

REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

In force from 01.07.2006

*Prom. SG. 42/23 May 2006, amend. SG. 61/28 Jul 2006, amend. SG. 70/29 Aug 2006, amend. SG. 8/25 Jan 2007, amend. SG. 33/20 Apr 2007, amend. SG. 4/15 Jan 2008, amend. SG. 28/14 Mar 2008, amend. SG. 100/15 Dec 2009, amend. SG. 24/26 Mar 2010, amend. SG. 78/5 Oct 2010, amend. SG. 16/22 Feb 2011, amend. SG. 44/10 Jun 2011, amend. SG. 7/24 Jan 2012, amend. SG. 25/13 Mar 2013, amend. SG. 110/21 Dec 2013, suppl. SG. 12/11 Feb 2014, amend. SG. 28/28 Mar 2014, amend. and suppl. SG. 49/30 Jun 2015, amend. and suppl. SG. 2/8 Jan 2016, amend. and suppl. SG. 13/7 Feb 2017, amend. and suppl. SG. 80/6 Oct 2017, **amend. and suppl. SG. 60/20 Jul 2018***

Chapter one. GENERAL PROVISIONS

Art. 1. These regulations shall set out the implementation of the Excises and Tax Warehouses Act, referred hereinafter as "(the) Act".

Chapter two. EXEMPTION AND REFUND OF EXCISE

Section I.

**Order of exemption from excise duty and refund of excise duty paid under an international treaty
(Title amend. - SG 60/18, in force from 20.07.2018)**

Section I.

Order of exemption from taxation with excise by virtue of an international agreement

Art. 2. (suppl. – SG 08/07 prev. Art. 2, amend. – SG 04/08, in force from 01.01.2008) The exemption from paying an excise, provided for in Art. 21, para 1, item 2 of the Act, shall be applied upon import or entering of excise goods on the territory of another Member State, as well as upon lifting of excise goods from a tax warehouse.

(2) (new – SG 04/08, in force from 01.01.2008) When in an international agreement under Art. 21, para. 1, item 2 of the Act a specific procedure of exemption is provided, the procedure laid down in the international agreement shall be applied.

(3) New – SG, 49/2015, in force from 30. 6. 2015) The determined procedure in this Section for exemption from taxation with excise by virtue of international agreement shall be applied in the cases, where the excise goods are sold by persons, registered under Art. 57a of the act.

Art. 3. (1) (amend. – SG 08/07; amend. – SG 04/08, in force from 01.01.2008) The exemption under Art. 2. para 1 shall be carried out on the ground of a written confirmation by the body, coordinating the implementation of the respective international agreement to:

1. (amend. – SG 100/09, in force from 15.12.2009) the head of the customs office, where customs completion will be carried out upon import;

2. (amend. – SG 100/09, in force from 15.12.2009) the head of the customs office at the seat of the person, when the goods are entered from the territory of another Member State;

3. (amend. – SG 100/09, in force from 15.12.2009) the head of the customs office at the location of the tax warehouse on the territory of the country.

(2) (amend. – SG 08/07) Confirmation under para 1 shall be required for each case of import or entering from the territory of another Member State or lifting of excise goods from a tax warehouse, located

on the territory of the country.

(3) (amend. – SG 08/07) The confirmation under para 1 shall contain:

1. name, date of promulgation and date of entry into force of the international agreement and the grounds of exemption;

2. name of the programme or the project, financed by funds in implementation of the international agreement;

3. number, date and subject of the concrete contract, concluded in implementation of the international agreement;

4. name, corporate seat, business address, Unified Identification Code of the person (for a foreign person – his/ her identification number in the country, in which he/ she is a local person) of the performer upon the contract, concluded in implementation of the international agreement;

5. type, quantity and value of the excise goods.

(4) (amend. – SG 08/07) To the written confirmation shall be enclosed copies of all the documents, necessary for the customs completion upon import of excise goods or their entry from the territory of another Member State, or their lifting from tax warehouse placed on the territory of the country.

(5) The body, coordinating the implementation of the respective international agreement, shall notify in writing the Central Customs Office of Customs Agency about the persons, authorised to sign the written confirmations under para 1, and shall send a copy of the contract, concluded in implementation of the international agreement.

Art. 4. (1) (amend. – SG 100/09, in force from 15.12.2009) The head of the customs office shall carry out inspection regarding the implementation of the requirements for exemption from paying of excise of the goods under the respective written confirmation.

(2) (suppl. – SG 08/07; amend. – SG 100/09, in force from 15.12.2009) When upon inspection is found that the requirements for exemption are met, the head of the customs office shall undertake the necessary actions to notify in writing the head of the customs institution competent for the customs completion that the grounds of exemption are present, also informing the body coordinating the implementation of the international agreement.

(3) (New - SG 100/2009, in force from 15.12.2009, amend. –SG 24/2010, in force from 26.03.1020) In the cases of introducing excise goods from the territory of another Member State or taking out excise goods from a taxation warehouse on the territory of the country, where upon inspection is established, that the requirements for clearance have been fulfilled the head of the competent customs shall undertake actions for clearance of the excise consumer goods, by notifying about this the body, coordinating the implementation of the international agreement.

(4) (prev. text of para 3, amend. – SG 100/09, in force from 15.12.2009) In case of non-fulfilment of the requirements of exemption the head of the customs office shall notify in writing the body coordinating the implementation of the international agreement thereof.

Art. 4a. (new – SG 08/07) (1) The exemption from payment of excise provided in Art. 21, para 1, items 1, 3 and 6 of the Act shall apply in case of import of entering of excise goods from another Member State, and also in case of lifting excise goods from a tax warehouse on the territory of the country.

(2) The exemption from payment of excise under para 1 in case of entering of excise goods from another Member State or in case of lifting excise goods from a tax warehouse, meant for use on the territory of the country, shall be done on the grounds of a certificate of exemption from excise in the form according to Appendix No. 1.

(3) Issuance, movement, obtaining and keeping of the copies of the certificate of exemption from excise under para 2 shall be done in compliance with the explanatory notes to the certificate.

(4) (new – SG 04/08, in force from 01.01.2008) In case of import of excise goods the exemption

from payment of excise shall be carried out, as follows:

1. following the provisions of Ordinance No. 14 of 1999 for customs clearance of goods, imported or exported by diplomatic representative offices, consulate offices, representative offices of international organizations and the members of their personnel - for the persons under Art. 21, par. 1, item 1 of the Act;

2. following the provisions for exemption from import charges – for the persons under Art. 21, par. 1, item 3 of the Act;

3. following the provisions of par. 2 - the persons under Art. 21, par. 1, item 6 of the Act.

(5) (new – SG 04/08, in force from 01.01.2008) Prior to shipment of the goods from another Member State or taking out of a tax warehouse in the territory of the country, the certificate of par. 2 shall be certified by the Ministry of Foreign Affairs in cases referred to in Art. 21, par. 1, item 1 and 6 of the Act or by the Ministry of Defense in cases referred to in Art. 21, par. 1, item 3 of the Act. The Certificate of par. 2 shall be certified also by the customs administration, determined by an order of the Director of "Customs" Agency.

Art. 4b. (1) (New – SG 08/07, amend. – SG 24/2010, in force from 26. 03.2010, previous text of Art. 4b - SG 60/18, in force from 20.07.2018) In cases when excise goods are designated for persons established in another Member State, for the purposes of the clearance provided in Art. 21, para 1, items 1, 3 and 6 of the Act, prior to shipment of the goods the licensed warehouse keeper on the territory of the country must hold a certificate of exemption from excise, issued by the member state consignee, which is to accompany the goods during their movement under excise deferred payment regime to another Member State.

(2) (New - SG 60/18, in force from 20.07.2018) In the cases under Art. 21, Para. 1, item 2 of the Act, the exemption shall be made by reimbursement, where the excise has been paid:

1. when importing excise goods into the territory of the country;

2. when the excise goods are introduced into the territory of the country from the territory of another Member State;

3. for purchased excisable goods on the territory of the country;

4. when removing excise goods from a tax warehouse;

5. when excise goods are sold by persons registered under Art. 57a, Para. 1 of the act.

(3) (New - SG 60/18, in force from 20.07.2018) The refund of excise duty under Para. 2 shall be carried out on the basis of a request in a template, filed in accordance with Annex 1a.

(4) (New - SG 60/18, in force from 20.07.2018) The request under Para. 3 shall be accompanied by documents certifying the charging and/or payment of the excise duty, whereas also the tax invoices (original or certified copies) and their inventory shall be attached in the case of purchased excise goods on the territory of the country.

(5) (New - SG 60/18, in force from 20.07.2018) The request under Para. 3 together with the documents under Para. 4 shall be filed with the Head of the Sofia Customs Office.

(6) (New - SG 60/18, in force from 20.07.2018) Sofia Customs Office shall examine the request under Para. 3 for regularity and eligibility, as well as all attached documents. If any irregularities are found, the authority that has carried out the inspection shall notify the person who made the request and shall set a 14-day time limit for the removal of the irregularities or for the provision of additional information as of the receipt of the notification. The Head of the Sofia Customs Office shall collect ex officio the information on the existence of a right to reimbursement under Para. 2.

(7) (New - SG 60/18, in force from 20.07.2018) In the event of non-removal of the irregularities or failure to provide the additional information within the specified period, the Head of the Customs Office shall issue a decision which to terminate the proceedings. The decision to terminate the proceedings shall be subject to appeal in accordance with Chapter Ten, Section IV of the Administrative-Procedure Code.

(8) (New - SG 60/18, in force from 20.07.2018) The body under Para. 5, within one month from the receipt of the request, or from the removal of the irregularities in it, or from the provision of the additional

information requested, shall issue a reasoned decision granting, or refusing, the request - in whole or in part, by reimbursing or deducting the amount to be refunded. Failure to issue a decision within the time limit shall be deemed to be a tacit refusal in whole upon the request made.

(9) (New - SG 60/18, in force from 20.07.2018) The decision under Para. 8 may be appealed under the procedure of the Tax-Insurance Procedure Code.

(10) (New - SG 60/18, in force from 20.07.2018) The amount subject to refund shall be transferred by means of a payment order to the account of the person within 7 days from the entry into force of the decision under Para. 8.

Section I.

"A" Exemption from excise taxation in case of import or entering from the territory of another Member State of excise goods by natural persons for personal use (new – SG 08/07; title amend. – SG 28/09, in force from 14.04.2009)

Art. 4c. (new – SG 08/07) (1) (amend. - SG 04/08, in force from 01.01.2008) The purchased tobacco products and alcoholic drinks in another Member State by natural persons for personal use, exempted from excise, can be in quantities, not exceeding:

1. for tobacco products:

- a) cigarettes – 800 pieces;
- b) cigars – 200 pieces;
- c) cigarillos – 400 pieces;
- d) tobacco for smoking – 1 kilogram;

2. for alcoholic drinks:

- a) alcoholic drinks with CN code 2208 – 10 liters;
 - b) transition products – 20 litres;
 - c) wines – 90 litres (sparkling wines not exceeding 60 litres);
 - d) (amend. - SG 04/08, in force from 01.01.2008) beer – 110 litres;
3. (revoked - SG 04/08, in force from 01.01.2008).

(2) (new – SG 28/09, in force from 14.04.2009) Imported tobacco products and alcoholic drinks in the personal luggage of passengers, which are exempted from excise, shall be in quantities within the quantitative limits set forth in the Regulations for Implementation of the Act on Value Added Tax.

(3) (prev. text of para 2, amend. and suppl. – SG 28/09, in force from 14.04.2009) When it has been found out, that the goods under para 1 and 2 are for commercial purpose of use, the natural persons shall be obliged to pay the full amount of the excise for the imported or entered goods.

Section I.

"B" Other excise exemptions (new – SG 28/09, in force from 14.04.2009)

Art. 4d. (new – SG 28/09, in force from 14.04.2009) (1) In the cases of excise exemption provided in Art. 21, para 1, items 10 and 11 of the Act, the person shall prove the export by a customs declaration, certified according to the customs legislation, where the person is entered as an exporter.

(2) In the cases of excise exemption provided in Art. 21, para 1, items 12 and 13 of the Act, the persons shall prove an inter-Community delivery by the documents set forth in the Regulations for Implementation of the Value Added Tax Act.

Art. 4e. (New - SG 60/18, in force from 20.07.2018) (1) In the cases of exemption from excise duty provided for in Art. 21, Para. 1, item 16 of the Act, the persons shall notify the competent customs office at:

1. the location of the tax warehouse or the site of the taxable person;
2. the seat of the person upon import of the excise goods on the territory of the country.

(2) The notification shall be submitted prior to commencement of the transport to the place where the research or the research related to the production quality are to be carried out.

(3) The notification shall contain at least the following information:

1. name and UIC of the persons under Para. 1;
2. identification number of the tax warehouse or site;
3. the name and UIC of the person who will carry out the research or the research related to the production quality;
4. type of excise goods (cigarettes or smoking tobacco);
5. code in the Combined nomenclature (CN code);
6. quantity (pieces or kg);
7. date of transport;
8. purpose of research and/or research related to the production quality;
9. date and signature.

(4) The movement of excise goods shall be accompanied by a copy of the registered notification.

(5) In the cases under Art. 21, Para. 1, item 16 of the Act, when the goods are dispatched to another Member State, shall apply the provisions of the deferred payment of excise duty regime or Art. 76a of the Act.

Section II.

Order of refund of excise for alcohol and alcoholic drinks

Art. 5. (suppl. – SG 04/08, in force from 01.01.2008) The denatured ethyl alcohol with the denaturizing substances, specified in Art. 93, shall not be levied with excise.

Art. 6. (amend. – SG 70/06; suppl. – SG 08/07; amend. – SG 2/16, in force from 08.01.2016) The refund of paid excise for alcohol and alcoholic drinks shall be carried out on the grounds of Art. 22, para 3, 4, 5 and 6 of the Act.

Art. 6a. (new – SG 70/06; revoked – SG 2/16, in force from 08.01.2016).

Art. 6b. (new – SG 70/06, amend. – SG 24/2010, in force from 26.03.2010; revoked – SG 2/16, in force from 08.01.2016).

Art. 7. (1) (amend. – SG 70/06; amend. – SG 08/07; amend. - SG 04/08, in force from 01.01.2008) The refund under Art. 22, para 3 and 5 of the Act shall be applied only to producers of vinegar, medicines, veterinary medicinal products, aromatic products with alcohol content up to 1,2 % vol. for additives to foodstuffs and soft drinks, foodstuffs (with filling or prepared in another way), where the alcohol and alcohol drinks are used directly or as an ingredient of the semi-prepared products, provided that the alcohol content does not exceed 8.5 l of pure alcohol per 100 kg of chocolate products and 5 l of pure alcohol per 100 kg of other foodstuffs, and also for producers of foodstuffs and soft drinks with alcohol content not exceeding 1,2 % vol., which use aromatic products with alcohol content more than 1,2% vol. on the ground of a written request.

(2) The persons under para 1 shall put in the production alcohol and alcoholic drinks with paid excise, and the refund shall be carried out after the realisation of the goods, in which they have been put in.

Art. 8. (1) (amend. – SG 70/06; amend. – SG 08/07) The request for refund shall be filed to the

head of the customs at the corporate seat of the person under Art. 7, para 1 in a form according to Appendix No. 1b.

(2) (repealed – SG 25/13, in force from 01.04.2013)

(3) To the request under para 1 shall be enclosed:

1. (amend. – SG 70/06) copy of the invoices for the bought alcohol and alcoholic drinks - per prices with excise included or the customs declaration on the imported alcohol and alcoholic drinks;

2. the standard cost of the input alcohol and alcoholic drinks in unit product according to the technological instruction for production of the respective products or industry normal;

3. (suppl. – SG 08/07) the permit by the Ministry of Health – for the medicine producers or a permit by the National Veterinarian Medicine Office – for the producers of veterinarian medicinal products;

4. (amend. – SG 08/07; amend. - SG 04/08, in force from 01.01.2008) sanitary permit by the regional inspection on protection and control of the public health – for the producers of vinegar, aromatic products for additives to foodstuffs and soft drinks and of foodstuffs;

5. the documents, certifying the realisation of the produced goods, in which the alcohol and the alcoholic drinks are put in.

6. (new - SG 60/18, in force from 20.07.2018) the expenditure range of the ethyl alcohol used for cleaning and/or disinfection in the activities for the production of medicinal products within the meaning of the Medicinal Products In Human Medicine Act and veterinary medicinal products within the meaning of the Veterinary Practice Act according to technological instructions or industry norms.

Art. 9. (1) (amend. – SG 70/06, amend. - SG 60/18, in force from 20.07.2018) The refund under Art. 22, para 4, item 1-3 of the Act shall be applied only for medical establishments in the sense of the Medical Establishments Act, pharmacies in the sense of the Medicinal Products In Human Medicine Act, institutes for scientific researches and laboratories, which use alcohol and alcoholic drinks with paid excise.

(2) (amend. – SG 70/06, suppl. - SG 60/18, in force from 20.07.2018) Refund under Art. 22, para 4, item 4 of the Act shall be also applied for producers, who use in the production process alcohol and alcoholic drinks with paid excise, under the condition that the final product does not contain alcohol.

(3) The refund shall be carried out after the use of alcohol and alcohol drinks on the ground of a written request.

(4) The request for refund shall be filed to the head of the customs at the corporate seat of the persons under para 1 and 2 in a form according to Appendix No. 2.

(5) (repealed – SG 25/13, in force from 01.04.2013)

(6) To the request under para 1 shall be enclosed:

1. (amend. – SG 70/06) copy of the invoices for the bought alcohol and alcoholic drinks per prices with excise included or the customs declaration on the imported alcohol and alcoholic drinks;

2. the standard cost of the used alcohol and alcoholic drinks for every particular activity according to technological instructions, executions of prescriptions or industry normal;

3. the document certifying the right of carrying out the respecting activity;

4. the documents certifying the carrying out of the respective activities and the used alcohol and alcoholic drinks by types and quantities.

Art. 10. (1) (suppl. – SG 70/06; amend. – SG 2/16, in force from 08.01.2016) The customs, in which the request under Art. 8, para 1 or Art. 9, para 4 is filed, shall carry out inspection for the implementation of the requirements for refund of the excise and for the presence of collectable public liabilities to be collected by the Customs Agency.

(2) (suppl. – SG 70/06; amend. – SG 2/16, in force from 08.01.2016) The requirements for refund of excise shall be considered met, when as a result of the inspection under para 1 in an indisputable way is asserted that the conditions for refund, mentioned respectively in Art. 7 or Art. 9, are met, as well as that the requested for refund excise is paid.

(3) When upon the inspection under para 1 irregularities are found, which may be removed, the head of the customs shall notify in writing the person, determining an adequate time for their correction.

(4) (New – SG 24/2010, in force from 26.03.2010) In case that after an inspection it is established, that in fact the entered ethyl alcohol or alcohol drinks are above the bought the quantity, shown in the documents, the difference shall be considered as free for consumption excise goods under Art. 20/para 2, p. 21 of the Act.

Art. 11. (1) (suppl. – SG 70/06; previous text of Art. 11 – SG 25/13, in force from 01.04.2013; amend. – SG 2/16, in force from 08.01.2016) Within 30-days period after the receipt of the request under Art. 8, para 1 or Art. 9, para 4, respectively after the removal of the irregularities in it, the head of the customs shall pronounce a motivated decision granting or rejecting fully or partially the request of excise refund.

(2) (new – SG 25/13, in force from 01.04.2013) In the cases of Art. 22, Para 4, Item 4 of the Act, the head of the customs shall pronounce within 14 days period from the submission of the request envisaged in Art. 9, Para 4, respectively – from the removal of the irregularities in it, with a motivated decision by which he/she satisfies or rejects – partially or fully – the request

Art. 12, (1) (amend. – SG 16/11, in force from 22.02.2011) When the request for the refund has been considered favourable entirely or partially, with the decision under Art. 11 the head of the customs shall order the refund of the excise or a set-off with payable public liabilities of the person, collectable by the Customs Agency.

(2) (amend. – SG 2/16, in force from 08.01.2016) The sums of the excise, subject to refund, shall be transferred by payment order on account of the person with 7 days after the decision under Art. 11 enters in force.

Section II.

"A". Procedure of refunding of paid excise for released for consumption excise goods on the territory of the country, shipped to the territory of another Member State with a simplified accompanying document (new – SG 08/07)

Art. 12a. (new – SG 08/07) (1) The request for excise refund under Art. 23, para 2 of the Act shall be submitted to the head of the customs under Art. 76b, para 2, item 1 of the Act by the sender of the goods to another Member State in the form according to Appendix No. 2a.

(2) To the request shall be attached:

1. a copy of the third duplicate of the simplified accompanying document (SAD), certified by the recipient, and also by the competent authorities of the other Member State, in cases when this certification is done by the recipient Member State;

2. (suppl. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) a copy of the invoice for purchased excise goods at price with excise inclusive or a customs declaration for imported excise goods with excise paid;

3. a copy of notification letter to the customs of shipped excise goods to the other Member State;

4. (amend. - SG 04/08, in force from 01.01.2008) a copy of the document, evidencing that the excise has been paid, secured or not subject to payment in the member State, to which the excise goods are shipped.

(3) (amend. – SG 25/13, in force from 01.04.2013) The refund of the excise shall be done pursuant to the provisions of Art. 10, Art. 11 Para 1 and 12 with consideration of the respective specifics.

Section II.

"b" Procedure for refunding of unduly paid excise or of an excise – subject to recovery (New – SG 25/13, in force from 01.04.2013)

Art. 12a. (new – SG 08/07) (1) The request for excise refund under Art. 23, para 2 of the Act shall be submitted to the head of the customs under Art. 76b, para 2, item 1 of the Act by the sender of the goods to another Member State in the form according to Appendix No. 2a.

(2) To the request shall be attached:

1. a copy of the third duplicate of the simplified accompanying document (SAD), certified by the recipient, and also by the competent authorities of the other Member State, in cases when this certification is done by the recipient Member State;

2. (suppl. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) a copy of the invoice for purchased excise goods at price with excise inclusive or a customs declaration for imported excise goods with excise paid;

3. a copy of notification letter to the customs of shipped excise goods to the other Member State;

4. (amend. - SG 04/08, in force from 01.01.2008) a copy of the document, evidencing that the excise has been paid, secured or not subject to payment in the member State, to which the excise goods are shipped.

(3) (amend. – SG 25/13, in force from 01.04.2013) The refund of the excise shall be done pursuant to the provisions of Art. 10, Art. 11 Para 1 and 12 with consideration of the respective specifics.

Section III.

Procedure of exemption from taxation with excise tax of denatured by special method ethyl alcohol and energy products (title suppl. – SG 2/16, in force from 08.01.2016)

Section III.

Order of exemption from taxation with excise of energy products

Art. 13. (1) (suppl. – SG 08/07; amend. – SG 16/11, in force from 22.02.2011; suppl. – SG 2/16, in force from 08.01.2016) The exemption from taxation with excise tax under Art. 22, para 2 of the Act of denatured by special method ethyl alcohol and also exemption from taxation with excise tax of energy products under Art. 24, par. 2, items 1, 2, 3, 4 and 5 of the Act shall be applied only for sole entrepreneurs or legal persons, to whom a certificate of end-users exempt from excise has been issued.

(2) (New – SG 24/2010, in force from 26.03.2010; revoked – SG 16/11, in force from 22.02.2011).

(3) (new – SG 24/2010, in force from 26.03.2010; amend. – SG 16/11, in force from 22.02.2011; suppl. – SG 25/13, in force from 01.04.2013) For the purposes of applying para. 1, the persons shall have analysis certificate and/or protocol of marking the respective consignment.

(4) (new– SG 24/2010, in force from 26.03.2010) Persons, who use energy products for production of consistent lubricants (grease), included in CN code 2710 19 99 shall have a certificate for exempt from excise end user.

(5) (new– SG 24/2010, in force from 26.03.2010; revoked – SG 2/16, in force from 08.01.2016).

(6) (Former para. 2, - SG 24/2010, in force from 26.03.2010; repealed – SG 25/13, in force from 01.04.2013)

(7) (new - SG 24/2010, in force from 26.03.2010; repealed – SG 25/13, in force from 01.04.2013)

Art. 13a. (new - SG 04/08, in force from 01.01.2008) The exemption from taxation with excise of energy products under Art. 24, para 1, item 1 and para 2, items 1, 2, 3, 4 and 5 of the Act shall be applied only upon verification of the purposes, for which they are used, by submitting documents (specifications, analysis certificates, agreements, etc.), proving that the products are not being used as a motor fuel or as a

fuel for heating.

Art. 13b. (new – SG 16/11, in force from 22.02.2011) (1) (amend. – SG 13/17, in force from 07.02.2017) For the application of the provision of Art. 24, par. 1, item 1 of the Act in case of filling of sea vessels and aircrafts with energy products, the export procedure within the meaning of Art. 269 of Regulation (EU) № 952/2013 of the European Parliament and of the Council of 9 October 2013 on establishing a Union Customs Code (OJ, L 269 of 10 October 2013).

(2) The exemption from excise tax under Art. 24, par. 1, item 1 of the Act of gas oil with code Numbers as per the CN from 2710 19 41 through 2710 19 49 and gas oil containing energy products with code numbers from 2710 19 41 through 2710 19 49 for sea vessels shall be applied only in cases where the gas oil is marked.

(3) For the purposes of application of par. 2 the persons shall have to hold analysis certificate or a report, containing information about the quantities of gas oil and about the marking substances in compliance with Art. 103, par. 3.

Art. 14. (1) (suppl. – SG 08/07; amend. – SG 16/11, in force from 22.02.2011; suppl. – SG 2/16, in force from 08.01.2016) For issuing of a certificate of end-user exempt from excise, a request in a form according to Annex No. 3 shall be filed to the head of the customs at the location of the site where the denatured by special method ethyl alcohol or energy products shall be received and used.

(2) (repealed – SG 25/13, in force from 01.04.2013)

(3) (amend. – SG 24/2010, in force from 26.03.2010; repealed – SG 25/13, in force from 01.04.2013)

Art. 15. (amend. – SG 70/06, amend. – SG 24/2010, in force from 26.03.2010; repealed – SG 25/13, in force from 01.04.2013)

Art. 16. (1) (amend. – SG 78/10, in force from 05.10.2010; suppl. SG 25/13, in force from 01.04.2013) The certificate of end-user exempt from excise shall be issued in a form as per Appendix No. 3, in two copies – for the customs which has issued the certificate and for the end-user exempt from excise.

(2) (repealed – SG 25/13, in force from 01.04.2013)

Art. 17. (repealed – SG 25/13, in force from 01.04.2013)

Art. 18. (1) (amend. - SG 24/2010, in force from 26.03.2010; amend. – SG 2/16, in force from 08.01.2016) In the Customs Agency an electronic registry shall be kept for the issued certificates for end-users exempt from excise.

(2) (amend. – SG 25/13, in force from 01.04.2013) The registry shall contain the following data:

1. person who submitted the request – name, corporate seat, headquarters of management and the unified identification code of the person;

2. (revoked – SG 2/16, in force from 08.01.2016);

3. (amend. – SG 2/16, in force from 08.01.2016) precise location of the site where the denatured by special method ethyl alcohol or energy products from the exempted from excise tax end user will be received and used;

4. (amend. – SG 2/16, in force from 08.01.2016) trade name and code under CN of the denatured by special method ethyl alcohol or energy products which will be received and used by the exempted from excise tax end-users;

5. (suppl. – SG 2/16, in force from 08.01.2016) purposes for which the denatured by special method ethyl alcohol or energy products will be used;

6. trade name and code as per CN of the goods produced.

7. (new - SG 60/18, in force from 20.07.2018) date of serving the certificate for excise exempt end consumer;

8. (new - SG 60/18, in force from 20.07.2018) date of termination of the certificate for excise exempt end consumer.

Art. 19. (amend. – SG 08/07; repealed – SG 25/13, in force from 01.04.2013)

Art. 20. (repealed – SG 25/13, in force from 01.04.2013)

Art. 21. (1) The customs, which has issued the certificate, shall carry out inspections of the end-users, exempt from excise, for the observation of the conditions determined in the certificate.

(2) (amend. SG 24/10, in force from 26.03.2010; repealed – SG 25/13, in force from 01.04.2013)

(3) (new – SG 24/10, in force from 26.03. 2013; repealed – SG 25/13, in force from 01.04.2013)

(4) (new - SG 24/2010, in force from 26.03. 2010; repealed – SG 25/13, in force from 01.04.2013)

Section III.

"A". Procedure of refunding of paid excise for electrical energy (new – SG 08/07)

Art. 21a. (new – SG 08/07) (1) (suppl. – SG 24/2010, in force from 26.03.2010, amend. SG 25/13, in force from 01.04.2013, amend. – SG, 49/2015, in force from 30.6.2015) The request for excise refund under Art. 24g, Para. 2 of the Act shall be submitted to the head of the customs at the location of the persons – consumers of electrical energy, used for chemical reduction or in electrolytic, metallurgical or mineralogical processes, and also such used for manufacturing of products, provided that the cost of the energy represents more than 50% of the product cost, in the form according to Annex No. 3b.

(2) To the request under para 1 must be attached:

1. consumption rate of the used electrical energy for each process in compliance with technological instructions or branch regulations;

2. a document, certifying the right or practicing of the respective activity;

3. a document, evidencing the paid excise for the electrical energy.

Section IV.

Procedure of refund of excise in case of export of excisable goods (title amend. – SG 08/07)

Art. 22. (amend. – SG 08/07) (1) The refund under Art. 26 of the Act shall be applied in cases of export of excisable goods on the grounds of a written request.

(2) (amend. – SG 25/13, in force from 01.04.2013) Except for the cases of Art. 24, para 1, item 1 of the Act, the supply of energy products for filling of sea vessels and aircraft, except for those, used for private and amusement flights or cruises, shall be deemed an export and the excise paid for the energy products shall be refunded pursuant to the procedure and within the terms, set in this Section, in consideration of the respective specifics.

(3) (new – SG 24/2010, in force from 26.03.2010) The restoring under para. 2 for gas oil with CN codes from 2710 19 41 to 2710 1949 and energy products, containing gas oil with CN codes from 2710 19 41 to 2710 1949, intended for sailing vessels, shall apply only if the gas oil has been marked in compliance with Art. 103, para. 3.

(4) (Former para. 3 – SG 24/2010, in force from 26.03.2010) IN the cases, where the excise for

energy products, with origin from third countries has been guaranteed, the exemption shall be done as provided by the customs legislation.

Art. 23. (1) (amend. – SG 28/09, in force from 14.04.2009) The request for refund under Art. 22, para 1 shall be filed to the head of the customs at the corporate seat of the person in a form according to Appendix No. 4.

(2) (amend. – SG 08/07) For certification of the right to refund to the request under para 1 shall be enclosed:

1. (amend. – SG 70/06; amend. - SG 110/13, in force from 01.01.2014) copy of the invoices for bought excisable goods –per prices with excise included or a copy of a document certifying the payment of the excise, or a customs declaration on imported excisable goods, for which a refund is requested;
2. an export invoice, except for when the person exports the good abroad on his/her behalf;
3. the analysis certificate under Art. 62, para 1, 2 or 5 of the Act;
4. (amend. – SG 70/06; amend. – SG 28/09, in force from 14.04.2009) the customs declaration certified according to the customs legislation of the state where the person is entered as an exporter.

Art. 23a. (new – SG 28/09, in force from 14.04.2009) (1) (suppl. – SG 16/11, in force from 22.02.2011; ; amend. SG 25/13, in force from 01.04.2013) The request for refund as per Art. 22, para 2 shall be submitted by the person who have supplied the energy products for filling the aircrafts or the sea vessels, to the head of the customs at the headquarters of the person. Request shall be filed in a form according to Appendix No 4b.

(2) (new – SG 16/11, in force from 22.02.2011) The request referred to in oar, 1 shall be submitted the earliest on the 15th day of the month, following the month, when the energy products have been received, for which refund of the excise tax is claimed.

(3) (prev. par. 2 – SG 16/11, in force from 22.02.2011) In order to certify the right of refund, to the request shall be attached the following documents:

1. (amend. – SG 16/11, in force from 22.02.2011; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 110/13, in force from 01.01.2014) a copy of the invoices of the purchased excise goods or a copy of a document certifying the payment of the excise or customs declarations for the imported excise goods for which refund of excise tax is claimed;
2. (amend. – SG 16/11, in force from 22.02.2011) documents, certifying the delivery of energy products needed for charging of vessels or aircrafts (filling order, filling receipt, supply list, delivery certificate or any other filling confirmation document, indicating: voyage reference number and date, destination and the initial (name and/or number) of the respective sea vessel or the respective aircraft);
3. (new – SG 24/2010, in force from 26.03.2010) analysis certificate under Art. 62, para. 1 and 2 of the Act, and in the cases under Art. 22, para. 3 – in the analysis certificate or protocol, information must be indicated about the gas oil quantity and about the marking substances, in compliance with Art. 103, para. 3.

Art. 23b. (new – SG 16/11, in force from 22.02.2011) (1) (amend. – SG 25/13, in force from 01.04.2013) Beyond the cases referred to in Art. 23a, where the energy products are used for filling of sea vessels running fishing business in the Black sea and in Danube river, or for filling aircrafts executing specialized aviation works, the request claiming refund shall be submitted by:

a) the person, holding a permit for fishing business in the Black sea and in the Danube river, having obtained a certificate granting the right to carry out fishing business, issued by the Fishery and Aquacultures Executive Agency to the head of the customs at the place of business of the person;

b) (amend. – SG 13/17, in force from 07.02.2017) the person holding an air operator's certificate issued under Decree № 37 of 2016 for air operators (SG 87/16) to the head of the customs office per

corporate seat of the person.

(2) (suppl. SG 25/13, in force from 01.04.20113) The request referred to in par. 1 shall be submitted in a form as per Appendix 46, not earlier than on the 15th day of the month following the month when the energy products have been received, for which excise tax refund is being claimed.

(3) The following shall be attached to the request referred to in par. 1:

1. copies of invoices for purchased excise goods at prices, inclusive the excise tax, copies of excise tax documents for the received energy products indicating the amount of the excise tax or customs declarations for imported excise goods, for which refund of the excise tax is claimed, a copy of the ship journals, where the fuel charging operations are registered;

2. (amend. - SG 60/18, in force from 20.07.2018) filling order, filling receipt in compliance with Attachment No. 10 to the Ordinance for the requirements to the quality of liquid fuels, the terms and conditions, the procedure and the method of control thereof, adopted by a Decree of the Council of Ministers No. 156 of 2003 (prom. SG 66/03, amend. SG 69 and 78/05, SG 40/06, SG 76/07 and SG 93/09), supply list, delivery certificate or any other document confirming the filling, indicating the initial (name and/or number) of the respective vessel;

3. certificate of analysis referred to in Art. 62, par. 1, item 2 and par. 2 of the Act and in the cases under Art. 22, par. 3 information on quantities of gas oil and on the marking substances according to Art. 103, par. 3 shall be included in the certificate of analysis or in a report.

(4) (revoked – SG 25/13, in force from 01.04.2013)

Art. 23c. (new – SG 25/13, in force from 01.04.2013) The customs shall be entitled also to require other documents, needed for the finding of the facts and circumstances within the frames of refunding proceedings under Art. 26 of the Act.

Art. 24. (1) (suppl. – SG 78/10, in force from 05.10.2010; amend. – SG 16/11, in force from 22.02.2011) The customs, in which the request under Art. 23, para 1, Art. 23a, para 1 and Art. 23b, par. 1 is filed, shall carry out an inspection for meeting the requirements for refund of the excise tax and for the existence of payable public liabilities of the person, collectable by the "Customs" Agency.

(2) (amend. – SG 08/07) The requirements for refund of the excise shall be considered met, when in result of the inspection under para 1 is asserted in an indisputable way, that the requested for refund excise is paid and the exportation of the excisable goods is accomplished.

(3) When upon carrying out the inspection under para 1 irregularities are found, that may be corrected, the head of the customs shall notify in writing the person, determining a suitable period for their correction.

Art. 25. (suppl. – SG 78/10, in force from 05.10.2010; amend. – SG 16/11, in force from 22.02.2011; amend. – SG 7/12, in force from 24.01.2012) Within 30-days period after the receipt of the request under Art. 23, para 1, Art. 23a, para 1 and Art. 23b, par. 1 after the removal of the irregularities in it, the head of the customs shall pronounce with a grounded decision, by which shall consider favourably or shall refuse entirely or partially the request for refund of the excise.

Art. 25a (new – SG, 49/2015, in force from 1. 9. 2015) Where the requests for recovery under this Chapter are submitted on paper media, the information, contained in the requests are also provided on electronic media.

Art. 26. (1) (amend. – SG 16/11, in force from 22.02.2011) When the request for refund is considered favourably entirely or partially, with the decision under Art. 25, the head of the customs shall

order the refund of the excise or a set-off with payable public liabilities of the person, collectable by the "Customs" agency.

(2) (amend. – SG 2/16, in force from 08.01.2016) The sums of the excise, subject to refund, shall be transferred by a payment order to an account of the person within 7 days after the decision under Art. 25 enters in force.

Section V.

Procedure of refunding of excise to agricultural producers (New – SG 70/06, repealed – SG 24/2010, in force from 26.03.2010)

Art. 26a. (new – SG 70/06, repealed, - SG 24/2010, in force from 26.03.2010)

Art. 26b. (new – SG 70/06, repealed, - SG 24/2010, in force from 26.03.2010)

Art. 26c. (new – SG 70/06, amend. - SG 04/08, in force from 01.01.2008)

Art. 26d. (new – SG 70/06, repealed, - SG 24/2010, in force from 26.03.2010)

Section V.

"a" Procedure for applying excise for lubricants with CN codes from 2710 19 71 to 2710 19 93 and other lubricants, included in CN code 2710 19 99 (new – SG 24/2010, in force from 26.03.2010)

Art. 26e (new – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 78/10, in force from 05.10.2010) While introducing on the territory of the country lubricant oils from another Member State in consumer packing up to 210 l., excise shall be BGN 0 for 1000 kg, while observing the provisions of Art. 76c, para. 4, p. 1, 3 and 5 and para. 5 of the Act.

(2) (amend. – SG 2/16, in force from 08.01.2016) Where the lubricant oils are received as preliminary packed products with mass exceeding 5 liters up to 210 liters the customs bodies may permit the persons relieved procedure for applying Art. 76c, para.4, p. 1 of the Act.

(3) (suppl. - SG 2/16, in force from 08.01.2016) For the purposes of applying para. 2, the persons may submit one notification for the total quantity of excise goods, which shall be sent from another Member State, within the frames of the calendar month by one sender.

(4) In the cases under Para. 2, the persons may include in the excise declaration under Art. 87, para. 6 of the Act all received goods within the frames of the 14-day period.

(5) (amend. – SG 78/10, in force from 05.10.2010) While introducing on the territory of the country lubricant oils from another Member State, which are not in consumer packaging up to 210 l, BGN 0 excise shall be applied for 1000 kg, under the condition, that:

1. (revoked – SG 13/17, in force from 07.02.2017)

2. the person has declared in writing before the customs bodies, that:

a) the excise goods will be use directly in activities, which are not production, in the meaning of Art. 59 of the Act, and

b) the excise goods shall not be used for motor fuel or fuel for heating, and

c) the excise goods shall not be used as an addition to motor fuels;

3. (amend. - SG 60/18, in force from 20.07.2018) in the written declaration under p. 2 the person shall indicate the activities, in which the goods are to be used, also the persons who are to use them, except in the case of ship supply; in cases where lubricating oils are intended for ship supply, the persons shall submit an additional written declaration with information on the vessels' names, within 7 days after the day

of delivery.

(6) The written declaration under para. 5, p. 2 shall be attached to the notification under Art. 76c, para. 5 of the Act.

(7) Where the lubricant oils will be used in activities, representing production, in the meaning of Art. 59 of the Act, the notification under Art. 76c, para. 4, p. 1 of the Act shall be submitted by the licensed warehouse holder, in whose warehouse the goods will be stored.

(8) (revoked – SG 16/11, in force from 22.02.2011)

Art. 26f. (New – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 78/10, in force from 05.10.2010) While importing lubricant oils on the territory of the country in consumer packages up to 210 l., excise shall be BGN 0 for 1000 kg.

(2) (amend. – SG 78/10, in force from 05.10.2010) While importing lubricant oils on the territory of the country, which are not in consumer packages up to 210 l., excise shall be BGN 0 for 1000 kg under the condition that the importer has declared in writing before the customs bodies, that:

1. the excise goods shall be used directly in activities, which are not production in the meaning of Art. 59 of the Act, and

2. the excise goods shall not be used for motor fuel or heating fuel, and

3. the excise goods shall not be used as an addition to motor fuels.

(3) (Amend. - SG 60/18, in force from 20.07.2018) In the written declaration under para. 2 the person shall indicate the activities, in which the goods are to be used, and the persons who will use them, except in the case of ship supply. In cases where lubricating oils are intended for ship supply, the persons shall submit an additional written declaration with information on the vessels' names, within 7 days after the day of delivery.

(4) The written declaration shall be attached to the customs declaration.

(5) Where the lubricant oils will be used in activities, representing production in the meaning of Art. 59 of the Act, the goods shall be admitted to free exchange with placing under regime deferred payment of an excise, while observing the provision of Section VIa and VIb of the Act.

Art. 26g (new – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 78/10, in force from 05.10.2010) While taking out from taxation warehouse lubricant oils, which are not in consumer packing up to 210 l., unless where from the moment of taking out the goods move under the regime of deferred payment of excise, the excise shall be BGN 0 for 1000 kg., under the condition, that the licensed warehouse keeper declares in writing, that:

1. The excise goods will be used directly in activities, which are not production in the meaning of Art. 59 of the Act, and

2. The excise goods will not be used for motor fuel or heating fuel, and

3. The excise goods will not be used as an addition to motor fuels.

(2) In the written declaration under para. 1 the person shall indicate the activities, in which the goods will be use and the persons, who will use them.

(3) The written declaration under para. 1 shall be attached to the excise declaration.

Section V.

"b" Procedure and manner of carrying out activities with tobacco waste outside the scope of Art. 12, Para 1, Item 2 of the Act (New - SG 110/13, in force from 01.01.2014)

Art. 26h. (new - SG 110/13, in force from 01.01.2014) (1) Any person introducing to the territory of the state from the territory of another Member State tobacco waste outside the scope of Art. 12, Para 1, Item 2 of the Act shall be obliged to:

1. prior to sending the waste under Para 1 from the other Member State, notify in writing the competent customs office at his permanent address or seat of his intention to receive the goods;
2. receive the goods within the time limits specified in Item 1;
3. immediately notify the competent customs office if the goods are not received within the time limits mentioned in the notification and of the reasons for delay or non-receipt.

(2) The written notification referred to in Para 1, Item 1 shall be filed in a form according to Appendix No 4c. The written notification may be filed also electronically.

(3) The notification referred to in Para 1, Item 1 shall be accompanied by a contract with the person to carry out the activities under Art. 12, Para 4 of the Act or another document attesting the designation of the tobacco waste.

(4) The movement of the waste referred to in Para 1 throughout the territory of the state to the premises of the person introducing the waste referred to in Para 1 and/or to the person carrying out the activities under Art. 12, Para 4 of the Act shall be accompanied by a copy of the notification under Para 1, Item 1.

Art. 26i. (new - SG 110/13, in force from 01.01.2014) (1) In case of introduction onto the territory of the state of tobacco waste outside the scope of Art. 12, Para 1, Item 2 of the Act the importer shall enclose with the customs declaration a declaration in a form according to Appendix No 4d.

(2) With the document referred to in Para 1 shall be enclosed also a copy of a contract with the person to carry out the activities under Art. 12, Para 4 of the Act or another document attesting the designation of the tobacco waste.

(3) Following the admission for free circulation, the movement of the waste referred to in Para 1 throughout the territory of the state to the premises of the importer and/or to the person carrying out the activities under Art. 12, Para 4 of the Act shall be accompanied by a copy of the declaration referred to in Para 1.

Art. 26j. (new - SG 110/13, in force from 01.01.2014) (1) (suppl. - SG 28/14, in force from 28.03.2014) The persons referred to in Art. 12, Para. 4, Item 1 of the Act and the persons whose activity results in the formation of tobacco waste outside the scope of Art. 12, Para. 1, Item 2 of the Act shall be obliged to undertake the required activity under Art. 12, Para. 4 of the Act.

(2) (suppl. – SG, 49/2015, in force from 30. 06.2015) In the cases of Para. 1 the persons in whose activity are formed and who acquire wastes of tobacco, which do not fall in the scope of Art. 12, Para.. 1, p. 2 of the act shall file a preliminary notification to the customs office at the location of the tax warehouse/the premises in a form according to Annex No 4e. The notification may be filed also electronically.

(3) To the notification referred to in Para. 2 shall be enclosed also a copy of a contract with the person to carry out the activities under Art. 12, Para. 4 of the Act or another document attesting the designation of the tobacco waste.

(4) The movement of the waste referred to in Para. 1 throughout the territory of the state to the person carrying out the activities under Art. 12, Para. 4 of the Act shall be accompanied by a copy of the notification referred to in Para. 2.

(5) (amend. - SG 28/14, in force from 28.03.2014) The persons referred to in Para. 4 shall file a notification with the customs office at the location of the place of delivery and unloading of the waste on the territory of the state regarding their designation and the term of carrying out the activities under Art. 12, Para. 4 of the Act. The movement of the waste on the territory of the state shall be accompanied by a copy of the said notification.

(6) (new – SG, 49/2015, in force from 30.6.2015) The notification under Para.. 5 shall be filed according to a standard form under Annex N 4e. The written notification may also be filed electronically.

Art. 26k. (new - SG 110/13, in force from 01.01.2014; amend. - SG 28/14, in force from 28.03.2014) (1) (amend. – SG, 49/2015, in force from 30.6.2015) In the cases of Art. 12, Para. 4, Item 1 of the Act the tobacco waste shall be destroyed only in sites that have been issued a permit, a complex permit or a registration document according to Art. 35 of the Waste Management Act on activities with waste with codes as follows:

1. use of waste mainly for fuel or another method for obtaining energy (R1);
2. terrestrial burning (D10);
3. composting and other processes of biological transformation (R3);
4. exchange of waste for subjecting to one of the activities with codes R1 - R11 (R12);
5. re-grouping or mixing before subjecting to any of the activities with codes D1 - D12 (D13), except codes D1 and D5.

(2) (amend. – SG, 49/2015, in force from 30.6.2015) The persons providing tobacco wastes for destruction, who destroy tobacco wastes, including the persons under

referred to in Art. 12, Para. 5 of the Act, who destroy own tobacco wastes under the Act on Waste Management, shall file not later than 3 days before the date of destruction a notification for destruction of the waste with the head of the customs at the location of the premises referred to in Para. 1 and with the head of the customs at the location of the premises, where the waste is formed or stored, in a form according to Annex No 4f. The request may be filed also electronically.

(3) (amend. – SG, 49/2015, in force from 30.6.2015) Destruction of tobacco wastes shall be carried out at the presence of customs officers, appointed by an order of the director of Customs Agency or an official, authorized by him. For the carried out destruction, the customs bodies shall draw up a protocol, which shall be signed by representative/s of the person, in whose site the destruction is carried out

(4) The tobacco waste shall be destroyed within three months from filing the notification referred to in Para. 2.

(5) The tobacco waste shall be transported to the location of their destruction accompanied by a copy of the notification under Para. 2 certified by the customs.

(6) Where the time limit specified in Para. 4 cannot be observed, the persons referred to in Para. 2 shall notify in writing the head of the customs at the location of the premises where the goods are stored of their intentions according to the requirements of Art. 12, Para. 4 of the Act.

(7) The notification under Para. 6 shall be filed not later than 7 days before the expiration of the term specified in Para. 4 and shall be accompanied by certified copies of documents attesting the relevant circumstances (contracts, invoices, etc.).

(8) (amend. – SG, 49/2015, in force from 30.6.2015) Where the destruction of tobacco waste under Para. 1, Items 4 and 5 is carried out by the production of briquettes and pellets in the premises of formation of the waste, by the 10th day of each month the persons under Art. 12, Para. 5, Item 1 of the Act shall file an informatory declaration of the quantities of tobacco waste used for briquettes, or pellets in the preceding month according to Annex No 4g. The information shall be filed with the customs office at the location of the premises of formation of the waste. The filing of the information may be carried out also electronically.

(9) To the cases of the preceding Paragraph the requirements of Para. 1 - 7 shall not apply.

(10) The persons referred to in Para. 8 shall be obliged to keep accounts allowing the identification and the monitoring of the quantities destroyed tobacco waste by production of briquettes and pellets, the date of destruction and the persons who have performed the acts.

(11) (suppl. – SG, 49/2015, in force from 30.6.2015) The waste under Para. 1 shall be destroyed in a manner, which does not allow their use as tobacco articles or raw material for production of tobacco products irrespective of the quality or the usability of the said products.

(12) (suppl. – SG, 49/2015, in force from 30.6.2015) In the cases under Para.. 3, where the tobacco wastes cannot be destroyed within the frames of 24 hours from the beginning of the acts of destruction, the head of the customs office upon location of the site under Para.. 1 shall organize a follow up control, including carrying out additional or periodical checkups by the customs authorities. For the relevant actions,

a protocol shall be drawn up, a copy of which shall be provided to the customs office of location of the site, where the wastes have been formed or stored.

(13) (former Para.. 12 – SG, 49/2015, in force from 30.6.2015) The destruction costs shall be for the account of the persons referred to in Para. 2.

Art. 26l. (new - SG 110/13, in force from 01.01.2014) For guaranteeing the compliance with Art. 12, Para 4 of the Act the customs bodies may:

1. carry out inspections and request written evidence;
2. take samples for laboratory analysis;
3. instal technical devices as set out in Art. 102, Para 3 of the Act.

Art. 26m. (new - SG 110/13, in force from 01.01.2014) (1) In the cases of Art. 12, Para 4, Item 4 of the Act the persons shall prove an intracommunity delivery by the documents according to the Regulations on Implementation of the Value Added Tax Act.

(2) In the cases of Art. 12, Para 4, Item 5 of the Act the persons shall prove the exportation by a customs declaration certified in accordance with the customs legislation mentioning the person as an exporter.

Art. 26n (new – SG, 49/2015, in force from 30.6.2015) (1) In case of change in the circumstances, in which the relevant notification has been submitted under this Section, as well as in case of a change in the circumstances, related to the movement of the tobacco wastes, the persons shall submit a new notification, by providing the needed documents.

(2) The information, indicated in the notification under Art. 26h, Para.. 1, p. 1 about the type, mark and registration numbers of the shipping means may be provided in writing by the persons after submission of the relevant notification, but not later than the day, on which the tobacco waste shipment has started.

Chapter three.

REGIME OF DEFERRED PAYMENT OF EXCISE

Section I.

Issue of a license to manage a tax warehouse

Art. 27. (In force from 23.05.2006) (1) (amend. – SG 25/13, in force from 01.04.2013) For issue of a license to manage a tax warehouse a written request shall be filed to the director of the Customs Agency in a form according to Appendix No. 5.

(2) (amend. – SG 25/13, in force from 01.04.2013) The documents under Art. 48, para 2 of the Act shall be enclosed to the request under para 1.

(3) (amend. – SG 08/07, amend – SG 24/2010, in force from 26.03. 2010; amend. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) When with one request the issue of licenses to manage more than one tax warehouses is requested, in this request the information under Art. 48, para 1 of the Act shall be described and the documents under Art. 48, para 2, items 7 – 9 and 11, 12, 13, 14 – 17, 19 and 20 of the Act shall be enclosed for every warehouse in particular.

Art. 28. (In force from 23.05.2006, amend. – SG 24/2010, in force from 26.03. 2010) (1) The tax warehouse for production and storage shall be an immovable property, which shall cover all the premises and buildings, which are used for production, storage and preparation for taking out excise goods, the areas and premises for storage of raw materials and other premises and areas, connecting them, including the administrative buildings and equipment.

(2) The tax warehouse for production and storage shall meet the following conditions for security and control:

1. is fenced around where the premises and equipment shall not be directly connected to such outside the tax warehouse;

2. the access to it shall be done through certain entrance and exit check points;

3. to dispose of reliable security staff or of alarm and security equipment;

4. to be marked in appropriate manner through indicating the type of the production activities carried out in them;

4. to meet the specific normative requirements for their exploitation, including the norms and the rules for fire-precaution safety.

(2) The premises for warehousing of excisable goods shall meet the following requirements for security and control:

1. to be specified and not to be connected directly with premises out of the tax warehouse;

2. to dispose of reliable bodyguards or a signal and security equipment;

3. to have reliable locking of the doors;

4. to be suitably marked through indicating the type of the activities carried out in the warehouse;

5. all outward windows, gates and fences shall be secured with locking devices;

6. the premises and equipment shall meet the special legislative requirements for their exploitation, including the norms and rules for anti-fire safety;

7. (amend. – SG. N 49/2015, in force from 30.6.2015) the premises shall have mounted devices for measurement and control, allowing the control of the introduced, produced, stored and taken out from the tax-warehouse excise goods, meeting the requirements of the Act on the Excises and Tax Warehouses, the Act on the Measurements and the legislative acts for their implementation;

8. (suppl. – SG. N 49/2015, in force from 30.6.2015; suppl. - SG 2/16, in force from 08.01.2016) shall have automated system for accountancy, allowing accounting the quantities of the introduced raw materials, materials and excise goods, the produced, stored and taken out from the tax warehouse excise goods, including by depositors, identified by an UIC;

9. the vessels and reservoirs in the tax warehouse shall have permanent identification for showing on them the total volume and the trade name of the excise goods.

(3) the tax warehouse shall be an immovable property, which shall cover all buildings and premises, which are used for storage and preparation for taking out excise goods and other premises and areas, connecting them, including the administrative buildings and equipment.

(4) The tax warehouse shall meet the following requirements for safety and control:

1. to be specified and not to be connected directly with premises out of the tax warehouse;

2. to dispose of reliable bodyguards or a signal and security equipment;

3. all the outside windows, gates and fences shall have locking devices;

4. the premises shall be appropriately signed by indicating the type of the performed activities;

5. shall meet the special legislative requirements for their exploitation, including the norms and rules for anti-fire safety;

6. (amend. And suppl. – SG. N 49/2015, in force from 30.6.2015) the premises shall have mounted devices for measurement and control, allowing the control of the introduced, stored and taken out from the tax-warehouse excise goods, meeting the requirements of the Act on the Excises and Tax Warehouses, the Act on the Measurements and the legislative acts for their implementation;

7. (suppl. - SG 2/16, in force from 08.01.2016) shall have automated system for accountancy, allowing accounting the quantities of the introduced, stored and taken out excise goods from the warehouse;

the vessels and reservoirs in the tax warehouse shall have permanent identification for showing on them the total volume and the trade name of the excise goods, including by depositors, identified by an UIC.

(5) Transportation vehicles and parts for them shall not be used as vessels and reservoirs for storage in a tax warehouse. It shall not be considered for storage using/keeping the transportation vehicles within the

tax warehouse by finalizing the operations on unloading, according to the provisions of the Act.

(6) (suppl. - SG 2/16, in force from 08.01.2016) For the application of the provision of Art. 47, para.1, p. 7 of the Act, the premises and/or the areas shall be used only by the person, who has received license for managing a warehouse.

Art. 29. (In force from 23.05.2006) (1) (amend. – SG 24/2010, in force from 26.03.2010; suppl. – SG 78/10, in force from 05.10.2010) The customs bodies shall carry out inspections in the place, indicated as a place of a tax warehouse as well as the direct delivery site(s) to establish the implementation of the requirements of the Act and the legislative acts for its implementation for issuance of a license to manage a tax warehouse.

(2) (amend. – SG 25/13, in force from 01.04.2013) Upon the inspections under para 1 the persons who submitted the request shall be obliged to give an access of the customs officers to the production and warehouse premises and to the material and bookkeeping accountancy, as well as to give them the necessary support.

(3) (amend. – SG 25/13, in force from 01.04.2013) In case there are changes in the circumstances, on the ground of which the request is filed, the persons who filed the request shall be obliged to notify in time the Director of the Customs Agency before the issuance of the license to manage the tax warehouse.

Art. 30. (In force from 23.05.2006) (1) (new, - SG 24/2010, in force from 26.03.2010) The customs officers, who have done the inspection under Art. 29, para. 1 shall draw up a protocol about the results of the inspection.

(2) (new – SG 24/2010, in force from 26.03.2010; suppl. – SG 78/10, in force from 05.10.2010) the head of the competent customs office shall draw up an opinion on the possibility for control in the tax warehouse and at the direct delivery site(s) in relation to the requirements of the Act and the legislative acts on its implementation, which together with the protocol of the inspection shall be sent to the Central customs management of the Customs Agency.

(3) (amend. – SG 08/07, former para. 1, suppl. – SG 24/2010, in force from 26.03.2010; suppl. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) After carrying out an inspection for the implementation of the requirements of the Act and the legislative acts on its implementation, regarding the person who filed the request and regarding the tax warehouses as well as the direct delivery site(s) in the terms of Art. 49 of the Act the director of Customs Agency shall issue a license to manage a tax warehouse for production and warehousing of excisable goods or a license to manage a tax warehouse for warehousing of excisable goods or a grounded decision of refusal.

(4) (former para. 2, amend. – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, inn force from 01.04.2013) When with one request the issue of licenses to manage more than one tax warehouses is requested, licenses shall be issued only for these tax warehouses, which meet the requirements of the Act and the legislative acts on its implementation.

(5) (new – SG 78/10, in force from 05.10.2010; suppl. – SG 16/11, in force from 22.02.2011) The provisions of para 1 and 2 shall apply in the cases where inspections are carried out in relation to change in the circumstances under which the tax warehouse management license has been issued, including in case of release of collateral, as well as if a licensed warehouse keeper has requested to receive energy products at direct delivery site(s).

Art. 31. (In force from 23.05.2006; amend. – SG 08/07, amend. – SG 24/2010, in force from 26.03.2010; amend. SG 2/16, in force from 08.01.2016, amend. – SG 13/17, in force from 07.02.2017) The license to manage tax warehouse shall be handed over personally to a person representing the licensed warehouse keeper, after presenting in the Central Customs Office of the Customs Agency a security in amount as determined in the license, provided by a deposit in cash or by a bank guarantee in a standard

form.

Art. 31a. (new – SG 25/13, in force from 01.04.2013) For the purposes of implementation of Art. 52, Para 1, item 2 of the Act, the persons shall file a notification in a form as per Appendix No. 5a.

Art. 32. (In force from 23.05.2006, amend. – SG 24/2010, in force from 26.03.2010; amend. - SG 2/16, in force from 08.01.2016) An electronic registry of the licensed warehouse keepers and the tax warehouses, in accordance with Art. 54, para 2 of the Act, shall be kept in the Customs Agency.

Art. 32a. (new - SG 110/13, in force from 01.01.2014) The provisions of the present Section shall apply also to the cases referred to in Chapter Four, Section IIa "Licensing in Special Cases" of the Act by taking into account the specifics.

Art. 33. (In force from 23.05.2006; revoked – SG 25/13, in force from 01.04.2013)

Section I.

"A" Registration of independent small brewery (new – SG 28/09, in force from 14.04.2009)

Art. 33a. (new – SG 28/09, in force from 14.04.2009) (1) (amend. – SG 7/12, in force from 24.01.2012) Excise rate as per Art. 31, par. 1, item 7 of the Act shall only apply to persons referred to in Art. 4, item 38 of the Act, who have a license for tax warehouse management and a certificate of registration of an independent small brewery.

(2) (amend. – SG 25/13, in force from 01.04. 2013) An application in a form according to Appendix No 5b shall be filed to the director of Customs Agency for the purpose of granting certificate of registration of an independent small brewery.

(3) To the application shall be enclosed the following documents:

1. (revoked – SG 25/13, in force from 01.04.2013)

2. (suppl. – SG 25/13, in force from 01.04.2013, revoked - SG 60/18, in force from 20.07.2018)

3. declaration about the circumstances as per Art. 4, item 38 of the Act in which also shall be explicitly stated the fact that the activity is carried out jointly by other small breweries;

4. in those cases where two or more small breweries carry out joint activity - an agreement on allocation of the annual production of the independent small brewery;

(4) (amend. - SG 2/16, in force from 08.01.2016) On the grounds of the application and the documents attached thereto according to para 3, the director of the Customs Agency shall grant a certificate of registration of an independent small brewery in a form pursuant to Appendix No 5a, or shall refuse to issue such by a grounded decision within 14 days from receiving the abovementioned documents or respectively, from removing the defects therein. Failure to rule within the fixed term shall be deemed as a silent refusal of registration.

(5) The refusal of registration shall be subject to appeal pursuant to the Administrative Procedure Code.

Art. 33b. (new – SG 28/09, in force from 14.04.2009; suppl. – SG 25/13, in force from 01.04.2013) Upon change of the circumstances, in relation to which the certificate as per Art. 33a, para 4 has been granted, the registered person shall notify in writing the director of Customs Agency within 14 days from its occurrence. The notification shall be filed in a form as per Appendix No. 5d.

Art. 33c. (new – SG 28/09, in force from 14.04.2009; revoked - SG 110/13, in force from 01.01.2014)

Art. 33d. (new – SG 28/09, in force from 14.04.2009; amend. – SG 25/13, in force from 01.04.2013) Annually by January the 31st the independent small breweries shall file to the customs office at the location of the tax warehouse information about the amount of beer that has been manufactured during the previous year in a form according to Appendix No 5e.

Art. 33e. (new – SG 7/12, in force from 24.01.2012) (1) The excise rate referred to in Art. 31, par. 1, item 7 of the Act shall apply also to beer, produced by independent small breweries, registered in the territory of another Member State.

(2) For application of par. 1 the persons, releasing beer for consumption, shall have to hold a document, certifying that the beer has been produced by an independent small brewery, issued by the competent authorities of the Member State.

(3) The document referred to in par. 2 shall be attached to the excise tax declaration.

Section II.

Registration of specialised small sites for distillation and sites for wine production of small wine producers

Art. 34. (In force from 23.05.2006) (1) The owners or the tenants of specialised small sites for distillation and sites of wine production of small wine producers shall file a request for registration to the head of the customs at the location of the site in a form according to Appendix No. 6.

(2) To the request for registration of the site under para 1 the documents under Art. 57, para 3 of the Act shall be enclosed.

(3) (new – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) In the cases, where the document for introducing in exploitation of the site or the document for ownership indicates more than one person, the person, submitting the request for registration under para. 1 shall attach also a written consent by the other persons for using the site only by the person who filed the request.

Art. 35. (In force from 23.05.2006, former text of Art. 35, suppl. – SG 24/2010, in force from 26.03.2010) After carrying out an inspection for the implementation of the requirements of the Act and the legislative acts on its implementation, regarding the obligatory registration in the term under Art. 57, para 4 of the Act, the head of the customs shall issue a certificate of registration in a form according to Annex No. 7 or shall refuse with a grounded decision its issue.

(2) (new – SG 24/2010, in force from 26.03.2010) For a specialized small site for distillation and of a site for wine production of a small wine producer shall be issued a certificate for registration only to one owner/lessee.

(3) (new – SG 25/13, in force from 01.04.2013) For the purposes of application of Art. 57, Para 7 of the Act, the registered person shall file a notification in a form as per Appendix No. 6a.

Art. 36. (In force from 23.05.2006) (1) (amend. - SG 2/16, in force from 08.01.2016) In the Customs Agency an electronic registry of the specialised small sites for distillation and the sites for wine production of small wine producers shall be kept, in accordance with Art. 56, para 2 of the Act.

(2) The registry under para 1 shall be public and shall be published in the Internet site of the Customs Agency.

Art. 37. (In force from 23.05.2006) (1) (suppl. – SG 24/2010, in force from 26.03.2010) The customs, issued the certificate of registration, shall carry out inspections of the registered persons for the observation of the requirements of the Act regarding the specialised small sites for distillation, respectively the sites for wine production of small wine producers.

(2) (amend. and suppl. – SG 24/2010, in force from 26.03.2010) When upon carrying out an inspection is asserted that the registered person does not meet the requirements of the Act and the legislative acts on its implementation, the head of the customs, who has issued the certificate with a grounded decision shall terminate the registration on the ground of Art. 58, para. 1, item 3 of the Act.

Section II.

"A" Registration of other taxable persons (new – SG 08/07)

Art. 37a. (new – SG 08/07) (1) (suppl. SG 25/13, in force from 01.04.2013, amend. - SG 60/18, in force from 20.07.2018) The persons under Art. 57a, para 1, items 1 – 3 of the Act, except for the persons who sell to end consumers from natural gas compression plants for household or industrial necessities and for motor fuel, shall submit an application for registration to the head of the customs at the location of the seat and registered address prior to initiation of the activity in the form according to Appendix No. 7a.

(2) (new – SG 25/13, in force from 01.04.2013; suppl. - SG 2/16, in force from 08.01.2016, amend. - SG 60/18, in force from 20.07.2018) Persons who sell to end consumers from natural gas compression sites for household or industrial necessities and for motor fuel, and also the persons referred to in Art. 57a, par.1, items 3a, 3b, 5 and 6 of the Act, shall file a request for registration with the head of the customs at the place of location of the site, from which on the territory of the competent customs department sales are being carried out, in a form as per Appendix No. 7a.

(3) (previous Para 2 – SG 25/13, in force from 01.04.2013) The persons under Art. 57a, para 1, item 4 of the Act shall submit an application for registration to the head of the customs at the location of permanent address, respectively at the location of the seat and registered address of the tax representative in the form, specified in para 1.

(4) (previous Para 3 – SG 25/13, in force from 01.04.2013) To the application shall be attached the documents, indicated in Art. 57b, para 5 of the Act.

(5) (new – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) For the issuance of a certificate of registration of the persons envisaged in Art. 57a, Para 1, item 1- 3 b, 5 and 6 of the Act, customs bodies shall carry out inspections on spot to find if the requirements of the Act and the legislation on its application are fulfilled.

(6) (new – SG 25/13, in force from 25/13, in force from 01.04.2013) During the inspections under Para 5, persons who filed the request are obliged to provide the customs officers with access to the manufacture and warehouse premises, to the material and accountancy book-keeping, as well as to provide the needed co-operation.

(7) (new – SG 25/13, in force from 02.04.2013) A protocol shall be drawn up for the inspection carried out .

(8) (previous Para 4, amend. – SG 25/13, in force from 01.04.2013) Afterwards the inspection per Para 5 is done, the head of the customs office shall issue a registration certificate in the form according to Appendix No. 7b or shall reject with a grounded decision its issuance.

(9) (new – SG 25/13, in force from 01.04.2013, suppl. – SG, 49/2015, in force from 30. 6. 2015, amend. - SG 60/18, in force from 20.07.2018) Where by one request issuance of registration certificates for more than one site is requested, one certificate of registration shall be issued with the exception of the persons:

1. under Art. 57a, Para. 1, item 2 of the Act who sell natural gas to end consumers from natural gas compression sites for household or business purposes and for motor fuel;
2. under Art. 57a, Para. 1, item 3, 3a, 3b, 5 and 6 of the Act.

(10) (new – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) For the purposes of application of Art. 57b, Para 14 of the Act, the registered person shall file a notification in a form as per Appendix No. 7c.

(11) (new – SG 25/13, in force from 01.04.2013) In the cases of Art. 57, Para 2 of the Act, where the persons also consume natural gas for their own necessities, the certificate of registration shall be issued by the head of the customs office at the place of location of the site or the network.

Art. 37b. (new – SG 08/07) (1) (amend. – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) The persons under Art. 57c, para 1 of the Act shall submit an application for issuing a registration certificate to the head of the customs at the location of the seat, where the excise goods will be received and unloaded, before the initiation of the activity and registered address for granting the right to receive excise goods under excise deferred payment regime, shipped by licensed warehouse keepers from another Member State in the form according to Annex No. 7d.

(2) The documents specified in Art. 57c, para 2 of the Act shall be attached to the application.

(3) (amend. – SG 24/2010, in force from 01.04.2010; amend. – SG 25/13, in force from 01.04.2013) Within the terms set in the Act, the head of the respective customs office shall issue a registration certificate granting the right to the registered receiver to receive excise goods under excise deferred payment regime, shipped by a licensed warehouse keeper from another Member State in the form according to Annex No. 7e or shall reject with a grounded decision its issuance.

(4) (new – SG 24/2010, in force from 26.03.2010; suppl. - SG 110/13, in force from 01.01.2014) for every seat, where excise goods will be received and unloaded, a separate certificate for registration shall be issued, in which shall be entered the exact address of the direct delivery locations on the territory of the competent customs office.

(5) (new – SG 24/2010, in force from 26.03.2010) For applying the provision of para. 4, a seat shall be a plant, factory, building, premise, equipment, which is used only by the person, received the certificate for registered receiver.

(6) (new- SG 25/13, in force from 01.04.2013) For the purposes of application of Art. 57e, Para 2 of the Act the registered person shall file a notification in a form as per Appendix No. 7f.

Section II.

"B" temporary registered receivers (new – SG 08/07, amend. – SG 24/2010, in force from 01.04.2010)

Art. 37c (new – SG 08/07) (1) (amend. – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) The persons under Art. 58a, para 1 of the Act shall submit an application to the head of the customs at the location of the seat, where excise goods are received and unloaded and registered address for issuing a permit to receive once of a certain quantity specific shipment of excisable goods under excise deferred payment regime, shipped by a licensed warehouse keeper from another Member State, in the form according to Annex No. 7g.

(2) (amend. – SG 28/09, in force from 14.04.2009, amend – SG 24/2010, in force from 26.03.2010) An application for a single delivery of a certain quantity excise goods shall be submitted not later than 30 days before the date of receiving the goods. The documents specified in Art. 58a, para 2 of the Act shall be attached to the application.

(3) (amend. – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) Within the terms set in the Act, the head of the respective customs office shall issue a permit of a temporary registered receiver, permitting the person to receive once the particular quantity of excise goods under excise deferred payment regime in the form according to Annex No. 7h or shall reject with a grounded decision its issuance.

(4) (suppl. – SG 28/09, in force from 14.04.2009, amend. – SG 24/2010, in force from 26.03.2010)

For each single particular shipment of excise goods an individual permit for receiving excisable goods under excise deferred payment regime shall be issued, provided that the term of the delivery may not be longer than 30 days from its issue date.

(5) (new – SG 28/09, in force from 14.04.2009) The permission as per para 3 shall be issued in duplicate - one for the customs institution and one for the person.

(6) (new – SG 24/2010, in force from 26.03.2010; amend. – SG 44/11) The permit under para. 3 shall be issued for delivery of excise goods with one attached electronic administrative document.

(7) (new – SG 24/2010, in force from 26.03.2010) for every seat, where excise goods are shipped and unloaded, a separate permit shall be issued.

(8) (new – SG 24/2010, in force from 26.03.2010; suppl. - SG 2/16, in force from 08.01.2016) For applying the provision of para. 7, a seat shall be a plant, factory, building, premise, equipment, area, which is used only by the person, who has received a permit.

Section II.

"C" Registered senders (new – SG 24/2010, in force from 26.03.2010)

Art. 37d (new – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 25/13, in force from 01.04.2013) The persons under Art. 58c of the Act shall submit an application for registration to the head of the customs at location and address of management before starting the activity for the right to send to another Member State excise goods, admitted for free movement together with their placing under deferred payment regime of an excise, in a form, according to Annex N 7i.

(2) The request shall have attached the documents, indicated in Art. 58d, para. 2 of the Act.

(3) (amend. – SG 25/13, in force from 01.04.2013) Within the terms set in the Act, the head of the relevant customs office shall issue a certificate for registration in a form, according to Annex N 7k or shall refuse its issue by a motivated decision.

(4) New – SG 25/13, in force from 01.04.2013) For the purposes of application of Art. 58g, Para 2 of the Act, the registered person shall file notification in a form as per Appendix No. 7l.

Section III.

Production of excisable goods

Art. 38. (1) (suppl. – SG 08/07, amend. – SG 24/2010, in force from 26.03.2010) Production according to Art. 59, of the Act shall be obligatory done in a tax warehouse, shall be carried out only by licensed warehouse keepers, who have received a license to manage a tax warehouse for production and warehousing of excisable goods.

(2) (revoked - SG 04/08, in force from 01.01.2008)

Art. 39. The production of alcohol and alcoholic drinks shall be carried out in accordance with the Act for the Wine and the Alcoholic Beverages and the secondary legislation on its implementation.

Art. 40. The production of tobacco products shall be carried out in accordance with the Tobacco and Tobacco Products Act and the secondary legislation on its implementation.

Art. 41. (amend. – SG 24/2010, in force from 26.03.2010; revoked – SG 78/10, in force from 05.10.2010)

Art. 42. (revoked – SG 08/07)

Art. 43. (1) For the application of the provision under Art. 25, para 1, item 4 of the Act the licensed warehouse keeper shall be obliged at request by the customs bodies to submit data, certifying the norms of the technological rejects.

(2) In case of changes in the admissible norms of the technological rejects and the technological losses, the licensed warehouse keeper shall notify immediately, but not later than after the expiration of the tax period during which the changes have occurred, the customs institution at the location of the tax warehouse.

Art. 44. (1) (amend. – SG, 49/2015, in force from 30.6.2015) Regardless of the requirements under Art. 61, Para. 1 of the Act in the production of excisable goods may be used only the measuring and control means, accessible for inspection and reporting of their indications.

(2) (amend. – SG 24/2010, in force from 26.03. 2010, amend. – SG, 49/2015, in force from 30.6.2015) The dismantlement of the available measuring and control means shall be carried out in the presence of the customs, and the mounting of new of the available measuring means and in the presence of bodyof metrological supervision.

(3) The vessels and the reservoirs for production and keeping of excisable goods shall have a durable identification and indication on them of the total capacity and the trade name of the excisable good.

(4) (new – SG 24/2010, in force from 26.03.2010) The procedure, conditions, specific requirements and control under para. 1, 2 and 3 shall be determined by the ordinance under Art. 103a, para. 2 of the Act.

Art. 45. (amend. – SG 24/2010, in force from 26.03.2010) The owners or the tenants of the specialised small seats for distillation shall be obliged to measure:

1. (amend. – SG 08/07) the quantity of the produced ethyl alcohol (rakija) through measured-off calibrated vessels;

2. (amend. – SG 70/06) the alcoholic contents by volume, according to the requirements of the Ordinance on the control and coordination of the control over the wines, spirit, distillate and the alcoholic drinks, passed with Decree No. 232 of the Council of Ministers of 2005 (, published, SG 99 of 2005, amend. and suppl. – 110/2007).

(2) The owners or lessees of the specialized small sites for distillation shall be obliged to require from the natural persons, who produce for production of ethyl alcohol (rakiya) fermented materials from grapes or fruits – own production, to fill in a reference declaration.

(3) The reference declaration under para. 2 shall contain:

1. the full name, identity civil number and the permanent address of the natural person;

2. the quantity and type of the produced fermented material for distillation.

(4) In the reference declaration under para. 2 the natural person shall declare, that the produced fermented materials from grapes or fruits are own production.

(5) The reference declaration under para. 2 shall be filled in 3 copies – the first one remains in the specialized small site for distillation, the second one is given to the natural person and shall be attached to the copy of the excise tax document for the person, and the 3d one shall be given by the owner or lessee of the site to the customs office in location of the site within the term of submitting the excise declaration.

(6) (new - SG 110/13, in force from 01.01.2014) The forms of the reference declarations referred to in Para 2 shall be certified in advance by the competent customs office at the location of the site. The customs offices shall keep a register of the certified forms.

Art. 46. (amend. – SG 08/07) (1) In a specialised small site for distillation ethyl alcohol (rakija)

made of grapes and fruit can be produced, which is own production of natural persons for their personal and family use only up to 30 liters of rakija per year per family.

(2) In cases when in a specialised small site for distillation ethyl alcohol (rakija) is produced exceeding the quantity under para 1, the registered person shall pay the full amount of the excise.

(3) (amend. – SG 25/13, in force from 01.04.2013) In the cases, when the production of wine in a site for wine production of a small wine producer reaches 1000 hectolitres of wine within the range of the respective year, the registered person shall notify immediately the head of the customs, who has issued the certificate of registration, and shall file a request for the issue of a license to manage a tax warehouse.

Art. 46a. (new - SG 2/16, in force from 08.01.2016) (1) In cases of Art. 60, par. 6 of the Act the owners of tenants of specialized small distillation facilities within 14 days before carrying out the activity shall file a written notice to the head of the customs office at the location of the specialized small distillation facility containing information about the period in which production of alcoholic drinks with a code as per CN 2208 (rakiya) will take place in the facility.

(2) A certified copy of the information-declaration under Art. 45, par. 2 shall be attached to the notice referred to in par. 1, filled in by the natural person who will provide fermented materials from grapes or fruit produced thereby for the production of ethyl alcohol (rakiya).

Art. 47. (amend. - SG 49/2015, in force from 30.06.2015) The licensed and registered persons under the Act shall describe the reading of the measuring and controlling means in the material accountancy and where applicable – in the book-keeping documents.

Art. 48. (amend. – SG 24/2010, in force from 26.03.2010) In the tax warehouses for production and warehousing, as well as in the registered under the Act seats, documentary and physical examinations shall be made of the received raw materials and the products going out of the warehouse, including through taking samples for analysis.

Art. 48a (new – SG 24/2010, in force from 26.03.2010) (1) In the cases under Art.60a of the Act on the persons, who perform tests or examination of machines, equipment or installations shall be obliged to notify the customs on location of the site before initiating these activities.

(2) (amend. – SG 25/13, in force from 01.04.2013) The notification under para. 1 shall be filed in a form as per Appendix No. 7m, where the date and hour of the testing or examination shall be indicated. The tests or examination shall be performed within the frames of the working time and in the presence of a customs officer, determined by an order of the head of the competent customs office.

Art. 48b (1) (new – SG 24/2010, in force from 26.03.2010; prev. Art. 48b – SG 7/12, in force from 24.01.2012; amend. – SG 25/13, in force from 01.04. 2013) In the cases of termination of the force of the license for management of a tax warehouse or termination of the registration under Art. 56, Para 1, item 2 of the Act, it shall be admitted with the permission and under the control of customs bodies:

1. the person to finalize the activities of processing of available excise goods for their compliance with the legislative requirements in the tax warehouse/site;
2. the activities of further processing of the available excise goods to be performed in another tax warehouse.

(2) (new – SG 7/12, in force from 24.01.2012) In cases referred to in par. 1 it is allowed once only the persons to order and to receive a number of excise tax labels, which does not exceed the quantity of the released for consumption excise goods to be provided with an attached excise tax label.

(3) (new – SG 25/13, in force from 01.04.2013) In the cases of Para 1, the person shall file a request with the head of the customs at the place of location of the tax warehouse/the site of which the

license/registration are being terminated. Request shall be filed in a form as Appendix No. 7n.

(4) (new – SG 25/13, in force from 01.04.2013) To the request envisaged in Para 3 a document evidencing the ownership of the excise goods shall be attached.

(5) (new – SG 25/13, in force from 01.04.2013) In the cases, where the excise goods will be processed further more in another tax warehouse, to the request under Para 3 a permit by the head of the customs at the place of location of the tax warehouse where the excise goods will be entered for further processing shall be attached.

(6) (new – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) Within 7 days from the submission of the request under Para 3, the head of the customs at the place of location of the tax warehouse/the site shall issue permit for further processing of excise goods with a paid excise in the same tax warehouse/site or in another tax warehouse or shall issue a grounded refusal to issue such a permit.

(7) (new – SG 25/13, in force from 01.04.2013) The permit envisaged in Para 6 shall contain at least the following information:

1. the name of the customs body who issued the permit;
2. legal grounds and reasons of the issuance of the permit;
3. name of the person who filed the request;
4. the corporate seat, address of headquarters and the unified identification code of the person;
5. identification number of the person and the identification number of the tax warehouse;
7. the corporate seat and address of headquarters and the unified identification code of the licensed holder of the warehouse in whose tax warehouse the goods will be processed further more;
8. the identification number of the licensed tax warehouse holder in whose tax warehouse goods will be processed further more, as well as the identification number of the tax warehouse;
9. the address of the tax warehouse where goods will be processed further more;
10. type, quantity and code under CN of the excise goods with calculated/paid excise, which will be processed further more;
11. the name and the unified identification code of the owner of the goods with the calculated/paid excise;
12. the time period for further processing of the excise goods with calculated/paid excise.

(8) (new – SG 25/13, in force from 01.04.2013) In the cases of Para 1, item 2, the permit under Para 7 shall be accompany the excise goods when they are being transported to the tax warehouse where the further processing will be carried out.

Art. 48c. (new – SG 24/2010, in force from 26.03.2010) The provision of Art. 44, para. 4 shall be applied also to the persons under Art. 37a, 37b and 37c, taking account of the relevant specifics.

Section IV. Warehousing of excisable goods

Art. 49. (1) (suppl. – SG 08/07) (1) (amend. - SG 04/08, in force from 01.01.2008) The warehousing of excisable goods upon a regime of deferred payment of excise shall be carried out by licensed warehouse keepers, who have acquired license to manage a tax warehouse for storage or of tax warehouse for production and storage.

(2) (amend. - SG 04/08, in force from 01.01.2008, amend. and suppl. – SG 24/2010, in force from 26.03.2010) Subject to observance of the requirements of Art. 66, par. 1 of the Act for licensed warehouse keepers may store under deferred payment regime also goods, owned by persons - depositors, registered under the Value Added Tax Act, including subject them to the operations referred to in Art. 65, para. 5 of the Act.

(3) (amend. – SG 24/2010, in force from 26.03.2010) The oil pipelines and the oil product pipelines from the place of obtaining or from railway dumpers or ports to a tax warehouse, as well as from a tax warehouse to storage bases, to railway dumpers, located out of a tax warehouse or to ports, shall be inseparable part from the tax warehouses in the cases, where they are used only for the warehouse activity.

(4) (new. – SG 24/2010, in force from 26.03.2010) Apart from the cases under para. 3, the oil pipelines and oil product pipelines shall be separate tax warehouses.

(5) (former para. 4, amend. and suppl. - SG 24/2010, in force from 26.03.2010) In reference to the tax warehouses under para. 3 and 4, the requirements of Art. 28 shall be applies, taking account of the relevant specifics.

(6) (New – SG 25/13, in force from 01.04.2013) Notification envisaged in Art. 65, Para 6 of the Act shall be filed in a form as per Appendix No. 7o.

(7) (New – SG 25/13, in force from 01.04. 2013) In case of mixing energy products for making fuels for ships, the licensed warehouse holders shall provide opportunity for control by measurement means and for control – as of each of the components when being put into the mixture, as well as of the energy product – ship fuel, obtained as a result of the mixing.

(8) (new – SG, 49/2015, in force from 30/6/2015) The written notification under Para. 6 shall submit not later than 24 hours before the beginning of the operation of mixture of energy products for receiving ship fuels or the operation of emptying of vessels and removing sludge or wastes from the bottom of the vessels for energy products.

(9) New – SG, 49/2015, in force from 1. 9. 2015) The notification under Para. 6 may be submitted electronically.

Art. 49a (new. – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 25/13, in force from 01.04.2013) For the application of provisions of Art. 66, para. 5 and Art. 48b, Para 1, Item 2 of the Act, the licensed warehouse keeper, in whose tax warehouse the excise goods will be entered, shall file a request with the head of the customs in case of existing extraordinary circumstances, which impose storage of excise goods with paid excise, respectively – carrying out an additional processing of the excise goods, exempted from consumption on the grounds of Art. 20, Para 2, Item 9 of the Act.

(2) (amend. – SG 25/13, in force from 01.04.2013) Request under Para 1 shall be filed in a form as per Appendix No. 7p, where attached thereto shall be:

1. a document, certifying the payment of the excise of the goods;
2. a document certifying the ownership of the excise goods.

(3) (new – SG 25/13, in force from 01.04.2013) In the cases where a permit to enter goods into the tax warehouse with the purpose to process them additionally and those goods are released by another licensed warehouse keeper on the grounds of Art. 20, Para 2, Item 9 of the Act, a copy of the decision for termination of the respective license shall be attache to the request.

(4) (previous Para 3, amend. and suppl. – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) Within 7 days from receiving the request, the head of the customs office on the location of the tax warehouse shall issue a permit for storage of excise goods with paid excise in the tax warehouse, respectively – in the case of additional processing as per Para 3, or a motivated refusal for issuing a permit.

(5) (previous Para 4- SG 25/13, in force from 01.04.2013) The permit under para. 3 shall contain at least the following information:

1. name of the customs office, which has issued the permit;
2. the legal grounds and reasons for issuing the permit;
3. the name of the licensed warehouse keeper;
4. the identification number of the licensed warehouse keeper;
5. the identification number of the tax warehouse;
6. seat and address of management and the single identity code of the licensed warehouse keeper;

7. address of the tax warehouse;
8. type, quantity and CN code of the stored excise goods with paid excise;
9. name and identity code of the owner of the goods with paid excise;
10. (suppl. – SG 25/13, in force from 01.04.2013) term of keeping of the excise goods with paid excise, respectively – a term for additional processing in the cases of Para 3.

(6) (new – SG 25/13, in force from 01.04.2013, repealed – SG, 49/2015, in force from 30.6.2015)

(7) (new – SG 25/13, in force from 01.04.2013) For the purposes of Art. 66, Para 5 of the Act, entering of excise goods for which the excise is calculated into a tax warehouse shall be admitted, under the condition that to the moment of entering, the time period for payment of the due excise for these goods did not occur.

Art. 49b. (new – SG 16/11, in force from 22.02.2011) (1) (amend. – SG 25/13, in force from 01.04.2013) For issuing of a permit under Art. 20, Para 2, Item 6 of the Act, the licensed warehouse holder shall submit a request in a form as per Appendix No. 7p

(2) (suppl. – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) Within 7days after the submission of the request the Director of "Customs" Agency shall issue a permit for transportation of the excise goods or a justified refusal. The permit shall contain at least:

1. name, place of business and registered address, unified identification code of the licensed warehouse holder;
2. licensed warehouse holder's identification number;
3. (amend. - SG 2/16, in force from 08.01.2016) exact address and identification number of the tax warehouse, from which the excise labeled goods shall be taken out;
4. exact address and identification number of the tax warehouse, into which the excise labeled goods shall be brought in;
5. type, quantity and code as per CN of excise goods;
6. date on which transportation took place and description of the route;
7. name and code of competent customs administrations at the place of location of tax warehouses.

(3) The issued permit or the refusal to issue a permit shall be subject to appeal following the procedure of the Code of Administrative Procedure.

(4) (amend. – SG 25/13, in force from 01.04.2013; amend. and suppl. - SG 2/16, in force from 08.01.2016) In case of transportation of excise goods, a copy of request referred to in Para 1 and the permit envisaged in Para 2 shall be attached to the electronic administrative document and also a list of excise stickers, attached to the excisable goods.

Art. 50. (amend. - SG 04/08, in force from 01.01.2008, amend. – SG 24/2010, in force from 26.03.2010) In a tax warehouse for warehousing activities representing a production of excisable goods in the meaning of Art. 59 of the Act may not be carried out.

Art. 51. In a tax warehouse for warehousing only the operations, determined in the license to manage this warehouse may be carried out.

Art. 52. (1) (suppl. – SG 08/07) The operations of emptying or draining vessels aiming the elimination of waste or sediments from the bottom of the vessels, used for storage of energy products, shall be carried out in the presence of the customs officer for the establishment of the type, quantities and contents of the waste or the sediments from the vessel.

(2) (amend. – SG 25/13, in force from 01.04.2013) For the purposes of para 1 the licensed warehouse keeper shall send in advance written notification to the customs institution at the location of the

warehouse for ensuring the presence of the customs officer, in a form as per Appendix No 7o.

Art. 52a. (new – SG 24/10, in force from 25.03.2010) (1) (amend. – SG 25/13, in force from 01.04.2013) Operations on mixing liquefied oil gasses and fuels of oil origin with bio-fuels shall be carried out after a one-time notification to the competent⁵ customs office that in the respective tax warehouse such operations are being carried out.

(2) (amend. – SG 25/13, in force from 01.04.2013, repealed – SG, 49/2015, in force from 30.6.2015).

(3) (amend. – SG 25/13, in force from 01.04.2013, amend. – SG, 49/2015, in force from 30.6.2015) Notification envisaged in Para. 1 shall be filed in a form as per Annex No. 7o, and shall contain information of the licensed warehouse holder, the tax warehouse and of the concrete operation.

Art. 52b. (new – SG 2010, in force from 26.03.2010, amend. – SG 25/13, in force from 01.04.2013) Persons, who carry out mixing fuels of oil origin and bio-fuels are obliged to issue a certificate of analysis for each lot.

Art. 53. (1) (amend. – SG 24/2010, in force from 26.03.2010) For applying the provisions under Art. 21, para 6, and Art. 25, para. 1 item 1 of the Act the persons shall notify in time in writing the customs office at the location of the site/tax warehouse for ensuring the presence of customs officers upon the destruction of the excisable goods.

(2) In the cases under Art. 25, para 1, item 2 of the Act about finding the circumstances, that have caused the lack or the irrevocable loss as a consequence of insurmountable force, the licensed warehouse keeper shall notify immediately in writing the customs institution at the location of the tax warehouse and shall submit a certifying document issued by a competent body.

(3) The obtained as a result of the destruction of the goods waste and leftovers shall be entered in the material accountancy by type and quantity.

(4) (new – SG 24/10, in force from 26.03.2010; amend. – SG 78/10, in force from 05.10.2010) Energy products having codes CN 2710 91 и 2710 99 shall be used or neutralized within the meaning of the Waste Management Act only by licensed warehouse keepers.

(5) (new – SG 24/2010, in force from 26.03.2010; revoked – SG 78/10, in force from 05.10.2010)

Art. 53a. (new – SG 16/11, in force from 22.02.2011) (1) (amend. – SG 25/13, in force from 01.04.2013, suppl. – SG, 19/2015, in force from 30.6.2015; suppl. – SG, 49/2015, in force from 2015; amend. - SG 2/16, in force from 08.01.2016) In the cases referred to in Art. 21, Para. 6 and Art., 25, Para. 1, item 1 of the Act the person shall file a request for destruction of excise goods to the head of the customs office at the place of location of the site, respectively – of the tax warehouse, in a standard form as per Annex No. 7q. In the cases under Art. 25, Para. 1, p. 1 of the act the request shall be submitted not later than 7 days before the date of destruction of excise goods.

(2) (revoked – SG 25/13, in force from 25/13, in force from 01.04.2013)

(3) (revoked – SG 25/13, in force from 01.04.2013)

(4) (amend. – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) Excise goods with attached excise tax label shall be rejected and destroyed by certificates upon an inspection of the competent customs office as per the request referred to in par. 1 and after having proved the authenticity of the excise tax label in an unimpeachable way. The authenticity shall be verified by customs officers, authorized by an order of the Director of "Customs" Agency within 2 months after the submission of the request referred to in par. 1.

(5) In case of identified inauthentic or falsified excise tax labels administrative penal proceedings

shall be constituted, and the excise goods with attached excise tax labels shall be withdrawn and kept as an evidence until the finalization of the administrative penal proceedings.

(6) (suppl. – SG, 49/2015, in force from 2015) The excise goods with attached excise tax label shall be destroyed by a commission, in which obligatorily shall participate representatives of the Ministry of Finance, appointed by an order of the Minister of Finance, and customs officers, appointed by an order of the Director of "Customs" Agency, or of an official, authorized by him.

(7) Excise goods without an attached excise tax label or where the label has been detached, shall be rejected and destroyed by certificated of a commission, appointed by an order of the Director of "Customs" Agency, or of an official, authorized by him.

(8) Excise goods, including in cases where they have an attached excise tax label, shall be destroyed in a way, which does not allow them to be re-used.

(9) The cost of destruction shall be charged to the person referred to in par. 1.

(10) (amend. – SG 25/13, in force from 01.04.2013) The excise goods shall be transported to the place of their destruction being accompanied by a certified by the customs administration copy of the request referred to in Para. 1.

(11) In cases referred to in par. 5 upon finalization of the administrative penal proceedings the excise goods with an attached excise tax label shall be destroyed by a commission appointed by an order of the Director of "Customs" Agency.

(12) In case of destruction of excise goods with an attached excise tax label, the cost of excise tax labels shall not be refunded.

(13) (new - SG 13/17, in force from 07.02.2017) For the carried out disposing of the excise goods, the commissions as per Para. 6, 7 and 11 shall draw up a protocol of findings.

Art. 53b. (new – SG 16/11, in force from 22.02.2011; suppl. – SG 25/13, in force from 01.04.2013) In cases referred to in Art. 25b of the Act, a request in the form as per Appendix No. 7s shall be filed, and the destruction shall be carried out following the procedure and in the way, specified in Art. 53a in consideration of particular specifics.

Art. 54. (amend. – SG, 49/2015, in force from 30.6.2015) Regarding the measuring and control devices, the vessels and the reservoirs, used in the tax warehouse for warehousing, the provisions under Art. 44 and 47 shall be applied, taking into account the respective specificity.

Art. 55. The licensed warehouse keeper shall obligatory describe in the material and book-keeping accountancy the carried out operations.

Section IV.

"A" Movement of excisable goods upon a regime of deferred payment of excise with electronic administrative document (new – SG 24/2010, in force from 26.03.2010)

Art. 55a (new – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 25/13, in force from 01.04. 2013) In view to applying Art. 73b, para. 4 of the Act, in the electronic administrative document obligatory for filling in shall be the data, indicated in Annex No. 7t.

(2) (amend. – SG 25/13, in force from 01.04.2013) In relation to applying Art. 14.para 2 of the Act, while filling in the electronic administrative document the codes of the excise goods, determined in Annex No. 7u shall be used.

(3) In the cases of sending excise goods to the place of direct delivery in another Member State, the sender may fill in cl. 7c, 7e and 7f of the electronic administrative document the code at the place of direct

delivery, where such has been determined in the receiving Member State.

(4) (new- SG 25/13, in force from 01.07.2013, amend. and suppl. – SG 13/17, in force from 07.02.2017) Before the start of movement of excise goods under the regime of deferred payment of excise upon an electronic administrative document, and where is provided the data from the measuring and controlling means shall be transferred to the information system of the Customs Agency, the licensed warehouse holder shall be obliged to submit to the competent customs body via electronic way data of the unique identifier of a control point, the number of transaction and the additional (product) code. With regard to the beer number of the lot shall be submitted, and for the tobacco products, except for the tobacco for smoking which is raw material for the manufacturing of tobacco products – list of the bar codes from the measuring and controlling means – a system for electronic counting and identification shall be provided.

(5) (new – SG 25/13, in force from 01.04.2013, suppl. – SG, 49/2015, in force from 30. 6. 2015) The sales of excise goods executed at the commerce sites for duty -free trade to persons who leave the territory of the Community shall be considered export. In these cases a common electronic administrative document for the all sales within the fiscal period shall be issued within the term 7 working days from the date of the last day of the taxation period.

(6) (new - SG 2/16, in force from 08.01.2016) In cases referred to in Art. 73b, par. 10, item 3 of the Act the receipt notice shall contain information about:

1. licensed warehouse holder in whose tax warehouse the excisable goods will be put – main office and registered address, INLC, INDC, address of the tax warehouse;
2. notice recipient (code of customs office, competent to put goods under import customs procedure);
3. invoice reference number and date;
4. reference number of transit operation, if applicable;
5. reference number of customs import declaration;
6. (amend. - SG 60/18, in force from 20.07.2018) information about the excisable good depending on its specificity – unique reference of the goods record, commercial description, CN code, excisable good code, quantity, gross weight, net weight, density at 15° C, alcoholic strength by volume in percent at 20° C, degrees plato (°P), unique reference point identifier, transaction number.

Art. 55b (new – SG 24/2010, in force from 26.03.2010) (1) Where during movement of excise goods under regime of deferred payment of excise, it is established, that there are irregularities in the submitted electronic administrative document, the sender shall produce in a competent customs office a document on paper media, containing the corrected data of the electronic administrative document and an explanation for the irregularities made.

(2) Where during movement of excise goods under regime of deferred payment of excise, a change of the transportation means is made because of outstanding circumstances, the sender shall submit the document under para. 1 with the corrected data for the transportation with information about the reason, led to change of the transportation means.

(3) In the cases under para. 2, the nearest customs office shall be notified immediately.

(4) (new - SG 110/13, in force from 01.04.2014) For the purposes of Art. 73d, Para 3 of the Act the sender shall send a notification in a form according to Appendix No 7u electronically to the head of the customs on the territory, where the division is to be carried out, at least 3 hours prior to the beginning of the division.

Art. 55c (new – SG 24/2010, in force from 26.03.2010) (1) In view to applying Art. 73g, para. 1 of the Act, the customs bodies shall confirm to the receiver, that the notification about receiving has been registered.

(2) While registering the notification by the customs bodies for receiving excise goods, submitted

by temporary registered receiver, the issued permit under Art. 37c, para. 3 shall be terminated.

(3) (new – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 110/13, in force from 01.01.2014) Upon delivery of energy products at direct delivery site(s) the licensed warehouse keeper/the registered recipient shall immediately send a notice as per Appendix 7u via electronic means to the head of the respective customs office at the location of the tax warehouse/the site.

(4) (new – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 110/13, in force from 01.01.2014) The licensed warehouse keeper/the registered recipient may not dispose of the energy products received at the direct delivery site(s) prior to the expiration of three hours from the notification under para 3 or till receipt of a written permission from the head of the customs office by electronic means.

(5) (new – SG 25/13, in force from 01.07.2013, amend. and suppl. – SG 13/17, in force from 07.02.2017) In the cases where legislation provides that the data of the entered excise goods from the measuring and control means shall be transferred to the information system of the Customs Agency, the recipient on the territory of the country shall be obliged to provide the competent customs office via electronic means data of the unique identifier of a control point, number of the transaction and the additional (product) code. Regarding the beer data of the number of the lot shall be provided, and regarding the tobacco for smoking which is a raw material for production of tobacco products – list of the bar codes from the measuring and control instrument – a system for electronic counting and identification.

Art. 55d (new – SG 24/2010, in force from 26.03.2010) 91) In the cases, where a receiver on the territory of the country is a person under Art. 21, para. 1, p. 1 and 3 of the Act, the competent customs office shall notify the person about the registered electronic administrative document, intended for him/her.

(2) In view to applying para. 1, the competent customs office shall submit immediately a printed copy from the computer system of the electronic administrative document to the person under Art. 21, para. 1, p. 1 and 3 of the Act.

Art. 55e (new – SG 24/2010, in force from 26.03.2010) (1) In the cases under Art. 55a, the person under Art. 21, para. 1, p. 1 and 3 of the Act shall notify immediately the competent customs office about the receiving of the excise goods with a document on paper media, containing the data of the notification for receiving under Art. 73e of the Act.

(2) On the basis of the document under para. 1, the competent customs office shall fill in the notification for receiving in the computer system.

Art. 55f (new – SG 24/2010, in force from 26.03.2010; suppl. - SG 110/13, in force from 01.04.2014) The electronic exchange of notifications at movement of excise goods under the regime of deferred payment of excise and the receipt notification in the sense of Art. 73b, Para 10, Item 3 of the Act shall be done on a functional specification, confirmed by an order of the Director of the Customs Agency. The functional specifics shall be published on the internet page of the Customs Agency.

Section IV.

"B" Movement of excise goods under the regime of deferred payment of excise, where the computer system does not work (new – SG 24/2010, in force from 26.03.2010)

Art. 55g (new – SG 24/2010, in force from 26.03.2010) (1) In view to applying Art. 73o, para. 2 of the Act, it shall be considered that the computer system does not work in case of failure in the web application of the Customs Agency.

(2) In the cases of para. 1, information about this should be available on the website of the Customs Agency, or the competent Customs offices have been notified in the set procedure.

Art. 55h (1) (New – SG 24/2010, in force from 26.03.2010, previous text of Art. 55h, amend. - SG 60/18, in force from 20.07.2018) In the cases under Art. 73p of the Act, the customs bodies shall send a copy of the document under Art. 73, para. 1 of the Act, or a document on paper media, according to Annex 32, to the competent bodies of the Member State of sending in the cases where within one month term after receiving the excise goods, the notification for receiving/notification about export cannot be sent by the computer system or upon request of the competent bodies of the sending Member State.

(2) (New - SG 60/18, in force from 20.07.2018) In the cases where the computer system is not working and a paper document is to be submitted for:

1. an e-AD's notification, the document shall be filed in a form, according to Annex 28;
2. a cancellation notification, the document shall be filed in a form, according to Annex 29;
3. a change of location of receipt notification, the document shall be filed in a form, according to Annex 30;
4. a separation notification, the document shall be filed according to Annex 31.

Section IV.

"c" Other provisions for movement of excise goods under regime of deferred payment of excise (new – SG 24/2010, in force from 26.03.2010)

Art. 55i (new – SG 24/2010, in force from 26.03.2010; amend. – SG 7/12, in force from 24.01.2012) (1) In the cases under Art. 75a, para. 1 of the Act, where from the territory of the country excise goods are sent to the territory of another Member State or are exported, the evidence, that the movement under regime of deferred payment of excise has been finalized, shall be provided in a form of document, issued or certified by the competent bodies of the receiving Member State or by the customs administration, where the export declaration has been submitted.

(2) In case of existing evidences under para. 1, the competent customs office of the sender shall finalize the movement in the computer system.

(3) In cases referred to in Art. 75a, par. 1 of the Act the evidence, that the movement of excise goods under a regime of deferred payment of excise tax has been finalized in the territory of the country, shall be submitted by the competent customs administration of the receiver in the form of a certification of a document, containing the particulars of the notification of receipt.

(4) For the purposes of application of par. 3 the receiver shall provide to the competent customs administration for certification a document as a printed copy, containing the particulars of the notification of receipt.

(5) The competent customs administration of the receiver shall certify the document referred to in par. 4 upon accomplishment of inspection for confirmation of the receipt of excise goods and their registration in the record book of material stock.

Art. 55j. (new - SG 13/17, in force from 07.02.2017, amend. - SG 60/18, in force from 20.07.2018) In the cases under Art. 75b of the Act, where the established deficiencies are within the limit values for the natural wastage, the notification of destination shall indicate code -1, and in the additional information field (box 6c) shall be indicated the quantity of the established wastages.

Section V.

Movement of excise goods under regime of deferred payment of excise with accompanying administrative document (title, suppl. - SG 24/2010, in force from 26.03.2010; revoked – SG 44/11)

Art. 56. (revoked – SG 44/11)

Art. 56a. (new – SG 08/07; revoked – SG 44/11)

Art. 56b. (new – SG 08/07; revoked – SG 44/11)

Section V.

"A" Movement of excisable goods, released for consumption on the territory of the country (new – SG 08/07)

Art. 56c. (new – SG 08/07) (1) (amend. – SG 25/13, in force from 01.04.2013) Excisable goods under Art. 2, items 1 and 2; and under Art. 14 of the Act, released for consumption on the territory of the country, which are shipped to another Member State, shall be accompanied by an issued by the shipper simplified accompanying document (SAD) which shall be issued in 3 duplicates.

(2) The specimen, form and particulars of the SAD duplicates are determined in Appendix No. 9a.

(3) The simplified accompanying document may not be issued, when the excisable goods are accompanied by a commercial document, containing the particulars of the SAD, which correspond both by content and by number to the particulars of the SAD. In this case in a visible place in the commercial document the following text shall be inserted: "Simplified accompanying document of excisable goods (for fiscal control purposes)".

(4) (revoked - SG 04/08, in force from 01.01.2008)

(5) (revoked - SG 04/08, in force from 01.01.2008)

(6) (new – SG 25/13, in force from 01.04.2013) Notification envisaged in Art. 76b, Para 2 of the Act shall be submitted in a form as per Appendix No. 9b.

Art. 56d. (new – SG 08/07) Movement of fully denatured ethyl alcohol from the territory of the country to the territory of another Member State shall be accompanied by a SAD or by a commercial document pursuant to Art. 56c, para 3.

Section V.

"B" Movement of excisable goods, released for consumption on the territory of another Member State (new – SG 08/07)

Art. 56e. (new – SG 08/07) (1) (amend. – SG 25/13, in force from 01.04.2013) Excisable goods under Art. 2, items 1 and 2; and those under Art. 14 of the Act, released for consumption on the territory of another Member State, which are being shipped to the territory of the country, shall be accompanied by the document of Art. 56c, para 2 or 3, issued by the shipper.

(2) (amend. and suppl. – SG 25/13, in force from 01.04.2013) In cases under para 1 the excisable goods shall also be accompanied by a document, issued by the customs office at the location of the permanent address, respectively of the seat of the consignee of the excisable goods on the territory of the country, certifying that the amount of the excisable goods has been paid, secured or shall not be subject to payment by the consignee, in the form according to Appendix No. 9c, except for the cases of Art. 58b, Para 5.

Art. 56f. (new – SG 08/07; amend. - SG 04/08, in force from 01.01.2008) The movement of fully denatured ethyl alcohol from the territory of the country to the territory of another Member State to the territory of the country shall be accompanied by a SAD or by the commercial document of Art. 56c, para 3.

Art. 56g (new – SG 24/2010, in force from 26.03. 2010) In the cases of introducing on the territory of another Member State lubricant oils with CN codes of 27101971 to 2710 19 93 and other lubricant oils, included in CN code 27101999, the movement on the territory of the country shall be accompanied by a copy of the written notification under Art. 76c, para. 5 of the Act.

Art. 56h. (new – SG 16/11, in force from 22.02.2011) In cases referred to in Art. 76c of the Act, where the excise goods will be placed under a regime of deferred excise tax payment, the notification referred to in Art. 76c, par. 4, item 1 of this Act shall be addressed by the licensed warehouse holder, in whose tax warehouse the goods are to be brought in, to the head of the customs office at the place of location of the tax warehouse. The collateral referred to in Art. 76c, par. 4, item 2 shall be released upon provision of evidences of entering of excise goods in the Register "Record book of warehouse stock".

Art. 56i (new – SG 25/13, in force from 01.04.2013) Notification envisaged in Art. 76c, Para 5 of the Act shall be filed in a form as per Appendix No. 9d.

Chapter four.

SECURITIES, EXCISE STICKERS AND PAYMENT OF EXCISE FEE (Title amend. – SG 08/07)

Section I.

Securities, provided by licensed warehouse keepers (Title amend. – SG 08/07)

Art. 57. (1) (amend. - SG 110/13, in force from 01.01.2014) The licensed warehouse keepers shall provide security for ensuring the payment of the excise, that may occur, has occurred or was established for the goods upon the application of a regime of deferred payment of excise in an amount, determined in accordance with Art. 77 of the Act and the provisions of this section.

(2) For every tax warehouse only one security shall be provided.

(3) (new - SG 04/08, in force from 01.01.2008; amend. – SG 25/13, in force from 01.04.2013) When the security is being instituted by a bank guarantee, a bank guarantee in the form contained in Attachment No. 9e shall be submitted.

(4) (new – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) In the meaning of applying para. 1, for lubricant oils with CN code 27101971 to 27101993, the amount of guarantee shall be BGN 0, with the exception of lubricant oils with CN code 27101999, for which the guarantee shall be determined as provided by Art. 58, para. 1, calculated per base as determined under Art. 32, Para 8 of the Act.

(5) (new – SG 78/10, in force from 05.10.2010) For the purposes of implementation of Art. 52 , para 1, item 1 of the Act, where the security under para 1 has been established by a bank guarantee, the licensed warehouse keeper may also provide a security by a cash deposit to the bank account of the Central Customs Office.

(6) (new - SG 13/17, in force from 07.02.2017) In case of change of the bank guarantee, the annex shall contain at least the following information:

1. individual data of the bank which issued the annex;
2. (amend. - SG 60/18, in force from 20.07.2018) data on the licensed warehouse keeper: name, UIC;
3. the address of the tax warehouse;

4. number of the license for the warehouse management;
5. the amount of the security;
6. number and date of the bank guarantee to which the annex is issued;
7. the date of adoption of the annex.

(7) (New - SG 60/18, in force from 20.07.2018) In the event of a change in the period of validity of the bank guarantee, it shall not be less than one year from the date of expiry of the term of the previous collateral.

Art. 58. (1) (amend. - SG 04/08, in force from 01.01.2008; amend. - SG 110/13, in force from 01.01.2014, amend. – SG, 49/2015, in force from 30.6.2015) The amount of the security shall be determined by the following formula:

$$O = \frac{20 \times \text{ASS1} + 10 \times \text{ASS2} + 150 \times \text{ASP} + 20 \times \text{ASD}}{100},$$

Where:

O shall be the amount of the security;

ASS1 - the amount of the excise for the average monthly quantity of the warehoused goods, calculated at the rate for every type of good (shall not include the amount of the excise for average monthly quantity of the warehoused distillate and of the obligatory quantities under the Act of the Obligatory Reserves of Oil and Oil Products);

ASS2 – the amount of the excise for the average monthly quantity of the warehoused raw distillate or of the warehoused obligatory quantities upon the Law of the Obligatory Reserves of Oil and Oil Products;

ASP – the amount of the excise for the average monthly quantity of the goods exempt for consumption, calculated at the rate for every type of good;

ASD – the amount of the excise for average monthly quantity of goods in movement upon a regime of deferred payment of excise, calculated at the rate for every type of good.

(2) In the application of para 1 the indications "average monthly quantity" shall be calculated as follows:

1. for the warehoused goods – the sum of the available in the tax warehouse excisable goods on the last day of every month in the year, divided in 12;

2. for the goods exempt for consumption – the sum of the quantities of the excisable goods, exempt for consumption, during every month of the year, divided in 12;

3. for the goods in movement upon a regime of deferred payment of excise – the sum of the quantities of the excisable goods, that are in movement upon a regime of deferred payment of excise by the last day of every month of the year, divided in 12.

(3) (new – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 110/13, in force from 01.01.2014) In the meaning of applying Art. 52, para. 1, p. 1 of the Act, the amount of the excise, which has appeared, which could have appeared while applying deferred payment regime of an excise to a definite moment, shall be determined following the formula as set below:

$$A = \frac{20 \times \text{ACC1} + 10 \times \text{ACC2} + 150 \times \text{ACP} + 20 \times \text{ACD}}{100}$$

Where:

A is the amount of the excise to a definite moment;

ACC1 – is the amount of the excise for the quantity of the available goods stored to a definite moment, calculated on the rate for the each type of goods (amount of the excise for a quantity of the stored

distillate and of the obligatory quantities set in the Law on the Obligatory Quantities of Petrol and Petroleum Products shall not be included);

ACC2 - is the amount of the excise for the quantity of the available stored distillate or of the stored obligatory quantities of obligatory as per Law on the Obligatory Quantities of Petrol and Petroleum Products to a definite moment;

ACP – is the amount of the excise of the quantity of the released for consumption goods, for which the excise is not paid to a definite moment, calculated on the respective rate for each type of goods;

ACD – is the amount of the excise for the quantity of goods moving under the regime of delayed payment of excise to a definite moment, calculated on the respective rate for each type of goods.

Section I.

"A" Collateral provided by registered consignees, registered consignors, tax agents and when obtaining excise stamps in customs regimes (new - SG 8/07, amend. - SG 24/10, in force from 01.04.2010, amend. - SG 13/17, in force from 07.02.2017)

Section I.

"A" Securities, provided by registered receivers and tax representatives (new – SG 08/07, amend. – SG 24/2010, in force from 01.04.2010)

Art. 58a. (new – SG 08/07) (1) (amend. – SG 24/2010, in force from 01.04.2010; amend. - SG 25/13, in force from 01.04.2013) Tax representatives under Art. 57b, para 4 of the Act and registered receivers under Art. 57c of the Act shall provide security, established with a cash deposit or with a bank guarantee, before the customs at the location of the registration of the persons in the amount of one hundred and fifty per cent of the amount of the excise, due for the average monthly quantity of the received goods.

(2) (amend. – SG 24/2010, in force from 01.04.2010) When applying para 1 the parameter "average monthly quantity of received goods" shall be calculated as the amount of quantities of excisable goods, received under the conditions of remote sales pursuant to the provisions of the Value Added Tax Act, respectively for the received goods under excise deferred payment regime by a registered receiver in each month of the year, divided by 12.

(3) (new - SG 04/08, in force from 01.01.2008, amend. – SG 24/2010, in force from 01.04.2010) The provision of par. 1 shall not apply, where the registered receiver under Art. 57c of the Act is an exempted from excise end user and the goods, received by him/her, are recorded in the issued to him/her certificate of an exempted from excise end user.

(4) (new – SG 24/2010, in force from 01.04.2010) The persons under Art. 57c of the Act shall provide only one guarantee for excise goods, separate for every seat.

(5) (new – SG 78/10, in force from 05.10.2010) For the purposes of implementation of Art. 57e, item 4 of the Act, where the security under para 1 has been established by a bank guarantee, the registered receiver may also provide a security by a cash deposit to the bank account of the competent customs office.

(6) (new - SG 13/17, in force from 07.02.2017) Where collateral is given by registered consignees or registered consignors in the form of a bank guarantee, the same shall be provided in a standard form according to Annex № 9g.

(7) (new - SG 13/17, in force from 07.02.2017) Where collateral is given by tax agents or when obtaining excise stamps in customs regimes in the form of a bank guarantee, the same shall be provided in a standard form according to Annex № 9h.

Section I.

"B" Securities, provided by temporary registered receivers and by persons, receiving excisable goods on the territory of the country, released for consumption on the territory of another Member State

(new – SG 08/07, title, amended – SG 24/2010, in force from 01.04.2010)

Art. 58b. (new – SG 08/07) (1) (amend. - SG 24/2010, in force from 01.04.2010; amend. – SG 16/11, in force from 22.02.2011; suppl. – SG 44/11) Temporary registered receivers under Art. 58a and the persons under Art. 76c, para 4 of the Act shall provide security or shall deposit the full amount of the due excise for a particular quantity of excisable goods before the customs at the location of the seat and registered address, respectively by permanent address or seat of the persons. In cases referred to in Art. 76c, par. 4 of the Act, where the person is a license warehouse holder, the security shall be submitted to the customs at the place of location of the tax warehouse.

(2) (amend. - SG 24/2010, in force from 01.04.2010; amend. – SG 25/13, in force from 01.04.2013) On the grounds of the provided security or upon depositing of the excise by the persons under para 1, the competent customs shall issue a document, certifying that the amount of the excise for the goods, which are to be received, has been paid, secured or that the goods are exempted from payment of excise in the form according to Annex No. 9c.

(3) (new - SG 04/08, in force from 01.01.2008, amend. - SG 24/2010, in force from 01.04.2010) The provision of par. 1 shall not apply, where the temporary registered receiver under Art. 58a of the Act is an exempted from excise end user and the goods, received by him/her, are recorded in the issued to him/her certificate of an exempted from excise end user.

(4) (new - SG 24/2010, in force from 01.04.2010) the provision of para. 2 shall not apply for temporary registered receivers.

(5) (new – SG 25/13, in force from 01.04.2013) In the cases, where greasing oils with code as per CN from 27101971 to 27101993 are being received on the territory of the country, released for consumption on the territory of another Member State, provisions of Art. 83g and Art. 83h of the Act shall not be applied.

**Section II.
Excise stickers**

Art. 59. (1) The licensed warehouse keepers, who shall put an excise sticker on the consumer packing of excisable goods, shall declare the necessary quantity of excise stickers before the customs at the location of the tax warehouse, in which the excise stickers shall be put.

(2) (amend. – SG 08/07, amend. – SG 24/2010, in force from 26.03.2010) In the cases, where the excise stickers on the consumer packing of excise goods will be placed at the producer's premises – out of the territory of the country or in temporary of customs warehouse in the meaning of the customs legislation, the persons under Art. 64, para 2 and 3 of the Act, shall declare the needed quantity of stickers before the customs:

1. (suppl. – SG, 49/2015, in force from 30/6/2015) on the importer's central office or of the person under Art. 76c of the act;

2. (amend. – SG 24/2010, in force from 01.04.2010) on the location of the seat of the registered or temporary registered receiver;

3. on the location of the tax warehouse of the licensed warehouse keeper.

(3) (amend. – SG 08/07, amend. – SG 24/2010, in force from 26.03.2010; suppl. – SG 78/10, in force from 05.10.2010) Persons under Art. 58a of the Act, may pay the full amount of the due excise for the ordered excise stickers prior to their receipt, provided that these excise stickers are meant for goods, produced outside the territory of the country.

(4) (new – SG 08/07, repealed – SG 24/2010, in force from 26.03.2010)

(5) (new – SG 25/13, in force from 01.04.2013) In cases. Where the excise stickers on the consumer packs of the excise goods shall be put on the spot of the producer – outside the territory of the country or at a temporary customs warehouse, but those goods shall be moved to a tax warehouse within the

territory of the country under delayed excise payment regime, the excise stickers shall be required only by the licensed warehouse holder per location of the tax warehouse, where the goods will be received.

Art. 60. (amend. – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 25/13, in force from 01.04.2013) Persons under Art. 59 shall file a written request for the necessary quantity of excise stickers, in a form according to Annex No 10.

(2) (amend. – SG 25/13, in force from 2013, in force from 01.04.2013) Request under Para 1 shall have attached:

1. the payment document, certifying the payment of the declared stickers on an account of the Ministry of Finance;

2. (amend. – SG 24/2010, in force from 01.04.2010) a contract or another document, certifying the contracted quantities with the foreign person, in the cases of import or introducing from another Member State by a temporary registered receiver;

3. (amend. – SG 08/07; suppl. – SG 04/08, in force from 01.01.2008, amend. – SG 24/2010, in force from 01.04.2010) a declaration by the licensed warehouse keeper or by the registered receiver for the average monthly quantity of the free for consummation excise goods, with a sticker, and in the cases, where the persons have not performed an activity – the average monthly foreseen quantity of the free for consummation excise goods with excise stickers.

4. (new – SG 25/13, in force from 01.04.2013) a copy of the certificate of the registered price – in the cases, where a request for excise stickers per price which still is not in force to the date of submission of the request;

5. (new – SG 25/13, in force from 01.04.2013) decision of the head of the competent customs body for a request of excise stickers beyond the determined in Art. 64, Para 8 of the Act limit.

(3) (new – SG, 49/2015, in force from 1. 9. 2015) Where the request for the needed quantity excise stickers under Para. 1 shall be submitted on paper media, the information, contained in the request shall also be provided electronically.

Art. 61. (amend. – SG 24/2010, in force from 01.04.2010; amend. – SG 25/13, in force from 01.04.2013) The filed requests for excise stickers, together with the enclosed to them documents, certifying the payment of the declared excise stickers shall be sent immediately to the Ministry of Finance department "Control over printing of securities".

Art. 62. (1) (amend. – SG 24/2010, in force from 26.03. 2010) The excise stickers shall be transferred from the Ministry of Finance department "Control over printing of securities" to the respective customs with a certificate of delivery.

(2) (amend. – SG 25/13, in force from 01.04.2013) The received in the respective customs excise stickers shall be registered in a record and shall be described in the file of the person who submitted the request.

Art. 63. (new – SG 04/08, in force from 01.01.2008, amend. – SG 24/2010, in force from 26.03. 2010) (1) (suppl. - SG 110/13, in force from 01.01.2014) The licensed warehouse keepers and the persons under Art. 57c of the Act may receive excise stickers, whose number shall not exceed the average monthly quantity of the free for consummation excise goods with stickers, increased with 15%, and in the cases, where the person has not performed activity – number of stickers, which shall not exceed the average monthly prognoses quantity of the free for consummation excise goods with excise stickers. In the cases, where the person is a licensed warehouse keeper or a registered recipient placing a new product on the market, he may receive stickers, which number does not exceed the average monthly prognosis quantity of

the free for consummation excise goods with excise stickers.

(2) The persons under Art. 58a of the Act may receive stickers, whose number shall not exceed the quantity of the excise goods, indicated in the permit under Art. 58b of the Act.

(3) (suppl. – SG 2/16, in force from 08.01.2016) The persons under Art. 64, para. 2 and 3 of the Act may receive stickers, whose number shall not exceed the negotiated with the foreign person quantities of excise goods.

(4) (amend. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) Before receiving the stickers, the persons under Art. 63, para. 2 shall pay the full amount of the due excise or shall produce before the customs, where the request for stickers has been filed, the guarantee under Art. 83f of the Act.

(5) (new – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) Prior to the receipt of the excise stickers the persons referred to in Art. 63, para 3 shall provide a security as per Art. 83 of the Act at the customs office where the request for excise stickers has been submitted.

(6) (new - SG 110/13, in force from 01.01.2014) For the purposes of Para 1 the licensed warehouse keepers and the registered recipients may apply for and receive a number of stickers not exceeding the aggregate of the excise (the excise amount for all goods), increased by 15 percent, excluding the cigarettes, which shall be calculated on the basis of the number of packages.

Art. 64. (amend. – SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 16/11, in force from 22.02.2011) The stickers shall be delivered to the person who submitted the request in the quantities, determined in Art. 63 and in the term – not later than 30 days after their declaration with a certificate of delivery in a form according to Annex No 11. The certificate of delivery shall be executed in two copies – for the person and for the customs.

(2) (amend. – SG 24/2010, in force from 26.03.2010) The stickers, which have not been received may be given to the persons up to 30 days after expiry of the term under para. 1, after which shall be given back to the Ministry of Finances department "Control over printing of securities".

Art. 64a. (new - SG 13/17, in force from 07.02.2017) In the cases of termination of the license for tax warehouse management, the unused excise stamps may be transferred to another tax warehouse of the same licensed warehouse keeper.

Art. 65. (amend. – SG 24/2010, in force from 26.03.2010) (1) The excise stickers for alcoholic drinks shall be printed for quantities, which are in accordance with the provisions of the Ordinance on the preliminary packed quantities of products, adopted by Council of Minister Decree N 41 of 2003 (Prom SG 19 of 2003; correct. SG 27 and SG 33 of 2003; amend. and suppl. SG 114 of 2003 and SG 1 of 2005, amend. and suppl., 55/2008, 43/2009).

(2) In case that the sticker has been placed on the consumers packing and is covered by the producer with folio, the folio must be transparent, and the sticker shall be placed thoroughly and all its requisites and protections shall be visible.

Art. 66. (1) (amend. – SG 08/07; amend. – SG 28/09, in force from 14.04.2009, amend. – SG 24/2010, in force from 26.03.2010) (1) The declared and received excise stickers by the persons under Art. 59 may be returned to the customs, from which they have been received, only in the cases, where bottled alcohol drinks or tobacco products have not been stuck with them.

(2) (amend. – SG 08/07) In case of change of the registered price of the tobacco products, for which the persons under Art. 59 have received excise stickers, the persons shall be obliged to return the unused excise stickers in the respective customs within 7 days period after the date of the entry into force of the

change.

(3) (amend. – SG 24/2010, in force from 26.03.2010) Within 7 day term after the enforcement of a new form of a sticker, the persons under Art. 59 shall file a written declaration for the available quantities of unstuck stickers. The declaration shall be filed in the customs from which the stickers have been received and shall contain at least the following information: series/emission of the stickers, the number of the stickers (from-to), as well as their total number.

(4) (amend. – SG 24/2010, in force from 26.03.2010; amend. – SG 78/10, in force from 05.10.2010) As from the date of entry into force of a new form of a sticker the persons referred to in Art. 59 may not release from consumption excise goods with the repealed sticker form attached to them. In the cases under para 3 the persons shall be obliged to return the unused stickers within 30-day term from the date of entry into force of the new excise sticker form.

(5) (amend. – SG 25/13, in force from 01.04.2013) In the cases under para. 1, 2 and 4 the excise stickers shall be handed with a description list for returned excise stickers as per Appendix 11a.

(6) (amend. – SG 25.13, in force from 01.04.2013) Within 60-days period from the handing of the of the stickers a protocol of findings regarding the returned stickers shall be drawn up in a form as per Appendix No. 12. This protocol shall be drawn up in two copies – one for the person and one for the respective customs office, after the authenticity of the stickers is evidenced indisputably by customs officers, empowered with an order of the Director of the Customs Agency.

(7) The cost of the stickers shall not be restored at returning.

(8) (new – SG 16/11, in force from 22.02.2011) In case of identified non-authentic or falsified excise tax labels administrative penal proceedings shall be instituted, and the excise tax labels shall be withdrawn and kept as an evidence up to finalization of the administrative penal proceedings.

(9) (prev. par. 8 - SG 16/11, in force from 22.02.2011) The stickers under para. 1, 2 and 4 shall be delivered by the relevant customs office to the Ministry of Finance department "Control over the printing of securities" with a delivery certificate, after which the stickers shall be taken out of accounting in the relevant customs office.

(10) (prev. par. 9, amend - SG 16/11, in force from 22.02.2011) The delivery certificate under para. 9 shall be drawn up in 2 copies – one for the relevant customs office and one for the Ministry of Finance department "Control over the printing of securities", and shall contain a detailed list of the returned stickers and a conclusion about their authenticity, drawn up by officials, determined by an order of the director of the Customs Agency.

(11) (prev. par. 10 - SG 16/11, in force from 22.02.2011; amend. – SG 25/13, in force from 01.04.2013) Stickers, which have not been given to the persons who submitted the request, shall be returned by the relevant customs office to the Ministry of Finance department "Control over the printing of securities" with a delivery certificate, without making conclusion about the authenticity. The delivered stickers shall be taken out of accounting in the relevant customs office.

(12) (prev. par. 11 - SG 16/11, in force from 22.02.2011) The stickers, returned by the relevant customs office to the Ministry of Finance department "Control over the printing of securities" shall be destroyed.

(13) (new - SG 16/11, in force from 22.02.2011, suppl. – SG, 49/2015, in force from 30.6.2015) In cases referred to in par. 8 after finalization of administrative penal proceedings the excise tax labels shall be destroyed by a commission appointed by an order of the Director of "Customs" Agency, or an official, authorized by him.. A copy of the certificate of excise tax labels destruction shall be sent to "Control over printing of securities" Department in the Ministry of Finance.

(14) (new - SG 16/11, in force from 22.02.2011) The excise tax labels referred to in par. 13 shall be destroyed in a way, which makes their re-use impossible.

Art. 66a. (new – SG 08/07, amend. – SG 24/2010, in force from 26.03.2010, amend. - SG 13/17, in force from 01.06.2017) (1) In cases of Art. 64, Para. 21 of the act on excise stamps subject to rejection, an

inventory shall be submitted in a standard form according to Annex № 11a to the competent customs office at the registered office and management address of the person, or at the location of the tax warehouse/facility where the person is a licensed warehouse keeper or a registered/temporary registered consignee.

(2) In the cases of Art. 64, Para. 22 of the Act, the licensed warehouse keepers and the registered/temporary registered consignees shall submit an inventory under para. 1. Registered/temporary registered consignees may submit an inventory only for excise goods which are not delivered and received at the site.

(3) Excise stamps subject to rejection shall be returned to the competent customs office stuck on paper sheets, containing the seal and identification data of the taxable person, the date on which they were stuck, and the name and signature of the person has stuck them.

(4) In the cases of Para. 3, allowed shall not be the pasting of separate parts of different excise stamps.

(5) Paper sheets with excise stamps stuck thereon shall be handed into the competent customs office together with the submission of the inventory as per Para. 1. In established cases of parts of different excise stamps stuck together, the same shall be returned to the persons at the moment of their handing over or at a later stage, for which a protocol shall be drawn up.

(6) Only excise stamps with visible all requisites and protections shall be rejected after an undoubted proof of their authenticity by customs officials appointed by order of the director of the Customs Agency. The authenticity of the excise labels shall be settled within 60 days of submission of the inventory.

(7) Upon detection of false and forged excise stamps, administrative penal proceedings shall be constituted, and the excise tax labels shall be withdrawn and kept as evidence until proceedings' finalization.

(8) Excise stamps shall be rejected with a protocol in a standard form according to Annex № 12a, signed by a representative of the person under Para. 1 and 2, and by an employee of the competent customs office at the seat and management address of the person, or on location of the warehouse/facility where the person is a licensed warehouse keeper or a registered/temporary registered consignee.

(9) The protocol for rejecting excise stamps shall be drawn up no later than 14 days from the preparation of the written conclusion about their authenticity, in two copies – one for the person and one for the competent customs office. When rejecting excise stamps, their value shall not be refundable.

(10) The rejected excise stamps shall be disposed of in the presence of a commission appointed by order of the director of the Customs Agency or by an official authorized by him/her. For the disposed excise stamps the commission shall draw up a protocol of findings.

(11) In the case of Para. 7, the excise stamps shall be disposed of after the finalization of the administrative penal proceedings by a commission appointed by order of the Head of the competent customs office. For the disposed excise stamps the commission shall draw up a protocol of findings.

(12) Excise stamps shall be disposed of in a manner which makes their re-use impossible.

Art. 66b. (new - SG 8/07, repealed - SG 4/08, in force from 01.01.2008, new - SG 28/09, in force from 14.04.2009, amend. - SG 24/10, in force from 01.04.2010, revoked - SG 78/10, in force from 05.10.2010, new - SG 13/17, in force from 01.06.2017) (1) Persons who have submitted an inventory as per Art. 66a, Para. 1 and 2, may request from the Head of the customs at the location of the tax warehouse/site that the authenticity of the excise stamps affixed on the excisable goods, subject to rejection, be established at the places where they are stored. In these cases, Para. 3, 4 and 5 of Art. 66a shall not apply.

(2) Excise goods under Para. 1 shall be handed over to the customs officials of Art. 66a, Para. 6 on location, with a handover protocol containing at least the following information:

1. date and place of handing over of excise stamps;
2. name and UIC of the person who has submitted the inventory as per Art. 66a, Para. 1 or 2;

3. entry number and date of the inventory as per Art. 66a, Para. 1 or 2;
4. type of excise goods;
5. brand;
6. excise stamps' emission;
7. excise stamps' series;
8. excise stamps' number;
9. registered price indicated on the excise stamp (for tobacco products);
10. actual alcoholic strength by volume;
11. capacity of the consumer packaging (for alcoholic beverages);
12. total number of excise stamps according to the requisites under items 5, 6, 7, 9, 10 and 11;
13. name, title and signature of the person handing over the excise stamps;
14. name, title and signature of the customs officers receiving the excise stamps.

(3) The handover protocol shall be drawn up in two copies – one for the person and one for the competent customs office, where the information under items 3-12 mandatorily shall also be prepared in the form of an electronic spreadsheet which is provided to the customs officers, whom the assessing of the authenticity of the excise stamps has been assigned to.

(4) (Amend. - SG 60/18, in force from 20.07.2018) The excise goods with stamps, for the assessment of the latter's authenticity actions have been undertaken, shall be stored in an appropriate place, used by the taxable person, which shall be sealed by the customs authorities. For the actions performed, the customs authorities shall draw up a protocol, to which the Protocol under Para. 3 shall be appended.

(5) Upon detection of false and forged excise stamps, administrative penal proceedings shall be constituted and excise stamps shall be seized and stored as evidence until its completion.

(6) Excise stamps with ascertained authenticity shall be rejected under Art. 66a, Para. 8 and 9.

(7) Rejected excise stamps affixed on excisable goods shall be removed from their consumer packaging in the presence of customs authorities, and shall be stored under para. 4. The taxable person shall notify in advance the competent customs office at least seven days prior to the date, on which the presence of customs officers is to be ensured.

(8) The excise stamps shall be disposed of within one month of preparation of the protocol for their rejection on location in the facilities under para. 1, and where this is not possible – at another suitable location. The competent customs office shall be notified to ensure the presence of customs officers at least seven days prior to the disposal.

(9) The rejected excise stamps shall be disposed of in the presence of a commission appointed by order of the director of the Customs Agency or by an official authorized by him/her. For the disposed excise stamps the commission shall draw up a protocol of findings.

(10) In cases as per Para. 5, excise stamps shall be disposed of in accordance with Art. 66a, Para. 11.

(11) Excise stamps shall be disposed of in a manner ensuring their re-use is impossible. Costs for the disposal of the excise stamps under Para. 8 shall be at the expense of the taxable persons.

(12) Paragraphs 7 and 8 shall not apply for the disposal of excise goods under Art. 53a.

(13) Persons under Para. 1 shall be obliged to assist the customs authorities in establishing the authenticity of excise stamps and their disposal, including by providing adequate facilities and staff for loading and unloading activities. The Customs Agency shall not owe any compensation for abnormal presentation of excise goods as a result of actions related to the authentication of excise stamps affixed on them.

Art. 66c (new – SG, 49/2015, in force from 30.6.2015) (1) In the cases, where exempted for use excise goods, with stickers will be exported or sent to another Member State, the placed on the consumer packaging stickers shall be scrapped after proving their authenticity.

(2) Para. 1 shall apply in the cases of entry of a new standard of a sticker or in case of incompliance

of the excise goods with the normative requirements.

(3) The actions, related to scrapping of stickers shall be carried out only in a taxation warehouse and after permit of the head of the competent customs office of location of the taxation warehouse.

(4) The authenticity of the excise stickers shall be established by the customs bodies before introduction of the excise goods in the tax warehouse within the term of 45 days from submission of the request for issuance of permit under Art. 3. The term may be extended by 15 days by an order of the Customs Agency director.

(5) No authenticity shall be established of excise stickers with damaged thoroughness or with lacking requisites and protections.

(6) The excise goods under Para. 1 may be introduced in the tax warehouse under the condition that the excise stickers, which will be scrapped have been declared by the licensed warehouse holder in whose tax warehouse the excise goods will come and that he has signed a written contract with the person, owner of the excise goods.

(7) In the cases, where the excise stickers are not declared by the licensed warehouse holder in whose tax warehouse the excise goods will be introduced, the owner of the excise goods must produce to the customs bodies a written confirmation by the person, declared the excise stickers that they have been declared by him for the excise goods under Para. 1.

(8) The contract under Para. 6 shall regulate the way of transmission and reception of the goods in a list, as well as the other relations, comprising from the deal, signed between the parties.

(9) The list for transmission and reception under Para. 8 shall be drawn up obligatorily and in a mode of an electronic table, which shall contain at least the following information:

1. name and SIC of the owner of the excise goods;

2. name and SIC:

a) of the person, introduced the excise goods on the territory of the country from another Member State and/or

b) of the person, introduced the excise goods from a third country and/or

c) of the producer of the excise goods or another identification number (for foreign persons);

3. identification number of the tax warehouse in which the excise goods will be introduced;

4. type of excise goods (tobacco items or alcohol drinks);

5. code on the Combined Nomenclature (CN);

6. trade name;

7. trade mark;

8. emission of the excise sticker;

9. series of the excise sticker;

10. number of the excise sticker;

11. registered price, indicated on the excise sticker (for tobacco items);

12. capacity of the consumer packing;

13. real alcohol contents of volume;

14. name of the person to whom the excise goods will be sent;

15. VAT N, or another identification number of the person under p. 14;

16. state, which the excise goods are intended for.

(10) The persons under Para. 7 shall be obliged to give assistance in case of establishing the authenticity of the excise stickers, including with provision of suitable premises and staff for loading activities.

(11) The Customs Agency shall not owe compensation for damaged trade appearance of the excise goods as a result of actions, related to establishing the authenticity of the excise stickers, placed on them.

(12) Within 3 day term from establishing the authenticity of the excise stickers, the head of the customs office under Para. 3 shall issue or gives a grounded refusal the issuance of a permit for storage excise goods with a paid license in the tax warehouse.

(13) The excise goods with established authenticity of the excise stickers shall be shipped to the tax warehouse in transport packages, sealed by the customs bodies in a way, guaranteeing an impossible access to the content of the package. While sealing, the customs authorities shall mark the date, the customs office, their name and position. A protocol shall be drawn up for the carried out activities. The transportation package shall be accompanied, or to it shall be attached a certified copy of the protocol, as well as of the list under Para. 9.

(14) The excise stickers, subject to scrapping shall be removed from the consumer packages of the excise goods at the presence of customs bodies. The removed stickers shall be destroyed in the tax warehouse by cutting, fragmenting, burning or any other suitable way.

(15) For the carried out actions under Para. 14, the customs bodies shall draw up a protocol, which shall have attached a list of the destroyed excise stickers.

(16) In relation to scrapping of excise stickers in the tax warehouse, the provision of Art. 66a shall apply, unless this Article provides otherwise.

(17) For issuing the permit under Para. 12, the procedure for issuance of permit under Art. 49a shall apply, unless this Article provides otherwise. The request shall contain obligatory copies of the documents under Para. 6, the confirmation under Para. 7 and the list under Para. 9.

(18) The licensed warehouse keeper shall be obliged to differentiate the excise goods under Para. 1 in the accountancy, as well as physically.

(19) To the excise goods, intended for shipment in another Member State, the provision of Art. 76a and 76b of the act shall apply.

(20). To the excise goods, intended for third countries, the requirements for regime export shall apply under the customs legislation, where the presentation of the goods for placement under regime shall be made in the tax warehouse. The goods shall be taken out of the warehouse after permit for the goods to be in export regime.

Art. 66d. (new - SG 13/17, in force from 07.02.2017) The written conclusions about the authenticity of the excise stamps shall be kept for a period of 5 years as of January 1st of the year following the year in which the relevant proceedings is completed.

Art. 67. (amend. – SG 08/07; amend. – SG 04/08, in force from 01.01.2008; revoked – SG 16/11, in force from 22.02.2011)

Art. 68. (amend. – SG 08/07; amend. – SG 04/08, in force from 01.01.2008; amend. – SG 16/11, in force from 22.02.2011, amend. - SG 13/17, in force from 07.02.2017) The annihilated pursuant to Art. 53a, par. 6 and 11, Art. 66, Para. 13 and Art. 66a, Para. 11 and 12 excise stickers shall be taken off the books at the respective customs office.

Art. 68a (new – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.07.2013; amend. - SG 2/16, in force from 08.01.2016) (1) (Amend. - SG 60/18, in force from 20.07.2018) The registered receivers, provisionally registered recipients and the persons under Art. 76c shall provide within the period of filing of the excise tax declaration a report about the received excise stickers as per Annex 12c.

(2) The report on the received excise stickers shall be submitted by the importers before the release of the provided security.

(3) The persons referred to in Art. 59 shall issue a registered electronic excise tax document shall be issued about the established shortages of excise stickers and shall pay the due excise tax within the time set for filing of excise tax declaration.

(4) The importers shall pay the due excise tax for the established shortages of excise stickers before the release of the provided security.

Art. 68b. (new – SG, 49/2015, in force from 1. 9. 2015; suppl. - SG 2/16, in force from 08.01.2016) Where the lists of excise stickers under Art. 66, 66a and the reports for stickers under Art. 68a shall be submitted on paper media, the information, contained in the lists and reports shall also be provided on electronic media.

Art. 69. (1) (amend. – SG 08/07; amend. – SG 16/11, in force from 22.02.2011) Within 7 days period after a change of the registered price the persons under Art. 64 of the Act shall file a written declaration on the available quantities of tobacco products, stuck over with excise sticker with old price indicated on it. The declaration shall be filed before the customs, from which the excise stickers have been received.

(2) (amend. – SG 08/07; amend. – SG 16/11, in force from 22.02.2011) The available quantities of tobacco products, stuck over with excise sticker with old price written on it, shall be asserted by way of carrying out an inventory in the tax warehouse of the licensed warehouse keeper or in the warehouse of the importer, respectively in the warehouse of the person, having entered the excisable goods from another Member State, describing the number, the type and the value of the excise stickers, stuck over the non-realised production.

(3) (revoked – SG 16/11, in force from 22.02.2011)

(4) (revoked – SG 16/11, in force from 22.02.2011)

Art. 70. (amend. – SG 08/07) In case of change of the last registered prices of the tobacco products, released for consumption stuck over with an excise sticker with the old price indicated on it, shall be sold at the price on the excise sticker to the exhaustion of the quantities.

Art. 71. (amend. – SG 08/07) (1) (Amend. - SG 60/18, in force from 20.07.2018) In the cases under Art. 29, Para. 4, item 5 of the Act, when a selling price has not been registered for the respective tobacco product, the selling price shall be determined at:

1. (amend. – SG 04/08, in force from 01.01.2008; amend. – SG 28/09, in force from 14.04.2009, amend. – SG 24/2010, in force from 26.03.2010) for cigarettes - BGN 7,50 for 20 pieces;

2. (amend. – SG 24/2010, in force from 26.03.2010; revoked – SG 78/10, in force from 05.10.2010)

(2) For tobacco products with selling price, determined by the order of para 1, for which at evading customs regime with a deferred payment or a temporary warehousing, there is a registered selling price which is higher than the one, at which the excise has been secured, the due excise shall be determined at this higher price.

Art. 72. (amend. – SG 24/2010, in force from 26.03.2010; amend. – SG 78/10, in force from 05.10.2010; amend. – SG 16/11, in force from 22.02.2011) (1) In the cases referred to in Art. 123, para 4 of the Act the itemized list of the goods shall be drawn up in two copies – one for the customs office and one for the respective person in the form in compliance with Attachment No. 13.

(2) The lists of goods under para 1 shall be provided together with the written notification referred to in Art. 123, par. 4 of the Act.

(3) (new - SG 110/13, in force from 01.01.2014) The copy of the list for the person or its certified copy shall be stored on site and shall be made available to the customs bodies at inspections.

Section III.

Determination and payment of excise (new – SG 08/07)

Art. 72a. (amend. – SG 28/09, in force from 14.04.2009, repealed. – SG 24/2010, in force from 26.03.2010)

Art. 72b. (new – SG 08/07; amend. – SG 04/08, in force from 01.01.2008) (1) (amend. – SG 7/12, in force from 24.01.2012; amend. - SG 110/13, in force from 01.01.2014) In cases of Art. 33, par. 1, item 3 and 4 of the Act the payment of the excise to the state budget shall be done within 14-day period, allocated for submission of the excise declaration.

(2) (repealed, - SG 24/2010, in force from 26.03.2010)

(3) (amend. – SG 7/12, in force from 24.01.2012; amend. - SG 110/13, in force from 01.01.2014) In cases of Art. 44, par. 1, item 6 of the Act the payment of the excise to the state budget shall be done within 14 days after the expiration of the tax period.

(4) (new- SG 24/2010, in force from 26.03.2010; amend. - SG 110/13, in force from 01.01.2014) In the cases under Art. 44, para. 1, p. 7 of the Act, depositing the excise in the state budget shall be done within 14 days after issuing the excise tax document.

(5) (new – SG, 49/2015, in force from 30.6.2015) In the cases under Art. 44, Para. 1, p. 8 of the act, paying the excise in the state budget shall be carried out in an account of the customs office, which has issued the revision act, within the terms, defined by the Tax-insurance Procedure Code.

(6) (former Para.. 4, - SG 24/2010, in force from 26.03.2010; amend. - SG 110/13, in force from 01.01.2014, former Para. 5 – SG, 49/2015, in force from 30.6.2015, revoked - SG 60/18, in force from 20.07.2018)

Section III.

"a" Special Order of Excise Set Off for Fuel Vouchers in the Form of State Aid for the Agricultural Sector (new – SG 110/13, in force from 01.01.2014, revoked - SG 60/18, in force from 20.07.2018)

Section III.

"a" Special Order of Excise Set Off for Fuel Vouchers in the Form of State Aid for the Agricultural Sector (new – SG 110/13, in force from 01.01.2014)

Art. 72c. (new - SG 110/13, in force from 01.01.2014, revoked - SG 60/18, in force from 20.07.2018)

Art. 72d. (new - SG 110/13, in force from 01.01.2014, revoked - SG 60/18, in force from 20.07.2018)

Art. 72e. (new - SG 110/13, in force from 01.01.2014, revoked - SG 60/18, in force from 20.07.2018)

Art. 72f. (new - SG 110/13, in force from 01.01.2014, revoked - SG 60/18, in force from 20.07.2018)

Chapter five.

ACCOUNTANCY AND DOCUMENTATION

Section I.

Accountancy and documentation of the licensed warehouse keepers and the persons registered under the Act

Art. 73. (1) (amend. and suppl. – SG 08/07) The licensed warehouse keepers, the persons registered under the Act, and also the other taxable persons pursuant to the Act, shall keep documentations and accountancy in accordance with the requirements of the Accountancy Act, the Excises and Tax Warehouses

Act, the Value Added Tax Act and these Regulations.

(2) (amend. – SG 08/07) The persons under para 1 shall be obliged to keep accountancy, that shall allow the identification and the tracing of the received, produced, stored, realised and used excise goods.

(3) (new – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 110/13, in force from 01.01.2014) The persons under para. 1, who perform activity with tobacco products, with the exception of the licensed warehouse keepers holding a duty-free trading license and the persons, performing retail trade, shall be obliged to use a measuring and controlling device – a system for electronic counting and identification about the aims of their accountancy.

(4) (new – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) Upon direct delivery of the licensed warehouse keeper shall keep a register of the notifications sent under Art. 55c, para 3, containing information about the following:

1. serial number, date and time of the notification;
2. name of the sender, identification number of the tax warehouse or an excise number;
3. business name and CN code of the energy products;
4. address of the direct delivery site;
5. date and time of receipt of the energy products at the direct delivery site;
6. date and time of receipt of the permit from the head of the competent customs office (if there is such);
7. (amend. – SG 44/11) serial number and date of the electronic administrative document.

Art. 74. (1) (suppl. – SG 78/10, in force from 05.10.2010) The material accountancy of the licensed warehouse keepers shall contain concrete information about all the goods placed, produced and stored in the tax warehouse, as well as for all the goods, that are going out of the warehouse, including the ones received under the terms of direct delivery.

(2) In the material accountancy shall be also entered every operation, which is carried out in the tax warehouse.

(3) The material accountancy shall be available in the premises of the tax warehouse.

(4) (suppl. – SG 78/10, in force from 05.10.2010) The entries of the data about the goods and the operations in the material accountancy shall be made immediately after the placing of the goods in the tax warehouse, the carrying out of the operations and the going out of the goods from the tax warehouse, including the ones received under the terms of direct delivery.

(5) (new – SG, 49/2015, in force from 30.6.2015) The goods, guaranteed as an evidence under Art, 103, Para. 2 of the act or the ones, left for responsible keeping by the customs or other bodies shall be entered separately in the material accountancy.

(6) (new - SG 2/16, in force from 08.01.2016) On the date of transfer of ownership of the excisable good in the tax warehouse the licensed warehouse keeper shall register in the computer-based accounting system the respective data about the goods and about their new owner.

Art. 75. (1) (amend. – SG 24/2010, in force from 26.03.2010) The material accountancy shall be kept for every tax warehouse separately, by type of activities and type of excisable goods.

(2) In a tax warehouse for production and warehousing of excisable goods the material accountancy for the warehoused goods shall be separated from the material accountancy, connected to the production process.

(3) The excisable goods, stored in a tax warehouse, for which the excise is paid, shall be indicated in the material accountancy separately from the other goods, for which an excise has not been paid.

(4) Excisable goods, stuck over with an excise sticker, shall be indicated in the material accountancy separately from these, which are not stuck over with an excise sticker or are stuck over with a foreign excise sticker.

(5) (new – SG 24/2010, in force from 26.03.2010) The produced non-excisable goods on the territory of the tax warehouse shall be indicated in the material accountancy separately from the excisable goods

Art. 76. (amend. – SG 08/07, amend. - SG 24/2010, in force from 26.03.2010) (1) The licensed warehouse keepers shall obligatorily keep a registry "Record book of the warehouse stocks".

(2) (amend. – SG 16/11, in force from 22.02.2011) The registry under Para. 1 shall contain at least the following information:

1. general data:

a) identification number of the licensed warehouse keeper or a number of the certificate of the registered person;

b) identification number of the tax warehouse;

c) unified identification code of the licensed warehouse keeper;

2. (amend. – SG 25/13, in force from 01.04.2013) data about the excisable goods, received and produced in the tax warehouse:

a) trade name of the good;

b) brand name;

c) code of the excise product;

d) CN code and additional code of the goods, that corresponds to its trade name;

e) (amend. – SG, 49/2015, in force from 30.6.2015) alcohol degrees, Plato capacity of a consumer package, number of consumer packages and for the cigarettes– sales price and length of the cigarettes without the filter or the nozzle;

f) unit of measure;

g) quantity of the goods, described in the electronic administrative document/simplified accompanying document, or another document, and in the cases, where it is permitted introducing in a tax warehouse of goods with paid excise – the quantity, indicated in the registered electronic excise document, in the invoice and in another document;

h) (suppl. – SG, 49/2015, in force from 30.6.2015) type, number and date of the electronic administrative document/simplified accompanying document, or another document, and in the cases, where it is permitted introducing in a tax warehouse of goods with paid excise – the quantity, indicated in the registered electronic excise document, in the invoice and in another document;

i) actual quantity of the received excise goods, and in the cases where transfer of data regarding the received excise goods from the measuring and controlling devices to the information system of the Customs Agency via electronic way is provided by act, number of the transaction and unique identifier of a controlling point shall be stated in;

k) way of receiving;

l) date on which the goods entered the tax warehouse;

m) ownership code of the goods : "0" – ownership of a licensed warehouse keeper; "1" – ownership of a deposer;

n) UIC of the owner of the goods.

3. (amend. – SG 25/13, in force from 01.04.2013) data about the excisable goods: which are led away from the tax warehouse; which are led away but the movements under the regime of delayed payment of excise are not finalised; and data regarding excise goods being put into the production in the tax warehouse; as well as data regarding the goods demolished under the control of the customs bodies:

a) trade name of the good;

b) brand name;

c) code of excise product;

d) CN code and additional code of the good, that corresponds to its trade name;

e) (amend. – SG, 49/2015, in force from 30.6.2015) alcohol degree, Plato degree,

capacity of the consumer package, number of consumer packages and for the cigarettes – selling price, as well as length of the cigarettes without the filter or the nozzle;

f) unit of measure;

g) (suppl. - SG 110/13, in force from 01.01.2014) quantity of the goods, described in the electronic administrative document or the customs export declaration, in the cases of Art. 73b, Para. 12 of the Act, or in the registered electronic excise document, and in the cases, where transfer of data of the led away excise goods from the measuring and controlling devices to the information system of the Customs Agency is provided by act, the number of transaction and the unique identifier of a controlling point shall be indicated; where the goods are put in the production in the tax warehouse or goods with paid excise are being led away – quantity of goods, as indicated in another document;

h) (suppl. - SG 110/13, in force from 01.01.2014, suppl. – SG, 49/2015, in force from 30.6.2015) type, number and date of the electronic administrative document or the customs export declaration, in the cases of Art. 73b, Para. 12 of the Act, or of the registered electronic excise tax document, and in the cases, where the goods have been placed in the production in the tax warehouse or goods are taken out with paid excise, or are demolished under the control of the customs bodies– number and date of another document;

i) purpose of the goods;

k) date on which the goods are led away from the tax warehouse;

l) goods ownership code : "0" – ownership of a licensed tax warehouse keeper; "1" – ownership of a deposer;

m) UIC of the owner of the good;

n) (suppl. - SG 110/13, in force from 01.01.2014) date of registration into the computer system of the receipt message or date of the notification “Results on Release” in the cases of Art. 73b, Para. 13;

o) (suppl. - SG 110/13, in force from 01.01.2014) quantity of the lack or excess, as stated in the receipt message or date of the notification “Results on Release”, in the cases of Art. 73b, Para. 13 of the Act, and for the difference between the stated lack and natural losses when goods are moving under the regime of delayed payment of excise number and date of the registered electronic excise tax document shall be entered;

p) number and date of the registered excise tax document for the quantities of those excise goods for which message has not been received within the time periods set in Art. 74 of the Act.

4. (suppl. – SG 25/13, in force from 01.04.2013) data about the quantity of the losses from natural wastes during the storage and transportation of the excise goods, taken out of warehouse, as well as number of the document, certifying the quantities of losses from natural wastes.

(3) (amend. – SG 16/11, in force from 22.02.2011; amend. – SG 25/13, in force from 01.04.2013)

For the purposes of Para. 2, item 2, letter "k", the following codes shall be used:

1. 01 – with electronic administrative document;

2. 02 – produced in the tax warehouse;

3. 03- acquired in another way;

4. 04 – with paid excise;

5. 05 – with simplified accompanying document under deferred payment regime of excise, except for code "12" ;

6. 06 – with the notification under 76c, except for code "05" and code "12";

7. 07 – by an electronic administrative document under the terms of direct delivery of energy products;

8. 08 – with paid excise by persons who received energy products, released by the State Agency "State Reserve and War - Time Stocks" with the purpose to bring them in accordance with the requirements of the Act on the Energy from Renewable Sources;

9. 09 – with paid excise, ownership of the State Agency "State Reserve and War – Time Stocks";

10. 10 – (amend. – SG, 49/2015, in force from 30.6.2015) energy product, obtained in the warehouse in the cases of mixing bio fuels with fuels of oil origin with paid excise, ownership of the State

Reserve and Wartime Reserve State Agency;

11. 11 – completely denaturated ethyl alcohol, sent from another tax warehouse on the territory of the country;

12. 12 – completely denaturated ethyl alcohol, sent from another Member State;

13. 13 – produced in the tax warehouse tobacco products, which entered the storage premises;

14. (new - SG 110/13, in force from 01.04.2014) 14 - as set out in Art. 73b, Para. 10 of the Act.

15. (new – SG, 49/2015, in force from 30.6.2015) 15 – goods, guaranteed as an evidence under Art. 103, Para. 2 of the act by sealing of the site or part of it or left for responsible keeping by the customs or other bodies;

16. (new – SG, 49/2015, in force from 30.6.2015) 16 – goods for which the ground for guaranty has fallen as an evidence and they have been returned to the person.

17. (new - SG 2/16, in force from 08.01.2016) 17 – with an electronic administrative document goods with attached excise sticker, sent from a tax warehouse to the same licensed warehouse keeper.

(4) (amend. – SG 16, 2011, in force from 22.02.2011, repealed – Sg 25/13, in force from 01.04.2013)

(5) (amend. – SG 16/11, in force from 22.02.2011; amend.– SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) In the registry under Para. 1 data about the excise stickers shall be also entered in cases, where attachment of excise tax label is required about the number of excise tax labels, available at the beginning of the tax period; labels, attached to excise goods, stored in the tax warehouse, excise stickers attached to excisable goods released for consumption, excise stickers attached to excisable goods received from another tax warehouse of the same licensed warehouse keeper, excise stickers attached to excisable goods, sent to another tax warehouse of the same licensed warehouse keeper, initial number of excise stickers attached on excisable goods, stored in the tax warehouse, final number of excise stickers attached to excisable goods stored in the tax warehouse; labels sent to a manufacturer outside the territory of the c country; labels sent back and not used; labels sent back for condemnation as defective; labels terminated; labels attached to excise goods, stored in the tax warehouse, excise stickers attached to excisable goods released for consumption, excise stickers attached to excisable goods received from another tax warehouse of the same licensed warehouse keeper, excise stickers attached to excisable goods, sent to another tax warehouse of the same licensed warehouse keeper, initial number of excise stickers attached on excisable goods, stored in the tax warehouse, final number of excise stickers attached to excisable goods stored in the tax warehouse, missing labels; labels not returned within the term and labels available at the end of the tax period, as follows:

1. number and date of the document for receipt of the excise stickers;

2. type of excise tax label;

3. serial number and the number of the excise stickers;

4. capacity of the packing;

5. alcoholic contents at a volume % vol.;

6. selling price in BGN;

7. issue of excise tax labels.

(6) (new – SG 25/13, in force from 01.04.2013; revoked – SG 2/16, in force from 08.01.2016)

(7) (new – SG 25/13, in force from 01.04.2013) Upon entering the tax warehouse and upon taking out from it of beer the unique identifier of a controlling point shall not be entered in the register under Para. 1, and in the field "number of transaction" number of lot number of the excise good shall be entered.

(8) (new – SG 25/13, in force from 01.04.2013) Upon entering the tax warehouse and upon taking out from it of tobacco products, except for tobacco for smoking, which enters the tax warehouse as a raw material for manufacturing of tobacco products, as well as where it is entered from the manufacturing into storage premises, into the register under Para. 1, the number of bar codes list from the measuring and controlling device – a system for electronic counting and identification, shall be entered in the field "number of transaction".

(9) (new - SG 110/13, in force from 01.04.2014) The information referred to in Para. 5, Item 3 shall be indicated only in the cases of receipt of the stickers in the tax warehouse.

(10) (new - SG 110/13, in force from 01.04.2014) Apart from the case under Para. 9 the information of the stickers referred to in Para. 5, item 3 shall be presented from series and No ... - to series and No....

Art. 77. (amend. – SG 08/07) Registry "Record book of the warehouse stocks" shall be kept from the date of the delivery of the license to manage a tax warehouse.

Art. 78. (1) (amend. – SG 24/2010, in force from 26.03.2010) At the end of every tax period, at the end of every calendar year, as well as on the date of the termination of the license or the registration recapitulation shall be made of the registry "Record book of the warehouse stocks".

(2) (amend. – SG 25/13, in force from 01.04.2013) In the cases of Para 1, where for the respective tax period losses from natural wastes have been recorded in the register "Record Book of the Warehouse Stocks", they shall be found upon an inspection (stock-taking) carried out by the licensed warehouse keepers, evidenced with a document in a form as per Appendix No. 23.

(3) (new – SG 25/13, in force from 25/13, in force from 01.04.2013, amend. - SG 60/18, in force from 01.10.2018) The document envisaged in Para 2 shall be filed via electronic way simultaneously with the excise affidavit for the respective tax period, when the excise declaration has been submitted electronically.

(4) (new - SG 24/2010, in force from 26.03.2010; amend. – SG 78/10, in force from 05.10.2010; previous Para 3 – SG 25/13, in force from 01.04.2013) In the cases of a change of the excise, the available quantities excise goods shall be established by inventory in the tax warehouse of the licensed warehouse keeper.

(5) (New - SG 13/17, in force from 07.02.2017, amend. - SG 60/18, in force from 01.10.2018) The authorized warehouse keepers shall be obliged to establish the losses from natural wastage of energy products at the end of each tax period, by documenting them with a document in a standard form according to Annex № 23. Wastage shall be recorded in the register "Warehouse availability" on the date of carrying out the inspection (inventory).

(6) (New - SG 60/18, in force from 01.10.2018) Apart from the cases under Para. 5, the authorized warehouse keepers shall be obliged to establish the losses from natural wastage of energy products at the end of each calendar year, by documenting them with a document in a standard form according to Annex № 23. Wastage shall be recorded in the register "Warehouse availability" on the date of carrying out the inspection (inventory).

Art. 79. (1) (former text of Art. 79 – SG, 49/2015, in force from 30.6.2015) In the cases of inspections, carried out by the customs bodies, the asserted quantities shall be entered in the material accountancy. These quantities shall be described as initial warehouse availabilities from the day of the executed inspection.

(2) (new – SG, 49/2015, in force from 30.6.2015) The persons under Para. 1 shall enter separately in the accountancy the goods, guaranteed as an evidence under Art. 103. Para. 2 of the act or left for responsible keeping by the customs of other bodies.

Art. 79a. (new – SG 08/07) (1) Taxable persons, who are not licensed warehouse keepers, shall keep accountancy, containing as a minimum:

1. trade name of the goods;
2. (new – SG 25/13, in force from 01.04.2013) code of the excise product;

3. (previous Item 2 – SG 25/13, in force from 01.04.2013) CN code and additional code of the goods, corresponding to their trade name;

4. (previous Item 3, suppl. – SG 25/13, in force from 01.04.2013) measurement unit; alcohol degree, Plato degree; for the cigarettes – sale price, number of pieces in a pack and length of the cigarettes without the filter/nozzle;

5. (suppl. – SG 24/2010, in force from 26.03.2010; amend. – SG 44/11; previous Item 4 – SG 25/13, in force from 01.04.2013) quantity of goods, stated in the electronic administrative document, respectively in the simplified accompanying document, in the invoice or in any other document, evidencing the acquisition and/or delivery of the goods.

6. (previous Item 5, amend. – SG 25/13, in force from 01.04.2013) the actual quantity of the received goods, and in the cases where transfer of data from the devices for control and measuring to the information system of the Customs Agency via electronic way is provided by law – number of transaction and unique identifier of a controlling point shall be stated ;

7. (previous Item 6, amend. – SG 25/13, in force from 01.04.2013) ref. number and date of the document of item 5.

Art. 80. (amend. – SG 08/07) (1) (amend. – SG 04/08, in force from 01.01.2008, amend. and suppl. – SG 24/2010, in force from 26.03.2010; suppl. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) A registered electronic excise tax document shall be issued by the licensed tax warehouse keepers, by the registered under the Act persons and by the persons envisaged in Art. 3, par. 1, Items 4 and 6 of the Act and shall have the respective requisites as per Appendix No. 14. Registered electronic excise tax document shall be issued by exempted from excise end users only in cases when energy products are used for purposes, different from those, stated in the certificate. In the cases under Art. 20, para. 2, item 9, 10 and 10 9f the Act, registered electronic excise tax document shall be issued by the tax-obliged person on the date of notification of the decision to terminate the license, the registration or to terminate the effect of certificate of exempted from excise end consumer. Requisites of the tax documents as per Art. 84, Para 6 of the Act shall be filled taking in view the respective peculiarities of the excise good.

(2) (new- SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) Registered electronic excise tax document shall be issued in the cases under Art. 43, para. 1, item 4 of the Act, unless where the excise goods, received as a result of the tests, have been destroyed under the control of the customs bodies.

(3) (new- SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) Persons envisaged in Art. 57 and 58c of the Act may issue excise tax document which has the respective requisites as per Appendix No. 14 on a paper carrier, taking in view the respective peculiarities of the excise goods. The excise tax document shall be issued in two copies – one for the issuer and one for the recipient with no requirement to register it in the information system of the Customs Agency.

(4) (former para. 2 - SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) Registered electronic excise debit notification or a registered electronic excise credit notification shall be issued by the persons under para 1 in the form according to Annex No. 14, indicating the type of the letter and the ground for the amendment, as well as the number and the date of the excise tax document, to which the letter shall be issued.

(5) (amend. – SG 04/08, in force from 01.01.2008, former para. 3 - SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04. 2013) Registered electronic excise tax documents shall be issued on the date of the exemption of the excisable goods for consumption, except for the cases under Art. 20, para 2, items 5, 15, 16, 17, 18 of the Act.

(6) (suppl. – SG 28/09, in force from 14.04.2009, former para. 4, amend. and suppl. - SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) For the purposes of Art. 84, Para 3 of the Act, where an issued tax invoice for the respective tax period contains the requisites of and excise tax

document, persons who sell electricity power to consumers of electricity power for business needs, they shall issue a registered electronic excise tax document totally for the quantities electricity power sold for business needs up to the 10th day of the month, following the month in which the sales have taken place. In the cases of export or sending coal, coke, electric power and natural gas in another Member State, a registered electronic excise tax document shall not be issued.

(7) (former para. 5 - SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013). Except for the cases under Para 3 and 6, persons who have released the excise goods for consumption, shall provide the recipient and the person who transports the excise goods a paper copy of the registered electronic excise tax document.

(8) (former para. 6 - SG 24/2010, in force from 26.03.2010) When sales of electrical energy or of natural gas are carried out through a transfer system and consumers for domestic and industrial purposes pay for the electrical energy or for the natural gas at a specified basic rate, the fixed for each individual consumer basic rate shall be deemed the consumed quantity under para 4.

(9) (former para. 7 - SG 24/2010, in force from 26.03.2010) When in case of actual measurement of the consumed electrical energy or natural gas reasons to change the amount of the excise, determined according to the provisions of para 6 emerge, the change shall be documented by issuing a general excise notification on an increase or decrease of the amount of the excise.

(10) (new – SG 33/07, in force from 20.04.2007, former para. 8 - SG 24/2010, in force from 26.03.2010) The persons referred to in Art. 57a of the Act shall issue excise credit notification for the quantities of energy surplus, which have been sold by the consumers for economic purposes to the electric power system operator.

(11) (new – SG 33/07, in force from 20.04.2007, former para. 9 - SG 24/2010, in force from 26.03.2010) The quantities of energy surplus under para 8 shall be certified by written records according to Annex No 22, which shall be issued by the electric power system operator.

(12) (new – SG 33/07, in force from 20.04.2007, former para. 10 - SG 24/2010, in force from 26.03.2010) The written records as per para 9 shall be presented to the persons referred to in para 57a of the Act by the 5th day of the month, following the month to which the quantities of energy surplus refer.

(13) (new – SG 33/07, in force from 20.04.2007, former para. 11 - SG 24/2010, in force from 26.03.2010) In case the consumer for economic purposes purchases electric power from more than one person as per Art. 57a of the Act, the electric power system operator allocates the quantities of energy surplus between these persons proportionally on the basis of the quantities of electric power agreed between the persons referred to in Art. 57a of the Act and the consumer.

(14) (new – SG 25/13, in force from 01.04.2013) For the sales of excise goods, executed in the duty-free trade sites to persons, who do not leave the territory of the Community, a registered electronic excise tax document for all the sales in total for a 24-hours time period shall be issued.

(15) (new – SG 25/13, in force from 01.04.2013; suppl. - SG 110/13, in force from 01.01.2014) Incorrectly drafted registered electronic excise tax documents shall be claimed null and void before the goods leave the tax warehouse or before the registered persons under Art. 57a, Para 1, Items 1 - 3 of the Act are subject to an excise declaration under Art. 87, Para 1 of the Act.

(16) (new – SG 26/13, in force from 01.04.2013) For the purposes of application of Para 15, the person shall file a request for cancelation via electronic way in a form as per Appendix No. 14c, which shall contain:

1. number and date of registration of the electronic excise tax document, for which cancelation is asked;
2. reason for the request for cancelation;
3. affidavit from the person, that the good has left the tax warehouse.

(17) (new – SG 25/13, in force from 01.04.2013) Cancelation of a registered electronic excise tax document shall be done before the expiration of 3 hours counted form the submission of the requirement envisaged in Para 16 or before the customs bodies receive a message for cancelation of the document in

electronic way.

(18) (new – SG 25/13, in force from 01.04.2013, amend. – SG, 49/2015, in force from 30.6.2015) The excise goods – subject to the request for cancellation which are not released for consumption, shall be measured by means of measuring and control at the spots for control at the places for entering only in those cases, where transfer of data from the measuring means and control to the information system of Customs Agency is provided by act.

(19) (new – SG 25/13, in force from 01.04.2013) In order to evidence the circumstance of Art. 84, Para 11 of the Act that the excise goods had not left the tax warehouse or the site of the registered person and for the purposes do cancellation of the registered electronic excise tax document, customs bodies may execute an inspection on spot. Results of the inspection carried out shall be entered in a protocol.

(20) (new – SG 25/13, in force from 01.04.2013) Where a difference between the data of the transaction, as entered in the registered electronic excise tax document and the transaction upon the measuring referred to in Art. 18, an electronic excise tax document with regard to the lacks shall be filed.

(21) (new – SG 25/13, in force from 01.04.2013) Concrete requirements and form of the data for submission via electronic way of excise tax document or the excise debit/credit notification and their registration into the information system of Customs Agency shall be defined with an order by the Director of the Customs Agency.

(22) (new - SG 110/13, in force from 01.01.2014) The registered electronic excise tax documents issued pursuant to Art. 20, Para 2, Items 9 and 19 of the Act shall be annulled also where the courts suspends the preliminary enforcement of the decision of the director of the Customs Agency for termination of the effect of the license for tax warehouse management or the decision of the head of the competent customs for termination of the effect of the certificate for an end consumer release of excise. The annulment shall be carried out by the taxable person on the date of the notification of the judicial act for suspension of the preliminary enforcement of the decision of the Director of the Customs Agency for termination of the effect of the license for tax warehouse management or the decision of the head of the competent customs for termination of the effect of the certificate for an end consumer release of excise.

(23) (new - SG 110/13, in force from 01.01.2014) In the cases of Art. 84, Para 18 of the Act following the annulment of the issued excise tax document under Art. 20, Para 2, Item 9 of the Act the goods released of the tax warehouse shall be subject to the issue of new excise tax documents indicating the number of the annulled tax document.

(24) (new - SG 110/13, in force from 01.01.2014) In the cases of Art. 84, Para 18 of the Act, following the annulment of the issued excise tax document referred to in Art. 20, Para 2, Item 19 of the Act the goods, consumed for purposes other than those indicated in the certificate, shall be subject to issue of new excise tax documents indicating the number of the annulled tax document.

(25) (new – SG, 49/2015, in force from 30.6.2015) On the registered electronic excise tax document shall be printed the generated by the Customs Agency information system unique control number (UCN) and in a barcode in format Code 128.

(26) (new – SG, 49/2015, in force from 30.6.2015) The persons under Art. 84, Para. 4 of the act shall apply to the excise declaration copies of the issued excise tax documents.

(27) (new – SG 2/16, in force from 08.01.2016) The persons under Art. 57a, par. 1, item 5 of the Act shall issue one excise tax document for the entire quantities of biogas released for consumption not later than on the date of submission of excise tax declaration, respectively on the date of communication of the decision for termination of registration.

(28) (new - SG 2/16, in force from 08.01.2016) In cases under Art. 24, par. 1, items 3 and 4 of the Act an excise tax document shall be issued only where the goods are intended for use as a motor fuel or as a fuel for heating.

(29) (new - SG 2/16, in force from 08.01.2016) In cases under Art. 27 and 28 issue of an excise tax documents on a hard copy without needing registration in the Customs Agency information system shall be allowed.

Art. 80a. (new- SG 24/2010, in force from 26.03.2010) (1) (amend. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013; SG 2/16, in force from 08.01.2016) In the cases of implementation of reduced excise rates under Art. 33, para. 1, items 1- 4 and the rate under Art. 33a, para 1, items 2 and 4 of the Act, containing gas oil according to their technical specification the person, who liberates the goods for consumption, shall issue an electronic document evidencing designation in a form as per Appendix No. 14a. Requirements and form of data regarding the registered electronic document of certification of designation shall be defined with an order by the Director of the Customs Agency. The excise goods shall be accompanied by a paper copy of the registered electronic document of certification of the designation.

(2) (new – SG 25/13, in force from 01.04.2013, amend. - SG 60/18, in force from 20.07.2018) In the cases where the rate under Art. 33, Para 1, item 6 of the Act shall be applied, to the registered electronic excise tax document persons shall issue the document envisaged in Para 1, under the condition that the energy value of the sold quantities of natural gas exceeds 3 million kWh for each of the recipients – a sole trader or a legal person, totally for all the sales executed, respectively for the total quantity of natural gas consumed within the fiscal period.

(3) (previous Para 2, amend. – SG 25/13, in force from 01.04.2013) Paper copy of the registered electronic document of certification of the designation as per Para 1 and 2 shall be certified by the consumer of the excise goods for heating and shall be returned, certified to the person, who has freed the goods for consumption.

(4) (previous Para 3 – SG 25/13, in force from 01.04.2013) A separate document shall be issued for each consumer. In the cases, where the goods will be supplied to one consumer by different carriage means, for each of them shall be issued a separate document.

(5) (amend. – SG 78/10, in force from 05.10.2010; previous Para 4 – SG 25/13, in force from 01.04.2013) The rate under Art. 33, para. 1 of the Act shall not be applied to the difference between the quantities, indicated in the excise tax document and the sum of the quantities in box 8 of the certified Annexes N 14a and the rate as per Art. 33a, para 1 of the Act regarding lubricants containing gas oil according to their technical specification.

(6) (new – SG 25/13, in force from 01.04.2013) Upon receipt of the certified paper copy of the registered electronic document of certification of the designation, person who has released the excise goods for consumption, shall enter the data stated in columns 7, 8 and 9 as well as the data in field 10 of the paper copy into the information system of the Customs Agency.

(7) (new – SG 25/13, in force from 01.04.2013) Requirements and form of the data with regard the submission of the document of certification of designation via electronic means and its registration in the information system of the Customs Agency shall be defined with an order by the Director of the Customs Agency.

Art. 80b (1) (new – SG 24/2010, in force from 26.03.2010; prev. text of Art. 80b. – SG 78/10, in force from 05.10.2010) In the cases under Art, 33, para. 6 of the Act, where an excise tax document has been issued, as provided by para. 5 of the same article, an excise credit notification for correcting the size of the excise shall be issued, indicating the ground and date of returning the certified document under Art. 80a, para. 1.

(2) (new – SG 78/10, in force from 05.10.2010) The provision of para 1 shall also apply in the cases referred to in Art. 80a, para 4 where an excise tax document has been issued for lubricants containing marked gas oil.

Art. 80c. (new – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) Provisions of Art. 80a and 80b shall not apply at

freeing for consummation the excise goods under Art. 33, para. 1, p. 5, 7 and 8 of the Act also to liquidized gas (LPG) in bottles for heating, leaving a tax warehouse.

Art. 80d (new – SG 24/2010, in force from 26.03.2010) (1) Where the goods are supplied at more than one place, in the excise tax document in the box "exact address of the place of delivery" shall be filled in the seat and address of the receiver's management.

(2) In the cases under para. 1 for confirming the places of delivery, the person, indicated as receiver in the excise tax document shall issue a document according to Annex N 14b, which shall be attached to the excise tax document.

(3) The person under para. 2 shall be obliged to keep the document under para. 2, certified by the person/s who will use the goods.

(4) (new – SG 25/13, in force from 01.04.2013) Appendix No. 14b shall be also issued where purchases of natural gas are executed between persons, registered under Art. 57a, Para1, items 2 and of the Act, except for the cases of delivery on fixed networks.

(5) (new – SG 25/13, in force from 01.04.2013) In the cases of Para 4, Appendix No. 14b shall be issued by the registered under Art. 57a, Para 1, items 2 and 3 of the Act person – provider of the natural gas.

(6) (new - SG 13/17, in force from 07.02.2017) In the cases of ship loading for certifying the place of supply to the excise tax document shall be appended a copy(ies) of the document(s) under Annex № 10 of the Ordinance on quality requirements for liquid fuels, terms, order and manner of their control, and Annex № 14b shall not be issued.

Art. 80e (new – SG 25/13, in force from 01.04.2013) (1) In the cases of Art. 65, Para 7 of the Act, the licensed warehouse keeper shall issue a registered excise tax document, in which the due excise is calculated under the rate as defined in Art. 32, Para 1 of the Act.

(2) For the purposes of application of Art. 65, Para 8 of the Act, the licensed warehouse keeper shall issue a registered electronic credit notification to the document envisaged in Para 1 on that date on which the energy products left the tax warehouse – for the amount of the excise, paid for the fuels of petrol origin.

Art. 80f (new – SG 25/13, in force from 01.04.2013) (1) (amend. - SG 13/17, in force from 07.02.2017) Regarding problems arose during working with the information system of the Customs Agency, persons shall notify to the electronic address: servicedesk@customs.bg

(2) For the purposes of implementation of Art. 85a of the Act, information system of the Customs Agency shall be considered not working in event of disablement of the web application of the Customs Agency.

(3) Event of disablement of the information system shall be found of the customs bodies, obliged to announce an emergency procedure after the findings, but not later than 1 hour from the notification under Para 1.

(4) In the cases of Para 3, information on them shall be announced on the site of the Customs Agency, in the Excises section.

(5) In event extraordinary circumstances appear, and the information system of the Customs Agency does not work, persons shall issue: an excise tax document, an excise debit/credit notification or Appendix No. 14a on a paper carrier.

(6) When the work of information system of the Customs Agency is restored, the issued documents under Para 1 on a paper carrier shall be registered in the information system of the Customs Agency by the tax-obliged persons within a 7-days period.

(7) Tax documents issued under Para 5, as well as these under Art. 80, Para 3 shall be announced

null and void after a filed with the competent customs unit request for invalidation as per Appendix No. 14c, under the condition that the excise goods have not left the tax warehouse or the site of the registered person. To the request a copy of the issued excise tax document on a paper carried shall be attached.

Art. 81. (1) (amend. – SG 08/07; amend. – SG 25/13, in force from 01.04.2013; suppl. - SG 2/16, in force from 08.01.2016) When applying the provisions under Art. 20, para 2, items 2, 3, 8, 16, 18 and 19 of the Act, the licensed warehouse keeper, the registered under the Act person or the exempted from excise final user, in case he/she is using denatured by a special method ethyl alcohol or energy products for purposes, different from those, stated in the certificate, shall issue an excise tax document and data about the recipient shall not be filled in.

(2) (amend. – SG 44/11) In the cases under Art. 76 of the Act, when an excise tax document has been issued on the ground of appeared obligation for non-observance of the conditions for movement of excisable goods upon a regime of deferred payment of excise, an excise credit notification for the correction of the amount of the excise shall be issued, indicating the ground and entering obligatory the administrative reference code of the electronic document and the date of registration in the computer system of the notification of receipt.

Art. 81a (new – SG 25/13, in force from 25/13, in force from 01.07.2013) (1) Where a transfer of data from the means of measuring and control to the information system of the Customs Agency is provided by law, as well as for the purposes of Art. 84, Para 6, item 19 of the Act and Art. 55a, Para 4; Art. 55c, Para 3; Art. 76, Para 2, in the registered electronic administrative document, in the registered electronic excise tax document and in the Register "Warehouse Availability" the number of the transaction through which the tax obliged person has registered the information from the places determined for entering and releasing from the tax warehouse or the site shall be entered:

1. quantities of energy products, measured by a tool for measuring and control;
2. number of tobacco products packs, reported through the tool for measuring and control - – a system for electronic counting and identification;
3. number of bottles, reported through the tools with summarising counters for reporting of number of preliminary packed quantities of products and consumer packages of alcoholic beverages;
4. quantities of ethyl alcohol in volume 80% vol or more and distillates, measured by a tool for measuring and control.

(2) In the register "Journal of the Warehouse Availabilities" shall also be stated the number of transaction through which the tax obliged person has registered information regarding the produced in the tax warehouse:

1. number of pieces consumers packs, reported via the tools with summarising counters for reporting of number of pieces or of consumers packs – for the tobacco products;
2. quantities of ethyl alcohol in a volume 80% vol or more and distillates, measured with a tool for measuring for measuring and control.

Art. 82. (1) (amend. – SG 08/07; amend. – SG 04/08, in force from 01.01.2008, amend. - SG 24/2010, in force from 26.03.2010) The licensed warehouse keepers and the registered under Art. 57, 57a and 57c of the Act persons shall file in the customs at the location of the tax warehouse, respectively in the customs, having issued the registration certificate for every tax period an excise declaration in a form, as follows:

1. for alcohol and alcoholic drinks according to Annex No. 15;
2. for tobacco products according to Annex No. 16;
3. for energy products and electrical energy according to Annex No. 17.

(2) (new – SG 04/08, in force from 01.01.2008) Filing of excise declarations pursuant to Art. 87,

par. 6 of the Act shall be done using the approved forms of par. 1 depending on the excisable goods, as follows:

1. (amend. – SG 24/2010, in force from 26.03.2010) in cases of Art. 20, par. 2, item 12 and 13 – in the customs office on location of the site;

2. (new - SG 24/2010, in force from 26.03.2010) in the cases under Art. 20, para. 2, p. 13 – in the customs office of the seat or the permanent address of the taxable person;

3. (former p. 2 - SG 24/2010, in force from 26.03.2010) in cases of Art. 20, par. 2, item 19 – in the customs office, having issued the certificate to the taxable person.

(3) (prev. par. 2 – SG 04/08, in force from 01.01.2008) The excise declaration shall be filed in person or by a proxy and the person filing the declaration shall certify his/ her identity and his/ her representative power.

(4) (new. – SG 28/09, in force from 14.04.2009) In the excise declaration shall be indicated the goods as per Art. 21, para 1, items 10 – 13 of the Act, which have been exported or sent to another Member State.

(5) (new – SG 24/2010, in force from 26.03.2010; revoked – SG 25/13, in force from 01.04. 2013)

(6) (new - SG 24/2010, in force from 26.03.2010; revoked – SG 25/13, in force from 01.04.2013)

(7) (new - SG 2/16, in force from 08.01.2016) Registered persons under Art. 57a, par. 1, item 5 of the Act shall file to the competent customs office annual excise tax declaration according to Attachment No. 17.

Art. 83. (1) (suppl. – SG 08/07; amend. – SG 04/08, in force from 01.01.2008; prev. Art. 83 – SG 16/11, in force from 22.02.2011) The excise declarations shall be registered in the customs, where the declaration has been filed, whereas the sender shall be advised in writing of the reference number and the date of the filed declaration.

(2) (new – SG 16/11, in force from 22.02.2011) In cases referred to in Art. 87, par. 8 of the Act the sender shall be notified of the receipt of the excise tax declaration by reply electronic message containing the registration number of the declaration and the date of its acceptance.

Art. 84. (1) (amend. – SG 04/08, in force from 01.01.2008; amend. – SG 16/11, in force from 22.02.2011) The taxable persons may file the data from the excise declaration on an electronic storage device (floppy disc, CD or flash memory stick) by parameters, determined by an order of the Director of "Customs" Agency.

(2) (amend. – SG 16/11, in force from 22.02.2011) The information from the registry "Record book of the warehouse stocks" shall be filed on an electronic storage device (floppy disc, CD or flash memory stick) by parameters, determined by an order of the Director of "Customs" Agency.

(3) (amend. and suppl. – SG 16/11, in force from 22.02.2011) In the cases when the data under para 1 and 2 are filed on an electronic storage device (floppy disc, CD or flash memory stick) or electronically, no copy of the registry "Record book of the warehouse stocks" shall be required.

(4) (new - SG 16/11, in force from 22.02.2011) In cases referred to in Art. 87, par. 8 and Art. 88, par. 4 of the Act the particular requirements and the format of the information to be submitted electronically shall be determined by an order of the Director of "Customs" Agency.

(5) (new – SG 25/13, in force from 01.04.2013) In the cases of Art. 87, Para 5 of the Act, persons shall file with the head of the competent customs body a request in a form as per Appendix No, 17a.

Art. 85. (amend. – SG 28/09, in force from 14.04.2009) Tax liable persons shall provide access of customs officers to their documentation and accountancy, giving them the necessary support when carrying out the inspections.

Art. 85a. (new – SG 25/13, in force from 01.04.2013) For defining the purpose of the excise goods following codes shall be used:

1.11 – for goods which have left the warehouse under the regime of postponed payment of an excise to another tax warehouse on the territory of the country;

1a (new – SG, 49/2015, in force from 30.6.2015) 111 – for goods, left the site for wine production of a small wine producer under regime extended payment of excise to licensed warehouse keeper, registered as receiver, temporary registered receiver in another EU Member State, or to a licensed warehouse keeper on the territory of the country;

2.12 – for goods, which have left the warehouse under the regime of postponed payment of an excise to another tax warehouse on the territory of another Member State;

3.13 – for goods which have left the warehouse under the regime of postponed payment of an excise to a registered recipient in another Member State;

4.14 – for goods, which have left the warehouse under the regime of postponed payment of excise to a temporary registered recipient in another Member State;

4a. (new - SG 2/16, in force from 08.01.2016) 15 – for goods with attached excise sticker, having left the warehouse under a regime of deferred payment of excise tax to another tax warehouse of the same licensed warehouse keeper;

5.20 – for exempted for consumption energy products, designed for purposes, different than their usage for fuel for heating or as motor fuel (for exempted from excise end consumers);

6.23 – for exempted for consumption energy products for usage as products of double purposes (for exempted from excise end consumers);

7.24 – for exempted for consumption energy products, designed for usage for injection into blast furnaces in order to achieve chemical reduction as and supplement to the coal, used as a main fuel (for exempted from excise end consumers);

8.25 – for exempted for consumption energy products, intended for usage in a production of electricity power (for exempted from excise end consumers);

9.26 – for exempted for consumption energy products, intended for usage in mineralogical processes (for exempted from excise end consumers);

10.27 – for energy products, used in a tax warehouse for production of energy products, under the condition that the used energy products are produced in the same tax warehouse;

10a. (new - SG 2/16, in force from 08.01.2016) 28 – for released for consumption denatured by a special method ethyl alcohol intended to be used for finished products which are not for human consumption;

11.30 – for goods, which have left the warehouse under the regime of postponed payment of an excise, in the cases of taking out;

11a. (new - SG 110/13, in force from 01.01.2014) 301 - for goods that have left the warehouse pursuant to Art. 73b, Para. 12 of the Act.

12.31 – for unmarked energy products, left the warehouse under the regime of postponed payment of excise in the cases of taking out, where they are intended for charging vessels;

13.32 – for marked energy products, which have left the warehouse under the regime of postponed payment of excise in the cases of taking out, intended for charging vessels;

14.33- for goods, which have left the warehouse under the regime of postponed payment of excise in the cases of taking out, intended for charging aircrafts;

15.34 – for exempted for consumption marked energy products, intended for vessels;

16.35 – for exempted for consumption unmarked energy products, intended for vessels;

17.400 – for goods, exempted for consumption under Art. 20, Para. 2, item 1 of the Act;

17a. (new - SG 110/13, in force from 01.01.2014) 401 - goods released for consumption according to Art. 20, Para. 2, Item 1a of the Act;

18. 410 – for goods, exempted for consumption under Art. 20, Para. 2, item 2 of the Act;

19.411 - for goods, exempted for consumption under Art. 20, Para. 2, item 3 of the Act;
20.(repealed – SG, 49/2015, in force from 30.6.2015);
21.413 - for goods, exempted for consumption under Art. 20, Para. 2, item 9 of the Act;
22.414 - for goods, exempted for consumption under Art. 20, Para. 2, item 10 of the Act;
23.415 - for goods, exempted for consumption under Art. 20, Para. 2, item 4 of the Act;
24.416 - for goods, exempted for consumption under Art. 20, Para. 2, item 6 of the Act;
25.420 - for goods, exempted for consumption under Art. 20, Para. 2, item 11 of the Act;
26.421 - for goods, exempted for consumption under Art. 20, Para. 2, item 12 of the Act;
27.422 - for goods, exempted for consumption under Art. 20, Para. 2, item 12a of the Act;
27a. (new – SG, 49/2015, in force from 30.6.2015) 423 – for goods, exempt for use under Art. 20.
Para. 2, p. 8 of the act in the cases of warehousing;
27b. (new – SG, 49/2015, in force from 30.6.2015) for goods, exempt for use under Art. 20. Para.
2, p. 8 of the act in the cases of movement with e-AD;
28.43 - for goods, exempted for consumption under Art. 20, Para. 2, item 13 of the Act;
29.44 - for goods, exempted for consumption under Art. 20, Para. 2, item 14 of the Act;
30.45 - for goods, exempted for consumption under Art. 20, Para. 2, item 15 of the Act;
31.46 - for goods, exempted for consumption under Art. 20, Para. 2, item 16 of the Act;
32.47 - for goods, exempted for consumption under Art. 20, Para. 2, item 17 of the Act;
32a (new – SG, 49/2015, in force from 30.6.2015, amend. - SG 60/18, in force from 20.07.2018)
471 -sale of natural gas by persons, registered under Art. 57, Para. 1, p. 2 from sites for compressed natural
gas;
33.48 - for goods, exempted for consumption under Art. 20, Para. 2, item 18 of the Act;
34.49 - for goods, exempted for consumption under Art. 20, Para. 2, item 19 of the Act;
35.50 – for goods intended for other purposes;
36.510 – for goods, intended for diplomatic and consular representations and representations of
international organisations and for the members of their staff;
37. 520 – for goods, intended for the military forces of each other State – party to the North
Atlantic Treaty Organisation for usage by these military forces; for the purposes of the civil personnel who
accompanies them or for their offices supply;
38.53 – for exempted for consumption goods, regarding which exemption from taxes, duties and
other receivables (payments, taxation) with an effect equal to an indirect tax is provided in an international
agreement, ratified, promulgated and entered into force under the respective procedure;
39.54 – for exempted for consumption goods, intended for the institutions of the European Union;
39a. (new - SG 60/18, in force from 20.07.2018) 540 - for goods intended for purposes under Art.
21, Para. 1, item 16 of the Act;
40.55 – for exempted for consumption completely denaturated ethyl alcohol;
41. 56 – for goods, exempted for consumption under the conditions of direct delivery as per Art. 20,
Para. 2, item 12b of the Act;
42.57 – taking out of goods with a paid excise, entered into the tax warehouse under code 04;
43.58 – goods demolished under the control of the customs bodies;
44. 60 – for exported coals, coax, electric power and natural gas;
45. 61 – for exported energy products, different than those under Art. 14, Para. 1 of the Act;
45a (new – SG, 49/2015, in force from 30.6.2015) 62 – for coal, coke, electric energy and natural
gas, intended for other Member State;
46. 63 – for energy products, different than those under Art. 14, Para. 1 of the Act, intended for
another Member State;
47. (revoked - SG 2/16, in force from 08.01.2016)
48. 65 – for released for consumption unmarked energy products, intended for heating;
49. 66 – lack of stickers, regarding which an obligation to pay excise has occurred;

49. (new – SG, 49/2015, in force from 30.6.2015) 67 – goods, guaranteed as an evidence under Art. 103, Para. 2 of the act by expropriation;

49b (new – SG, 49/2015, in force from 30.6.2015) 68 – goods, guaranteed as an evidence under Art. 103, Para. 2 of the act by sealing the site or part of it;

50. 700 – released for consumption energy products, containing bio-diesel;

51. 710 – released for consumption energy products, containing bio-ethanol;

52. 75 – for energy products, input for mixing into the warehouse for obtaining vessels fuels;

53. (amend. – SG, 49/2015, in force from 30.6.2015) 76 – for energy products with paid excise, input for mixing of bio fuels with fuels of oil origin with paid excise, owned by State Reserve and Wartime Reserve State Agency;

54. . (amend. – SG, 49/2015, in force from 30.6.2015) 77 – released for consumption energy products, obtained with mixing of bio fuels with fuels of oil origin with paid excise, owned by State Reserve and Wartime Reserve State Agency;

55. 78 – taking out of goods with a paid excise, entered into the tax warehouse under code 09;

56. 90 – for goods, input into production in the warehouse;

57.901 – for tobacco products, entered for packing into packages, in which the excise goods will be taken out from the tax warehouse;

57a. (new - SG 2/16, in force from 08.01.2016) 902 – for marking of gas oil and kerosene;

57b. (new - SG 2/16, in force from 08.01.2016) 903 – for mixing of bio-fuels with fuels of heavy oil nature as an usual operation in the tax warehouse;

57c. (new - SG 2/16, in force from 08.01.2016) 904 –for mixing of energy products of the same CN code and their categorization under a new batch as an usual operation in the tax warehouse.

57d. (new - SG 60/18, in force from 20.07.2018) 905 - for mixing energy products with additives aiming to improve the quality of the former;

58.91 – unfinished e-ADs;

59.92 – credit notification finished e-AD;

60.93 – credit notification in event of correction of the amount of the excise;

61.94 – credit notification for reduced rate;

62. (amend. - SG 110/13, in force from 01.01.2014, amend. - SG 13/17, in force from 07.02.2017) 95 – transaction between persons under Art. 57a, Para. 1, Items 1, 2, 3, 3a, 3b, 5 and 6 of the Act;

63.96 – consumption of electric power for production and maintenance of production of the electric power;

64.97 – goods under Art. 25, Para. 1, item 3 of the Act;

65.98 – debit notification in event of correction of the amount of the excise.

Art. 85b (new – SG 25/13, in force from 01.04.2013) In the cases of termination of the effect of the license to manage a tax warehouse or of the registration, the excise declaration shall be filed within 14-days period from the date of announcement of the decision for the termination.

Art. 85c. (new - SG 13/17, in force from 07.02.2017) (1) For alcohol and alcoholic beverages the compliance of the Combined Nomenclature codes at December 31, 1992, with the Combined Nomenclature codes applied from January 1, 2017, shall be in accordance with Annex № 17aa.

(2) For energy products and electrical power the compliance of the Combined Nomenclature codes at January 1, 2002, with the Combined Nomenclature codes applied from January 1, 2017, shall be in accordance with Annex № 17ab.

Section II.

Accountancy and documentation of the end-users, exempt from excise

Art. 86. (1) The end-users, exempt from excise shall keep documentation and accountancy in accordance with the requirements of the Accountancy Act, the Excises and Tax Warehouses Act, the Value Added Tax Act and these Regulations.

(2) (suppl. – SG 2/16, in force from 08.01.2016) The end-users, exempt from excise shall be obliged to keep material accountancy, which shall allow the following of the received, stored and used denatured by a special method ethyl alcohol or energy products.

Art. 87. (1) The material accountancy shall be kept for each site separately, by purposes for use and by types of received and used energy products.

(2) (amend. – SG 08/07; suppl. - SG 2/16, in force from 08.01.2016) The entries of the data in the material accountancy for the denatured by a special method ethyl alcohol or for energy products shall be carried out immediately after the receipt of the goods.

Art. 88. (amend. – SG 08/07; amend. - SG 2/16, in force from 08.01.2016) The material accountancy for the end-users exempt from excise shall contain the following minimum information:

1. the received denatured by a special method ethyl alcohol or energy products – number and date of the document, with which the goods have been received and every other data from it;

2. the used denatured by a special method ethyl alcohol or energy products for the purposes, indicated in the certificate:

a) the documents, issued in relation to the use of denatured by a special method ethyl alcohol or the energy products for the exempt from excise purposes;

b) the trade name of the excisable goods;

c) the CN code;

d) the unit of measure;

e) the quantity of the used denatured by a special method ethyl alcohol or energy products;

f) the quantity of the energy products in liters, set in a temperature 15 °C;

g) a description of the applied special method for ethyl alcohol denaturation;

h) the information about the licensed warehouse keeper and the tax warehouse, where denaturation by a special method ethyl alcohol – INLC, INDC, exact address of the tax warehouse;

3. the used denatured by a special method ethyl alcohol or energy products for purposes different from those indicated in the certificate:

a) the documents, issued in relation to the use of the energy products for purposes, different from those indicated in the certificate;

b) the trade name of the excisable goods;

c) the CN code;

d) the unit of measure;

e) the quantity of the energy products in liters, set in a temperature 15 °C;

4. goods manufactured from the provided denatured by a special method ethyl alcohol or energy products:

a) the documents issued in relation to the manufactured goods (technical specifications, consumption levels, maximum values, technological losses of the used denatured by a special method ethyl alcohol or raw energy products, etc.)

b) the trade name of the good manufactured;

c) CN code of the good manufactured;

d) the unit of measure;

e) the quantity of manufactured goods by purpose of use – for sale in the territory of the country, for export or for another Member State.

Art. 89. (amend. - SG 16/11, in force from 22.02.2011) (1) (amend. - SG 2/16, in force from 08.01.2016) The end-users, exempted from excise, shall be obliged within 14 days after the expiration of the calendar month to submit in the customs, which have issued the certificate, a recapitulation declaration for the received and used denatured by a special method ethyl alcohol or energy products, which shall contain the following data about trade name, code of the excise product, CN code and measuring unit:

1. available quantities of denatured by a special method ethyl alcohol or energy products at the beginning of the month;

2. received quantities of denatured by a special method ethyl alcohol or energy products during the month;

3. used quantities of denatured by a special method ethyl alcohol or energy products during the month by purposes for use;

4. used quantities during the month for purposes, different from those, indicated in the certificate;

5. available quantities of denatured by a special method ethyl alcohol or energy products at the end of the month;

6. available quantity of the produced goods at the end of the month;

7. the sold quantity of produced goods in the month for a purpose of use – for sale in the country, for export or for another Member State;

8. number and date of the excise declaration (in the cases where the person has used excisable goods for purposes different than the stated in the certificate of exempted form excise end consumer).

(2) (amend. – SG 25/13, in force from 01.04.2013) Declaration under Para 1 shall be filed in a form as per Appendix No. 17b. Declaration referred to in par. 1 may be submitted also electronically under the provisions and following the procedure of the Code of tax insurance procedure.

(3) In cases referred to in par. 2 the particular requirements and the format of information to be submitted electronically shall be determined by an order of the Director of "Customs" Agency.

(4) (new – SG 25/13, in force from 01.04.2013) Recapitulation declaration shall be submitted in person or through a proxy, and the person who submits the declaration shall evidence his/her identity and representative power.

(5) (new – SG, 49/2015, in force from 30.6.2015) IN the cases of termination of the action of the certificate for exempt from excise end user, the recapitulation declaration shall be submitted within 14 day term from the date of the announcement for the termination decision.

(6) (new – SG 2/16, in force from 08.01.2016) In cases under Art. 28a of the Act the data about the used energy products for co-generation of thermal and electrical energy shall be accounted in the consolidated declaration.

Art. 90. (suppl. - SG 13/17, in force from 07.02.2017) The end-users exempt from excise shall ensure an access of the customs officers to their documentation and accountancy, as well as to their manufacturing and storage facilities and to the raw materials and finished products there, giving them the necessary assistance in carrying out the inspections.

Chapter six. **PROHIBITIONS AND RESTRICTIONS**

Section I. **Denaturation of ethyl alcohol**

Art. 91. (suppl. – SG 25/13, in force from 01.04.2013) Denaturation of ethyl alcohol and bio-ethanol, used for mixing of motor fuels, may be carried out through denaturation by the general method or denaturation by a special method.

Art. 92. The provision of Art. 22, para 1 of the Act shall be applied only for ethyl alcohol, which is entirely denaturated by the general method.

Art. 93. (1) (prev. text of Art. 93 - SG 110/13, in force from 01.01.2014, amend. - SG 13/17, in force from 07.02.2017, amend. - SG 80/17, in force from 01.08.2017) Denaturing of ethyl alcohol by the general procedure shall be carried out as per 100 l ethyl alcohol with an actual alcohol content by volume of at least 90% vol. are added complex substances in amounts as follows:

1. (amend. - SG 60/18, in force from 20.07.2018) isopropyl alcohol (IPA) - 1 l;
2. (amend. - SG 60/18, in force from 20.07.2018) methyl ethyl ketone (MEK) - 1 l;
3. denatonium benzoate - 1 g.

(2) (New - SG 60/18, in force from 20.07.2018) In case of verification for compliance with the requirements for fully denaturated ethyl alcohol, laboratory test results shall be accepted within the tolerances for the content of the substances referred to in Para. 1, determined in the test methods.

(3) (New - SG 110/13, in force from 01.01.2014, previous Para. 2 - SG 60/18, in force from 20.07.2018) The denaturation of the ethyl alcohol according to a special method means a procedure involving the application of a formula other than the general method due to established negative effects of the denaturant in the general method on the qualities and the characteristics of a specific product or a group of similar products with view to their particular use.

Art. 94. Denaturation by the general method shall be carried out in a tax warehouse in the presence of a customs officer and under the condition, that:

1. with the issued license to manage a tax warehouse is permitted the implementation of denaturation of ethyl alcohol;
2. the denaturated alcohol shall be used for products that shall not be intended for human consumption.

Art. 95. (1) (amend- SG 24/2010, in force from 26.03.2010) The denaturation of the ethyl alcohol by the general method, as well as the storage of the completely denaturated ethyl alcohol and the denaturing substances shall be carried out in places, completely separated from the premises, where non-denaturated ethyl alcohol is produced and stored.

(2) (amend- SG 24/2010, in force from 26.03.2010) The vessels, in which the denaturation shall be carried out by the general method, shall be placed in such a way, that the customs bodies may check all parts outside and inside as well as the exact quantity of the liquid content in them can be asserted.

Art. 96. (1) (suppl. – SG 25/13, in force from 01.04. 2013) Before beginning the operations of denaturation by the general method, the licensed warehouse keeper shall notify the customs at the location of the tax warehouse 24 hours before the execution of denaturising operation and shall request the presence of a customs officer.

(2) (suppl. – SG 25/13, in force from 01.04.2013) The notification under para 1 shall be made in writing, in a form as per Appendix No. 17o, as date and the hour of the planned operation of denaturation by the general method shall be indicated in it. The operation of denaturation shall be carried out within the range of the working time of the customs institution.

(3) For the purposes of the control the customs bodies may take samples of the ethyl alcohol,

intended for denaturation, of the denaturing substances and of the received completely denaturated ethyl alcohol.

Art. 97. The completely denaturated ethyl alcohol by the general method may neither be mixed, poured or rectified, nor being a subject to whatever other operation, aiming its purifying.

Art. 98. (amend. – SG 70/06, amend- SG 24/2010, in force from 26.03.2010; amend. – SG 2/16, in force from 08.01.2016) (1) For the purposes of application of Art. 22, par. 2 of the Act denaturation of ethyl alcohol by a special method shall be carried out, as follows:

1. the denaturation of ethyl alcohol intended for use in the following end products: perfumes, eau-de-cologne, toilet waters and mouth wash waters, shall be done in one of the following nationally agreed special methods:

a) per 100 liters of ethyl alcohol with actual alcohol content by volume more than 90%, 78 grams of tertiary butanol are added and 0,8 grams of denatonium benzoat (bitrex), or

b) per 100 liters of ethyl alcohol with actual alcohol content by volume more than 90%, 2 liters of isopropyl alcohol are added;

2. (revoked - SG 13/17, in force from 07.02.2017)

(2) The determined special denaturation methods under par. 1, items 1 and 2 can be applied also for denaturation of ethyl alcohol intended for use in other types of end products under Art. 22, par. 2 of the Act, other than those referred to in par. 1.

Art. 98a. (new – SG 2/16, in force from 08.01.2016) (1) Provided that special denaturation methods of ethyl alcohol are not applicable for the production of a specific end product under Art. 22, par. 2 of the Act produced in the country, and also for denatured ethyl alcohol, intended for consumption outside the territory of the country, ethyl alcohol denaturation can be carried out also by other special denaturation methods.

(2) Special denaturation methods other than those referred to in Art. 98, par. 2 and 3, shall be agreed upon in advance with the customs office at the place of location of the tax warehouse where ethyl alcohol denaturation by a special method will take place.

(3) The request for agreeing a special method of ethyl alcohol denaturation shall be submitted by the producer of the end products produced in the territory of the country at the place of location of the tax warehouse where denaturation by a special method will take place in a standard form according to Attachment No. 17c. The request may also be submitted electronically. The agreed special method shall apply only to the end products described in the request.

(4) The request for agreeing of a special method of ethyl alcohol denaturation, intended for consumption outside the territory of the country, shall be submitted by the licensed warehouse keeper, in whose warehouse the denaturation will take place in a standard form according to Attachment No. 17c. The request may also be submitted electronically.

(5) Where the requirements referred to in par. 2, 3 and 4 are met, the customs office under para. 2 shall coordinate the method for denaturation after a positive opinion of the Central Customs Laboratory of the Customs Agency.

(6) The central customs laboratory shall issue the opinion under par. 5 within 14 days after the receipt of the request by the competent customs office.

(7) The denaturation by a special method shall be carried out at the presence of a customs officer in a tax warehouse.

Art. 98b. (new – SG 2/16, in force from 08.01.2016) As nationally agreed special denaturation methods for end products other than those referred to in Art. 98, par. 1 shall also be acknowledged these

defined in Regulation (EC) No. 3199/93 of the Commission of 22.11.1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty.

Art. 99. (1) (amend. – SG 70/06; amend. – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) Twenty four hours before the initiation of every specific operation of denaturation by the special method the licensed warehouse keeper shall be obliged to notify the customs at the location of carrying out the special denaturation and shall request the presence of a customs officer.

(2) The notification under para 1 shall be made in written form, indicating in it the date and the hour of the planned operation of denaturation by the special method. The operation of denaturation shall be carried out within the range of the working time of the customs institution.

(3) For the purposes of the control the customs bodies may take samples of the ethyl alcohol, intended for denaturation, of the denaturing substances and of the produced specially denaturated ethyl alcohol.

(4) (new – SG 25/13, in force from 01.04.2013; revoked - SG 2/16, in force from 08.01.2016)

Art. 100. (amend. – SG 70/06) The persons, carrying out denaturation by the general method or denaturation by a special method, shall be obliged:

1. to keep a record of the received and used substances for denaturation;

2. (amend. and suppl. – SG 24/2010, in force from 26.03.2010) to keep a record of the quantities of denaturated ethyl alcohol by applied method of denaturation and when applicable – and by consumers and purposes of consummation;

3. to make inventory at the end of each month of the substances for denaturation, and to send the data about it in the customs at the location of carrying out of denaturation.

Art. 100a. (new – SG 44/11) (1) (amend. – SG 25/13, in force from 01.04.2013) For the purposes of application of Art. 32 Para 10 of the Act, bio-ethanol shall be denaturated by a special method.

(2) (amend. – SG 25/13, in force from 01.04.2013) Denaturation of bio-ethanol by a general and a special method shall be carried out in a tax warehouse and in the presence of a customs officer.

(3) (amend. – SG 25/13, in force from 01.04.2013; amend. - SG 2/16, in force from 08.01.2016) Denaturation of bio-ethanol intended for mixing with petrol shall be carried out by the following nationally agreed special method: per each 100 l dehydrated ethyl alcohol of containing alcohol substance 98,7 % vol., not depending on if it contains or does not contain other denaturising substances, 2 litres isopropyl alcohol (2- propanol) shall be added.

(4) (repealed – SG 25/13, in force from 01.04.2013)

(5) (repealed – SG 25/13, in force from 01.04.2013)

(6) (repealed – SG 25/13, in force from 01.04.2013)

Art. 100b. (new – SG 44/11) (1) (amend. – SG 25/13, in force from 01.04.2013) Twenty four hours prior to commencement of every particular operation of denaturation by the special method, the licensed warehouse holder shall be obliged to notify the customs at the place of carrying out of special denaturation and to require the attendance of a customs officer.

(2) (suppl. – SG 25/13, in force from 01.04.2013) Notification under par. 1 shall be done in writing, in a form as per Appendix No. 7o, and in this notification shall be indicated the date and the time of the planned operation of denaturation by the special method. The denaturation operation shall be carried out within the work hours of the customs administration.

(3) For control purposes customs bodies may take samples of bio-ethanol meant for denaturation, denaturizing substances and the received specially denaturated bio-ethanol.

Art. 100c. (new - SG 110/13, in force from 01.01.2014) Bioethanol denatured outside the territory of the Republic of Bulgaria and intended for mixing with oil, if meeting the requirement of Art. 100a, Para 3 shall be deemed denatured according to the special method.

Art. 101. The declared for denaturation quantity of ethyl alcohol may not be less than 100 l.

Section II. Marking of gas oil and kerosene

Art. 102. (1) (amend. – SG 70/06, amend. – SG 28/09, in force from 14.04.2009, amend. – SG, 49/2015, in force from 30.6.2015; amend. – SG 2/16, in force from 08.01.2016) For the purposes of the application of Art. 24, par. 1, item 1, par. 2, items 1 – 5 and Art. 26, par. 2 of the Act, gasoil with CN Codes from 2710 19 41 to 27 10 19 49 and kerosene with CN 27 10 19 25 0 shall be marked in accordance with the provisions of this section.

(2) The marking of the customs territory of the country shall be carried out only in a tax warehouse in the presence of a customs officer.

Art. 103. (1) (amend. – SG 28/09, in force from 14.04.2009, amend. – SG 24/2010, in force from 26.03.2010; revoked – SG 2/16, in force from 08.01.2016).

(2) For marking kerosene a combination of substances in the determined quantities shall be used, as follows:

1. Solvent Yellow 124 (chemically pure) from 6 to 9 mg/l, and
2. Solvent Blue 35 (chemically pure) – at least 10 mg/l.

(3) (suppl. – SG 78/10, in force from 05.10.2010; amend. – SG 25/13, in force from 01.04.2013) In order to mark gas oil, intended for sailing vessels and gas oil, intended for obtaining ship fuel, as well as gas oil under Art. 33a, para 4 of the Act, gas oil intended for end users exempted from excise duty, a combination of substances shall be used in certain quantities, as follows:

1. Solvent Yellow 124 (chemically pure) from 6 to 9 mg/l, and
2. Solvent Red 79 (chemically pure) or Solvent Red 79 similar (pure) – at least 10 mg/l.

(4) (amend. – SG 2/16, in force from 08.01.2016) The substances under para. 2 and 3 may be added to the gas oil and kerosene separately or as prepared in advance mixture, under the condition that the mixture shall be added in a quantity that shall guarantee the presence of the substances in the quantities provided for in para 2 and 3.

Art. 104. (amend. – SG 70/06; amend. – SG 28/09, in force from 14.04.2009, amend. – SG 24/2010, in force from 26.03.2010) (1) (revoked – SG 2/16, in force from 08.01.2016)

(2) Exempting from taxation with excise under Art. 24, para. 1, p. 1 of the Act, as well as refunding of paid excise under Art. 26, para. 2 of the Law on Energy Products for Sailing Vessels, shall apply also to marked outside the territory of the Republic of Bulgaria gasoil and energy products, containing marked gasoil, if a combination of the substances in the quantity and type is available, provided for in Art. 103, para. 3.

Art. 105. (1) The substances, used for marking, shall be stored separately from other substances in vessels, on which is indicated the content substance.

(2) The marked fuels obligatory shall be stored separately from the other fuels in the tax warehouse.

Art. 106. (1) (amend. – SG 2013, in force from 01.04.2013) Twenty four hours before the beginning of every concrete operation of manual marking of fuels, the licensed warehouse keeper shall be obliged to notify the customs at the location of the tax warehouse and to require the presence of a customs officer.

(2) (suppl. – SG 25/13, in force from 01.04.2013) The notification under para 1 shall be made in writing, in a form as per Appendix No. 7o, indicating in it the date and the hour of the planned operation of marking the fuels. The operation of marking shall be carried out within the range of the working time of the customs institution.

(3) (New – SG, 49/2015, in force from 30.6.2015) IN the cases of automatic marking, the licensed warehouse keeper shall be obliged to notify the customs office on location of the tax warehouse not later than 3 hours before the beginning of the operation of marking. The notification shall be submitted according to standard form under Annex N 7o.

Art. 107. (1) (amend. and suppl.– SG 28/09, in force from 14.04.2009, suppl. – SG 24/2010, in force from 26.03.2010) In the cases of automatic marking of kerosene and gasoil, the used system shall meet the requirements of the Measurements Act and shall be approved in advance by the customs bodies.

(2) (amend. – SG 28/09, in force from 14.04.2009, amend. - SG 24/2010, in force from 26.03.2010) For approval of the system for automatic marking of the fuels under para. 1, the licensed warehouse keeper shall file a written application to the director of the Customs Agency, in which shall indicate:

1. the identification number of the licensed warehouse keeper;
2. the identification number of the tax warehouse, in which shall be uses the system of automatic marking;
3. the methods for marking and detailed description of the process and the equipment, which shall be used;
4. the products, which shall be marked;
5. the vessels and the places, which shall be used for storage of the substances for marking or the marking mixtures;
6. the measures for controlled access to the system for automatic marking and the substances for marking.

(3) (amend. – SG 28/09, in force from 14.04.2009; suppl. – SG 78/10, in force from 05.10.2010) The approval of the system for automatic marking of the kerosene and gas oil shall be entered in the license to manage the tax warehouse.

Art. 108. (1) The licensed warehouse keeper shall be obliged:

1. to keep a record of the received and used substances for marking;
2. (amend. – SG 24/2010, in force from 26.03.2010) to keep a record of the quantities of marked fuel, distinguishing it by types of fuels, and when applicable – and by consumers;
3. to make an inventory at the end of each month of the substances for marking or the marking mixture, which are stored or used in the tax warehouse, sending the data from it in the customs institution at the location of the tax warehouse.

(2) For the purposes of the control the customs bodies may take samples of the marked fuel, of the substances for marking and of the marking mixture.

Art. 108a (new - SG 16/11, in force from 22.02.2011) (1) (suppl. – SG 2/16, in force from 08.01.2016) Marked energy products and energy products under Art. 3, par. 1, item 2 of the Act shall be transported in the territory of the country only by transport means, on which the persons have installed at their expense Global Positioning System (GPS).

(2) The Global Positioning System (GPS) consisted of:

1. GPS/GSM device;
2. (amend. – SG 7/12, in force from 24.01.2012, amend. – SG, 49/2015, in force from 30.6.2015) sensor for controlling at all entrances and exits of transporting vessels on which no measuring and control devices are installed;

3. controller for reading of the information from the installed measuring and monitoring devices with sensors;

4. technical device providing independent power supply of the system of GPS.

(3) The global system referred to in par. 1 must:

1. include components, holding relevant certificates to be used as a piece of equipment in transport vehicles for carriage of fuels;

2. collect the data from the measuring and monitoring devices and sensors installed on the transport vehicle and to transmit them through GSM network to "Customs" Agency;

3. (amend. - SG 13/17, in force from 07.02.2017) provide continuity of the signal from the GPS unit to the GPS service provider, transmitting the data in real time.

(4) (repealed, - SG, 49/2015, in force from 30.6.2015).

(5) (repealed, - SG, 49/2015, in force from 30.6.2015).

(6) (amend. and suppl. - SG, 49/2015, in force from 30.6.2015). For the purposes of application of par. 4 the transporting vessels meant for road transport (including railroad) must be equipped with measuring and monitoring devices, recording the unloaded quantity of fuel, and the transporting vessels, meant for water transport must be equipped with measuring and monitoring devices recording the loaded and unloaded quantity of fuel.

(7) The measuring and control devices referred to in par. 6 have to be provided with functionality to transmit their readings to the controller referred to in par. 2, item 3.

(8) (repealed – SG, 49/2015, in force from 30.6.2015).

(9) (repealed – SG, 49/2015, in force from 30.6.2015).

(10) (new – SG, 25/2013, in force from 1. 4. 2013, repealed – SG, 49/2015, in force from 30.6.2015).

(11) (new – SG, 49/2015, in force from 30.6.2015; amend. – SG 2/16, in force from 08.01.2016) Shipment of the energy products under par. 1 on the territory of the country shall be carried out after defining a corridor (itinerary) for movement. The corridor (itinerary) shall consist of initial point (places of loading), interim points (if any) and final points (places of unloading).

(12) (new – SG, 49/2015, in force from 30.6.2015) The global positioning system (GPS) under Para. 2 shall have to transmit to the supplier of GPS services minimum the following data:

1. (amend. – SG 2/16, in force from 08.01.2016) location of the vessels for shipment of energy products;

2. data, time, minute and direction of movement of the shipment means;

3. condition of the shipment means (moving or staying);

4. information about the defined corridor (itinerary) for movement of the shipment means;

5. (amend. – SG 2/16, in force from 08.01.2016) condition of entrances and exits of the vessels for shipment of the energy products on which there are control sensors (open or closed);

6. place of loading and unloading by alarming;

7. (amend. – SG 2/16, in force from 08.01.2016) quantity of unloaded energy products (for road transport, including railway);

8. (amend. – SG 2/16, in force from 08.01.2016) quantity of the loaded and unloaded energy products (for water transport);

9. induction with data about violated connection :control sensor – controller” and/or “means for measurement and control – controller”.

(13) (new – SG, 49/2015, in force from 30.6.2015; amend. – SG 2/16, in force from 08.01.2016, amend. - SG 13/17, in force from 07.02.2017) The supplier of GPS services shall be obliged to transmit to

the information system of the Customs Agency the data under Para. 12 regardless of the products being transported with the transport vessels, and to provide the customs authorities with real-time access to the system for GPS monitoring. In case of occurred technical problems the customs authorities shall be immediately notified via telephone or electronic addresses for contact, provided by the head of the relevant customs office.

(14) (new – SG, 49/2015, in force from 30.6.2015, suppl. - SG 13/17, in force from 07.02.2017) persons, owners or users of the transport means under Para. 1 and the vessels for shipment under Para. 6, as well as the suppliers of GPS services under Para. 13 shall bear responsibility about the transfer of data and the reliability of the information, which is provided electronically to the customs bodies.

(15) (new – SG, 49/2015, in force from 30.6.2015) The form of the protocol for transmission of the data under Para. 12 and the technical requirements to the GPS system for monitoring the transport means shall be defined by an order of the Customs Agency director.

(16) (new – SG, 49/2015, in force from 30.6.2015) The data under Para. 12, as well as all registered by the monitoring GPS system events (going out of the preliminary defined corridor; loss of connection with the GPS; coming a signal of a control sensor; stopping of the shipment means for a period larger than 3 minutes; the data of the totaliser of a means for measurement and control; loss of contact between the controller, mounted on the shipment means and sensor or means of measurement and control; switching on/off of GPS, etc.) shall be stored for a term, not shorter than 6 months. The information should be accessible for the customs bodies at any moment.

Art. 108b. (new - SG 110/13, in force from 01.01.2014) (1) (suppl. – SG 2/16, in force from 08.01.2016) For the purposes of Art. 93, Para 8 of the Act the transportation of marked energy products and energy products under Art. 33, par. 1, item 2 of the Act to the military formation or sites of the Bulgarian Army the officials controlling the efficient use of the army transport shall provide to the customs office information of:

1.(suppl. – SG 2/16, in force from 08.01.2016) the military formations or the sites receiving and using marked energy products and energy products under Art. 33, par. 1, item 2 of the Act;

2. (suppl. – SG 2/16, in force from 08.01.2016) the military transportation means used for transportation of marked energy products and energy products under Art. 33, par. 1, item 2 of the Act of the bases for fuel and oil materials of the Ministry of Defence to the locations of delivery and use of the Bulgarian Army;

3. (suppl. – SG 2/16, in force from 08.01.2016) the rules for transportation of marked energy products and energy products under Art. 33, par. 1, item 2 of the Act intended for heating military formation/sites of the Bulgarian Army.

(2) (amend. – SG 2/16, in force from 08.01.2016) The energy products referred to in Para 1 shall accompanied by copies of a document, certifying the accrual of the due excise and a document certifying the designation of the energy products.

(3) In case of changing the information referred to in Para 1 the officials controlling the efficient use of the military transport shall notify the customs office within 14 days from the occurrence of the new circumstances.

Art. 108c (new – SG, 49/2015, in force from 30.6.2015) (1) (amend. – SG 2/16, in force from 08.01.2016) For issuing a certificate under Art. 93, Para. 8 of the act a written request shall be submitted according to a standard form under Annex N 24 to the head of the customs office of location of the person's central office, who is owner or holder of the vessels for shipment of energy products. The request may be submitted electronically as well.

(2) The request under Para. 1 shall have attached a certified copy of a contract with a supplier of GPS services, signed for mounting of a global positioning system (GPS) and using a service “GPS monitoring of transport means”.

(3) The contract under Para. 2 shall include an explicit clause for the responsibility under Art. 108a, Para. 14. The contract shall contain the requirements under Art. 108a, Para. 15 and 16.

(4) The GPS shall be installed on the transport means in a way, guaranteeing fulfilment of the requirements under Art. 108a, Para. 3 and 12. In view to prevention of unlawful actions, the GPS/GSM device shall be guaranteed by placing seals by the customs bodies.

(5) The customs bodies shall carry out check up for fulfilment of the requirements to the means of measurement and control under Art. 108a, Para. 6 and the workability of the global positioning system (GPS) under Para. 4. For certification of the compliance tests in real time shall be conducted.

(6) In the cases under Para. 4 and 5, the customs bodies shall draw up a protocol for the found compliance or non-compliance with the requirements under Art. 108a. The protocol shall have attached a certified by the customs bodies photo material of the mounted sensors and devices for measurement and control.

(7) (amend. – SG 2/16, in force from 08.01.2016) In the cases of fulfilment of the requirements and successful tests under Para. 5, within 14day term from drawing up the protocol under Para. 6, the head of the customs office shall issue for each vessel a certificate for an approved vessel for shipment of energy products according to standard form under Annex N 25. The certificate shall be issued in 2 copies and shall be valid on the territory of the whole country.

(8) (amend. – SG 2/16, in force from 08.01.2016) The certificate for an approved vessel for shipment of energy products shall be handed in against a signature of a representative or authorised person of the person under Para. 1 after certifying the right for carrying out shipment of dangerous loads. A certified copy of the certificate shall be kept in the shipment means under Para. 4 and shall be produced to the customs bodies in case of a check up.

(9) (amend. – SG 2/16, in force from 08.01.2016) In case of a change in the circumstances, on the basis of which the request is submitted for issuance of a certificate for an approved vessel for shipment of energy products, the persons under Para. 1 shall be obliged to notify the customs bodies within 14 day term from their occurrence, by producing the needed documents and information.

(10) (amend. - SG 13/17, in force from 07.02.2017) The validity of the certificate for an approved vessel for shipment of energy products shall be terminated:

1. at the request of the person under Para. 1;

2. at the initiative of the customs authorities:

a) while establishing the facts and circumstances of Art. 93, Para. 12 of the Act;

b) while breaching of the provisions of Art. 93, para. 6 and 7 of the act and provided that the administrative penal proceedings has not ended with the conclusion of an agreement;

c) when the transporting vessel has served for committing another offense established by the customs authorities provided that the administrative penal proceedings has not ended with the conclusion of an agreement.

(11) (amend. – SG 2/16, in force from 08.01.2016) For termination of the certificate validity for an approved vessel for shipment of energy products, the person under Para. 8 shall be obliged to produce his copy to the competent customs office. The certificate copies shall be destroyed by the customs bodies at his presence, for which a protocol shall be drawn up.

(12) (amend. – SG 2/16, in force from 08.01.2016) In case of a lack, damage or destruction of the certificate for an approved vessel for shipment of energy products, the persons under Para. 1 shall immediately notify the competent customs office about the reasons and circumstances, behind the occurrence of the relevant event. The customs bodies may request additional information as well.

(13) (amend. – SG 2/16, in force from 08.01.2016) The lacking, damaged and destroyed certificates for an approved vessel for shipment of energy products shall be considered invalid and shall be terminated under Para. 11. The competent customs office shall be informed immediately about the lack, damage or destruction.

(14) (amend. – SG 2/16, in force from 08.01.2016) The Customs Agency shall maintain an

electronic register for the issued and terminated certificates for an approved vessel for shipment of energy products, containing at least the following data:

1. number of the certificate;
2. date of the certificate issue;
3. the customs office, issued the certificate;
4. name of the person;
5. SIC of the person;
6. identification data of the shipment means and the vessel for shipment;
7. number and date of the protocols under Para. 6;
8. data about the circumstances under Para. 12 and 13;
9. date of termination of the certificate.

(15) The information under Para. 14, p. 1, 2, 3, 4, 6 and 9 shall be published on the official internet site of the Customs agency under a procedure, way and format, defined by an order of the Customs Agency director.

(16) (amend. – SG 2/16, in force from 08.01.2016) The persons, received a certificate for an approved vessel for shipment of marked energy products, shall use the technical means under Art. 108a, Para. 2 and 6 properly in their working scope, by providing their technical order, correct use and continuous submission of data to the supplier of GPS services.

(17) (amend. – SG 2/16, in force from 08.01.2016) In case of technical problems or incidents, occurred at a moment of loading, shipment, or unloading of the energy products under Art. 108a, par. 1, the competent customs office shall be immediately notified on telephone or electronic contact addresses, provided by the customs head.

(18) (amend. – SG 2/16, in force from 08.01.2016, suppl. - SG 13/17, in force from 07.02.2017) The attached stamps shall be removed by the customs bodies within 3 day term from termination of the validity of the certificate for an approved vessel for shipment of marked energy products, unless that person has submitted a new written request for a certificate for the same vessel.. A protocol shall be drawn up for the undertaken actions.

(19) (new - SG 13/17, in force from 07.02.2017, amend. - SG 60/18, in force from 20.07.2018) The certificate for approved vessel for transport of energy products shall be terminated by a decision of the Head of the competent customs office, taking into account the presence or absence of notification pursuant to Art. 108a, Para. 13 and Para. 17 of this Article. The decision shall be subject to preliminary execution.

Art. 108d (new – SG, 49/2015, in force from 30. 6. 2015) (1) (amend. – SG 2/16, in force from 08.01.2016) The head of the competent customs office may issue a certificate for an approved vessel for shipment of energy products for the shipment means on which has already been installed a GPS, under the conditions and procedure of Art. 108a and Art. 108c, Para. 1 – 8.

(2) Para 1 shall also apply in the cases under Art. 108c, Para. 13.

(3) (new - SG 13/17, in force from 07.02.2017) This Article shall not apply in the cases of a submitted request within the term of Art. 108c, Para. 18, unless the Head of the competent customs office, with a decision, orders otherwise.

Art. 108e. (new – SG, 49/2015, in force from 30.6.2015) (1) The written notification under Art. 94a, Para. 4 of the act shall contain at least the following information:

1. name and UCN/SIC on BULSTAT of the person;
2. (amend. – SG 2/16, in force from 08.01.2016) the reasons, imposed change of the place for storage or use of the energy products for heating;
3. date of occurrence of the force majeure;
4. number and date of the document for certifying the purpose under Art. 80a;
5. exact location and quantity of the energy products at the moment of submission of the notification;

6. identification data of the shipment means in case that the energy products are moved to a place, different from the one, indicated in the document for certification of the purpose under Art. 80a;

7. other information upon the person's consideration.

(2) (amend. – SG 2/16, in force from 08.01.2016) A notification under Para. 1 shall also be submitted in the cases of force majeure with whose occurrence the storage or use of the energy products for heating leads to danger of the life and health of people, or the environment.

(3) A notification under Para. 2 shall be submitted only after a written order or recommendation of the competent body, of which a certified copy shall be attached.

(4) For establishment of the circumstances under Para. 1 and 2 the customs bodies may carry out check ups or undertake other actions, needed for realization of the control. A protocol shall be drawn up about the check ups and the found facts and circumstances.

(5) (amend. – SG 2/16, in force from 08.01.2016) With submission of the notifications under Para. 1 and 2 of later, the customs bodies may submit written recommendations in relation to the storage or use of the energy products for heating.

(6) A copy of the protocols under Para. 4 shall be submitted to the Central customs management of the Customs Agency within 14 day term from their drawing up.

Section III.

Other restrictions and prohibitions

Art. 109. (1) (suppl. – SG 04/08, in force from 01.01.2008, amend. – SG 24/2010, in force from 26.03.2010) The rate under Art. 33, para 1 of the Act shall be applied for a liquid petroleum gas (LPG), used for heating (for industrial and everyday needs) in installations in the vessels for storage (reservoirs) of a volume of up to 10 m³ and in the vessels for transportation (bottles, cisterns) for liquidized petrol gas (LPG), intended for heating (for industrial and everyday needs) which shall meet the requirements of the Technical Requirements To Products Act and of the normative acts, related to the structure and the safe exploitation of vessels, working under pressure.

(2) (amend. – SG 24/2010, in force from 26.03.2010; amend. – SG 25/13, in force from 01.04.2013) The bottles for transportation and liquid petroleum gas (LPG), intended for heating (for business and everyday needs) after their filling shall be protected with thermo-shrinkable lids, which shall be destroyed+ before use and shall have the following information:

1. (suppl. – SG 04/08, in force from 01.01.2008) the trade sign of the respective licensed warehouse keeper, having obtained a license for tax warehouse management on the grounds of Art. 50, par. 1 of the Act;

2. the identification number of the tax warehouse, where the filling has been carried out;

3. the real quantity in kilograms of the liquid petroleum gas in the bottle, written in the following way: "Net weight ...kg".

(3) (new – SG 24/2010, in force from 26.03.2010) the bottles for liquidized petrol gas - LPG), used for motor fuel shall be clearly indicated on an evident place with a permanent sign "motor fuel".

Art. 109a (new – SG 25/13, in force from 01.04.2013) Vessels for delivery of natural gas for household needs shall be marked clearly on a visible place by a durable inscription of the text "natural gas for household needs".

Art. 110. (repealed - SG 24/2010, in force from 26.03.2010)

Art. 111. (1) (amend. – SG 70/06; amend. – SG 08/07; amend. – SG 04/08, in force from 01.01.2008; amend. – SG 7/12, in force from 24.01.2012; amend. - SG 110/13, in force from 01.01.2014)

When carrying out transactions with excise goods, the persons, having calculated the excise into the state budget, shall issue a tax invoice, in which the amount of the due excise shall be indicated in a separate row. For each carried out transaction an invoice shall be issued, in which shall be described the type and the quantity of the excisable goods, their value, the amount of the due excise, the name and the UIC code of the contractor and the recipient as per the invoice.

(2) (new – SG 25/13, in force from 01.04.2013) Beyond the cases of Para 1, where deals with excise goods are carried out, tax invoice may be issued by the recipient of the delivery or by the person-depositor into the tax warehouse.

(3) (previous Para 2 – SG 25/13, in force from 01.04.2013) The original of the invoice shall be submitted to the recipient upon the transaction. The invoice shall be issued at least in 3 copies.

(4) (previous Para 3 – SG 25/13, in force from 01.04.2013) The invoice shall be issued within 5 days period from the earlier of the two dates – the date of the transfer of the right of ownership over the good or the date of the payment, including at partial payment.

Art. 111a. (New - SG 60/18, in force from 20.07.2018) In the cases of Art. 99, Para. 6 of the act, the persons providing services related to the publication of announcements and notifications shall be obliged to notify in advance their senders about the respective prohibitions and administrative-penal liability.

Art. 111b. (New - SG 60/18, in force from 20.07.2018) (1) In the cases of Art. 99a, Para. 3 of the Act, the senders shall fill out a declaration according to a template in accordance with Annex № 26.

(2) Postal operators shall require the submission of the declaration under Para. 1 in all cases of dispatch of excise goods and also when there is any doubt as to the dispatch of such goods. For authentication of the personal data in the declaration, the postal operators shall ask for an identity document from the persons.

(3) Information on the prohibitions and requirements laid down in Art. 99a, Para. 1-3 of the act shall be placed in a prominent position in the respective post office branch. The employees of the postal operator shall be obliged to explain to the persons their obligations and responsibilities.

(4) Where the declaration under Para. 1 is to be seized as proof by the customs authorities, the postal operator shall be provided with a certified copy thereof.

Art. 111c. (New - SG 60/18, in force from 20.07.2018) (1) In the cases of Art. 102b, Para. 2, item 2 of the Act, at the request of the customs authorities, the persons managing the transport vehicle shall fill out a declaration according to a model in accordance with Annex № 27.

(2) The declaration under Para. 1 shall be filled in in the cases of Art. 102c, Para. 1 of the Act as well.

Section IV.

Procedure of issuing of permits for trade with tobacco products (new – SG 24/2010, in force from 26.03.2010)

(CHAPTER SEVEN "PROVISIONS REGARDING SALE OF GOODS IN DUTY-FREE SALES POINTS AND FILLING OF LIQUID FUELS IN FREE ZONES" REVOKED – SG 8/07)

Art. 112 (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010; revoked – SG 16/11, in force from 22.02.2011).

Art. 113. (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010; revoked – SG 16/11, in force from 22.02.2011)

Art. 114 (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010) (1) (suppl. – SG 16/11, in force from 22.02.11; amend. – SG 25/13, in force from 01.04.2013) In order a permit for trade with tobacco products referred to in Art. 90a, par. 1 of the Act to be issued, a written request shall be submitted, according to the form as per Annex N19a to the head of the customs on location of the trade warehouse or site, or in the closest customs office, which shall have attached the following documents:

1. (amend. – SG 78/10, in force from 05.10.2010; repealed – SG 25/13, in force from 01.04.2013)
 2. (repealed – SG 25/13, in force from 01.04.2013)
 3. (repealed – SG 44/11);
 4. (suppl. - SG 80/17, in force from 01.08.2018) declaration, that the person is not in a procedure of insolvency or liquidation - only for the persons who are not entered in the Commercial Register;
 5. (amend. – SG 16/11, in force from 22.02.11, amend. - SG 60/18, in force from 20.07.2018) a declaration of the circumstances under Art. 90a, Para. 2, item 4, letter "a" of the act for persons who are not Bulgarian nationals;
 6. (amend. – SG 16/11, in force from 22.02.11) declaration for the circumstances under Art. 90a, para. 2, p. 4, letter "b" of the Act;
 7. (deleted - SG 13/17, in force from 07.02.2017)
 8. (revoked - SG 60/18, in force from 20.07.2018)
 9. a document for ownership or contract for rent of the premises of the trade warehouse or site;
 10. (suppl. – SG 78/10, in force from 05.10.2010) copy of the permit for bringing into exploitation the trade site, or another document certifying its purpose and issued by the relevant competent body;
 11. a certificate for registration of fiscal device, according to Ordinance N H-18 of 2006 for registration and accountancy of purchases in the trade sites through fiscal devices;
 12. (amend. – SG 16/11, in force from 22.02.11; amend. - SG, 49/2015, in force from 30.6.2015, revoked - SG 80/17, in force from 01.08.2018)
 13. copies of signed contracts for supply of tobacco products or list of the suppliers.
 14. (repealed – SG 25/13, in force from 01.04.2013_
- (2) (revoked – SG 16/11, in force from 22.02.11)
- (3) (new – SG 25/13, in force from 01.04.2013) In the request as per Para 1, providers shall be stated by name and UIC.

Art. 115 (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010; revoked – SG 16/11, in force from 22.02.2011)

Art. 116 (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010; revoked – SG 16/11, in force from 22.02.2011)

Art. 117 (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010) (1) (suppl. – SG 16/11, in force from 22.02.2011) The permit for trade with tobacco products shall be issued in the form shown in Attachment No. 19b in two copies – one for the customs office, which has issued the permit, one – for the person, for whom the permit has been issued.

(2) (revoked – SG 16/11, in force from 22.02.2011)

Art. 117a (new – SG 25/13, in force from 01.04.2013) For the purposes of application of Art. 90e, Para 1, Item 1 of the Act, persons shall submit a notification as per Appendix No. 19c. to the head of the competent customs body.

Art. 117b. (new - SG 13/17, in force from 07.02.2017) (1) In the cases of Art. 90b, Para. 3 and 4 of

the act, the persons authorized with a permit to trade in tobacco products shall provide the following information on their own vehicles or the ones used on other grounds:

1. number and date of the permit to trade in tobacco products;
2. name and UIC of the person authorized to trade in tobacco products;
3. make and model of the vehicle;
4. registration number of the vehicle;
5. Identification Number (VIN) of the vehicle;
6. owner of the vehicle (name/company name, PIN/UIC);
7. legal base on which vehicle is being used, where it is not owned - a contract (number and date) and parties to the contract (name/company name, PIN/UIC).

(2) The customs authorities may require other information in connection with the supply of tobacco products to be provided not later than within 3 days.

(3) In the vehicles should be kept copies of the permit to trade in tobacco products and of the document, with which the information under par. 1 is provided to the competent customs office.

Art. 118 (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010) (1) (suppl. – SG 16/11, in force from 22.02.2011)

Art. 119. (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010) (1) (suppl. – SG 25/13, in force from 01.04.2013; amend. – SG 2/16, in force from 08.01.2016) An electronic register of the issued permits for trade with tobacco products shall be kept in the Customs Agency containing:

1. code of customs office having issued the permit;
2. identification number;
3. person's name;
4. type of the facility;
5. code of the customs office by the address of the main office of the person;
6. person's registered address;
7. Unified ID Code of the person;
8. address of the facility;
9. date of handing over;
10. termination of registration.

(2) (revoked – SG 44/11)

Art. 120 (revoked – SG 8/07, new – SG 24/2010, in force from 26.03.2010) (1) (suppl. – SG 16/11, in force from 22.02.2011)

Section V.

Determining a market price (new – SG 24/2010, in force from 26.03.2010)

Art. 121 (new – SG 24/2010, in force from 26.03.2010) For the purposes of applying Art. 106a and Art. 107f, para. 3 of the Act on the Market Price, the taken and left in favour of the state goods, as well as the transferable, the carriage and other means or devices, served or used for committing breaches of the Act, shall be determined, as provided by Ordinance N H-9 of 2006 on the procedure and ways of applying the methods for determining the market prices (SG 70/2006).

Section VI.

Procedure, Manner and Form of Submission of Documents by Way of Electronic Means and on Electronic Media (new – SG 25/13, in force from 01.04.2013, title, suppl. – SG, 49/2015, in force from 30.6.2015)

Section VI.

Procedure, manner and form of submission of documents by way of electronic means (new – SG 25/13, in force from 01.04.2013)

Art. 121a. (new – SG 25/13, in force from 01.04.2013) (1) (amend. - SG 13/17, in force from 01.06.2017) Requests, notifications, requests for stickers, inventory lists for return of stickers, excise stamps/inventories of the excise stamps subject to rejection, reports of the stickers received, envisaged as in the Act, as well as in these Regulations and in the information as per Art. 88a of the Act, may be filed by the persons by electronic way.

(2) (suppl. – SG, 49/2015, in force from 30.6.2015) Concrete requirements and form of the data for filing by electronic way or on electronic media shall be defined with an order by the Director of the Customs Agency.

Transitional and concluding provisions

§ 1. The persons, who have acquired a license to manage a tax warehouse for production and warehousing on the ground of an application, filed before the entry into force of these regulations, shall adjust the premises for production of excisable goods with the requirements of Art. 28, para 1, item 1 within 3-months period after the entry into force of these regulations.

§ 1a. (new – SG 61/06) (1) The excise paid for the entered by 30.VI.2006 duty free shops goods, which are being sold after this date, shall be refunded on the grounds of § 1, para 3 of the Transitional and Concluding Provisions to the Excise And Tax Warehouses Act on the grounds of a reference- declaration in the form pursuant to Appendix No. 20, to which documents under Art. 116, para 2, item 1 and 3 shall be attached.

(2) The refunding shall be done under the conditions and following the procedure, set in Art. 116, para 2, 3 and 4 and Art. 117 – 119.

Art. 1b. (new – SG 70/06) In order to get a refund of a paid excise under § 2a of the Transitional and Concluding provisions to the Excise And Tax Warehouses Act a refund request in the form according to Attachment No. 21 shall be filed.

§ 2. These regulations shall be issued on the ground of § 4 of the transitional and concluding provisions of the Excises and Tax Warehouses Act.

§ 3. These regulations shall enter into force from July 1, 2006, except for the provisions of Art. 27 – 37, which shall enter into force after the promulgation of the regulations in the "State Gazette" and shall repeal the Regulations on Implementation of the Excises Act (Prom SG 16 of 1999; amend. and suppl. 55 and SG 80 of 1999, SG 4 of 2000, SG 12 of 2001, SG 21 and 58 of 2002, SG 33 of 2003, SG 14, 16, 58 and 97 of 2004; correct. SG 101 of 2004; amend. and suppl. SG 8 of 2005 and SG 9 of 2006).

Transitional and concluding provisions
TO THE REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX
WAREHOUSES ACT

(PROM. – SG 08/07)

§ 76. Everywhere in the Appendices the word "BULSTAT" shall be replaced with "UIC".

Transitional and concluding provisions
TO THE REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX
WAREHOUSES ACT

(PROM. – SG 04/08, in force from 01.01.2008)

§ 45. The Regulations shall enter into force from 1 January 2008.

Transitional and concluding provisions
TO REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS
ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 28/09, IN FORCE FROM 14.04.2009)

§ 33. The validity term of the granted permits for receiving certain amount of excise goods under deferred payment of excise by a non-registered trader shall be 30 days from entry into force of the present Regulations.

§ 34. The Regulations shall enter into force from the date of its promulgation in the State Gazette.

Concluding provisions
TO REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS
ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 100/09, IN FORCE FROM 15.12.2009)

§ 3. The Regulations shall enter into force from the date of its promulgation in the State Gazette.

Concluding provisions
RULES AMENDING AND SUPPLEMENTING THE RULES ON APPLYING THE EXCISES AND
TAX WAREHOUSES ACT

(PROM. – SG 24/2010, IN FORCE FROM 26.03.2010)

§112. Everywhere in the Rules the word central, shall be replaced by Central.

§ 113. (In force from 01.04.2010) Everywhere in the Rules and the Annexes to it, the words "the registered trader" and "registered traders" shall be replaced by "registered receiver" and "registered receivers", the words: "non registered trader/s", shall be replaced by "temporary registered trader/s" – from 01.04.2010.

Transitional and concluding provisions
TO THE RULES AMENDING AND SUPPLEMENTING THE RULES ON APPLYING THE
EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 24/2010, IN FORCE FROM 26.03.2010)

§114. The persons under Art. 73, para. 1 shall be obliged to introduce the system for electronic counting and identification for the purposes of the accountability under Art. 73, para. 3 within 6-month term after these Rules come into force.

§ 115. The Rules shall enter into force from the date of its promulgation in the State Gazette with the exception of § 113, which shall come into force from 1 April 2010.

Transitional and concluding provisions
TO THE TO THE RULES AMENDING AND SUPPLEMENTING THE RULES ON APPLYING
THE EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 78/10, IN FORCE FROM 05.10.2010)

§ 45. Everywhere in the Rules and the appendices thereto the words "actual certificate for entering in the commercial register" shall be replaced by "certificate of good standing".

Concluding provisions
TO THE TO THE RULES AMENDING AND SUPPLEMENTING THE RULES ON APPLYING
THE EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 78/10, IN FORCE FROM 05.10.2010)

§ 46. The Rules shall enter into force from the date of its promulgation in the State Gazette.

Concluding provisions
TO REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS
ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 16/11, IN FORCE FROM 22.02.2011)

§ 49. The Regulations shall enter into force from the day of their promulgation in the State Gazette.

REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 44/11)

§ 18. Everywhere in the Regulations and the attachments thereto the words "accompanying administrative document", "accompanying administrative document or". "accompanying administrative document/", "the accompanying administrative document", "the accompanying administrative document/", "accompanying administrative documents/", "/accompanying administrative documents", "the accompanying administrative document" and "AAD/" shall be deleted.

Concluding provisions

**TO REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS
ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 7/12, IN FORCE FROM 24.01.2012)

§ 15. The Regulations shall enter into force from the day of their promulgation in the State Gazette.

Additional provisions

**TO REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS
ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 25/13, IN FORCE FROM 01.04.2013)

§ 146. Everywhere in these Regulations and the Appendixes thereto, words "application" and "applications" shall be replaced respectively by "application" and "applications".

§ 147. Everywhere in the Regulations and the Appendixes thereto, words "applicants" and "applicant" shall be replaced respectively by "persons who submitted the request" and "person, who submitted the request".

Concluding provisions

**TO REGULATIONS FOR AMENDMENT AND SUPPLEMENTATION OF THE REGULATIONS
ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 25/13, IN FORCE FROM 01.04.2013)

§ 148. These Regulations shall enter into force from 1st of April, except for § 40, item 3; § 41, item 3; § 53; § 65 and § 72, which shall enter into force from 1st of July 2013.

Additional provisions

**TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 110/13, IN FORCE FROM 01.01.2014)

§ 29. Everywhere in these Regulations the words “Republican budget shall be replaced respectively by “state budget”.

Transitional and concluding provisions

**TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 110/13, IN FORCE FROM 01.01.2014)

§ 30. By 1 April 2014 the licensed warehouse keepers that have provided a security in the form of a bank guarantee shall make it compliant with § 27 of the Regulations.

§ 31. The present Regulations shall enter into force from 1 January 2014, except for § 8, 10 and 17, which shall enter into force from 1 April 2014.

Concluding provisions

**TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 12/14, IN FORCE FROM 11.02.2014)

§ 2. The present Regulations shall enter into force from the date of its publication in the State Gazette.

Concluding provisions

**TO THE REGULATIONS ON AMENDMENT AND SUPPLEMENTATION OF THE
REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 28/14, IN FORCE FROM 28.03.2014)

§ 9. The present Regulations shall enter into force from the date of its publication in the State Gazette.

Transitional and concluding provisions

**TO THE RULES AMENDING AND SUPPLEMENTING THE RULES ON IMPLEMENTATION
OF THE ACT ON EXCISE AND TAX WAREHOUSES**

(PUBL. – SG, 49/2015, IN FORCE FROM 30.6.2015)

§ 59. Everywhere in the Rules the words: Ordinance N 3 of 2010 on the specific requirements and control, carried out by the customs bodies on the devices for measurement and control of excise goods shall be replaced by: Ordinance N H-1 of 2014 on the specific requirements and control, carried out by the customs bodies on the devices for measurement and control of excise goods.

§ 60. The persons shall submit a notification under Art. 52a in the cases of mixing bio fuels with fuels of oil origin with a paid excise, ownership of State Reserve and Wartime Reserve State Agency, in view to their compliance with the requirements of the Act on Energy from Renewable Sources by their Complete Exhaustion. The notification shall have attached a copy of a contract for certification of the sales of fuels from State Reserve and Wartime Reserve State Agency, and a copy of a document, certifying the definition and payment of the excise.

§ 61. The issued certificates for an approved vessel for shipment of marked energy products by the enforcement of these Rules shall be reissued officially by the customs bodies within the term by 1 September 2015. The owners and holders of approved warehouses for shipment of marked energy products shall sign annexes or new contracts under Art. 108c, Para. 2 within 3 month term from the enforcement of the Rules, where a certified copy of them shall be produced to the competent customs office.

§ 62. By 1 September 2015, the notification under Art. 49, Para. 6 may be submitted to electronic addresses, published on the internet site of the Customs Agency.

§ 63. The Rules shall come into force from the day of its publication in the State Gazette, with the exception of §4, §12 about Art. 49, Para. 9, §20 and §25, which shall come into force on 1 September 2015.

Transitional and concluding provisions

TO THE REGULATIONS AMENDING AND SUPPLEMENTING THE REGULATIONS ON THE APPLICATION OF THE ACT ON EXCISE AND TAX WAREHOUSES

(PUBL. – SG, 2/2016, IN FORCE FROM 08.01.2016)

§ 93. The reports of received excise tax stickers, which should be submitted subject to compliance with the provision of Art. 68a for the last two quarters of 2015 shall be drawn up and provided by the licensed warehouse keepers according to the current procedure.

§ 94. The Regulations shall enter into force from the day of its promulgation in State Gazette, except for § 24, § 30, item 2, § 86, item 1 and § 88 which shall enter into force from 1 July 2016.

REGULATIONS ON AMENDING AND SUPPLEMENTING THE REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. - SG 13/17, IN FORCE FROM 07.02.2017)

§ 39. Throughout the Regulations, the words "certificate for the presence or absence of tax liabilities and liabilities for mandatory insurance contributions" shall be deleted.

Transitional and concluding provisions

TO THE REGULATIONS FOR AMENDING AND SUPPLEMENTING THE REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. - SG 13/17, IN FORCE FROM 07.02.2017)

§ 40. Collateral issued until the entry into force of these Regulations in the form of bank guarantee shall continue in effect until their term expires or until their change.

§ 41. The Regulations shall enter into force from the day of its promulgation in the State Gazette, except for the provisions of § 6, 7, 13, 14 and 29 which shall enter into force on June 1, 2017, and the provision of § 23 which shall enter into force on August 1, 2017.

Transitional and concluding provisions

TO THE REGULATIONS AMENDING AND SUPPLEMENTING THE REGULATIONS ON IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. - SG 80/17, IN FORCE FROM 01.01.2018)

§ 15. (In force from 06.10.2017) The methods set out in Commission Implementing Regulation (EU) No 162/2013 of 21 February 2013 amending the Annex to Regulation (EC) No 3199/93 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (OB, L 49 of 22 February 2013) shall be recognized until 31 December 2017.

§ 16. The Regulations shall enter into force on 1 January 2018, with the exception of § 1, which shall enter into force on 1 August 2017 and § 15, which shall enter into force on the day of promulgation of the Regulations in the State Gazette.

Transitional and concluding provisions
TO THE ACT AMENDING AND SUPPLEMENTING THE REGULATIONS ON
IMPLEMENTATION OF THE EXCISES AND TAX WAREHOUSES ACT

(PROM. – SG 60/18, IN FORCE FROM 20.07.2018)

§ 52. Notifications under Art. 4e may be submitted electronically with effect from 1 January 2019.

§ 53. The vouchers under Art. 72f, for which the legal basis for their use has expired and all proceedings have been terminated, shall be destroyed by a commission in their possession, designated by an order of the Head of Customs or an official authorized by him.

§ 54. The quantities of ethyl alcohol denatured pursuant to Commission Implementing Regulation (EU) 2017/1112 of 2017 amending Regulation (EC) N° 3199/93 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (OJ, L 162 of 23.6.2017), may be disposed of until stocks are exhausted.

§ 55. The Regulations shall enter into force on the day of its promulgation in the State Gazette with the exception of § 21, which shall enter into force on 1 October 2018.