cell 43 of Appendix No 13 regarding the last tax period with sign "+" or "-". A protocol pursuant to Art.

117, para 2 through 7 of the Act shall be compiled for the correction, in which protocol the requisites as per Art. 117, para 2, items 3 through 7 shall not be filled out, and the size of the annual correction under Art. 73, para 8 of the Act shall be indicated with sign "+" or "-". The protocol shall be issued at latest on the last day of the latest tax period and shall be reflected in the purchase record regarding the said latest tax period.

Corrections for tax credit used (Title amend. SG 101/06)

Art. 66. (Amend. – SG, 24/17, in force from 21.03.2017) (1) In the cases under Art. 78, Para. 4 of the Act, the registered person shall correct the amount of the used tax credit, notwithstanding if his supplier has issued credit notification or another document, where the documentation is to be performed under the rules of the legislation of another Member State not later than 5 days from destruction of the delivery, by issuing a protocol, which shall contain:

1. number, date;
2. name and identification number of the person under Art. 94, para 2 of the Act;
3. ground for carrying out the correction;
4. amount of the used tax credit;
5. number and date of a document/s on which the right to deduction of tax credit has been used;
6. number and date of the credit notification, where such has been issued;

(2) The protocol under para 1 shall be written in the diary for the purchases with the sign “-“and reference declaration for the relevant tax period.

issued no later than the last day of the tax period, during which the circumstances for implementing the correction have occurred. The issued by the supplier credit information shall be written in the diary for purchases. Where the tax is required by the receiver of the delivery, the protocol shall be written in the diary for the purchases with the sign “-“for the relevant tax period.

(3) The correction under Art. 79, para 2 of the Act shall be carried out by way of issuing a protocol, which shall contain:

1. number, date;
2. name and identification number under Art. 94, para 2 of the Act of the person;
3. ground for carrying out the correction;
4. description of the goods or services;
5. paid VAT in production, acquiring or import of the goods, including in acquiring or construction of immovable property or receiving service;
6. number and date of the document/s, on which the right to deductioin of tax credit has been used;
7. number of the relevant years under Art. 79, Para. 3 of the Act;
8. proportion of using the relevant goods for independent econocmi activity to its total use in the year, during which right to tax credit has been exercised, where it is needed for calculation of the correction;
9. coefficient under Art. 73 of the Act for the year, during which right to partial tax credit has been exercised, where it is needed for calculation of the correction;
10. the amount of the non-used tax credit, which the person may deduct.

(4) (suppl. - SG 58/18, in force from 13.07.2018) The corrections under Art. 79, Para. 5 and 6 of the Act shall be made by issuing a protocol, which shall contain:

1. number, date;
2. name and identification number under Art. 94, Para. 2 of the Act of the person;
3. ground for the correction;
4. description of the goods or service;
5. paid VAT in production, acquiring or import of the goods, including in acquiring or construction of immovable property or receiving the service;
6. number and date of document/s on which the right to deductioin of tax credit has been used;
7. (suppl. - SG 58/18, in force from 13.07.2018) number of the relevant years under Art. 79, Para. 5 and 6 of the Act;

8. proportion

9. coefficient under Art. 73 of the Act for the year, during which right to partial tax credit has been used, where it is needed for calculation of the correction;

(5) (amend. - SG 58/18, in force from 13.07.2018) The corrections under Art. 79a of the Act shall be made for each of the years following the year of exercising the right to a tax credit or the year in which the period under Art. 72, para. 1 of the Act expires, when the right to a the tax credit was not exercised or respectively for each of the years following the year of actual use in case the property has not been used for more than one year of the year of exercise of the right to a tax credit or the year in which the period under Art. 72, para. 1 of the Act expires when the right to a tax credit was not exercised by issuing a protocol, which shall contain:

1. number and date;

2. name and identification number under Art. 94, Para. 2 of the Act of the person;

3. ground for the correction;

4. description of the goods, which is, or would be long term assets, including immovable property;

5. charged VAT in the production, acquiring or import of the goods, including in acquiring or construction of immovable property;

6. number and date of document/s, under which the right to deduction of tax credit has been used;

7. proportion of the use of the relevant goods for independent economic activity to its total use in the year, during which the right to tax credit has been used for it, where it is needed for calculation of the correction;

8. proportion of the use of the relevant goods for independent economic activity to its total use for the year of occurrence of the change in the use of the goods by expiry of the 5 year term or the 20 year term under Art. 79a, Para. 3 of the Act, where it is needed for calculation of the correction;

9. a coefficient under Art. 73 of the Act for the year, during which right to tax credit has been used, where needed for calculation of the correction;

10. a coefficient under Art. 73 of the Act for the year of occurrence of the change in using the goods by expiry of the 5 year term or the 20 year term under Art. 79a, Para. 3 of the Act;

11. the amount of the increase/decrease of the tax credit.

(6) (amend. - SG 58/18, in force from 13.07.2018) The corrections under Art. 79b of the Act shall be made for each of the years following the year of exercising the right to a tax credit or the year in which the period under Art. 72, para. 1 of the Act expires, when the right to a tax credit was not exercised by issuing a protocol, which shall contain:

1. number and date;

2. name and identity number under Art. 94, Para. 2 of the Act of the person;

3. ground for making the correction;

4. description of the service, which is or would be long term assets;

5. charged VAT in receiving the service;

6. number and date of document/s on which the right to deduction of tax credit has been used;

7. coefficient under Art. 73 of the Act for the year, during which the right to tax credit has been used, where it needed for calculation of the correction;

8. coefficient under Art. 73 of the Act for the year of occurrence of the circumstances by expiry of the 5 year term under Art. 79b, Para. 3 of the Act;

9. the amount of the increase/decrease of the tax credit.

(7) (revoked - SG 58/18, in force from 13.07.2018)

(8) (revoked - SG 58/18, in force from 13.07.2018)

(9) (new - SG 58/18, in force from 13.07.2018) Protocols under para. 3 are indicated in column 12 "VAT charged for deliveries under col. 11 and charged tax (20%) provided for by act in other cases" of the sales record, and the protocols under para. 4, 5 and 6, which determine the amount of the increase/decrease of the amount of the tax credit shall be indicated in column 11 "VAT with the right of full tax credit" of the

sales record.

(10) (new - SG 58/18, in force from 13.07.2018) When the date of deregistration of the person under the act does not coincide with the last tax period of the calendar year it is assumed, that for the purposes of Art. 79a, para. 7 and Art. 79b, para. 6 of the Act, the last tax period of the calendar year is the tax period, for which the obligations under Art. 111 of the Act arise for the person.

(11) (new - SG 58/18, in force from 13.07.2018) For the purposes of Art. 79a, para. 7 and Art. 79b, para. 6 of the Act, the goods and services are not considered to be available, for which, on the grounds of Art. 111 of the Act at the date of deregistration, is considered, that the person performs delivery.

(12) (new - SG 58/18, in force from 13.07.2018) For the purposes of Art. 79a and Art. 79b of the Act the 5-year term, respectively 20-year term, stops running for each calendar year in which the goods, respectively the real estate, is not used for the activities, referred to in Art. 69 and 70 of the Act. The term is resumed for each calendar year in which the goods, respectively the real estate, starts to be reused for the activities referred to in Art. 69 and 70 of the Act.

Corrections of tax where the right to deduction was not exercised and of tax credit used in other cases (Title amend. - SG 20/13, in force from 28.02.2013)

Art. 67. (1) (amend. - SG 20/13, in force from 28.02.2013, amend, - SG, 24/17, in force from 21.03.2017) Corrections under Art. 79, 79a and 79b of the act for goods and services, imported for general use under Art. 10a, Para. 2 of the act shall be performed by the partner under the use of these goods or services in the frames of the independent economic activity of the non-personified company.

(2) For goods and services, for which 4 and 5 of the act no tax credit is deducted, correction under Art. 79a, Para. 3, p. 2, letter “a” of the act is made only if for the year during which the correction is made, some of the following conditions are met:

1. in the frames of the relevant year the goods or service is used only for the activities under Art. 70, Para. 2, p. 1-4 of the act, or

2. in the frames of the relevant year the goods or service is used also for activities, other than those under Art. 70, Para. 2, p. 1-4 of the act, where one or more of the activities, mentioned in Art. 70, Para. 2, p. 1-4 of the act are major activity in the meaning of Para. 1, p. 18a of the Additional Provisions of the act.

(3) For goods and services, for which wholly tax credit has been deducted under Art. 70, Para. 2, p. 1 – 5 of the act, for each of the years, following the year of using the right to tax credit, for which the requirements of Art. 70, Para. 2, p. 1-5 of the act, for the purposes of calculation of the correction under Art. 79a, Para. 3, p. 2, letter “b” of the act, Cx is 0.

Chapter twelve.

DEDUCTION, SUBTRACTION AND REIMBURSEMENT OF THE RESULT FOR THE PERIOD – TAX FOR REIMBURSEMENT

Procedure of deduction, subtraction and reimbursement of the result for the period – tax for reimbursement

Art. 68 (1) (amend. - SG 110/13, in force from 01.01.2014) In case a registered person in a reference-declaration for a certain tax period submitted by him/her declares tax for reimbursement and the same person has exigible and not paid tax obligations and obligations for insuring installments by the end of the calendar month of submitting the reference-declaration, the revenue body shall deduct these obligations and the tax for reimbursement indicated.

(2) By the procedure of Art. 92, para 1 of the Act the tax for reimbursement or the surplus after the deduction, if such has been made by the time of submitting the next reference-declaration, shall be subtracted, except for:

1. the tax for reimbursement, subject to deduction or reimbursement by the procedure of Art. 92,

para 3 and 4 of the act;

2. the tax for reimbursement, subject to deduction or reimbursement along with the surplus of another tax for reimbursement by the procedure of Art. 92, para 1, item 5 of the act.

(3) (amend. – SG 6/10, in force from 01.01.2010) If after submitting the three reference-declarations under art. 92, para 1, item 2 of the act there is not subtracted surplus of the tax for reimbursement, the person shall indicate in cell 80 of the last reference-declaration the non-deducted tax of the tax for reimbursement, that is subject to subtraction or reimbursement in 30-days term. If in any of the two reference-declarations submitted there is a tax for reimbursement declared, regarding which Art. 92, para 3 and 4 of the act could not be applied, this tax shall be added to the non-deducted surplus of the tax for reimbursement and shall also be indicated in cell 80 of the last reference-declaration.

(4) (Repealed, - SG, 24/17, in force from 21.03.2017)

(5) (Repealed, - SG, 24/17, in force from 21.03.2017)

(6) (new – SG 4/09, in force from 01.01.2009) The amounts of advance payments received by the person for deliveries shall not be taken into account upon calculation of the rate as per Art. 92, para 3 of the Act.

Surplus for deposition

Art. 69. (1) In case during on going procedure for subtraction by the order of Art. 92, para 1, item 2 of the act, a person declares tax for deposition in the reference-declaration, submitted by him/her for a certain tax period and after subtraction carried out there is a surplus of the tax for deposition, this surplus shall be due in the term under Art. 89 of the act.

(2) When during on going deduction procedure by the order of Art. 92, para 1, item 2 of the act, a person declares in a reference-declaration for a certain period, submitted by him/her tax for deposition, that may be subtracted with more than one tax for reimbursement, the subtraction shall be carried out successively with each tax for reimbursement by the time of its occurrence.

Tax for reimbursement in 30-days term

Art. 70. (1) In case a registered person declares tax for reimbursement for certain tax period in a reference-declaration, submitted by him/her and regarding the same person the circumstances under Art. 92, para 3 and 4 of the act are present and he/she wants to apply this provision, the person shall indicate in cell 81 or cell 82 of the reference declaration for the period the tax for reimbursement, that is subject to reimbursement or deduction in 30-days term.

(2) The circumstances under Art. 92, para 3 and 4 of the act shall be certified by the person via declaring in the reference-declaration for the respective tax period.

(3) In the cases under para 1 the provisions of Art. 68, para 2 and 3 shall not be applied and the tax for reimbursement shall not participate in the subtraction procedure.

Finalizing the procedure for subtraction of the tax credit at deregistration

Art. 71. (amend. – SG 6/10, in force from 01.01.2010) In case by the date of deregistration the person is in procedure for subtraction by the order of Art. 92, para 1 of the act, it shall be considered, that by this date the two one-month periods have been expired and the person shall indicate in cell 80 of the reference-declaration for the last tax period the surplus of the tax for reimbursement following the subtraction, carried out by the moment.

Identification number of VAT

Art. 72. (1) Persons, who do not have registration under the Tax-insurance procedure code, shall not be able to register under the Value Added Tax Act.

(2) 9 amend. – SG 1/15, in force from 06.01.2015) In the cases of registration under Art. 154 of the act, the National Revenue Agency shall issue to the person ex officio identification number under Art. 84, para 3 of the Tax-insurance procedure code on the grounds of the application submitted by the person under Art. 95, para 1.

(3) (amend. – SG 10/11, in force from 01.02.2011) The registration under the Value Added Tax Act of foreign persons via accredited representative shall be carried out in the competent territorial directorate of the National Revenue Agency under Art. 8 of Tax Insurance Procedure Code of the foreign person.

(4) At registration under the Value Added Tax Act identification number of VAT shall be issued, that shall have the mark BG, followed by the identification number of the person.

(5) (amend. – SG 1/15, in force from 06.01.2015) At registration under Art. 154 of the act for the purposes of VAT the identification number shall contain the mark EU.

Obligations of the persons in connection with the grounds for registration

Art. 73. (1) (suppl. – SG 1/15, in force from 06.01.2015, amend. and suppl. – SG, 24/17, in force from 21.03.2017, amend. - SG 58/18, in force from 13.07.2018) All tax liable persons shall be obliged to specify their leviable turnover in the sense of Art. 96, para 2 of the Act after the expiration of each calendar month for the preceding 12 months before the current one, as well as daily for no more than two consecutive months, including the current one. In the taxable turnover under sentence one, the turnover under Art. 96, Apra. 4 of the act shall also be included. The taxable turnover of persons registered under Art. 97b of the act shall not include the turnover from supplies of telecommunication services, services for radio- and television broadcasting or services provided electronically, with recipients who are not taxable person, based or having got permanent address or usual residence in the country.

(2) All tax liable persons and tax non-liable legal persons, who carry out Inter-Community acquisition of goods, shall be obliged:

1. to specify currently the total sum of the leviable Inter-Community acquisitions for the current year, except for the acquisition of new vehicles and excise goods;

2. to specify for the previous calendar year the sum of the tax bases of the leviable Inter-Community acquisitions, except for the acquisition of new vehicles and excise goods;

(3) All registered persons, who carry out deliveries of goods under the conditions of remote sales, shall be obliged:

1. to specify currently the total sum of the deliveries of goods under the conditions of remote sales separately for each concrete Member State;

2. to specify for each of the two calendar years prior to the current one the sum of the tax bases of the deliveries carried out under the conditions of remote sales separately for each concrete Member State.

(4) (new – SG 39/08, in force from 15.04.2008; suppl. – SG 15/12, in force from 21.02.2012) In the cases of Art. 107, Item 3, item "a" of the act for determining the taxable turnover under Para 1 shall be included also the turnover of the person resulting of the activity of the person as a sole entrepreneur before him being written off the commercial register.

(5) (amend. – SG 6/10, in force from 01.01.2010, suppl. – SG, 24/17, in force from 21.03.2017) A person, registered on the grounds of Art. 96, 97, 98, 99, 100, 102, 132, 132a or Art. 133 of the act shall be considered registered also on the ground of Art. 97a of the Act.

(6) (new – SG 1/15, in force from 06.01.2015) A person registered on the grounds of Art. 97b of the act shall not be considered registered on the grounds of Art. 97a of the act and vice versa.

(7) (New – SG, 24/17, in force from 21.03.2017) A person, registered under Art. 132 of the act shall be considered as registered under the ground, on which the transferor/right-owner has been registered at the moment of the registration of the transferee/assignee.

Documents in connection with the registration

Art. 74. (1) The application for registration under Art. 101, para 1 of the act shall be submitted in a form – appendix No 1.

(2) Enclosed to the application there shall be the following documents:

1. (suppl. – SG 10/11, in force from 01.02.2011, amend. – SG, 24/17, in force from 21.03.2017, suppl. - SG 58/18, in force from 13.07.2018) reference for the leviable turnover in months, for the last 12 months prior to the current one – for registration under Art. 96, para 1 and Art. 100, Par. 1 and Art. 132a of the act, and where the turnover is reached for a period no longer than two consecutive months including current one, the reference also includes taxable turnover for the current month until the date on which the turnover under Art. 96, para. 1 of the Act has been reached;

2. reference for the total sum of the leviable Inter-Community acquisitions for the current year, except for the acquisition of new vehicles and of excise goods – regarding registration under Art. 99, para 1 of the act;

3. (new – SG 39/08, in force from 15.04.2008; amend. – SG 71/08, in force from 12.08.2008; suppl. – SG 10/11, in force from 01.02.2011; suppl. – SG 1/15, in force from 06.01.2015, revoked - SG 58/18, in force from 13.07.2018)

(3) In the cases of registration on the grounds of Art. 133 of the act to the application shall also be enclosed:

1. certificate, and its translation, by the competent tax authorities regarding current tax registration abroad of the foreign person;

2. (amend. – SG 6/10, in force from 01.01.2010) original of a contract, certified by a notary in the country, between the foreign person and the accredited representative with regards to the assigning the obligations under Art. 133, para 6 and Art. 135, para 2 and 3 of the act.

3. (amend. – SG 15/12, in force from 21.02.2012) a copy of the identity papers, if the person being an accredited representative is a natural person;

4. document issued by the competent tax authorities, certifying registration for the purposes of VAT in another Member State – regarding registration under Art. 98 and Art. 100, para 3 of the act;

5. document, issued by the competent tax authorities, certifying that they are notified, that the person requires the remote sales, which he/she carries out, to be with a place of performance on the territory of the state – regarding registration under Art. 100, para 3 of the act;

(4) (amend. – SG 6/10, in force from 01.01.2010; revoked – SG 15/12, in force from 21.02.2012).

(5) (new – SG 6/10, in force from 01.01.2010) The notification as per Art. 101, para 5 of the act in case of change of e-mail address shall be carried out by submitting a declaration by the registered person in 7 days term, unless the change has been made by an application for entry at the Registry Agency.

(6) (new – SG 1/15, in force from 06.01.2015) In cases of registration under Art. 97b of the act the application referred to in par. 1 shall be submitted to the territorial directorate of National Revenue Agency in Sofia.

Registration certificate

Art. 75. (1) The certificate under Art. 104, para 1 and 2 of the act shall be prepared in a form – Appendix No 4.

(2) The certificate under Art. 104, para 3 of the act shall be prepared in a form – Appendix No 5.

Obligations of the accredited representative

Art. 76. (1) The accredited representative shall be obliged to notify immediately the territorial directorate of the National Revenue Agency, where the foreign person is registered, if circumstances occur, which lead to incapability of the accredited representative to perform his/her obligations under Art. 135,

para 2 and 3 of the act.

(2) (amend. – SG 6/10, in force from 01.01.2010) The accredited representative shall be jointly liable and without limitations for the obligations of the foreign person, occurred since the date, from which the accredited representative has accepted the obligations under Art. 135 of the act, up to 5 years after he/she has ceased to carry out the obligations under Art. 135 of the act, and when the foreign person has specified another accredited representative – by the date, on which the other accredited representative has accepted to perform the obligations under Art. 133, para 6 and Art. 135 of the act.

Chapter fourteen.

TERMINATION OF THE REGISTRATION (DEREGISTRATION)

Documents in relation to the deregistration

Art. 77. (1) The application for termination of the registration under Art. 109 of the act shall be submitted in a form – Appendix No 8.

(2) To the application under para 1 shall be enclosed:

1. (suppl. - SG 58/18, in force from 13.07.2018) reference for the leviable turnover by months, for the last 12 months prior to the current one, the reference shall also include the taxable turnover for the current month up to the date on which an application under Art. 109 of the Act was submitted;

2. reference for the total sum of the leviable Inter-Community acquisitions for the precedent and the current year, except for the acquisition of new vehicles and of excise goods;

3. reference for the total sum of the deliveries under the conditions of remote sales with place of performance on the territory of the state, except for the deliveries of excise goods, for the current year and for each one of the both calendar years preceding the current one;

4. (revoked – SG 16/07, in force from 01.01.2007)

5. (suppl. – SG, 24/17, in force from 21.03.2017) the registration certificate(s) under Art. 104, para 1 and 2 of the act in the cases where they have been issued.

(3) (amend. – SG 6/10, in force from 01.01.2010; revoked – SG 15/12, in force from 21.02.2012)

(4) (amend. – SG 16/07, in force from 01.01.2007) Along with the reference-declaration for the last tax period the person shall submit an inventory protocol for charging a tax under Art. 111 of the Act according to a model – Appendix No 9.

(5) (new – SG 16/07, in force from 01.01.2007) The inventory protocol under para 4 shall be included in the sales record fro the last tax period and in the result for the last tax period, declared in the reference-declaration for this tax period.

(6) (new – SG 39/08, in force from 15.04.2008, amend. – SG, 24/17, in force from 21.03.2017) In the cases where the ground under Art. 107, p. 4, letter “d” of the act is not present, a person shall not have the right to terminate his registration, if he is registered under Art. 132, Para. 5 of the act, until some of the partners is registered under the act.

Procedure of termination of registration (de-registration) of a taxable person registered on the grounds of Art. 97b of the act in cases where the person gets registered in another Member State for application of a regime outside the Union or a regime within the Union

Art. 77a. (new – SG 1/15, in force from 06.01.2015) (1) Where a taxable person registered on the grounds of Art. 97b of the act gets registered in another Member State for application of a regime outside the Union or a regime within the Union for de-registration under Art. 107, item 5 of the act they shall file within 14 days after the occurrence of the respective circumstance an application in a standard form – Attachment No. 8, to the territorial directorate of National Revenue Agency in Sofia.

(2) The application under par. 1 must indicate the grounds for de-registration. Documents referred to in Art. 77, par. 2 shall be attached to the application.

(3) Within 7 days after receiving of the application the revenue authority shall study the grounds for de-registration.

(4) Within 7 days after the completion of the study the revenue authority shall issue an act by which de-registration is made or refused with justification thereof.

(5) In cases under par. 1 as a date of deregistration shall be deemed the date of registration of the person in another Member State for application of a regime outside the Union or a regime within the Union.

Chapter fifteen.

DELIVERIES DOCUMENTATION

Requirements for invoices and notifications

Art. 78 (1) (amend. – SG 6/10, in force from 01.01.2010; amend. – SG 1/15, in force from 06.01.2015) The forms of the invoices and the notifications to them, issued by persons registered under this act on grounds, other than registration under Art. 97a, Art. 99, Art. 100, para 2, Art. 154 and Art. 156 of the act, shall contain permanently recorded at printing:

1. number by line;
2. inscription "original" of the first copy;
3. name, identification number of the person, who will issue them;
4. Identification number of VAT under Art. 94, para 2 of the act.

(2) The numbers of the documents under para 1 shall be ten digit, increasing without doubling and omissions and shall not depend on type of the form or the document. The doubling of the numbers of the documents shall only be allowed in the cases, when documents are issued by fiscal device. All copies of one document shall have the same number.

(3) The numbering of the document shall not depend on and shall not be disturbed at expiring of the calendar year. When the possible numbers are used the person/the trade branch, after written notification of the territorial directorate of the National Revenue Agency, shall start the numbering again from "0000000001".

(4) If the person/the trade branch has separate divisions or sites, they may specify range of numbers, which shall be used by the division (the site) at issuing documents. This range shall be used gradually during the next periods. At its filling up a new range shall be specified.

(5) The defective or damaged blanks (forms) and the annulled documents shall not be destroyed, and all the copies shall be stored by the issuer.

(6) In the cases of annulment of documents under Art. 116 of the act the protocol under Art. 116, para 4 of the act shall be kept by the issuer and by the recipient.

(7) The persons shall store, use and account the blanks (the forms) by the procedure, provided for keeping and accounting documents in the Accountancy Act.

(8) (new - SG 101/06; revoked – SG 6/10, in force from 01.01.2010)

(9) (new - SG 101/06; amend. – SG 6/10, in force from 01.01.2010) The invoices for Inter-Community deliveries of goods and received services, issued by persons, registered for the purposes of VAT in another Member State, shall also be considered to meet the requirements under Art. 114 of the Act, provided that the serial number of the document is not a ten digit one or contains other symbols, different from Arabic numerals.

(10) (new - SG 20/13, in force from 28.02.2013) Guaranteeing of authenticity of origin, the integrity of the content and legibility of invoices and invoice notifications referred to in Art. 114, Para 10 of the Act may be provided also by another technology or procedure.

(11) (new - SG 20/13, in force from 28.02.2013) The acceptance by the consignee of electronic invoices and electronic notifications to invoices shall be deemed compliant with the requirements of Art. 114 of the Act, whether the acceptance is made in writing (officially or not) or through tacit consent (by processing or payment of the received invoices and notifications to invoices).

Issuing invoices and notifications

Art. 79. (1) Except for the cases under Art. 113, para 3 of the act, invoice and notification to invoice shall be issued, no matter whether the recipient is a person, registered or not registered under the act.

(2) (amend. - SG 101/06; amend. - SG 03/07, in force from 01.01.2007; amend. - SG 06/10, in force from 01.01.2010; amend. - 15/12, in force from 21.02.2012; amend. - SG 20/13, in force from 28.02.2013) Invoice/notification shall be issued as set out in the Act, where no duty for charging tax has arisen for:

1. delivery of goods as an intermediary in a in three partite operation with a place of performance on the territory of another Member State; the invoice/notification shall mention as grounds for not charging tax "Art. 141 2006/112/EC";

2. a delivery of goods and/or service made by a non-registered person or a person registered pursuant to Art. 97a, 99 and 100, Para 2 of the Act within the scope of its independent economic activity having a place of performance on the territory of the country. The invoice/notification shall mention as grounds for not charging tax "Art. 113, Para 9";

3. delivery of services under Art. 21, Para 2 of the Act by a taxable person within the scope of its independent economic activity; the invoice/notification shall mention as grounds for not charging tax "reverse charging", as well as the corresponding provision of the Act or the Regulations;

4. delivery by a taxable person of goods with place of performance on the territory of a third country or territory; the invoice/notification shall mention as grounds for not charging tax the corresponding provision of the Act;

5. an intracommunity delivery of goods; the invoice/notification shall mention as grounds for not charging tax "reverse charging", as well as the corresponding provision of the Act;

6. (new – SG 1/15, in force from 06.01.2015) carried out by a person, registered on the grounds of Art. 97b of the act, supplies with a place of implementation in the territory of the country other than supplies of telecommunication services, services for radio- and television broadcasting or services provided electronically with recipients non-taxable person, based or having got a permanent address or usually residing in the country; the invoice/note as grounds for not charging a tax shall be indicated “Art. 113, par. 9 of the VAT Act”.

6. (new – SG 1/15, in force from 06.01.2015) carried out by a person, registered on the grounds of Art. 97b of the act, supplies with a place of implementation in the territory of the country other than supplies of telecommunication services, services for radio- and television broadcasting or services provided electronically with recipients non-taxable person, based or having got a permanent address or usually residing in the country; the invoice/note as grounds for not charging a tax shall be indicated “Art. 113, par. 9 of the VAT Act”.

(3) (amend. - SG 20/13, in force from 28.02.2013) The delivery with place of performance on the territory of another Member State:

1. of goods by a taxable person established on the territory of the country shall be documented under the provisions of the legislation of the Member State in question;

2. of goods under remote sale shall be documented under the provisions of the legislation of the Member State in question.

(4) At carrying out exempt delivery in the invoice/the notification as grounds for not charging tax shall be recorded the respective provision of the act, with regards to which the delivery is exempt.

(5) (new - SG 101; amend. - SG 20/13, in force from 28.02.2013) Regarding delivery of total tourist service in the invoice/the notification as grounds for not charging tax shall be indicated regime of levying the margin - tourist services.

(6) (new - SG 101) Regarding delivery, for which the tax is exigible from the recipient of the delivery, in the invoice/the notification as grounds for not charging tax shall be indicated the respective regulation of the act or the regulations, according to which the tax is charged by the recipient.

(7) (Previous para 5 - SG 101/06) The original of the invoice/the notification shall be presented to

the recipient of the delivery.

(8) (new – SG 4/09, in force from 01.01.2009; amend. – SG 6/10, in force from 01.01.2010) An invoice may not be issued upon occurrence of the tax event in those cases where advance payments have been made for the total value of the delivery, for which invoices have already been issued at their receipt.

(9) (new – SG 6/10, in force from 01.01.2010) Regardless of para 8, in the cases of Art. 25, para 8 of the act, registered persons shall issue an invoice upon occurrence of the tax event, indicating the whole tax base of the delivery therein.

(10) (new – SG 6/10, in force from 01.01.2010) Where for the advance payment made for a delivery regarding which the tax is exigible from the recipient of the delivery, the latter has charged a tax and afterwards when the tax event in relation to the activity has occurred, the tax becomes exigible from the person who is registered under the act as a provider, the latter shall issue an invoice, indicating the whole tax base for the delivery and shall charge the tax.

(11) (new – SG 6/10, in force from 01.01.2010) In the cases referred to in para 10 the record, issued by the recipient, shall be annulled as incorrectly drawn up according to Art. 80, para 5 and 6.

(12) (new - SG 84/11, in force from 01.01.2012) Invoice/notifications to an invoice may not be issued in case of delivery of services of air traffic management and air navigation services provided by the State Enterprise "Air Traffic Management", of which the fees are collected by Eurocontrol, of which no tax is charged or the applicable tax rate is 0 percent.

(13) (new - SG 84/11, in force from 01.01.2012) In case of delivery of services of air traffic management and air navigation services provided by the State Enterprise "Air Traffic Management", of which the fees are collected by Eurocontrol and of which is charged tax amounting to 20 percent, the invoice/notification shall be issued by Eurocontrol on behalf of and for the account of the State Enterprise "Air Traffic Management". In such cases Art. 78, Para 1, Item 2, Para 2 and 3 shall not apply.

(14) (new - SG 20/13, in force from 28.02.2013) For advance payments made for two or more deliveries of goods and services, for which the tax falls due within the same tax period may be issued a collective invoice.

(15) (new - SG 20/13, in force from 28.02.2013) An invoice for delivery of goods or services or for advance payment made may be issued within the time limit for issue of a collective invoice, where the said delivery is not followed by others due to termination of the contract within the same tax period.

(16) (new - SG 20/13, in force from 28.02.2013) The provisions of Art. 114, Para 7 and Art. 115, Para 7 of the act shall apply only to deliveries with place of performance on the territory of the country.

(17) (new - SG 20/13, in force from 28.02.2013; suppl. – SG 8/16, in force from 29.01.2016, suppl. – SG, 24/17, in force from 21.03.2017) In case of delivery of a service under Art. 21, Para 4, Art. 22, Para. 1 and Art. 23, Para 4 and 5 of the act, when the supplier is a taxable person established on the territory of the country and the delivery has a place of performance on the territory of another Member State, the documentation shall be made under the conditions of the legislation of the Member State in question when the tax is not exigible from the recipient.

Issuance of invoice of a invoice notice on behalf of and at the expense of the supplier – self-invoicing, when the supplier and recipient are persons established on the territory of the country (Title amend. - SG 20/13, in force from 28.02.2013)

Art., 79a. (new. – SG 10/11, in force from 01.02.2011) (1) (amend. - SG 20/13, in force from 28.02.2013) In cases referred to in Art. 113, par. 11 of the act, when the supplier and the recipient are taxable persons established on the territory of the country and the delivery has its place of performance on the territory of the country, the documentation shall be made under the order of the act and this Regulation.

(2) (amend. - SG 20/13, in force from 28.02.2013) In the cases of Art. 113, Para 11 of the Act the recipient of the delivery with place of performance on the territory of the country may issue an invoice or an invoice notice on behalf of and at the expense of the supplier – taxable person, if there is a preliminary (oral and written) agreement thereof between both parties. In these cases the supplier shall not be released from

responsibility for the obligations regarding the documenting of supplies and related obligations under the act and this Regulation.

(3) (amend. - SG 20/13, in force from 28.02.2013) In case the recipient does not issue an invoice within the legally set term the supplier shall be obliged to document, declare and account the supply.

(4) (amend. - SG 20/13, in force from 28.02.2013) The agreement shall be deemed preliminary, when signed before the beginning of self-invoicing.

(5) (amend. - SG 20/13, in force from 28.02.2013) The conditions of the preliminary agreement and the procedures for acceptance of each invoice between the supplier and the recipient shall be determined by both of the parties.

(6) (amend. - SG 20/13, in force from 28.02.2013) The agreement referred to in par. 1 may contain the following information:

1. name, address and identification number for VAT purposes of the consignee;
2. name, address and identification number for VAT purposes of the supplier;
3. period for which the agreement is concluded;
4. supplier's consent to receive the invoices issued by the consignee on behalf of and at the expense of the supplier;
5. the way the supplier will notify the consignee of non-acceptance of issued by the consignee on supplier's behalf invoices;
6. supplier's consent not to issue invoices for the supplies, covered by the agreement;
7. supplier's obligation for immediate notification of the consignee in case of termination of VAT registration.

(7) (amend. - SG 20/13, in force from 28.02.2013) Unless otherwise provided in the agreement, the supplier confirms explicitly to the consignee the acceptance of the invoice or invoice notice issued subject to the terms and conditions of self-invoicing.

(8) (amend. - SG 20/13, in force from 28.02.2013) Unless otherwise provided in the agreement, documents issued wrongly or corrected in case of self-invoicing shall be cancelled pursuant to the provisions of Art. 116 of the act by the consignee under the supply. Wrongly issued shall be deemed also invoices and notifications thereto issued by the recipient, which are not accepted by the supplier, in compliance with the specified procedure.

(9) (amend. - SG 20/13, in force from 28.02.2013) The recipient under the delivery may not authorize a third person to issue an invoice or invoice notice.

(10) (amend. - SG 20/13, in force from 28.02.2013) Prior to issuance of an invoice or invoice notice in case of self-invoicing the consignee of the supply checks for valid registration under the act of the supplier as of the date on which the tax has fallen due.

(11) (amend. - SG 20/13, in force from 28.02.2013) In the cases of Para 1, the invoice or the notice to the invoice shall indicate "self-invoicing" and the grounds thereof.

(12) (amend. - SG 20/13, in force from 28.02.2013) Issued invoices or invoice notices in case of self-financing shall be numbered within a numbering range, provided by the supplier.

(13) (amend. - SG 20/13, in force from 28.02.2013) The supplier shall notify the competent territorial directorate of the National Revenue Agency for the agreements made under Para 1 within 7 days from signing every such agreement. When the agreement is in writing, the notification shall be accompanied by a copy of the agreement. The notification may be submitted also by the recipient to the competent territorial directorate of the National Revenue Agency of the supplier or in case of notarial authorization by the supplier.

(14) The agreement shall be terminated:

1. upon expiration of its term;
2. (revoked - SG 110/13, in force from 01.01.2014)
3. by both parties mutual consent;
4. unilaterally.

(15) In cases referred to in par. 14, item 3 the supplier, and in item 4 – the party, having terminated the agreement, shall notify of the termination the competent territorial directorate of the National Revenue Agency of the supplier within 3 days.

Issue of an invoice or notice to an invoice in the cases of Art. 113, Para 11 of the Act, when the supplier or the recipient is a person established in the territory of the country

Art. 79b. (new - SG 20/13, in force from 28.02.2013) (1) When the recipient issues an invoice or invoice notice on behalf and for the account of the taxable person - supplier, and both the recipient and the supplier are taxable persons, one of which is established on the territory of the country and the other - in another Member State, the documentation of the delivery shall be carried out according to the rules of the Member State of the place of delivery.

(2) In case of delivery of goods with place of delivery on the territory of another Member State, when the recipient is established on the territory of the country, the documentation shall be carried out under the legislation of the Member State of the place of delivery.

(3) In case of delivery of goods with place of delivery on the territory of the country, when the recipient is established on the territory of another Member State, the recipient shall issue an invoice or invoice notice as set out in the Act and the present Regulations.

(4) In case of delivery of a service with place of delivery on the territory of the country, when the recipient is established on the territory of the country, the recipient shall issue an invoice or invoice notice as set out in the Act and the present Regulations.

(5) In case of a service with place of delivery on the territory of another Member State, when the recipient is also established on the territory of another Member State, the documentation of the delivery shall be carried out under the rules of the legislation of the Member State of the place of delivery.

(6) In case of intracommunity acquisition of goods under Art. 13 of the Act the documentation shall be carried out by the recipient under the rules of the legislation of the Member State of the place of intracommunity delivery. In such cases shall be issued also a protocol under Art. 117 of the Act.

(8) The parties to a preliminary agreement, when applicable, may provide evidence both for it and for the procedure for receipt of an invoice or an invoice notice by the taxable person - supplier.

Protocols

Art. 80 (1) The blanks of the protocols, issued by persons, registered under this act, except for the protocols under Art. 116, para 4 of the Act, shall contain requisites under Art. 78, para 1, items 1, 3 and 4, permanently recorded at their printing.

(2) The numbers of the protocols shall be increasing without doubling and omissions and shall not depend on the type of the blank. All copies of one protocol shall have the same number.

(3) The numeration of the blanks and the protocols shall not depend on and shall not be disturbed by the expiration of the calendar year.

(4) If the person/the trade branch of the person has divisions or sites, the same may specify range of numbers, which may be used by the division (the site) at issuing protocols. This range shall be used gradually during the next periods. At its filling up a new range shall be specified

(5) Incorrectly compiled or corrected protocols shall be annulled and new ones shall be issued.

(6) (new – SG 39/08, in force from 15.04.2008) Incorrectly compiled shall be deemed also the issued protocols, in which tax has been levied, although it should not have been levied. No new protocol shall be issued for their annulment, but instead the grounds for annulment shall be noted on the incorrectly compiled one.

(7) (prev. text of Para 06 - SG 39/08, in force from 15.04.2008) The defective or damaged blanks (forms) and the annulled protocols shall not be destroyed, and all the copies shall be stored by the issuer.

(8) (prev. text of Para 07 - SG 39/08, in force from 15.04.2008) The provision of Art. 78, para

7 shall be applied regarding the protocols.

Issuing protocols

Art. 81. (1) (suppl. - SG 101/06; amend. – SG 3/07, in force from 01.01.2007, amend. – SG, 24/17, in force from 21.03.2017) Regarding each separate delivery the registered persons shall obligatorily issue a protocol under Art. 117, para 2 of the Act for each of the following cases:

1. (amend. - SG 101/06; amend. – SG 3/07, in force from 01.01.2007) when the person is a recipient of a delivery under Art. 82, para 2, 4 and 5 of the Act, as well as when the person is acquirer under Art. 82, para 3 and Art. 84 of the Act;

2. when the person is importer under Art. 57, para 1 and Art. 58, para 2 of the Act in connection with Art. 49, para 4 and Art. 50, para 2 of these regulations;

3. (suppl. - SG 101/06) when the person is a provider of goods and services under Art. 6, para 3 (including with regards to free of charge Inter-Community deliveries), Art. 7, para 4 and Art. 9, para 3 of the Act;

4. when the person is a provider of goods and services under Art. 142, para 1 and Art. 144, para 4 of the Act in connection with Art. 87, para 1 and Art. 90, para 1 of these regulations;

5. (amend. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010, amend. – SG, 24/17, in force from 21.03.2017) under Art. 9, para 4, Art. 39, Art. 46, para 2, and Art. 100, para 1 of these regulations;

6. (new – SG 16/07, in force from 01.01.2007) using funding (subsidies) pursuant to Art. 16.

7. (new – SG, 24/17, in force from 21.03.2017) under Art. 6, para. 4, p. 4 of the Act – by registered person, provided free food goods.

(2) (suppl.- SG 101/06) The protocols under para 1 shall be compiled according to the requirements of Art. 117, para 2 of the act, as far as nothing else has been provided in these regulations.

(3) (new - SG 101/06) In the cases under para 1, item 1, when the provider is registered for the purposes of VAT in another Member State, except for the requisites under Art. 117, para 2 of the act, the protocol shall contain:

1. identification number of the provider for the purposes of VAT, issued in another Member State, and under which the delivery has been carried out;

2. number and date of the invoice - when such has been issued by the date of issuing the protocol.

(4) (new - SG 101/06) Protocol under Art. 116, para 4 of the Act may not be issued, when the date of issuing the annulled document coincides with the date of issuing the new document.

(5) (new – SG 4/09, in force from 01.01.2009) In those cases referred to in Art. 73a of the Act, where the tax has not been charged within the terms fixed in Art. 117, para 3 of the Act, the protocol shall not be reflected in the purchases record for the period during which it has been issued. The said protocol shall be reflected in the purchase and sales records for the period during which the tax has become exigible, provided that Art. 126, para 3, item 2 of the Act shall be applied.

(6) (new – SG 4/09, in force from 01.01.2009; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011) Protocols as per Art. 117 of the Act shall also be drawn up in the case of supply with a place of implementation in the territory of the country, taxable with a zero tax rate, and also for supplies with place of implementation in the territory of the country for which no tax shall not be charged.

Issuing tax documents in special cases

Art. 82. (1) (suppl. – SG 20/13, in force from 28.02.2013) In case after entering the circumstances under Art. 10 in the commercial register or the BULSTAT register, grounds for amendment of the tax rate of the delivery occur, or grounds for cancelling delivery, the amendment shall be documented via:

1. (suppl. – SG 8/16, in force from 29.01.2016) issuing notification to the invoice, in which shall be indicated as provider the successor - in the cases, when regarding the delivery the transformer, the expropriator or the contributor, the legator or the testator under Art. 10 has been a recipient;

2. (suppl. – SG 8/16, in force from 29.01.2016) issuing notification to the invoice, in which as provider shall be indicated the successor - in the cases, when regarding the delivery the transforming person, the expropriator or the contributor, the legator or the testator under Art. 10 has been a provider;

3. (suppl. – SG 8/16, in force from 29.01.2016) issuing a protocol under Art. 117, para 4 of the act, in which the successor is indicated as issuer - in the cases, when the tax has been charged by the transforming person, the expropriator or the contributor, the legator or the testator under Art. 10 of the Act via issuing a protocol.

(2) In the documents issued pursuant to para 1 shall be obligatorily recorded, that the recipient/the provider is a successor under Art. 10 of the act.

(3) The successor under Art. 10 of the act shall possess a copy of the tax document for the delivery, for which the document under para 1 has been issued.

(4) (suppl. – SG 20/13, in force from 28.02.2013) In case after entering circumstances under Art. 10 into the commercial register or the BULSTAT register grounds for annulment of tax document under Art. 116 of the act occur, in the new tax document and in the protocol under Art. 116, para 4 of the act as provider, respectively as recipient, shall be indicated the successor under Art. 10 of the act.

Documenting deliveries of goods and services at public auction under the Tax-insurance procedure code and the Civil procedure code, as well as at auction under the Law for the registered pledges and the Credit Institutions Act.

Art. 83. (1) In the cases of sale under Art. 131, para 1 of the Act, the public executor, the bailiff or the pledge creditor shall compile a sale document, which shall contain at least the following requisites:

1. trade name/name, address and identification number of the public executor, the bailiff or the pledge creditor;

2. (amend. – SG 10/11, in force from 01.02.2012) trade name/name, address, identification number and identification number of VAT of the owner of the thing (the debtor, the pawner, respectively the owner of the mortgaged thing);

3. trade name /name, address, identification number and identification number of VAT (if there is such) of the recipient (the buyer);

4. quantity and type of the goods or type of the service;

5. tax base and tax;

6. sale price of the item under Art. 131, para 2 of the act;

7. date of issuing the document;

8. name, surname and signature of the compiler of the document.

(2) The document under para 1 shall be issued in three copies in term up to 5 days, considered from the receiving the full price with regards to the sale.

(3) (amend. – SG 10/11, in force from 01.02.2012) In the term under para 2 the public executor, the bailiff or the pledge creditor shall submit to the territorial directorate of the National Revenue Agency, where the owner of the thing (the debtor, the pawner, respectively the owner of the mortgaged thing) is registered, a notification in a form - Appendix No 20.

(4) (amend. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2012) When at request of the creditor and by the procedure of the Tax-insurance procedure code the item has been given to him/her as payment of his/her credit, the delivery shall be documented by the provider (the owner of the thing - the debtor, the pawner, respectively the owner of the mortgaged thing) by the general procedure of the act. The tax base of the delivery shall be specified by the order of Art. 131, para 4 of the act.

(5) (new – SG 4/09, in force from 01.01.2009; amend. – SG 10/11, in force from 01.02.2012) The right to choose as per Art. 45, para 7 of the Act in the cases of public auction pursuant to Art. 131 of the Act shall be exercised by the owner of the thing (the debtor, the pawner, respectively the owner of the mortgaged thing) following an invitation by the public or court executor. In those cases where up to the date

of the auction no notice in writing has been submitted by the owner of the thing (the debtor, the pawner, respectively the owner of the mortgaged thing) the delivery shall be exempted.

(6) (new – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2012; suppl. – SG 20/13, in force from 28.02.2013) In the cases of auction under Art. 131 of the Act, where as regards to the subject of the sale Art. 50, Para 1 of the Act is applicable, the owner of the thing (the debtor, the pawner, respectively the owner of the mortgaged thing) shall notify the public executor or the pledge creditor of the presence of the said circumstance by the time the sale is announced.

(7) (New – SG, 24/17, in force from 21.03.2017) In the cases under Para. 5, where the owner of the item (the debtor, the pawner, respectively the owner of the mortgaged item) thoroughly or partially or proportionally to the grade of use for independent economic activity has deducted tax credit for the goods, subject to free delivery, shall charge and be due tax in the amount, defined under Art. 79, Para. 2 and 3 of the act.

Reimbursement of a tax transferred to the National Revenue Agency in case the auction or the sale was revoked by a pledge creditor, recording and reporting thereof

Art. 83a. (new - SG 39/08, in force from 15.04.2008) (1) In case the auction or the sale was revoked by the competent authority the tax on the auction/sale transferred to the National Revenue Agency shall be restored upon request for restoration pursuant to Art. 129 of the Tax-Insurance Procedure Code, submitted by:

1. (suppl. – SG, 24/17, in force from 21.03.2017) the purchaser - in the cases of court eviction under the order of the Code of Civil Procedure and under Art. 499, Para 1 of the Civil Procedure Code and Art. 239, Para. 3 of the Tax-Insurance Procedure Code; or

2. the bank - pledge creditor, which has transferred the tax - in the cases of sale performed under Art. 60, Para 3 of the Credit Institutions Act; or

3. the judicial, respectively the public bailiff who has transferred the tax - in all other cases.

(2) To the request referred to in Para 1 shall be attached:

1. an original of the purchaser's copy of the document referred to in Art. 83, Para 1 issued in relation to the sale;

2. a certified copy of an effective decision of the competent authority for revocation of the auction or the sale.

(3) Where the purchaser has exercised his right to deduction of tax credit in relation to the auction/sale, he shall take into account its revocation upon an effective decision of the competent authority. The correction amounting to the deducted tax credit shall be made during the tax period in which the decision has entered into effect, while the document under Art. 83, Para 1 shall be noted in the sales ledger using an opposite sign.

(4) (amend. – SG 10/11, in force from 01.02.2012, amend, - SG, 24/17, in force from 21.03.2017) In the cases of court eviction under the order of Art. 499, Para. 1 of the Civil Procedure Code and under Art. 239, Para 3 of the Tax-Insurance Procedure Code the debtor, for whom has been found that he has been owner of the sold immovable property and who has fully or partially or proportionally to the rate of use for independent economic activity had deducted tax credit for the property, subject to auction/sale, shall levy and shall be due tax in amount determined according to Art. 79, Para 3 of the Act.

(5) (amend. – SG 10/11, in force from 01.02.2012, amend. – SG, 24/17, in force from 21.03.2017) The correction under Para 4 shall be made according to the order of Art. 79, Para 4 of the Act during the tax period in which the decision of the competent court, finding that the owner of the thing (the debtor, the pawner, respectively the owner of the mortgaged thing) was not an owner of the sold property, has entered into effect. The circumstances under Art. 79, Para 1 of the Act shall be deemed to have occurred no later than the year of entry into effect of the assignment ruling, respectively of the sale contract, in relation to which the purchaser has been consequently evicted by the court.

(6) In the cases of appealing of the auction under Art. 256 of the Tax-Insurance Procedure Code,

when the appeal was granted and the appellant was declared purchaser, the public bailiff shall apply Art. 131, Para 1, Items 2, 3 and 4 of the Act on the basis of the act of the competent authority. To the notification according to the form referred to in Appendix No 20, drawn up on the basis of the act of the competent authority, a copy of the initially submitted notification shall be attached.

(7) In the cases of Para 6, when the public bailiff has transferred the tax due for the sale under the order of Art. 131, Para 1, Item 1 of the Act, and the appellant who was declared purchaser has offered a higher price, the public bailiff shall transfer the difference between the tax due for the sale and the tax already transferred under the same order.

(8) In the cases of Para 6, if the appellant, who was declared purchaser, has offered a lower price, the revenue authority, upon request by the public bailiff, shall restore the difference between the paid tax and the tax due for the sale in effect under the order of Art. 129 of the Tax-Insurance Procedure Code.

Documenting forfeits and interests with compensatory nature

Art. 84. For documenting the forfeits and the interests with compensatory nature tax document shall not be issued, and they shall be documented via issuing document, certifying that they have been paid.

Chapter sixteen.

DELIVERIES HAVING SPECIAL LEVYING PROCEDURE

Section I.

Tourist services

Tourist services

Art. 85. (1) (amend. – SG 15/12, in force from 21.02.2012) The tax at the delivery of common tourist service in the cases under Art. 136 of the act shall be specified according to the following formula:

$T = [(TS - PurT) / (100 + TR)] \times TR$, where

TS is the total sum, which the tour operator has received or will receive from the client or the third person for the delivery, including the subsidies and the funding, directly connected with this delivery, the taxes and fees, as well as the accompanying expenses, as commissions and insurances, charged by the provider to the recipient, but except for the provided trade discounts;

PurT - the total sum of the tax bases and the tax for the deliveries of goods and services, that the traveller directly makes use of, received by the tour operator from other tax liable persons;

TR - the tax rate amounting to 20 percent.

(2) (amend. – SG 15/12, in force from 21.02.2012) In case the provision of Art.140 of the act is applicable, the tax shall be specified according to the following formula:

$T = [(TS - PurT) / (100 + TR)] \times TR \times (1 - C)$, where

TS is the total sum, which the tour operator has received or will receive from the client or the third person for the delivery, including the subsidies and the funding, directly connected with this delivery, the taxes and fees, as well as the accompanying expenses, as commissions and insurances, charged by the provider to the recipient, but except for the provided trade discounts;

PurT - the total sum of the tax bases and the tax for the deliveries of goods and services, that the tourist directly makes use of, received by the tour operator from other tax liable persons;

TR - the tax rate in amount of 20 percent.

C - coefficient; rounded to the second mark after the decimal point and determined by the following formula:

$C = Pur/PurT$, where:

Pur is the total sum of the tax bases and the tax for the received by the tour operator from other tax liable persons deliveries of goods and services, that the traveller has made use of directly and which are with

place of performance on the territory of third states and territories.

(3) (New - SG 101/06) The rounding under para 2 shall be carried out by the rule:

0,120		0,125	
0,121		0,126	
0,122	= 0,12	0,127	= 0,13
0,123		0,128	
0,124		0,129	

Documenting the deliveries of common tourist service

Art. 86. (1) (amend. – SG 15/12, in force from 21.02.2012) The tour operators shall document the deliveries of common tourist service, carried out by them, including the received payments in advance regarding such deliveries, by issuing invoices and notifications to invoices, in which no tax shall be indicated.

(2) (amend. – SG 15/12, in force from 21.02.2012) The invoices under para 1 shall be issued in a term up to 5 days from the date of payment (the complete or partial payment in advance) or from the date of occurrence of the tax event of the delivery, and the notifications to the invoices under para 1 - in a term up to 5 days from the amendment of the total sum, which has been received by the tour operator will be received from the client or the third person regarding the delivery.

(3) (amend. - SG 101/06) The invoices and the notifications to the invoices under para 1 shall be depicted in the sales record for the tax period, during which they have been issued, without filling in the information in columns 9-25 of Appendix No 10.

(4) (New - SG 101/06; amend. – SG 15/12, in force from 21.02.2012) Regarding the deliveries of tourist services the tour operator shall compile an account for the sales carried out during the tax period under Art. 120, para 1 of the act, which shall not be included into the sales record.

Charging the tax

Art. 87. (1) (amend. - SG 39/08, in force from 15.04.2008; amend. – SG 15/12, in force from 21.02.2012) At occurrence of tax event of the delivery of common tourist service the tour operator shall charge the tax regarding the delivery of common tourist service carried out by them by compiling a protocol no later than 15 days considered from the occurrence of the tax event.

(2) Except for the requisites under Art. 117, para 2 of the Act, the protocol under para 1 shall also include number and date of the tax documents, issued in connection with the delivery.

(3) (amend. - SG 39/08, in force from 15.04.2008) In case of amendment of the tax base of the delivery, for which a protocol under para 2 has been issued, the correction shall be carried out in 15-days term from the occurrence of the amendment, as a correction protocol shall be issued, which responds to the requirements of Art. 117, para 4 of the act.

(4) (amend. - SG 101/06) The protocols under para 2 and 3 shall be recorded in the sales record for the respective tax period, as for them the information in columns 9-25 of Appendix No 10 shall be filled up.

Provision of a general tourist service

Art. 87a. (new – SG 15/12, in force from 21.02.2012, amend. – SG, 24/17, in force from 21.03.2017) Art. 136, par. 1 of the act shall also apply where tour-operator provides on his behalf goods or services, received from other taxable persons to another tour-operator in relation to travelling of a travelling person of which the travelling person uses them directly.

(2) Where to a general tourist service, apart from the goods and services, bought by other taxable persons, which are used by the travelling person directly, the tour-operator shall provide as a part of the

delivery also goods or services, which are not bought by other taxable persons, to these goods and services the general regime of the act.

Section II.

Deliveries of second hand goods, works of art, collection articles and antique articles

Deliveries of second hand goods, works of art, collections articles and antique articles

Art. 88. (1) (Previous text of Art. 88 - SG 101/06) The tax at delivery of goods by special procedure of levying the margin under chapter seventeen of the act shall be determined via the following formula:

$T = [(PSale-PPur) / (100+TR)] \times TR$, where:

T shall be the tax due for the delivery

PSale - the total sum, received by the dealer or which will be received by him/her from the client or the third person for the delivery including the subsidies and the funding, directly related to this delivery, the taxes and fees, a well as the accompanying expenses for packing, transport, commissions and insurances, charged by the provider to the recipient, but without the provided trade discounts;

PPur - the sum, which has been paid or will be paid for the goods, received by the persons under Art. 143, para 1 and 3 of the act, including the tax under this act, and when the goods have been imported - the tax base at import, including the tax under the act;

TR - the tax rate, applicable regarding the deliveries under chapter seventeen of the act.

(2) (New - SG 101/06) The right of choice under Art. 143, para 3 of the act shall be exercised via submitting notification in a form according to Appendix No 23.

Documenting the deliveries

Art. 89. (1) (suppl. – SG 16/07, in force from 01.01.2007; amend. – SG 20/13, in force from 28.02.2013) The dealers shall document the deliveries carried out by them by a special procedure of levying the margin by issuing invoices and notifications to invoices, in which "margin levying regime – second hand goods, or margin levying regime – works of art, or margin levying regime – collections articles and antiques" shall be recorded. In the invoices and notifications there to tax bases and taxes shall not be indicated.

(2) (Amend. - SG 101/06) The invoices and the notifications to the invoices under para 1 shall be described in the sales record for the respective period, without filling up the information regarding them in columns 9-25 of Appendix 10.

Charging the tax

Art. 90. (1) At the end of each tax period the dealers shall charge the tax for the deliveries carried out by them under chapter seventeen of the act, by issuing protocol.

(2) The protocol under para 1 shall include the following information:

1. number and date;
2. name, identification number and identification number of VAT of the person, who issues it;
3. tax period;
4. description of the goods - second hand, the work of art, the collection article or the antique article;
5. purchase price of the goods under item 4;
6. sale price of the goods under item 4;
7. (amend. – SG 10/11, in force from 01.02.2012) the difference between the sale price under item 6 of supplied goods and the purchase price under item 5, individually for each supply within the period;
8. (new – SG 10/11, in force from 01.02.2012) total amount of positive differences under item 7 for the period;

9. (prev. item 8 – SG 10/11, in force from 01.02.2012) tax charged for the period.

(3) With regards to the sales on public auction a separate protocol shall be issued.

(4) (amend. - SG 101/06) The protocols under para 2 and 3 shall be described in the sales record for the tax period, as regarding them the information in columns 9-25 of Appendix 10 shall be filled up.

Tax credit

Art. 91. In case the dealer has not exercised his/her right under Art. 143, para 3 of the act, the right of tax credit with regards to the imported and acquired goods under Art. 143, para 3, items 1 and 2 of the act shall arise and shall be exercised by the general procedure of the act.

Annual correction

Art. 92. (revoked – SG 6/10, in force from 01.01.2010)

Average margin of the dealer

Art. 93. (1) (amend. - SG 101/06) The average margin of the dealer shall be specified on the basis of the deliveries carried out under chapter seventeen of the act during the last 12 months prior to the date of termination of the registration of the dealer via the following formula:

$$AM = \frac{TPSale - TPPur}{TPPur}, \text{ where:}$$

AM shall be the average margin, rounded to the second sign after the decimal point;

TPSale - the total sum of PSale under Art. 88 for the period;

TPPur - the total sum of PPur under Art. 88 for the period.

(2) The tax at termination of the registration of a dealer shall be determined pursuant to the following formula:

$$T = (PPur \times AM \times TR) / 100, \text{ where:}$$

T shall be the tax due with regards to the termination of the registration of the dealer for the available second hand goods, works of art, collections articles and antique articles;

PPur - the sum that has been paid or will be paid for the available goods, including the tax under this act, and when the goods are imported - the tax rate at import, including the tax under the act;

AM - the average margin, determined according to para 1;

TR - the tax rate, applicable by the general procedure of the act at termination the registration regarding the present assets, for which tax has not been charged according to para 2.

Account of the sales carried out

Art. 94. (1) In the cases under Art. 151, para 5 of the Act, the dealer shall compile account of the sales carried out during the tax period under Art. 120, para 1 of the Act regarding goods, for which the special levying procedure under chapter seventeen has been applied.

(2) The account under para 1 shall not be included in the sales record.

(3) The deliveries of goods, other than those under para 1 shall be accounted by the general procedure of the act.

Section III.

Special regimes of taxation of supplies of telecommunication services, services for radio- and

television broadcasting or services provided electronically with recipients non-taxable persons (Title amend. – SG 84/11, in force from 28.10.2011; amend. – SG 1/15, in force from 06.01.2015)

Documents relating to the registration and deregistration for the application of non-Union or Union scheme (Title amend. – SG 1/15, in force from 06.01.2015)

Art. 95. (amend. – SG 1/15, in force from 06.01.2015) (1) The application for registration for application of a regime outside the Union under Art. 154, par. 2 of the act and application for updating under Art. 154, par. 8 of the act shall be filed in the standard form as shown in Attachment No. 16.

(2) The application for termination of registration for application of a regime outside the Union under Art. 155, par. 2 of the act shall be filed in the standard form as shown in Attachment No. 17.

(3) The application for registration for application of a regime within the Union under Art. 156, par. 2 of the act and application for updating under Art. 156, par. 8 of the act shall be filed in the standard form as shown in Attachment No. 18.

(4) The application for termination of registration for application of a regime within the Union under Art. 157, par. 2 of the act shall be filed in the standard form as shown in Attachment No. 30.

Electronic register

Art. 96. (amend. – SG 1/15, in force from 06.01.2015) The structured format of the information provided electronically under Art. 159d, par. 2 of the act shall be approved by the Managing Director of the National Revenue Agency.

Declaring and corrections of filed reference-declarations

Art. 97. (amend. – SG 1/15, in force from 06.01.2015) (1) The reference-declaration under Art. 159b, par. 4 of the act for application of a regime outside the Union or of a regime within the Union for each tax period shall be made and filed by a person registered on the grounds of Art. 154 or Art. 156 of the act under the procedure of Art. 119.

(2) Upon expiration of three years of the legally set term according to the laws of the Member State of identification in cases under Art. 159g, par.5 of the act a reference-declaration for application of a regime outside the Union or a regime within the Union, respectively corrections of a filed reference- declaration shall be made and filed according to the provision of Art. 119. Only supplies with a place of implementation in the territory of the country shall be stated in the reference- declaration. A reference-declaration shall not be filed for a period in which supplies with a place of implementation in the territory of the country have not been carried out.

(3) Overpaid tax as a result of corrections of a reference-declaration under par. 2 shall be set off or refunded according to the provision of the Code of Tax Insurance Procedure.

Section III.

"a" Delivery of goods and/or services under Annex No 2 to Chapter Twelve "a" of the Act, where the Place of Delivery is on the Territory of the Country and the Tax is Demandable from the Recipient (New - SG 110/13, in force from 01.01.2014)

Documenting and Accounting the Deliveries

Art. 97a. (new - SG 110/13, in force from 01.01.2014) (1) The deliveries of goods and/or services specified in Annex 2 of the Act shall be listed in column 8a "Delivery under Art. 163a of LVAT" of the accounting registers referred to in Art. 124 of the Act by:

- a) code "01" for deliveries of goods and/or services under Part I of Annex 2 of the Act;
- b) code "02" for deliveries of goods under Part II of Annex 2 of the Act;

(2) A registered person carrying out a delivery under Para 1 shall indicate in the issued invoice and the notifications thereto "chargeback under Art. 163a, Para 2 LVAT" as grounds for not levying a tax.

(3) The person referred to in Para 2 shall note down the issued invoices and notifications thereto in the log of sales without filling in columns 10 and 12 where the recipient of the delivery is a registered person.

(4) The registered recipient of the deliveries under Para 1 shall indicate the issued protocols under Art. 117 and Art. 163b, Para 1, Item 2 of the Act by mentioning:

a) the tax base in columns 9 and 14, respectively the tax in columns 10 and 15 of the sales log;

b) the tax base in columns 9, 10 or 12 and the levied tax in columns 11 or 13 of the purchases log.

(5) The registered recipient of the deliveries under Para 1 shall indicate the received invoice and the notifications thereto in the purchases log by only mentioning the information in columns 1 to 8a of the purchases log.

Section IV. Investment gold

Right of choice

Art. 98. (1) In the cases when the provider wants to exercise his/her right under Art. 160, para 2 of the act, he/she shall indicate this, by including into the issued tax document for the delivery the text "Regarding this delivery shall be applied Art. 160, para 2 of the act and pursuant to Art. 161, para 1, item 2 of the VAT act the tax will be charged by the recipient in amount....(the amount of VAT is pointed). "

(2) In the cases under para 1 the tax shall be charged by the recipient of the delivery - a person registered under the act.

Delivery of golden materials and half-finished products

Art. 99. (1) Regardless of Art. 82, para 1 of the Act, the tax for the delivery of golden materials or half-finished products with purity 325 thousandths or more shall be charged by the recipient - a person registered under the act.

(2) In the cases under para 1 the provider shall indicate into the issued tax document for the delivery the text: "Regarding this delivery on the grounds of Art. 161, para 1, item 1 LVAT the recipient shall charge VAT in amount of(the amount of VAT shall be pointed out). "

Charging the tax

Art. 100. (1) In the cases under Art. 98, para 2 and Art. 99, para 1 the tax shall be charged by the recipient via issuing a protocol under Art. 117, para 2 of the act.

(2) (amend. - SG 39/08, in force from 15.04.2008) The protocol under para 1 shall be issued in 15-days term, considered from the date, on which the tax for the delivery has become exigible.

(3) In the cases of amendment of the tax base for the delivery the amendment shall be documented by the recipient via issuing a protocol under Art. 117, para 4 of the act.

(4) The protocols under para 1 and 2 shall be described in the sales record for the respective tax period.

(5) (new - SG 101) The report for the sales carried out during the tax period under Art. 120, para 1 of the Act shall not be included into the sales record.

Gold coins - investment gold

Art. 100a. (new - SG 58/18, in force from 13.07.2018) (1) In the order under Art. 175, para. 5 of the Act shall be included the gold coins that meet the conditions of Art. 160a, para. 1, item 2 of the Act.

(2) The person who filed a request for authentication of gold coins as investment gold in the cases under Art. 160a, para. 2 of the Act is obliged to provide the Bulgarian National Bank with reliable information and documents in an order, determined by the Bulgarian National Bank, that the coins meet the conditions under Art. 160a, para. 1, item 2 of the Act.

(3) Bulgarian gold coins, which meet the requirements of Art. 160a, para. 1, item 2 of the Act shall be included in the order under Art. 175, para. 5 of the Act or are excluded from the order when they no longer meet the conditions, at the proposal of the Bulgarian National Bank.

(4) Gold coins for which a document under Art. 160a, para. 1, item 4 of the Act is issued shall be included in the order under Art. 175, para. 5 of the Act upon proposal by the Bulgarian National Bank.

Section V.

Special provisions regarding new vehicles

Declaration for Inter-Community delivery or Inter-Community acquisition of new vehicle

(Title amend. – SG 10/11, in force from 01.02.2011)

Art. 101. (1) (amend. – SG 10/11, in force from 01.02.2012) Any person, under Art. 168 of the act, who carries out Inter-Community acquisition of new vehicle under Art. 13, para 2 of the act or performs occasional Inter-Community delivery of new vehicle under Art. 7, para 2 of the act, shall be obliged to declare the Inter-Community acquisition or the Inter-Community delivery, carried out, by submitting a declaration in a form - Appendix No 19.

(2) The declaration under para 1 shall be submitted in 14-days term considered from the expiration of the tax period, during which the tax for the acquisition or for the delivery has become exigible. The declaration shall be submitted to the competent territorial directorate of the National Revenue Agency, where the person has been registered or is subject to registration by the order of Tax-insurance procedure code.

(3) (amend. – SG, 24/17, in force from 21.03.2017) To the declaration under Para. 1, a copy of the document, issued by the supplier in compliance with Art. 79b, Para. 2 shall be attached.

Depositing the tax at Inter-Community acquisition of new vehicle (Title amend. – SG 10/11, in force from 01.02.2011)

Art. 102. (1) (amend. – SG 15/12, in force from 21.02.2012) The tax, exigible for the Inter-Community acquisition shall be deposited by the person under Art. 101 in 14-days term from expiration of the tax period, within which is the tax for the acquisition has become collectable.

(2) (amend. - SG 110/13, in force from 01.01.2014; amend. – SG 1/15, in force from 06.01.2015) The tax shall be deposited into the state budget to the account of the territorial directorate of the National Revenue Agency, where the person has been registered or is subject to registration under the Tax-insurance procedure code.

Tax reimbursement regarding subsequent Inter-Community delivery of new vehicle (Title amend. – SG 10/11, in force from 01.02.2011)

Art. 103. (1) The right of tax reimbursement under Art. 168, para 5 of the act shall be exercised, as the person, who carries out the Inter-Community delivery of the new vehicle, shall indicate in the declaration for carried out Inter-Community delivery under Art. 101, para 1 the amount of the tax, subject to reimbursement.

(2) In the cases under para 1 to the declaration shall be enclosed the following documents:

1. copy of a document, certifying the acquisition of the new vehicle;

a) (suppl. – SG 6/10, in force from 01.01.2010) invoice, meeting the requirements of Art. 114 of the Act - when the vehicle was bought on the territory of the state, or

b) (suppl. - SG 39/08, in force from 15.04.2008; amend. – SG 10/11, in force from 01.02.2011)

customs document, certifying the import under Art. 16 of the Act - in case the vehicle is imported;

c) (amend. – SG, 24/17, in force from 21.03.2017) the document, issued by the provider, in compliance with Art. 79b, Para. 2, when the vehicle has been acquired as Inter-Community acquisition;

2. (amend. - SG 110/13, in force from 01.01.2014; amend. – SG 1/15, in force from 06.01.2015) copy of a payment document, certifying, that the tax has been deposited to the state budget - in case the vehicle has been acquired from import or from Inter-Community acquisition;

3. documents, proving the sending or the transportation of the vehicle from the territory of the state to the territory of another Member State:

a) transport document or written confirmation by the recipient or a person, authorized by him/her, certifying that the vehicle has been received on the territory of another Member State - in the cases, when the transport is at expense of the provider or of the recipient, but has been carried out by a third person, or

b) transport document or written confirmation by the recipient or a person, authorized by him/her, certifying that the vehicle has been received on the territory of another Member State - when the transport has been carried out by the provider, or

c) written confirmation by the recipient, certifying, that the vehicle is received on the territory of another Member State - when the transportation has been carried out by the recipient;

4. a declaration (in a free-text), signed by the recipient, in which he/she shall certify:

a) that he/she acquires new vehicle in the sense of § 1, item 17 of the Additional provision of the act;

b) that he/she is acquainted, that the Inter-Community acquisition of the vehicle shall be subject to declaring and tax levying in the Member State, where the vehicle is being sent/transported;

5. a document, issued by service garage, insurer or competent state body (Ministry, institution and others), certifying that the vehicle is new by the meaning of § 1, item 17 of the additional provision of the act.

(3) The reimbursement under para 1 shall be carried out in 2-month term from submitting the declaration and the documents enclosed.

Inter-community acquisition and Inter-Community delivery of new vehicle by persons, registered under the act

Art. 104. (1) (Previous text of Art. 104 - SG 101/06) Any person, registered under the act, who carries out Inter-Community delivery of new vehicle under Art. 7, para 2 of the act (including occasional) or Inter-Community acquisition of new vehicle under Art. 13, para 2 of the act, shall apply the general provisions for levying Inter-Community deliveries and Inter-Community acquisitions.

(2) (New - SG 101/06) The invoices, issued by the persons under para 1 shall be recorded in the VIES - declaration for the respective tax period only when the recipient is registered for the purposes of VAT in another Member State.

(3) (New - SG 101/06) In the cases under para 1, when recipient of the delivery is person, not registered for the purposes of VAT in another Member State, the invoices under para 1 shall not be described in the VIES - declaration.

Chapter sixteen.

"a" SPECIAL REGIME OF CASH ACCOUNTING OF VALUE ADDED TAX (new - SG. 110 of 2013, in force from 01.01.2014)

Section I.

Registration for application of the special regime and termination of the registration (new - SG. 110 of 2013, in force from 01.01.2014)

Documents relating to the registration

Art. 104a. (new - SG 110/13, in force from 01.01.2014) (1) The application for registration under Art. 151a, Para 4 of the Act shall be submitted according to a form - Annex No 27.

(2) The application for registration shall be accompanied by a statement of the taxable turnover, which is defined under Art. 96 of the Act, in months for the last 12 months before the current month.

Permit for application of the special regime

Art. 104b. (new - SG 110/13, in force from 01.01.2014) (1) A permit under Art. 151a, Para 5 of the Act shall be issued in a form - Annex No 28.

(2) Simultaneously with the delivery of the act of registration the person shall be served also the permit for the application of the special regime.

Documents related to the termination of the registration

Art. 104c. (new - SG. 110/13, in force from 01.01.2014) (1) The request for termination of the registration pursuant to Art. 151b, Para 4 of the Act shall be submitted in a form - Annex No 29.

(2) The request under Para 1 shall be accompanied by a statement of the taxable turnover, which is defined under Art. 96 of the act, in months for the last 12 months before the current month.

(3) The act for termination of the registration of a person registered under Art. 96, 97 and Art. 100, Para 1 of the Act shall terminate also the registration for the application of the special regime for cash accounting.

Special public register

Art. 104d. (new - SG. 110/13, in force from 01.01.2014) (1) The special public register under 151a, Para 8 of the Act shall contain information of:

1. the data under Art. 169, Para 1 of the Act;
2. the registration date for application of the special regime;
3. the date from which the person applies the special regime;
4. the date of termination of the registration for application of the special regime.

(2) The information referred to in Para 1 shall be available and published on the website of the revenue administration.

Section II.

Documenting and accounting the deliveries by a registered person applying the special regime (New - SG. 110/13, in force from 01.01.2014)

Documenting and accounting the deliveries

Art. 104e. (new - SG. 110/13, in force from 01.01.2014) (1) The documenting of a delivery, which is subject to the special regime, shall be carried out as specified in Chapter Eleven "Documenting Deliveries" of the Act.

(2) The person referred to in Art. 151b, Para 1 of the Act shall be obliged to indicate the invoices and notifications thereto issued by him or on his behalf, to which the special regime applies, in the sales log for the tax period of their issue, whereas the tax base and the tax amount (after deduction of the tax base and the amount of tax on advance payments received) are not to be taken into account in determining the result for the period. Issued invoices and notifications thereto for advance payments shall be indicated in the sales log for the tax period of their issue, whereas the tax base and the tax amount shall participate in determining the result for the period.

(3) The person under Art. 151b, Para 1 of the Act is required to indicate the received invoices and

invoice notifications for deliveries, for which no payment or partial payment is made at the date of the tax event, in the purchase log of the tax period of their issue, whereas the tax base and the tax amount (after deduction of the tax base and the tax amount for the advance payments) shall not be taken into account in determining the result for the period. Received invoices and notifications to invoices shall be indicated in the purchase log within the term of Art. 72 of the Act, whereas the tax base and the tax amount shall be taken into account in determining the result for the period.

(4) The invoices and notifications to invoices for delivery of goods and services outside the scope of the special regime pursuant to Art. 151a, Para 2, received by the person under Art. 151b, Para 1, shall be indicated in the purchases log within the term of Art. 72 of the Act. The tax base and the tax amount shall be taken into account when determining the result for the period.

Determining the amount of demandable tax

Art. 104f. (new - SG 110/13, in force from 01.01.2014) (1) The amount of demandable tax under Art. 151c, Para 3 of the Act shall be determined by the following formula:

$IDpp = DOpp \times DS$, where:

IDpp is the amount of demandable tax on the added value for a payment received;

DS is the tax rate;

DOpp is the tax base for the payment received which is calculated by the following formula:

$DOpp = (TO - DOap) \times IP / DPds$ where:

TO is the tax base of the delivery;

DOap - the aggregate of the tax bases for all advanced payments for the delivery;

IP - received partial payment on the date of the tax event, or full or partial payment after the date of the tax event;

DPds - payment due at the date of the tax event.

(2) For determining the amount of the tax under Para 1 a protocol is issued within 5 days from the date on which a payment is received for the delivery, but not later than the last day of the month in which the tax became demandable.

(3) The protocol under Para 2 shall include:

1. a name of the document;
2. a number corresponding to the number of the invoice in relation to which it is issued;
3. a date of issue;
4. the name and address of the supplier;
5. an identification number under Art. 94, Para 2 of the Act of the supplier;
6. the name and address of the recipient of the delivery;
7. an identification number under Art. 94, Para 2 of the Act of the recipient;
8. a number and date of the document of the payment received;
9. the date on which the tax became demandable;
10. the tax base and the tax amount for the delivery;
11. the total amount due on the date of the tax event;
12. the amount of the partial payment made on the date of the tax event, or of the full or partial payment after the date of the tax event related to the delivery;
13. the part of the tax base of the delivery for which the tax became demandable;
14. the tax rate;
15. the part of the tax levied at the date of the tax event, which becomes demandable.

(4) In case of reduction of the tax base or cancellation of a delivery for which a protocol is issued under Para 3, the person shall issue a new protocol which must contain:

1. the number corresponding to the number of the invoice in relation to which it is issued;
2. a date of issue;
3. the grounds for issuing a new protocol;

4. the number of the credit notification;
5. the reduction of part of the tax base of the delivery;
6. the amount of tax reduction.

(5) The protocol under Para 4 is issued within 5 days from the date of emergence of the relevant event, but not later than the last day of the month in which the event emerged.

(6) The amount of tax payable under Art. 151c, Para 7 of the Act shall be determined according to the following formula:

$IDpr = DOnp \times DS$, where:

IDpr is the size of the demandable value added tax on termination of the application of the special regime;

DS is the tax rate;

DOnp is the tax base of the non-received payment at the date of termination of the application of the special regime, which is calculated according to the following formula:

$DOnp = TO - DOap - DOpp$ where:

TO is the tax base of the delivery;

DOap - the aggregate of the tax bases for all advanced payments related to the delivery;

DOpp - the aggregate of the tax bases for all delivery related payments received on or after the date of the tax event.

(7) The protocol for determining the amount of the tax under Para 6 shall be issued within 5 days from the date of notification of the act for termination of the application of the special regime, but not later than the last day of the month in which the tax became demandable.

(8) The protocol under Para 7 shall contain the components under Para 3 without those in Section 8.

(9) The person under Art. 151b, Para 1 of the Act shall be required to note down the protocols issued by him under Para 2, 4 and 7 in the sales log for the tax period of their issue, whereas the tax base and the tax amount shall be taken into account in determining the result for the period.

Determining the amount of the tax credit

Art. 104g. (new - SG 110/13, in force from 01.01.2014) (1) The amount of the tax credit under Art. 151d, Para 1 of the Act shall be determined according to the following formula:

$DKip = DOip \times DS$, where:

DKip is the part of the amount of the tax credit eligible for deduction for partial payments made on the date of the tax event, or full or partial payment made after the date of the tax event;

DS is the tax rate;

DOip is the tax base for a partial payment made on the date of the tax event, or a full or partial payment after the date of the tax event, which is calculated according to the following formula:

$DOip = (TO - DOap) \times IP / DPds$ where:

TO is the tax base of the delivery;

DOap - the aggregate of the tax bases for delivery related advance payments;

IP - a partial payment made on the date of the tax event, or a full or partial payment after the date of the tax event;

DPds - the payment due at the date of the tax event.

(2) For determining the amount of the tax credit under Para 1 by the recipient, a person under Art. 151b, Para 1 of the Act, a protocol is issued within 5 days from the date of making the payment, but not later than the last day of the month of making the payment.

(3) The protocol under Para 2 shall include:

1. a name of the document;
2. a number corresponding to the number of the invoice in relation to which it is issued;
3. a date of issue;
4. a name and address of the supplier;

5. an identification number under Art. 94, Para 2 of the Act of the supplier;
6. a name, address and identification number under Art. 94, Para 2 the person issuing the protocol;
7. the number and date of document of the payment made;
8. the date on which the entitlement to a tax credit has emerged;
9. a tax base and a tax amount for the delivery;
10. the total amount of the payment due on the date of the tax event;
11. the amount of the partial payment made on the date of the tax event, or of a full or partial payment made after the date of the tax event in relation to the delivery;
12. the part of the tax base of the delivery eligible for tax credit;
13. the tax rate;
14. the part of the tax levied at the date of the tax event tax eligible for tax credit.

(4) In case of reduction of the tax base of a delivery or in case of cancellation of a delivery, of which a protocol under Para 3 has been issued, the person shall issue a new protocol which must contain:

1. a number corresponding to the number of the invoice in relation to which it is issued;
2. a date of issue;
3. the grounds for issuing the new protocol;
4. the number of credit notification;
5. the amount of reduction of the part of the tax base of the delivery;
6. the tax reduction.

(5) The protocol under Para 4 shall be issued within 5 days from the date of emergence of the relevant event, but not later than the last day of the month of emergence of the said event.

(6) The amount of the tax credit eligible for deduction under Art. 151d, Para 6 of the Act shall be determined according to the following formula:

$DKpr = DOnp \times DS$, where:

DKpr is the part of the tax credit amount eligible for deduction in case of termination of the special regime;

DS is the tax rate;

DOnp is the tax base for non-payment until the date of notification of the act of terminating the application of the special regime, which is calculated according to the following formula:

$DOnp = TO - DOap - DOip$ where:

TO is the tax base of the delivery;

DOap - the aggregate of the tax bases for all delivery related advance payments;

DOip - the aggregate of the tax bases for all delivery related payments made after the date of the tax event.

(7) The protocol for determining the amount of the tax credit under Para 6 shall be issued within 5 days from the date of notification of the act of termination of the application of the special regime, but not later than the last day of the month of notification of the act.

(8) The protocol under Para 7 shall contain the components under Para 3 except those in Item 7.

(9) The person under Art. 151b, Para 1 of the Act shall exercise the right of deduction according to the protocols issued by him under Para 2, 4 and 7 and the received protocols under Art. 104f, Para 2 and 4 issued for deliveries for which the supplier has applied the special regime, by entering them in the purchase log within the term of Art. 72 of the Act. The tax base and the tax amount shall be taken into account when determining the result for the period.

(10) Paragraphs 2 and 7 shall not apply to deliveries of goods or services, which pursuant to Art. 151a, Para 2 of the Act are excluded from the scope of the special scheme for cash accounting.

(11) The received protocols under Art. 104f, Para 7 issued by another person under Art. 151b, Para. 1 of the Act, terminating the application of the special regime, shall be entered in the purchase log for the tax period of their issue, whereas the tax base and the tax amount shall not be taken into account in determining the result for the period.

(12) The eligibility for tax credit deduction in the cases under Para 11, although the supplier has terminated the application of the special regime, shall arise under Art. 151d, Para 1 for the tax period of making a delivery related payment to him, proportionally to the effected payment.

(13) The amount of the tax credit under Para 12 shall be determined according to the following formula:

$DK_{ip} = DO_{ip} \times DS$, where:

DK is part of the tax credit amount eligible for deduction for the payment made;

DS is the tax rate;

DO_{ip} is the tax base for the payment made after the termination date of the application of special regime by the supplier, which shall be calculated according to the following formula:

$DO_{ip} = DO_{pr} \times IP/DP_{pr}$ where:

DO_{pr} is the tax base for the non-payment before the date of termination of the application of special regime by the supplier, which is equal to the tax base of the delivery minus the aggregate of the tax bases for all advance payments and the tax bases for all payments that are made after the date of tax event; the said tax base shall be equal to the tax base determined by the supplier in the protocol of Art. 104f, Para 6;

IP - the payment made after the termination date of the application of the special regime by the supplier;

DP_{pr} - the payment due at the date of termination of the application of the special regime by the supplier.

(14) For determining the amount of the tax credit under Para 13 shall be drawn up a report for each tax period during which a payment is made for the delivery to the supplier. The report contains:

1. a number corresponding to the number of the protocol issued by the supplier in relation to which it is issued;

2. a date of issue;

3. the date of making the payment for the delivery;

4. the amount of the payment made for the delivery;

5. the tax eligible for tax credit.

(15) The eligibility for deduction of tax credit under Para 12 shall be exercised by entering the report under Para 14 in the purchase log within the term of Art. 72 of the Act. The tax base and the tax amount shall be taken into account for determining the result for the period.

Section III.

Accounting of the deliveries, to which the supplier applies a special regime, by a registered person, which does not apply the special regime (New - SG 110/13, in force from 01.01.2014)

Accounting of received tax documents for deliveries, to which the supplier applies the special regime, by a registered person, which does not apply the said regime

Art. 104h. (new - SG. 110/13, in force from 01.01.2014) (1) A registered person under the Act, which does not apply the special regime shall enter any received invoices and invoice notifications for deliveries, to which the supplier has applied the said regime, in the purchase log for the tax period of their issue, whereas the tax base and the tax amount (after deduction of the tax base and the amount of tax for advance payments) shall not be taken into account in determining the result of the tax period.

(2) Notwithstanding Para 1, any received invoices and invoice notifications for advance payments shall be entered in the purchase log within the term of Art. 72 of the Act, whereas the tax base and the tax amount shall be taken into consideration for determining of the result for the period.

(3) Any registered person under Para 1 shall enter the received protocols for the due tax under Art. 151c, Para 3 of the Act for deliveries, to which the supplier has applied the special regime, in the purchase log within the term of Art. 72 of the Act. The tax base and the tax amount shall be taken into account for

determining the result for the period.

(4) Any registered person under Para 1 shall enter the received protocols for the due tax under Art. 151c, Para 7 of the Act for deliveries, to which the supplier has applied the special regime, in the purchase log within the term of Art. 72 of the Act. The tax base and the tax amount shall be taken into account for determining the result for the period.

Section IV.

Accounting registers (new - SG 110/13, in force from 01.01.2014)

Requirements for entry into the accounting registers

Art. 104i. (new - SG 110/13, in force from 01.01.2014) (1) Issued invoices and invoice notifications for deliveries, to which the supplier applies the special regime, must be indicated in the accounting registers under Art. 124 of the Act by:

- a) code "11" Invoice - cash accounting;
- b) code "12" Debit notification - cash accounting;
- c) code "13" Credit notification - cash accounting.

(2) Issued invoices and invoice notifications for deliveries that according to Art. 151a, Para 2 of the Act are excluded from the scope of the special regime must be indicated in the accounting registers under Art. 124 of the Act by:

- a) code "01" Invoice;
- b) code "02" Debit notification;
- c) code "03" Credit notification.

(3) Issued invoices and invoice notifications by a supplier - a person not applying the special regime, for deliveries under Art. 151a, Para 2 of the Act, which are not excluded from the scope of the special regime and are not paid in full, must be indicated in the accounting registers under Art. 124 of the Act by a person applying the special regime for cash accounting by:

- a) code "11" Invoice - cash accounting;
- b) code "12" Debit notification - cash accounting;
- c) code "13" Credit notification - cash accounting.

(4) Issued invoices and invoice notifications for advance payments made must be indicated in the accounting registers under Art. 124 of the Act by:

- a) code "01" Invoice;
- b) code "02" Debit notification;
- c) code "03" Credit notification.

(5) The issued protocols for determining the amount of due tax under Art. 104f and issued protocols and accounts to determine the amount of the tax credit under Art. 104g must be indicated in the accounting registers under Art. 124 of the Act by:

- a) code "91" - protocol for due tax under Art. 151c, Para 3 of the Act;
- b) code "92" - protocol for the tax credit under Art. 151d, Para 8 of the Act or report under Art. 104g Para 14 of the Regulations;
- c) code "93" - protocol for due tax under Art. 151c, Para 7 of the Act with a recipient of the delivery - a person not applying the special regime;
- d) code "94" - protocol for due tax under Art. 151c, Para 7 of the Act with a recipient of the delivery - a person applying the special regime.

Chapter seventeen.

EXEMPTION AND REIMBURSEMENT OF TAX IN SPECIAL CASES

Section I. Exemption at import

Exempt import of goods by the virtue of international treaties

Art. 105. (1) (amend. – SG 100/09, in force from 15.12.2009; amend. - SG 110/13, in force from 01.01.2014) In case in international treaty ratified and promulgated by the respective procedure with the Republic of Bulgaria as a party, there is provided exemption at import from taxes, duties and other takings (payments, levying) with effect, equivalent to indirect tax, the exemption shall be carried out on the grounds of written confirmation by the body, coordinating the fulfillment of the treaty, to the customs, where is the customs institution which carries out the customs completion of each concrete delivery.

(2) The written confirmation shall include:

1. name, date of promulgation and date of entering in force of the international treaty, settlement, agreement, convention or other, in connection with whose implementation a contract has been concluded with the person-importer, and the grounds for the exemption;

2. the title of the program or the project, funded with assets as implementation of the international treaty under item 1;

3. number, date and subject of the contract, concluded as fulfillment of the international treaty and according to which the person under item 4 is importer, and consignor is the coordinating body under para 1;

4. name, seat of business, registered office, identification number (for foreign person - his/her identification tax number in the state, where he/she is a local person) of the importer according to the contract under item 3;

5. type, amount and value of the imported goods in connection with the fulfillment of the contract under item 3;

6. information about the persons, who are authorized to sign contracts and to carry out payments with assets, granted pursuant to the international treaty.

(3) To the written notification under para 1 shall be enclosed copies of all documents, necessary for the customs completion of the goods.

(4) The body, coordinating the implementation of the respective international treaty, shall notify in writing the Central customs office of Customs Agency about the persons, authorized to sign the written notifications under para 1 and shall send copy of the contract, concluded for implementation of the international treaty.

(5) (amend. – SG 100/09, in force from 15.12.2009) The head of the customs office shall carry out inspection regarding the fulfillment of the requirements for exemption from tax payment with regards to the respective written confirmation.

(6) (amend. – SG 100/09, in force from 15.12.2009) When at the inspection is found out that there are present the requirements for exemption, the head of the customs office shall undertake the necessary actions for the customs completion or notify the head of the customs institution, competent for the customs completion, that there are present the grounds for exemption from tax at import, also notifying thereof the body, coordinating the fulfillment of the international treaty.

(7) (amend. – SG 100/09, in force from 15.12.2009) In case of non-fulfillment of the requirements for exemption the head of the customs office shall notify about this the body, coordinating the fulfillment of the international treaty.

Exempt import of goods by armed forces of foreign states, which are parties to the North Atlantic Treaty

Art. 106. (1) (suppl. - SG 39/08, in force from 15.04.2008) Exempt from tax shall be the import of goods, which are imported by commandments/headquarters of the North Atlantic Treaty Organisation or by the armed forces of other states, which are parties to the North Atlantic Treaty, in order to be used by these

armed forces or by their accompanying civil personnel or for supplying their officer's or soldier's dining rooms.

(2) The exemption under para 1 shall be carried out on the grounds of Manifesto NATO 302, verified in compliance with the NATO procedures.

Section II.

Exempt deliveries by the virtue of international treaties

Procedure for acquiring statement regarding zero rate application

Art. 107. (1) (amend. - SG 110/13, in force from 01.01.2014) With regards to deliveries, which are exempt from value added tax by the virtue of international treaties, settlements, agreements, conventions or other similar, to which the Republic of Bulgaria is party, ratified and promulgated by the respective procedure, zero rate of the tax shall be applied.

(2) The person, registered under the act, who is principal executor of the contract under para 3, item 3, shall submit written application for confirmation the presence of grounds for applying the regime under Art. 173, para 1 of the act to the territorial directorate of the National Revenue Agency - Sofia.

(3) The application under para 2 shall include:

1. name, date of promulgation, date of entering into force of the international treaty, settlement, agreement, convention or others, in which there is provided exemption from value added tax regarding leviable deliveries or from tax, duty or taking with effect, equivalent to indirect tax;

2. title of the program or the project, in connection with which the deliveries are carried out, for which confirmation is needed for the presence of the grounds for using the regime under Art. 173, para 1 of the act;

3. (suppl. – SG 16/07, in force from 01.01.2007) copy of the contract, concluded for fulfillment of program or project under item 2, verified by the principal executor, according to which the tax liable person is principal executor, and the coordination body is consignor or receiver;

4. name, seat of business, registered office, identification number and identification number of VAT of the person - principal executor of the contract under item 3;

5. name, seat of business, registered office, identification number of the coordinating body under item 3, and when he/she is a foreign person - name, seat of business and registered office.

(4) In 14-days term considered from receiving the request, the territorial directorate of the National Revenue Agency - Sofia, shall send confirmation to the registered person, that the grounds for using the regime under Art. 173, para 1 of the act are present.

(5) Coordinating body in the sense of this section shall be Bulgarian or foreign legal person or organization, who is recipient of deliveries of goods and/or services under the contract under para 3, item 3 and implements program or project, funded with assets as fulfillment of international treaty, settlement, agreement, convention or others.

(6) The statute of coordinating body under para 5 shall be certified in the territorial directorate of the National Revenue Agency - Sofia, with written document, signed by the persons, specified by each of the states to fulfill the respective international treaty, settlement, agreement, convention or others.

(7) Principal executor in the sense of this section shall be a person, who is provider of goods and/or services under the contract under para 3, item 3, under which consignor is the coordinating body.

(8) The zero rate under Art. 173, para 1 of the act shall be permitted only with regards to deliveries, carried out by the principal executor (executors).

(9) (new - SG 39/08, in force 15.04.2008) Where during performance of the international contract, settlement, agreement, convention or others under Para 1 the parties to the contract have not determined a coordinating authority in the sense of Para 5, confirmation of a coordinating authority status under the order of Para 6 shall not be necessary. In these cases the person carrying out the delivery, which is exempt by virtue of the international contract, settlement, agreement, convention or other, shall file a request under

Para 2 for confirmation of availability of grounds for application of the regime under Art. 173, Para 1 of the Act.

Obligations of the coordinating body

Art. 108. (1) The persons, determined by the respective state to fulfill the relevant international treaty, settlement, agreement, convention or others, shall certify this circumstance with document at the territorial directorate of the National Revenue Agency - Sofia.

(2) Up to 15th of the month, following every three-month period of the calendar year, the persons under para 1 or the coordinating bodies in the sense of Art. 107, para 5, shall present in the territorial directorate of the National Revenue Agency - Sofia information about:

1. the contracts under Art. 107, para 3, item 3, concluded during the respective period, along with the data under Art. 107, para 3 for the parties to each of the contracts, as well as the title of the program or the project, for which implementation they have been concluded;

2. the persons, who are authorized to sign contracts or to carry out payments with regards to program or project;

3. the total value of the assets contracted and paid under the concluded contracts under Art. 107, para 3, item 3 for purchase of goods and services in Bulgaria, as well as regarding each contract individually;

4. the way of funding the deliveries.

Section III.

Exempt deliveries, recipients of which are the institutions of the European Union, the armed forces of foreign states, commandments/headquarters of the North Atlantic Treaty Organisation, diplomatic and consulate representations, as well as members of their staff, international organisations and members of such organisations (Title amend. - SG 39/08, in force from 15.04.2008)

Certifying deliveries, leviable with zero rate

Art. 109. (amend. - SG 39/08, in force from 15.04.2008) (1) In respect of deliveries of goods and services having place of performance on the territory of the country zero tax rate shall apply, where the following conditions are met simultaneously:

1. recipients are:

a) commandments/headquarters of the North Atlantic Treaty Organisation;

b) armed forces of other states parties to the North Atlantic Treaty Organisation;

c) international organisations, recognised by the state authorities of the host member state or of members of such organisations under the restrictions and conditions specified in the international conventions establishing the organisations or in the agreements on their headquarters.

2. the Republic of Bulgaria is not a hosting state in respect of the persons under Item 1.

(2) In respect of taxable deliveries of goods and services having place of performance on the territory of the country a zero tax rate shall apply, where the institutions of the European Union are recipients, regardless of their host state.

(3) For applying the zero tax rate the provider shall be obliged to have at his/her disposal the following documents:

1. an invoice for the delivery, and

2. a certificate for tax exemption in a form:

a) (amend. – SG 20/13, in force from 28.02.2013) Appendix to Regulation 282/2011 (Art. 151 of Directive 2006/112/EU) approved by the relevant competent authority of the host Member State - in respect of the persons under Para 1 and 2, where the Republic of Bulgaria is not a host state;

b) (amend. – SG 71/08, in force from 12.08.2008) Appendix No 21 - in respect of the persons under

Para 2, where the Republic of Bulgaria is not a host state.

Procedure for verifying the certificate

Art. 110. (amend. - SG 39/08, in force from 15.04.2008; amend. – SG 71/08, in force from 12.08.2008) (1) In the cases where the Republic of Bulgaria is a host State the exemption of the persons under Art. 109, par. 1 from the duty to pay taxes shall be made in compliance with the restrictions and conditions specified in the international convention establishing the authority in question, respectively the agreement on the headquarters, ratified by the Republic of Bulgaria and promulgated accordingly.

(2) (amend. – SG 15/12, in force from 21.02.2012) In the cases where the Republic of Bulgaria is a host State, the exemption from the obligation of tax payment for deliveries with a place of performance in the territory of the country to persons under Art. 109, par. 2 shall be done subject to adherence to the restrictions and the conditions, established in the agreement for application of the Protocol for the privileges and immunities of the European community in the Republic of Bulgaria.

(3) In the cases where the Republic of Bulgaria is a host State, for exempting from the obligation of tax payment, the persons under Art. 109, par. 1 and 2 may submit for conformation a certificate in an approved form – Appendix No. 21, in cases where the deliveries are with a place of performance:

1. in a Member State – for the persons under Art. 109, par. 1 and 2, or
2. on the territory of the country – for the persons under Art. 109, par. 2.

(4) The certificate of par. 3 shall be submitted by Art. 109, par. 1 and 2 for confirmation to the territorial directorate of the National Revenue Agency - Sofia, in two copies - one for the person and one for the National Revenue Agency. A contract, and order form, a pro-forma invoice, an offer or another document, related to the delivery shall be attached to the certificate.

(5) (amend. – SG 15/12, in force from 21.02.2012) The territorial directorate of the National Revenue Agency – Sofia releases

1. the European Union institutions from confirmation of the certificate of par. 3, where the delivered goods and services are meant for official use;
2. the persons under Art. 109, par. 1, item 1, items "a" and "b" from confirmation of the certificate of par. 3, where the supplied goods and services, meant for official use, are with a place of execution in another Member State.

(6) (amend. – SG 4/09, in force from 01.01.2009) The exemption under par. 5 shall be carried out by a decision for cancellation of the confirmation duty for a period of two years.

(7) The confirmation under Para 3 and the release under par. 5 shall be made within 14 days from filing the certificate or a motivated refusal for its confirmation shall be made within the same term. The refusal can be appealed under the order of Art. 144 of the Code of Tax Insurance Procedure.

(8) (new – SG 15/12, in force from 21.02.2012) The status of persons, referred to in Art. 173, par. 5 of the act, released from the obligation to pay a tax, for which the Republic of Bulgaria is a hosting state, shall be evidenced by certification of the National Revenue Agency of field 6, item 6.1 of Attachment No. 21. In case of releasing under par. 5, Attachment No. 21 certifying person's status, shall be an integral part of the decision.

(9) (prev. par. 8 – SG 15/12, in force from 21.02.2012) The territorial directorate under para 4 shall maintain a register of the confirmed certificates in an approved form as referred to in Appendix No 21, and also a register of releases under par. 5.

Requirements to the forms of the certificate

Art. 111. The form of the certificate under Art. 109, para 2 shall meet the following requirements:

1. to be white and with size 210 mm x 297 mm with maximum deviation in the length of - 5 mm or + 8 mm;
2. to be printed on paper, meeting the requirements, specified by the Official journal of the

Section IV.

Charging tax, payable by the recipient under an international treaty (New - SG 8/16, in force from 29.01.2016)

Charging of tax, payable by the recipient under an international treaty

Art. 111a. (New - SG 8/16, in force from 29.01.2016) (1) For taxable supplies with place of performance on the territory of the country for which, by virtue of international treaties, conventions, agreements, conventions or the like, to which Bulgaria is a party, ratified and promulgated accordingly, it is provided that the tax be payable by the recipient, a person registered under the Act, established in the country, the tax shall be calculated with a protocol under Art. 117, para. 2 and the following of the act. The Protocol shall be reflected in the accounting registers and reference-declaration under the general rules of law.

(2) The right to a tax credit for deliveries under para. 1 on which tax is charged with a protocol, shall arise and be exercised in accordance with the general rules of law.

Chapter seventeen "a".

PROVISION, RELEASE AND USAGE OF COLLATERAL UNDER ART. 176 C OF THE ACT FOR DELIVERY OF LIQUID FUELS (NEW - SG 70 OF 2016)

Application for provision of collateral in the supply of liquid fuels

Art. 111b. (New - SG 70/16) (1) In the cases of Art. 176c, para. 1 of the act, all taxable persons, in providing collateral for the supply of liquid fuels specified in Annex № 35, shall be obliged to submit an application form - annex № 36.

(2) The application under para. 1 shall be submitted to the competent territorial directorate of the National Revenue Agency under Art. 8 of the Tax-Insurance Procedure Code within 7 days prior to the occurrence of the circumstances of Art. 176c, para. 5, item 1-3 of the act.

(3) Depending on the type of collateral provided, to the application shall be attached the following:

1. where the collateral is in cash - a copy of the payment order for the deposited amount;
2. in government securities - statement from the individual account of the person from the register under Art. 24 of Ordinance № 5 of 2007 on the terms and conditions for the acquisition, registration, payment and trading in government securities (prom. SG 85 of 2007; amend. and suppl. SG 100 of 2013, SG 56 of 2015), hereinafter referred to as "Ordinance № 5 of 2007", issued by the government securities' sub-depository, as well as a document from the person keeping the register of government securities certifying the absence of pledge or previous distraint by another creditor on the government securities offered as collateral;
3. with a bank guarantee - the original bank guarantee.

Types of collateral

Art. 111c. (New - SG 70/16) (1) In providing collateral in cash, the person shall deposit the collateral in Bulgarian Levs (BGN) to the account of the competent territorial directorate of the National Revenue Agency.

(2) In providing collateral in government securities within the term of Art. 176c, para. 5 of the act, a distraint shall be imposed by a state bailiff under the order of Art. 203, para. 4 of the Tax-Insurance Procedure Code on the government securities offered as collateral.

(3) In providing collateral in an unconditional and irrevocable bank guarantee, the bank shall undertake unconditionally and irrevocably to pay, at first written request by the competent territorial directorate of the National Revenue Agency, the amount specified in the request till the amount of the

guarantee.

(4) The period of time the collateral is valid may not be less than one year as of the date of the application's submission under Art. 111b, para. 1.

Changing the amount of collateral

Art. 111d. (New - SG 70/16) (1) In case of changes in the circumstances relevant to determining the amount of collateral, the person shall provide a new collateral and shall submit, within 7 days before the change under Art. 111b, para. 2 and 3, a new application form - annex № 36.

(2) Where the tax base of taxable supplies/intra-Community acquisitions of liquid fuels or the value of the liquid fuels released for consumption for the current tax period exceeds the amount of the tax base on taxable supplies, intra-Community acquisitions or the value of the liquid fuels released for consumption, for which collateral has already been provided, new collateral shall be provided or an addition to the collateral already provided. The new collateral shall be in an amount not less than 20 percent of the tax base of taxable supplies/intra-Community acquisitions of liquid fuels or the value of the liquid fuels released for consumption for the current tax period, but not less than BGN 50 000.

(3) Where the tax base of taxable supplies/intra-Community acquisitions of liquid fuels or the value of the liquid fuels released for consumption for the current tax period is smaller than the tax base on taxable supplies, intra-Community acquisitions of liquid fuels or the value of the liquid fuels released for consumption, for which collateral has already been provided, new collateral may be provided in the respective amount, or partial release may be requested of the collateral already provided. The new collateral shall be in an amount not less than 20 percent of the tax base of taxable supplies/intra-Community acquisitions of liquid fuels or the value of the liquid fuels released for consumption for the current tax period, but not less than BGN 50 000.

(4) While using the collateral and with the conditions of Art. 176c, para. 1 of the act present, the taxable person shall provide new collateral pursuant to para. 1. The new collateral shall be in an amount not less than 20 percent of the tax base of taxable supplies/intra-Community acquisitions of liquid fuels or the value of the liquid fuels released for consumption for the previous tax period, but not less than BGN 50 000.

Release of collateral

Art. 111e. (New - SG 70/16) (1) Subject to the provisions of Art. 176c, para. 7 of the Act and a request submitted under Art. 111h, para. 1 by the taxable person, collateral shall be released by the competent revenue authority within 7 days of receipt of the request when at the same time an audit is not assigned.

(2) Upon application of para. 1, where the collateral is in cash, the competent territorial directorate of the National Revenue Agency shall take actions to recover the amount into an indicated bank account of the person.

(3) Upon application of para. 1, where the collateral is in government securities, a state bailiff shall cancel the distraint imposed under Art. 203, para. 4 of the Tax-Insurance Procedure Code.

(4) Upon application of para. 1, where the collateral is an unconditional and irrevocable bank guarantee, the competent revenue authority shall return the original bank guarantee to the taxable person.

(5) Upon release of the collateral, the competent revenue authority shall delete the taxable person from the register under Art. 176c, para. 10 of the Act on the day of release.

Usage of the collateral

Art. 111f. (New - SG 70/16, suppl. - SG 58/18, in force from 13.07.2018) When there is any outstanding due obligation for value added tax, fines or proprietary sanctions in connection with violations under the act of the person, the collateral shall be used under the order of enforced execution, provided for in the Tax-Insurance Procedure Code.

Inspection for registration under Art. 176c, para. 10 of the Act

Art. 111g. (New - SG 70/16) (1) The competent revenue authority shall, within 7 days of receipt of the application under Art. 111b and 111d, perform an inspection on the provided collateral under Art. 176c of the Act.

(2) Where the provided collateral corresponds to the requirements of Art. 176c of the Act, the circumstances and details about the person shall be entered in the register under Art. 176c, para. 10 of the Act.

(3) (amend. - SG 58/18, in force from 13.07.2018) Where the provided collateral does not correspond to the requirements of Art. 176c of the Act, the competent revenue authority shall refuse entry of the circumstances and details about the person in the register under Art. 176c, para. 10 of the Act. The refusal shall be subject to appeal under the Tax-Insurance Procedure Code. Providing collateral in a smaller size than is due or after the deadline of Art. 176c of the Act shall not be grounds for refusal of registration of the taxable person in the register under Art. 176c, para. 10 of the Act. The person shall be given 7 days to provide full collateral.

Deletion from the register under Art. 176c, para. 10 of the Act

Art. 111h. (New - SG 70/16) (1) In the circumstances of art. 176 C, para. 7 of the Act taxpayer submit a request for deletion from the register under Art. 176 C, para. 10 of the Act.

(2) After inspection of the existence of the circumstances under Art. 176c, para. 7 of the Act on collateral release, the competent revenue authority shall delete the person from the register within 7 days of receipt of the request and shall notify in writing/electronically the person for the deletion.

(3) (amend. - SG 58/18, in force from 13.07.2018) Where there are no circumstances present for deletion from the register, the competent revenue authority shall refuse deletion of the person from the register. The refusal shall be subject to appeal pursuant to the Tax-Insurance Procedure Code.

(4) The competent revenue authority shall delete the person from the register under Art. 176c, para. 10 of the Act before the expiry of the one-year period and when it established that:

1. the collateral is used in the order of Art. 111f and new collateral is not provided when there are grounds for such provision;

2. the provided collateral or the remainder of the collateral after its usage under Art. 111f does not meet the requirements of the act.

(5) (amend. - SG 58/18, in force from 13.07.2018) In the cases under para. 4, the competent revenue authority shall notify in writing/electronically the person regarding the deletion. The deletion shall be subject to appeal pursuant to the Tax-Insurance Procedure Code.

Exchange for Guaranty

Art. 111i (New – SG, 24/17, in force from 21.03.2017) (1) Upon request of the taxable person, provided and entered guaranty may be exchanged by equal guaranty of the types of guaranties under Art. 111c.

(2) The person shall provide the new type guaranty with submission of an application according to a standard form – Annex N 36 to the competent territorial directorate of the National Revenue Agency.

(3) Where at the moment of submission of the application under Para. 2, change has occurred in the circumstances, which are significant for defining the amount of the guaranty, the person shall provide the new type of guaranty in the amount of Art. 176c, Para. 2 and 3 of the act.

(4) The term of action of the new type guaranty shall not be shorter than the remaining term of the guaranty, whose change has been applied for.

(5) The competent body of revenues shall carry out a check under Art. 111g for entry in the register of Art. 176c, Para. 10 of the act.

(6) After entry of the new type guaranty in the register under Art. 176c, Para. 10 of the act, the changed guaranty shall be exempt under Art. 111e, Para. 2 - 4.

Public electronic register of the persons under Art. 176c, para. 15 of the Act

Art. 111j. (new - SG 58/18, in force from 14.10.2018) (1) The public electronic register of the persons under Art. 176c, para. 15 of the Act is part of the register under Art. 80, para. 1 of the Tax-Insurance Procedure Code.

(2) In the register shall be entered identification number under Art. 84 of the Tax-Insurance Procedure Code, identification number under Art. 94, para. 2 of the Act, personal name/business name of persons, estimated average monthly fuel consumption received under the procedure of Art. 176c, para. 1, items 2 and 3 of the Act, in total, in the sections of Annex 35 and in a unit of measurement for the respective fuel indicated in an excise tax document/electronic administrative document, date of entry, date of change of estimated monthly average fuel consumption, announced by the order of art. 111k, para. 3, and date of deletion.

Entry in the register under Art. 176c, para. 15 of the Act

Art. 111k. (new - SG 58/18, in force from 14.10.2018) (1) The entry in the register under Art. 176c, para. 15 of the Act shall be carried out after the submission of a notification in accordance with the form - appendix No 38, electronically via an electronic service provided by the NRA, within 7 days prior to the occurrence of the tax event for the intra-Community acquisition of liquid fuels or the date of release of liquid fuels for consumption under Art. 20, para. 2, item 1 of the Excises and Tax Warehouses Act which are intended for own consumption.

(2) The date of entry in the register shall be the date of submission of the notification under para. 1.

(3) In the event of a change of circumstances regarding the termination and/or resumption of the activity in an site, commissioning of a new site, deviation of more than 10 per cent of the announced forecast average monthly fuel consumption a notification of changes shall be submitted within 7 days prior to their occurrence electronically via an electronic service provided by the National Revenue Agency.

(4) In determining the tax bases under Art. 176c, para. 1, items 2 and 3 of the Act fuels which are intended for own consumption shall not be included by a person under Art. 176c, para. 13 and 14.

Deletion from the register under Art. 176c, para. 15 of the Act

Art. 111l. (new - SG 58/18, in force from 14.10.2018) (1) The deletion from the register under Art. 176c, para. 15 of the Act shall be made at the request of the liable person or on the initiative of the revenue authority.

(2) At the request of the person the deletion from the register shall be done by submitting a notification in the form - appendix No 38 electronically via an electronic service provided by the NRA. In this case, the date of deletion in the register is the date of submission of the notification.

(3) At the initiative of the revenue authority the deletion from the register shall be made after verification of the circumstances under Art. 176c, para. 14 of the Act. Where it is established that the person does not meet the requirements for entry in the register under Art. 176c, para. 15 of the Act, the competent revenue authority shall issue an act of deletion of the entry in the register. The date of service of the act is the date of deletion of the entry in the register. The act, which deletes the entry in the register, is subject to appeal under the procedure of the Tax Insurance Procedure Code.

Chapter eighteen.

ACCOUNTING AND DECLARING

Section I.

Accounts and registers

Account of sales carried out

Art. 112. (1) Regarding the deliveries, for which an invoice has not been issued on the grounds of Art. 113, para 3 of the act, the provider - a person registered under this act shall compile a report for the

sales carried out, which shall contain generalized information about these deliveries for the relevant tax period.

(2) The account under para 1 shall be compiled no later than the last day of the tax period.

(3) In the account under para 1 for the sales carried out shall be described:

1. (amend. – SG 10/11, in force from 01.02.2011; amend. – SG 15/12, in force from 01.06.2012) the total sum of the tax bases and the total sum of the tax of the leviable deliveries - separately, depending on the tax rate (20 percent, respectively 9 percent, respectively 0 percent);

2. the total sum of the tax bases of the exempt deliveries;

3. (suppl. - SG 101/06) the total sum of the tax bases of the deliveries, different from those under item 2, for which tax shall not be charged (with right to tax credit, respectively without right to tax credit).

(4) (amend. - SG 101/06) The provider shall record the account of the sales under para 3 in the sales record, by filling in columns 1-5 and 9-25 of Appendix No 10.

(5) In the report under para 1 shall not be described the deliveries, regarding which the tax has been charged by the provider via a protocol, according to the requirements of the law and these regulations.

Accounting registers "purchases record", "sales record" and "register of the Inter-Community deliveries of new vehicles" (Title amend. SG 101/06)

Art. 113. (1) The registered persons shall compulsorily maintain the accounting registers under Art. 124, para 1 of the act: purchases record and sales record, containing the information for all issued and received tax documents and accounts, that shall be issued according to the requirements of the law or of these regulations.

(2) (suppl. – SG 10/11, in force from 01.02.2011) The registered persons shall compile the register under para 1 "Sales record" in a form - Appendix No 10, regardless of the type and form of maintaining the accountancy. Registered persons on the grounds of Art. 97a, 99 and 100, par. 2 of the act shall register in the record book of sales only the documents, issued with regard to the provided services under Art. 21, par. 2 of the act with place of implementation in the territory of another Member State, and also the received services, for which the tax is collectable by the consignee under Art. 82, par. 2, item 3 of the act and the accomplished inter-community acquisitions with place of implementation in the territory of the country.

(3) (suppl. - SG 101/06; amend.. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011) The registered persons shall compile the register under para 1 "Purchases record" in a form - Appendix No 11, regardless of the type and the form of accounting. The registered persons on the grounds of Art. 97a, Art. 99 and Art. 100, para 2 of the act may not compile purchases record. In these cases, the record book of purchases submitted by the person shall contain only one record with values "zero" regarding the numerical fields and "interval" with regards to the symbol fields.

(4) (amend. – SG, 24/17, in force from 21.03.2017) The registered persons shall also provide the information under para 1 also on technical carrier, respectively via electronic way in parameters and regarding the requirements to the structure of the files, specified in Appendix No 12.

(5) The information from the report registers shall be used for filling up the reference-declarations and the VIES-declarations under the act.

(6) (amend. – SG, 24/17, in force from 21.03.2017) The data from the accounting registers on paper carrier shall coincide completely with the data, submitted on technical carrier.

(7) The data, which shall be filled in and submitted along with the sales record and the purchases record, shall provide the whole information, included respectively in Appendix No 10 and Appendix No 11.

(8) (amend. – SG, 24/17, in force from 21.03.2017) The information with the data, which shall be submitted on technical carrier along with the reference-declaration and the VIES-declaration for the respective period, shall provide the whole information, that is included in Appendix No 10 and Appendix No 11.

(9) (amend. - SG 101/06, amend. - SG 58/18, in force from 13.07.2018) In cases of deregistration, without subsequent registration within one tax period, the declarations under Art. 125, para. 1 and 2 of the

Act the accounting registers under Art. 125, para. 3 of the Act shall be submitted only on paper and in technical form to the competent territorial directorate of the National Revenue Agency.

(10) (amend. - SG 101/06; revoked – SG 10/11, in force from 01.02.2011).

(11) (new - SG 101/06) At providing the registers under para 2 and 3 the following columns shall be allowed not to be printed:

1. (amend. - SG 110/13, in force from 01.01.2014) name of the contractor and
2. the columns, which contain only empty fields.

(12) (new - SG 101/06; amend. – SG 20/13, in force from 15.03.2013) The registered person - intermediary in a three-partite operation shall depict the invoice, issued by the transferor in the three-partite operation in the purchases record for the tax period, during which the invoice for the delivery by the intermediary to the acquirer in the three-partite operation has been depicted. In these cases columns from 9 to 14 shall not be filled in, as in column "type of the document" the respective code shall be indicated, and in column "TB at acquiring goods from intermediary in three-partite operation" shall be indicated the tax base in BGN from the invoice, issued by the transferor in the three-partite operation. This tax base shall not take part at determining the result for the period.

(13) (new - SG 101/06) The registered persons, who during the calendar three-month period have carried out Inter-Community deliveries of new vehicles, regarding which recipients are persons, not registered for the purposes of VAT in other Member States, shall record the deliveries carried out during the calendar three-month period in a register of the Inter-Community deliveries of new vehicles.

(14) (new - SG 101/06, amend. – SG, 24/17, in force from 21.03.2017)) The persons shall provide information from the register under para 13 on technical carrier by the 14th of the month, following the calendar three-month period, for which it refers.

(15) (new - SG 101/06) The parameters and the requirements for the structure of the data of the register under para 13 shall be corresponding to Appendix No 22.

(16) (new - SG 101/06) The deliveries with place of performance outside the territory of the state, which are not equalized to leviable such in the sense of Art. 69, para 2 of the act, as well as the deliveries and the activities outside the frameworks of the independent economic activity of the person shall be recorded in the accounting registers as exempt deliveries.

(17) (new – SG 6/10, in force from 01.01.2010) The deliveries with a place of performance in the territory of a third country, which are not equivalent to leviable deliveries within the meaning of Art. 69, para 2 of the Act, deliveries of financial services as per Art. 46 of the Act with a place of performance on the territory of the state, as well as deliveries and activities outside the range of independent economic activity of the person may be entered on the same line in accounting registers.

(18) (new – SG 1/15, in force from 06.01.2015) The persons registered on the grounds of Art. 97b of the act shall register into the book of sales tax documents and statements issued with regard to the carried out supplies of services under Art. 21, par. 6 of the act with a place of implementation in the territory of the country. There persons shall register into the book of sales also the issued invoices and the notices thereof for completed supplies with a place of implementation in the territory of the country other than those referred to in Art. 21, par. 6 of the act by filling in the columns 1 through 9 inclusive.

Declaring and accounting of delivery of goods or services for personal needs

Art. 113a. (New - SG 8/16, in force from 29.01.2016) The tax charged for delivery of goods or services for personal needs under Art. 6, para. 3, Item 1 or Art. 9, para. 3, Item 1 and 2 of the act shall be entered in column 16 “Charged tax for deliveries of goods or services for personal needs” of the sales record under Art. 124, para. 1, Item 2 of the act.

Declaring and accounting of free provision of food goods

Art. 113b. (new – SG, 24/17, in force from 21.03.2017) A registered person, who carries out free provision of food goods, for which Art. 6, Para. 4, p. 4 from the act applies, shall express the issued protocol

under Art. 81, Para. 1, p. 7 with code “95” in the diary for sales for the relevant tax persons, by filling in obligatorily the information in colons 1 – 9 including of Annex N 10.

Declaring and accounting exercised right to tax credit proportionally to the rate of use for independent economic activity

Art. 113c (New – SG, 24/17, in force from 21.03.2017) In the cases under Art. 71a, 71b and 73b of the act, the registered person shall express in Annex N 11 a diary for purchases, the received documents, where in colons of 10 to 13 including shall be indicated the values, corresponding to the use of goods or service for independent economic activity, and in colon 9 shall be indicated the values, corresponding to the use of goods or service for personal needs of the taxable person or for the needs of the owner, workers and employees, or more generally, for purposes, other than his independent economic activity.

Requirements to the technical carriers (Title – amend. – SG, 24/17, in force from 21.03.2017)

Art. 114. (1) (amend. - 101/2006, amend. – SG, 24/17, in force from 21.03.2017) The technical carriers, as well as the data submitted via electronic way from the accounting registers shall contain one of the following files: Deklar, PRODAGBI, POKUPKI.

(2) Each of the files under para 1 shall be in standard ASCII text file format with Extension "txt".

(3) The files under para 1 shall also be compiled and submitted in the cases, when they do not contain information.

(4) The files under para 1 shall concern only one tax period, concerning the tax period, for which the reference-declaration is submitted.

(5) (amend. – SG, 24/17, in force from 21.03.2017) The territorial directorates of the National Revenue Agency shall not accept technical carriers, which do not correspond to the parameters indicated in Appendix No 12.

(6) (amend. – SG, 24/17, in force from 21.03.2017) The territorial directorate of the National Revenue Agency shall compile and provide protocol certifying the accepting or the refusal to accept the technical carrier.

(7) (amend. – SG, 24/17, in force from 21.03.2017) If a protocol under para 6, certifying the acceptance, has not been issued, it shall be considered, that the registered person has not submitted the information from the accounting registers on technical carrier.

(8) (amend. - SG 101/06, amend. – SG, 24/17, in force from 21.03.2017) At finding out discrepancies between the data in the submitted reference-declaration and the data from the report registers under Art. 124 of the act submitted along with the reference-declaration on technical carrier, the declarant shall be invited to remove the discrepancies in 7-days term. For certifying the circumstances under this para the territorial directorate of the National Revenue Agency shall compile and provide notification.

(9) (suppl. - SG 101/06) In the cases under para 8 the reference-declaration shall be considered as submitted after removing the discrepancy by submitting correct reference-declaration, as this shall lead to changing the lawful term for its submitting, as well as for depositing the obligation.

Section II.

Declaring the tax and reference-declarations

Declaring the tax

Art. 115. (1) (amend. – SG 1/15, in force from 06.01.2015) The registered person shall submit the indicated in this section reference-declaration under Art. 125, para 1 of the act, VIIES-declaration under Art.125, and where they are registered under Chapter Eighteen of the act – a reference-declaration under Art. 159b, para 4 of the act.

(2) The tax periods for accounting the tax and the terms for submitting the declarations under para 1 shall be regulated by the act.

(3) The determining, declaring and accounting the tax shall be carried out via submitting the respective forms, indicated in these regulations.

(4) (amend. – SG, 24/17, in force from 21.03.2017, amend. - SG 58/18, in force from 13.07.2018) The declaring by the procedure of para 1 shall be carried out via submitting the respective form via electronic way under the conditions and by the procedure of the Tax-insurance procedure code except in cases where the act and these regulations require otherwise.

(5) (revoked - SG 58/18, in force from 13.07.2018)

(6) The declarations under para 1 shall be submitted in the competent territorial directorate of the National Revenue Agency personally by the representative of the registered person or by a person authorized by him/her.

(7) The person shall compulsorily fill up all required data in the respective declarations forms and report registers under this chapter. In case a field, describing value, is empty (according to the requirements of the law and of these regulations shall not be filled up), zero shall be indicated as value.

(8) The declarations under para 1 shall be filled up in Bulgarian.

(9) (Amend. 101/2006) The declarations under para 1 shall be published in Bulgarian on the internet page of NRA.

(10) (amend. – SG 6/10, in force from 01.01.2010, amend. - SG 58/18, in force from 13.07.2018) Corrections of mistakes in the reference-declaration shall be carried out according to Art. 126 of the Act. Corrections of mistakes in the vies-declaration shall be carried out by the procedure of Art. 126, para 2, para 3, item 1 and para. 4 of the Act.

(11) (new - SG 110/13, in force from 01.01.2014) A person that has terminated the application of the special cash accounting regime for value added tax shall make correction of errors resulting from the failure to enter into the sales log invoices and invoice notifications issued by him for deliveries which have been subject to the special regime for tax periods in which the said person has been registered to apply the special regime as set out in Art. 126, Para 3, Item 2 of the Act.

Reference-declaration

Art. 116. (1) The registered person shall be obliged to submit reference-declaration under Art. 125, para 1 of the act in a form - Appendix No 13, for each tax period.

(2) Reference-declaration under para 1 shall also be submitted in the cases, when a tax shall not be deposited or reimbursed, as well as in the cases, when the registered person has not carried out or received deliveries or acquisitions or has not implemented import for this tax period.

(3) The registered person shall submit in the competent territorial directorate of the National Revenue Agency the declaration under para 1 for each tax period, for which it refers.

(4) Along with the reference-declaration under para 1 the registered person shall also present in the competent territorial directorate of the National Revenue Agency the accounting registers under Art. 124, para 1 of the Act.

VIES-declaration

Art. 117. (1) The VIES-declaration shall be prepared in a form – Appendix No 14.

(2) The declaration shall include the following data:

1. data for the registered person – personal name/trade name, identification number of VAT, correspondence address;

2. (suppl. – SG 10/11, in force from 01.02.2011) data for the person submitting the declaration-name, UCN/PNF/official number from the NRA register, correspondence address;

3. tax period in a format: mm/yyyy, for which the declaration is submitted;

4. (amend. - SG 101/06) sum of the tax bases of:

a) all Inter-Community deliveries carried out, recipients of which are persons registered for the

purposes of VAT in another Member State;

b) (amend. – SG 6/10, in force from 01.01.2010; suppl. – SG 15/12, in force from 21.02.2012) the deliveries of services under Art. 21, para 2 of the act, including the received down payments, with place of performance on the territory of another Member State, recipients of which are persons who are tax liable, registered for the purposes of VAT in another Member State;

c) the deliveries as an intermediary in three-partite operation;

5. (amend. - SG 101/06) the tax base of the Inter-Community deliveries of goods, recipients regarding which are persons registered for the purposes of VAT in another Member State;

6. (amend. - SG 101/06) total number of declared lines;

7. (amend. - SG 101/06) identification number of VAT of the recipient/the acquirer, including the sign of ISO 3166 of the Member State;

8. (amend. - SG 101/06) total amount of the tax bases of the Inter-Community deliveries of goods carried out towards one person registered for the purposes of VAT in another Member State;

9. (amend. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010; suppl. – SG 15/12, in force from 21.02.2012) total sum of the tax bases of the deliveries of services carried out under Art. 21, para 2 of the act, including the received down payments to one person who is tax liable, registered for the purposes of VAT in another Member State;

10. (amend. - SG 101/06) total sum of the tax bases of the deliveries carried out as an intermediary in three-partite operations to one person registered for the purposes of VAT in another Member State;

11. (new - SG 101) tax period, during which the tax for the deliveries under items 8-10 has become exigible, in case that this period is different from the tax period under item 3.

(3) (amend. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010) The Inter-Community deliveries of goods, regarding which the person is a provider, the deliveries of goods under Art. 21, para 2 of the act, with a place of performance on the territory of another Member State, as well as the deliveries as an intermediary in three-partite operation shall be obligatorily recorded in the accounting registers.

(4) (amend. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010; suppl. – SG 15/12, in force from 21.02.2012; suppl. – SG 20/13, in force from 15.03.2013) The VIES-declaration shall be prepared on the basis of summary of the data from the accounting registers under Art. 124, para 1 of the act, the issued tax documents regarding the received down payments for Intra-community supplies of goods and also deliveries of goods and services with place of performance on the territory of another Member State, recipients of which are persons not registered for the purposes of VAT shall not be included in the declaration. The advance payment received (full or partial) from an intermediary in a three-party operation shall not be part of the VIES-declaration.

(5) (amend. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 15/12, in force from 21.02.2012) VIES declaration shall not be submitted either in cases, when for the respective tax period the registered person at the same time:

1. has not carried out Inter-Community deliveries;

2. has not carried out provision of services, including has not received down payments under Art. 21, para 2 of the act with place of performance on the territory of another Member State;

3. has not carried out deliveries as an intermediary in three-partite operation;

4. has not depicted missed data for previous tax period in compliance with Art. 126, para 3, item 1 of the act.

(6) (amend. – SG 10/11, in force from 01.02.2011) The registered persons shall submit the VIES-declaration electronically subject to the terms and conditions and following the procedure of the Code of Tax Insurance Procedure.

(7) (revoked – SG 10/11, in force from 01.02.2011).

(8) (new – SG 16/07, in force from 01.01.2007; amend. – SG 6/10, in force from 01.01.2010) A delivery of service as per Art. 21, para 2 may not be included in the VIES-declaration in case the delivery of the said services is exempted in the Member State where is its place of performance.

(9) (new – SG 84/11, in force from 01.01.2012) Provision of services for air traffic management and air navigation services provided by "Air Traffic Management" State Enterprise the fees for which are collectable by Eurocontrol and which have got code RX according to Art. 31a, par. 1, item 3, item "d" may not be included in VIES declaration for the respective period.

Requirements for the submission of VIES declaration electronically (Title amend. – SG 10/11, in force from 01.02.2011)

Art. 118. (amend. – SG 10/11, in force from 01.02.2011) (1) The parameters of the data of the information from the VIES-declaration and the requirements to the structure of the files, submitted via electronic way, are determined in Appendix No 15.

(2) The territorial directorates of the National Revenue Agency shall not accept electronically submitted VIES declarations, which do not meet the parameters, indicated in Appendix No 15.

(3) The VIES-declaration shall contain only one record (line) with the generalized data for all deliveries carried out to one recipient/acquirer from a Member State for the current period, who has valid identification number for the purposes of VAT, issued by the Member State.

(4) Additional records for the same recipient/acquirer are permissible only at declaring missed data for previous periods in compliance with Art. 126, para 3, item 1 of the act.

Declaration for levying delivery of services, carried out via electronic way by persons, not residing in the European Union (Title amend. – SG 84/11, in force from 28.10.2011)

Art. 119. (amend. – SG 1/15, in force from 06.01.2015) (1) A person registered on the grounds of Art. 154 of the act for application of a regime outside the Union shall file a reference-declaration under Art. 159b, par. 4 of the act in the standard form shown in Attachment No. 31.

(2) A person registered on the grounds of Art. 156 of the act for application of a regime within the Union shall file a reference-declaration under Art. 159b, par. 4 of the act in the standard form shown in Attachment No. 32.

(3) The information in the reference-declaration under par. 1 or under par. 2 shall be filed on the grounds of the summarized data in the electronic register under Art. 120, par. 3 of the act.

(4) A person, registered in another Member State for application of a regime outside the Union, who carries out supplies of telecommunication services, services for radio- and television broadcasting or services, provided electronically, with a place of implementation in the territory of the country, in cases referred to in Art. 159g, par. 5 of the act shall file a reference-declaration in the standard form shown in Attachment No. 33.

(5) A person, registered in another Member State for application of a regime within the Union, not having a permanent facility in the territory of the country and carries out supplies of telecommunication services, services for radio- and television broadcasting or services, provided electronically, with a place of implementation in the territory of the country, in cases referred to in Art. 159g, par. 5 of the act shall file a reference-declaration in the standard form shown in Attachment No. 34.

(6) The reference-declaration under par. 4 and 5 shall be filed to the territorial directorate of the National Revenue Agency – Sofia.

(7) The identification number of the person for the purposes of application of the respective regime, the applicable tax rate, the total amount of the tax bases of the carried out supplies to which the regime is applied and for which the value added tax at the respective rate has become collectable, the total amount of the payable tax at the respective rate and the total amount of the payable tax in our country as a Member State of consumption for the respective tax period shall be stated in the reference-declaration under par. 4 and 5.

(8) A person registered in another Member State for application of a regime within the Union having one or more permanent facilities in the territory of other Member States, shall also indicate the

identification numbers for VAT purposes, issued by the Member States where the facilities are located, and the information under par. 7 about the carried out by these permanent facilities in the respective tax period supplies with a place of implementation in the territory of the country for which the value added tax has become collectable at the applicable rate.

(9) The values under par. 7 and 8 shall be stated in EUR. For supplies in other currencies, the exchange rate on the last day of the tax period shall apply, by applying the exchange rate published by the European Central Bank on this day, or where such rate is not published on that day, then the one published on the next day.

Reference – declaration, accounting registers and VIES – declaration for the last tax period in de-registration because of death of a natural person or natural person – sole trader

Art. 119a (New – SG, 24/17, in force from 21.03.2017) (1) In the cases under Art. 125, Para. 13 of the act, a reference – declaration, the accounting registers and VIES-declaration shall be submitted only on paper media and technical media to the competent territorial directorate of the National Revenue Agency for the revenues of the grantor, while applying the rules for accounting and declaring under this Chapter.

(2) With the reference-declaration, the accounting registers and VIES-declaration shall also be attached data, inseparable part of the reference –declaration about the succeeding shares of the successors/legators according to a standard form – Annex N 37.

(3) Annex N 37 shall be submitted only on paper media.

(4) For the purposes of Art. 125, Para. 13 of the act, the last tax period shall cover also the tax period, preceding the data of the de-registration in relation to which the term for submission of the reference-declaration, the accounting registers and VIES-declaration has not expired on the date of the de-registration and they are not submitted by the registered person.

Corrections of errors in declaring

Art. 119b. (New – SG, 24/17, in force from 21.03.2017) (1) In the cases under Art. 126, Para. 4 of the act, after issuing permit by the competent territorial directorate of the National Revenue Agency, the corrections shall be carried out in the accounting registers, or in the reference –declaration and VIES-declaration, for the tax period in which the error has been made. The relevant diary shall express the original record of the document, where in the fields, describing values shall be filled in equal in size, but with opposite sign values and a new record shall be expressed with the correct data. The reference-declaration, VIES-declaration and the accounting registers shall be submitted only on paper and technical media to the competent territorial directorate of the National Revenue Agency.

(2) In the cases under Art. 126, Para. 7 and 8 of the act, a person whose registration has been terminated, shall submit a reference- declaration and accounting registers, where in the sale diary, or in the reference –declaration, for the tax period, during which the relevant document has been issued, shall express only the issued documents, for which permit has been given by the competent territorial directorate of the National Revenue Agency. The reference-declaration and the accounting registers shall be submitted only on paper and technical media to the competent territorial directorate of the National Revenue Agency by 14 day, including of the month, following the tax period during which the relevant document has been issued.

(3) In the cases under Para. 1 and 2, the reference-declaration, VIES-declaration and the accounting registers shall indicate the identity number under Art. 94, Para. 2 of the act, under which the person has been registered by the date of termination of his registration.

Exchange of information with foreign administrations

Art. 120. (1) (amend. - 101/2006) The information, indicated in the report registers, the register of Inter-Community deliveries of new vehicles and the VIES-declaration, shall be exchanged with the administration of the other Member States in a way, procedure and terms, specified by Regulation (EO) No 1798/2003 of the Council of Europe.

(2) Exchange of information with the tax administrations of other Member States and related to the value added tax levying, shall be carried out by the order of the Tax-insurance procedure code.

Chapter nineteen. OTHER OBLIGATIONS

Accounting and recording the tax

Art. 121. (1) The registered persons shall maintain documentation and accounting in compliance with the requirements of the Accountancy Act, the Value Added Tax Act and these regulations.

(2) Documentation and accounting shall be carried out regarding the leviable deliveries, the exempt deliveries, the deliveries with place of performance outside the territory of the state, for the Inter-Community acquisitions, for the received deliveries, regarding which the person is payer of the tax under chapter eight of the act, and for the import.

(3) The trade branches of the registered person shall carry out accounting and shall maintain the documentation as independent registered person, without planning with regards to the budget.

(4) (amend. – SG, 24/17, in force from 21.03.3017) The trade branches shall provide for the registered person the information necessary for filling in the reference-declaration, the VIES-declaration for the period and the information for the technical carriers.

(5) The planning with regards to the budget for value added tax shall be carried out by the registered person.

(6) The trade branches of the foreign persons shall plan with regards to the budget independently.

(7) The registered persons shall determine the result for the respective tax period on the grounds of the documents, described in the records for this tax period.

(8) Any registered person shall be obliged to maintain register of the goods under Art. 7, para 5, items 8-10 and Art. 13, para 4, items 8-10 of the act, which shall provide the following information:

1. type of the sent/received goods;
2. purpose of sending/receiving the goods;
3. amount of the sent/received goods;
4. Member State, for which the goods have been sent or from which they have been received;
5. date of sending/receiving the goods.

Additional provisions

§ 1. (1) (prev. text of § 1 – SG 3/07, in force from 01.01.2007) For the purposes of these regulations:

1. "Identification number" shall be:

a) unified identification code under the commercial register – for the persons entered in the commercial register;

b) the unified identification code of BULSTAT- for the persons entered in the BULSTAT register;

c) the unified civil number or the personal identification number of foreigner – for the physical persons, who are not entered in the commercial register, respectively in the BULSTAT register;

d) (previous second letter "c" SG 101/06) the ex officio number under Art. 84, para 3 of the Tax-insurance procedure code regarding the persons, different from those under letters "a"- "c" and who are liable persons under the Tax-insurance procedure code.

2. (amend. – SG 84/11, in force from 28.10.2011) "Third state" shall be a state that does not belong to the customs territory of the European Union.

3. (amend. – SG 84/11, in force from 28.10.2011) "Third territory" shall be territory, which is part

of the customs territory of the European Union, however is not part of the "territory of the European Union" in the sense of § 1, item 3 of the Additional provision of the act.

4. (new - SG 101) Identification number for the purposes of VAT under Art. 94, para 2 of the act of the persons registered under the act shall be the identification number under item 1, in front of which shall be put the mark "BG".

5. (new - SG 39/08, in force from 15.04.2008) "Host State" for the purposes of Art. 109 and 110 shall be:

a) the state of residence or seat according to the international conventions establishing them or in the agreements establishing them - for the international organisations;

b) receiving State - for the diplomatic and consulate representations;

c) the State, where the commandments/headquarters of the North Atlantic Treaty Organisation are established;

d) the State, which armed forces participate in common defensive activities in another State - for armed forces of the States parties to the North Atlantic Treaty Organisation.

6. (new – SG 8/16, in force from 29.01.2016) "VAT group" for the purposes of Art. 3, para. 7 is a group of related persons, established in the same Member State, who, under Art. 11 of Directive 2006/112/EC of the Council from 28 November 2006 regarding the common system of value added tax, shall be treated as one taxable person.

7. (New - SG 70/16) "CN code" are tariff codes under the Combined Nomenclature established by Annex I to Regulation (EEC) № 2658/87 of the Council of 23 July 1987 on the tariff and statistical nomenclature and the Common Customs Tariff applied in January 1, 2016.

8. (new - SG 58/18, in force from 13.07.2018) For the purposes of Art. 64, para. 1, item 3 "fixed assets used by the taxable person in the framework of his independent economic activity" does not include goods that a lessor acquires for the purpose of providing them under a lease contract if ownership of the goods has been transferred on expiry of the contract.

9. (new - SG 58/18, in force from 13.07.2018) "The Territorial Sea of the Republic of Bulgaria" is within the meaning of the Act on the Sea Waters, the Internal Water Ways and the Ports of the Republic Of Bulgaria.

(2) (new – SG 3/07, in force from 01.01.2007) The natural persons shall be obliged to identify themselves for the purposes of the Act by the identification number of VAT received at their registration for all deliveries, carried out by them, which are independent economic activity.

(3) (new – SG 3/07, in force from 01.01.2007) In case a natural person receives an identification number of VAT at his/her registration, in a capacity other than such of a sole trader and eventually registers as a sole trader, the said person shall be obliged to re-register, and with regards to him/her an identification number of VAT shall be the number referred to in para 1, item 1, letter "?", respectively letter "b", received in his/her capacity as a sole trader, in front of which "BG" sign is placed.

(4) (new – SG 3/07, in force from 01.01.2007) In case a natural person receives an identification number of VAT in his/her capacity as a sole trader and eventually is deleted from the commercial register and with regards to him/her the grounds of registration under the act are present, the said person shall be obliged to re-register, provided that with regards to him/her an identification number of VAT shall be the unified citizen's number, respectively the personal number of foreigner in front of which "BG" sign is placed.

(5) (new – SG 3/07, in force from 01.01.2007) The re-registration under para 3 and 4 shall be carried out in 14-day term from entering the relevant circumstance in the commercial register by submitting a notification in writing to the respective territorial directorate of the National Revenue Agency. Considered as date of re-registration shall be the date of the entering of the relevant circumstance in the commercial register.

(6) (new - SG 39/08, in force from 15.04.2008) In the cases of registration under Para 3 and 4 it shall not be deemed that the person makes a delivery of the available goods or services under Art. 111 of the

Act.

§ 1a. (new – SG 4/09, in force from 01.01.2009) Service deliveries related to software creation and/or development shall be considered equal to software processing services.

§ 1b (New – SG, 24/17, in force from 21.03.2017) For the purposes of § 1, p. 83, letter “b” of the Additional Provisions of the act, while defining the value of acquiring, production or import, equal, or larger than BGN 5000, the tax over the added value shall not be included.

Transitional and concluding provisions

§ 2. These regulations shall revoke the Regulations for implementation of the Value Added Tax Act (Prom., SG 19/1999; Amend. and Suppl. SG 55/1999, SG 9/2000; Corr. SG 15/2000; Amend. with Decision No 404/2001 of the Supreme Administrative Court - SG 12/2001; Amend. and Suppl. SG 15/2001; Amend. SG 58/2001; Amend. and Suppl. SG 43/2002, SG 63/2002, SG 29/2003, SG 26/2004, SG 32/2005, SG 9/2006).

§ 3. (1) (amend. - SG 101/06) Certificates for registration under Art. 75, para 1 shall be issued for the persons under § 4, para 1 of the transitional and concluding provisions of the Value Added Tax Act.

(2) The certificates under para 1 shall be issued ex officio by the competent territorial directorate of the National Revenue Agency and shall be delivered to the persons in one month term from the entering of these regulations into force.

(3) Till delivering the certificate under para 2 the identification number of VAT under Art. 94, para 2 of the act shall be the identification number under § 1, item 1 of the Additional provisions of these regulations, in front of which the mark "BG" shall be put.

(4) (new – SG 3/07, in force from 01.01.2007) With regards to the natural persons, other than sole traders, who have received identification number of VAT, different from the unified citizen's number at their registration, their identification number of VAT shall be the unified citizen's number, in front of which "BG" sign is placed.

(5) (new – SG 15/12, in force from 21.02.2012) The persons referred to in par. 4, registered in BULSTAT register following the provision of § 2 of the Transitional and Concluding provisions of the Act for the BULSTAT register, may chose their identification number for VAT purposes to be their BULSTAT identification code, prefixed with "BG". The right of choice shall be implemented by submitting a written declaration to the competent Territorial directorate of National Revenue Agency.

§ 4. (1) By entering into force of these regulations regarding the tax periods shall be applied the forms of the documents, regulated by the revoked Regulations for implementation of the Value Added Tax Act.

(2) Prior to entering into force of these regulations along with reference-declaration for the last tax period the persons shall submit on paper and on magnetic carrier the accounting registers for this last period.

(3) The paper and the magnetic carriers submitted under para 2 shall correspond for the form, the parameters and the requirements, regulated by Art. 91 and 92 and in Appendix No 10 of the revoked Regulations for implementation of the Value Added Tax Act.

(4) In the cases under § 4, para 5 of the transitional and concluding provisions of the Value Added Tax Act, the register inventory for the assets, available by the date of registration, respectively the assets available by the date of the repeated registration, shall be submitted in a form – Appendix No 3, respectively Appendix No 4 of the revoked Regulations for implementation of the Value Added Tax Act.

(5) Regarding the assets under para 4 the right to deduction of tax credit shall arise when the circumstances under chapter twelve of the revoked Value Added Tax Act are present.

§ 5. For presenting the deduction of the tax for reimbursement carried out referring to the tax periods by entering into force of these regulations, there shall be compiled and submitted the form of Appendix No 5 of the revoked Regulations for implementation of the Value Added Tax Act.

§ 6. The surplus for reimbursement under § 6, para 3 of the transitional and concluding provisions of the Value Added Tax Act shall be indicated in cell 80 of Appendix No 8 and into the reference under Appendix No 5 of the revoked Regulations for implementation of the Value Added Tax Act.

§ 7. The account of the sales carried out, concerning the tax periods by the entering into force of these regulations, shall be complied in compliance with the requirements of Art. 93, para 5 of the revoked Regulations for implementation of the Value Added Tax Act.

§ 8. (1) The registered person shall be entitled to deduct the tax charged for the assets at his/her deregistration under Art. 119, para 3 of the revoked Value Added Tax Act, which are present by the date of his/her repeated registration under the Value Added Tax Act.

(2) The right under para 1 shall arise, in case the following circumstances are simultaneously available:

1. the present assets in the sense of the Accountancy Act by the date of the repeated registration under the Value Added Tax Act have been levied at the deregistration by the procedure of Art. 119, para 3 of the revoked Value Added Tax Act;

2. the charged tax at the deregistration has been effectively deposited or subtracted by the revenue body;

3. the person has carried out, carried out or will carry out with the present assets under item 1 leviable deliveries in the sense of Art. 69 of the act;

4. the registration inventory of the assets under item 1 in a form – Appendix No 3, has been compiled by the date of the repeated registration and has been submitted no later than 7 days from the registration date;

5. the assets under item 1 have been acquired by the person up to 5 years, and regarding real estates – up to 20 years, before the date of the repeated registration under this act.

(3) In the cases, when the assets under para 2 have been used, are being used or will be used for leviable as well for exempt deliveries or for deliveries or activities, for which there is right to deduct tax credit, there shall be right of partial tax credit regarding the charged tax, calculated by the procedure of Art. 73 of the act.

(4) The right to deduct tax credit under para 1 shall not arise and may not be exercised during the tax period, during which it has arisen, or during one of the next three tax periods, as the respective document under Art. 71 of the act shall be described in the purchases record for the relevant tax period.

(5) The right to deduct tax credit under para 1 shall not arise and may not be exercised, if the inventory under para 2, item 4 has been submitted after the term under para 2, item 4.

§ 9. (1) In case the term for providing information under Art. 120, para 1 of the revoked Regulations for implementation of the Value Added Tax Act expires after entering into force of these regulations, the commercial banks shall provide the information in 7-days term from opening/closing the "VAT account".

(2) Up to 14th of the month, following the month after entering into force of these regulations, the

banks shall provide the information by the procedure of Art. 120, para 2 and 3 of the revoked Regulations for implementation of the Value Added Tax Act for the last calendar month before entering into force of these regulations.

§ 10. In case by entering into force of these regulations obligation for issuing protocol by the procedure of the revoked Regulations for implementation of the Value Added Tax Act has occurred and such protocol has not been issued by entering into force of these regulations, the person shall issue protocol, which shall meet the requirements of the Value Added Tax Act and of these regulations.

§ 11. There shall not be made correction by the procedure of Art. 79 of the Value Added Tax Act with regards to deliveries of goods and services, received by other tax liable persons, from which the tourist makes use directly, and for which the tour operators and the tourist agents have exercised their right to deduct tax credit by entering into force of these regulations.

§ 12. (amend. - SG 101/06) (1) Regardless of § 14, para 1 of the transitional and the concluding provisions of the Value Added Tax Act, no tax shall be exigible at carrying out the customs formalities regarding declaring free movement of goods, in case the following circumstances are present simultaneously:

1. at the moment of declaring the goods are under customs procedure and customs storing, active improvement by the system with deferred payment, temporary import with full or partial exemption from customs takings or they are with statute of temporarily stored goods or are placed in free zone or free warehouse, and

2. Simultaneously with the declaring:

a) The goods leave the territory of the state with destination third state or territory, or

b) the goods, placed under temporary import regime with full exemption from customs takings leave the territory of the state with destination the Member State, from which they have been exported (including the Republic of Romania), and a recipient is the person who has exported them.

(2) The provision of Art. 16, para 2 shall also be applied in the cases, when goods are temporarily exported from the territory of the state to the territory of a Member State or to the territory of the Republic of Romania before 31 December 2006, including for processing, treatment or repair under customs regime passive improvement and these goods are being imported back on the territory of the state after the 1st of January 2007, including.

§ 13. (new - SG 101) The coefficient under Art. 73, para 5 of the act for the preceding 2006 shall be calculated by the formula, regulated by Art. 68 of the revoked Regulations for implementation of the Value Added Tax Act, on the base of all deliveries carried out during 2006. At determining the type of the deliveries the tax regime of the deliveries by the date of occurrence of the tax event regarding them shall be considered.

§ 14. (new - SG 101) The numbering of the documents under Art. 78, issued after the 1st of January 2007 including shall commence from "0000000001".

§ 15. (new - SG 101) (1) The introducing goods, which have been exported by 31 December 2006 including on the territory of the state from the territory of a Member State or from the territory of the Republic of Romania, shall be considered import of goods in the sense of Art. 16 of the act.

(2) In the cases under para 1 there is not Inter-Community acquisition of the goods.

§ 16. (new - SG 101) No tax shall be charged for Inter-Community acquisition of goods, when the following circumstances are available simultaneously:

1. the right of ownership of the goods shall be transferred after the 1st of January 2007 including;
2. tax for import of goods has been deposited or charged regarding the goods.

(2) In the cases under para 1, when the tax base of the Inter-Community acquisition is higher than the tax base at import, it is considered that there is Inter-Community acquisition of goods, for which the tax shall become exigible by the procedure of the act, as the difference shall be admitted as tax base of the acquisition.

§ 17. (new - SG 101) (1) In case hotel-keepers, tour operators and tourist agents have received payments in advance by 31 December 2006 including with regards to deliveries under chapter twenty one of the revoked Value Added Tax Act and regarding these deliveries after entering into force of the act the provisions of Art. 66, para 2 and of chapter sixteen of the act shall be applied, at occurrence of the tax event of the deliveries the persons shall issue tax document by the procedure and in the terms of the law, in which they shall indicate:

1. the whole tax base for the delivery, formed by the procedure of the law;
2. the amount of the tax, determined over the tax base under item 1;
3. the amount of the charged tax for the payments in advance by 31 December 2006 including;
4. the amount of the charged tax regarding the payments in advance after January the 1st 2007 including;
5. the difference between the amount of the tax under item 2 and the amount of the tax under items 3 and 4.

(2) In the cases under para 1 in the sales record for the respective tax period the difference under para 1, item 5 shall be described.

§ 18. (new - SG 101) The provisions of § 9 of the transitional and the concluding provisions of the act shall also be applied for delivery of goods under the conditions of contract for finance leasing, for which the levying procedure has been changed at entering in force of the act from leviably exempt one or from exempt delivery into leviably one. Regarding the installments, due after the 1st of January 2007 shall be applied the tax regime by the date of occurrence of the tax event under the act.

§ 19. (new - SG 101) (1) When payment has been received in advance by 31 December 2006 including for delivery under chapter three of the act and by 31 March 2007 the provider does not obtain the documents, certifying the presence of circumstances under chapter four of these regulations, it shall be considered, that the delivery is leviably with 20 percent rate.

(2) In the cases under para 1 the tax shall be charged by the provider via issuing protocol under Art. 117, para 2 of the act, in 5-days term, considered from 31 March 2007.

(3) In case afterwards the deliverer obtains the necessary documents, he/she shall correct the result of applying para 2 by the procedure of Art. 39, para 4 - 7 of these regulations.

§ 20. (new - SG 101) (1) When payment in advance has been received by 31 December including, for delivery of goods or service, regarding which the tax treatment has been changed with regards to the amount of the tax rate, the place of performance of the delivery, the equalling the delivery to leviably one under Art. 69, para 2 of the act and for which the tax event occurs after this date, the provider shall document the delivery via issuing invoice, in which shall be indicated the whole tax base of the delivery. For the delivery shall be applied the tax regime by the date of occurrence of the tax event of the delivery under

the act.

(2) When payment in advance has been made by 31 December 2006 including, regarding delivery of goods or service, the tax event, for which occurs after this date and the tax for the delivery is exigible from the recipient by the procedure of the law and these regulations, the registered person - recipient shall be obliged to charge tax over the whole tax base for the delivery, including for the payment in advance made.

(3) Para 2 shall not be applied, when by the procedure of the revoked Value Added Tax Act has been charged for the payment in advance. For the tax treatment of the delivery, including regarding next payments in advance, the provisions of this act and these regulations shall be applied.

§ 21. (new - SG 101) These regulations shall enter into force on 1st of January 2007.

**TO THE REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT**

(PROM. – SG 3/07, IN FORCE FROM 01.01.2007)

§ 13. In Appendix No 12 to Art. 113, para 4 the following amendments shall be made:

1. The words "Art. 82, paras 2 - 4" shall everywhere be replaced by " Art. 82, paras 2 - 5"

2. In the table to the file "PRODAGBI.TXT" in the last column on row 02-20 after the words "02 - 14" shall be added "02 - 15".

Concluding provisions

**TO THE REGULATIONS OF AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT**

(PROM. – SG 3/07, IN FORCE FROM 01.01.2007)

§ 16. The Regulations shall enter into force from the 1st of January 2007.

Concluding provisions

**TO REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT**

(PROM. – SG 16/07, IN FORCE FROM 01.01.2007)

§ 16. (1) The permissions, issued by the Minister of Finance under the procedure of Art. 58b of the revoked Value Added Tax Act shall retain their effect for the period they have been granted as permissions under Art. 166 of the Act.

(2) Confirmations, issued under the procedure of Art. 83 of the revoked Regulations for Implementation of the Value Added Tax Act shall retain their effect to the contracts in relation with which they have been issued.

§ 17. The Regulations shall enter into force from the 1st of January 2007, except for § 11, which shall come into effect from the date of the promulgation of the Regulations in State Gazette.

Transitional and concluding provisions
TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 39/08, IN FORCE FROM 15.04.2008)

§ 38. Where by 18.XII.2007 inclusive a tax under Art. 37, Para 2 of the Act was levied for an advance payment received and the provider consequently obtains the documents referred to in Art. 21 - 38, he shall correct the result of applying Art. 39, Para 1 and 2 under the order of Art. 39, Para 4 and 5.

§ 39. (1) Where from 1.I.2007 by 18.XII.2007 inclusive an advance payment related to a delivery of a proceedings representation service was received for exercising the right of defence of natural persons in pre-trial, trial, administrative and arbitration proceedings, the tax event of which occurred after the above date, the delivery shall be treated exempt under Art. 44, Para 1, Item 5 of the Act.

(2) The registered provider shall document the delivery under Para 1 by annulling the issued advance payment invoice and issuing a new invoice, where the full tax base of the delivery shall be indicated. In the cases of Art. 119 of the Act the correction shall be made by indicating the received payment and levying a tax with an opposite sign in the report of the performed sales.

(3) The corrections under Para 2 shall be made during the tax period, in which the delivery tax event has occurred.

§ 40. The Regulations shall enter into force from the date of promulgation in the State Gazette.

Concluding provisions
TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 105/08, IN FORCE FROM 01.12.2008)

§ 2. The Regulations shall enter into force from 01.12.2008.

Transitional and concluding provisions
TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 4/09, IN FORCE FROM 01.01.2009)

§ 12. In the cases referred to in Art. 56, where the tax due is not specified in a customs declaration, but in another document, issued after 1 January 2007 inclusive, by the customs administration and the right of tax credit deduction has not been exercised by the time these Regulations enter into force, the said right may be exercised by entering the said document in the purchase record during the tax period the said regulations enter into force or during any of the following three tax periods.

§ 13. In the cases referred to in Art. 56a, para 1 and 2, where the administrative act has been issued after 1 January 2007 inclusive, by the customs administration and has been received by the importer prior to the entry into force of these regulations and the right of tax credit deduction has not been exercised by the time these Regulations enter into force, the said right may be exercised by entering the said document in the purchase record during the tax period the said regulations enter into force or during any of the following

three tax periods.

§ 14. Registered persons – addressees of the delivery or importers, regarding which the tax has become exigible as a person – payer under Chapter eight of the Act by 31 December 2008 inclusive, who by this date have charged the tax failing to observe the terms fixed in Art. 117, para 3 of the Act, and/or have exercised their right of tax credit deduction tax failing to observe the terms fixed in Art. 72 of the Act, shall not apply Art. 81, para 5 of the Regulations for Implementation of the Value Added Tax Act. In these cases it shall be considered that the persons have exercised their right of tax credit deduction properly, inasmuch as the delivery has not been concealed and there is information about it in the accountancy of the person.

§ 15. Registered persons who have charged tax as addressees of a service as per Art. 81, para 6 by 31 December 2008 inclusive, shall annul the protocol on charging the tax within four months from entry into force of these regulations. The annulled protocol shall be reversed in the sales record and if the person has exercised tax credit right – reversed in the purchase record.

§ 16. Sentence two and three of Art. 58, para 1 and Art. 61a of the Regulations for Implementation of the Value Added Tax Act shall apply to invoices, annulled after 31 December 2006, and to debit notes, issued after the specified date.

§ 17. (1) A person, registered on the ground of Art. 133 of the Act, may submit an application for deregistration at his/her own choice as per Art. 108 of the Act, regardless of their taxable turnover for the previous 12 consecutive months prior to the current one, where during the said period the person has carried out only deliveries regarding which the tax is exigible from the addressee of the delivery as a payer under Chapter eight of the Act after 31 December 2008.

(2) In the cases referred to in para 1 deregistration shall be carried out following an inspection.

§ 18. The Regulations shall enter into force from 1 January 2009, except for § 9, which shall enter into force from 12 August 2008.

Concluding provisions

TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS ON IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 71/08, IN FORCE FROM 12.08.2008)

§ 8. The Regulations shall enter into force from the day of its promulgation in the State Gazette.

Concluding provisions

TO THE REGULATIONS FOR AMENDMENT OF THE REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. – SG 100/09, IN FORCE FROM 15.12.2009)

§ 2. The Regulations shall enter into force from the day of its promulgation in the State Gazette.

Transitional and concluding provisions
TO THE REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. – SG 6/10, IN FORCE FROM 01.01.2010)

§ 50. (1) The forms and documents according to the previous appendices shall be used for the tax periods till December the 31st 2009 inclusive.

(2) The previous appendix No 6 to Art. 68, para 4 shall be applied to the reference-declarations referring to tax periods following January the 1st 2010 till the three-month deduction procedure is completed.

§ 51. (1) In case of delivery after January the 1st 2010 inclusive of second-hand goods imported or acquired under the terms of Inter-Community acquisition for which a tax has been charged by December 31st 2009 inclusive, the general terms set forth in the Act shall be applied for levying of the said delivery.

(2) In the cases referred to in December the 31st 2009 inclusive the right of tax credit deduction shall arise and shall be exercised pursuant to Art. 151, para 4 of the Act.

§ 52. (1) As regards to deliveries of uninterrupted performance with duration exceeding one year, for which there is no due payment for a period exceeding one year and the performance of which has started by December the 31st 2009 and by the same date no payment has been received in relation to the delivery, Art. 25, para 5 of the Act shall be applied.

(2) In relation to the deliveries referred to in para 1 it is considered that the first tax event as per Art. 25, para 5 of the Act occurs on December 31st 2009, unless by the same date the delivery has been terminated. The tax base in relation to sentence one shall be calculated in proportion to the number of months since the carrying out of a delivery has started in comparison to the total number of months during which the delivery has been carried out, including the month when the delivery is terminated.

§ 53. As regards to the persons under § 52, para 1 from the Transitional and Final provisions of the Act Amending and Supplementing the Value Added Tax Act (SG 95/09), who have deposited the tax for the advance payment made on the grounds of the repealed Art. 93, para 3 of the Act, on the date the tax event for the delivery occurs, arises an obligation for the registered person – recipient to charge a tax on the tax base of the delivery, reduced by the advance payment made in relation to which the tax has been deposited.

§ 54. The accredited representatives of registered foreign persons, established in another Member State or in a third country, with which Bulgaria has instruments on mutual legal assistance shall be liable jointly without limitation for the obligations of the foreign person during tax periods till December the 31st 2009 inclusive.

§ 55. In the case referred to in § 50 of the Transitional and Final provisions of the Act Amending and Supplementing the Value Added Tax Act (SG 95/09), where the persons have charged a tax for advance payment received till December the 31st 2009 inclusive in relation to leviable delivery, regarding which after January the 1st tax may not be charged and the tax event for which occurs after the said date, the registered person – provider shall document the delivery by issuing a new invoice, indicating the whole tax base for the delivery. The invoice issued in relation to the advance payment received shall be annulled which must be certified by a record as per Art. 116, para 4 of the Act.

§ 56. In the case referred to in § 55 of the Transitional and Final provisions of the Act Amending and Supplementing the Value Added Tax Act (SG 95/09) the persons registered by the date of entry into force of the Act shall give an e-mail address for correspondence according to Art. 101, para 5 by submitting a declaration to the competent territorial directorate of the National Revenue Agency. Such declaration is not required in those cases where the e-mail address has been declared to be entered as a correspondence address before the Registry Agency.

§ 57. The Regulations shall enter into force from the 1st of January 2010, except for § 18, which shall enter into force from the date of its promulgation in the State Gazette.

Transitional and concluding provisions
TO THE REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. – SG 10/11, IN FORCE FROM 01.02.2011)

§ 43. (1) Where for a supply of accommodation, provided by a hotel keeper, down payment has been received by 31 March 2011 inclusive, and for this supply the tax event occurs after this date, the supplier shall document the supply by issuing an invoice, in which he/she shall indicate the entire tax base of the supply. Tax regime in force as of the date of occurrence of the tax event of the supply under the act shall apply to this supply.

(2) The registered person-a supplier shall document the supply under par. 1 (and also under § 30, par. 2 and § 32 of the Transitional and Conclusive provisions to the Act amending and supplementing the Value Added tax Act) (SG 94/10) by cancelling the issued down payment invoice and by issuing a new invoice, indicating the entire tax basis of the supply. A protocol on the cancellation under Art. 116, par. 4 of the Act shall be issued. In cases referred to in Art. 119 of the Act the correction shall be done by indicating the received payment and the charged tax thereof with opposite sign in the report on accomplished sales.

(3) The corrections under par. 2 shall be done during the tax period, in which the tax event under the supply has occurred.

§ 44. (1) Where downpayment has been received in connection with an exempted supply in the meaning of the Value Added Tax Act, in force to 31 December 2010 inclusive, which is a taxable supply (without those taxable with zero tax rate) after this date and the tax event for which occurs after 31 December 2010, the registered person-supplier shall document the supply by issuing an invoice, indicating the entire tax basis of the supply. A protocol on the cancellation under Art. 116, par. 4 of the Act shall be issued. In cases referred to in Art. 119 of the Act the correction shall be done by indicating the received payment and the charged tax thereof with opposite sign in the report on accomplished sales within the tax period, in which the tax event for the supply has occurred. Tax regime in force as of the date of occurrence of the tax event of the supply under the law shall apply to this supply.

(2) Where downpayment has been received in connection with a taxable supply in the meaning of the Value Added Tax Act, in force to 31 December 2010 inclusive, which in the meaning of the Act is an exempted supply after this date and the tax event for which occurs after 31 December 2010, the registered person-supplier shall document the supply by cancelling of the issued downpayment invoice and by issuing a new invoice, indicating the entire tax basis of the supply. A protocol on the cancellation under Art. 116, par. 4 of the Act shall be issued. In cases referred to in Art. 119 of the Act, the correction shall be done by indicating the received payment and the charged tax thereof with opposite sign in the report on

accomplished sales within the tax period, in which the tax event for the supply has occurred. Tax regime in force as of the date of occurrence of the tax event of the supply under the law shall apply to this supply.

§ 45. For the tax periods prior to entering of these Regulations into force the forms of documents, provided in the Regulations for application of the Value Added Tax Act in force as of 31 December 2010 shall apply.

§ 46. The Regulations shall enter into force from the day of their promulgation in the State Gazette.

Concluding provisions

TO THE REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. – SG 84/11, IN FORCE FROM 01.01.2012)

§ 50. Everywhere in the Regulations the word "Community" shall be replaced with "European Union".

§ 15. The Regulations shall enter into force from January 1, 2012, except for § 3, 4, § 5, item 1, § 6, 8, 12, 13 and 14 which shall enter into force from the day of promulgation of the Regulations in the State Gazette.

Transitional and concluding provisions

TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 15/12, IN FORCE FROM 21.02.2012; CORR. – SG 16/12)

§ 19. Termination of activity of business companies and cooperations on January 1, 2012 according to § 5, par. 2 of the Transitional and Concluding provisions of the Law for the Trade Register, and also deletion of branches of foreign traders according to par. 1 of the same paragraph shall be grounds for obligatory de-registration under Art. 107, item 4 of the act.

§ 20. (Corr. – SG 16/12) The Regulations shall enter into force from the day of their promulgation in the State Gazette, except for § 17, item 1, which shall enter into force from 1 March 2012 and § 14, § 17, item 2 and 3 and § 18, which shall enter into force from 1 June 2012.

Transitional and concluding provisions

TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS FOR IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 20/13, IN FORCE FROM 28.02.2013)

§ 21. The concedent or the concessionaire shall mention the invoices referred to in § 43 of the Transitional and Concluding provisions of the Value Added Tax Act (SG 94/12) into the sales book for the tax period of their issue without entering the information in columns 9 – 25 of Appendix No 10 to Art. 113, Para 2.

§ 22. The right to submit the description under Art. 60, Para 5, that has occurred and was not exercised by the date of entry into force of the present regulations and the time limit for its exercise under Art. 60, Para 6 has not expired, may be exercised by the successor within 45 days as from the date of entry of the respective circumstance under Art. 10 of the Act into the commercial register or the BULSTAT register.

§ 23. In the cases of Art. 67, Para 1, Item 2, when the circumstances referred to in Art. 79, Para 8 of the Act have occurred before entry into force of the present Regulations, the protocol under Art. 67, Para 2 shall be issued by 30 April. For the purpose of determining the deductible part of the tax credit amount, it shall be deemed that the circumstances referred to in Art. 79, Para 8 of the Act have occurred in 2012.

§ 24. The present Regulations shall enter into force from the day of their promulgation in the State Gazette, except for § 15, 16, 17, 18, 19 and 20, which shall enter into force from 15 March 2013.

Transitional and concluding provisions
TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 110/13, IN FORCE FROM 01.01.2014)

§ 24. (1) In case of annulment of an advance payment invoice as set out in § 8 of the transitional and concluding provisions of the Act Amending and Supplementing the Tax-Insurance Procedure Code (SG 98/13; suppl. - SG 104/13) the supplier of goods under Appendix No 2, Part II (two) shall indicate on the newly issued invoice "chargeback under Art. 163a, Para 2 LVAT".

(2) Where the tax event of goods delivery under Appendix No 2, Part II (two) has emerged by 31 December 2013 inclusive and the tax document for the delivery is issued after the mentioned date, the delivery shall be documented by the issue of an invoice under Art. 114 of the Act, to the issue of which shall apply the tax regime at the date of emergence of the tax event of the delivery.

(3) Where after 1 January 2014 inclusive emerge grounds for changing the tax base of a delivery of goods under Appendix No 2, Part II (two) of the Act, the tax event of which has emerged before the mentioned date, the change of the tax base shall be effected through the issue of a notification under Art. 115 of the Act, to the issue of which shall apply the tax regime at the date of emergence of the tax event of the delivery.

§ 25. The eligibility for deduction of tax credit for assets in the sense of the Accountancy Act available at the date of the registration and for the services received under Art. 74, Para 3 of the Act that has emerged by 1 January 2014, which has not been exercised at the date of entry into force of the present Regulations and for the exercise of which the three tax periods following the tax period of emergence of the said eligibility have not expired, may be exercised in any of the twelve tax periods following the tax period of emergence of the said eligibility.

§ 26. The Regulations shall enter into force from 1 January 2014.

Concluding provisions

**TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE VALUE ADDED TAX ACT**

(PROM. - SG 1/15, IN FORCE FROM 06.01.2015)

§ 32. The Regulations shall come into force from the day of its promulgation in State Gazette.

Transitional and concluding provisions

**TOTHE REGULATIONS OF AMENDMENTS AND SUPPLEMENTS TO THE REGULATIONS
OF IMPLEMENTATION OF THE VALUE ADDED TAX ACT**

(PROM. – SG 8/16, IN FORCE FROM 29.01.2016, AMEND. – SG, 24/17, IN FORCE FROM 21.03.2017)

§ 21. (1) Until February 29, 2016 inclusive, Appendix № 2 to Art. 61, para. 1, № 3 to Art. 61, para. 2 and № 7 of Art. 60, para. 5, when containing more than five entries, shall be submitted in the existing order.

(2) Until February 29, 2016 inclusive, shall apply the form of the document to the existing Appendix № 7 to Art. 60, para. 5.

(3) For tax periods until January 31, 2016 inclusive, shall apply the forms of documents to the existing Appendix № 10 to Art. 113, para. 2 and № 13 to Art. 116, para. 1, respectively parameters, structure and requirements to files on magnetic or optical media to existing Appendix № 12 to Art. 113, para. 4

§ 22. (1) In cases of delivery of services under Art. 9, para. 3 Item 1 of the Act after December 31, 2015, in determining the amount of direct costs incurred under Art. 27, para. 2 of the Act on goods which have been used for the delivery of services for personal needs until December 31, 2015, the cost of depreciation shall be calculated as part of the difference between the tax basis, on which tax credit is partially or completely deducted, and the amount of depreciation, included in direct costs in forming the tax base on services, provided till December 31, 2015 inclusive.

(2) The cost of depreciation as part of the difference in para. 1 shall be calculated for each tax period according to the straight line depreciation method for the remainder of the number of years until the expiry of the 5-year period, from the tax period, in which the right to tax credit has been exercised including movable property, respectively for a period of 20 years - regarding immovable properties. Depreciation expenses in case of real right established on goods shall be calculated for the period regarding which the right is established, however for not more than the respective period under the preceding sentence.

§ 23. The Regulations shall enter into force from the date of its promulgation in State Gazette.

Transitional and concluding provisions

**TO THE REGULATION, AMENDING AND SUPPLEMENTING THE REGULATION FOR
APPLICATION OF THE VAT ACT**

(PUBL. – SG, 24/17, IN FORCE FROM 21.03.2017)

§ 62. The previous Annex N 6 to Art. 68, Para. 4 shall be applied to tax for recovery, which is subject to interception or recovery after a finished procedure of deduction, indicated in the reference-declarations, referring to tax period, by the enforcement of this Regulation, including for the tax period of enforcement o this Regulation.

§ 63. For date of registration in registration under Art. 132, Para. 5 of the Act, under § 46 of the Transitional And Final Provision to the Act, Amending and Supplementing the Act on Excises and Tax Warehouses (SG, 97/16), shall be considered the date of delivering the registration act. In the registration record under Art. 74, Para. 2, p. 3 of the Act, the available assets shall be included, without those, imported by a partner for common use.

§ 64. In registration under Art. 132, Para. 5 (including under § 46 of the Transitional and Final Provision to the Act, Amending and Supplementing the Act on Excises and Tax Warehouses – SG, 97/16) and Art. 132a of the Act by the enforcement of this Regulation, the standard forms of the documents shall apply under the current Annex N 1 to Art. 74, Para. 1 and Annex N 8 to Art. 77, Para. 1.

§ 65. The registered persons shall apply Art. 113b and § 53, p. 3, letter “b” and p. 4, letter “b” for the tax period, following the month of the enforcement of this Regulation.

§ 66. With delivery of a service, for which step- by-step fulfillment is negotiated, for which tax event will occur under Art. 25, Para. 4 of the Act, in force from 1 January 2017, but no invoice has been issued by 31 December 2016, this invoice shall be considered as issued in relation to received advance payment.

§ 67. For goods and services, available on 1 January 2017, which are not long-term assets in the meaning of § 1, p. 83 of the Additional Provision of the Act and for which the registered persons has not applied the provision of Art. 79, Para. 6 and 7 of the Act, in force by 31 December 2016, in cases of destruction, shortages and wastage of the goods in delivery of the goods or service, the person shall make correction under Art. 79, Para. 1 and 2 of the Act.

§ 68. (1) For 2017, the 20 year term under § 42, Para. 1 of the Transitional and Final Provisions to the Act, Amending and Supplementing the Act on Excises and Tax Warehouses (SG, 97/16) for immovable properties, available on 1 January 2016, in defining the tax base under Art. 27, Para. 2 of the Act on VAT and making correctopns of used tax credit under Art. 79a, Para. 3, p. 1 of the same act, shall be counted considering from the beginning of the year of exercising the right to tax credit.

(2) Para. 1 shall apply also to acquired or constructed immovable properties during 2016.

(3) The issued during 2016 protocols under the current Art. 67, Para. 3 for the immovable properties under Para. 1 and 2 shall be void. To these protocols art. 80, Para. 7 and 8 shall apply.

§ 69. (1) In cases of delivery of services under Art. 9, Para. 3, p. 1 of the Act, while performing them goods are used, available on 1 January 2017, which are not long-term assets in the meaning of § 1, p. 83 of the Additional Provision of the Act, while defining the sum of the direct costs under Art. 27, Para. 2 , sentence one of the Act, the cost for wearing out shall be defined as a difference between the tax base over which tax credit has been deducted completely or partially and the sum of the wearing out, including the direct costs in formation of the tax base under Art. 27, para. 2, sentence two of the Act, in force by 31 December 2016 of the services, made by 31 December 2016, including.

(2) For the goods under Para. 1, by which by 31 December 2016 including no deliveries of services under Art. 9, Para. 3, p. 1 of the Act have been made, with defining the sum of the direct costs under Art. 27, para. 2, sentence one of the Act, shall not be accounted the sum of wearing out in relference to the period of exercising the right to deduction of tax credit by 31 December 2016.

(3) The issued protocols under Art. 117, Para. 4 of the Act, by which tax has been charged for deliveries under Art. 9, Para. 3, p. 1 of the Act for the tax periods after 1 January 2017, by the enforcement of this Regulation, shall be void and new issued under Art. 80, Para. 5, where the tax base shall be defined under para. 1 and 2. The void protocol and issuing a new one shall be done in the tax period, following the period of enforcement of this Regulation.

§ 70. (1) Where by 31 december 2016, including, a tour-operator has received from another tour-

operator the whole or partial advance payment for a delivery, for which with the Act in force from 1 January 2017 the tax treatment has been changed and the tax event for it occurs after this date, to the delivery the provision of the Act in force by 31 December 2016 shall be applied.

(2) Where by 31 December 2016 including, a tour-operator has made whole or partial advance payment to a taxable person – supplier for delivery of goods and services in relation to traveling of a travelling person, which the travelling person will use directly and the tax event for it occurs after this date, to the delivery shall apply the provision of the Act in force by 31 December 2016.

(3) Where a tour-operator has issued an invoice with charged tax for received advance payment after 1 January 2017 including, from another tour-operator for a delivery, for which by the Act in force from 1 January 2017 the tax treatment has change and the tax event for it occurs after this date, the tour-operator shall document the delivery by making the issued invoice for advance payment void and shall issue a new invoice under Art. 86. For the void invoice a protocol shall be issued under Art. 116, Apra. 4 of the Act. The corrections shall be made during the tax period, during which the tax event has occurred.

(4) For the used tax credit on an issued by a taxable person invldice for advance payment by a tour-operator after 1 January 2017, including for delivery of goods and services in relation to travelling of a travelling person, for which the law changes the tax treatment and the tax event for it occurs after 1 January 2017, a correction shall be made. The correction and the used tax credit shall be made by expressing the charged for it tax with an opposite sign in the diary for purchases for the tax period, during which the tax event has occurred.

§ 71. to deliveries on contracts, signed by 31 December 2016 including, the provisions of Art. 58, para. 1, p. 8 of the Act in force by 31 December 2016 shall apply, and Art. 27 and 31 in force by the enforcement of this Regulation.

§ 72. The Regulation shall come into force from the day of its publication in the State Gazette.

Transitional and concluding provisions
TO THE REGULATIONS AMENDING AND SUPPLEMENTING REGULATIONS FOR
IMPLEMENTATION OF THE VALUE ADDED TAX ACT

(PROM. - SG 58/18, IN FORCE FROM 13.07.2018)

§ 28. The corrections under Art. 79a of the Act for goods or real estate available on 1 January 2017 for which no tax credit has been used pursuant to Art. 70 of the Act at the time of purchase, import or acquisition, including when adjustments have been made pursuant to § 42, para. 2 and 3 of Transitional and Concluding Provisions of the Act Amending and Supplementing the Excises and Tax Warehouses Act (SG 97/2016) are carried out, such as the 5-year term, respectively the 20-year term is counted from the year of production, purchase, acquisition or import.

§ 29. (1) For the tax periods until the entry into force of these rules, the present models of Annexes No 1, 8, 9, 13, 19, 20, 23, 25, 27 and 29.

(2) Until the entry into force of § 14 and 27 of these Regulations the exemption from the obligation to provide collateral by the persons under Art. 176c, para. 14 of the Act shall be made by submitting a declaration to the competent territorial directorate of the National Revenue Agency within 7 days prior to the occurrence of the tax event for the intra-Community acquisition of liquid fuels or the date of release of liquid fuels for consumption under Art. 20, para. 2, item 1 of the Excises and Tax Warehouses Act which are intended for own consumption.

(3) The persons who submitted a declaration under par. 2 and § 40 of the Transitional and Concluding Provisions of the Act Amending and Supplementing the Value Added Tax Act (SG 97/2017)

shall be considered entered in the register under Art. 176c, para. 15 of the Act.

(4) The date of entry in the register under Art. 176c, para. 15 of the Act of the persons under para. 3 is the date of submission of the declaration.

(5) The persons under para. 3 shall submit a notification in a form - Appendix No 38, electronically via an electronic service provided by the NRA in the period from 1 October to 31 December 2018.

§ 30. The Regulations shall enter into force on the day of its promulgation in the State Gazette with the exception of § 14 and 27 which shall enter into force three months after the entry into force of these Regulations.

Appendix No 1 to Art. 74, para 1

(amend. and suppl. – SG 6/10, in force from 01.01.2010; amend. – SG 1/15, in force from 06.01.2015, suppl. – SG, 24/17, in force from 21.03.2017, amend. - SG 58/18, in force from 13.07.2018)

APPLICATION FOR REGISTRATION

UNDER THE VALUE ADDED TAX ACT

TD of NRA
Incoming number No/..year

Shall be filled in by the revenue administration

A. Name and address for correspondence and e-mail address of the registered person

Identification number

Section A: I submit the current application for VAT registration:

VAT registration

Change of data regarding the VAT registration

Section B: I realize my right (obligation) for registration under the Value Added Tax Act on the grounds of:

Art. 96, para. 1 LVAT – compulsory registration at leviabile turnover according to Art. 96, para 1 of LVAT

Art. 100, para 1 of LVAT – voluntary registration for a person, for who the circumstances for compulsory registration under Art. 96, para 1 LVAT are not available

Art. 97, para 1 LVAT – compulsory registration for a person, residing in another Member State, who is not settled on the territory of the state and carries out leviable deliveries of goods, which are being installed or assembled on the territory of the state by him/her or at his/her expense

Art. 97a LVAT – Compulsory registration for tax liable persons as per Art. 3, para 1, 5 and 6 LVAT.

Art. 97b LVAT – obligatory registration for every taxable person not based in the territory of the country and carries out supplies of telecommunication services, serviced for radio- and telecommunication services or services, provided electronically, with recipients who are non-taxable person, which are based or have got a permanent address or usual residence in the country.

Art. 98, para 1 of LVAT – compulsory registration of tax liable person, who carries out delivery of goods with place of performance on the territory of the state pursuant to Art. 20 and under the conditions of remote sale under Art. 14 LVAT

Art. 100, para. 3 of LVAT – voluntary registration for tax liable person, who carries out deliveries of goods under the conditions of remote sales and regarding whom there are not available the grounds for compulsory registration under Art. 98, para 1 LVAT

Art. 99, para 1 of LVAT – compulsory registration for tax non-liable legal person and tax liable person, who is not registered on the grounds of Art. 96, 97, 98, Art. 100, para 1 and 3 and Art. 102 and who carries out Inter-Community acquisition of goods

Art. 100, para. 2 of LVAT – voluntary registration of tax liable person, who carries out Inter-Community acquisition of goods and regarding whom there are not available the circumstances under Art. 99, para 1 of LVAT

Art. 132, para 1 of LVAT – compulsory registration of person, who acquires goods or services from registered person on the grounds of Art. 10, para 1 of LVAT

Art. 132, Para. 5 of the VATL – obligatory registration of non-personified company, in which a partner participates, who is a registered person under this law.

Art. 132a, of the VATL – registration upon choice in case of death of a registered natural person, or natural person – sole trader, whose undertaking has been taken as heritage or covenant

Reference for the leviable turnover under Art. 96 of LVAT by months for the last 12 months before the current one
12 months and for the current month until the date on which the turnover is reached when the turnover is reached for

Another document:

Another document:

Another document:

Another document:

Another document:

Section D: Accredited representative

I implement the registration under this law on the grounds of Art. 133 LVAT via the accredited representative:

Identification number of the accredited representative:

Address of the accredited representative:

The undersigned

I declare, that I am the accredited representative, already indicated, and I am aware of the obligations of the accredi

Date: _____ Position: _____ Sign and stamp:

The undersigned

I declare, that I represent the person, indicated in cell A and the information indicated in this form is true and accur

Date: _____ Position: _____ Signature and Seal:

Comment. (amend. - SG 58/18, in force from 13.07.2018) The values shall be indicated in levs and stotinkas.

Appendix No 2 to Art. 61, para 1

(amend. and suppl. – SG 1/15, in force from 06.01.2015, revoked - SG 58/18, in force from 13.07.2018)

Appendix No 3 to Art. 61, para 2

(amend. and suppl. – SG 1/15, in force from 06.01.2015, revoked - SG 58/18, in force from 13.07.2018)

Appendix No 4 to Art. 75, para 1

(suppl. – SG 6/10, in force from 01.01.2010)

MINISTRY OF FINANCE

National Revenue Agency

REGISTRATION CERTIFICATE

The National Revenue Agency certifies that the person:

with identification number of VAT:

is a person registered under LVAT:

on the ground of of the Law:

Date of issuing:

Signature:

Appendix No 5 to Art. 75, para 2

REPUBLIC OF BULGARIA/REPUBLIK BULGARIEN

MINISTRY OF FINANCE/MINISTERIUM DER FINANZEN

NATIONAL REVENUE AGENCY/GENERAL DIREKTION "STEUERN"

Territorial office -

address, tel., fax

TERITORIALE DIREKTION -

anschrift, tel., fax

УДОСТОВЕРЕНИЕ

CERTIFICATE/

BESCHEINIGUNG

ПРЕДПРИЯТИЕ

ENTERPRISE

НАИМЕНОВАНИЕ/

NAME OF ENTERPRISE/

UNTERNEHMEN	NAME DES UNTERNEHMENS ПРАВНА ФОРМА/LEGAL FORM/RECHTSFORM АДРЕС (СЕДАЛИЩЕ)/ ADDRESS OF HEAD OFFICE/ ANSCHRIFT (SITZ) СФЕРА НА ДЕЙНОСТ/ BUSINESS ACTIVITY/ TÄTIGKEITSGEBIET
РЕГИСТРАЦИЯ	Идентификационен номер/ Identification number/ Identifizierung nummer
REGISTRATION	ДАТА НА РЕГИСТРАЦИЯТА ПО ЗДДС/ DATE OF VAT REGISTRATION/ DATUM DER REGISTRIERUNG NACH DEM MEHRWERT- STEUERGESETZ
REGISTRATION	ЗАБЕЛЕЖКИ/ COMMENTS/ BEMERKUNGEN

С настоящото удостоверение потвърждавам, че горепосоченото предприятие е регистрирано по българския Закон за данък върху добавената стойност към датата на издаване на същото.

With this certificate we confirm, that the above-mentioned enterprise is registered under the Bulgarian Value Added Tax Act at the date of issuing the certificate.

Hiermit wird bestätigt, das o.g. Unternehmen zum Ausstellungsdatum dieser Bescheinigung nach des Bulgarischen Mehrwertsteuergesetzes registriert war.

Дата и място на издаване на удостоверението Place and date of issuing the certificate	Директор на ТД на НАП Head of Territorial office Leiter des territoriale direktion
Datum und ort der ausstellung der bescheinigung	Подпис, печат Signature, Stamp/Underschrift, Stempel

Appendix No 6 to Art. 68, para 4

(Suppl. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010, repealed – SG, 24/17, in force from 2.03.2017)

Appendix No 7 to Art. 60, para 5

(amend. and suppl. – SG 1/15, in force from 06.01.2015; suppl. – SG 8/16, in force from 29.01.2016, revoked - SG 58/18, in force from 13.07.2018)

Appendix No 8 to Art. 77, para 1

(suppl. – SG 6/10, in force from 01.01.2010; amend. and suppl. – SG 1/15, in force from 06.01.2015, suppl. – SG, 24/17, in force from 21.03.2017, amend. - SG 58/18, in force from 13.07.2018)

A. Name and address for correspondence of the registered person	Identification number
	Identification number of VAT BG

Section A: I submit the current form for:

Termination of VAT registration in pursuance of my duty (compulsory deregistration)

Termination of VAT registration at choice (voluntary deregistration)

Sector B: I realize my right (obligation) for termination of the registration under the Value Added Tax Act on the grounds of:

Art. 107, item 3 of LVAT – compulsory deregistration at deletion of the sole trader from the commercial register

Art. 107, item 4, letter "a" of LVAT – compulsory deregistration at termination of the legal person – trader with liquidation

Art. 107, item 4, letter "b" of LVAT – compulsory deregistration at termination of registered person – cooperative with liquidation

Art. 107, item 4, letter "c" of LVAT – compulsory deregistration with liquidation at termination of registered person – legal person, who is not trader

Art. 107, item 5 LVAT – obligatory deregistration in case of registration in another Member State for application of a regime outside the Union or a regime within the Union – for a person registered on the grounds of Art. 97b

Art. 108, para 1, item 1 of LVAT – voluntary deregistration at falling out of the respective grounds for compulsory registration – regarding a person, registered on the

grounds of Art. 96, 97, 97b, Art. 98, para 3 or Art. 100, para 1

Art. 108, para 1, item 2 of LVAT – voluntary deregistration of person, registered on the grounds of Art. 98 or Art. 100, para 3, when for each of the two calendar years before the current year the sum of the tax bases of the deliveries carried out under the conditions of remote sale on the territory of the state (without the deliveries of excise goods) does not exceed 70 000 BGN, and at the date of submitting the application for deregistration there are not grounds for compulsory registration

Art. 108, para 1, item 3 of LVAT – voluntary deregistration of person, registered on the grounds of art. 99 and art. 100, par. 2, in case for the precedent calendar year the sum of the tax bases of the Inter-Community acquisitions, except for those of new vehicles and excise goods, does not exceed 20 000 BGN and by the date of submitting the application for deregistration there is no ground for compulsory registration.

Art. 108, para 1, item 4 LVAT – deregistration by choice of a person, registered on the ground of Art. 97a, where by the date of submission of the application for registration there is not a ground for compulsory deregistration

Art. 132 and 132a, where on the date of submission of the application there is not ground for obligatory registration.

Section C: Documents enclosed

The undersigned,, I declare, that I represent and that the information, indicated in this form is true and accurate. I am aware, that I am liable under Art. 313 of the Criminal Code for providing untrue information.

Date: _____ Position: _____ Signature: _____

Appendix No 9 to Art. 77, para 4

(Suppl. - SG 101/2006; prev. Appendix No 9 to Art. 77, para 2, item 4 – SG 16/07, in force from 01.01.2007; amend. and suppl. – SG 1/15, in force from 06.01.2015, amend. - SG 58/18, in force from 13.07.2018)

Inventory protocol No

date.....
Regarding tax charging at deregistration under Art. 111 of LVAT for the present assets by the date of deregistration
Identification number of VAT

No by line	Asset Deposited at account No*	Description of the asset, including amount	Tax basis	VAT charged	Comment
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Total value of the charged VAT

Date of compiling:

Signature of the representative of the tax liable person:

Comment. The values shall be indicated in levs and stotinkas.

* The column shall be filled in by persons obliged to carry out bookkeeping according to the Accountancy Act.

Appendix No 10 to Art.113, para 2

(Amend SG 101/06; amend. – SG 3/07, in force from 01.01.2007; amend. – SG 16/07, in force from 01.01.2007; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011; amend. – SG 20/13, in force from 15.03.2013; suppl. - SG 110/13, in force from 01.01.2014; amend. – SG 8/16, in force from 29.01.2016)

Sales record

IN of LVAT (1)

Tax period: mm/yyyy

(1) Identification number under Art. 94, para 2 of the act

(2) Identification number under Art. 94, para 2 of the law, respectively identification number in the sense of § 1 of RIVAT act or the identification number of the contractor for the purposes of VAT, issued by another Member State (including the mark of the Member State)

(3) Tax bases

(4) Inter-community acquisitions of goods

(5) Inter-community deliveries of goods

Appendix No 11 to Art. 113, para 3

(amend. - SG 101/06; amend. – SG 3/07, in force from 01.01.2007; amend. – SG 6/10, in force from 01.01.2010; suppl. - SG 110/13, in force from 01.01.2014)

Purchases record

IN of LVAT (1)

.....
Tax period: mm/yyyy

(1) Identification number under Art. 94, para 2 of the act

(2) Identification number under Art. 94, para 2 of the law, respectively identification number in the sense of § 1 of RIVAT act or the identification number of the contractor for the purposes of VAT, issued by another Member State (including the mark of the Member State)

(3) Tax bases

(4) Inter-community acquisitions of goods

(5) TB at acquisition of goods by an intermediary in three-partite operation shall not participate at determining the result for the period.

Appendix No 12 to Art. 113, para 4

(amend. - SG 101/06; amend. – SG 3/07, in force from 01.01.2007; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 15/12, in force from 01.06.2012; corr. – SG 16/12; amend. – SG 20/13, in force from 15.03.2013; suppl. - SG 110/13, in force from 01.01.2014; amend. – SG 8/16, in force from 29.01.2016, amend. and suppl. – SG, 24/17, in force from 21.03.2017)

Parameters, structure and requirements to the files on the technical carrier (Title amend. – SG, 24/17, in force from 21.03.2017)

General requirements to the structure of the files

(suppl. – SG 10/11, in force from 01.02.2011) The files DEKLAR.TXT, POKUPKI.TXT, PRODAGBI.TXT must be text files with a code cp-1251/windows-1251.

Between the individual fields of one record there are no separators in the files.

Between the individual records (lines) shall be placed standard separator for end of line of text file - sign for Carriage Return followed by a sign Line Feed.

(amend. – SG, 24/17, in force from 21.03.2017) The files "DEKLAR.TXT", "POKUPKI.TXT" and "PRODAGBI.TXT" shall be placed successively on technical carrier. If the capacity of the carrier is not enough, it shall be filled up until the capacity is used. The file, for which the capacity has not been enough, shall be separated as a whole record, as the rest information shall be placed on next carrier in new file with the same name.

Requirements for the order of the records in the files

The records in the files "POKUPKI.TXT" and "PRODAGBI.TXT" shall be ordered at the field "Number by line of the document in the record" in growing order.

The field "Number by line of the document in the record" shall be filled with the successive number

of the record in the record for the respective tax. In the first record in the files "POKUPKI.TXT" or "PRODAGBI.TXT"

Requirements for the order of the records in the files

The records in the files "POKUPKI.TXT" and "PRODAGBI.TXT" shall be ordered at the field "Number by line of the document in the record" in growing order.

The field "Number by line of the document in the record" shall be filled with the successive number of the record in the record for the respective tax. In the first record in the files "POKUPKI.TXT" or "PRODAGBI.TXT" the field shall be with value "1". The values in the field of the next records shall be growing with 1 without omissions and without doubling. In case the information is submitted on more than one carrier, the numeration in serial numbers in the field "Number by line of the document in the record" shall not be disturbed. The numbering shall not be disturbed also in the cases, when the submitted data is regarding more than one trade branch.

At merging the information from the purchases and sales records of the registered person and his/her trade branches in one file the records should be aligned in ascending order, by field "Number of the trade branch of the registered person, who has issued the document" ("Number of the trade branch of the registered person, where the document has been received"), as respectively the requirements for filling in the field "Number by line of the document in the record" shall be followed.

The fields in file "DEKLAR.TXT", describing value, shall include the sum of the values of the respective fields in the files "POKUPKI.TXT" and "PRODAGBI.TXT".

Provided that for the respective tax period there are not documents depicted in the purchases record or the sales record, the files "POKUPKI.TXT" and/or "PRODAGBI.TXT" shall not contain a single record.

Requirements for the contents of the fields in the files

The provided length (number of symbols) of every field shall be compulsory. The positions, which are not being used, should be filled in with spacing symbol. Provided that the field is empty (it is not filled in), its separate positions shall be filled in with spacing symbol.

The fields in conditional format "Character" may contain numbers, letters and separators (as "/-;., and others). The contents shall be left aligned, and it is not permitted adding up zero (0) in the empty positions of the field, so the required length of the field to be kept.

Example: Number of document 250 – it shall be filled in "250".

Example: Number of document 6000EX0412345 – it shall be filled in "6000/EX/04/12345".

(amend. – SG 15/12, in force from 01.03.2012; corr. – SG 16/12) The fields in conditional format "Digital" may only contain symbols from the Table of Codes Windows 1251 with a code from 20 to FF inclusive. The content shall be right aligned, whereby filling up of blank positions with zero (0) shall not be permitted in order to be kept the required length of the field.

Example: Value 100,00 BGN – it shall be filled in "100.00".

Example: Value - 200,00 BGN – it shall be filled in "200.00".

The fields in conditional format "Date" shall contain only numbers and the symbol "/". The contents of the field shall be in the following format: "dd/mm/yyyy", where: dd is the day, mm- the month, yyyy – the year.

Example: Date 3 December 2007 – it shall be filled "03/12/2007".

Example: Date 25 March 2007 – it shall be filled "25/03/2007".

Example: The field is empty (not filled) – it contains " " or " / / ".

Requirements for certain fields

The fields "Identification number of the registered person, submitting the data:", "Name of the registered person, submitting the data", "Person, submitting the data", shall be obligatorily filled in.

The field "Report period" shall contain the period, for which the information, submitted on the carrier refers. The field shall contain only two numerals. The contents of the field shall have the following format: "yyyy/mm", where: yyyy shall be the year, for which the data refers, mm - the month, for which the

data refers. The field shall be filled in obligatorily.

Example: Information is submitted regarding the period 01 March 2007 – 31 March 2007 – it shall be filled in "200703".

Example: The person terminates his/her registration on 7 may an submits information from the records for the period 01 May 2007 - 07 May 2007 – "200705" shall be filled in.

Example: The person is registered on 13th of May 2007 and submits information from the records for the period 13 May 2007 – 31 May 2007 – "200705" shall be filled in.

The fields "Number of the trade branch of the registered person, where the document has been received" and "Number of the trade branch of the registered person, where the document has been issued" shall be filled in with unique number for each of the trade branches. Regarding the documents, received or issued by the central office, the field shall be left empty (shall not be filled in) or shall be filled with value zero (0).

Example: Regarding a document, issued by trade branch number 1 – "1" shall be filled in.

Example: Regarding a document, issued by the Central office of the registered person or by a registered person, who does not have trade branches, "" or "0" shall be filled in.

(Suppl. – SG, 24/17, in force from 21.03.2017) The field "Type of the document" shall be filled in with the following codes:

Code	Description
01	Invoice
02	Debit notice
03	Credit notice
07	Customs declaration/customs document, certifying the termination of the customs formalities
09	Protocol or other document
11	Invoice - cash accounting
12	Debit notification - cash accounting
13	Credit notification - cash accounting
91	Protocol for the due tax under Art. 151c, Para 3 of the Act
92	Protocol for the tax credit under Art. 151d, Para 8 of the Act or a report under Art. 104g, Para 14
93	Protocol for the due tax under Art. 151c, Para 7 of the Act with a recipient of the delivery which is a person not applying the special regime
94	Protocol for the due tax under Art. 151c, Para 7 of the Act with a recipient of the delivery which is a person applying the special regime
95	Protocol for free provision of food goods, for which Art. 6, Para 4 , p. 4 of the VATL is applicable
81	Account of the sales made
82	Account of the sales made at special levying procedure

Issued invoices and invoice notifications for a delivery to which the special regime applies in the "Type of the document" field shall be entered with code 11, 12 or 13. Issued invoices and invoice notifications for advance payments for a delivery, to which the special regime applies, in the "Document type" field shall be entered with code 01, 02 and 03.

Any person applying the special regime for cash accounting shall enter the received by him invoices and invoice notifications for deliveries, to which the special regime for cash accounting does not apply and for which no full payment has been made, in the "Type of the document" field of a purchases log,

with code 11, 12 or 13. Received invoices and invoice notifications for advance payment made for a delivery, to which the special regime for cash accounting does not apply and to which no full payment has been made, shall be entered in the "Type of the document" of a purchases log by code 01, 02 or 03.

A person applying the special regime for cash accounting shall enter received by him invoices and invoice notifications for a delivery, which pursuant to Art. 151a, Para 2 of the Act is excluded from the scope of the special regime, in the purchases log by code 01, 02 or 03;

The field "Type of the document" in the file "POKUPKI.TXT" may not contain code "81" and "82".

The field "Type of the document" in the file "PRODAGBI.TXT" may not contain code "92";

The field "Type of document" shall be obligatorily filled in.

The field "Number of document" is of character type. The contents are left aligned. The field shall be obligatorily filled in, as the positions, which are not used, shall not be filled in with the symbol "0".

For customs declaration/customs document, certifying the termination of the customs formalities, in the field there shall be filled in the number, that it has been issued with, in accordance with the customs legislation, without the date. The filling in of this number shall include: alphabetic code, the code of the customs institution, the customs regime, the serial number from the register, as well as separators between them "/" or " – ". The contents shall be left aligned. The field shall be obligatorily filled in, as the positions, which are not being used, shall not be filled in with the symbol "0".

For issued protocols for due tax under Art. 151c, Para 3 and 7 of the Act and for the tax credit under Art. 151g, Para 8 of the Act and for the issued accounts under Art. 104g, Para 14 in the "Document Number" field shall be entered the number of the protocol corresponding to the invoice number, to which the corresponding protocol is issued, or the account number corresponding to the number of the protocol issued by the supplier, to which the corresponding account is issued.

The field "Date of issuing the document" shall contain the date, on which the document has been issued. The field shall be obligatorily filled in.

For the Issued protocols for due tax under Art. 151c, Para 3 and 7 of the Act and for the tax credit under Art. 151g, Para 8 of the Act and for the issued accounts under Art. 104g, Para 14 in the "Date of issue of the document" field shall be filled the date of issuance of the document.

The fields, describing value, shall be the fields with numbers from 03 - 30 to 03 – 44 in file "POKUPKI.TXT" and from 02 – 10 to 02 - 25 in file "PRODAGBI.TXT". In each separate record the contents of the fields, describing value, should be with the same symbol.

Provided that a field, describing value is empty (it has not been filled in), it may also contain value zero (0).

Example: The field is empty (it shall not be filled) – it contains " " or "0.00".

The fields "Identification number of the contractor (provider)" and " Identification number of the contractor (recipient)" shall contain the identification number of VAT of the contractor, when he/she has been registered for the purposes of VAT (in Bulgaria or in Member State), and the identification number of the contractor in the sense of § 1 of the additional provision of RILVAT, in case the contractor is not person, registered under the law.

The fields shall be obligatorily filled in with code "9999999999999999" in the cases when the contractor is foreign person (natural or legal), who is not registered under the Tax-insurance procedure code and LVAT or does not have VAT number, via which the person is registered for the purposes of VAT in another Member State.

The fields "Name of the contractor (provider)" and "Name of the contractor (recipient)" shall contain the name of the contractor. The fields shall be obligatorily filled in, in case the fields "Identification number of the contractor (provider)" and respectively "Identification number of the contractor (recipient)" are filled in.

The "Delivery under art. 163a of LVAT" must be filled in the following cases:

Registered persons who are suppliers and/or recipients of deliveries of goods and/or services described in Part I of Appendix No 2 to Chapter Nineteen "a" of the Act, shall fill the code "01" in the sales

log in column 8a "Delivery of Art. 163a of LVAT". Registered persons who are suppliers and/or recipients in deliveries of goods, specified in Part II of Appendix No 2 to Chapter Nineteen "a" of the Act, shall fill the code "02" in the sales log in column 8a "Delivery under Art. 163a of LVAT".

Registered persons who are recipients in deliveries of goods and/or services described in Part I of Appendix No 2 in Chapter Nineteen "a" of the Act shall fill the code "01" in the purchases log in column 8a "Delivery under Art. 163a of LVAT". Registered persons who are recipients in deliveries of goods specified in Part II of Appendix No 2 in Chapter Nineteen "a" of the Act shall fill the code "02" in the purchases log in column 8a "Delivery under Art. 163a of the LVAT".

Code	Description
01	Delivery under Part I of Appendix 2 of the LVAT
02	Delivery under Part II of Appendix 2 of the LVAT

Requirements for the records at annulment of documents

Provided that a document is being annulled (invoice or notification to invoice) during the period it has been issued, it shall be described in the file "PRODAGBI.TXT" of the issuer, but the fields, describing value shall be left empty (shall not be filled in) or value zero (0) shall be entered. The document shall not be described in the purchases record of the recipient.

Provided that a document is being annulled (a protocol for charging tax or a protocol under Art. 117, para 4 of the act) during the period it has been issued, it shall be described in the file "PRODAGBI.TXT" of the issuer, but the fields, describing value shall be left empty (shall not be filled in) or value zero (0) shall be entered. The document shall not be described in the purchases record of the recipient.

Provided that a document is being annulled (invoice or notification to invoice) after the period during which it has been issued, it shall be included in the file "PRODAGBI.TXT" of the issuer, as in the fields, describing values, values shall be filled in, equal to the contents of the respective fields of the original record in the record, but with reverse sign. The document shall be described in the purchases record of the recipient in file "POKUPKI.TXT" of the recipient, referring to the tax period, during which the document has been annulled, as in the fields, describing value, values shall be filled in equal to the contents of the respective fields of the original record in the record, but with reverse sign.

Provided that a document is being annulled (a protocol for charging tax or a protocol under Art. 117, para 4 of the act) after the period, during which it has been issued, it shall be described in the file "PRODAGBI.TXT" of the issuer as in the fields, describing values, values shall be filled in, equal to the contents of the respective fields of the original record in the record, but with reverse sign. The document shall be described in the purchases record of the recipient in file "POKUPKI.TXT" of the issuer, referring to the tax period, during which the document has been annulled, as in the fields, describing value, values shall be filled in equal to the contents of the respective fields of the original record in the record, but with reverse sign.

In cases of cancellation of delivery for which invoice has been issued (notification to invoice), the issued or received document shall be described in the file "PRODAGBI.TXT" of the issuer, respectively in "POKUPKI.TXT" of the recipient, as in the fields, describing values, values shall be filled in equal to the contents of the respective fields of the original record in the record, but with reverse sign.

In cases of cancellation of delivery for which the tax has been charged via protocol, the protocol issued under Art. 117, para 4 of the act shall be entered in the file "PRODAGBI.TXT" and "POKUPKI.TXT" of the issuer, as in the fields, describing values, values shall be filled in equal to the contents of the respective fields of the original record in the record, but with reverse sign.

Already annulled documents may not be annulled.

Records, via which documents have been annulled, may not be annulled.

Requirements for the records at issuing protocols under Art. 117, para 4 of the act

Provided that a protocol under Art. 117, para 4 of the act has been issued for increasing the tax base of the delivery, it shall be described in the file "PRODAGBI.TXT" of the issuer, in the way an issued debit invoice notice is being described. The protocol shall be described in the purchases record of the issuer in file "POKUPKI.TXT" of the issuer, in the way a received debit invoice notice is being described.

Provided that a protocol under Art. 117, para 4 of the act has been issued for decreasing the tax base of the delivery, it shall be described in the file "PRODAGBI.TXT" of the issuer, in the way an issued credit invoice notice is being described. The protocol shall be described in the purchases record of the issuer in file "POKUPKI.TXT" of the issuer, in the way a received credit invoice notice is being described.

In those cases where a written record as per Art. 117, para 2 of the Act, according to which the recipient of the delivery has charged a zero tax or has not charged a tax, the record shall be specified in the "PRODAGBI.TXT" and "POKUPKI.TXT" of the issuer, however the field indicating the amount of the tax shall be left blank (not to be filled out) or 0 (zero) shall be filled out in it.

Requirements for records when issuing invoices, invoice notifications and protocols under the special regime of cash accounting of value added tax

Requirements to complete the data in the sales log

Given that an invoice is issued - cash accounting (code 11), debit notification - cash accounting (code 12), credit notification - cash accounting (code 13), the issued document is noted down by the supplier in the sales log by filling columns 9, 10, 11, 12, 17 or 18.

The filled in the values in the sales log regarding the documents having the document type code of 11, 12 or 13 are not included in the calculation of the totals from SD VAT.

Given that a protocol is issued for tax payable under Art. 151c, Para 3 of the Act (code 91), a protocol of tax payable under Art. 151c, Para 7 of the Act with a recipient of the delivery being person not applying the special regime for cash accounting (code 93), and a protocol of payable tax under Art. 151c, Para 7 of the Act with the recipient of the delivery being a person applying the special regime (code 94), the issued document shall be noted down by the supplier in the sales log by filling columns 9, 10, 11, 12, 17 or 18.

The filled in values in the sales log regarding the documents having the document type code of 91, 93 or 94 are included in the calculation of the totals of the cells 01, 11, 13, 20, 21 or 24 from CD VAT.

Requirements to complete the data in the purchase log

Given that an invoice is issued - cash accounting (code 11), debit notification - cash accounting (code 12), credit notification - cash accounting (code 13), the said shall be noted down in the purchase log by filling in the relevant columns 9, 10, 11, 12 or 13.

The filled in values in the purchase log of the documents having the document type code of 11, 12 or 13 are not included in the calculation of the totals from SD VAT.

Given that a protocol is issued for tax payable under Art. 151c, Para 3 of the Act (code 91) or a protocol of tax payable under Art. 151c, Para 7 of the Act with a recipient of the delivery being a person not applying the special regime (code 93) or a protocol of tax credit under Art. 151g, Para 8 of the Act or an account under Art. 104g, Para 14 of the Regulations (code 92), the said shall be noted down by filling in the relevant columns (9, 10, 11, 12, 13) of purchase log.

The filled in values in the purchase log regarding the documents having a document type code of 91, 92 or 93 are included in the calculation of the totals of the cells 30, 31, 32, 41 or 42 from CD VAT.

Given that a protocol is issued of the tax payable under Art. 151c, Para 7 of the Act with the recipient of the delivery being a person applying the special regime for cash accounting (code 94), it shall be noted down in the purchase log by filling in the relevant columns (9, 10, 11, 12, 13).

The filled in values in the purchase log regarding the documents having the document type code of 94 are not included in the calculation of the totals from SD VAT.

Grounds for refusal for accepting the carrier

The carrier shall not be accepted by the territorial directorate of the National Revenue Agency, in

case any of the files:

- is missing or can not be read;
- has damaged length of record structure;
- has damaged structure – in the file there are not or there are additional records;
- has non-filled fields – there is an empty field in the file, which is obligatorily due to be filled in.

The carrier shall not be accepted by the territorial directorate of the National Revenue Agency in

case in the file "DEKLAR.TXT":

- the fields "Identification number of VAT of the person ", "Name of the registered person, submitting the data" have untrue contents;
- the contents of the field "Report period" refers to future period, a period, during which the person has not been registered or in case data have already been submitted for the indicated report period.

The carrier shall also not be accepted by the territorial directorate of the National Revenue Agency

in case in the files "POKUPKI.TXT" or "PRODAGBI.TXT":

- the field "Identification number of VAT of the person" has untrue contents;
- the fields in the same record, describing value contain values with different sign;
- the contents of the fields, describing value, in the file "DEKLAR.TXT" do not correspond to the respective fields of the files "POKUPKI.TXT" or "PRODAGBI.TXT", excluding from the "POKUPKI.TXT" file the entries having a document type code of 11, 12, 13 and 94 and from the "PRODAGBI.TXT" file the entries having a document type code 11, 12 and 13;
- the contents of the fields in the file "DEKLAR.TXT" do not correspond to the contents of the reference-declaration for the period.
- in the "PRODAGBI.TXT" file the "Document Type" field shall contain the codes 11, 12 or 13 and the person shall not apply the special regime for cash accounting of the value added tax for the tax period in the "DEKLAR.TXT" file.

(amend. – SG 15/12, in force from 01.06.2012; corr. – SG 16/12; amend. – SG 20/13, in force from 15.03.2013) The file "DEKLAR.TXT" contains information about the registered person, the period, for which the information is being submitted, and total values from sales record and purchases record (regarding numbers, indicated with the symbol "*"). The file contains a sole record (line) with the following structure:

Number	Description of the field	Format (number of signs)	Formula, tolerable values	Controls/rules for accepting	Obligatorily filled in (value, different from nil)
1	2	3	4	5	6
00 - 01	Identification number of Vat of the person	Character (15)	Standard for (valid) IN	Permissible person from the register	yes
00 - 02	Name of the person	Character (50)		By operator, at presenting the data on technical carrier, otherwise at html-upload the name from the register is directly browsed	yes
00 - 03	Tax period	Character YYYYMM	>=200701<= Current date	tolerable period – not submitted, expired; submitted in time for correction	yes
00 - 04	Person, submitting the data	Character		Permissible person from the	yes

				register	
	(UCN/name)	(50)			
00 - 05	Number of documents in the sales record	numerical	Number of documents from the record	Correctness control	yes
		(15)			
00 - 06	Number of documents From the purchases record Sales	Numerical	Number of documents from the record	Correctness control	yes
		(15)			
*01 - 01	Total amount of the tax bases for VAT levying	Numerical	Sum from the record	Correctness control	Yes
		(15)		(02 - 10 from the sales record) excluding the documents having a document type code of 11, 12 or 13	
*01 - 20	Totally charged VAT	Numerical	Sum from the record	Correctness control	yes
		(15)		(02 - 20 from sales record) excluding the documents having a document type code of 11, 12 or 13	
*01 - 11	Tax base of the deliveries, leviabile with rate 20 %, including the deliveries under the conditions of remote sales with place of performance on the territory of the state	numerical	Sum from the record	Correctness control	Yes
		(15)		(02 - 11 from sales record) excluding the documents having a document type code of 11, 12 or 13	
*01-21	Vat 20 % charged	numerical	Sum from the record	Correctness control	yes
		(15)		(02 - 21 from sales record) excluding the documents having a document type code of 11, 12 or 13	
*01 - 12	Tax base of ICA and tax base of deliveries, received under Art. 82, Para 2-4 LVAT	numerical	Sum from the record	Correctness control	Yes
		(15)		([02 - 12]+[02 - 26] from sales record) excluding the documents having a document type code of 11, 12 or 13	
*01 - 22	Tax charged for ICA and for Deliveries received under Art. 82, para 2-4 LVAT	numerical	Sum from the record	Correctness control	yes
		(15)		(02 - 22 from sales record) excluding the documents having a document type code of 11, 12 or 13	
*01 - 23	Charged tax for delivery of goods and services for personal needs	numerical	Sum from the record	Correctness control	yes
		(15)		(02 - 23 from sales record) excluding the documents having a document type code	

*01 - 13	Tax base of the deliveries, leviable with 9 % rate	numerical (15)	Sum from the record	of 11, 12 or 13 Correctness control (02 - 13 from sales record) excluding the documents having a document type code of 11, 12 or 13	yes
*01 - 24	VAT 9 % charged	numerical (15)	Sum from the record	Correctness control (02 - 24 from sales record) excluding the documents having a document type code of 11, 12 or 13	yes
*01 - 14	Tax base, subject to levying with 0 % rate under chapter three from LVAT	numerical (15)	Sum from the record	Correctness control (02 - 14 from sales record) excluding the documents having a document type code of 11, 12 or 13	yes
*01 - 15	Tax base of the deliveries with 0 % rate regarding ICD of goods	numerical (15)	Sum from the record	Correctness control (02 - 15 from sales record) excluding the documents having a document type code of 11, 12 or 13	yes
*01 - 16	Tax base of deliveries, subject to levying with 0 % rate under Art. 140, 146 and Art. 173, para 1 and 4 of LVAT	numerical (15)	Sum from the record	Correctness control (02 – 16 from sales record) excluding the documents having a document type code of 11, 12 or 13	yes
*01 - 17	Tax base of deliveries of services under Art. 21, para 2 of LVAT with place of performance on the territory of another Member State	numerical (15)	Sum from the record	Correctness control (02 - 17 from sales record) excluding the documents having a document type code of 11, 12 or 13	yes
*01 - 18	Tax base of deliveries under Art. 69, para LVAT, including The deliveries under the conditions of remote sales with place of performance on the territory of another Member State	numerical (15)	Sum from the record	Correctness control (02-18) + (02-25) from purchases record excluding the documents having a document type code of 11, 12 or 13	yes
*01 - 19	Tax base of exempt deliveries and the exempt ICA	numerical (15)	Sum from the record	Correctness control (02 - 19 from the sales record) excluding the documents having a document type code of 11, 12 or 13	yes

	Purchases				
*01 - 30	Tax base and tax of the received deliveries, ICA, the deliveries	numerical	Sum from the record	Correctness control	yes
	Received under Art. 82, para 2-	(15)		(03 - 30 + (03 – 44) from purchases record book) excluding the documents having a document type code of 11, 12, 13 or 94	
	5 LVAT and the import without Right to tax credit or tax free				
*01 - 31	Tax base of the received deliveries,	numerical	Sum from the record	Correctness control	yes
	ICA, deliveries, received under	(15)		(03 - 31 from purchases record) excluding the documents having a document type code of 11, 12, 13 or 94	
	Art. 82, para 2 - 5 LVAT, the import				
	As well as the tax base of the Received deliveries, used for Carrying out deliveries under Art. 69, para 2 LVAT with right to full tax credit				
*01 - 41	VAT charged with right of full tax credit	numerical	Sum from the record	Correctness control	yes
		(15)		(03 - 41 from purchases record) excluding the documents having a document type code of 11, 12, 13 or 94	
*01 - 32	Tax base of the received deliveries,	numerical	Sum from the record	Correctness control	yes
	ICA, the deliveries, received under	(15)		(03 - 32 from purchases record) excluding the documents having a document type code of 11, 12, 13 or 94	
	Art. 82, para 2- 5 LVAT, the import,				
	As well as the tax base of the Received deliveries, used for Carrying out deliveries under Art. 69, para 2 of LVAT with right of partial tax credit				
*01 - 42	VAT charged with right of partial tax credit	numerical	Sum from the record	Correctness control	yes
		(15)		(03 - 42 from purchases record) excluding the documents having a document type code of 11, 12, 13 or 94	
*01 - 43	Annual correction under Art. 73,	numerical	Sum from the record	Correctness control	yes
	Para 8 (+/-)of LVAT	(15)		(03 - 43 from purchases record)	
	Result				
01 - 33	Coefficient under Art. 73, para 5 LVAT	numerical	$K \geq 0.00$ и	Correctness control	yes
		(4)	$K \leq 1.00$		
01 - 40	Totally tax credit	numerical	Sum of the RD	Correctness control	yes

	(cell 41+cell 42 x x cell 33+cell 43)	(15)		[01 - 41] + [01 - 42] x x [01 - 33] + [01 - 43]	
01 - 50	VAT for deposition	numerical	Sum of the RD	Correctness control	yes
	(cell 20 - cell 40) i 0	(15)		[01 - 20] - [01 - 40] >=0	
01 - 60	VAT for reimbursement	numerical	Sum of the RD	Correctness control	yes
	(cell 20 - cell 40)<0	(15)		[01 - 20] - [01 - 40]<0	
01 - 70	Tax for deposition from cell 50, deducted by the procedure of Art. 92, para 1 LVAT	numerical	>=0	Correctness control	yes
		(15)			
01 - 71	Tax for deposition from cell 50, effectively deposited	numerical	>=0	Correctness control	yes
		(15)			
01 - 80	VAT, subject to reimbursement According to Art. 92, para 3 of LVAT in30-days term from submitting this Declaration	numerical	>=0		yes
		(15)			
01 - 82	VAT, subject to reimbursement, according to Art. 92, para 4 of LVAT in30-days term from submitting this declaration	numerical	>=0		yes
		(15)			

The purchases record – structure of the files on the technical carrier (Title, amend. – SG, 24/17, in force from 21.03.2017)

(amend. – SG 15/12, in force from 01.06.2012; corr. – SG 16/12; amend. – SG 20/13, in force from 15.03.2013) The file "PRODAGBI.TXT" shall contain information from the sales record for the period, regarding which the data are submitted. Each document from the record shall be described with one record (line) in the file "PRODAGBI.TXT" with the following structure:

Sales record		RD	Format	Obligatorily	Controls/rules at acceptance, leading to rejecting the file, because of damaged structure
Code	Name of the field		(number of symbols)		
1	2	3	4	5	6
02 - 00	Identification number of VAT of the person	yes	character (15)	yes	Permissible and valid IN Coincides with RD
02 - 01	Tax period	yes	character (6) yyyy/mm	yes	Coincides with RD
02 - 02	Trade branch/specified unit		digital (4)		>=0 и <=9999
02 - 03	Serial number of the document in the record		digital (15)	yes	Serial number without omissions and doublings in the record, Starts from 1, grows with 1 and The last coincides with the number of documents in the record under RD
02 - 04	Type of the document	no	character (2)	yes	Valid type of the document. The possible values shall be: 01 - Invoice 02 - Debit notice 03 - Credit notice 07 - Customs declaration/ Customs document for termination

					of the customs formalities
					09 - protocol or another document
					81 - Report for the sales carried out
					82 - Report for the sales carried out by a special levying procedure
					11- Invoice – cash account
					12 – Debit notification – cash account
					13 – Credit notification – cash account
					91 – Protocol of due tax under Art. 151c, Para 3 of the Act
					93 – Protocol of due tax under Art. 151c, Para 7 of the Act with a recipient being a person not applying the special regime
					94 – Protocol of due tax under Art. 151c, Para 7 of the Act with a recipient being a person applying the special regime
02 - 05	Number of the document	no	character (20)	yes	With accordance to the general requirements for filling in the field
02 - 06	Date of the document	no	date (dd/mm/yyyy)	yes	Valid date -
02 - 07	Identification number of the contractor(recipient)	no	character (15)	yes	If it is filled in - valid IN
02 - 08	Name of the contractor (recipient)	no	character (50)	yes	No
02 - 09	Type of the goods or range and type of the service - accurate description with Accordance to the document	no	character (30)	yes	No
02 - 10	Total amount of the tax bases for VAT levying	yes	digital (15)	yes	Sum of 02 - 11, 02 - 12, 02 - 13, 02 - 14, 02 - 15*, 02 - 16, 02 - 26
02 - 20	Totally charged VAT	yes	digital (15)	yes	Sum of 02 - 21, 02 - 22, 02 - 23, 02 - 24
02 - 11	Tax base of the deliveries leviabie with Rate 20 %, including the deliveries under The conditions of remote sales with Place of performance on the territory of the state	yes	digital (15)	yes	Number >=0.00 or <0.00
02 - 21	VAT 20 % charged	yes	digital (15)	yes	Number>=0.00 or <0.00
02 - 12	TB of ICA	yes	digital (15)	yes	Number >=0.00 or <0.00
02 - 26	TB of the deliveries, received under Art. 82, para 2 - 5 LVAT	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 22	VAT charged for ICA and for deliveries received under Art. 82, para 2-4 LVAT	yes	digital (15)	yes	Number >=0.00 or <0.00
02 - 23	Tax charged for delivery of goods and services for personal needs	yes	digital (15)	yes	number >=0.00 or <0.00

02 - 13	TB of the deliveries, leviable with 9 % rate	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 24	VAT 9 % charged	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 14	TB of the deliveries with 0 % rate under chapter three of LVAT	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 15	TB of the deliveries with 0 % rate of ICD of goods	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 16	TB of the deliveries with 0 % rate under Art. 140, Art. 146, para1 and Art. 173, para1 и 4 LVAT	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 17	Tax base of deliveries of goods under Art. 21, para 2 LVAT With place of performance on the Territory of another Member State	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 18	Tax base of deliveries under Art. 69, para 2 LVAT, including the tax Base of the deliveries under the conditions Of remote sales with place of Performance on the territory of another Member State	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 19	TB of exempt deliveries and exempt ICA	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 25	TB of deliveries as an intermediary in three-partite operations	yes	digital (15)	yes	number >=0.00 or <0.00
02 - 27	Delivery under Art. 163a of LVAT	no	Symbolic (2)		Valid type of delivery: The possible values are: 01 – a delivery under Part I of Appendix 2 of LVAT 02 – A delivery under Part II of Appendix 2 of LVAT

* - Editor note CIELA - The amendment in SG 3/07 has been made on line 02 - 10, instead of 02 - 20, because the code 02 - 15 is the tax base, not VAT.

Purchases record – structure and requirements for the files of the magnetic or the optical carrier

The file "POKUPKI.TXT" shall contain information from the purchases record regarding the period, for which the data are being submitted. Any document shall be described via one record (line) in the file "POKUPKI.TXT" having the following structure:

Purchases record	RD	Format	Obligatorily	Controls/rules at acceptance,	
Code	Name of the field	(number of symbols)		causing rejecting the file, because of damaged structure	
1	2	3	4	5	
03 - 02	Identification number of VAT of the Person	yes	character (15)	yes	Permissible and valid IN - Coincides with RD
03 - 01	Tax period	yes	character (6) yyyy/mm	yes	Coincides with RD

03 - 03	Trade branch/specified unit		numerical (4)		>=0 и <=9999
03 - 04	Serial number of the document in the record		numerical (15)	yes	Serial number without omissions And doubling in the record, it shall Be started from 1, increases by 1 and The last shall coincide with number of documents in the record under RD
03 - 05	Type of the document0		character (2)	yes	Valid type of the document The possible values shall be: 01 – Invoice 02 – Debit notice 03 – Credit notice 07 – Customs declaration/ Customs document referring to completion of the customs formalities 09 – Protocol or other document 11- Invoice – cash account 12 – Debit notification – cash account 13 – Credit notification – cash account 91 – Protocol of due tax under Art. 151c, Para 3 of the Act 93 – Protocol of due tax under Art. 151c, Para 7 of the Act with a recipient being a person not applying the special regime 94 – Protocol of due tax under Art. 151c, Para 7 of the Act with a recipient being a person applying the special regime Pursuant to the general requirements for filling in the field
03 - 06	Number of the document		character (20)	yes	
03 - 07	Date of the document		Date (dd/mm/yyyy)	yes	Valid date
03 - 08	Identification number of the contractor (provider)		character (15)	yes	If a valid IN has been filled in
03 - 09	Name of the contractor (provider)		character (50)	yes	
03 - 10	Type of the goods or range and type of the service – exact description pursuant to the document		character (30)	yes	
03 - 30	Tax base and tax for the deliveries received, ICA, the deliveries, received under Art. 82, para 2 - 5 LVAT and the	yes	numerical (15)	yes	number >=0.00 or <0.00

import without right to tax credit or
without a tax

03 - 31	Tax base of the deliveries received, ICA, the deliveries received under Art. 82, Para 2 - 5 LVAT, the import as well the tax base of the deliveries received Used for carrying out deliveries under Art. 69, para 2 LVAT having right to full tax credit	yes	numerical (15)	yes	number >=0.00 or <0.00
03 - 41	VAT with right of full tax credit	yes	numerical (15)	yes	number >=0.00 or <0.00
03 - 32	Tax base of the deliveries received, ICA, the deliveries received under Art. 82, Para 2 - 5 LVAT, the import as well the tax base of the deliveries received Used for carrying out deliveries under Art. 69, para 2 LVAT having right to partial tax credit	yes	numerical (15)	yes	number >=0.00 or <0.00
03 - 42	VAT with right to partial tax credit	yes	numerical (15)	yes	number >=0.00 or <0.00
03 - 43	Annual correction under Art. 73, para 8 LVAT	yes	numerical (15)	yes	number >=0.00 or <0.00
03 - 44	TB at acquisition of goods as an Intermediary in three-partite operation	yes	numerical (15)	yes	number >=0.00 or <0.00
03 - 45	A delivery under Art. 163a of LVAT	No	Symbolic (2)		Valid type of the delivery: Possible values are: 01 – A delivery under Part I of Appendix 2 pf LVAT 02 – A delivery under Part II of Appendix 2 of LVAT

Appendix No 13 to Art. 116, para 1

(Amend. And suppl. SG 101/06; amend. – SG 3/07, in force from 01.01.2007; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011; amend. – SG 15/12, in force from 01.06.2012; corr. – SG 16/12; amend. – SG 20/13, in force from 15.03.2013; amend. – SG 8/16, in force from 29.01.2016, amend. - SG 58/18, in force from 13.07.2018)

REFERENCE-DECLARATION	TD of NRA /office
REGARDING VALUE ADDED	Incoming No

TAX

...../.....

Shall be filled in by the revenue administration

Tax period:

...../.....

mm/yyyy

A: Name and correspondence address of the registered person

IN under LVAT: BG..... IN:.....

Section A: Data regarding charged value added tax

Total amount of the tax bases for levying with VAT (sum from cell 11 to cell 16)	01	All charged VAT (sum from cell 21 to cell 24)	20
--	----	--	----

Tax base, subject to levying with 20 % rate:

- tax base of the leviable deliveries including the deliveries under the	11	VAT charged	21
---	----	-------------	----

conditions of remote sales with
place of performance on the
territory of the state

--	--

--	--

- tax base of ICA and tax base of
deliveries received under Art. 82, para 2
- 4 LVAT

	12
--	----

VAT charged regarding ICA and with
regard to deliveries received under
Art. 82, para 2 - 5 LVAT

	22
--	----

Tax charged for delivery of goods
and services for personal needs*****

	23
--	----

Tax base of the deliveries, leviable
With 9 % rate

	13
--	----

Charged VAT (9 %)

	24
--	----

Tax base, subject to levying with 0 %
rate:

- tax base of deliveries under chapter
three of LVAT

	14
--	----

- tax base of ICD of goods

	15
--	----

- tax base of deliveries under Art. 140, 146 and Art. 173*	16
---	----

Tax base of deliveries of services under Art. 21, para 2 with place of performance on the territory of the another Member State	17
--	----

Tax base of deliveries under Art. 69, para 2 LVAT, including the deliveries under the conditions of remote sales with place of performance on the territory of another Member State as well as deliveries as an intermediary in three-party operation**	18
--	----

Tax base of the exempt deliveries and the exempt ICA***	19
--	----

Section B: Data for exercised right of tax credit

Tax base and tax of the received deliveries,	30
ICA, the received deliveries under Art. 82, para 2 - 5 LVAT and the import without right of tax credit or without tax	

Tax base of the received deliveries, ICA, the deliveries, received under Art. 82, para 2 - 5 LVAT, the import, as well as tax base of the received deliveries, used for carrying out deliveries under Art. 69, para 2 LVAT:

- with right of full tax credit	31	VAT with right of full tax credit	41
- with right of partial tax credit	32	VAT with right of partial tax credit	42

Annual correction under

43

Art. 73, para 8 (+/-)LVAT

Coefficient under Art. 73, para 5 LVAT

33

Total tax credit

40

(cell 41 + cell 42 x cell 33 +

+ cell 43)

Section C: Result for the period

VAT for deposition

50

VAT for reimbursement

60

(cell 20 - cell 40) >= 0

(cell 20 - cell 40) < 0

Section D: VAT for deposition

Tax for deposition from cell 50,
deducted

70

Tax for deposition from cell 50,

71

By the procedure of Art. 92, para 1
LVAT

effectively deposited

Section E: VAT, subject to reimbursement

Pursuant to Art. 92, para 1 of LVAT in 30- days term	<table border="1"><tr><td></td><td>80</td></tr></table>		80	Pursuant to Art. 92, para 3 of LVAT in 30- days term	<table border="1"><tr><td></td><td>81</td></tr></table>		81	Pursuant to Art. 92, para 4 of LVAT in 30- days term	<table border="1"><tr><td></td><td>82</td></tr></table>		82
	80										
	81										
	82										
from submitting this		from submitting this		from submitting this							
declaration		declaration		declaration							

The undersigned....., I declare, that:

I represent the person, indicated in cell A, and the information, specified in this form is true and accurate.

there are present the circumstances under Art. 92, para 3 and 4 LVAT.

I am aware, that I am liable under Art. 313 of the Penal code regarding untrue data.

Date of compiling: Position: Signature:
.....

Comment. The values shall be indicated in levs and stotinkas.

*In box 16 shall be declared supplies which are subject to a zero tax rate:

- Delivery of common tourist service where supplies of goods and services, from which the traveler benefit directly, are the place of performance on the territory of third countries and territories;
- Delivery of goods under the special arrangements for taxing the margin when for deliveries are available the conditions of Art. 28 LVAT;
- Deliveries exempt under international treaties;
- Deliveries, for which recipients are the armed forces of other countries that are parties to the North

Atlantic Treaty or EU institutions.

** In box 18 shall be declared deliveries with place of performance outside the country's territory, which would have been taxable had they been executed on the territory of the country, as well as the supply of financial services and insurance services when the services' recipient is established outside the European Union, or when they are directly related to goods, for which the conditions of Art. 28 LVAT have been met.

*** In box 19 shall not be declared the supply of financial and insurance services where the recipient is established outside the European Union, or when they are directly related to goods, for which the conditions of Art. 28 LVAT have been met, which are treated as taxable under Art. 69, para. 2 LVAT and shall be declared in box 18.

**** In box 23 shall be declared the tax due for the tax period for the goods and services used for personal needs.

Appendix No 14 to Art. 117, para 1

(Amend. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011)

VIES- TD/office
.....
DECLARATION Incoming No/
.....
Shall be filled in by the tax
administration
Tax period:
mm/yyyy

A. Data for the registered person
Identification number of VAT BG
Name/title

Address for correspondence

B. Data for the person, submitting the declaration:

Name

UCN/PNF, official number from NRA register

Address for correspondence:

Address (quart., street No)

Settlement (city/village)

Postal code

In the capacity of

representative proxy

C. Inter-community deliveries of goods carried out, deliveries of goods as an intermediary in three-partite operation, as well as delivery of services under Art. 21, para 2 LVAT, with place of performance on the territory of another Member State, under which recipients are persons, who are tax liable and registered for the purposes of VAT in another Member State.

Tax base – total in BGN

01

(sum of columns c3+ c4 + c5),

including
 Tax base of ICD
 (sum of column c3) 17

Total number of lines in the declaration 02

No of line	IN of VAT of the recipient/ the acquirer (incl. symbols)	Tax base B Inter-Community deliveries of goods	deliveries of goods as an intermediary in three- partite operation	Delivery of services under Art. 21, para 2 LVAT with place of performance on the territory of another Member State	Tax period, during which the tax has become exigible * (mm/yyyy)
c1	c2	c3	c4	c5	c6

* In column 6 the tax period shall be entered, during which the tax has become exigible, in the cases, when this period is different from the tax period, regarding which this declaration refers.

The undersigned, I declare, that I represent the person, indicated in cell A, and the information indicated in this form is true and accurate. I am aware that regarding presenting untrue data I am liable under Art. 313 of the Penal code.

Comment. (amend. – SG 10/11, in force from 01.02.2011) The values shall be indicated in levs and stotinkas.

Appendix No 15 to Art. 118, para 1

(amend. - SG 101/06; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011; amend. – SG 20/13, in force from 15.03.2013, amend. – SG, 24/17, in force from 21.03.2017)

Parameters, structure and requirements to the file containing VIES-declaration submitted electronically. (Title amend. - SG 10/11, in force from 01.02.2011)

Information, sent electronically, should contain one of the following files:

VIES.TXT or VIES.CSV

The files VIES.TXT, VIES.CSV should be text files with coding cp-1251/windows-1251.

Structure of the files

The files VIES.TXT and VIES.CSV shall contain information from one VIES-declaration, as the extension (TXT, CSV) of the file VIES shall determine its format, and shall mean:

- Extension TXT – the fields in the file shall be with rigid length and between the separate records (lines) a standard separator for end of line of text file – symbol for Carriage Return with following symbol Line Feed shall be placed.

- Extension CSV – the fields in the file are divided by semicolon (;) and between the separate records (lines) a standard separator for end of line of text file – symbol for Carriage Return with following symbol Line Feed shall be placed.

The file "VIES.TXT" shall contain information from one VIES- declaration for the period, regarding which it is being submitted. The fields in the file shall be with rigid length and between the separate records (lines) a standard separator for end of line of text file – symbol for Carriage Return with following symbol Line Feed shall be placed.

The structure of the file VIES.TXT shall contain the following sections, which are physically divided via a new line:

1. Section "Main record" – the section consists of only one record (line) with the following structure:

Number	Description of the field	Length (number of symbols)	Format
1.	Code of the section "Main record"	3	Character one with value VHR (Latin)
2.	Accounting period	7	character
3.	Total number of lines in the declaration	5	digital

2. Section "Declarant" – the section consist of only one record (line), containing information for the person submitting VIES declaration, and shall have the following structure:

Number	Description of the field	Length (number of symbols)	Format
1.	Code of the section "Declarant"	3	character one with value VDR (Latin)
2.	UCN/PNF/official number from NRA register of the person, submitting the declaration	15	character
3.	The full name of the person submitting the declaration	150	character
4.	City from the address for correspondence of the Person, submitting the declaration	50	character
5.	Postal code from the address for correspondence of the person, submitting the declaration	4	numerical
6.	Address for correspondence (quarter, street No) of the person, submitting the declaration	150	character
7.	Capacity of the person, submitting the declaration	1	character

3. Section "Registered person" – the section consists of only one record (line), containing information about the registered person, submitting the data, and shall have the following structure:

Number	Description of the field	Length (number of symbols)	Format
1.	Code of the section "Registered person"	3	character one with value VTR

			(Latin)
2.	Identification number of VAT of the registered person	15	character
3.	Name of the registered person	150	character
4.	Address for correspondence	200	character

4. Section "total turnover" – the section consists of only one record (line), containing information about the total value of the deliveries in the declaration, and shall have the following structure:

Number	Description of the field	Length (number of symbols)	Format
1.	Code of the section "Total turnover"	3	character one with value TTR (Latin)
2.	Tax base totally (sum under c3 + c4 + c5)	12	numerical
3.	Tax base of ICD (sum under c3)	12	numerical

5. Section "ICD" – the section consists of one or some records (lines), each of them containing information for about the deliveries carried out to foreign contractor from Member State of EU, for the accounting period. The records shall have the following structure:

Number	Description of the field	Length (number of symbols)	Format
1.	Code of the section "ICD "	3	character one with value VIR (Latin)
2.	Number of line	5	numerical
3.	VIN number of the foreign contractor, including the sign of the Member State	15	character
4.	Total value of the tax base regarding deliveries of goods	12	numerical
5.	Total value of the tax base regarding three lateral transactions	12	numerical
6.	Total value of the tax base of the delivered services under Art. 21, para 2 of LVAT, with place of performance on the territory of another Member State	12	numerical
7.	Accounting period for the ICD carried out for the respective foreign contractor	7	character

VIN number of the foreign contractor, including the sign of the Member State, shall be the identification number for the purposes of VAT, issued by the Member State, where the person has been registered for the purposes of VAT.

The total number of VIN number of the foreign contractor, including the sign of the Member State, must meet the requirements to the structure and the length of the identification number for Value Added Tax purposes, issued in the EU Member State where the contractor is registered for the Value Added Tax purposes.

Requirements for the order of the records in the file

The sections in the file VIES.CSV should be in the following sequence:

1. Section "Main record".
2. Section "Declarant".
3. Section "Registered person".
4. Section "Total turnover".
5. Section "ICD".

The records in the section "ICD" shall be aligned in the field "Number of line" in growing order, as in the first record the field shall have value "1", and in the next records the values shall be increased by 1 without omissions and without doubling.

Requirements for the contents of the fields in the file.

General requirements

The length provided (number of symbols) for each field shall be obligatory. The positions, which are not used, should be filled in with spacing interval. Provided that the field is empty (not filled in), its separate positions shall be filled in with spacing symbol.

(amend. – SG 20/13, in force from 15.03.2013) The fields in conditional format "Character" may contain symbols from the Windows 1251 code table with the codes from 20 to FF inclusive. The contents are left aligned.

The fields in conditional format "Numerical" may contain only Arabic numerals. The contents are right aligned. In case the field describes value, it may also contain separator "." for stotinkas and symbol minus, without other symbols and separators. There shall not be allowed additional filling in with nulls (0) in front of the respective sum, in order to be observed the length of the field. The values filled in should be in Bulgarian levs.

Example: Value 100,00 BGN - "100.00" shall be filled in.

Example: Value 200,00 BGN - "200.00" shall be filled in.

Requirements for concrete fields

The fields in all sections shall be obligatorily filled in except for the field "Accounting period" in the section "ICD" regarding the lines, whose tax period coincides with the tax period of the declaration.

Requirements for the fields from section "Main record"

- The field "Code of the section "Main record" shall be filled in with the code VHR in Latin.
- The field "Accounting period" shall contain the period, regarding which the data in the submitted VIES-declaration refer. The field shall contain only numerals and the symbol "/". The contents of the field shall be in the following format: "mm/yyyy", where: yyyy is the year, for which the data refer, mm – the number of the month, for which the data refer. Example: Information is submitted for the period 01 March 2007 – 31 March 2007 - "03/2007" shall be filled in.

Requirements for fields from section "Declarant"

- The field "Code of the section "Declarant" shall be filled in with the code VDR in Latin.
- The field "Type of the person, submitting the declaration" shall be filled in with the following

codes:

Code in Latin	Description
A	The person, submitting the declaration is a proxy
R	The person, submitting the declaration is a representative

Requirements for the fields in section

"Registered person"

The field "Code of the section "Registered person" shall be filled in with the code VTR in Latin.

Requirements for fields from section

"Total turnover"

The field "Code of the section "Total turnover" shall be filled in with the code TTR in Latin.

Requirements for the fields from section "ICD"

- The field "Code of the section ICD" shall be filled in with the code VIR in Latin.

- The field "Accounting period for the ICD carried out to the respective foreign contractor " shall contain the period, during which ICD have been carried out to the respective foreign contractor. The field shall contain only numerals and the symbol "/". The contents of the field shall be in the following format: "mm/yyyy", where: yyyy is the year, regarding which the data refer, mm – the number of the month, regarding which the data refer. Example: Information is submitted for the period 01 March 2007 – 31 March 2007 - "03/2007" shall be filled in.

Grounds for refusal to accept a declaration submitted electronically.

The submitted file VIES.TXT, shall not be accepted by the territorial directorate of the National Revenue Agency, when:

1. The file can not be read.
2. The file has a damaged length or structure of the records.
3. The file has a damaged structure – there are not some records in the file or there are additional ones.
4. The file has not data filled in the obligatory fields.
5. The field "Identification number of VAT of the registered person" from the section "Registered person" has untrue contents.
6. The field "VIN number of a foreign contractor" of Section "VOD" shall contain an unrecognized or missing sign of another Member State in the identification number for VAT purposes.

Structure of the file VIES.CSV

The file "VIES.CSV" shall contain information from one VIES-declaration for the period, regarding which it is submitted. The fields in the file shall be divided via the symbol semicolon (;) and between the separate records (lines) a standard separator for end of line of text file – symbol for Carriage Return with following symbol Line Feed shall be placed.

The structure of the VIES.CSV file shall contain the following sections, which are physically divided via new line:

Section "Main record" – the section consists of only one record (line) with the following structure:

Number	Description of the field	Maximum length (maximum number of symbols)	Format
1.	Code of the section "Main record"	3	character one with value VHR (Latin)
2.	Accounting period	7	character
3.	Total number of lines In the declaration	5	numerical

Section "Declarant" – the section shall consist of only one record (line), containing information for the person, submitting VIES declaration, and shall have the following structure:

Number	Description of the field	Maximum length (maximum number of	Format
--------	--------------------------	--------------------------------------	--------

		symbols)	
1.	Code of the section "Declarant"	3	character with value VDR (Latin)
2.	UCN/PNF/ official number from NRA register of the person, submitting the declaration	15	character
3.	The full name of the person, submitting the declaration	150	character
4.	City from the address for correspondence of the Person, submitting the declaration	50	character
5.	Postal code from the address for correspondence of the person, submitting the declaration	4	numerical
6.	Address for correspondence (quarter, street No) of the person, submitting the declaration	150	character
7.	Capacity of he person, submitting the declaration	1	character

Section "Registered person" – the section consists of only one record (line), containing information about the registered person, submitting the data, and shall have the following structure:

Number	Description of the field	Maximum length (maximum number of symbols)	Format
1.	Code of the section "Registered person"	3	character one with value VTR (Latin)
2.	Identification number of VAT of the registered person	15	character
3.	Name of the registered person	150	character
4.	Address for correspondence	200	character

Section "Total turnover" – the section shall consist of only one record (line), containing information for the total value of the deliveries in the declaration and shall have the following structure:

Number	Description of the field	Maximum length (maximum number of symbols)	Format
1.	Code of the section "Total turnover"	3	character with value TTR (Latin)
2.	Tax base total (sum under c3 + c4 +c5)	12	numerical
3.	Tax base of ICD (sum of c3)	12	numerical

Section "ICD" – the section consists of one or several records (lines), each of them containing

information about the carried out deliveries for foreign contractor from Member State of EU, regarding the accounting period. The records shall have the following structure:

Number	Description of the field	Maximum length (maximum number of symbols)	Format
1.	Code of the section "ICD "	3	character one with value VIR (Latin)
2.	Number of line	5	numerical
3.	VIN number of the foreign contractor, incl. the sign of the Member State	15	character
4.	total value of the tax base regarding the delivery of goods	12	numerical
5.	Total value of the tax base for three lateral transactions	12	numerical
6.	Total value of the tax base for services, provided under Art. 21, para 2 LVAT with place of performance on the territory of another Member State	12	numerical
7.	Accounting period for the ICD carried out to the respective foreign contractor	7	character

VIN number of the foreign contractor, including the sign of the Member State is the identification number for VAT purposes, issued by the Member State where the person is registered for VAT purposes. The total length of VIN number of the foreign contractor, including the sign of the Member State, must meet the requirements to the structure and length of the identification number for value added tax purposes, issued by the EU Member State, where the contractor is registered for value added tax purposes.

Requirements for the order of the records in the file

The sections in the file VIES.CSV should be in the following sequence:

1. Section "Main record".
2. Section "Declarant".
3. Section "Registered person".
4. Section "Total turnover".
5. Section "ICD".

The records in the section "ICD" shall be aligned in the field "Number of line" in growing order, as in the first record the field shall have value "1", and in the next records the values shall be growing with 1 without omissions and without doubling.

Requirements for the contents of the fields in the file.

General requirements

(amend. – SG 20/13, in force from 15.03.2013) The fields in conditional format "Character" may contain symbols of the Windows 1251 code table with the codes from 20 to FF inclusive, except for the symbol semicolon (;).

The fields in conditional format "Numerical" may contain only Arabic numerals. In case the field

describes value, it may also contain separator ". " for stotinkas and symbol minus, without other symbols and separators. There shall not be allowed additional filling in with nulls (0) in front of the respective sum, in order to be observed the length of the field. The values filled in should be in Bulgarian levs.

Example: Value 100,00 BGN - "100.00" shall be filled in.

Example: Value 200,00 BGN - "200.00" shall be filled in.

Requirements for respective fields

The fields in all sections shall be obligatorily filled in except for the field "Accounting period" in the section "ICD" regarding the lines, whose tax period coincides with the tax period of the declaration.

Requirements for the fields from section "Main record"

- The field "Code of the section "Main record" shall be filled in with the code VHR in Latin.
- the field "Accounting period" shall contain the period, regarding which the data in the submitted VIES-declaration refer. The field shall contain only numerals and the symbol "/". The contents of the field shall be in the following format: "mm/yyyy", where: yyyy is the year, for which the data refer, mm – the number of the month, for which the data refer. Example: Information is submitted for the period 01 March 2007 – 31 March 2007 - "03/2007" shall be filled in.

Requirements for fields from section

"Declarant"

- The field "Code of the section "Declarant" shall be filled in with the code VDR in Latin.
- The field "Type of the person, submitting the declaration" shall be filled in with the following codes:

Code in Latin	Description
A	The person, submitting the declaration, is a proxy
R	The person, submitting the declaration, is a representative

Requirements for the fields from section

"Registered person"

The field "Code of the section "Registered person" shall be filled in with VTR code in Latin.

Requirements for fields from section "Total turnover"

The field "Code of the section "Total turnover" shall be filled in with TTR code in Latin.

Requirements for the fields from section "ICD"

- The field "Code of the section "ICD" shall be filled in with the code VIR in Latin.
- The field "Accounting period for the ICD carried out to the respective foreign contractor" shall contain the period. In which ICD to the respective foreign contractor have been carried out. The field contains only numerals and the symbol "/". The contents of the field shall be in the following format: "mm/yyyy", where: yyyy is the year, regarding which the data refer, mm – the number of the month, regarding which the data refer.

Example: Information is submitted for the period 01 March 2007 - 31 March 2007 - "03/2007" shall be filled in.

Grounds for refusal to accept the information, submitted electronically.

The submitted file VIES.CSV, shall not be accepted by the territorial directorate of the National Revenue Agency, when:

1. The file can not be read.
2. the file contains fields, exceeding the maximum number of symbols or records with damaged structure.
3. The file has a damaged structure – there are not some records in the file or there are additional ones.
4. The file has not data filled in the obligatory fields.
5. The field "Identification number of VAT of the registered person" from the section "Registered person" has untrue contents.

Business name, if
different from the
designation

Contacts

Address:	
Telephone No.	Email address:

Internet address:

Person, representing the taxable person:

Authorised person, filing the application

Bank account

IBAN/OBAN

BIC

Bank account holder:

Previous registrations for application of special regimes*:

If the above taxable person has already been registered for application of this special regime in the Republic of Bulgaria or in another EU Member State or has been registered for application of the special regime for telecommunication services, services for radio- and television broadcasting or services provided electronically applicable for taxable persons based in the territory of the European Union, please provide identification numbers used for VAT purposes.

EU Member State having
issued the identification
number for VAT purposes

Identification number for VAT purposes

* The information shall be filled in separately for all identification numbers used before the filing of the application.

Date of commencement of application of the special regime outside the Union.

Has the above indicated taxable person carried out supplies for which the special regime would be applicable?

Yes No

If yes, provide the date of first supply:

Change of the Member State of identification

If the above taxable person is registered in another Member State for application of a regime

outside the Union but they wish to get registered for the application of this regime in the Republic of Bulgaria, please provide the identification number for VAT purposes, under which the person is registered in the other EU Member State.

Please note that in order to get registered for application of a regime outside the Union in the Republic of Bulgaria the person has to terminate their registration in the other EU Member State, by notifying the said state of the termination of their registration there not later than on the tenth day of the month following the date as from which they wish to make this change.

EU Member State having issued the identification number for VAT purposes

Identification number for VAT purposes

Declaration

I do hereby declare that the above person is not registered for VAT purpose in a European Union Member State, unless for the purposes of application of a regime outside the Union in case of change of the Member State of identification at person's choice.

Attachments

Name of the attached file	Description	Type of the file
---------------------------	-------------	------------------

Declaration

I do hereby declare that the information provided in this present form is true and correct. I am aware that providing incorrect information shall involve my responsibility under Art. 313 of the Penal Code.

Date:

Appendix No 17 to Art. 119, para 3

(amend. – SG 101/06, Prev. Attachment No. 17 to Art. 119, par. 3, amend. – SG 1/15, in force from 06.01.2015)

Ref. No./date:	
TD of NRA	

To be filled in by the revenue administration.

APPLICATION FOR TERMINATION OF THE REGISTRATION FOR APPLICATION OF A SPECIAL REGIME
UNION FOR TAXATION WITH A VALUE ADDED TAX

OF SUPPLIES OF TELECOMMUNICATION SERVICES, SERVICES FOR RADIO- AND TELEVISIONBRO-
SERVICES, PROVIDED ELECTRONICALLY WITH RECIPIENTS WHO ARE NON-TAXABLE PERSONS (S
OUTSIDE THE UNION)

I am filing this application for:

Termination of a registration for application of the special regime outside the Union.

Information about the taxable person

Identification

Identification numbered under VATA

Identification number for tax registration purposes			
State, where the taxable person is based by main office and registered address			
Designation (full name of the taxable person)			

Contacts

Address:

.....

Telephone No.

Email address:

Internet address:

Person, representing the taxable person:

Authorised person, filing the application

The right (obligation) to termination of the registration for application of the special regime outside the Union is taken following grounds:

.....

	Art. 155, par. 1, item 1 of the VATA – the registered person does not provide any longer telecommunication services, services for radio- and television broadcasting or services, provided electronically.
	Please, provide the date of occurrence of the respective circumstance:
	Art. 155, par. 1, item 2 of VATA – the registered person does not meet any longer the provisions of Art. 154, par. 1 of VATA
	Please, provide the date of occurrence of the respective circumstance:
	Where the registered person does not meet the provisions of Art. 154, par. 1 of the VATA because of the fact that they are based by main office and registered address or by a permanent facility in the territory of a EU Member State, please provide the identification number for VAT purposes, allocated by the Member State where the person is based by their main office and registered address or by a permanent facility. State, having issued the identification number for VAT purposes: Identification number for VAT purposes:
	Art. 155, par. 1, item 3 of the VATA – the registered person does not wish to

	<p>apply the special regime outside the Union.</p> <p>Please, provide the date as from which the registered person does not wish to terminate the application of the special regime:</p> <p>.....</p>
	<p>Art. 155, par. 10 of the VATA – the registered person does not wish to get registered for application of the special regime in another European Union Member State.</p> <p>Please, provide the date as from which the registered person does not wish to terminate the application of the special regime in the Republic of Bulgaria:.....</p>
	<p>Art. 159h of the VATA – the registered person does not meet any longer the provisions of Art. 154, par. 1 of the VATA and wishes to get registered for application of the special regime within the Union because of the fact that they meet the provisions of Art. 156, par. 1 of the same act.</p> <p>Please, provide the date of occurrence of the change of the respective circumstance:</p> <p>.....</p>
	<p>Other reason:</p> <p>.....</p>

Attachments:

Name of the attached file	Description	Type of the file

Appendix No 18 to Art. 96, para 2

(amend. – SG 101/06, prev. Attachment No. 18 to Art. 96, par. 2; amend. – SG 1/15, in force from 06.01.2015)

Ref. No./date:	
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TD of NRA	
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To be filled in by the revenue administration.

**APPLICATION FOR TERMINATION (UPDATING) FOR APPLICATION OF A SPECIAL REGIME
WITHIN THE UNION FOR TAXATION WITH A VALUE ADDED TAX**

**OF SUPPLIES OF TELECOMMUNICATION SERVICES, SERVICES FOR RADIO- AND
TELEVISION BROADCASTING OR SERVICES, PROVIDED ELECTRONICALLY WITH
RECIPIENTS WHO ARE NON-TAXABLE PERSONS (SPECIAL REGIME WITHIN THE UNION)**

I am filing this application for:

	Registration for application of a special regime within the Union
	Change of data regarding the registration for application of the special regime within the Union

Information about the taxable person

Identification

Identification number under VAT Act				
UPN/PNF/Official number from the NRA register				
UIC as per BULSTAT/UIN under TRA/Official number from the NRA register				
Designation (full name of the taxable person)				
Business name, if different from the designation				
State, where the taxable person is based				

by the main office and registered address in the European Union (EU), is based by permanent facility				
State, where the taxable person is based by the main office and registered address, where this state is not a EU Member State				
Contacts				

Address:

Street.....No.Floor

Apartment

Place Post codePO Box

Municipality:

District/Region.....

State.....

Telephone No.

Email address:

Internet address:

Person, representing the taxable person:

Bank account

IBAN

BIC

Bank account holder:

Permanent facilities in other EU Member States*:

Identification number for VAT purposes	
Business name of the permanent facility	

Address:

Street.....No.Floor

Apartment

Place Post codePO Box

Municipality:

District/Region.....

State.....

* The information shall be provided for each permanent facility individually.

Identification in other EU Member States*

If another EU Member State has issued to the above person an identification number for VAT purposes as a taxable person not based in the territory of this Member State, please enter all such identification numbers.

EU Member State having issued the identification number for VAT purposes	Identification number for VAT purposes

* The information shall be provided individually for each EU Member State where the person has got identification.

Previous registrations for application of special regimes*:

If the above taxable person has already been registered for application of this special regime in the Republic of Bulgaria or in another EU Member State or has been registered for application of the special regime for telecommunication services, services for radio- and television broadcasting or services provided electronically applicable for taxable persons based in the territory of the European Union, please provide identification numbers used by the person for VAT purposes.

EU Member State having issued the identification number for VAT purposes	Identification number for VAT purposes

* The information shall be filled in separately for all identification numbers used before the filing of the application.

Date of commencement of application of the special regime outside the Union.

Has the above indicated taxable person carried out supplies for which the special regime would be applicable?

Yes No

If yes, provide the date of first supply:

Change of Member State of identification

If the above taxable person is registered in another Member State for application of the regime within the Union and:

- They have moved their place of establishment by main office and registered address in the territory of the Republic of Bulgaria;

- They have not got established by main office or registered address in the territory of the EU and have moved their permanent facility from the territory of another Member State to the territory of the Republic of Bulgaria, or

- They have not got settled by main office and registered address in the territory of the EU, but they have settled by permanent facility both in the territory of the Republic of Bulgaria and in the territory of another Member State and after the expiration of two years following the year when the person has been registered for application of the regime in the other Member State, they wish to get registered for application of the same regime in the Republic of Bulgaria,

please provide the identification number for VAT purposes, under which the person is registered in the other EU Member State.

Please note that in order to get registered for application of a regime within the Union in the Republic of Bulgaria, the person must terminate their registration in the other EU Member State, by notifying them not later than on the tenth day of the month following the date of occurrence of the change.

EU Member State having issued the identification number for VAT purposes	Identification number for VAT purposes

Attachments

Name of the attached file	Descriptio	Type of the file
---------------------------	------------	------------------

Declaration

I, the undersigned

.....
Do hereby declare, that I represent the above person and that the information provided in this present form is true and correct and I accept full responsibility under Art. 313 of the Penal Code.

Date

Signature:

Appendix No 19 to Art. 101, para 1

(Amend. - SG 101/06; amend. – SG 10/11, in force from 01.02.2011, amend. – SG, 24/17, in force from 21.03.2017, amend. - SG 58/18, in force from 13.07.2018)

DECLARATION OF ART. 168 OF LVAT FOR INTER-COMMUNITY DELIVERY OR INTER-COMMUNITY ACQUISITION OF NEW VEHICLE

<p>DECLARATION</p> <p>for Inter-Community delivery or Inter-Community acquisition of new vehicle</p>	<p>TD/office</p> <p>.....</p> <p>Incoming No /</p> <p>.....</p> <p>Shall be filled in by the revenue administration</p>
--	---

A. Data for the declarant:

IN the sense of § 1, item 1 and 4 of the additional provision of RRILVAT

.....

Identification number for tax purposes/VAT number of foreign person

.....

Name

.....

Address for correspondence

.....

B. Type of the transaction:

Inter-community delivery		Inter-community acquisition
--------------------------	--	-----------------------------

C. Data for the vehicle:

01	Type of the vehicle:
	<p style="text-align: center;"> <input type="checkbox"/> Motor vehicle <input type="checkbox"/> vessel <input type="checkbox"/> aircraft </p>
02	Registration number:
03	Trade mark:
04	Model:
05	Colour:
06	Vehicle Identification Number (VIN) (regarding Motor vehicle)/identification number (regarding vessel or aircraft)
07	Engine capacity in cubic cm (regarding motor vehicle)
08	Engine power in kW (regarding motor vehicle)
09	Length in meters (regarding vessels)
10	Flight weight in kilos (regarding aircraft)
11	Date of the first registration <div style="text-align: right;">(dd/mm/yyyy)</div>
12	Kilometers traveled (regarding motor vehicles)
13	Hours of sailing/hours of flying

(regarding vessels, respectively regarding aircraft)

D. Data for the contractor – provider (seller) / acquirer (buyer):

IN the sense of § 1, item 1 of the additional provision of RILVAT

Identification number for tax purposes/VAT of foreign person

Name

Address for
correspondence.....

E. Data for the delivery/the acquisition:

¹⁴ Date of occurrence of the tax event (dd/mm/yyyy)

¹⁵ Tax base

¹⁶ VAT, due regarding the Inter-Community acquisition

F. Data for the tax reimbursement under Art. 168, para 5 LVAT(1):

17 Tax base regarding the Inter-Community delivery (line 15 shall be transferred)

18 Amount of the tax, which would have been exigible, if the delivery is leviable with 20 % rate

(the tax base in line 17 shall be multiplied by 0,20)

19 VAT at the acquisition of the vehicle

(at purchase on the territory of the state, at ICA, at import)

20 Amount of VAT with right to reimbursement under Art. 168, para of LVAT

(line 19 shall be transferred, and when the value in line 19 is bigger than the value in line 18, the value in line 18

G. Enclosed documents:

Documents, certifying the Inter-Community delivery and the Inter-Community acquisition:

1) Copy of document, issued by the person in cell A regarding the carried out delivery, which obligatorily contains LVAT (in the cases of Inter-Community delivery)

2) Copy of document under Art. 103, para 2, item 3 RILVAT, certifying, that the vehicle is transported to the territory of the Inter-Community delivery)

3) (amend. – SG, 24/17, in force from 21.03.2017) Copy of a document, issued by the

supplier (seller) incl. D (in the cases of Inter-Community acquiring)

Documents, certifying the right for reimbursement of tax under Art. 168, para 5 of LVAT:

- 4) Invoice, meeting the requirements of Art. 114 LVAT (when the vehicle has been purchased on the territory of
- 5) Customs declaration/customs document, certifying the termination of the customs formalities (when the vehicle
- 6) (amend. – SG, 24/17, in force from 21.03.2017) Copy of document, issued by the provider (the seller), (when the vehicle has been acquired from Inter-Community acquiring)
- 7) Copy of payment document, certifying, that the tax has been deposited in the Republican budget (when the vehicle has been acquired from import or from Inter-Community acquisition)
- 8) Declaration, signed by the recipient under Art. 103, para 2, item 4 RILVAT
- 9) Document, issued by service, insurer or competent state body (Ministry, institution and others) under Art. 103, para 2, item 5 RILVAT

The undersigned, I declare, that I represent the person, indicated in cell A, and the indication regarding presenting untrue data.

Date of compilation: Position: Signature:

Comment. The values shall be indicated in levs and stotinkas.

(*1) and (*2) It shall be filled provided that the person is willing to exercise his/her right for reimbursement of tax u

Appendix No 20 to Art. 83, para 3

(amend. - SG 39/08, in force from 15.04.2008; amend. – SG 6/10, in force from 01.01.2010; amend. – SG 10/11, in force from 01.02.2011, amend. - SG 58/18, in force from 13.07.2018)

NOTIFICATION

For sale, carried out under Art. 131 of the law

TD of NRA at registration of the owner of the thing (the debtor, the pawner, respectively of the owner of the mortgaged thing):

Incoming No

...../.....

1. Data for the person - owner of the thing (the debtor, the pawner, respectively of the owner of the mortgaged thing):

1.1. Trade name/name

.....

1.2.

Address.....

1.3. . Identification number under Art. 84 TIPC

.....

1.4. Identification number for the purposes of VAT under Art. 94, Para 2 of the Law

.....

2. Data for the person recipient (buyer)

2.1. Trade name/name

.....

2.2. Address

.....

2.3. under Art. 84 TIPC

.....

2.4. Identification number for the purposes of VAT under Art. 94, Para 2 of the Act

.....

3. Data for the person public executor, bailiff or pledge creditor:

3.1. Trade name/name

.....

3.2.

Address.....

3.3. Identification number under Art. 84 TIPC

.....

(the public bailiff shall indicate BULSTAT of National Revenue Agency, the state bailiff
- of a District Court)

3.4. Identification number for the purposes of VAT under Art. 94, Para 2 of the Act.....

4. data for the sale:

4.1. ground for carrying out the sale

.....

4.2. date on which a payment has been received

4.3. sale price of the item

.....

4.4. tax base

.....

4.5. tax due

.....

(In the cases of Art. 83a, Para 7 and 8 RIVAT the due tax for the sale, the tax already

transferred and the tax to be transferred/restored shall be indicated)

The undersigned, I declare, that I represent the person in item 3 of this notification and the indicated information in this form is true and accurate. I am aware that I am liable under the Penal code for presenting untrue data.

Date Signature.....

Comment. The values shall be indicated in levs and stotinkas.

Appendix No 21 to Art. 110, Para 1

(amend. - SG 39/08, in force from 15.04.2008; amend. – SG 84/11, in force from 28.10.2011)

CERTIFICATE OF EXEMPTION
FROM OBLIGATION FOR TAX PAYMENT FOR DELIVERIES
HAVING PLACE OF PERFORMANCE IN A MEMBER STATE OF
THE PERSONS UNDER ART. 109, PARA 1 AND 2 OR FOR
DELIVERIES HAVING PLACE OF PERFORMANCE ON THE
TERRITORY OF THE STATE, RECIPIENTS TO WHICH ARE
EUROPEAN UNION INSTITUTIONS HOSTED BY THE REPUBLIC
OF BULGARIA

- 1 Неприложимото се зачертава/delete as appropriate.
- 2 В съответната кутийка се поставя кръстче/place a cross in the appropriate box.
- 3 Неизползваното пространство се зачертава. Същото важи и за формулярите за поръчка, ако са приложени/delete space not used. This obligation also applies if order forms are attached.
- 4 Стоките, които не отговарят на изискванията се зачеркват от клетка 5./Goods and/or services not eligible should be deleted in box 5 or on the attached order from.

Instructions of Completing the Certificate
(amend. – SG 84/11, in force from 28.10.2011)

1. The present certificate shall serve to the supplier as a document supporting the exemption to pay VAT for goods and services of the eligible institution/individuals, mentioned in Art. 110 (Art. 151 of Council Directive 2006/112/EC). One certificate shall be completed for every provider. The provider shall be obliged to keep it in his documentation in compliance with the legal provisions which apply in his Member State.

2. The certificate for exemption of VAT payment shall be drawn up in two copies.

(a) The non-completed space in cell 5.B shall be stricken out so that nothing can be consequently added.

(b) The document shall be filled legibly and so that the entered information cannot be deleted. No striking out/deletion or addition of text on top shall be allowable. The document shall be completed in a language allowed in the host Member State.

(c) If the description of the goods (cell 5.B of the certificate) contains references to a purchase form completed in a language not allowed in the Member State of the supplier, the eligible institution/individual shall furnish a translation.

(d) On the other hand, if the certificate is filled in in a language, different from the one, accepted by the supplier's Member State, the authorized institution/person must attach a translation of the information related to the goods in field 5B.

(e) (amend. – SG 84/11, in force from 28.10.2011) Allowed language shall mean one of the languages officially used in the Member State or one of the official languages of the European Union which can be used for this purpose as declared by the Member State.

3. By its declaration in cell 3 of the certificate the eligible institution/individual provides information required for considering the request for exemption of VAT payment in the host Member State.

3. By its declaration in cell 3 of the certificate the institution confirms the detailed information in cell 1 and cell 3 (a) of the document and certifies that the eligible person is an employee of the institution.

5. (a) The reference to the order form (cell 5.B of the certificate) must contain at least a date and number of the order. The order form shall contain all the components numbered in cell 5. If the certificate is subject to sealing by the competent authority of the host Member State, then the order form must be sealed too.

(b) The entry of the identity number for the purposes of the VAT number of the supplier shall be mandatory.

(c) The currencies shall be indicated in a three-letter code according to the international standard ISO 4217 determined by the International Organization for Standardization (Some of the currently used currency codes are given as an example: BEF (Belgian frank), DEM (Deutsche Mark), DKK (Danish Krone), ESP (Spanish Peseta), FRF (French Franc), GBP (British Pound), GRD (Greek Drachma), IEP (Irish Pound), ITL (Italian Lira), LUF (Luxembourgian Franc), NLG (Dutch Guilder), PTE (Portuguese Escudo), ATS (Austrian Schilling), FIM (Finnish Markka), SEK (Swedish Kronor), USD (United States Dollar)).

6. The authenticity of the aforementioned declaration by the eligible institution/person shall be confirmed with the seal of the competent authority of the host Member State in cell 6. This authority may place the approval depending on the consent of another authority in its Member State.

7. In order to facilitate the procedure the competent authority may cancel the obligation of the eligible institution to require a seal in case of exemption from VAT payment for consumption intended for official purposes. The eligible institution must mention this cancellation in cell 7 of the certificate.

Appendix No 22 to Art. 113, para 15

(New - SG 101/06, amend. – SG, 24/17, in force from 21.03.2017)

The parameters and the requirements for the structure of the data of the electronic register

Electronic register under Art. 113, para 13 should be maintained as file NMTREG.

Structure of the file NMTREG.CSV

The file "NMTREG.CSV" shall contain Identification number of VAT of the registered person and information about the carried out deliveries of new vehicles, carried out by Bulgarian providers with VAT registration to non-registered persons from another Member State. Each delivered vehicle shall be described with one record (line) in the file and shall be positioned on one technical carrier. The fields in the file shall be divided by the symbol semicolon (;) and between the separate records (lines) a standard separator shall be

placed for end of line of text file – symbol for Carriage Return with following symbol Line Feed.

Any line of the file shall have the following structure:

No of field	Description/comments	Format (number of symbols)
1	Date of issuing the invoice	Date (10) DD/MM/YYYY
2	Number of issued invoice for the delivery of new vehicle	Numerical (10)
3	Identification number of VAT of the provider, incl. the sign "BG"	Character (12)
4	Name of the provider	Character (20)
5	Address of the provider – street, No	Character (20)
6	Postal code of the provider	Character (10)
7	City of the provider	Character (12)
8	Name of the client	Character (20)
9	Address of the client - street, No	Character (20)
10	Postal code of the client	Character (10)
11	City of the client	Character (12)
12	Sign (prefix) of the Member State, where the vehicle shall be used	Character (2)
13	Value of the vehicle in BGN	Numerical (8)
14	Type of the vehicle: motor vehicle, vessel, aeronautical vehicle. Values of the field: - Land vehicle - Vessel - Aircraft	Character (12)
15	Description – free text – additional information	Character (50)
16	Date of the initial registration	Date (10) DD/MM/YYYY
17	Kilometers covered/sailing hours/flight hours	Character (12)
18	Number of carriage or identification Number of the vessel or the aeronautical vehicle	Character (12)
19	Date of issuing the temporary/transit numbers (regarding the motor vehicles)	Date(10) DD/MM/YYYY

The provided length (number of symbols) for each field shall be obligatory. The positions, which are not used, shall be filled in with spacing symbol. Provided that the field is empty (it is not filled in), its separate positions shall be filled in with spacing symbol.

The fields in conditional format "Character" may contain numerals, letters, separators (as ", and others), except for the symbol semicolon (;). The contents are left aligned.

The fields in conditional format "Numerical" may contain only Arabic numerals. The contents are right aligned. In case the field describes a value, it may also contain separator "." for stotinkas, without any other symbols and separators. Additional filling in with nulls shall be permitted in front of the certain sum,

so that the required length to be observed. The values, filled in, shall be in Bulgarian levs.

Example: Value 10 000,00 BGN – it shall be filled in "10 000.00".

The fields in conditional format "Date" shall only contain numerals and the symbol "/". The contents of the field shall be in the following format: "dd/mm/yyyy": where dd shall be the day, mm – the number of the month, yyyy – the year.

Example: Date 3 December 2007 – it shall be filled in "03/12/2007".

Example: Date 25 March 2007 – it shall be filled in "25/03/2007".

Example: The field is empty (it is not filled in) – it shall contain " " or " / /".

Requirements for certain fields

The field "Number of issued invoice for the delivery of new vehicle" shall only contain Arabic numerals. The contents are right aligned. The field shall be obligatorily filled in, as the positions, which are not used, may be filled in with symbol "0" in front of the concrete numeral, so that the required length of the field to be observed.

Example: number of issued invoice for delivery 510 – "510" shall be filled in.

The field "Date of issuing the invoice" shall contain the date, on which the document has been issued. The field shall be obligatorily filled in.

Requirements for the records at documents annulment

Provided that it is invoiced during the period when it is issued, it shall be described in the file "NMTREG.CSV", but the fields, describing value, shall be left empty (they shall not be filled in) or value zero (0) shall be filled in.

Provided that an invoice is being annulled after the period, during which it has been issued, it shall be described in the file "NMTREG.CSV", as in the fields, describing values, value shall be filled in, equal to the contents of the respective field from the first record in the file, but with reverse sign.

Already annulled documents may not be annulled.

Records via which documents have been annulled may not be annulled.

Appendix No 23 to Art. 88, para 2

(New - SG 101/06, amend. - SG 58/18, in force from 13.07.2018)

TD of NRA of the person's registration:

Incoming No

...../.....

NOTIFICATION

For exercising the right of choice under Art. 143, para 3 of the law or for termination of applying the special procedure for levying the margin under Art. 143, para 6 of the Law

Section A:

Trade name/name of the dealer.....

Address.....

Identification number.....

Identification number of VAT.....

Section B:

The current notification is being submitted regarding:

Exercising the right of choice under Art. 143, para 3 of the act

Termination of applying the special procedure for levying the margin under Art. 143, para 6 of the act

after expiration of 24 months, considered from the

first day of the month, following the month of

The undersigned, I declare, that I represent the person, indicated in section A of this notification and the indicated information is true and accurate. I am aware that I am liable under the Penal code for presenting untrue data.

Date

Signature.....

Attachment No. 24 to Art. 51, par. 3, item 2

(new – SG 10/11, in force from 01.02.2011)

Declaration before the customs authorities for goods which at the time of import to Bulgaria are being sent to another Member State

I, the undersigned

.....
(names), in my capacity of importer's legal representative or authorized person:

:

.....
(name)

Tax address

.....
Do hereby declare that the importer is a registered person in Bulgaria under the LVAT with identification No.: and that the goods listed here below and detailed in the attached invoice(s) are imported to Bulgaria and are shipped/transported to the destination in a Member State different from Bulgaria.

1. I do declare that the following goods are subject to exemption from VAT according to Art. 58, par. 1, item 6 of the LVAT

Invoice No.	Date	Description of goods	Qty.	Value
.....
.....

2. I do hereby declare that these goods shall be subject to intra-community shipment with a consignee*:

Consignee	Valid VAT
(name and	identification
address)	Number:

.....
3. I do hereby declare that the goods will be sent to the Member State - recipient subject to the following terms and conditions:

Type of	Place and	DC and address of
transport/	date of	receipt in
No. Of vehicle	shipment	EC

.....
4. I do hereby declare that the entire documentation related to the shipment and transport of the goods shall be kept subject to compliance with the procedure and for the terms laid down in the CTIP and will be available for inspection to the NRA authorities upon request.

5. I am aware of my obligations under Art. 58, par. 2 and 3 of the VAT Act for failing to comply with the requirements for application of VAT exemption for these goods.

_____(Signature) _____(Date)

(Name)

процент) е % \geq 60 %

(посочва се процентът на международни рейсове към общите такива)

2 (**). The ratio of miles covered on international routes to miles covered in total (in percents) is

..... % \geq 60 %

(Insert the rate/percentage of international routes to total routes)

3.(**) дял на броя превозени пътници по международни рейсове към общия брой превозени пътници на оператора (в процент) е

..... \geq 60 %

(посочват се съответните проценти на международни рейсове към общите такива)

3.(**) The ratio of the number of passengers transported on international routes to the total number of passengers transported (in percents) is

..... \geq 60 %

(Insert appropriate rates/percentage of international to total routes)

4.(**) дял на превозения тонаж на товари и/или поща (при основна дейност въздушен превоз на товари и/или поща или от извършени специализирани авиационни работи) по международни рейсове към общия превозен тонаж на оператора (в проценти) е

..... \geq 60 %

(посочва се съответният процент на международни рейсове към общите такива)

4.(**) The ratio of the tonnage of transported goods and/or mail (when the essential business activity consists in air transport of cargo and/or mail or specialized aerial work carried out) on international routes to the total tonnage of the operator (in percents) is

..... % \geq 60 %

(Insert appropriate rates/percentage of international to total routes)

Долуподписаният, декларирам, че посочената в този формуляр информация е вярна и точна. Известно ми е, че за неверни данни нося отговорност по чл. 313 НК.

Undersigned, declare that the information filled in this form is true and accurate. I am aware that untrue information engages my liability under Art. 313 of the Penal Code.

Дата

Длъжност

подпис

Date

Position

Signature

(*) Посочва се периодът на осъществяване на дейността.

(*) Indicates the duration of the activity carried out.

(**) Критерии 2, 3 и 4 се попълват само когато на база на съотношението по критерий 1 дейността не може да се определи като такава за извършване на "предимно международни рейсове", тъй като в приходите участват приходи от продажба с инцидентен, случаен или нерегулярен характер, независимо дали от международна или немеждународна дейност.

(**) Criteria 2, 3 and 4 are to be filled in only when based on the ratio of criterion 1 the activity cannot be defined as consisting in operation " chiefly on international routes" as in the sales revenue there are sales of incidental, accidental or irregular character, regardless of whether they result from international or non-international activity.

Attachment No. 26 to Art. 31c, para. 6

(new – SG 84/11, in force from 28.10.2011, prev. attachment N 26 to Art. 29, Para. 1, p. 1, amend. – SG, 24/17, in force from 21.03.2017)

ДЕКЛАРАЦИЯ

DECLARATION

Ние/We,

.....
(име на корабоприетеля/shipowner's name - the company, that operates the ship on his own behalf regard
whether he is the owner of the ship or using it on other legal grounds)

.....
(седалище, адрес на управление/registered seat, address)

.....
(ДДС номер (ако има такъв) на корабоприетеля/shipowner's VAT registration number (if any)

ЧАСТ ПЪРВА/PART ONE

.....
(име и регистрационен номер (ако има такъв) на плавателния съд/Name and registration number (if any
the vessel)

Декларираме, че посоченият по-горе плавателен съд:

Declare that the above mentioned vessel:

1. е вписан в корабен регистър на държавата, под Ч
знаме плава;

is entered in a ship register of the State under which flag she
navigates;

2. извършва превоз на стоки или пътници срещу възнаграждение или търговска, промишлена ил
риболовна дейност;

Is engaged in the carriage of goods or passengers for reward or in commercial, industrial or fishing activity;

3. е комплектован с екипаж в съответствие с международни конвенции;

Has a crew employed in compliance with the international conventions;

4. е предназначен и използван за извършване на плавания в открито море, като плаванията му из
териториалното море на страната са повече или равно на 60 на сто (в процент) от всичките му
плавания за период от 12 месеца преди месеца на получаване на доставка с място на изпълнени
територията на страната, за която ще се прилага нулева ставка, с което са изпълнени условията
чл. 31в, ал. 1, т. 4, буква

Is designed and used for navigation on the high seas where its journeys on the high seas are equal or exceed 60% of
its journeys for a period of 12 months prior to the acquisition of the zero rated supply taxable on the territory of Rep

on Bulgaria, thus fulfilling the conditions under Art. 31c, par. 1, letter are fulfilled.

Настоящата декларация се предоставя във връзка с прилагането на нулева ставка за ДДС по ред на чл. 31 ЗДДС и в съответствие с чл. 31в ППЗДДС на Република България.

The current declaration is presented in relation with the application of zero rate of VAT in accordance with art.31 of the VAT Act and art.31c of the Regulation for Application of the VAT Act of the Republic of Bulgaria.

ЧАСТ ВТОРА/PART TWO

(прилага се за кораби в строеж, преустройство (модификация и трансформация) и новопридобити кораби/applicable for vessels under construction, transition (modification and transformation) and for vessels which have just been acquired)

.....
(Строителен номер или име и регистрационен номер (ако има такъв) на плавателния съд/Hull number or name and registration number (if any) of the vessel)

Декларираме, че посоченият по-горе плавателен съд/плавателен съд в строеж:

Declare that the above mentioned vessel/vessel under construction:

1. е вписан в регистър на корабите, на държавата, под чието знаме плава или ще плава;

is entered in a register of ships of the State under which flag it navigates or will navigate;

2. ще се използва за извършване на превоз на стоки или пътници срещу възнаграждение или търговска, промишлена или риболовна дейност;

will be engaged in the carriage of goods or passengers for reward or in commercial, industrial or fishing activity;

3. е предназначен и ще се използва действително и предимно за извършване на плавания в открито море.

Is designed and will be used effectively and predominantly for navigation on the high seas.

Настоящата декларация се предоставя във връзка с прилагането на нулева ставка за ДДС по ред на чл. 31 ЗДДС и в съответствие с чл. 31в ППЗДДС на Република България.

The current declaration is presented in relation with the application of zero rate of VAT in accordance with art. 31 of the VAT Act and art.31c of the Regulation for Application of the VAT Act of the Republic of Bulgaria.

Долуподписаният, декларирам, посочената в този формуляр информация е вярна и точна.

Undersigned,, I declare that the information filled in this form is true and accurate.

Дата..... Длъжност..... Подпис.....

Date..... Position..... Signature.....

Appendix No 27 to Art. 104a, Para. 1

(new – SG 110/13, in force from 01.01.2014, amend. - SG 58/18, in force from 13.07.2018)

REGISTRATION APPLICATION

TD of NRA

FOR APPLICATION OF THE SPECIAL REGIME

Entry No / year

FOR CASH ACCOUNTING OF

VALUE ADDED TAX

To be filled by the revenue administration

A. Name, address of correspondence and
electronic address for correspondence
of the registered person

VAT identity number

BG

Section A: The present application is filed for registration of application of the special regime for cash accounting of value added tax (Art. 151a of LVAT):

Section B: I meet the requirements for registration for application of the special regime for cash accounting of value added tax (Art. 151a, Para 1 of LVAT)

Section C: Enclosed documents

Reference of the taxable turnover under Art. 96 of LVAT in months for the latest 12 months before the current month

Other document:

Other document:

The undersigned

I hereby declare that I represent the person, indicated in cl. A, and the information included in the present form is correct. I am aware of the criminal liability under the Penal Code borne for supplying incorrect information

Date: _____ Occupation: _____ Signature: _____

Notification. The values are to be supplied in leva and stotinki.

Appendix No 28 to Art. 104b, Para 1
(new – SG 110/13, in force from 01.01.2014)

MINISTRY OF FINANCE

National Revenue Agency

PERMIT

FOR APPLICATION OF THE SPECIAL REGIME

FOR CASH ACCOUNTING

OF VALUE ADDED TAX

The National Revenue Agency certifies that the person

having a VAT identity number:

applies the special regime for cash accounting

of value added tax from"

Date of issue:

Signature:

Appendix No 29 to Art. 104c, Para 1

(new – SG 110/13, in force from 01.01.2014, amend. - SG 58/18, in force from 13.07.2018)

REGISTRATION APPLICATION FOR TERMINATION OF THE REGISTRATION FOR APPLICATION OF THE SPECIAL REGIME FOR CASH ACCOUNTING OF VALUE ADDED TAX REGISTRATION APPLICATION A. Name, address of correspondence and electronic address for correspondence of the registered person	TD of NRA Entry No / year To be filled by the revenue administration VAT identity number BG
--	---

Section A: The present form is filed for:

Termination of the registration for application of the special regime for cash accounting of value added tax (mandatory)

Termination of the registration for application of the special regime for cash accounting of value added tax (voluntary)

Section B: The right (obligation) for termination of the registration for application of the special regime for cash accounting of value added tax of the person mentioned in cl. A is exercised on the following grounds:

the taxable income incurred for a period not longer than the latest 12 consecutive months before the current month exceeds the BGN equivalence of EUR 500 000;

there is a revision act in force under Art. 122 of the Tax-Insurance Procedure Code and/or for temporary liability pursuant to Art. 177 of LVAT;

there are due and unpaid tax debts and insurance debts under acts in force and no security has been provided or no permit for deferment or rescheduling has been issued

12 months have expired as from the month following the month of issue of the permit for application of the special regime of cash accounting of value added tax

Section C: Enclosed Documents

A reference of the taxable turnover under Art. 96 of LVAT for the latest 12 months before the current

The undersigned:

I hereby declare that I represent the person, indicated in cl. A, and the information included in the present form is correct. I am aware of the criminal liability under the Penal Code borne for supplying incorrect information.

Date: _____ Occupation: _____ Signature: _____

Notification. The values are to be supplied in leva and stotinki.

Attachment No. 30 to Art. 95, par. 4

(new – SG 1/15, in force from 06.01.2015)

Ref. No./date:	
TD of NRA:	

To be filled up by the revenue administration

APPLICATION FOR TERMINATION OF REGISTRATION FOR APPLICATION OF A SPECIAL REGIME WITHIN THE UNION FOR TAXATION WITH VALUE ADDED TAX OF SUPPLIES OF TELECOMMUNICATION SERVICES, SERVICES FOR RADIO- AND TELEVISION SERVICES OR SERVICES PROVIDED ELECTRONICALLY WITH RECIPIENTS NON TAXABLE PERSONS (SPECIAL REGIME WITHIN THE UNION)

I submit this application for:	
	Termination of the registration for application of a special regime within the Union

Information about the taxable person

Identification

VAT Identification Number	
National ID No/Personal ID No. of a foreigner/ Official number from NRA register:	
Designation (full name of the taxable person)	
State, where the taxable person is based by main office and registered address, where this is not a EU Member State	

Contacts

Address:	
Street.....	No.Floor
Apartment	
Place	Post codePO Box

Municipality:

District/Region.....

State.....

Telephone No.

Email address:

Internet address:

Person, representing the taxable person:

.....

I make use of the right (obligation) to termination of registration for application of the special regime within the union on the grounds of:

	Art. 157, par. 1, item 1 of VATA – the registered person does no provide anymore telecommunication purposes, services for radio- and telecommunication broadcasting or services, provided electronically
	Please provide the date of occurrence of the respective circumstance:
	Art. 157, par. 1, item 12 of VATA – the registered person does not meet anymore the provisions of Art. 156, par. 1 of VATA
	Please provide the date of occurrence of the respective circumstance:
	In cases where the registered person does not meet anymore the provisions of Art. 156, par. 1of VATA because of the fact that they are based by the main office and registered address in the territory of the EU, please state the identification number for VAT purposes, allocated by the Member State, where the person is base by the main office and registered address:
	State, having issued the identification number for VAT purposes:
	Art. 157, par. 1, item 3 of VATA – the registered person does not wich to apply the regime within the Union
	Please state the date as from which the registered person wishes to apply the regime within theUnion

	<p>Art. 157, par. 10 of VATA – the registered person is not based by the main office and registered address within the territory of the EU, but has got more than one permanent facility within the territory of the EU and wishes to get registered for the application of a special regime in another Member State, in the territory of which they have got a permanent facility</p>
	<p>Please state the date as from which the registered person wishes to terminate the application of a special regime in the Republic of Bulgaria</p> <p>.....</p>
	<p>Please state the identification number for VAT purposes, allocated by the other Member State</p> <p>.....</p>
	<p>State, having issued the identification number for VAT purposes</p> <p>.....</p>
	<p>Identification number for VAT purposes</p>
	<p>Art. 157, par. 11 of VATA – the registered person which is not based by the main office and registered address within the territory of the EU, has relocated their permanent facility from the territory of the country to the territory of another Member State and wished to get registered for the application of a special regime in another Member State or the registered person which is based by permanent facility in the territory of the country, is based by the main office and registered address in the territory of another Member State and wished to get registered for application of a special regime in the other Member State</p>
	<p>Please, state the date of occurrence of the change:</p>

Please state the identification number for VAT purposes, allocated by the other Member State

.....

State, having issued the identification number for VAT purposes

.....

Identification number for VAT purposes

Art. 157, par. 11 of VATA – the registered person has relocated their main office and registered address in the territory of another Member State and wished to get registered for application of a special regime in the other Member State

Please, state the date of occurrence of the change:

Please state the identification number for VAT purposes, allocated by the other Member State

.....
State, having issued the identification number for VAT purposes

.....
Identification number for VAT purposes

Art. 159h of VATA – the registered person does not meet anymore the provisions of Art. 156, par. 1 of VATA and wishes to get registered for the application of the special regime outside the Union due to the fact that they meet the provisions of Art. 154, par. 1 of the said act

Please, state the date of occurrence of the respective circumstance

.....

Other reasons:

Name of the attached file: Description: File type :

Declaration:

I, the undersigned

do hereby declare that I represent the above person and the information provided in this form is true and correct.

I am aware of the responsibility involved for provision of incorrect information according to Art. 313 of the Penal Code.

Date: Signature:

Attachment No. 31 to Art. 119, par. 1
(new – SG 1/15, in force from 06.01.2015)

Ref. No.	
Version:	
TD of NRA/office:	

To be filled by the revenue administration

ACCORDING TO ART. 159b, PAR. 3 OF THE VALUE ADDED TAX ACT

Section 1: General Information

1.1. Information about the registered person

Identification number under VATA	
Designation	

1.1. Tax period

Tax period	Year:	Quarter:
------------	-------	----------

To be filled only in cases where the taxable person is filing more than one reference-declaration for application of the special regime for the same calendar quarter in two Member States

Initial date of the tax period (dd/mm/yyyy)

Final date of the tax period (dd/mm/yyyy)

1.3. Currency	
Currency	EUR

Section 2: Payable value added tax for each Member State of consumption, including the Republic of Bulgaria, for the tax period

Item No/	Code of the State of consumption	VAT rate/type (standard/reduced rate)	Total amount of the tax basis, EUR	Total amount of the VAT, EUR
	1	2	3	4
1.				
2.				
3.				

Total amount of the payable VAT for the provision of servicesEUR

(total of the amounts of all lines in column 4)

I do hereby declare that I represent the above person and the information provided in this form is true and correct.

I am aware of the responsibility involved for provision of incorrect information according to Art. 313 of the Penal Code.

Date:

Attachment No. 32 to Art. 119, par. 2
(new – SG 1/15, in force from 06.01.2015)

Ref. No.	
Version:	
TD of NRA/office:	

To be filled by the revenue administration

REFERENCE-DECLARATION FOR APPLICATION OF A SPECIAL REGIME WITHIN THE UNION
ACCORDING TO ART. 159b, PAR. 4 OF THE VALUE ADDED TAX ACT

Section 1: General Information

1.1. Information about the registered person

Identification number under VATA		
Designation		
1.2. Tax period		
Tax period	Year:	Quarter:

To be filled only in cases where the taxable person is filing more than one reference-declaration for application of the special regime for the same calendar quarter in two Member States

Initial date of the tax period	(dd/mm/yyyy)	Final date of the tax period	(dd/mm/yyyy)
1.3. Currency			
Currency	EUR		

Section 2: Payable value added tax for each Member State of consumption for the tax period

Section 2A: Deliveries carried out at the place of business or permanent facility in the Republic of Bulgaria as a Member State of identification

Item No/	Code of the Member State of consumption	VAT rate/type (standard/reduced)	Total amount of the tax basis, EUR	Total amount of the VAT, EUR
----------	---	-------------------------------------	------------------------------------	------------------------------

		rate)		
	1	2	3	4
1.				
2.				
3.				

Total amount of the payable VAT for the provision of services, provided from the place of business or a permanent facility in the Republic of Bulgaria as a Member State of identificationEUR

(total of the amounts of all lines in column 4)

Section 2B. Deliveries carried out from permanent facilities in Member States, others than the Republic of Bulgaria as a Member State of identification with a place of implementation in the territory of Member States of consumption, where the person does not have a permanent facility

Item No/	Identification number for VAT purposes	Code of the Member State of consumption	VAT rate/type (standard/reduced rate)	Total amount of the tax basis, EUR	Total amount of the VAT, EUR
	1	2	3	4	5
1.					
2.					
3.					

Total amount of the payable VAT for the provision of services, provided from the permanent facilities in Member States others than the Republic of Bulgaria as a Member State of identification with a place of implementation in the territory of Member States of consumption, where the person does not have a permanent facilityEUR

(total of the amounts of all lines in column 5)

Section 2C.

Total amount of the payable VAT for provided servicesEUR

(total sum of the amounts under Section 2A and 2B)

I, the undersigned

do hereby declare that I represent the above person and the information provided in this form is true and correct.

I am aware of the responsibility involved for provision of incorrect information according to Art. 313 of the Penal Code.

Date:

Signature:

Attachment No. 33 to Art. 119, par. 4

(new – SG 1/15, in force from 06.01.2015)

Ref. No.	
Version:	
TD of NRA/office:	

To be filled by the revenue administration

REFERENCE-DECLARATION FOR APPLICATION OF A SPECIAL REGIME OUTSIDE THE UNION ACCORDING TO ART. 159g, PAR. 5 OF THE VALUE ADDED TAX ACT

Section 1: General Information

1.1.Information about the registered person

Identification number for VATA purposes

Member State where the taxable person is registered/has been registered for application of the special regime outside the union

Designation

1.1.Tax period

Tax period

Year:

Quarter:

To be filled only in cases where the taxable person is filing more than one reference-declaration for application of the special regime for the same calendar quarter in two Member States

Initial date of the tax period (dd/mm/yyyy)

Final date of the tax period (dd/mm/yyyy)

1.3. Currency	
Currency	EUR

Section 2: Payable value added tax for the Republic of Bulgaria as a Member State of consumption for the tax period

Item No/	Code of the Member State of consumption	VAT rate/type (standard/reduced rate)	Total amount of the tax basis, EUR	Total amount of the VAT, EUR
	1	2	3	4
1.				
2.				
3.				

Total amount of the payable VAT for the provision of servicesEUR

(total amount of column 4)

I, the undersigned

do hereby declare that I represent the above person and the information provided in this form is true and correct.

I am aware of the responsibility involved for provision of incorrect information according to Art. 313 of the Penal Code.

Date:

Signature:

Attachment No. 34 to Art. 119, par. 5
(new – SG 1/15, in force from 06.01.2015)

Ref. No.	
----------	--

Version:	
TD of NRA/office:	

To be filled by the revenue administration

REFERENCE-DECLARATION FOR APPLICATION OF A SPECIAL REGIME OUTSIDE THE UNION ACCORDING TO ART. 159g, PAR. 5 OF THE VALUE ADDED TAX ACT

Section 1: General Information

1.1. Information about the registered person

Identification number for VATA purposes	
Member State where the taxable person is registered/has been registered for application of the special regime within the union (Member State of identification)	
Designation	

1.1. Tax period

Tax period

Year:

Quarter:

To be filled only in cases where the taxable person is filing more than one reference-declaration for application of the special regime for the same calendar quarter in two Member States

Initial date of the tax period (dd/mm/yyyy)

Final date of the tax period (dd/mm/yyyy)

1.3. Currency	
Currency	EUR

Section 2: Payable value added tax for the Republic of Bulgaria as a Member State of consumption for the tax period

Section 2A. Deliveries carried out from the place of business or from a permanent facility in as a Member State of identification, with a place of implementation in the territory of the Republic of Bulgaria as a Member State of consumption.

Item No/	Code of the Member State of consumption	VAT rate/type (standard/reduced)	Total amount of the tax basis, EUR	Total amount of the VAT, EUR

		rate)		
	1	2	3	4
1.				
2.				
3.				

Total amount of the payable VAT for the provision of services, provided from the place of business or from permanent facilities in a Member State of identification with a place of implementation in the territory of the Republic of BulgariaEUR

(total amounts of column 4)

Section 2B. Supplies, carried out from permanent facilities in Member States others than the Member State of identification, with a place of implementation in the territory of the Republic of Bulgaria as a Member State of consumption, where the person does not have a permanent facility.

Item No/	Identification number for VAT purposes	Code of the Member State of consumption	VAT rate/type (standard/reduced rate)	Total amount of the tax basis, EUR	Total amount of the VAT, EUR
	1	2	3	4	5
1.					
2.					
3.					
-					

Total amount of the payable VAT for the provision of services, provided from the permanent facilities in Member States others than the Member State of identification with a place of implementation in the territory of the Republic of Bulgaria as a Member States of consumption, where the person does not have a permanent facilityEUR

(total of the amounts of all lines in column 5)

Section 2C.

Total amount of the payable VAT for provided servicesEUR

(total sum of the amounts under Section 2A and 2B)

I, the undersigned

do hereby declare that I represent the above person and the information provided in this form is true and correct.

I am aware of the responsibility involved for provision of incorrect information according to Art. 313 of the Penal Code.

Date:

Signature:

Appendix No 35 to Art. 111b, para. 1

(New - SG 70/16)

I. Liquefied petroleum gas and other gaseous hydrocarbons:

CN code	Description of fuel
2711 12 11	Liquefied petroleum gas of a purity equal to or greater than 99%, for use as a power or heating fuel
2711 12 91	Liquefied petroleum gas (other), for undergoing a specific process
2711 12 94	Liquefied propane (other) intended for other purposes: with a purity exceeding 90% but less than 99%
2711 12 97	Liquefied propane (other) intended for other purposes: other
2711 13 91	Liquefied butanes, intended for other purposes, with a purity exceeding 90% but less than 95%
2711 13 97	Liquefied butanes, intended for other purposes: other
2711 14 00	Ethylene, propylene, butylene and butadiene

2711 19 00	Liquefied petroleum gas and other gaseous hydrocarbons: Other
2711 29 00	LPG
2901 10 00	Saturated acyclic hydrocarbons (LPG)

II. Gaz oil

CN code	Description of fuel
27102017	Gas oil with a sulfur content by weight exceeding 0,002 %, but not exceeding 0,1 %, containing biodiesel
27101943	Gas oil with a sulfur content by weight not exceeding 0,001 %
27101946	Gas oil with a sulfur content by weight exceeding 0,001% but less than 0.002%
27101947	Gas oil with a sulfur content by weight exceeding 0,002% but less than 0.1%
27101948	Gas oil with a sulfur content by weight not exceeding 0.1%
27102011	Gas oil with a sulfur content by weight not exceeding 0.001%, containing biodiesel
27102015	Gas oil with a sulfur content by weight not exceeding 0,001% but less than 0.002%, containing biodiesel
27102019	Gas oil with a sulfur content by weight not exceeding 0.1%, containing biodiesel

III. Kerosene

CN code	Description of fuel
---------	---------------------

2710 19 21	Kerosene for jet engines
2710 19 25	Kerosene, other

IV. Heavy oils

CN code	Description of fuel
2710 19 62	Heavy oils, intended for other purposes: with a sulfur content by weight not exceeding 0,1 %
2710 19 64	Heavy oils, intended for other purposes: with a sulfur content by weight exceeding 0,1 %, but not exceeding 1 %
2710 19 68	Heavy oils, intended for other purposes: with a sulfur content by weight exceeding 1 %
2710 19 99	Other heavy oils, other than lubricating ones
2707 99 99	Other products of the distillation of high temperature coal tar

V. Gazoline

CN code	Description of fuel
2710 12 31	Jet gazoline (leaded gazoline)
2710 12 51	Other, with a lead content exceeding 0,013 g/l: with octane number (RON), less than 98 (leaded gazoline)
2710 12 59	Other, with a lead content exceeding 0,013 g/l: with octane number (RON) 98 or more (leaded gasoline)

2710 12 41	Other, with a lead content not exceeding 0,013 g/l: with octane number (RON), less than 95 (lead-free gasoline)
2710 12 45	Other, with a lead content not exceeding 0,013 g/l: with octane number (RON) 95 or more, but less than 98 (lead-free gasoline)
2710 12 49	Other, with a lead content not exceeding 0,013 g/l: with octane number (RON) 98 or more (lead-free gasoline)

VI. Natural gaz

CN code	Description of fuel
2711 11 00	Liquefied natural gas

Appendix No 36 to Art. 111b, para. 1 and Art. 111d, para. 1 and Art. 111i

(New - SG 70/16, former Appendix N 36 to Art. 111b, Para. 1 and Art. 111d, Para. 1, amend. and suppl. – SG, 24/17, in force from 21.03.2017)

TD of
NRA/office.....

Incoming №
...../.....

APPLICATION

FOR ENTRY OR CHANGE OF DATA IN THE REGISTER UNDER ART. 176C, PARA.
10 OF VATA

0	For provision of collateral under Art.176c, Para. 1 of VATA	0	For provision of collateral under Art. 176c, Para. 4 of VATA and usage of collateral	0	For provision of collateral under Art. 176c, Para. 6 of VATA	0	Change of provided guaranty under Art. 111i of the RILVAT
---	---	---	--	---	--	---	---

PIN/ PIN of foreigner/Official № from the NRA register	
UIC in BULSTAT/UIC of ZTR	
Name/Name	
Address for correspondence	

Table 1 – Provided collateral

Type	Amount, BGN	Document №/ № of emission of Government Securities	Document Date/ Date of emission of Government Securities	Bank issuing the guarantee/name of sub- depository of Government Securities, issued statement from account of person from register under Art. 24 of Ordinance№ 5/2007.	Collateral validity – date
Total:					

Table 2 – Circumstances to determine the size of the collateral pursuant to Art. 176c, Para. 2, 4 or
Para. 6 of VATA

Types of supplies for collateral	Tax base in BGN	Collateral in BGN (20 % of tax base)	Date of occurrence of circumstance under Art. 176c, Para. 5 of VATA
- under Art. 176c, Para. 1, item 1 of VATA taxable supplies;			
- under Art. 176c, Para. 1, item 2 of VATA intra-Community acquisitions;			
- under Art. 176c, Para. 1, item			

3 of VATA released for consumption.			
Total:			

Table 3 - Circumstances to determine the size of the collateral pursuant to Art. 176c, Para. 3 of VATA			
Types of supplies for collateral	Estimated tax base, BGN	Collateral in BGN (20 % of tax base)	Date of occurrence of circumstance under Art. 176c, Para. 5 of VATA
- under Art. 176c, Para. 1 item 1 of VATA taxable supplies;			
- under Art. 176c, Para. 1, item 2 of VATA intra-Community acquisitions;			
- under Art. 176c, Para. 1, item 3 of VATA released for consumption.			
Total:			

Table 4 – Changes in Circumstances to determine the size of the collateral pursuant to Art. 176c, Para. 3 of VATA			
Types of supplies for collateral	Difference in tax bases determining the amount of provided collateral in BGN	Difference in collateral in BGN (20 % of tax base which changes the amount of provided collateral)	Date of occurrence of circumstance Art. 176c, Para. 5 of VATA
- under Art. 176c, Para. 1 item 1 of VATA taxable supplies;			
- under Art. 176c, Para. 1, item 2 of VATA intra-Community acquisitions;			
- under Art. 176c, Para. 1, item 3 of VATA released for			

consumption.			
Total:			

Manager	<i>(name, surname)</i>		<i>signature</i>
PIN/ PIN of foreigner/Official №			
Authorized person	<i>(name, surname)</i>		<i>signature</i>
PIN/ PIN of foreigner/Official №			
Telephone number for contact		E-mail	

Attached documents, description:

<p><i>Notes:</i></p> <ol style="list-style-type: none"> 1. The field “Type of collateral” must indicate: a) in cash; b) in bank guarantee; c) in government securities. 2. When government securities are provided as collateral, the field “Amount in BGN” must indicate the nominal value of the government securities in BGN. 3. Values must be given in BGN and the amounts of the tax bases must be rounded to every full thousand Levs, and of the collaterals - rounded to every full hundred Levs. 4. When submitting an application to do with changes in circumstances which determine the collateral’s size: <ul style="list-style-type: none"> - Table 1 shall indicate the collateral, for which the application is submitted, where, depending on the case, the new collateral shall be described or the provided collateral, together with the additionally provided one; - Table 2 shall indicate data on the actual amount of tax bases for the current period, in which circumstances are changed, and Table 4 shall indicate the respective type and size of change of these circumstances.

Appendix No 38 to the Art. 111k, para. 1
(new - SG 58/18, in force from 13.07.2018)

Entr. No

TD of NRA

Date

NOTIFICATION

FOR ENTERING, CHANGING CIRCUMSTANCES OR DELETION FROM THE REGISTER UNDER ART. 111K, PARA. 1 OF THE VATA

By

.....

(name of the person/entity)

UIC/BULSTAT/UCN/PNF/

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PN/Office number from
the register of the NRA

IN under LVAT:

B	G								
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Address under Art. 8 of the TIPC:

.....

.....

0 For entry in the register under Art. 176c, para. 15 of the VATA

0 Changing circumstances in a notification submitted

0 For deletion from the register under Art. 176c, para. 15 of the VATA

<p>Estimated monthly average fuel consumption (by type of fuel)</p>		

Date of compilation:.....

Signature:.....