

# **Regulations for Application of the Excise Duties and Tax Warehouses Act**

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## **Chapter One GENERAL PROVISIONS**

**Article 1.** These Rules shall govern the implementation of the Excise Duties and Tax Warehouses Act, hereinafter referred to as the "Act".

## **Chapter Two EXCISE DUTY EXEMPTION AND REFUND**

### **Section I Procedure of excise duty exemption pursuant to international treaty**

**Article 2.** (1) (Supplemented, SG No. 8/2007, previous Article 2, amended, SG No. 4/2008) Exemption from payment of excise duty as provided for in Article 21, paragraph 1, item 2 of the Act shall apply on importation or bringing of excise goods into the territory of the state from the territory of another Member State, as well as on bringing out of excise goods from a tax warehouse.

(2) (New, SG No. 4/2008) Where an international treaty under Article 21, paragraph 1, item 2 of the Act provides for a special procedure of exemption the procedure, specified in the respective treaty, shall apply.

**Article 3.** (1) (Amended, SG No. 8/2007, SG No. 4/2008) Exemption under Article 2 (1) shall be granted on the basis of a written confirmation, sent by the authority coordinating the implementation of the respective international treaty, to:

1. (amended, SG No. 100/2009, effective 15.12.2009) the director of the customs office of customs clearance upon importation;

2. (amended, SG No. 100/2009, effective 15.12.2009) the director of the customs office by registered address of the person, when the goods are brought from the territory of other Member State;

3. (amended, SG No. 100/2009, effective 15.12.2009) the director of the customs office by location of the tax warehouse on the territory of the state.

(2) (Amended, SG No. 8/2007) Confirmation under paragraph 1 shall be required for any importation or bringing into the territory of other Member State of excise goods from a tax warehouse, situated on the territory of this country.

(3) (Amended, SG No. 8/2007) The confirmation under paragraph 1 shall contain:

1. title, date of promulgation and date of entry into force of the international treaty and the grounds for exemption;

2. title of the program or project financed with funds under the international treaty;

3. number, date and subject of the specific contract entered into in accordance with the international treaty;

4. name, registered address, address of management, unified identification code of the person (if a foreign person: that person's identification number in the country where he is a resident) of the contractor under the contract concluded in accordance with the international treaty;

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

(4) (Amended, SG No. 8/2007) Enclosed with the written confirmation shall be copies of all documents necessary for the customs clearance on the importation of the excise goods or for their bringing from the territory of another Member State or bringing out of a tax warehouse, situated on the territory of this country.

(5) The authority coordinating the performance of the respective international treaty shall notify in writing the General Customs Directorate of the Customs Agency of the persons authorised to sign the written confirmations under paragraph 1 and shall send a copy of the contract signed in accordance with the international treaty.

**Article 4.** (1) (Amended, SG No. 100/2009, effective 15.12.2009) The director of the customs office shall check whether the requirements for exemption of excise duty on the goods listed in the written confirmation are complied with.

(2) (Supplemented, SG No. 8/2007, amended, SG No. 100/2009, effective 15.12.2009) If as a result of the check it is established that the requirements for exemption are complied with, the director of the customs office shall take actions or shall notify in writing the director of the customs office responsible for the customs clearance upon importation of the existing grounds for exemption and shall furthermore notify thereof the authority coordinating the performance of the international treaty.

(3) (New, SG No. 100/2009, effective 15.12.2009, amended, SG No. 24/2010, effective 26.03.2010) In the cases of bringing excise goods from the territory of another Member State, as well as on bringing out of excise goods from a tax warehouse on the territory of the country, where as a result of the check it is established that the requirements for exemption are complied with, the director of the competent customs office shall take actions for releasing the excise goods for consumption, notifying thereof the authority coordinating the performance of the international treaty.

(4) (Renumbered from Paragraph 3, amended, SG No. 100/2009, effective 15.12.2009) In the event of non-compliance with the requirements for exemption the director of the customs office shall notify in writing the authority coordinating the performance of the international treaty.

**Article 4a.** (New, SG No. 8/2007) (1) The exemption from payment of excise duty, envisaged in Article 21, paragraph 1, item 1, 3 and 6 of the Act shall be applied on importation or on bringing of excise goods from other Member State, as well as on bringing out of excise goods from a tax warehouse on the territory of this country.

(2) The exemption from payment of excise duty according paragraph 1 upon bringing of excise goods from another Member State or upon bringing out of excise goods from a tax warehouse, intended for use on the territory of the state, shall be done on the basis of a certificate for exemption of excise duty in the standard form according to Appendix No. 1.

(3) The issuance, movement, receipt and preservation of the copies of the certificate for exemption from excise duty according

paragraph 2 shall be done in accordance with the explanatory notes to the certificate.

(4) (New, SG No. 4/2008) When importing excise goods the exemption from payment of excise duty shall be performed, as follows:

1. under the procedure of Ordinance No 14 of 1999 on the customs clearance of goods, imported and exported by diplomatic missions, consulates, representations of international organisations and by members of their personnel - for the persons under Article 21, paragraph 1, item 1 of the Act;
2. under the procedure for exemption from import charges - for persons under Article 21, paragraph 1, item 3 of the Act
3. under the procedure of paragraph 2 - for persons under Article 21, paragraph 1, item 6 of the Act.

(5) (New, SG No. 4/2008) Prior to the shipment of goods from another Member State or bringing out from a tax warehouse on the territory of this country, the certificate under paragraph 2 shall be certified by the Ministry of Foreign Affairs in the cases under Article 21, paragraph 1, items 1 and 6 of the Act or by the Ministry of Defence in the cases under Article 21, paragraph 1, item 3 of the Act. The certificate under paragraph 2 shall also be certified by a customs office, determined by order of the Director of the Customs Agency.

**Article 4b.** (New, SG No. 8/2007, amended, SG No. 24/2010, effective 26.03.2010) In the cases when excise goods are intended for persons, established in another Member State, for the purpose of the exemption, envisaged in Article 21, paragraph 1, items 1, 3 and 6 of the Act, before forwarding of the goods the authorised warehousekeeper on the territory of this state shall dispose of a certificate for exemption from excise duty, issued by the Member State of destination, which shall accompany the goods during their movement under deferred payment of excise duty procedure to the other Member State.

## **Section Ia**

**(New, SG No. 8/2007)**

**Excise duty exemption upon introduction from the territory of another Member State of excise goods by natural persons for personal needs**

**(Title amended, SG No. 28/2009, effective 14.04.2009)**

**Article 4c.** (New, SG No. 8/2007) (1) (Amended, SG No. 4/2008) The manufactured tobacco and alcoholic beverages, bought in another Member State by natural persons for personal needs, which shall be exempt from excise duty, may not exceed the quantities laid down as follows:

1. for manufactured tobacco:

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

2. for alcoholic beverages:

- a) alcoholic beverages under CN heading 2208 - 10 litres;
- b) intermediate products - 20 litres;
- c) wines- 90 litres (sparkling wines not more than 60 litres;
- d) (amended, SG No. 4/2008) beer - 110 litres;

3. (repealed, SG No. 4/2008).

(2) (New, SG No. 28/2009, effective 14.04.2009) Manufactured tobacco and alcoholic beverages, brought in the personal luggage of passengers, which shall be exempt from excise duty, may not exceed the quantity thresholds laid down in the Rules on the Implementation of the Value Added Tax Act.

(3) (Renumbered from Paragraph 2, amended and supplemented, SG No. 28/2009, effective 14.04.2009) When it is established that the goods under paragraphs 1 and 2 are for commercial use, the natural persons shall be liable to payment of the full amount of excise duty for the goods imported or brought in.

## **Section Ib**

**(New, SG No. 28/2009, effective 14.04.2009)**

### **Other excise duty exemptions**

**Article 4d.** (1) In the cases of excise duty exemption stipulated by Article 21(1), items 10 and 11 of the Act, the relevant persons shall attest to the export by a customs declaration authenticated in accordance with the customs legislation under which the person is registered as an exporter.

(2) In the cases of excise duty exemption stipulated by Article 21(1), items 12 and 13 of the Act, the relevant persons shall attest to the intra-community delivery by the documents laid down in the Rules on the Implementation of the Value Added Tax Act.

## **Section II**

### **Procedure for refund of excise duty on alcohol and alcoholic beverages**

**Article 5.** (Supplemented, SG No. 4/2008) Completely denatured ethyl alcohol with the denaturing substances, specified in Article 93, shall not be subject to excise duty.

**Article 6.** (Amended, SG No. 70/2006, supplemented, SG No. 8/2007) Excise duty paid on alcohol and alcoholic beverages shall be refunded on the grounds of Article 22, paragraphs 2, 3, 4, 5 and 6 of the Act.

**Article 6a.** (New, SG No. 70/2006) (1) The refund according to Article 22, paragraph 2 of the Act shall be applied only to producers of products, which are not for human consumption, on the basis of a written request.

(2) The persons under paragraph 1 shall put in the production denatured ethyl alcohol with paid excise duty and the latter shall be refunded after the sale of the goods in which the specially denatured ethyl alcohol was input.

**Article 6b.** (New, SG No. 70/2006) (1) (Amended, SG No. 24/2010, effective 26.03.2010) The request for refund shall be filed with the director of the customs office according to the address of registration of the person under Article 6a, paragraph 1 in the form as provided in Appendix No. 1a.

(2) (Amended, SG No. 8/2007, repealed, SG No. 25/2013, effective 1.04.2013).

(3) The following shall be attached to the request under paragraph 1:

1. (supplemented, SG No. 24/2010, effective 26.03.2010) copy of the invoice for the ethyl alcohol purchased at prices with excise duty included or a customs declaration for the ethyl alcohol imported;

2. (amended, SG No. 16/2011, effective 22.02.2011) the input rate of the input specially denatured ethyl alcohol per unit of finished product according to the technological instruction for production of the respective products or an industrial normal;
3. the documents, certifying the sale of the produced goods in which specially denatured ethyl alcohol was input.
4. (new, SG No. 24/2010, effective 26.03.2010) certificate of analysis;
5. (new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 7.** (1) (Amended, SG No. 70/2006, SG No. 8/2007, SG No. 4/2008) Refund under Article 22, paragraphs 3 and 5 of the Act shall apply only to producers of vinegar, medicines, veterinary medicine products, flavours used as additives to foodstuffs and soft beverages with alcoholic strength not exceeding 1.2 % vol and foodstuffs (with filling or otherwise prepared), where alcohol and alcoholic beverages had been input directly or as a component of semi-finished products, provided that the alcoholic contents would not exceed 8.5l of pure alcohol per 100 kg of chocolate products and 5l of pure alcohol per 100 kg of other foodstuffs, as well as to producers of foodstuffs and soft drinks with alcoholic contents not exceeding 1.2 % vol, who put in their production flavour products with alcoholic contents above 1.2 % vol based on a written request.

(2) The persons under paragraph 1 shall put in their production alcohol and alcoholic beverages with paid excise duty and the latter shall be refunded after the sale of the goods in which these were input.

**Article 8.** (1) (Amended, SG No. 70/2006, SG No. 8/2007) The request for refund shall be filed to the director of the customs office by registered address of the person under Article 7, paragraph 1 according to the standard form in appendix No. 1b.

(2) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(3) The following shall be enclosed with the request:

1. (amended, SG No. 70/2006) copy of the invoices for the purchased alcohol and alcoholic beverages at prices including excise duty or a customs declaration of the imported alcohol and alcoholic beverages;
2. the input rate of the input alcohol and alcoholic beverages per item according to the technological instruction for production of the respective products or industrial normal;
3. (supplemented, SG No. 8/2007) the authorisation of the Ministry of Health - for producers of medicines or the authorisation from the National Veterinary Medicine Service- for the producers of veterinary medicine products;
4. (amended, SG No. 8/2007, SG No. 4/2008) the sanitary authorisation from the regional public health protection and control inspectorate - for producers of vinegar, medicines, flavours used as additives to foodstuffs and soft beverages and of food products;
5. the documents certifying the sale of the goods manufactured, in which alcohol and alcoholic beverages were input.

**Article 9.** (1) (Amended, SG No. 70/2006) Refund under Article 22, paragraph 4 of the Act shall apply only to medical institutions within the meaning of the Medical Institutions Act, pharmacies within the meaning of the Human Medicinal Drugs and Pharmacies Act, research institutes and laboratories using alcohol and alcoholic beverages with excise duty paid.

(2) (Amended, SG No. 70/2006) Refund under Article 22, paragraph 4 of the Act shall furthermore apply to producers using in their production process alcohol and alcoholic beverages with excise duty paid, provided that the end-product does not contain alcohol.

(3) Excise duty shall be refunded after alcohol and alcoholic beverages have been used by filing a written request.

(4) The request shall be filed to the director of the customs office by registered address of the person under paragraphs 1 and 2 according to the standard form in appendix No. 2.

(5) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(6) Enclosed to the request under paragraph 1 shall be:

1. (amended, SG No. 70/2006) copy of the invoices for the purchased alcohol and alcoholic beverages at prices including excise duty or a customs declaration of the imported alcohol and alcoholic beverages;
2. the input rate of the alcohol and alcoholic beverages used in every individual operation according to technological instructions, prescriptions for production or industrial normals;
3. the document certifying the right to carry out the respective activity;
4. the documents certifying carrying out of the respective activities and alcohol and the alcoholic beverages used by type and quantity.

**Article 10.** (1) (Supplemented, SG No. 70/2006) The customs office where the request under Article 6b, paragraph 1, Article 8, paragraph 1 or Article 9, paragraph 4 is filed shall check for compliance with the requirements for excise duty refund and for existence of executable obligations for excise duty payment.

(2) (Supplemented, SG No. 70/2006) The requirements for excise duty refund shall be deemed complied with where as a result of the check under paragraph 1 it is established in a conclusive manner that the criteria for refund under Article 6a, Article 7 or Article 9 have been complied with as well as that the excise duty requested for exemption has been paid.

(3) Where as a result of the check under paragraph 1 some irregularities are established which could be removed, the director of the customs office shall notify in writing the person and shall set an appropriate time limit for their removal.

(4) (New, SG No. 24/2010, effective 26.03.2010) In case as a result of a check it would be established that the ethyl alcohol or the alcoholic beverages, which had been actually input exceed the quantity, purchased according to documents, the difference shall be treated as excise goods, released for consumption under Article 20, paragraph 2, item 21 of the Act.

**Article 11.** (1) (Supplemented, SG No. 70/2006, previous Article 11, SG No. 25/2013, effective 1.04.2013) Within 30 days from receipt of the request under Article 6b, paragraph 1, Article 8, paragraph 1, or Article 9, paragraph 4, removal of irregularities therein respectively, the director of the customs office shall issue a motivated decision, granting or rejecting completely or partially the request for excise duty refund.

(2) (New, SG No. 25/2013, effective 1.04.2013) In the cases under Article 22, paragraph 4, item 4 of the Act within 14 days from receipt of the request under Article 9, paragraph 4, respectively from the removal irregularities therein, the director of the customs office shall issue a motivated decision, granting or rejecting completely or partially the request.

**Article 12.** (1) (Amended, SG No. 16/2011, effective 22.02.2011) Where the request for refund is granted completely or partially, by a decision under Article 11, the director of the customs office shall order refund of the excise duty or offset against executable public liabilities of the person, subject to collection by the Customs Agency.

(2) The amounts of excise duty subject to refund shall be transferred by payment order to an account of the person within 14 days from entry into force of the decision under Article 11.

## **Section IIa**

**(New, SG No. 8/2007)**

**Rules for refund of excise duty paid for excise goods released for consumption on the territory of the state, forwarded to the territory of another Member State under a simplified accompanying document**

**Article 12a.** (1) The request for refund of excise duty according Article 23, paragraph 2 of the Act shall be submitted to the director of the customs office under Article 76b, paragraph 1, item 1 of the Act from the forwarder of the goods to other

Member State in the form according Appendix No. 2a.

(2) Enclosed to the request under paragraph 1 shall be:

1. a copy of the triplicate of the simplified accompanying document (SAD), authenticated by the receiver, as well as by the competent authorities of the other Member State, in the cases when such authentication is done by the receiving Member State;
2. (supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) a copy of an invoice for excise goods purchased on prices with excise duty included or a customs declaration for imported excise goods with excise duty paid;
3. a copy of the notification letter to the customs for the excise goods forwarded to the other Member State;
4. (amended, SG No. 4/2008) a copy of the document, certifying that the excise duty had been paid, financially secured or exempt from payment in the Member State, to which the excise goods are forwarded.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) The refund of the excise duty shall be done following the rules established in Article 10, Article 11, paragraph 1 and Article 12 and in observing the relevant specifics.

## **Section IIb**

**(New, SG No. 25/2013, effective 1.04.2013)**

### **Procedure for refunding of excise duty unduly paid or such subject to refund**

**Article 12b.** (New, SG No. 25/2013, effective 1.04.2013) (1) The request for a refund under Article 27, paragraph 1 of the Act shall be filed to the director of the customs office by location of the tax warehouse in cases, where the person is an authorised warehousekeeper or to the competent customs office issuing the certificate of registration, according to the standard form in Appendix No. 2b.

(2) Documents shall be attached to the request under paragraph 1, certifying the grounds for excise duty unduly paid or such subject to refund (payment order, invoice, contract, documents in evidence of receipt of the goods in another Member State and other documents).

(3) The refund of the excise duty shall be done following the rules established in Article 10, Article 11, paragraph 1 and Article 12 and in observing the relevant specifics.

## **Section III**

### **Procedure for exemption from excise duty on energy products**

**Article 13.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 16/2011, effective 22.02.2011) Exemption from excise duty on energy products under Article 24, paragraph 2, items 1, 2, 3, 4 and 5 of the Act shall apply only to sole traders or legal entities to which a certificate of excise-exempt end user had been issued.

(2) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011)

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 25/2013, effective 1.04.2013) For the purposes of application of paragraph 1 the persons must hold certificate of analysis and/or a protocol of the marking of the respective consignment.

(4) (New, SG No. 24/2010, effective 26.03.2010) Persons using energy products for production of texture lubricants (greases), falling under CN code 2710 19 99, must hold certificate as excise-exempt end users.

(5) (New, SG No. 24/2010, effective 26.03.2010) In cases where an energy product is part of a process, related to release of

heat, used for household and industrial purposes, directly or via a transmission medium, it shall be treated as a heating energy product.

(6) (Renumbered from Paragraph 2, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(7) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 13a.** (New, SG No. 4/2008) Exemption from excise duty on energy products under Article 24, paragraph 1, item 4 of the Act shall apply after ascertaining the purposes, for which they would be used, by submission of documents (specifications, analysis certificates, contracts etc.), evidencing that such products are not used as motor fuel or heating fuel.

**Article 13b.** (New, SG No. 16/2011, effective 22.02.2011) (1) For the purposes of implementation of the provision of Article 24, paragraph 1, item 1 of the Act in cases of loading of vessels and aircrafts with energy products, the export procedure within the meaning of Article 161, paragraph 1 of Council Regulation (EEC) No 2913/92 of 12 October 1992, establishing the Community Customs Code, shall be applied.

(2) The exemption from excise duty under Article 24, paragraph 1, item 1 of the Act in regard to gas oil falling under CN codes from 2710 19 41 to 2710 19 49 and to energy products, containing gas oil falling under CN codes from 2710 19 41 to 2710 19 49 shall apply in regard to vessels only on condition that the gas oil would be marked.,

(3) For the purposes of implementation of paragraph 2 the persons must hold a certificate of analysis or a protocol, containing information concerning the quantities of gas oil and the marking substances in compliance with Article 103, paragraph 3.

**Article 14.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 16/2011, effective 22.02.2011) To obtain a certificate of excise-exempt end user a request according to the standard form in Appendix No. 3 shall be filed to the director of the customs office by location of the unit where the energy products will be received and used.

(2) (Amended, SG No. 70/2006, SG No. 8/2007, amended and supplemented, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, repealed, SG No. 25/2013, effective 1.04.2013).

(3) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 15.** (Amended, SG No. 70/2006, amended and supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 78/2010, effective 5.10.2010, amended and supplemented, SG No. 16/2011, effective 22.02.2011, amended, SG No. 44/2011, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 16.** (1) (Amended, SG No. 78/2010, effective 5.10.2010, supplemented, SG No. 25/2013, effective 1.04.2013) The certificate of excise-exempt end user shall be issued according to the standard form in Appendix No. 3a in duplicate - one copy for the customs office issuing the certificate and one copy for the excise-exempt end user.

(2) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 17.** (Amended and supplemented, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 18.** (1) The General Customs Directorate of the Customs Agency shall keep an electronic register of the certificates issued to excise-exempt end users.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The register shall contain data Article concerning:



1. the person, having submitted the request - name, seat, registered address and unified identification code of the person;
2. the unit where the energy products will be received and used by the end user;
3. the precise location of the unit, where the energy products will be received and used;
4. the trade names and CN codes of the energy products, which will be received and used by the end user;
5. the purposes, for which the energy products are to be used;
6. the trade names and CN codes of the goods manufactured.

**Article 19.** (Amended, SG No. 8/2007, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 20.** (Amended, SG No. 8/2007, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 21.** (1) The customs office which has issued the certificate shall make checks of the excise-exempt end users for compliance with the conditions stipulated in the certificate.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(3) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(4) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

### **Section IIIa**

**(New, SG No. 8/2007)**

#### **Rules for refund of excise duty paid for electric power**

**Article 21a.** (New, SG No. 8/2007) (1) (Supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) The request for refund of excise duty according Article 24g, paragraph 2 of the Act shall be submitted to the director of the customs office by registered address of the licensed railway carriers and railway infrastructure managers - in regard to the traction and non-traction electricity, used by them in performance of their activity, of the persons, consumers of the electric power used for chemical production or in electrolytic, metallurgical or mineralogical processes, as well as used in the production of products subject that the value of the power represents more than 50% of the value of the product, in the standard form according Appendix No. 3b.

(2) Enclosed to the request under paragraph 1 shall be:

1. consumption rate of the electric power used in every process according technological instructions or industry normals;
2. document, certifying the eligibility to perform a respective activity;
3. document, certifying the excise duty paid for electric power.

### **Section IV**

#### **Procedure for refund of excise duty upon exportation of excise goods**

**(Title amended, SG No. 8/2007)**

**Article 22.** (Amended, SG No. 8/2007) (1) Refund according Article 26 of the Act shall be applied in the cases of exportation of excise goods on the basis of a written request.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) Excluding the cases under Article 24, paragraph 1, item 1 of the Act, the supply of energy products for loading of vessels and aircrafts, excluding those used for private amusement flights and sailing, shall be considered exportation and the excise duty paid for energy products shall be refunded following the rules and in the time limits, determined in this section, taking into account the relevant specifics.

(3) (New, SG No. 24/2010, effective 26.03.2010) The refund under paragraph 2 in regard to gas oil falling under CN codes from 2710 19 41 to 2710 19 49 and of energy products, containing gas oil falling under CN codes from 2710 19 41 to 2710 19 49, for loading of vessels shall be applied only on condition that the gas oil is marked in conformity with Article 103, paragraph 3.

(4) (Renumbered from Paragraph 3, SG No. 24/2010, effective 26.03.2010) In the cases when the excise duty for energy products with origin from third states has been financially secured, the lifting of the security shall be done in accordance with the customs legislation.

**Article 23.** (1) (Amended, SG No. 28/2009, effective 14.04.2009) The request for refund under Article 22(1) shall be filed to the director of the customs office by registered address of the person according to the standard form in appendix No. 4.

(2) (Amended, SG No. 8/2007) To ascertain the eligibility to refund, the following shall be enclosed to the request under paragraph 1:

1. (amended, SG No. 70/2006, SG No. 110/2013, effective 1.01.2014) copy of the invoices for purchased excise goods at prices inclusive of excise duty, or copy of the documents, certifying payment of the excise duty, or customs declarations of imported excise goods for which a refund is requested;
2. the export invoice unless the person exports the goods in its name;
3. the analysis certificate under Article 62, paragraphs 1, 2 or 5 of the Act;
4. (amended, SG No. 8/2007, SG No. 28/2009, effective 14.04.2009) a customs declaration authenticated in accordance with the customs legislation under which the relevant person is registered as an exporter.

**Article 23a.** (New, SG No. 28/2009, effective 14.04.2009) (1) (Supplemented, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2013, effective 1.04.2013) The request for refund under Art. 22, paragraph 2 shall be submitted by the person having effected directly the delivery of energy products for loading of vessels and aircrafts, to the director of the customs office by registered address of the person. The request shall be submitted as per a form in accordance with Appendix No. 4b.

(2) (New, SG No. 16/2011, effective 22.02.2011) The request under paragraph 1 shall be submitted not earlier than the 15-th day of the month following the month of receipt of the energy products for which refund of the excise duty is requested.

(3) (Renumbered from Paragraph 2, SG No. 16/2011, effective 22.02.2011) To ascertain the eligibility to refund, the following shall be enclosed to the request under paragraph 1:

1. (amended, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) copy of the invoices for purchased excise goods, or copy of the documents, certifying payment of the excise duty, or customs declarations of imported excise goods for which an excise duty refund is requested;
2. (amended, SG No. 16/2011, effective 22.02.2011) documents attesting to the delivery of energy products for loading of vessels or aircrafts (loading order, commodity receipt for loading, supply list, delivery certificate or any other document of loading, indicating: the passage number and date, the destination and initials (name and/or number) of the respective vessel or the respective aircraft).
3. (new, SG No. 24/2010, effective 26.03.2010) certificate of analysis under Article 62, paragraphs 1 and 2 of the Act and in the cases under Article 22, paragraph 3 information must be indicated in the certificate of analysis or in a protocol concerning the quantities of gas oil and the marking substances in compliance with Article 103, paragraph 3.

**Article 23b.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Outside the cases under Art.23a, wherever energy products are used for loading of vessels, conducting commercial fishing in the Black Sea and the Danube River or for loading of and aircrafts, performing specialized aviation tasks, the refund request shall be submitted by:

a) the person, holding authorization for commercial fishing in the Black Sea and the Danube River, having obtained a certificate to conduct commercial fishing, issued by the Fisheries and Aquaculture Executive Agency, to the director of the customs office by registered address of the person;

b) the person, holding certificate of aviation operator in regard to the specialized aviation tasks, indicated in Art. 8, item 1.2 of Ordinance No 24 of 2000 on issuance of certificates to aviation operators, conducting specialized aviation tasks (published, SG No. 17/2000, as amended, SG No. 48/2001, SG No. 70/2001 and SG No. 85/2001, SG No. 65/2002, SG No. 88/2007, SG No. 14/2009, SG No. 38/2009, SG No. 36/2012) to the director of the customs office by registered address of the person.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) The request under paragraph 1 shall be submitted as per a form in accordance with Appendix No. 4b not earlier than the 15-th day of the month following the month of receipt of the energy products for which refund of the excise duty is requested.

(3) The following shall be attached to the request under paragraph 1:

1. copy of the invoices for purchased excise goods at prices inclusive of excise duty, copy of the excise duty documents of the energy products received, indicating the excise duty amount or customs declaration for imported excise goods for which an excise duty refund is requested, copy of the vessel logs, where the fuel loading operations shall be entered;

2. loading order, commodity receipt for loading in conformity with Appendix No. 9 to the Ordinance on the quality requirements for liquid fuel and on the conditions, order and manner of control thereof, adopted by DCM [Decree of the Council of Ministers] No 156 of 2003 (publ., SG, No 66 of 2003, as amended in Nos 69 and 78 of 2005, No 40 of 2006, No 76 of 2007 and No 93 of 2009), supply list, delivery certificate or any other document of loading, indicating the initials (name and/or number) of the respective vessel.

3. a certificate of analysis under Article 62, paragraph 1, item 2 and paragraph 2 of the Act and in the cases under Article 22, paragraph 3 the certificate of analysis or protocol, containing information concerning the quantities of gas oil and the marking substances in compliance with Article 103, paragraph 3.

(4) (Repealed, SG No. 25/2013, effective 1.04.2013).

**Article 23c.** (New, SG No. 25/2013, effective 1.04.2013) The customs offices shall be entitled to request other documents as well, as required for ascertainment of the facts and circumstances in the proceedings of refund under Article 26 of the Act.

**Article 24.** (1) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011) The customs office where the request under Article 23, paragraph 1, Article 23a, paragraph 1 and Article 23b, paragraph 1 is filed shall check for compliance with the requirements for excise duty refund and for existence of executable public liabilities of the person, subject to collection by the Customs Agency.

(2) (Amended, SG No. 8/2007) The requirements for excise duty refund shall be deemed complied with where as a result of the check under paragraph 1 it is established in a conclusive manner that the excise duty requested for refund has been paid and the exportation of the excise goods has taken place.

(3) Where as a result of the check under paragraph 1 some irregularities are established which could be removed, the director of the customs office shall notify in writing the person and shall set an appropriate time limit for their removal.

**Article 25.** (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, SG No. 7/2012, effective 24.01.2012) Within 30 days from receipt of the request under Article 23, paragraph 1, Article 23a, paragraph 1 and Article 23b, paragraph 1, removal of irregularities therein respectively, the director of the customs office shall

issue a motivated decision, granting or rejecting completely or partially the request for excise duty refund.

**Article 26.** (1) (Amended, SG No. 16/2011, effective 22.02.2011) Where the request for refund is granted completely or partially, by the decision under Article 25 the director of the customs office shall order refund of the excise duty or offset against executable public liabilities of the person, subject to collection by the Customs Agency.

(2) The amounts of excise duty subject to refund shall be transferred by payment order to an account of the person within 14 days from entry into force of the decision under Article 25.

## **Section V**

**(New, SG No. 70/2006, repealed, SG No. 24/2010, effective 26.03.2010)**

### **Procedure for refund of excise duty to agricultural producers**

**Article 26a.** (New, SG No. 70/2006, amended, SG No. 8/2007, supplemented, SG No. 4/2008, repealed, No. 24/2010, effective 26.03.2010).

**Article 26b.** (New, SG No. 70/2006, repealed, No. 24/2010, effective 26.03.2010).

**Article 26c.** (New, SG No. 70/2006, amended, No. 4/2008, repealed, No. 24/2010, effective 26.03.2010).

**Article 26d.** (New, SG No. 70/2006, repealed, No. 24/2010, effective 26.03.2010).

## **Section Va**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Procedure for application of the excise duty rate on lubricating oils, falling under CN codes from 2710 19 71 to 2710 19 93 and other lubricating oils, falling under CN code 2710 19 99**

**Article 26e.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils from another Member State in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied, in conformity with the provisions of Article 76c, paragraph 4, items 1, 3 and 5 and paragraph 5 of the Act.

(2) Where the lubricating oils are received as pre-packaged products of a weight from 5 g to 10 kg inclusive or of a volume from 5 ml to 10l inclusive, the customs bodies may authorize the persons to apply a simplified procedure for application of Article 76c, paragraph 4, item 1 of the Act.

(3) For the purposes of applying paragraph 2 the persons may submit a single notification in regard to the total quantity of excise goods, which are to be delivered by another Member State within any calendar month.

(4) In the cases under paragraph 2 the individuals may include into the excise duty declaration under Article 87, paragraph 6 of the Act all goods, received within the 14 days' period.

(5) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils from another Member State, which are not packaged in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied, provided that:

1. the provisions of Article 76c, paragraph 4, items 1, 3 and 5 and paragraph 5 of the Act would be fulfilled;

2. the person would declare in writing before the customs authorities that:

a) the excise goods would be used directly in activities, not constituting production within the meaning of Article 59 of the Act, and

b) the excise goods would not be used for engine fuel and heating fuel; and

c) the excise goods would not be used as an additive or for diluting engine fuels.

3. the person shall indicate in the written declaration under item 2 the activities, in which the goods will be used and the persons, which will consume them.

(6) The written declaration under paragraph 5, item 2 shall apply to the notice under Article 76c, paragraph 5 of the Act.

(7) Where the lubricating oils are to be used in activities, constituting production under Article 59 of the Act, the notice under Article 76c, paragraph 4, item 1 of the Act shall be submitted by the authorised warehousekeeper, in whose warehouse the goods will be deposited.

(8) (Repealed, SG No. 16/2011, effective 22.02.2011).

**Article 26f.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied

(2) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils, which are not packaged in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied, provided that the importer would declare in writing before the customs authorities that:

1. the excise goods would be used directly in activities, not constituting production within the meaning of Article 59 of the Act; and

2. the excise goods would not be used as engine fuel or heating fuel; and

3. the excise goods would not be used as an additive or for diluting engine fuels.

(3) The person shall indicate in the written declaration under paragraph 2 the activities, in which the goods will be used and the persons, which will consume them.

(4) The written declaration under paragraph 2 shall be attached to the customs declaration.

(5) Where the lubricating oils are to be used for activities, constituting production within the meaning of Article 59 of the Act, the goods shall be admitted to free movement and at the same time be placed under excise duty deferred payment procedure, in compliance with the provisions of Section VIa and Section VIb of the Act.

**Article 26g.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing out of a tax warehouse lubricating oils, which are not packaged in consumer packages of up to 210 litres, except where from the moment of their bringing out the goods are in movement under duty suspension procedure, an excise duty rate of BGN 0 per 1,000 kg shall be applied, provided that the authorised warehousekeeper would declare in writing that:

1. the excise goods would be used directly in activities, not constituting production within the meaning of Article 59 of the Act; and

2. the excise goods would not be used as engine fuel or heating fuel; and

3. the excise goods would not be used as an additive or for diluting engine fuels.

(2) The person shall indicate in the written declaration under paragraph 2 the activities, in which the goods will be used and the persons, which will consume them.

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

## **Section Vb**

**(New, SG No. 110/2013, effective 1.01.2014)**

### **Procedure and method for carrying out operations involving tobacco refuse, which remains outside the scope of Article 12, paragraph 1, item 2 of the Act**

**Article 26h.** (New, SG No. 110/2013, effective 1.01.2014) (1) Any person introducing into the territory of this country from the territory of another Member State tobacco refuse, which remains outside the scope of Article 12, paragraph 1, item 2 of the Act, shall be obliged to:

1. notify in writing the competent customs office by domicile, respectively by registered address prior to the dispatch of the refuse under paragraph 1 from the other Member State that he intends to receive the goods;
2. receive the goods within the terms, specified in the notice under item 1.
3. notify forthwith the competent customs office in case of failure to receive the goods within the terms, specified in the notification, as well as of the causes of any delay or failure to receive.

(2) The written notice under paragraph 1, item 1 shall be submitted as per a form in accordance with appendix No 4c. The written notice may also be submitted via electronic means.

(3) Copy of the contract with the person, who is to carry out the operations under Article 12, paragraph 4 of the Act or of any other document, certifying the purpose of the tobacco refuse, shall be attached to the notice under paragraph 1, item 1.

(4) The movement of refuse under paragraph 1 within the territory of this country to the unit of the person introducing the refuse under paragraph 1 and/or to the person, carrying out the operations under Article 12, paragraph 4 of the Act, shall be accompanied by copy of the notice under paragraph 1, item 1.

**Article 26i.** (New, SG No. 110/2013, effective 1.01.2014) (1) (Amended and supplemented, SG No. 28/2014, effective 28.03.2014) Upon introduction into the territory of this country of tobacco refuse which remains outside the scope of Art.12, paragraph 1, item 2 of the Act and following submission of a customs declaration, the importer shall submit along with the customs declaration a declaration as per a form in accordance with appendix No 4d.

(2) Copy of the contract with the person, who is to carry out the operations under Article 12, paragraph 4 of the Act or of any other document, certifying the purpose of the tobacco refuse, shall be attached to the notice under paragraph 1.

(3) Upon admission to free circulation the movement of refuse under paragraph 1 within the territory of this country to the unit of the importer and/or to the person, carrying out the operations under Article 12, paragraph 4 of the Act, shall be accompanied by copy of the declaration under paragraph 1.

**Article 26j.** (New, SG No. 110/2013, effective 1.01.2014) (1) The persons under Article 12, paragraph 4, item 1 of the Act and the persons, whose activity leads to generation of tobacco refuse, which remains outside the scope of Article 12, paragraph 1, item 2 of the Act, shall be obliged to undertake the respective operation under Article 12, paragraph 4 of the Act.

(2) In the cases under paragraph 1 the persons shall submit a notice to the customs office by location of the tax warehouse/unit as per a form in accordance with appendix No 4e. The written notice may also be submitted via electronic means.

(3) Copy of the contract with the person, who is to carry out the operations under Article 12, paragraph 4 of the Act or of any other document, certifying the purpose of the tobacco refuse, shall be attached to the notice under paragraph 2.

(4) The movement of refuse under paragraph 1 within the territory of this country to the person, carrying out the operations under Article 12, paragraph 4 of the Act, shall be accompanied by copy of the notice under paragraph 2.

(5) Paragraph 4 shall also apply to the cases of export or bringing out bound for another Member State of the refuse under paragraph 1.

(5) (Amended, SG No. 28/2014, effective 28.03.2014) The persons under Paragraph 4 shall submit a notice to the customs office by location of the place of receipt and unloading of the refuse on the territory of this country, specifying its purpose and the term for carrying out the operations under Art. 12, paragraph 4 of the Act. The movement of refuse in the territory of this country shall be accompanied by a copy of such notice.

**Article 26k.** (New, SG No. 110/2013, effective 1.01.2014, amended, SG No. 28/2014, effective 28.03.2014) (1) In the cases under Art. 12, paragraph 4, item 2 of the Act the tobacco refuse shall be destroyed only at units, holding an authorisation, an integrated permit or a registration document under Art. 35 of the Waste Management Act concerning activities under codes, as follows:

1. use of the refuse primarily as fuel or by another method of energy generation (R1);
2. above ground combustion (D 10);
3. enrichment with compost and other processes of biological transformation (R3);
4. exchange of refuse for conducting any of the activities under codes R1-R11 (R12);
5. re-grouping or mixing prior to conducting any of the activities under codes D1-D12 (D13), with the exception of D1 and D5 codes.

(2) The persons under Art. 12, paragraph 4, item 1 or Art. 12, paragraph 5 of the Act shall submit no later than 3 days prior to the date of destruction a notice concerning the destruction of refuse to the director of the customs office by location of the unit under paragraph 1 and to the director of the customs office by location of the facility, where refuse is generated or stored as per a form in accordance with appendix No. 4f. The notice may also be submitted via electronic means.

(3) A protocol shall be drawn up of the destruction performed, which must be signed by the persons in attendance, authorized by the person, at whose unit the destruction was performed, as well as by the person under Art. 12, paragraph 4, item 1 or Art. 12, paragraph 5 of the Act. A copy of such protocol to the customs offices under paragraph 2.

(4) The tobacco refuse shall be destroyed within a term of three months of submission of the notice under paragraph 2.

(5) The tobacco refuse shall be transported to the location of its destruction accompanied by a copy of the notice under paragraph 2, certified by the customs office.

(6) Where the term under paragraph 4 may not be met, the persons under paragraph 2 shall notify in writing the director of the customs office by location of the unit, where the refuse is stored, of their intentions in accordance with the requirements of Art. 12, paragraph 4 of the Act.

(7) The notice under paragraph 6 shall be submitted not later than 7 days prior to expiry of the term under paragraph 4 and certified copies of any documents of proof of the respective circumstance (contracts, invoices, others) shall be attached to it.

(8) If the destruction of tobacco refuse under paragraph 1, items 4 and 5 would be performed by production of briquettes and pellets at units, where the refuse is generated, the persons under Art. 12, paragraph 5, item 1 of the Act shall submit, by the 10-th day of each month a statement-declaration concerning the quantities of tobacco refuse, transformed into briquettes in the preceding month, as per a form in accordance with appendix No. 4g. The statement shall be submitted to the customs office by location of the unit where the refuse is generated. The information may also be submitted via electronic means.

(9) In the cases under the preceding paragraph the requirements under paragraphs 1-7 shall not apply.

(10) The persons under paragraph 8 shall be obliged to keep records, enabling identification and tracking of the quantities of tobacco refuse, destroyed by way of production of briquettes and pellets, the dates of destruction and the persons, who carried out the activities.

(11) The refuse under paragraph 1 shall be destroyed in a manner, ruling out its use as raw material for producing manufactured tobacco, irrespective of the quality or fitness for use of such tobacco.

(12) The costs of destruction shall be at the expense of the persons under paragraph 2.

**Article 26l.** (New, SG No. 110/2013, effective 1.01.2014) For the purpose of guaranteeing fulfilment of Article 12, paragraph 4 of the Act the customs bodies may:

1. perform inspections and require additional documents;
2. take samples for laboratory analysis;
3. install technical devices under the procedure of Article 102, paragraph 3 of the Act.

**Article 26m.** (New, SG No. 110/2013, effective 1.01.2014) (1) In the cases under Article 12, paragraph 4, item 4 of the Act the persons shall attest to the intra-community delivery by the documents laid down in the Rules on the Implementation of the Value Added Tax Act.

(2) In the cases under Article 12, paragraph 4, item 5, the relevant persons shall attest to the export by a customs declaration authenticated in accordance with the customs legislation, under which the person is registered as an exporter.

## **Chapter Three**

### **EXCISE DUTY DEFERRED PAYMENT ARRANGEMENT**

#### **Section I**

#### **Issuance of a license for tax warehouse management**

**Article 27.** (Effective 23.05.2006) (1) (Amended, SG No. 25/2013, effective 1.04.2013) To obtain a license for tax warehouse management a written request shall be filed to the Director of the Customs Agency according to the standard form in Appendix No. 5.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) Enclosed to the request under paragraph 1 shall be the documents under Article 48, paragraph 2 of the Act.

(3) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, SG No. 78/2010, effective 5.10.2010, SG No. 25/2013, effective 1.04.2013) Where one request is filed for issue of licenses for management of more than one warehouse, then the request shall state separately for every tax warehouse the information under Article 48, paragraph 1 of the Act and the documents under Article 48, paragraph 2, items 7 - 9 and 11, 12, 13, 14, 17, 19 and 20 of the Act shall be enclosed.

**Article 28.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) The tax warehouse for production and storage of excise goods shall be a real property, comprising all buildings and premises, used for production, storage and preparation for bringing out of excise goods, the areas and premises for storage of raw materials and other premises and areas connecting them, including the administrative buildings and installations.

(2) The tax warehouse for production and storage of excise goods shall meet the following safety and control requirements:

1. it must be fenced in, ensuring that its premises and installations are not directly connected to such outside the tax warehouse;
2. it must have access to it arranged via designated entry and exit checkpoints;
3. it must have reliable physical guard or security alarm equipment;
4. its premises must be properly designated by stating the types of activities carried out inside them;



5. all exterior windows, gates and fences must be provided with locking devices;
6. all premises and installations meet the special normative requirements for their operation, including the fire safety norms and rules;
7. metering devices must be mounted in the premises, enabling control over the excise goods admitted, produced, stored and brought out of the tax warehouse, which meet the requirements of the Excise Duties and Tax Warehouses Act, of the Measurements Act and of the normative acts on their implementation;
8. it must have an automated reporting system, capable of keeping track of incoming quantities of raw materials and excise goods and of the excise goods produced, stored and brought out of the tax warehouse;
9. the vessels and tanks in the tax warehouse must have permanent identification and marking upon them of their total capacity and of the trading name of the excise goods.

(3) The tax warehouse for storage of excise goods shall be a real property, comprising all buildings and premises, used for storage and preparation for bringing out of excise goods and other premises and areas, which are connecting them, including the administrative buildings and installations.

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

1. it must be separated, ensuring that its premises and installations are not directly connected to such outside the tax warehouse;
2. it must have reliable physical guard or security alarm equipment;
3. all exterior windows, gates and fences must be provided with locking devices;
4. its premises must be properly designated by stating the types of activities carried out inside them;
5. it must meet the special normative requirements for their operation, including the fire safety norms and rules;
6. metering devices must be mounted in the premises, enabling control over the excise goods admitted and brought out of the tax warehouse, which meet the requirements of the Excise Duties and Tax Warehouses Act, of the Measurements Act and of the normative acts on their implementation;
7. to have available an automated reporting system, capable of keeping track of the quantities of excise goods admitted, stored and brought out of the tax warehouse;
8. the vessels and tanks in the tax warehouse must have permanent identification and marking upon them of their total capacity and of the trading name of the excise goods.

(5) Transportation means and parts thereof may not be used as storage vessels and tanks at a tax warehouse. The usage/keeping of transportation means within the lines of the tax warehouse pending completion of the unloading operations in compliance with the requirements of the law shall not be treated as storage.

(6) For the purposes of applying the provision of Article 47, paragraph 1, item 7 of the Act the premises shall be used only by the person, having obtained license for tax warehouse operation.

**Article 29.** (Effective 23.05.2006) (1) (Amended, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010) Customs authorities may make on-site inspections of the location, indicated as the place of the tax warehouse, as well as of the direct delivery location/locations, in order to establish whether the requirements of the Act and of the normative acts on its implementation for issue of a license for tax warehouse management had been complied with.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) In the course of inspections under paragraph 1 the persons, having submitted the request, shall ensure access of customs officers to the production and warehouse premises and to the stock records and accounting books as well as assist them where necessary.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) In the event of changes in the circumstances on the basis of which the request has been filed the persons, having submitted the request, shall notify in due course the director of the Customs Agency before issue of the license for management of tax warehouse.

**Article 30.** (Effective 23.05.2006 - SG No. 42/2006) (1) (New, SG No. 24/2010, effective 26.03.2010) The customs officers, having performed the inspection under Article 29, paragraph 1, shall draw up a protocol of the findings of the inspection performed.

(2) (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010) The director of the competent customs office shall prepare an opinion concerning the feasibility of exercising control at the tax warehouse, as well as of the direct delivery location/locations, in compliance with the requirements of the Act and of the normative acts on its implementation, which shall be forwarded, together with the protocol of the inspection performed, to the General Customs Directorate of the Customs Agency.

(3) (Amended, SG No. 8/2007, renumbered from Paragraph 1, supplemented, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) Upon making an inspection for compliance with the requirements of the Act and of the normative acts on its implementation in respect of the person, having submitted the request and the tax warehouses, as well as of the direct delivery location/locations, within the deadlines under Article 49 of the Act the director of the Customs Agency shall issue a license for management of tax warehouse for production and storage of excise goods or a motivated refusal thereof.

(4) (Renumbered from Paragraph 2, amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) Where one request is filed for issue of licenses for management of more than one tax warehouse, licenses shall be issued only for such tax warehouses which meet the requirements of the Act and of the normative acts on its implementation.

(5) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011) The provisions of paragraphs 1 and 2 shall also apply in case of carrying out of inspections in regard to changes in the circumstances, under which the license for operation of the tax warehouse had been issued, including in instances of release of security, as well as when an authorised warehousekeeper would have requested to receive energy products at the direct delivery location/locations.

**Article 31.** (Effective 23.05.2006 - SG No. 42/2006, amended, SG No. 8/2007) The license for management of tax warehouse shall be delivered personally to a person representing the authorised warehousekeeper by law upon submission to the General Customs Directorate of the Customs Agency of a security to the amount fixed in the license, established by means of a cash deposit or a bank guarantee according to the customs legislation.

**Article 31a.** (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 52, paragraph 1, item 2 of the Act the persons shall submit written notice as per a form according to Appendix No. 5a.

**Article 32.** (Effective 23.05.2006) An electronic register of the authorised warehousekeepers and tax warehouses shall be kept at the General Customs Directorate of the Customs Agency in accordance with Article 54, paragraph 2 of the Act.

**Article 32a.** (New, SG No. 110/2013, effective 1.01.2014) The provisions of this Section shall also apply, mutatis mutandis, to cases dealt with by Chapter Four, Section IIa of the Act - Licensing in special cases.

**Article 33.** (Effective 23.05.2006 - SG No. 42/2006, repealed, SG No. 25/2013, effective 1.04.2013).

## **Section Ia**

**(New, SG No. 28/2009, effective 14.04.2009)**

### **Registration of independent small breweries**

**Article 33a.** (New, SG No. 28/2009) (1) (Amended, SG No. 7/2012, effective 24.01.2012) The rate of excise duty referred

to in Article 31, paragraph 1, item 7 of the Act shall apply only in respect of the persons under Article 4, item 38 of the Act which hold a licence issued for tax warehouse management, as well as an independent small brewery registration certificate.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) In order to obtain an independent small brewery registration certificate, a request shall be submitted to the Director of the Customs Agency, as per a form according to Appendix No. 5b.

(3) The following documents shall be enclosed with the request:

1. (repealed, SG No. 25/2013, effective 1.04.2013);

2. (supplemented, SG No. 25/2013, effective 1.04.2013) information about the beer produced in the previous year, including the trade name of the commodity; CN code; the degree Plato; the quantity (in hectolitres) in instances, when the authorised warehousekeeper had conducted activity in the course of the preceding year;

3. declaration of the circumstances under Article 4, item 38 of the Act, which also explicitly states the circumstance relating to activities performed jointly with other small breweries;

4. in the cases where one or more small breweries perform joint activities, an agreement regulating the distribution of the overall annual production of the relevant independent small brewery.

(4) Based on the request and documents enclosed therewith as per paragraph 3, the Director of the Customs Agency shall issue an independent small brewery registration certificate, as per a form according to appendix 5b, or delivers a registration refusal by a reasoned decision. The timeline for the aforementioned certificate issuance or a registration refusal shall be 14 days following the receipt of the documents or upon dealing with the incompleteness thereof, respectively. If a decision has not been passed within this timeline, this fact shall be considered an explicit registration refusal.

(5) Any registration refusal shall be subject to appeal as per the procedure of the Administrative Procedure Code.

**Article 33b.** (New, SG No. 28/2009, effective 14.04.2009, supplemented, SG No. 25/2013, effective 1.04.2013) Should the circumstances under which the certificate referred to in Article 33a, paragraph 4 was issued change, the registered person shall notify the Director of the Customs Agency in writing, within 14 days upon the relevant change occurrence. The notice shall be submitted as per a form according to Appendix No. 5d.

**Article 33c.** (New, SG No. 28/2009, effective 14.04.2009, repealed, SG No. 110/2013, effective 1.01.2014).

**Article 33d.** (New, SG No. 28/2009, effective 14.04.2009, amended, SG No. 25/2013, effective 1.04.2013) By 31 January of each year, independent small breweries shall submit information about the beer produced in the previous year, as per a form according to Appendix No. 5e, to the customs office by location of the tax warehouse.

**Article 33e.** (New, SG No. 7/2012, effective 24.01.2012) (1) The excise duty rate under Article 31, paragraph 1, item 7 of the Act shall also be applicable to beer, brewed by independent small breweries, registered in the territory of another Member State.

(2) For applying paragraph 1 the persons, which release for consumption beer must hold document proving that such beer had been brewed by an independent small brewery, issued by the competent bodies of the Member State.

(3) The document under paragraph 2 shall be attached to the excise duty declaration.

## **Section II**

### **Registration of specialised small distilleries and small producers of wine**

**Article 34.** (Effective 23.05.2006) (1) Owners or lessees of specialised small distilleries and small producers of wine shall file a request for registration to the director of the customs office by location of the unit according to the standard form in Appendix

No. 6.

(2) Enclosed to the request for registration of the unit under paragraph 1 shall be the documents under Article 57, paragraph 3 of the Act.

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) In the cases, where the document for commissioning of the unit into operation or the document of title indicates more than one person, the person submitting the request for registration under paragraph 1, shall also attach a written consent from the other persons concerning usage of the unit only by the person, having submitted the request.

**Article 35.** (Effective 23.05.2006) (1) (Previous Article 35, supplemented, SG No. 24/2010, effective 26.03.2010) After carrying out inspection for compliance with the legal requirements regarding mandatory registration within the time limit under Article 57, paragraph 4 of the Act and of the normative acts on its implementation the director of the customs office shall issue a certificate of registration according to the standard form in Appendix No. 7 or shall refuse to issue such certificate by a motivated decision.

(2) (New, SG No. 24/2010, effective 26.03.2010) In relation to a specialised small distillery and to a small producer of wine a certificate of registration of one owner/lessee only shall be issued.

(3) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Art. 57, paragraph 7 of the Act the registered person shall submit notice as per a form according to Appendix No. 6a.

**Article 36.** (Effective 23.05.2006) (1) The General Customs Directorate of the Customs Agency shall keep an electronic register of the specialised small distilleries and small producers of wine in accordance with Article 56, paragraph 2 of the Act.

(2) The register under paragraph 1 shall be public and shall be published on the Internet website of the Customs Agency.

**Article 37.** (Effective 23.05.2006) (1) (Supplemented, SG No. 24/2010, effective 26.03.2010) The customs office that has issued the certificate of registration shall carry out checks of the registered persons for compliance with the provisions of the Act and of the normative acts on its implementation or specialised small distilleries, small producers of wine respectively.

(2) (Amended and supplemented, SG No. 24/2010, effective 26.03.2010) Where as a result of the check it is established that the registered person does not meet the requirements of the Act and of the normative acts on its implementation, the director of the customs office who has issued the certificate shall terminate the registration on the grounds of Article 58, paragraph 1, item 3 of the Act by a motivated decision.

## **Section IIa**

**(New, SG No. 8/2007)**

### **Registration of other tax liable persons**

**Article 37a.** (1) (Supplemented, SG No. 25/2013, effective 1.04.2013) The persons under Article 57a, paragraph 1, item 1-3 of the Act, with the exception of persons selling natural gas for household or industrial purposes and for motor fuel, shall submit a request for registration to the director of the customs office by registered address and address of management before beginning of activity in the standard form according to Appendix No. 7a.

(2) (New, SG No. 25/2013, effective 1.04.2013) Persons selling natural gas for household or industrial purposes and for motor fuel shall submit requests for registration to the director of the customs office by location of the unit or the network, from which sales would take place in the territory of the respective competent customs office, in the standard form according to Appendix No. 7a.

(3) (Renumbered from Paragraph 2, SG No. 25/2013, effective 1.04.2013) The persons under Article 57a, paragraph 1, item 4 of the Act shall submit a request for registration to the director of the customs office by permanent address, respectively by registered address and address of management of the tax representative in the standard form indicated in paragraph 1.

(4) (Renumbered from Paragraph 3 and amended, SG No. 25/2013, effective 1.04.2013) The documents indicated in Article 57b, paragraph 6 of the Act shall be enclosed to the request.

(5) (New, SG No. 25/2013, effective 1.04.2013) In order to issue certificates of registration to persons under Article 57a, paragraph 1, items 1-3 of the Act the customs authorities shall conduct on-site inspections in order to verify whether the requirements of the Act and of the normative acts on its implementation had been complied with.

(6) (New, SG No. 25/2013, effective 1.04.2013) In the course of conducting the inspections under paragraph 5 the persons, having submitted the request, must provide access for the customs officers to the production and warehousing premises and to the stock and accounting records, as well as render to them any assistance required.

(7) (New, SG No. 25/2013, effective 1.04.2013) Protocols shall be drawn up in regard to the inspections conducted under paragraph 5.

(8) (Renumbered from Paragraph 4 and amended, SG No. 25/2013, effective 1.04.2013) After the completion of the inspection under paragraph 5 the director of the customs office shall issue a certificate for registration in the standard form according to Appendix No. 7b or deny its issuance by a motivated decision.

(9) (New, SG No. 25/2013, effective 1.04.2013) If issuance of certificates of registration of more than one unit would have been demanded by a single request, a separate certificate of registration shall be issued for each unit.

(10) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 57b, paragraph 11 of the Act the registered person shall submit notice as per a form according to Appendix No. 7c.

(11) (New, SG No. 25/2013, effective 1.04.2013) In the cases under Article 57b, paragraph 2 of the Act if the persons would consume natural gas also for own needs, the certificates of registration shall be issued by the director of the customs office by location of the unit or the network.

**Article 37b.** (New, SG No. 8/2007) (1) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The persons under Article 57c, paragraph 1 of the Act shall submit a request for issuance of registration certificate to the director of the customs office by location of the unit, where the excise goods will be received and unloaded, prior to the start of activity, for the right to receive excise goods under the excise duty deferred payment arrangement, which are forwarded by an authorised warehousekeeper from another Member State, following the form in Appendix No. 7d.

(2) The documents indicated in Article 57c, paragraph 2 of the Act shall be enclosed to the request.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) Within the deadlines prescribed in the Act, the director of the relevant customs office shall issue a certificate for registration for the right of the registered consignee to receive excise goods under the deferred payment of excise duty procedure, forwarded by an authorised warehousekeeper from another Member State, in the standard form according to Appendix No. 7e or shall deny its issuance with a motivated decision.

(4) (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 110/2013, effective 1.01.2014) A separate certificate of registration shall be issued in regard to each unit, where excise goods are to be received and unloaded, in which the precise addresses shall be indicated of the direct delivery locations, falling within the territory of the competent customs office.

(5) (New, SG No. 24/2010, effective 26.03.2010) For the purposes of paragraph 4 unit shall denote a plant, factory, building, premises, installation, used only by the person, having obtained a registered consignee certificate.

(6) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 57e, paragraph 2 of the Act the registered person shall submit notice as per a form according to Appendix No. 7f.

## **Section IIb**

**(New, SG No. 8/2007)**

### **Provisionally registered consignees**

**Article 37c.** (New, SG No. 8/2007) (1) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The persons under Article 58a, paragraph 1 of the Act shall submit a request to the director of the customs office by location of the unit, where excise goods are to be received and unloaded for issuance of an authorisation for the one-time receipt of a specific supply of excise goods under the deferred payment of excise duty procedure, forwarded by an authorised warehousekeeper from another Member State, in the standard form according to Appendix No. 7g.

(2) (Amended, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) A request for one-time receipt of a specific supply of excise goods shall be submitted not later than 30 days prior to the date of receipt of the goods. The documents referred to in Article 58a, paragraph 2 of the Act shall be enclosed with the request.

(3) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) Within the deadlines prescribed in the Act, the director of the relevant customs office shall issue an authorisation to the provisionally registered consignee for his right to receive the one-time specified quantity of excise goods under the excise duty deferred payment arrangement, in the standard form according to Appendix No. 7h, or shall deny its issuance with a motivated decision.

(4) (Supplemented, SG No. 28/2009, effective 14.04.2009, amended, SG No. 24/2010, effective 26.03.2010) A separate authorisation for receipt of excise goods under excise duty deferred payment arrangement shall be issued for each one-time receipt of excise goods under the excise duty deferred payment arrangement, whereby the delivery timeline cannot be longer than 30 days from the authorisation issuance date.

(5) (New, SG No. 28/2009, effective 14.04.2009) The authorisation referred to in paragraph 3 shall be issued in two copies, one for the customs institution and one for the relevant person.

(6) (New, SG No. 24/2010, effective 26.03.2010) The authorisation under paragraph 3 shall be issued for supply of excise goods under one electronic administrative document.

(7) (New, SG No. 24/2010, effective 26.03.2010) A separate authorisation shall be issued in regard to each unit, where excise goods are to be received and unloaded.

(8) (New, SG No. 24/2010, effective 26.03.2010) For the purposes of paragraph 7 unit shall denote a plant, factory, building, premises, installation, used only by the person, having obtained a registered consignee certificate.

## **Section IIc**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Registered consignors**

**Article 37d.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.04.2013) The persons under Article 58c of the Act shall submit a request of registration to the director of the customs office by their registered address, prior to the start of activity, for the right to consign to another Member State excise goods, admitted in free movement simultaneously with placing them under excise duty deferred payment procedure, in compliance with the provisions of Appendix No. 7i.

(2) The documents, referred to in Article 58d, paragraph 2 of the Act, shall be enclosed with the request.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) Within the deadlines prescribed in the Act, the director of the relevant customs office shall issue a certificate of registration in the standard form according Appendix No. 7j, or shall deny its issuance with a motivated decision.

(4) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 57g, paragraph 2 of the Act the registered person shall submit notice as per a form according to Appendix No. 7k.

## **Section III**

## Production of excise goods

**Article 38.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 24/2010, effective 26.03.2010) Production in accordance with Article 59 of the Act shall certainly be carried out only by authorised warehousekeepers that have been granted a license for management of tax warehouse for production and storage of excise goods.

(2) (Repealed, SG No. 4/2008).

**Article 39.** Production of alcohol and alcoholic beverages shall be carried out in accordance with the Wine and Spirit Drinks Act and the normative acts for its implementation.

**Article 40.** Production of manufactured tobacco shall be carried in accordance with the Tobacco and Tobacco Products Act and the normative acts for its implementation.

**Article 41.** (Amended, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 78/2010, effective 5.10.2010).

**Article 42.** (Repealed, SG No. 8/2007).

**Article 43.** (1) For the purposes of applying the provision of Article 25, paragraph 1, item 4 of the Act the authorised warehousekeeper shall produce on request data certifying the technological reject norms.

(2) In the event of changes in the admissible technological reject norms the authorised warehousekeeper shall notify immediately the customs office by location of the tax warehouse thereof, but not later than expiry of the tax period in which the changes have occurred.

**Article 44.** (1) Notwithstanding the requirements under Article 61, paragraph 1 of the Act, only measuring instruments accessible for survey or reporting of their readings may be used in the production of excise goods.

(2) (Amended, SG No. 24/2010, effective 26.03.2010) The dismantling of existing metering devices shall take place in the presence of the customs bodies and the installation of new and on-site repair of available measuring instruments shall be carried out also in the presence of the metrological and technical supervision authorities.

(3) Containers and tanks for production and storage of excise goods shall have durable identification and designation of the total capacity and the trade name of the excise good.

(4) (New, SG No. 24/2010, effective 26.03.2010) The order, conditions, specific requirements and control under paragraphs 1, 2 and 3 shall be determined by the regulation under Article 103a, paragraph 2 of the Act.

**Article 45.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) Owners or lessees of specialized small distilleries shall measure:

1. (amended, SG No. 8/2007) the quantity of produced ethyl alcohol (rakiya) using containers with dimensions thereon or calibrated vessels;

2. (amended, SG No. 70/2006) the alcoholic strength by volume in accordance with the provisions of the Regulation on Control and Coordination of Control on Wines, Spirits, Distillates and Alcoholic Beverages adopted by Council of Ministers' Decree No. 232 of 2005 (SG, No 99 of 2005, as amended, No 110 of 2007).

(2) Owners or lessees of specialized small distilleries shall be obliged to require from the natural persons, who are delivering for the purpose of production of ethyl alcohol (rakiya) fermented grape or fruit materials - of private production by themselves, to complete a statement-declaration.

(3) The statement-declaration under paragraph 2 shall contain:

1. the full names, Personal Number and permanent address of the individual;
2. the quantity and type of the fermented material, provided for distilling.

(4) The individual shall declare in the statement-declaration under paragraph 2 that the fermented grape or fruit materials had been of private production by himself.

(5) The statement-declaration under paragraph 2 shall be completed in triplicate - one copy for the specialized small distillery, the second one is to be provided to the individual and attached to the excise tax document of the individual and the third is provided by the owner or lessee of the unit to the customs office by location of the unit, within the term for submission if the excise duty declaration.

(6) (New, SG No. 110/2013, effective 1.01.2014) The forms of the statement-declarations under paragraph 2 shall be certified in advance by the competent customs office by location of the unit. The customs offices shall keep registers of the forms certified.

**Article 46.** (Amended, SG No. 8/2007) (1) In a specialized small distillery it shall be possible to produce ethyl alcohol (rakiya) from grapes and fruits-private production of natural persons, for their private and family consumption only up to 30 litres of rakiya per annum per family.

(2) In the cases when in specialized small distillery ethyl alcohol (rakiya) is produced, exceeding the quantity in paragraph 1, the registered person shall pay the full amount of excise duty.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases when the production of wine in a wine production unit of a small wine producer reaches 1,000 hectolitres of wine in the framework of the respective year, the registered person shall immediately notify the director of the customs house who has issued the certificate of registration and shall file a request for issuance of a license for tax warehouse management.

**Article 47.** Licensed and registered persons under the Act shall record the readings of the measuring instruments in the stock records and in the accounting documents, where applicable.

**Article 48.** (Amended, SG No. 24/2010, effective 26.03.2010) Documentary and physical checks of incoming raw materials and outgoing products, including taking samples for analysis, shall be carried out in tax warehouses for production and storage and in the production units registered under the Act.

**Article 48a.** (New, SG No. 24/2010, effective 26.03.2010) (1) In the cases under Article 60a of the Act the persons, who will be making tests or trial runs of machinery, equipment or installations, shall be obliged to notify the customs office by location of the unit prior to proceeding with such activities.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The notification under paragraph 1 shall be submitted in written form as per a form according to Appendix No. 71, indicating therein the date and hour of the test or trial run. The tests or trial runs shall take place during normal business hours and in the presence of a customs official, designated by order of the director of the competent customs office.

**Article 48b.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Previously Article 48b, SG No. 7/2012, effective 24.01.2012, amended, SG No. 25/2013, effective 1.04.2013) In cases of revocation of the licence for tax warehouse management or removal of the registration under Article 56, paragraph 1, item 2 of the Act, it may be allowed with authorisation and under the control of customs bodies that:

1. the person would finalize the activities relevant to completing of processing of excise goods in stock with the view of bringing them into conformity with the normative requirements in the tax warehouse/unit.
2. the activities relevant to completing of processing of excise goods would be performed in another tax warehouse Article.



(2) (New, SG No. 7/2012, effective 24.01.2012) In the cases under paragraph 1 it may be allowed for the persons to order and receive once only such a number of excise labels, as would not exceed the quantity of excise goods released for consumption, subject to affixing of excise labels.

(3) (New, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 1 the person must submit a request to the director of the customs office by location of the tax warehouse/unit, the license/registration of which had been revoked. Such request shall be submitted as per a form according to Appendix No. 7m.

(4) (New, SG No. 25/2013, effective 1.04.2013) A document of title over the excise goods must be attached to the request under paragraph 3.

(5) (New, SG No. 25/2013, effective 1.04.2013) In cases where processing of excise goods would be completed in another tax warehouse, the request under paragraph 3 shall be accompanied by authorisation from the director of the customs office by location of the tax warehouse, where the excise goods would be introduced for completion of processing thereof.

(6) (New, SG No. 25/2013, effective 1.04.2013) Within 14 days of receipt of the request under paragraph 3 the director of the customs office by location of the tax warehouse/unit shall issue authorisation for completion of processing of excise goods with excise duty paid at the same tax warehouse/unit or in any other tax warehouse or deny the issuance of such authorisation by a motivated decision.

(7) (New, SG No. 25/2013, effective 1.04.2013) At the very least the authorisation under paragraph 6 shall contain the following information:

1. name of the customs office issuing the authorisation;
2. legal grounds and the reasons for issuing the authorisation;
3. name of the person submitting the request;
4. the person's seat and registered address and unified identification code;
5. identification number of the person and identification number of the tax warehouse;
6. name of the authorised warehousekeeper, in whose tax warehouse the processing of the goods would be completed;
7. seat and registered address and unified identification code of the authorised warehousekeeper, in whose tax warehouse the processing of the goods would be completed;
8. identification number of the authorised warehousekeeper, in whose tax warehouse the processing of the goods would be completed and identification number of the tax warehouse
9. address of the tax warehouse where the processing of the excise goods would be completed;
10. types, quantities and CN codes of the excise goods with excise duty levied/paid, the processing of which would be completed;
11. name and unified identification code of the owner of the goods with excise duty levied/paid;
12. term for completion of the processing of the excise goods with excise duty levied/paid.

(8) (New, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 1, item 2 the authorisation under paragraph 7 shall accompany the excise goods in the course of their carriage to the tax warehouse, where processing thereof would be completed.

**Article 48c.** (New, SG No. 24/2010, effective 26.03.2010) The provision of Article 44, paragraph 4 shall also apply in regard to persons under Articles 37a, 37b and 37c, taking into account the respective specifics.

## **Section IV**

## Storage of excise goods

**Article 49.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 4/2008) Storage of excise goods under the excise duty deferred payment arrangement shall be carried out by authorised warehousekeepers that have been granted a licence for management of tax warehouse for storage or of tax warehouse for production and storage.

(2) (Amended, SG No. 4/2008, amended and supplemented, SG No. 24/2010, effective 26.03.2010) In compliance with the requirements of Article 66, paragraph 1 of the Act authorised warehousekeepers may also store goods under the excise duty deferred payment arrangement, belonging to a person-depositor, registered under the Value Added Tax Act, including to subject them to the operations, indicated in Article 65, paragraph 5 of the Act.

(3) (Amended, SG No. 24/2010, effective 26.03.2010) Oil pipelines and oil product pipelines from the site of extraction or from railway discharges or ports to a tax warehouse as well as from a tax warehouse to railway discharges located outside a tax warehouse or near ports, shall form integral part of the respective tax warehouse in the cases, when they are used exclusively for the tax warehouse activity.

(4) (New, SG No. 24/2010, effective 26.03.2010) Outside the cases under paragraph 3, the oil pipelines and oil product pipelines shall be separate tax warehouses.

(5) (Renumbered from Paragraph 4, amended and supplemented, SG No. 24/2010, effective 26.03.2010) In respect of the tax warehouses under paragraphs 3 and 4, the provisions of Article 28 shall apply, taking into account their specifics.

(6) (New, SG No. 25/2013, effective 1.04.2013) The notice under Article 65, paragraph 6 of the Act shall be submitted in written form as per a form according to Appendix No. 7n.

(7) (New, SG No. 25/2013, effective 1.04.2013) In cases of blending of energy products in order to obtain marine fuels the authorised warehousekeepers must ensure a possibility for exercising control using measurement and control devices both in regard to each component at the time of input for blending, as well as to the energy product - marine fuel, obtained as a result of blending.

**Article 49a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.04.2013) For the purpose of applying the provisions of Article 66, paragraph 5 of the Act and of Article 48b, paragraph 1, item 2 the authorised warehousekeeper, in whose tax warehouse the excise goods would be introduced, shall submit a request to the director of the customs office, in case of existence of extraordinary circumstances, which require storage of excise duties with the excise duty paid, respectively completion of processing of excise goods, released for consumption on the grounds of Article 20, paragraph 2, item 9 of the Act.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The request under paragraph 1 shall be submitted as per a form according to Appendix No. 7o. The following shall be attached to such request:

1. document, certifying the payment of excise duty;
2. document, certifying the title over the excise goods.

(3) (New, SG No. 25/2013, effective 1.04.2013) In cases where authorisation is requested for introducing excise goods into a tax warehouse in order to complete the processing thereof, which had been released for consumption by another authorised warehousekeeper on the grounds of Article 20, paragraph 2, item 9 of the Act, a copy of the decision to terminate the license for operation of the respective tax warehouse shall be attached to the request.

(4) (Renumbered from Paragraph 3, amended and supplemented, SG No. 25/2013, effective 1.04.2013) Within 14 days of receipt of the request the director of the customs office by location of the tax warehouse shall issue an authorisation for storage of excise duties with the excise duty paid at the tax warehouse, respectively for completion of processing in cases under paragraph 3 or deny its issuance by a motivated decision.

(5) (Renumbered from Paragraph 4, SG No. 25/2013, effective 1.04.2013) At the very least the authorisation under paragraph 3 shall contain the following information:

1. name of the customs office issuing the authorisation;
2. the legal grounds and the reasons for issuing the authorisation;
3. name of the authorised warehousekeeper;
4. identification number of the authorised warehousekeeper;
5. identification number of the tax warehouse;
6. seat and registered office and unified identification code [UIC] of the authorised warehousekeeper;
7. address of the tax warehouse;
8. the types, quantities and CN codes of the stored excise goods with the excise duty paid;
9. name and UIC of the owner of the goods with the excise duty paid;
10. (supplemented, SG No. 25/2013, effective 1.04.2013) term of storage of excise goods with the excise duty paid, respectively for completion of processing in cases under paragraph 3.

(6) (New, SG No. 25/2013, effective 1.04.2013) The provision of paragraph 1 shall not apply in the cases under Article 65, paragraph 5, item 3 of the Act.

(7) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of Article 66, paragraph 5 of the Act excise goods may be introduced into a tax warehouse, for which the excise duty was charged, but not paid, provided the payment deadline for such goods would not have expired as at the moment of introduction.

**Article 49b.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) For the purpose of issuance of authorization under Article 20, paragraph 2, item 6 of the Act, the authorised warehousekeeper shall submit a request as per a form according to Appendix No. 7p.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) Within 14 days of receipt of the request the Director of the Customs Agency shall issue authorization for transportation of the excise goods or a motivated refusal. At the very least the authorization shall contain:

1. trade name, seat and registered office, uniform identification code of the authorised warehousekeeper;
2. identification number of the authorised warehousekeeper;
3. precise address and identification number of the tax warehouse for removing out the excise goods with excise labels affixed, in regard to which the authorised warehousekeeper wishes termination of the tax warehouse management license
4. precise address and identification number of the tax warehouse, where the excise goods are to be introduced;
5. types, quantities and CN codes of excise goods;
6. date of performing the transportation and description of the itinerary.
7. names and codes of the competent customs offices by locations of the tax warehouses.

(3) The authorization issued or the refusal to issue an authorization shall be subject to appeal under the rules of the Code of Administrative Procedure.

(4) (Amended, SG No. 25/2013, effective 1.04.2013) In instances of transportation of excise goods a copy of the request under paragraph 1 and of the authorization under paragraph 2 shall be attached to the electronic administrative document.

**Article 50.** (Amended, SG No. 4/2008, SG No. 24/2010, effective 26.03.2010) No operations constituting production of excise goods within the meaning of Article 59 of the Act may be carried out in a tax warehouse for storage.

**Article 51.** Only the operations stipulated in the license for management of tax warehouse for storage may be carried out in the tax warehouse for storage.

**Article 52.** (1) (Supplemented, SG No. 8/2007) Operations for emptying or draining of containers, used for preservation of energy products, for the purpose of removing waste or settlings from the bottoms of containers shall be carried out in the presence of a customs officer establishing the type, quantities and contents of waste products and settlings in the container.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) For the purposes of paragraph 1 the authorised warehousekeeper shall send in advance a written notification as per a form according to Appendix No. 7n to the customs office by location of the warehouse to ensure the presence of a customs officer.

**Article 52a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Operations of blending of liquefied petroleum gases and of petroleum-based fuels with biofuels shall be conducted after notifying the competent customs office that such operations would be undertaken at the tax warehouse.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases under Article 65, paragraph 5, item 3 of the Act a copy of the contract certifying sale of fuels by the State Agency State Reserve and War-Time Stocks and a copy of document, certifying the charging and payment of excise duty shall be attached to the notification under paragraph 3.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) The notifications under paragraphs 1 and 2 shall be submitted as per a form according to Appendix No. 7n and contain information concerning the authorised warehousekeeper, the tax warehouse, the specific operation.

**Article 52b.** (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) Persons, conducting blending of petroleum-based fuels with biofuels, shall be obliged to issue a certificate of analysis for each consignment.

**Article 53.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) For the purpose of applying the provisions under Article 21, paragraph 6 and Article 25, paragraph 1, item 1 of the Act the persons shall notify in writing on a timely basis the customs office by location of the unit/tax warehouse in order to ensure the presence of customs officers during the destruction of the excise goods.

(2) In the cases under Article 25, paragraph 1, item 2 of the Act for establishing the circumstances that have led to the shortage or irrecoverable loss of excise goods as a result of force majeure the authorised warehousekeeper shall notify immediately in writing the customs office by location of the tax warehouse and shall submit a supporting document issued by the competent authority.

(3) The waste and residues obtained as a result of the destruction shall be recorded in the stock records by type and quantity.

(4) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 78/2010, effective 5.10.2010) Energy products classified under CN codes 2710 91 and 2710 99 shall be utilised or disposed of, within the meaning of the Waste Management Act, only by authorised warehousekeepers.

(5) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 78/2010, effective 5.10.2010).

**Article 53a.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases under Article 21, paragraph 6 and Article 25, paragraph 1, item 1 of the Act the person shall submit an application for destruction of excise goods to the director of the customs office by location of the unit, respectively the tax warehouse as per a form according to Appendix No. 7q.

(2) (Repealed, SG No. 25/2013, effective 1.04.2013).

(3) (Repealed, SG No. 25/2013, effective 1.04.2013).

(4) (Amended, SG No. 25/2013, effective 1.04.2013) The excise goods with excise labels affixed shall be scrapped and destroyed on the basis of protocols, following verification by the competent customs office of the inventory under paragraph 3 and after proving the authenticity of excise labels in a conclusive manner. The authenticity shall be established by customs officials, authorised by order of the Director of the Customs Agency, within 3 months of submission of the request under paragraph 1.

(5) In case of finding of false or manipulated excise labels an administrative penal procedure shall be instituted and any excise goods with excise labels affixed shall be seized and kept as evidence pending completion of the administrative penal procedure.

(6) The excise goods with excise labels affixed shall be destroyed by a commission, which must certainly include representatives of the Ministry of Finance, designated by order of the Minister of Finance and customs officials, designated by order of the Director of the Customs Agency.

(7) Any excise goods, upon which no excise labels had been affixed or the same had been removed, shall be destroyed based on protocols by a commission, designated by order of the Director of the Customs Agency.

(8) Any excise goods, including if with excise labels affixed, shall be destroyed in a manner, ruling out their re-use.

(9) The costs of destruction shall be at the expense of the person under paragraph 1.

(10) (Amended, SG No. 25/2013, effective 1.04.2013) The excise goods shall be transported to the site of their destruction, accompanied by a copy of the request under paragraph 1, certified by the customs office.

(11) In the instances under paragraph 5 upon completion of the administrative penal procedure any excise goods with excise labels affixed shall be destroyed by a commission, designated by order of the Director of the Customs Agency.

(12) Upon destruction of the excise goods with excise labels affixed the costs of excise labels shall not be reimbursable.

**Article 53b.** (New, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 25/2013, effective 1.04.2013) In the cases under Article 25b of this Act a request shall be submitted as per a form according to Appendix No. 7q and the destruction shall be carried out under the procedure and in the manner, determined in Article 53a, taking into account the relevant specifics.

**Article 54.** In respect of measuring instruments, containers and tanks used in the tax warehouse for storage the provisions of Article 44 and Article 47 shall apply, taking into account their specifics.

**Article 55.** The authorised warehousekeeper shall record the operations in the stock and accounting records.

## **Section IVa**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Movement of excise goods under excise duty deferred payment arrangement, accompanied by electronic administrative document**

**Article 55a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.07.2013) For the purpose of applying Article 73b, paragraph 4 of the Act the data, indicated in Appendix No. 7r, must also certainly be completed in the electronic administrative document.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) For the purpose of applying Article 14, paragraph 2 of the Act the codes of the excise goods, determined in Appendix No. 7s shall be used for completing the electronic administrative document.

(3) In the case of consigning excise goods to the place of direct delivery in another Member State the consignor may enter into fields 7c, 7e and 7f of the electronic administrative document the code of the place of direct delivery, if one would be

designated in the Member State of destination.

(4) (New, SG No. 25/2013, effective 1.04.2013) Prior to the start of movement of excise goods under excise duty deferred payment arrangement with registered electronic administrative document and where a statutory provision exists for the data from the measurement and control devices to be transmitted to the Customs Agency information system, authorised warehousekeepers shall be obliged to make available to the competent customs office via electronic means data regarding the unique identifier of the point of control and the transaction number. In the case of beer data shall be provided of the consignment number and in the case of manufactured tobacco, with the exception of tobacco for smoking, which serves as raw material for producing manufactured tobacco - a list of the bar codes from the measurement and control device - an electronic counting and identification system.

(5) (New, SG No. 25/2013, effective 1.04.2013) Any sales of excise goods made in retail units for duty-free trade to individuals, leaving the territory of the Community, shall be treated as exports. In such cases an electronic administrative document shall be issued in regard to all sales made as a total during the tax period.

**Article 55b.** (New, SG No. 24/2010, effective 26.03.2010) (1) Where in the course of movement of excise goods under excise duty deferred payment arrangement it would be found that inaccuracies were allowed in the electronic administrative document submitted, the consignor shall forward to the competent customs office a document in hard copy, containing the corrected data from the electronic administrative document and an explanation of such inaccuracies.

(2) Where in the course of movement under excise duty deferred payment arrangement a change would be made of the transportation means due to extraordinary circumstances, the consignor shall submit the document under paragraph 1 with the corrected data regarding transportation and information of the reason, having led to the change of the transportation means.

(3) In the cases under paragraph 2 the nearest customs office shall also be notified.

(4) (New, SG No. 110/2013, effective 1.04.2014) For the purposes of implementation of Article 73d, paragraph 3 of the Act the consignor shall send a written notice as per a form according to appendix No. 7u via electronic means to the director of the customs office of the territory, where the splitting is to take place, at least 3 hours prior to the start of the splitting.

**Article 55c.** (New, SG No. 24/2010, effective 26.03.2010) (1) For the purpose of applying Article 73g, paragraph 1 of the Act the customs bodies shall confirm to the consignee that the notice of receipt had been registered.

(2) Upon registration by the customs bodies of the notice of receipt of excise goods, submitted by a provisionally registered consignee, the authorisation issued under Article 37c, paragraph 3 shall be cancelled.

(3) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) Upon receipt of energy products at a direct delivery location the authorised warehousekeeper/registered consignee shall forward a written notice as per a form according to appendix No. 7t via electronic means to the director of the customs office by location of the tax warehouse/unit.

(4) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) The authorised warehousekeeper/registered consignee may not dispose of the energy products, received at the direct delivery location/locations prior to expiry of 3 hours as of the notice under paragraph 3 or until receipt of written permission from the director of the competent customs office by electronic means.

(5) (New, SG No. 25/2013, effective 1.07.2013) In cases, where a statutory provision exists for the data from the measurement and control devices regarding the excise goods introduced to be transmitted to the Customs Agency information system, the consignee in the territory of this country shall be obliged, simultaneously with the submission of notice of receipt to make available to the competent customs office via electronic means data regarding the unique identifier of the point of control and the transaction number. In the case of beer data shall be provided of the consignment number and in the case of manufactured tobacco, with the exception of tobacco for smoking, which serves as raw material for producing manufactured tobacco - a list of the bar codes from the measurement and control device - an electronic counting and identification system.

**Article 55d.** (New, SG No. 24/2010, effective 26.03.2010) (1) In the cases, where a consignee in the territory of this country is a person under Article 21, paragraph 1, items 1 and 3 of the Act, the competent customs office shall notify the person of the

registered electronic administrative document, intended for it.

(2) For the purpose of applying paragraph 1 the competent customs office shall deliver without delay a computer system printout of the registered electronic administrative document to the person under Article 21, paragraph 1, items 1 and 3 of the Act.

**Article 55e.** (New, SG No. 24/2010, effective 26.03.2010) (1) In the cases under Article 55a the person under Article 21, paragraph 1, items 1 and 3 of the Act shall notify without delay the competent customs office of receipt of the excise goods under document in hard copy, containing the data from the notice of receipt under Article 73e of the Act.

(2) Based on the document under paragraph 1 the competent customs office shall enter the notice of receipt into the computer system.

**Article 55f.** (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 110/2013, effective 1.04.2014) The electronic exchange of messages in the course of movement of excise goods under excise duty deferred payment arrangement, as well as of the report of receipt within the meaning of Article 73b, paragraph 10, item 3 of the Act, shall take place following a functional specification, approved by order of the Director of the Customs Agency. The functional specification shall be posted on the Customs Agency website.

## **Section IVb**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Movement of excise goods under excise duty deferred payment arrangement in case of failure of the computer system**

**Article 55g.** (New, SG No. 24/2010, effective 26.03.2010) (1) For the purpose of applying Article 73n, paragraph 2 of the Act it shall be deemed that the computer system has failed in case of loss of functionality of the Customs Agency web application.

(2) In cases under paragraph 1 information to this effect shall be available at the Customs Agency website or the competent customs offices would have been informed accordingly.

**Article 55h.** (New, SG No. 24/2010, effective 26.03.2010) (1) In the cases under Article 73o, paragraph 2 of the Act the customs offices shall deliver a copy of the document under Article 73l, paragraph 1 of the Act or a document on hard copy, containing the requisites of a notification of export, to the competent bodies of the Member State of origin in cases, where one month following receipt of the excise goods the notice of receipt/the notice of export may not be submitted via the computer system or upon request by the competent bodies of the Member State of origin.

## **Section IVc**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Other provisions concerning movement of excise goods under excise duty deferred payment arrangement**

**Article 55i.** (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 7/2012, effective 24.01.2012) (1) In the cases under Article 75a, paragraph 1 of the Act if excise goods would be expedited from the territory of this country to another Member State or would be exported, the proof that the movement under excise duty deferred payment arrangement had been completed, shall be provided in the form of document, issued or certified by the competent bodies of the Member State of receipt or by the customs office, to which the export declaration had been submitted,

(2) In case of availability of proof under Article 75a, paragraph 1 of the Act the customs office, competent in regard to the consignor, shall finalize the movement in the computer system

(3) In the cases under Article 75a, paragraph 1 of the Act the proof that the movement under excise duty deferred payment arrangement had been completed in the territory of this country shall be provided by the customs office, competent in regard to the consignee, in the form of certification of a document, containing the requisites of the notice of receipt.

(4) For the purposes of applying paragraph 3 the consignee shall submit for certification to the competent customs office a document in hard copy, containing the requisites of the notice of receipt.

(5) The customs office, competent in regard to the consignee, shall certify the document under paragraph 4 after performing a check for ascertaining receipt of the excise goods and their entry into the stock records.

## **Section V**

**(Repealed, SG No. 44/2011)**

**Movement of excise goods under excise duty deferred payment arrangement with accompanying administrative document**

**(Title supplemented, SG No. 24/2010, effective 26.03.2010)**

**Article 56.** (Amended, SG No. 8/2007, No. 24/2010, effective 26.03.2010, repealed, No. 44/2011).

**Article 56a.** (New, SG No. 8/2007, amended and supplemented, No. 4/2008, supplemented, No. 28/2009, effective 14.04.2009, amended, No. 24/2010, effective 26.03.2010, supplemented, No. 78/2010, effective 5.10.2010, repealed, No. 44/2011).

**Article 56b.** (New, SG No. 8/2007, amended, No. 4/2008, No. 24/2010, effective 26.03.2010, repealed, No. 44/2011).

## **Section Va**

**(New, SG No. 8/2007)**

**Movement of excise goods, released for consumption in the territory of this country**

**Article 56c.** (New, SG No. 8/2007) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Excise goods according Article 2, items 1 and 2 and Article 14 of the Act, released for consumption in the territory of the state, which are forwarded to another Member State, shall be accompanied with a simplified accompanying document (SAD) issued by the forwarder, which shall be issued in 3 forms.

(2) The template, layout and the requisites of the forms of SAD are determined in Appendix No. 9a.

(3) The simplified accompanying document may be issued, when the excise goods are accompanied by a commercial document containing the requisites of SAD, which coincide in content and in number of the requisites to SAD. In this case, on a visible place in the commercial document the following text shall be inserted: "Simplified accompanying document of excise goods (for the purposes of the fiscal control).

(4) (Repealed, SG No. 4/2008).

(5) (Repealed, SG No. 4/2008).

(6) (New, SG No. 25/2013, effective 1.04.2013) The notification under Article 76b, paragraph 2 of the Act shall be submitted



as per a form according to Appendix No. 9b.

**Article 56d.** The movement of fully denatured ethyl alcohol from the territory of the state to the territory of another Member States shall be accompanied by SAD or by the commercial document according Article 56c, paragraph 3.

## **Section Vb**

**(New, SG No. 8/2007)**

### **Movement of excise goods released for consumption on the territory of another Member State**

**Article 56e.** (New, SG No. 8/2007) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Excise goods according Article 2, items 1 and 2 and Article 14 of the Act, released for consumption in the territory of another Member State, which are forwarded to the territory of the state shall be accompanied by the document under Article 56c, paragraphs 2 and 3, issued by the forwarder.

(2) (Amended and supplemented, SG No. 25/2013, effective 1.04.2013) In the cases according paragraph 1 the excise goods shall be accompanied also by a document, issued by the customs office according to permanent address, respectively registered address of the consignee of the excise goods in the territory of the state, following the standard form in Appendix No. 9c, certifying that the amount of the excise duty is paid, financially secured or exempt from payment by the consignee, except for cases under Article 58b, paragraph 5.

**Article 56f.** (New, SG No. 8/2007, amended, SG No. 4/2008) The movement of fully denatured ethyl alcohol from the territory of another Member State to the territory of the country shall be accompanied with SAD or with the commercial document according Article 56c, paragraph 3.

**Article 56g.** (New, SG No. 24/2010, effective 26.03.2010) In case of bringing from the territory of another Member State of lubricating oils, falling within CN codes from 2710 19 71 to 2710 19 93 and other lubricating oils, falling within CN code 2710 19 99, movement within the territory of this country shall be accompanied by a copy of the written notice under Article 76c, paragraph 5 of the Act.

**Article 56h.** (New, SG No. 16/2011, effective 22.02.2011) In the cases under Article 76c of the Act, where excise goods are to be placed under an excise duty deferred payment arrangement, the notice under Article 76c, paragraph 4, item 1 of the Act shall be submitted by the authorised warehousekeeper, into whose tax warehouse the goods are to be introduced, to the director of the customs office by location of the tax warehouse. The security under Article 76c, paragraph 4, item 2 shall be released following submission of proof of registration of the excise goods in the Supplies On Hand log.

**Article 56i.** (New, SG No. 25/2013, effective 1.04.2013) The notification under Article 76c, paragraph 5 of the Act shall be submitted as per a form according to Appendix No. 9d.

## **Chapter Four**

### **FINANCIAL SECURITY, EXCISE LABELS AND PAYMENT OF EXCISE DUTY (Title amended, SG No. 8/2007)**

## **Section I**

## Financial security, provided by authorised warehousekeepers (Title amended, SG No. 8/2007)

**Article 57.** (1) (Amended, SG No. 110/2013, effective 1.01.2014) The authorised warehousekeepers shall provide security to the customs authorities to ensure payment of the excise duty that may arise, has arisen or was established for the goods when applying an excise duty deferred payment arrangement to an amount set in accordance with Article 77 of the Act and the provisions of this section.

(2) Only one security shall be provided for every tax warehouse.

(3) (New, SG No. 4/2008, amended, SG No. 25/2013, effective 1.04.2013) Where security is provided by bank guarantee, the same shall be submitted in the form according to Appendix No. 9e.

(4) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) For the purpose of applying paragraph 1 in relation to lubricating oils, falling within CN codes from 2710 19 71 to 2710 19 93 the amount of financial security shall be BGN with the exception of lubricating oils, falling within CN code, in regard to which the amount of financial security shall be determined in accordance with Article 58, paragraph 1, calculated at the rate, specified in Article 32, paragraph 8 of the Act.

(5) (New, SG No. 78/2010, effective 5.10.2010) For the purposes of application of Article 52, paragraph 1, item 1 of the Act, if the security under paragraph 1 is established by a bank guarantee, the authorised warehousekeeper may also provide security in the form of a cash deposit to account of the General Customs Directorate.

**Article 58.** (1) (Amended, SG No. 4/2008, SG No. 110/2013, effective 1.01.2014) The amount of the security shall be determined using the formula:

$$O = \frac{20 \times ACC_1 + 0 \times ACC_2 + 100 \times AC\Pi + 20 \times AC\Delta}{100}$$

where:

O is the amount of the security;

ACC1 - the amount of the excise duty on the average monthly quantity of warehoused goods, calculated at the rate of individual types of goods (excluding the amount on the average monthly quantity of warehoused crude distillate and the mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act);

ACC 2 - the amount of the excise duty on the average monthly quantity of warehoused distillate and the mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act;

AC\Pi - the amount of the excise duty on the average monthly quantity of goods released to consumption, calculated at the rate of individual types of goods;

AC\Delta - the amount of the excise duty on the average monthly quantity of goods moving under excise duty deferred payment arrangement, calculated at the rate of individual types of goods;

(2) For the purposes of application of paragraph 1 the indicators "average monthly quantity" shall be calculated as follows:

1. for stored goods - the amount of the excise goods available in the tax warehouse on the last day of the month of the year divided by 12;

2. for released for consumption goods - the amount of the quantities of excise goods released for consumption in every month of the year divided by 12;

3. for goods moving under excise duty deferred payment arrangement - the amount of the quantities of excise goods which are in transit under excise duty deferred payment arrangement on the last day of the month of the year divided by 12.

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) For the purpose of applying Article 52, paragraph 1, item 1 of the Act the amount of the excise duty, which arose or could arise when applying the excise duty deferred payment arrangement at any given moment, shall be determined under the formula:

$$A = \frac{20 \times ACC_1 + 0 \times ACC_2 + 100 \times AC\Pi + 20 \times AC\Delta}{100}$$

where:

A is the amount of the excise tax at any given moment;

ACC1 - the amount of the excise tax on the quantity of warehoused goods available, calculated at the rates for the individual types of goods (excluding the amount of excise tax on the quantity of warehoused distillate and on the mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act);

ACC2 - the amount of the excise tax on the quantity of warehoused distillate available or on the warehoused mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act at any given moment;

AC\Pi - the amount of the excise duty on the quantity of goods released for consumption, for which the excise tax is outstanding at any given moment, calculated at the rates for the individual types of goods;

AC\Delta - the amount of the excise duty on the quantity of goods moving under excise duty deferred payment arrangement at any given moment, calculated at the rates for the individual types of goods.

## Section Ia

(New, SG No. 8/2007)

### Financial securities, provided by registered consignees and tax representatives

**Article 58a.** (New, SG No. 8/2007) (1) (Amended, SG No. 25/2013, effective 1.04.2013) The tax representatives according Article 57b, paragraph 4 of the Act and the registered consignees according Article 57c of the Act shall grant financial security, founded on a cash deposit or a bank guarantee, in front of the Customs office by registration of the persons in the amount of one hundred and fifty per cent of the amount of the excise duty due for the average monthly quantity of the goods received.

(2) When implementing paragraph 1 the indicator "average monthly quantity of the goods received" shall be calculated by dividing by 12 the sum of the quantities of the excise goods, received under the rules for distanced sales in the meaning of VATA, respectively for the goods received under the excise duty deferred payment arrangement, by the registered consignee during every month of the year.

(3) (New, SG No. 4/2008) The provision under paragraph 1 shall not apply when the registered consignee under Article 57c of the Act, is an end-user, exempted from excise duty and the goods, received by it, are listed in the certificate of end-user, exempted from excise duty, issued to it.

(4) (New, SG No. 24/2010, effective 26.03.2010) Persons under Article 57c of the Act render only one security for the excise goods, for each unit separately.

(5) (New, SG No. 78/2010, effective 5.10.2010) For the purposes of application of Article 57e, item 4 of the Act, if the security under paragraph 1 is established by a bank guarantee, the registered consignee may also provide security in the form of a cash deposit to account of the competent customs office.

## Section Ib

**(New, SG No. 8/2007)**

## **Financial securities, provided by provisionally registered consignees and persons, receiving excise goods in the territory of the state, released for consumption in the territory of another Member State**

**Article 58b.** (New, SG No. 8/2007) (1) (Amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 44/2011) Not registered consignees according to Art. 58a and persons according to Art. 76c, paragraph 4 of the Act, shall grant financial security or shall deposit the full amount of the excise duty due for a specific quantity of excise goods in front of the Customs office by registered address and address of management, by permanent address or registered address of the persons, respectively. In the cases under Art. 76c, paragraph 4 of the Act if the person is not an authorised warehousekeeper, the security shall be provided to the Customs office by location of the tax warehouse.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) Based on the financial security granted or on the deposit of the excise duty by the persons under paragraph 1 the competent Customs office issues a document in the standard form according to Appendix No. 9c, certifying that the amount of the excise duty for the goods, which shall be received is paid, financially secured or that the goods are exempt from payment of excise duty,

(3) (New, SG No. 4/2008) The provision under paragraph 1 shall not apply when the provisionally registered consignee under Article 58a of the Act, is an end-user, exempted from excise duty and the goods, received by it, are listed in the certificate of end-user, exempted from excise duty, issued to it.

(4) (New, SG No. 24/2010, effective 26.03.2010) The provision under paragraph 2 shall not apply to provisionally registered consignees.

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases of receipt of lubricating oils, falling into CN codes from 2710 19 71 to 2710 19 93 in the territory of this country, which were released for consumption in the territory of another Member State, the provisions of Article 83g and Article 83h of the Act shall not apply.

## **Section II Excise labels**

**Article 59.** (1) Authorised warehousekeepers that affix excise labels on the consumer package of excise goods shall order the necessary quantity of excise labels to the customs office by location of the tax warehouse where the excise labels will be affixed.

(2) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010) In the cases, where the excise labels on consumer packages of excise goods are to be affixed by the producer - outside the territory of this country or in a temporary or customs warehouse within the meaning of the customs legislation, the persons under Article 64, paragraphs 2 and 3 of the Act shall order the necessary quantity of excise labels from the customs office:

1. by the importer's seat;
2. by the location of the unit of the registered or provisionally registered consignee;
3. by the location of the tax warehouse of the authorised warehousekeeper.

(3) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010 SG No. 78/2010, effective 5.10.2010) The persons under Article 58a of the Act may pay the full amount of the excise duty due for the excise labels ordered before receiving them subject these excise labels shall be intended for goods produced out of the territory of the state.

(4) (New, SG No. 8/2007, repealed, SG No. 24/2010, effective 26.03.2010).

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases where the excise labels on consumer packages of excise goods

are to be affixed by the producer - outside the territory of this country or in a temporary or customs warehouse - but the goods are intended for introduction under excise duty deferred payment arrangement into a tax warehouse in the territory of this country, the excise labels shall be requested only by the authorised warehousekeeper by location of the tax warehouse, where the goods are to be introduced.

**Article 60.** (Amended, SG No. 8/2007, supplemented, SG No. 4/2008, amended, SG No. 24/2010, effective 26.03.2010)

(1) (Amended, SG No. 25/2013, effective 1.04.2013) The persons under Article 59 shall file a written request for the necessary quantity of excise labels according to the standard form in Appendix No. 10.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The following shall be attached to the request under paragraph 1:

1. the payment document, proving the payment to account of the Ministry of Finance of the cost of the excise labels ordered;
2. contract or other document, certifying the quantities agreed with the foreign person in the cases of importing or bringing from another Member State by a provisionally registered consignee;
3. declaration by the authorised warehousekeeper or by the registered consignee concerning the average monthly quantities of excise goods, released for consumption, with excise labels affixed and in cases, where the persons did not carry out activity - of the forecast average monthly quantities of excise goods, released for consumption, with excise labels affixed;
4. (new, SG No. 25/2013, effective 1.04.2013) copy of the certificate of registered price in a case, where a request is being submitted for excise labels at a price, which has still not entered into effect as at the date of submission of the request;
5. (new, SG No. 25/2013, effective 1.04.2013) decision of the director of the competent customs office on any request for excise labels in excess of the limit prescribed in Article 64, paragraph 8 of the Act.

**Article 61.** (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The submitted requests for excise labels together with the payment document, proving payment of the cost of excise labels ordered, shall be sent immediately to the unit at the Ministry of Finance in charge of stocks issuance supervision.

**Article 62.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) Excise labels shall be delivered by the unit at the Ministry of Finance in charge of stocks issuance supervision to the respective customs office by a delivery-acceptance protocol.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The excise labels received at the respective customs office shall be recorded in the file of the person, having submitted the request.

**Article 63.** (Supplemented, SG No. 8/2007, SG No. 4/2008, amended, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 110/2013, effective 1.01.2014) The authorised warehousekeeper and the persons under Article 59c of the Act may receive excise labels, the number of which may not exceed the average monthly quantities of excise goods, released for consumption, with excise labels affixed, increased by 15 percent and in cases, when the persons did not trade - a number of excise labels, not exceeding the forecast average monthly quantities of excise goods, released for consumption, with excise labels affixed. In cases where such person is an authorised warehousekeeper or registered consignee who launches a new product on the market - he may receive excise labels, the number of which shall not exceed the forecast average monthly quantities of the excise goods, released for consumption, with excise labels affixed.

(2) The persons under Article 58a of the Act may receive excise labels, the number of which shall not exceed the quantity of excise goods, indicated in the authorisation under Article 58b of the Act,

(3) The persons under Article 64, paragraph 2 of the Act may receive excise labels, the number of which shall not exceed the quantity of excise goods, contracted with the foreign person.

(4) (Amended, SG No. 78/2010, effective 5.10.2010, SG No. 25/2013, effective 1.04.2013) Prior to receiving the excise labels the persons under Article 63, paragraph 2 shall pay the full value of the excise duty due or provide to the customs office, where the request for excise labels was submitted, the security under Article 83f of the Act.

(5) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) Prior to receiving the

excise labels the persons under Article 63, paragraph 3 shall provide to the customs office, where the request for excise labels was submitted, the security under Article 83 of the Act.

(6) (New, SG No. 110/2013, effective 1.01.2014) For the purposes of application of paragraph 1 any authorised warehousekeeper/registered consignee may order and receive a number of excise labels, not exceeding the total amount of excise duty (the amount of excise duty on all goods), increased by 15 percent with the exception of cigarettes, for which the number of packs shall be taken into account.

**Article 64.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013) Excise labels shall be delivered to the person, having submitted the request in the quantities, determined in Article 63, not later than 30 days from application thereof by a protocol of transfer-and-acceptance according to the standard form in Appendix No. 11. The protocol shall be made in two copies - one for the person and one for the customs office.

(2) (Amended, SG No. 78/2010, effective 5.10.2010) Any excise labels not collected may be delivered to the persons within 30 days of expiry of the term under paragraph 1, after which they shall be returned to the unit at the Ministry of Finance in charge of stocks issuance supervision.

**Article 65.** (Amended, SG No. 24/2010, effective 26.03.2010) Excise labels for alcoholic beverages shall be printed in quantities set out in the Regulation on pre-packed quantities of products (SG, No 19 of 2003; as amended, Nos 27 and 33 of 2003; as amended and supplemented, No 114 of 2003 and No. 1 of 2005, as amended, No 40 of 2006, as amended and supplemented, No 55 of 2008, No 43 of 2009).

(2) Where the excise label is affixed on the consumer package and is covered by a wrap by the producer, such wrap must be transparent and the excise label must be attached completely and all its protections and requisites must be visible.

**Article 66.** (Amended, SG No. 8/2007, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) The persons referred to in Article 59 may return the excise labels, as requested and received, to the customs office from which the labels were obtained only in the cases where they had not been affixed upon bottled alcoholic beverages or manufactured tobacco.

(2) Upon a change in the registered price of manufactured tobacco in respect of which the persons under Article 59 have received excise labels, within 7 days from the date of entry into force of the change said persons shall return any unused excise labels to the respective customs office.

(3) (Amended, SG No. 78/2010, effective 5.10.2010) Within 7 days of the entry into force of any new model of excise label the persons under Article 59 shall submit a written request concerning any quantities of unused excise labels. Such declaration shall be submitted to the customs office, from which the excise label were received and contain the following information as a minimum: series/issue, serial numbering (from - to) of the excise labels, as well as their total number.

(4) (Amended, SG No. 78/2010, effective 5.10.2010) As of the date of entry into force of any new model of excise label the persons under Article 59 may not release for consumption any excise goods with affixed excise labels of the model repealed. In the cases under paragraph 3 the persons shall be obliged to return any excise labels unused within 30 days as of the date of entry into force of a new model of excise label.

(5) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases under paragraphs 1, 2 and 4 the excise labels shall be delivered based on inventory list of excise labels returned according to the standard form in Appendix No. 11a.

(6) (Amended, SG No. 25/2013, effective 1.04.2013) Within 60 days of delivery of the excise labels a protocol of findings shall be drawn up in regard to the excise labels returned according to the standard form in Appendix No. 12. The protocol shall be prepared in duplicate - one copy for the person and one for the respective customs office after conclusive establishment of the authenticity of the excise labels by customs officials, designated by order of the director of the Customs Agency.

(7) Upon return of excise labels their cost shall not be refunded.

(8) (New, SG No. 16/2011, effective 22.02.2011) In case of finding of false or manipulated excise labels an administrative penal procedure shall be instituted and any excise labels shall be seized and kept as evidence pending completion of the administrative penal procedure.

(9) (Renumbered from Paragraph 8, SG No. 16/2011, effective 22.02.2011) The excise labels under paragraphs 1, 2 and 4 shall be delivered based on protocol of transfer-and-acceptance by the respective customs office to the unit at the Ministry of Finance, in charge of control over printing of securities, following which the excise labels shall be taken off the books of the respective customs office.

(10) (Renumbered from Paragraph 9, amended, SG No. 16/2011, effective 22.02.2011) The protocol under paragraph 9 shall be drawn up in duplicate - one copy for each of the respective customs office and the unit at the Ministry of Finance, in charge of control over printing of securities and contain a detailed inventory of the excise labels returned and a conclusion as to their authenticity, prepared by officials, designated by order of the director of the Customs Agency.

(11) (Renumbered from Paragraph 10, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2013, effective 1.04.2013) Any excise labels, which had not been delivered to the persons, having submitted requests, shall be returned by the respective customs office to the unit at the Ministry of Finance, in charge of control over printing of securities, based on protocol of transfer-and-acceptance and no conclusion as to their authenticity will be required. The excise labels returned shall be taken off the books of the respective customs office.

(12) (Renumbered from Paragraph 11, SG No. 16/2011, effective 22.02.2011) The excise labels, shall be returned by the respective customs office to the unit at the Ministry of Finance, in charge of control over printing of securities, shall be destroyed.

(13) (New, SG No. 16/2011, effective 22.02.2011) In the cases under paragraph 8 following completion of the administrative penal procedure the excise labels shall be destroyed by a commission, designated by order of the Director of the Customs Agency. A copy of the protocol of findings concerning the destruction of the excise labels shall be forwarded to the unit at the Ministry of Finance, in charge of control over printing of securities.

(14) (New, SG No. 16/2011, effective 22.02.2011) Any excise labels under paragraph 13 shall be destroyed in a manner, guaranteeing the impossibility of their re-use.

**Article 66a.** (New, SG No. 8/2007, amended, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases of discarding of excise labels according Article 27, paragraphs 7 and 8 of the Act, the excise labels shall be sealed in sheets by the persons under Article 64 of the Act.

(2) (Amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 25/2013, effective 1.04.2013) The excise labels due to be scrapped shall be delivered based on inventory in the standard form according Appendix No. 11a to the customs office by registered address of the person or by location of the tax warehouse, if the person is an authorised warehousekeeper or to the customs office by location of the unit of the registered/provisionally registered consignee, where they will be stored pending their destruction.

(3) (New, SG No. 16/2011, effective 22.02.2011) Eligible for scrapping shall be only excise labels with all requisites and protections visible and following conclusive verification of their authenticity by customs officials, authorised by order of the Director of the Customs Agency.

(4) (New, SG No. 16/2011, effective 22.02.2011) In case of finding of false or manipulated excise labels an administrative penal procedure shall be instituted and any excise labels shall be seized and kept as evidence pending completion of the administrative penal procedure.

(5) (Repealed, SG No. 16/2011, effective 22.02.2011).

(6) (Repealed, SG No. 16/2011, effective 22.02.2011).

(7) (Renumbered from Paragraph 3, SG No. 16/2011, effective 22.02.2011) The excise labels shall be scrapped based on a protocol, signed by the persons under Article 64 of the Act and by the customs office by registered address of the person or by location of the tax warehouse, if the person is an authorised warehousekeeper or by the customs office by location of the unit of the registered/provisionally registered consignee in standard form in accordance with Appendix No. 12a.

(8) (Renumbered from Paragraph 4, amended, SG No. 16/2011, effective 22.02.2011) The protocol under paragraph 7 shall be drawn up within 60 days of delivery of the excise labels by the persons to the competent customs office. The protocol shall be prepared in duplicate - one copy for the person and one for the respective customs office.

(9) (Renumbered from Paragraph 7, SG No. 16/2011, effective 22.02.2011) When discarding excise labels their value shall not be refunded.

(10) (New, SG No. 16/2011, effective 22.02.2011) Certified copies of the lists with excise labels affixed shall be attached to the protocol under paragraph 7.

(11) (New, SG No. 16/2011, effective 22.02.2011) The excise labels scrapped shall be destroyed by a commission, designated by order of the Director of the Customs Agency. The commission shall prepare forthwith a protocol of findings in regard to the excise labels destroyed.

(12) (New, SG No. 16/2011, effective 22.02.2011) In the cases under paragraph 4 upon completion of the administrative penal procedure the excise labels shall be destroyed by a commission, designated by order of the Director of the Customs Agency.

(13) (New, SG No. 16/2011, effective 22.02.2011) Any excise labels shall be destroyed in a manner, guaranteeing impossibility of their re-use.

**Article 66b.** (New, SG No. 8/2007, repealed, SG No. 4/2008, new, SG No. 28/2009, effective 14.04.2009, repealed, SG No. 78/2010, effective 5.10.2010).

**Article 67.** (Amended, SG No. 8/2007, SG No. 4/2008, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 68.** (Amended, SG No. 8/2007, SG No. 4/2008, SG No. 16/2011, effective 22.02.2011) Any excise labels destroyed in accordance with Article 53a, paragraph 6 and Article 66a, paragraph 11 shall be struck off the books of the respective customs office.

**Article 68a.** (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2013, effective 1.07.2013) (1) Persons under Article 59 shall submit quarterly reports concerning the excise labels received within 14 days of expiry of the quarter, following the reporting quarter, in accordance with Appendix No. 12c.

(2) The report under paragraph 1 shall be drawn up in the last month of the quarter, following the reporting quarter. As regards any excise labels found missing the persons under Article 59 shall issue a registered electronic excise duty document and pay the excise duty within the term under paragraph 1.

**Article 69.** (1) (Amended, SG No. 8/2007, SG No. 16/2011, effective 22.02.2011) Within 7 days from a change in the registered price the persons under Article 64 of the Act shall submit a written declaration for the quantities of manufactured tobacco with affixed excise labels with inscribed thereon old price available. The declaration shall be submitted to the customs office from which the excise labels are received.

(2) (Amended, SG No. 8/2007, SG No. 16/2011, effective 22.02.2011) The quantities of manufactured tobacco with affixed excise labels with inscribed thereon old price available shall be established by an inventory of the tax warehouse of the authorised warehousekeeper or of the storage of the importer, respectively in the storage of the person, who has brought the excise goods from another Member State, by listing the number, the type and the value of the excise labels affixed on the unsold commodities.

(3) (Repealed, SG No. 16/2011, effective 22.02.2011).

(4) (Repealed, SG No. 16/2011, effective 22.02.2011).



**Article 70.** (Amended, SG No. 8/2007) Upon a change of latest registered prices of manufactured tobacco released for consumption with affixed excise labels with the old prices written on them shall be sold at the price written on the excise labels until depletion of the quantities.

**Article 71.** (Amended, SG No. 8/2007) (1) In the cases under Article 29, paragraph 3, item 5 of the Act, when a sales price is not registered for the relevant tobacco product, the sales price shall be established at:

1. (amended, SG No. 4/2008, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) for cigarettes- BGN 7.50 for 20 pieces;

2. (amended, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 78/2010, effective 5.10.2010).

(2) For manufactured tobacco with a sales price, determined according the provisions of paragraph 1, for which in divergence from customs procedure with deferred payment or temporary storage there is a registered sales price higher than that by which the excise duty is financially secured, the excise duty due shall be determined on that higher price.

**Article 72.** (Amended, SG No. 28/2009, SG No. 78/2010, effective 5.10.2010, SG No. 16/2011, effective 22.02.2011) (1) In the cases referred to in Article 123, paragraph 4 of the Act, the inventory of the goods shall be made in duplicate - one copy for the customs office and one copy for the relevant person as per the standard form according to Appendix No. 13.

(2) The inventory referred to in paragraph 1 shall be submitted together with the written notice under Article 123, paragraph 4 of the Act.

(3) (New, SG No. 110/2013, effective 1.01.2014) The person's sheet of the inventory or a certified copy thereof shall be kept at the unit and must be provided to the customs bodies during inspections.

## **Section III**

**(New, SG No. 8/2007)**

### **Determination and payment of excise duty**

**Article 72a.** (New, SG No. 8/2007, amended, SG No. 4/2008, repealed, SG No. 24/2010, effective 26.03.2010).

**Article 72b.** (Amended, SG No. 4/2008) (1) (Amended, SG No. 7/2012, effective 24.01.2012) Remittance of excise duty into the state budget in the cases under Article 44, paragraph 1, items 3 and 4 of the Act shall be made within the term of 14 days for submission of the excise duty declaration.

(2) (Repealed, SG No. 24/2010, effective 26.03.2010).

(3) (Amended, SG No. 7/2012, effective 24.01.2012) Remittance of excise duty into the state budget in the cases under Article 44, paragraph 1, item 6 of the Act shall be made within the term of 14 days following expiry of the tax period.

(4) (New, SG No. 24/2010, effective 26.03.2010) Remittance of excise duty into the state budget in the cases under Article 44, paragraph 1, item 7 of the Act shall be made within the term of 14 days of issuance of the excise tax document.

(5) (Renumbered from Paragraph 4, SG No. 24/2010, effective 26.03.2010) Remittance of excise duty into the state budget under paragraphs 1 and 3 shall be evidenced by attaching documents of the payment made to the excise duty declaration.

## **Section IIIa**

**(New, SG No. 110/2013, effective 1.01.2014)**

### **Special procedure for deducting excise duty against fuel vouchers in the form of state aid for the agricultural sector**

**Article 72c.** (New, SG No. 110/2013, effective 1.01.2014) In the cases under Article 45a, paragraph 2 of the Act the vouchers shall be transferred to the competent customs office by a delivery-acceptance protocol as per the standard form according to appendix No 13a.

**Article 72d.** (New, SG No. 110/2013, effective 1.01.2014) (1) In the cases under Article 45b, paragraph 1 of the Act the check shall be performed by customs officials, included into a list of experts, approved by the Director of the Customs Agency.

(2) The customs officials under paragraph 1 shall draw up a written opinion within two months of preparing the protocol under Article 72c.

(3) If at the moment of transfer to the competent customs office any vouchers would be found, which are not listed in the electronic register of the Ministry of Agriculture and Food of the vouchers, made available to agricultural producers, the customs bodies shall conduct a check in regard to their issuance, including by making inquiries with the Regional Agriculture Directorates under the authority of the Minister of Agriculture and Food.

(4) The assignment and conduct of the checks of authenticity shall be performed under terms and procedure, determined by order of the Director of the Customs Agency.

**Article 72e.** (New, SG No. 110/2013, effective 1.01.2014) (1) For the purposes of Article 45a, paragraph 1 of the Act the nominal value of the fuel vouchers accepted shall be used to pay entirely or in part the excise duty due under an excise duty declaration for the respective tax period.

(2) Vouchers, which are not listed in the register of the Ministry of Agriculture and Food of the vouchers, made available to agricultural producers, may be used to pay off obligations for excise duty due under an excise duty declaration following confirmation from the Ministry of Agriculture and Food that the vouchers had indeed been issued and a conclusion regarding their authenticity.

(3) For the purposes of implementation of Article 45a, paragraph 1 of the Act the tax liable person shall be informed of any vouchers found not genuine or tampered with and of their nominal value within 7 days of completion of the check.

**Article 72f.** (New, SG No. 110/2013, effective 1.01.2014) After performing the check of the authenticity of the vouchers received the same shall be stored under procedure and manner, determined by order of the Director of the Customs Agency.

## **Chapter Five**

### **REPORTING AND DOCUMENTATION**

#### **Section I**

#### **Reporting and documentation of authorised warehousekeepers and registered persons under the Act**

**Article 73.** (1) (Amended, SG No. 8/2007) Authorised warehousekeepers, registered persons under the Act, as well as the other tax-liable persons under the Act shall keep documentation and reporting in accordance with the provisions of the Accountancy Act, the Excise Duties and Tax Warehouses Act, the Value Added Tax Act and these Rules.

(2) (Amended, SG No. 8/2007) The persons under paragraph 1 shall keep records, which shall allow identification and tracing of the excise goods received, produced, stored, sold or used.

(3) (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 25/2013, effective 1.04.2013, amended, SG No. 110/2013, effective 1.01.2014) The persons under paragraph 1, carrying out activities involving manufactured tobacco, except for any authorised warehousekeepers, who hold duty free trade licenses, engaged in retail trade, shall be obliged to use a measurement and control device - system for electronic counting and identification for the purposes of reporting, performed by them.

(4) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) In instances of direct delivery the authorised warehousekeeper shall keep a register of the notices forwarded under Article 55c, paragraph 3, containing the following information as a minimum:

1. serial number, date and hour of the notice;
2. consignor's name, the identification number of the tax warehouse/excise duty number;
3. trade name and CN code of the energy products;
4. precise address of the direct delivery location;
5. date and hour of receipt of the energy products at the direct delivery location;
6. date and hour of receipt of permission from the director of the competent customs office (if any);
7. (amended, SG No. 44/2011) serial number and date of the electronic administrative document.

**Article 74.** (1) (Supplemented, SG No. 78/2010, effective 5.10.2010) The stock records of authorised warehousekeepers shall contain specific information about all delivered, produced and stored goods in the tax warehouse as well as all goods removed from the warehouse, including those received under direct delivery terms.

(2) Any operation carried out in the tax warehouse shall be recorded in the stock records.

(3) Stock records shall be made available in the premises of the tax warehouse.

(4) (Supplemented, SG No. 78/2010, effective 5.10.2010) Entry of data about the goods and operations in the stock records shall be made immediately upon receipt of the goods in the tax warehouse, performance of operations, and removal of the goods from the tax warehouse, including those received under direct delivery terms.

**Article 75.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) Separate stock records shall be kept for any individual tax warehouse by types of operations and goods.

(2) In a tax warehouse for production and storage of excise goods the stock records of stored goods shall be separated from the stock records related to the production process.

(3) Excise goods stored in a tax warehouse for which excise duty has been paid shall be recorded in the stock records separately from the other goods for which no excise duty is paid.

(4) Excise goods with affixed excise label shall be stated in the stock records separately from those on which no excise label is affixed or from those on which foreign excise labels are affixed.

(5) (New, SG No. 24/2010, effective 26.03.2010) Any non-excise goods, produced on the territory of the tax warehouse, shall be indicated in the stock records separately from the excise goods.

**Article 76.** (Amended, SG No. 8/2007, supplemented, SG No. 4/2008, SG No. 28/2009, effective 14.04.2009, amended, SG No. 24/2010, effective 26.03.2010) (1) The authorised warehousekeepers shall mandatorily keep a Supplies On Hand log.

(2) (Amended, SG No. 16/2011, effective 22.02.2011) The register under paragraph 1 shall contain minimum the following information:

1. general data:

- a) identification number of the authorised warehousekeeper;
- b) identification number of the tax warehouse;
- c) unified identification code of the authorised warehousekeeper;

2. (amended, SG no. 44/2011, SG No. 25/2013, effective 1.04.2013) data for the excise goods received into and produced in the tax warehouse:

- a) trade name of the goods;
- b) trademark;
- c) excise product code;
- d) CN code and additional code of the goods corresponding to their trade name;
- e) degree of alcohol, degree Plato; in regard to tobacco products - sale price, number of pieces in the package and length of cigarettes excluding the filter or the tip;
- f) unit of measurement;
- g) the quantity of the goods indicated in the electronic administrative document/simplified accompanying document or any other document or in the cases, where placing of excise goods with excise duty paid into a tax warehouse had been authorised - the quantity of the goods indicated in the registered electronic excise duty document, in the invoice or in any other document;
- h) number and date of the electronic administrative document/simplified accompanying document or any other document or in the cases, where placing of excise goods with excise duty paid into a tax warehouse had been authorised - the quantity of the goods indicated in the registered electronic excise duty document, in the invoice or in any other document;
- i) the actual quantity of excise goods introduced and in cases where a statutory provision exists for the data from the measurement and control devices regarding the excise goods introduced to be transmitted to the Customs Agency information system, a transaction number and the unique identifier of the point of control must be indicated;
- j) the manner of introduction;
- k) the date of receipt of the goods at the tax warehouse;
- l) code of title of ownership over the goods - "0" - property of an authorised warehousekeeper and "1" - property of a depositor;
- m) UIC of the owner of the goods.

3. (amended, SG No. 44/2011, SG No. 25/2013, effective 1.04.2013) data regarding any excise goods removed from the tax warehouse and any removed excise goods, in regard to which the movement under excise duty deferred payment arrangements has not been completed, any excise goods input in the production in the tax warehouse and any goods destroyed under the control of the customs authorities:

- a) trade name of the goods;
- b) trademark;
- c) excise product code;
- d) CN code and additional code corresponding to their trade name;
- e) degree of alcohol, degree Plato; in regard to tobacco products - sale price, number of pieces in the package and length of cigarettes excluding the filter or the tip;
- f) unit of measurement;

g) (supplemented, SG No. 110/2013, effective 1.04.2014) the quantity of the goods indicated in electronic administrative document, or in the export customs declaration, in the cases under Article 73b, paragraph 12 of the Act, or in the excise tax document and in the cases, where the goods had been input into production in the tax warehouse or goods with excise duty paid would be removed - the quantity of the goods, indicated in any other document;

h) (supplemented, SG No. 110/2013, effective 1.04.2014) number and date of the electronic administrative document, or in the export customs declaration, in the cases under Article 73b, paragraph 12 of the Act, or of the excise tax document and in the cases, where the goods had been input into production in the tax warehouse or goods with excise duty paid would be removed - the number and date of any other document;

i) intended use of the goods:

j) the date of removal of the goods from the tax warehouse;

k) code of title of ownership over the goods - "0" - property of an authorised warehousekeeper and "1" - property of a depositor;

l) UIC of the owner of the goods;

m) (supplemented, SG No. 110/2013, effective 1.04.2014) the date of registration of the message of receipt in the computer system, or the date of the Exit Results message in the cases under Article 73b, paragraph 13;

n) (supplemented, SG No. 110/2013, effective 1.04.2014) volumes of shortages or surpluses, indicated in the message of receipt, or the date of the Exit Results message in the cases under Article 73b, paragraph 13; where in case of any differences between the shortages indicated and the limit values of losses from natural wastage during movement of excise goods under excise duty deferred payment arrangements the number and date of the registered electronic excise duty document shall be entered;

o) number and date of the registered electronic excise duty document for the quantities of excise goods, for which no message had been received within the terms under Article 74 of the Act.

4. (supplemented, SG No. 25/2013, effective 1.04.2013) data about losses from natural wastage during storage and transportation of excise goods upon their removal from the tax warehouse and number and date of the document, certifying the quantities of losses from natural wastage.

(3) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, SG No. 44/2011, SG No. 25/2013, effective 1.04.2013) For the purposes of paragraph 2, item 2, letter "j" the following codes shall be used:

1. code 01 - under electronic administrative document;

2. code 02 - produced in the tax warehouse;

3. code 03 - acquired in any other manner;

4. code 04 - with excise duty paid;

5. code 05 - under simplified accompanying with the exception of code 12;

6. code 06 - notice under Article 76c, with the exception of codes 05 and 12;

7. code 07 - by electronic administrative document under direct delivery terms for energy products;

8. 08 - with excise duty paid, introduced by persons, having received energy products, released by the State Agency State Reserve and War-Time Stocks in order to bring them into conformity with the requirements of the Energy from Renewable Sources Act;

9. 09 - with excise duty paid, property of the State Agency State Reserve and War-Time Stocks;

10. 10 - energy product obtained at the tax warehouse by blending under the procedure of Article 65, paragraph 5, item 3 of the Act;

11. 11 - fully denatured ethyl alcohol, supplied by another tax warehouse in the territory of this country;
12. 12 - fully denatured ethyl alcohol, supplied by another Member State;
13. 13 - manufactured tobacco, produced at the tax warehouse, received at the premises for storage;
14. (new, SG No. 110/2013, effective 1.04.2014) 14 - under the procedure of Article 73b, paragraph 10 of the Act.

(4) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 7/2012, effective 24.01.2012, repealed, SG No. 25/2013, effective 1.04.2013).

(5) (Amended, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013) Data concerning the excise labels shall also be entered on the register under paragraph 1 in the cases, where affixing of excise labels is required for the goods, concerning the number of excise labels, available at the beginning of the tax period and received at the tax warehouse during the tax period, any excise labels, affixed on excise goods, any excise labels, forwarded to a producer outside the territory of this country, any excise labels returned unused, any excise labels for scrapping, any excise labels destroyed, on any excise labels found missing, any excise labels not returned in due course and available at the end of the tax period, as follows:

1. registration number and date of the document of receipt of the excise labels;
2. type of the excise labels;
3. serial number of the excise labels;
4. capacity/volume of the package;
5. alcoholic strength by volume% vol.;
6. sales price in BGN;
7. emission of excise labels;

(6) (New, SG No. 25/2013, effective 1.04.2013) Any excise labels found missing in the report under Article 68a, paragraph 1 shall be indicated in the register under paragraph 1 during the last month of the quarter, following the reporting quarter.

(7) (New, SG No. 25/2013, effective 1.04.2013) Upon introduction into the tax warehouse and upon removal therefrom of beer, no unique identifier of the point of control shall be entered into the register under paragraph 1 and the number of the excise goods consignment shall be entered into the "Transaction Number" field.

(8) (New, SG No. 25/2013, effective 1.04.2013) Upon introduction into the tax warehouse and upon removal therefrom of manufactured tobacco, with the exception of tobacco for smoking, which is being introduced into the tax warehouse for use as raw material for production of manufactured tobacco, as well as upon introduction from the manufacturing into the storage premises, the number of the list of the bar codes from the measurement and control device - an electronic counting and identification system shall be entered into the "Transaction Number" field of the register under paragraph 1.

(9) (New, SG No. 110/2013, effective 1.04.2014) The information under paragraph 5, item 3 shall be indicated only in the case of receipt of the excise duty labels at the tax warehouse.

(10) (New, SG No. 110/2013, effective 1.04.2014) Outside the cases under paragraph 9 the information concerning the excise duty labels under paragraph 5, item 3 shall be indicated, marked starting with series and No ... - to series and No ... .

**Article 77.** (Amended, SG No. 8/2007) The register Supplies on Hand log shall be opened on the date of submission of the license for tax warehouse management.

**Article 78.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) At the end of every tax period, at the end of every calendar year and at the end of license termination a recap of the Supplies On Hand log shall be made.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 1 where for the respective tax period losses from natural wastage would be reported and recorded in the Supplies On Hand log, those must be established in the

course of a check (stock-taking) performed by the authorised warehousekeepers, to be reflected in a document in standard form according to Appendix No. 23.

(3) (New, SG No. 25/2013, effective 1.04.2013) The document under paragraph 2 may also be submitted vial electronic means, together with the the excise duty declaration for the respective tax period.

(4) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 78/2010, effective 5.10.2010, renumbered from paragraph 3, SG No. 25/2013, effective 1.04.2013) In cases of change of the excise duty rate the quantities of excise goods in stock shall be established by conducting a stock-taking at the tax warehouse of the authorised warehousekeeper.

**Article 79.** In the cases of inspections made by customs authorities the ascertained quantities shall be recorded in the stock records. Such quantities shall be stated as opening warehouse stock as of the date of the inspection made.

**Article 79a.** (New, SG No. 8/2007) The tax-liable persons, who are not authorised warehousekeepers shall keep records which shall contain at least the following:

1. trade name of the goods;

2. (new, SG No. 25/2013, effective 1.07.2013) code of the excise product;

3. (renumbered from item 2, SG No. 25/2013, effective 1.04.2013) CN code and an additional code of the commodity, which corresponds to its trade name;

4. (renumbered from item 3 and supplemented, SG No. 25/2013, effective 1.04.2013) unit of measurement, degree of alcohol, degree Plato; in regard to cigarettes- sale price, number of pieces in the package and length of cigarettes excluding the filter or the tip;

5. (supplemented, SG No. 24/2010, effective 26.03.2010, renumbered from item 4, SG No. 25/2013, effective 1.04.2013) quantities of the goods, indicated in electronic administrative document, respectively in the simplified accompanying document, certifying the acquisition and/or the delivery of the goods.

6. (renumbered from item 5, amended, SG No. 25/2013, effective 1.04.2013) the actual quantity of the goods received and in cases, where a statutory option exists for the data from the measurement and control devices to be transmitted to the Customs Agency information system, a transaction number and the unique identifier of the point of control must be indicated;

7. (renumbered from item 6, amended, SG No. 25/2013, effective 1.04.2013) serial number and date of the document under item 5.

**Article 80.** (Amended, SG No. 8/2007) (1) (Amended, SG No. 4/2008, amended and supplemented, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) The registered electronic excise duty document shall be issued by the authorised warehousekeepers, the persons registered under Article 3, items 4 and 6 of the Act and contain the respective requisite elements of Appendix No. 14. A registered electronic excise duty document shall be issued by excise-exempt end users only in the cases, when the energy products are used for purposes other than those indicated in the certificate. In the cases under Article 20, paragraph 2, items 9, 10 and 19 of the Act the registered electronic excise duty document shall be issued by the tax liable person on the date of communicating the decision to revoke the licence, registration or for termination of the effect of the certificate of excise-exempt end user. The requisite elements of the tax documents under Article 84, paragraph 6 of the Act shall be completed taking into account the respective specifics of the excise goods.

(2) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) A registered electronic excise duty document shall also be issued in the cases under Article 43, paragraph 1, item 4 of the Act, except where any excise goods, received as a result of testing or trial, would be destroyed under the control of customs authorities.

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) Persons under Article 57 and Article 58c of the Act may issue excise duty documents, containing the respective requisite elements of Appendix No. 14 in hard copy, taking into account the respective specifics of the excise goods. The excise duty document shall be issued in

duplicate - one copy for each of the issuer and the recipient, without a requirement for registration in the Customs Agency information system.

(4) (Renumbered from Paragraph 2, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) A registered electronic excise debit statement or the registered electronic excise credit statement shall be issued by the persons under paragraph 1 in the standard form according Appendix No. 14, by indicating the type of the notification and the basis for the amendment, as well as the serial number and date of the excise duty tax document, to which the notification refers.

(5) (Amended, SG No. 4/2008, renumbered from Paragraph 3, amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The registered electronic excise duty document shall be issued on the date of the release of the excise goods for consumption, excluding the cases under Article 20, paragraph 2, items 5, 15, 16, 17 and 18 of the Act.

(6) (Supplemented, SG No. 28/2009, effective 14.04.2009, renumbered from Paragraph 4, supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) For the purposes of Article 84, paragraph 3 of the Act if the tax invoice issued for the respective tax period would contain the requisite elements of an excise duty document, the persons selling electric power for industrial purposes shall issue a registered electronic excise duty document for the total quantities of electric power sold for industrial needs not later than the 10th day of the month, following the month during which the sale took place. In the cases of export or shipment of coal, coke, electric power and natural gas to another Member State, no registered electronic excise duty document shall be issued.

(7) (Renumbered from Paragraph 5, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) Excluding the cases under paragraphs 3 and 6 any persons, having released for consumption excise goods, shall make available to the consignee and to the person transporting the excise goods the registered electronic excise duty document in hard copy.

(8) (Renumbered from Paragraph 6, SG No. 24/2010, effective 26.03.2010) When transactions of electrical power or natural gas are conducted by the means of transmission systems and the consumers for private and commercial use pay for the electric power or the natural gas at a determined basis, for consumed quantity under paragraph 4 shall be considered the base determined for every specific consumer.

(9) (Renumbered from Paragraph 7, SG No. 24/2010, effective 26.03.2010) When in actual measuring of the consumed electric power or natural gas there emerge grounds for change in the amount of excise duty, determined according the provisions of paragraph 6, the change shall be documented with the issuance of a general excise notification for increase or decrease of the amount of the excise duty.

(10) (New, SG No. 33/2007, renumbered from Paragraph 8, SG No. 24/2010, effective 26.03.2010) The persons under Article 57a of the Act shall issue an excise credit notification for the quantities of energy surplus sold by the commercial use consumers to the electricity system operator.

(11) (New, SG No. 33/2007, renumbered from Paragraph 9, SG No. 24/2010, effective 26.03.2010) The quantities of energy surplus according paragraph 8 shall be certified by an acceptance certificate as per Appendix No. 22, which shall be issued by the electricity system operator.

(12) (New, SG No. 33/2007, renumbered from Paragraph 10, SG No. 24/2010, effective 26.03.2010) The acceptance certificate under paragraph 9 shall be extended to the persons under Article 57a of the Act up to the 5-th day of the month, following the month for which the quantity of the energy surplus refers.

(13) (New, SG No. 33/2007, renumbered from Paragraph 11, SG No. 24/2010, effective 26.03.2010) When the commercial use consumer buys electric power from more than one person under Article 57a of the Act, the electro-energetic system operator shall distribute the quantities of energy surplus between those persons proportionally on the basis of the contracted quantities electric power between the persons under Article 57a and the consumer.

(14) (New, SG No. 25/2013, effective 1.04.2013) A registered electronic excise duty document shall be issued in regard to the sales of excise goods made in retail units for duty-free trade to individuals, not leaving the territory of the Community, as an aggregation of all sales during any 24-hour period.

(15) (New, SG No. 25/2013, effective 1.07.2013, supplemented, SG No. 110/2013, effective 1.01.2014) Any registered electronic excise duty document containing errors shall be cancelled before any goods would leave the tax warehouse or before



the persons registered under Article 57a, paragraph 1, items 1-3 of the Act would have submitted an excise duty declaration under Article 87, paragraph 1 of the Act.

(16) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of paragraph 15 the person shall submit a cancellation request via electronic means in standard form according to appendix 14c, which shall contain:

1. number and date of the registered electronic excise duty document, which is proposed to be cancelled;
2. reason for requesting cancellation;
3. declaration by the person that the goods had never left the tax warehouse.

(17) (New, SG No. 25/2013, effective 1.04.2013) Cancellation of a registered electronic excise duty document may not take place before expiry of 3 hours of submission of the request under paragraph 16 or until receipt of notice from the customs authorities of cancellation of the document by electronic means.

(18) (New, SG No. 25/2013, effective 1.04.2013) The excise goods relevant to the cancellation request which may not be released for consumption, shall be measured by the measurement devices at the points of control at the points of introduction only in case a statutory provision exists for the data from the measurement and control devices to be transmitted electronically to the Customs Agency information system.

(19) (New, SG No. 25/2013, effective 1.04.2013) The customs authorities shall be entitled to perform an on-site inspection in order to verify the circumstance under Article 84, paragraph 11 of the Act, namely that the excise goods had never left the tax warehouse or the unit of the registered person and for the purpose of cancellation of the registered electronic excise duty document. A protocol shall be drawn up of the outcome of the inspection.

(20) (New, SG No. 25/2013, effective 1.04.2013) If a discrepancy would be found between the data of the transaction, indicated in the registered electronic excise duty document and of the transaction during the measurement under paragraph 18, an electronic excise duty document must be submitted in regard to anything missing.

(21) (New, SG No. 25/2013, effective 1.04.2013) The specific requirements and form of the data for submission via electronic means of the excise duty document or the excise duty debit/credit statement and its registration in the Customs Agency information system, shall be determined by order of the director of the Customs Agency.

(22) (New, SG No. 110/2013, effective 1.01.2014) The registered electronic excise duty documents, issued on the grounds of Article 20, paragraph 2, items 9 and 19 of the Act shall also be cancelled in case any court would stay preliminary execution of a decision of the director of the Customs Agency to terminate the validity of the license for tax warehouse management or a decision of the head of the competent customs office to terminate the validity of the excise-exempt end user certificate. The cancellation shall be performed by the tax liable person on the date of communication of the act of court for staying preliminary execution of the decision of the director of the Customs Agency to terminate the validity of the license for tax warehouse management or the decision of the head of the competent customs office to terminate the validity of the excise-exempt end user certificate.

(23) (New, SG No. 110/2013, effective 1.01.2014) In the cases under Article 84, paragraph 18 of the Act after the cancellation of the electronic excise duty document, issued under Article 20, paragraph 2, item 9 of the Act in regard to the goods, brought out of the tax warehouse, new excise duty documents shall be issued, wherein the number of the tax document cancelled shall be indicated.

(24) (New, SG No. 110/2013, effective 1.01.2014) In the cases under Article 84, paragraph 18 of the Act after the cancellation of the excise duty document, issued under Article 20, paragraph 2, item 19 of the Act in regard to goods consumed for purposes other than those shown in the certificate, new excise duty documents shall be issued, wherein the number of the tax document cancelled shall be indicated.

**Article 80a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010, SG No. 25/2013, effective 1.04.2013) In cases of application of reduced excise duty rates under Article 33, paragraph 1, items 1-4 and the rate under Article 33a, paragraph 1 of the Act in regard to lubricating oils, containing marked gas oil in accordance with their technical specification, the person, which is clearing the goods for consumption shall issue a registered electronic document for certifying the intended use in standard form in accordance with Appendix No. 14a. The requirements and format

of the data of the registered electronic document for certifying the intended use shall be determined by order of the director of the Customs Agency. The excise goods shall be accompanied by a copy of the registered electronic excise duty document in hard copy and of the registered electronic document for certifying the intended use in hard copy.

(2) (New, SG No. 25/2013, effective 1.04.2013) In case of application of the excise duty rate under Article 33, paragraph 1, item 6 of the Act to the registered electronic excise duty document the persons shall issue the document under paragraph 1, provided that the volume of the natural gas quantities sold would exceed 300 thousand m<sup>3</sup>, measured in standard conditions for each recipient - sole proprietor or legal entity, as a total for all sales made, respectively for the entire quantity of natural gas consumed within the tax period.

(3) (Renumbered from Paragraph 2 and amended, SG No. 25/2013, effective 1.04.2013) A hard copy of the registered electronic document for certifying the intended use under paragraphs 1 and 4 shall be certified by the consumer of excise goods for heating and shall be returned so certified to the person, releasing the goods for consumption.

(4) (Renumbered from Paragraph 3, SG No. 25/2013, effective 1.04.2013) A separate document shall be issued for each consumer. In cases where the goods are to be delivered to one consumer using different means of transportation, a separate document shall be issued for each means of transportation.

(5) (Amended, SG No. 78/2010, effective 5.10.2010, renumbered from Paragraph 4, SG No. 25/2013, effective 1.04.2013) In regard to lubricating oils, containing marked gas oil in accordance with the technical specification the rate under Article 33, paragraph 1 and the rate under Article 33a, paragraph 1 of the Act shall not apply to any difference between the quantities, indicated in the excise duty tax document and the total of the quantities in field 8 of the certified appendix/-ces No 14a.

(6) (New, SG No. 25/2013, effective 1.04.2013) Upon receipt of the certified hard copy of the registered electronic document, attesting to the intended use the person, releasing the excise goods for consumption, must reflect in the Customs Agency information system the data, indicated in columns 7, 8 and 9 and in field 10 of the hard copy.

(7) (New, SG No. 25/2013, effective 1.04.2013) The requirements and format of the data for submission via electronic means of the document for certifying the intended use and its registration in the Customs Agency information system shall be determined by order of the director of the Customs Agency.

**Article 80b.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Previous Article 112, SG No. 78/2010, effective 5.10.2010) In the cases of Article 33, paragraph 6 of the Act, where an excise tax document had been issued on the grounds of paragraph 5 of the same article, an excise credit note shall be issued for adjustment of the excise duty amount, indicating the legal grounds and the date of return of the certified document under Article 80a, paragraph 1.

(2) (New, SG No. 78/2010, effective 5.10.2010) The provision of paragraph 1 shall also apply in case an excise duty tax document had been issued in the cases under Article 80a, paragraph 4 for lubricating oils, containing marked gas oil.

**Article 80c.** (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) The provisions of Articles 80a and 80b shall not apply to release for consumption of the excise goods under Article 33, paragraph 1, items 5 and 7 of the Act and to liquefied petroleum gas (LPG) in pressure vessels for heating, brought out of a tax warehouse.

**Article 80d.** (New, SG No. 24/2010, effective 26.03.2010) (1) Where the goods are delivered to more than one location the seat and registered office of the consignor shall be entered in the "precise address of the delivery location" field of the excise tax document.

(2) In the cases under paragraph 1 for certifying the delivery locations the person indicated as consignee in the excise tax document shall issue a document in accordance with Appendix No. 14b, which is to be attached to the excise tax document.

(3) The person under paragraph 2 shall be obliged to preserve the document under paragraph 2, certified by the person/s who will use the goods.

(4) (New, SG No. 25/2013, effective 1.04.2013) Appendix No. 14b shall also be issued where sales of natural gas will be conducted between persons, registered under Article 57a, paragraph 1, items 2 and 3 of the Act, with the exception of cases of supply over fixed networks.

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 4 Appendix No. 14b shall be issued by the person registered under Article 57a, paragraph 1, items 2 and 3 of the Act - supplier of the natural gas.

**Article 80e.** (New, SG No. 25/2013, effective 1.04.2013) (1) In the cases under Article 65, paragraph 7 of the Act the authorised warehousekeeper shall issue a registered electronic excise duty document, wherein the excise duty due will be charged at the rate, determined in Article 32, paragraph 1 of the Act.

(2) For the purposes of application of Article 65, paragraph 8 of the Act the authorised warehousekeeper shall issue a registered electronic credit statement with the document under paragraph 1 on the date of removal of the energy products from the tax warehouse for the amount of the excise duty, paid for petroleum-based fuels.

**Article 80f.** (New, SG No. 25/2013, effective 1.04.2013) (1) As regards any problems encountered while working with the Customs Agency information system shall be any persons must notify the following e-mail address:  
helpdesk.bacis@customs.bg.

(2) For the purposes of application of Article 85a, paragraph 3 of the Act it shall be deemed that the information system is not operational in case of loss of functionality of the Customs Agency web application.

(3) Loss of functionality of the information system shall be ascertained by the customs authorities, which shall be obliged to declare an emergency procedure after such ascertainment, but not later than 1 hour as of the notification under paragraph 1.

(4) In the cases under paragraph 3 information to this effect shall be announced at the Customs Agency website, in the e-excise duties section.

(5) In case of emergency circumstances where the Customs Agency information system is not functioning, the persons shall issue excise duty documents, excise duty debit/credit statement or Appendix No. 14a in hard copy.

(6) Upon resumption of the functioning of the Customs Agency information system the documents under paragraph 1, issued in hard copy, shall be registered within 7 days by the tax liable persons with the Customs Agency information system.

(7) Any tax documents issued under paragraph 5, as well as those under Article 80, paragraph 3, shall be cancelled following submission to the competent customs office of a cancellation request under Appendix No. 14c, provided the excise goods had not left the tax warehouse or the unit of the registered person. A copy of the excise duty document issued shall be attached to the request.

**Article 81.** (1) (Amended, SG No. 8/2007, SG No. 25/2013, effective 1.04.2013) When implementing the provisions of Article 20, paragraph 2, items 2, 3, 8, 16, 18 and 19 of the Act a person or the exempt from excise duty end user, when using energy products for purposes different from those indicated in the certificate, shall issue an excise tax document by not filling data for receiver at such instances.

(2) (Amended, SG No. 44/2011) In the cases under Article 76 of the Act where an excise tax document is issued on the grounds of an obligation which has arisen as a result of non-compliance with the conditions for movement of excise goods under excise duty deferred payment arrangement an excise credit note shall be issued for correction of the amount of the excise duty, indicating the grounds and the administrative reference code of the electronic document and the date of registration of the message of receipt in the computerised system is mandatorily entered.

**Article 81a.** (New, SG No. 25/2013, effective 1.07.2013) (1) Where a statutory provision exists for the data from the measurement and control devices to be transmitted to the Customs Agency information system, as well as for the purposes of Article 84, paragraph 6, item 19 of the Act and of Article 55a, paragraph 3, Article 76, paragraph 2 the transaction number shall be indicated in the registered electronic administrative document, the registered electronic excise duty document and the Supplies on Hand log, whereby the tax liable person had registered information from the locations, selected for introduction and removal from the tax warehouse or the unit, regarding:

1. quantities of energy products, determined using a measurement and control device;

2. number of packages of manufactured tobacco, accounted for by a measurement and control device - an electronic counting and identification system;
3. number of bottles, accounted for by tallying counters for reporting numbers of pre-packaged quantities of products and consumer packages of alcoholic beverages;
4. quantities of ethyl alcohol by volume 80 % vol. or more and distillates, determined using a measurement and control device.

(2) The transaction number shall also be indicated in the Supplies on Hand log whereby the tax liable person had registered information concerning the following, produced at the tax warehouse

1. number of packages of manufactured tobacco, accounted for by tallying counters for reporting numbers of pieces or consumer packages of manufactured tobacco;
2. quantities of ethyl alcohol by volume 80 % vol. or more and distillates, determined using a measurement and control device.

**Article 82.** (1) (Amended, SG No. 8/2007, SG No. 4/2008, SG No. 24/2010, effective 26.03.2010) The authorised warehousekeepers and the persons registered under Articles 57, 57a, 57c and 58c of the Act shall submit at the customs by location of the tax warehouse, respectively at the customs which has issued the certificate for registration, for every tax period an excise duty declaration in the standard form as follows:

1. for alcohol and alcoholic beverages according to Appendix No. 15;
2. for manufactured tobacco according to Appendix No. 16;
3. for energy products and electric power according to Appendix No. 17.

(2) (New, SG No. 4/2008) Submission of the excise duty declarations under Article 87, paragraph 6 of the Act shall be performed, depending on the excise goods using the forms under paragraph 1, as follows:

1. (amended, SG No. 24/2010, effective 26.03.2010) in the cases under Article 20, paragraph 2, item 12 - in the customs office by location of the unit;
2. (new, SG No. 24/2010, effective 26.03.2010) in the cases under Article 20, paragraph 2, item 13 - in the customs office by location of the corporate seat or by permanent address of the tax liable person;
3. (Renumbered from Item 2, SG No. 24/2010, effective 26.03.2010) in the cases under Article 20, paragraph 2, item 19 - in the customs office, which issued the certificate to the tax liable person

(3) (Renumbered from Paragraph 2, SG No. 4/2008) The excise declaration shall be submitted in person or by proxy and the person submitting the declaration shall certify his identity and representative power.

(4) (New, SG No. 28/2009) The excise duty declaration shall also specify the goods referred to in Article 21, paragraph 1, items 10 to 13 of the Act which have been exported or shipped to another Member State.

(5) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(6) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 83.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 4/2008, previous Article 83, SG No. 16/2011, effective 22.02.2011) Excise declarations shall be registered with the customs office, where the declaration was submitted incoming number and date of filing of the declaration shall be advised in writing to the person submitting the declaration.

(2) (New, SG No. 16/2011, effective 22.02.2011) In the cases under Article 87, paragraph 8 of the Act the declarer shall be informed of the acceptance of the excise declaration via electronic letter of response, containing the declaration's registration number and the date of its acceptance.

**Article 84.** (1) (Amended, SG No. 4/2008, SG No. 16/2011, effective 22.02.2011) The tax liable persons may also submit

the data of the excise declaration on electronic information carrier (floppy disk, CD or portable flash memory) in accordance with parameters, determined by order of the Director of the Customs Agency.

(2) (Amended, SG No. 16/2011, effective 22.02.2011) The information in the register Supplies on Hand log shall be submitted on an electronic information carrier (floppy disk, CD or portable flash memory) in accordance with parameters, determined by order of the Director of the Customs Agency.

(3) (Amended and supplemented, SG No. 16/2011, effective 22.02.2011) Where the data under paragraphs 1 and 2 are submitted on electronic information carrier (floppy disk, CD or portable flash memory) or via electronic means, no copy from the Supplies on Hand log is required.

(4) (New, SG No. 16/2011, effective 22.02.2011) In the cases under Article 87, paragraph 8 and Article 88, paragraph 4 of the Act the specific requirements and the format of data for submission via electronic means shall be determined by order of the Director of the Customs Agency.

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases under Article 87, paragraph 5 of the Act the persons shall submit to the director of the competent customs office a request in standard form in accordance with Appendix No. 17a.

**Article 85.** (Amended, SG No. 28/2009) The tax liable persons shall make available their documentation and records to customs officers, affording all the necessary assistance in the performance of inspections.

**Article 85a.** (New, SG No. 25/2013, effective 1.04.2013) The following codes shall be used in determining the intended use of the excise goods:

1. 11 - for goods, which have left the warehouse under excise duty deferred payment arrangement to another tax warehouse on the territory of this country;

2. 12 - for goods, which have left the warehouse under excise duty deferred payment arrangement for another tax warehouse in the territory of another Member State;

3. 13 - for goods, which have left the warehouse under excise duty deferred payment arrangement for a registered consignee in another Member State;

4. 14 - for goods, which have left the warehouse under excise duty deferred payment arrangement for a provisionally registered consignee in another Member State;

5. 20 - for energy products, released for consumption, intended for uses other than as fuel for heating purposes or motor fuel (for excise-exempt end users);

6. 23 - for energy products, released for consumption, intended for use as dual use products (for excise-exempt end users);

7. 24 - for energy products, released for consumption, intended for use for injection into blast-furnaces for the purposes of chemical reduction as additive to coals used as basic fuel (for excise-exempt end users);

8. 25 - for energy products, released for consumption, intended for use in the generation of electric power (for excise-exempt end users);

9. 26 - for energy products, released for consumption, intended for use in mineralogical processes (for excise-exempt end users);

10. 27- for energy products used in a tax warehouse in the production of energy products, on condition that the energy products used would have been produced in the same tax warehouse;

11. 30 - for goods, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal;

11a. (new, SG No. 110/2013, effective 1.01.2014) 301 - for goods, removed from the warehouse under the terms of Article 73b, paragraph 12 of the Act;

12. 31 - for unmarked energy products, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal, intended for supply to vessels;

13. 32 - for marked energy products, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal, intended for supply to vessels;
14. 33 - for goods, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal, intended for supply to aircraft;
15. 34 - for marked energy products, released for consumption, intended for vessels;
16. 35 - for unmarked energy products, released for consumption, intended for vessels;
17. 400 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 1 of the Act;
- 17a. (new, SG No. 110/2013, effective 1.01.2014) 401 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 1a of the Act;
18. 410 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 2 of the Act;
19. 411 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 3 of the Act;
20. 412 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 8 of the Act;
21. 413 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 9 of the Act;
22. 414 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 10 of the Act;
23. 415 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 4 of the Act;
24. 416 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 6 of the Act;
25. 420 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 11 of the Act;
26. 421 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 12 of the Act;
27. 422 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 12a of the Act;
28. 43 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 13 of the Act;
29. 44 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 14 of the Act;
30. 45 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 15 of the Act;
31. 46 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 16 of the Act;
32. 47 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 17 of the Act;
33. 48 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 18 of the Act;
34. 49 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 19 of the Act;
35. 50 - for goods, intended for other uses;
36. 510 - for goods, intended for diplomatic and consular missions and representations of international organisations and for the members of their personnel.
37. 520 - for goods, intended for the armed forces of any other state, which is party to the North Atlantic Treaty Organization, for use by such armed forces; for the needs of the civilian personnel, accompanying them or for supplying their offices;
38. 53 - for goods, released for consumption, for which a duly ratified, promulgated and enacted international treaty provides for exemption from taxes, levies and other charges (payments, charges) having the effect of indirect tax;
39. 54 - for goods, released for consumption, intended for the institutions of the European Union;
40. 55 - for fully denatured ethyl alcohol, released for consumption;

41. 56 - for goods, released for consumption under direct delivery terms in accordance with Article 20, paragraph 2, item 12b of the Act.
42. 57 - removal of goods with the excise duty paid, introduced into the tax warehouse under code 04;
43. 58 - goods destroyed under the control of the customs authorities;
44. 60 - for coal, coke, electric power and natural gas being exported;
45. 61 - for exported energy products, other than those under Article 14, paragraph 1 of the Act;
46. 63 - for energy products, other than those under Article 14, paragraph 1 of the Act, intended for another Member State;
47. 64 - for marked energy products, released for consumption, intended for heating purposes;
48. 65 - for unmarked energy products, released for consumption, intended for heating purposes;
49. 66 - excise labels missing, in regard to which an obligation arose to pay excise duty;
50. 700 - energy products, released for consumption, containing biodiesel;
51. 710 - energy products, released for consumption, containing bioethanol;
52. 75 - for energy products input for blending at the warehouse in order to obtain marine fuels;
53. 76 - for energy products with excise duty paid, input for blending under the procedure of Article 65, paragraph 5, item 3;
54. 77 - energy products released for consumption, obtained under the procedure of Article 65, paragraph 5, item 3;
55. 78 - removal of goods with the excise duty paid, introduced into the tax warehouse under code 09;
56. 90 - for goods, input into production into the warehouse;
57. 901 - for manufactured tobacco, input for packing into packages, in which the excise goods will be removed from the tax warehouse.
58. 91 - e-ADs not finalised;
59. 92 - credit statement of e-AD finalised;
60. 93 - credit statement in instances of correction of the excise duty amount;
61. 94 - credit statement in case of reduced rate;
62. (amended, SG No. 110/2013, effective 1.01.2014) 95 - transaction between persons under Article 57a, paragraph 1, items 1 and 2 of the Act;
63. 96 - consumption of electric power for performing or maintaining generation of electric power;
64. 97 - goods under Article 25, paragraph 1, item 3 of the Act.
65. 98 - debit statement in instances of correction of the excise duty amount;

**Article 85b.** (New, SG No. 25/2013, effective 1.04.2013) In instances of termination of the license for operation of a tax warehouse or of the registration the excise declaration shall be submitted within 14 days of the date of communication of the decision for termination.

## **Section II**

### **Reporting and documentation of excise-exempt end users**

**Article 86.** (1) Excise-exempt end users shall keep their documentation and records in accordance with the provisions of the Accountancy Act, the Excise Duties and Tax Warehouses Act, the Value Added Tax Act and these Rules

(2) Excise-exempt end users shall keep stock records, which shall allow tracing of received, stored, and used energy products.

**Article 87.** (1) Stock records shall be kept separately for each item, by intended use and by type of received and used energy products.

(2) (Amended, SG No. 8/2007) Entry of data in the stock records of energy products shall be carried out immediately after receipt of the goods.

**Article 88.** (Amended, SG No. 8/2007) The material resources records of the excise duty exempt end users shall contain the following information as a minimum:

1. the energy products received - number and date of the document, with which the goods are received and all other data from it;

2. the energy products used for the purposes, indicated in the certificate:

a) the documents issued in relation to the use of the energy products for the excise-exempt purposes;

b) trade name of the product;

c) CN code of the product;

d) unit of measurement;

e) quantity of energy products used;

f) quantity of energy products in litres recalculated to a temperature of 15°C;

3. the energy products used for purposes other than those indicated in the certificate:

a) documents issued in connection with the usage of the energy products for purposes other than those indicated in the certificate;

b) trade name of the product;

c) code according CN of the product;

d) unit of measure;

e) quantity of the energy products utilized;

f) quantity energy products in litres equalized at temperature 15° C;

4. (new, SG No. 78/2010, effective 5.10.2010) goods, manufactured from the energy products received:

(a) documents, issued in connection with the goods manufactured (technical specifications, consumption rates, maximum values of technological losses of input energy products etc.)

(b) trade name of the goods manufactured;

(c) CN code of the goods manufactured;

(d) unit of measurement;

(e) quantity of the goods manufactured.



**Article 89.** (Supplemented, SG No. 8/2007, amended, SG No. 16/2011, effective 22.02.2011) (1) Excise-exempt end users shall submit to the customs office which has issued the certificate by the 15th day of the month following the end of the quarter a recapitulation declaration of the products received and used, which shall contain the following data according to trade name, excise product code, CN code of the energy products and unit of measurement:

1. available quantities at the beginning of the quarter;
2. quantities received in the quarter;
3. quantities used in the quarter by intended use;
4. Utilized quantities during the quarter for purposes other than those indicated in the certificate;
5. available quantities at the end of the quarter;
6. (new, SG No. 25/2013, effective 1.04.2013) number and date of the excise declaration (in cases, where the person had used energy products for purposes, different for those stated in the certificate of excise-exempt end user.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The declaration under paragraph 1 shall be submitted in standard form in accordance with Appendix No. 17b. The declaration may also be submitted via electronic means under the terms and procedure of the Tax and Social Insurance Procedure Code.

(3) In the cases under paragraph 2 the specific requirements and the format of data for submission via electronic means shall be determined by order of the Director of the Customs Agency.

(4) (New, SG No. 25/2013, effective 1.04.2013) The recapitulation declaration shall be submitted in person or by an authorised representative and the individual submitting the declaration must establish his identity and powers of representation.

**Article 90.** Excise-exempt end users shall make available their documentation and records to customs officers, affording all the necessary assistance in the performance of inspections.

## **Chapter Six**

### **PROHIBITIONS AND RESTRICTIONS**

#### **Section I**

##### **Denaturing of ethyl alcohol**

**Article 91.** (Supplemented, SG No. 25/2013, effective 1.04.2013) Denaturing of ethyl alcohol and of bioethanol, used for blending with motor fuels, may be carried out by the general method or by a special method.

**Article 92.** The provision of Article 22, paragraph 1 of the Act shall apply only to ethyl alcohol that is fully denatured by the general method.

**Article 93.** (1) (Previous Article 93, SG No. 110/2013, effective 1.01.2014) Denaturing of ethyl alcohol by the general method shall be carried out by adding together the following substances to 100 l of ethyl alcohol with actual alcoholic strength by volume of at least 90% vol.:

1. (amended, SG No. 25/2013, effective 1.07.2013) isopropyl alcohol (IPA) - 3 l;

2. (amended, SG No. 25/2013, effective 1.07.2013) methylethylketone (MEK) - 3 l;

3. (amended, SG No. 25/2013, effective 1.07.2013) denatonium benzoate - 1.0 g.

(2) (New, SG No. 110/2013, effective 1.01.2014) Denaturing of ethyl alcohol under a special method shall mean a procedure, where a formula different from the general method would be applied, having in mind any unfavourable impact ascertained, which the denaturing agent used in the general method would have over the qualities and characteristics of a specific product or group of like products, in view of their specific use.

**Article 94.** Denaturing by the general method shall be carried out in a tax warehouse in the presence of a customs officer and provided that:

1. denaturing of ethyl alcohol is authorised by the issued license for tax warehouse management;
2. denatured alcohol will be used for products that are not intended for human consumption.

**Article 95.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) Denaturing of ethyl alcohol by the general method as well as storage of fully denatured ethyl alcohol and denaturing substances shall be carried out in places, completely separated from the premises where non-denatured ethyl alcohol is produced and stored.

(2) (Amended, SG No. 24/2010, effective 26.03.2010) The containers where denaturing takes place shall be positioned in such a manner as to allow customs authorities to examine all parts inside and outside and be able to determine the exact quantity of the liquid contained therein.

**Article 96.** (1) (Supplemented, SG No. 25/2013, effective 1.04.2013) Before starting the denaturing operations by the general method the authorised warehousekeeper shall notify the customs office by location of the tax warehouse 24 hours before carrying out the denaturing operation and shall demand the presence of a customs officer.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) Notification under paragraph 1 shall be in writing in standard form in accordance with Appendix No. 7n, specifying the date and hour of the planned denaturing operation by the general method. The denaturing operation shall be carried out during the working hours of the customs office.

(3) For the purposes of control the customs authorities may take samples of the ethyl alcohol intended for denaturing, the denaturing substances, and the fully denatured ethyl alcohol.

**Article 97.** The fully denatured ethyl alcohol by the general method may not be mixed, poured or rectified, nor be subject to any other operation aimed at its purification.

**Article 98.** (Amended, SG No. 70/2006, SG No. 24/2010, effective 26.03.2010) (1) Denaturing by a special method shall be coordinated in advance with the customs office by location of performance of denaturing by a special method.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The request for clearance of denaturing of ethyl alcohol by a special method shall be submitted by the manufacturer of the finished products under Article 22, paragraph 2 of the Act in standard form in accordance with Appendix No. 17c. The request may also be submitted via electronic means.

(3) Where ethyl alcohol, denatured by a special method, is intended for consumption outside the territory of this country, the request for clearance shall be submitted by the authorised warehousekeeper, in whose warehouse denaturing would be performed.

(4) (Amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 110/2013, effective 1.01.2014) After the requirements, determined in paragraphs 1, 2 and 3 would be fulfilled, the customs office under paragraph 1 shall agree the denaturing method following a positive opinion of the Central Customs Laboratory of the Customs Agency. The special method agreed shall be relevant only to the end products, described in the request under paragraph 2.

(5) (Amended, SG No. 25/2013, effective 1.04.2013) Denaturing by a special method shall be carried out in the presence of a

customs officer in a tax warehouse or at the manufacturer of the finished products under Article 22 paragraph 2 of the Act.

**Article 99.** (1) (Amended, SG No. 70/2006, SG No. 25/2013, effective 1.04.2013) 24 hours before starting any specific denaturing operation according to the special method the authorised warehousekeeper or the producer of the finished products under Article 22, paragraph 2 of the Act shall be obliged to notify the customs office by location of the special denaturing operation and request the presence of a customs officer.

(2) Notification under paragraph 1 shall be in writing, specifying the date and hour of the planned denaturing operation by a special method. The denaturing operation shall be carried out during the working hours of the customs office.

(3) For the purposes of control the customs authorities may take samples of the ethyl alcohol intended for denaturing, the denaturing substances, and the specially denatured ethyl alcohol.

(4) (New, SG No. 25/2013, effective 1.04.2013) The provision of Article 22, paragraph 2, item 2 of the Act shall not apply, if the requirements of Article 98, paragraphs 1, 2, 4 and 5 would not be complied with.

**Article 100.** (Amended, SG No. 70/2006) The persons completing denaturing under the common method or denaturing under special method shall be obliged to:

1. keep record of the substances received and used for denaturing;

2. (Amended, SG No. 24/2010, effective 26.03.2010) keep record of the quantities of denatured alcohol by denaturing method applied - by consumers and by purposes of use;

3. make inventory at the end of every month of the substances for denaturing and the data thereof shall be sent to the customs office by location of the denaturing operation.

**Article 100a.** (New, SG, No. 44/2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Bioethanol shall be denatured by general and a special method for the purposes of application of Article 32, paragraph 10 of the Act.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) Denaturing of bioethanol by general and a special method shall be performed at a tax warehouse and in the presence of a customs official.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) Denaturing of bioethanol, intended for blending with petrol, shall be performed using the following special method, which is coordinated nationwide: 4 litres of isopropyl alcohol (2-propanol) shall be added to each 100l of dehydrated ethyl alcohol with alcoholic content of not less than 98.7% vol., irrespective of whether it contains any other denaturing substances.

(4) (Repealed, SG No. 25/2013, effective 1.04.2013).

(5) (Repealed, SG No. 25/2013, effective 1.04.2013).

(6) (Repealed, SG No. 25/2013, effective 1.04.2013).

**Article 100b.** (New, SG, No. 44/2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) 24 hours prior to the start of each specific operation of denaturing by the special method Article the authorised warehousekeeper shall be obliged to notify the customs office by location of performance of the special denaturing and to request the attendance of a customs official.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) The notification under paragraph 1 shall be made in writing in standard form in accordance with Appendix No. 7n, indicating therein the date and hour of the planned operation of denaturing by the special method. The operation of denaturing shall be conducted during the hours of business of the customs office.

(3) For the purposes of control the customs bodies shall be entitled to take samples of the bioethanol, intended for denaturing, of the denaturing agents and of the specially denatured bioethanol obtained.

**Article 100c.** (New, SG No. 110/2013, effective 1.01.2014) Bioethanol, which had been denatured outside the territory of

the Republic of Bulgaria and intended for blending with gasoline, shall be deemed denatured by a special method if it would meet the requirement under Article 100a, paragraph 3.

**Article 101.** The advised quantity of ethyl alcohol for denaturing may not be less than 100 l.

## **Section II**

### **Marking of gas oil and kerosene**

**Article 102.** (1) (Amended, SG No. 70/2006, SG No. 28/2009, effective 14.04.2009) The rate of excise duty for kerosene under Article 33(1) of the Act shall apply only where such fuels are marked in accordance with the provisions of this section.

(2) Marking on the customs territory of the country shall be carried out only in a tax warehouse in the presence of a customs officer.

**Article 103.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) A combination of substances in the quantities specified shall be used for marking heating gas oil, as follows:

1. Solvent Yellow 124 (chemically pure) from 6 to 9 mg/l, and
2. Solvent Red 19 (chemically pure) or Solvent Red 19 similar (chemically pure) - at least 6 mg/l.

(2) The following combination of substances in the quantities specified shall be used for marking of kerosene:

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) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) A combination of substances in the quantities specified shall be used for marking the gas oil, intended for vessels and of gas oil, intended for obtaining marine fuel, as well as for gas oil under Article 33a, paragraph 4 of the Act, and gas oil, intended for excise exempt end users, as follows:

1. Solvent Yellow 124 (chemically pure) from 6 to 9 mg/l, and
2. Solvent Blue (chemically pure) or Solvent Blue 35 similar (chemically pure) - at least 10 mg/l.

(4) The substances under paragraphs 1, 2 and 3 may be added separately or as a mixture prepared in advance, provided that the mixture is added in such a quantity which ensures that the substances would be available in the quantities stipulated in paragraphs 1, 2 and 3.

**Article 104.** (Amended, SG No. 70/2006, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010)

(1) The rate of excise duty referred to in Article 33, paragraph 1 of the Act shall apply to gas oil and kerosene marked outside the territory of the Republic of Bulgaria, provided that it contains a combination of the substances in the quantities and types as stipulated in Article 103, paragraph 2 and in compliance with the requirements of Article 80a.

(2) The exemption from excise duty under Article 24, paragraph 1, item 1 of the Act, as well as the refund of excise duty paid under Article 26, paragraph 2 of the Act in regard to energy products for vessels, shall also apply to gas oil and energy products, containing marked gas oil, marked outside the territory of the Republic of Bulgaria, provided that they contain a combination of the substances in the quantities and types as stipulated in Article 103, paragraph 2

**Article 105.** (1) Substances used for marking shall be stored separately from other substances and in containers which have signs of the substance contained therein.

(2) Marked fuels shall be stored separately from other fuels in the tax warehouse.

**Article 106.** (1) (Amended, SG No. 25/2013, effective 1.04.2013) 24 hours before starting any individual operation of manual marking of fuels an authorised warehousekeeper shall notify the customs office by location of the tax warehouse and shall demand the presence of a customs officer.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) Notification under paragraph 1 shall be in writing in standard form in accordance with Appendix No. 7n, specifying the date and hour of the planned fuel marking operation. The marking operation shall be carried out during the working hours of the customs office.

**Article 107.** (1) (Amended and supplemented, SG No. 28/2009, supplemented, SG No. 24/2010, effective 26.03.2010) In the cases of automatic marking of kerosene and gas oil, the system used shall mandatorily meet the requirements of the Measurements Act and shall be approved in advance by the customs authorities.

(2) (Amended, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) The authorised warehousekeeper shall file a written request for approval of automatic marking of the fuels under paragraph 1 to the director of the Customs Agency, indicating:

1. the identification number of the authorised warehousekeeper;
2. the identification number of the tax warehouse where the automatic marking system will be used;
3. the methods of marking and a detailed description of the process and equipment that will be used;
4. the products to be marked;
5. the containers and places to be used for storage of the marking substances or marking mixtures;
6. the measures for controlled access to the automatic marking system and marking substances;

(3) (Amended, SG No. 28/2009, supplemented, SG No. 78/2010, effective 5.10.2010) Approval of the automatic system for marking of kerosene and gas oil shall be recorded in the license for tax warehouse management.

**Article 108.** (1) A authorised warehousekeeper shall:

1. keep record of the marking substances received and used;
2. (amended, SG No. 24/2010, effective 26.03.2010) keep record of the quantity of marked fuel, separating it by types of fuels and by consumers;
3. make inventory at the end of every month of the marking substances or the marking mixture stored or used in the tax warehouse and the data thereof shall be sent to the customs office by location of the tax warehouse.

(2) For the purposes of control customs authorities may take samples from the marked fuel, marking substances and marking mixture.

**Article 108a.** (New, SG No. 16/2011, effective 22.02.2011) (1) Marked energy products shall be transported on the territory of this country only using means of transportation, equipped by a Global Positioning System (GPS) by the persons at their expense.

(2) The Global Positioning System (GPS) shall consist of:

1. GPS/GSM device;
2. (amended, SG No. 7/2012, effective 24.01.2012) sensors for control of all inlets and outlets of transportation vessels, where no measurement devices have been installed;

3. controller for taking the readings of measurement and sensor controls devices;

4. technical device, ensuring autonomous powering of the system or the GPS.

(3) The global system under paragraph 1 must:

1. include elements, possessing the respective certificates for input as equipment into means of transportation for transportation of fuels;

2. collect data from the measurement and control devices and sensors, mounted on the means of transportation and transmit them via a GSM network to the Customs Agency;

3. ensure an uninterrupted signal from the GPS device to the Customs Agency, transmitting the data in real time.

(4) The data from the measurement and control devices and sensors, which must be transmitted, as well as the format of the protocol for the transmission thereof to the Customs Agency shall be determined by order of the Director of the Customs Agency.

(5) Persons, who are owners of vessels for transportation of marked energy products, on which a Global Positioning System (GPS) is mounted, shall be responsible for the truthfulness of the information under paragraph 4, which shall be transmitted to the Customs Agency.

(6) For the purposes of application of paragraph 4 the vessels, intended for overland transport (road, including railroad), must have available measurement and control devices, which keep track of the fuel quantities unloaded and the vessels for transportation, intended for water transport, must have available measurement and control devices, which keep track of the fuel quantities loaded and unloaded.

(7) The measurement and control devices under paragraph 6 must have a capability for transmission of their readings to the controller under paragraph 2, item 3.

(8) The Global Positioning System (GPS) shall be installed in the presence of a customs official on vessels for transportation, which form part of a means of transportation.

(9) The GPS device mounted, which shall form part of the Global Positioning System, must be sealed by the customs bodies.

(10) (New, SG No. 25/2013, effective 1.04.2013) In case of change in the circumstances, based on which the request was submitted for issuance of certificate of approval of vessel for transportation of marked energy products, the persons under paragraph 5 shall notify the customs authorities within 14 days of occurrence thereof and submit any documents required.

**Article 108b.** (New, SG No. 110/2013, effective 1.01.2014) (1) For the purposes of implementation of Article 93, paragraph 8 of the Act the transportation of marked energy products to units or installations of the Bulgarian army the officials, controlling the efficient usage of the army transportation, shall make available to the competent customs office information regarding:

1. the military units or installations, where marked energy products would be received and consumed;

2. the army transportation vehicles, used for transportation of marked energy products from the depots for petroleum, oil and lubricants of the Ministry of Defence to the locations of delivery and consumption by the Bulgarian Army;

3. the rules of transportation of marked energy products, intended for heating of military units/installations of the Bulgarian Army.

(2) The marked energy products under paragraph 1 must certainly be accompanied by copies of documents, certifying the charging of the excise duty payable and documents, certifying the purpose of the marked energy products.

(3) In instances of change of the information under paragraph 1 the officials, controlling the efficient usage of the army transportation, shall notify the customs office within 14 days of the occurrence of the new circumstances.

## Section III

## **Other restrictions and prohibitions**

**Article 109.** (1) (Supplemented, SG No. 4/2008, amended, SG No. 24/2010, effective 26.03.2010) The excise rate under Article 33, paragraph 1 of the Act shall apply to liquefied petroleum gas (LPG) used for heating (for industrial and household needs) in installations with storage containers (tanks) of a volume of up to 10m<sup>3</sup> and in the containers for transportation (bottles, cisterns) liquefied petroleum gas (LPG) used for heating (for industrial and household needs) which meet the requirements of the Technical Requirements to Products Act and normative acts concerning the structure and safe exploitation of containers operated under pressure.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) After refilling the bottles for transportation of liquefied petroleum gas (LPG), intended for heating (for industrial and household purposes), shall be secured by heat-shrink caps which must be destroyed before use and shall bear the following information:

1. (supplemented, SG No. 4/2008) the logo of the respective authorised warehousekeeper, holding license for operation of a tax warehouse on the grounds of Article 50, paragraph 1 of the Act;
2. the identification number of the tax warehouse where the refilling was carried out;
3. the actual quantity in kilograms of the liquefied gas in the bottle, written as follows: "Net weight .... kg".

(3) (New, SG No. 24/2010, effective 26.03.2010) The bottles for transportation of liquefied petroleum gas (LPG), used as motor fuel, must be marked by a prominent permanent inscription, reading "Motor Fuel".

**Article 109a.** (New, SG No. 25/2013, effective 1.04.2013) The vessels for delivery of natural gas for household needs shall be clearly marked in a prominent spot by a permanent inscription reading "natural gas for household needs".

**Article 110.** (Repealed, SG No. 24/2010, effective 26.03.2010).

**Article 111.** (1) (Amended, SG No. 70/2006, SG No. 4/2008, SG No. 7/2012, effective 24.01.2012, SG No. 110/2013, effective 1.01.2014) When entering into deals with excise goods the persons, which charged the excise duty for the state budget, shall issue a tax invoice, indicating the amount of the excise duty due on a separate line. An invoice shall be issued for every deal concluded, indicating the type and quantity of excise goods, their value, the amount of the excise duty due, the name and BULSTAT code of the contractor and the receiver on the invoice.

(2) (New, SG No. 25/2013, effective 1.04.2013) Outside the cases under paragraph 1 when conducting transactions in excise goods the tax invoice may be issued by the consignee of the delivery or by the person, depositing the goods into the tax warehouse.

(3) (Renumbered from Paragraph 2, SG No. 25/2013, effective 1.04.2013) The original invoice shall be submitted to the receiver under the transaction. The invoice shall be issued in minimum 3 copies.

(4) (Renumbered from Paragraph 3, SG No. 25/2013, effective 1.04.2013) The invoice shall be issued within 5 days from the earlier of the two - the date of transfer of ownership over the goods or the date of payment, including partial payment.

## **Section IV**

**(New, SG No. 24/2010, effective 26.03.2010)**

**Procedure for issuance of authorisations for trading in manufactured tobacco**

**(Title amended, SG No. 16/2011, effective 22.02.2011)**

**Article 112.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective

22.02.2011).

**Article 113.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 114.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2013, effective 1.04.2013) Written request must be submitted for obtaining authorisation for trading in manufactured tobacco under Article 90a, paragraph 1 of the Act, in standard form according to Appendix No. 19a, to the director of the customs office by the location of the commercial warehouse or outlet or to the nearest customs office, to which the following documents must be attached:

1. (repealed, SG No. 25/2013, effective 1.04.2013);
  2. (repealed, SG No. 25/2013, effective 1.04.2013);
  3. (repealed, SG No. 44/2011);
  4. a declaration that the person is not undergoing a bankruptcy or liquidation procedure;
  5. (amended, SG No. 16/2011, effective 22.02.2011) a certificate of clear conviction record concerning the circumstances under Article 90a, paragraph 2, item 4, letter "a" of the Act and if the persons are not Bulgarian citizens - a declaration;
  6. (amended, SG No. 16/2011, effective 22.02.2011) a declaration concerning the circumstances under Article 90a, paragraph 2, item 4, letter "b" of the Act;
  7. a certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;
  8. precise address and type of the facility;
  9. a document of title or contract for lease of the commercial warehouse or outlet;
  10. (supplemented, SG No. 78/2010, effective 5.10.2010) a copy of the authorisation for commissioning of the trading facility into operation or any other document, evidencing its purpose, issued by the respective competent body;
  11. certificate of registration of a fiscal device in accordance with Regulation No H-18 of 2006 on the registration and reporting of sales in commercial outlets using fiscal devices.
  12. (amended, SG No. 16/2011, effective 22.02.2011) declaration concerning the circumstances under Article 90a, paragraph 2, items 8 and 9 of the Act;
  13. copies of the contracts executed for supply of manufactured tobacco or a list of the suppliers;
  14. (repealed, SG No. 25/2013, effective 1.04.2013).
- (2) (Repealed, SG No. 16/2011, effective 22.02.2011).
- (3) (New, SG No. 25/2013, effective 1.04.2013) The suppliers shall be indicated with their names and UICs in the request under paragraph 1.

**Article 115.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 116.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 117.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 16/2011, effective 22.02.2011) The authorisation for trading in manufactured tobacco shall be issued in standard form in accordance with Appendix No. 19b in



duplicate - one copy for the customs office, issuing the authorisation and one for the person, to whom it is issued.

(2) (Repealed, SG No. 16/2011, effective 22.02.2011).

**Article 117a.** (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 90f, paragraph 1, item 1 of the Act the persons shall submit to the director of the competent customs office a notice in standard form in accordance with Appendix No. 19c.

**Article 118.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 119.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 25/2013, effective 1.04.2013) The Customs Agency shall keep an electronic register of the authorisation issued for trading in manufactured tobacco. The data in this register shall be publicly available.

(2) (Repealed, SG No. 44/2011).

**Article 120.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

## **Section V**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Determination of market price**

**Article 121.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010) For the purposes of implementation of Articles 106a and 107f, paragraph 3 of the Act the market price of goods, confiscated or abandoned in favour of the state, as well as of the carriage, transportation and other means or installations, instrumental or used for perpetrating legal offences, shall be determined under the order of Regulation No H-9 of 2006 on the order and ways of determining market prices (SG, No 70 of 2006).

## **Section VI**

**(New, SG No. 25/2013, effective 1.04.2013)**

### **Procedure, manner and format of submission of documents via electronic means**

**Article 121a.** (New, SG No. 25/2013, effective 1.04.2013) (1) Any requests, notification, applications for excise labels, inventories for return of excise labels, reports regarding excise labels received under the Act and these Rules, as well as the information under Article 88a, may also be submitted by the individuals via electronic means.

(2) The specific requirements and format for submission via electronic means shall be determined by order of the director of the Customs Agency.

## **Chapter Seven**

**(Repealed, SG No. 8/2007)**

### **PROVISIONS FOR SALE OF GOODS IN DUTY-FREE RETAIL OUTLETS AND REFILLING**

# OF LIQUID FUELS IN FREE ZONES

**Article 122.** (Repealed, SG No. 8/2007).

**Article 123.** (Repealed, SG No. 8/2007).

## TRANSITIONAL AND CONCLUDING PROVISIONS

**§ 1.** (Amended, SG No. 25/2013, effective 1.04.2013) The persons that have been granted a license for tax warehouse management for production and storage based on a request submitted before entry into force of these Rules shall bring their premises for production of excise goods in conformity with the requirements set out in Article 28, paragraph 1, item 3 within 3 months from entry into force of these Rules.

**§ 1a.** (New, SG No. 61/2006) (1) Excise duties paid in regard to goods, received prior to 30.VI.2006 in retail units for duty-free trade, the sale of which would take place after the said date, shall be reimbursed on the legal grounds of § 1(3) of the Transitional and Concluding Provisions of the Excise Duties and Tax Warehouses Act based on a statement-declaration in standard form, in accordance with Annex No.20, to which the documents under Article 116, paragraph 2, items 1 and 3 shall be attached.

(2) Reimbursement shall take place under terms and procedure, as prescribed in Article 116, paragraphs 2, 3 and 4 and Article 117 - 119.

**§ 1b.** (New, SG No. 70/2006) For refund of excise duty paid according to

§ 2a of the transitional and final provisions of the Excise Duties and Tax Warehouses Act a request for refund in the form as provided for in appendix No 21 shall be submitted.

**§ 2.** These Rules are issued on the grounds of § 4 of the transitional and concluding provisions of the Excise Duties and Tax Warehouses Act.

**§ 3.** These Rules shall come into force on 1 July 2006 except for the provisions of Articles 27 - 37, which shall come into force from the promulgation of these Rules in the State Gazette and shall repeal the Rules on the Implementation of the Excise Duties Act (promulgated in the State Gazette, No. 16 of 1999; amended and supplemented, Nos. 55 and 80 of 1999, No. 4 of 2000, No. 12 of 2001, Nos. 21 and 58 of 2002, No. 33 of 2003, Nos. 14, 16, 58 and 97 of 2004; corrected, No. 101 of 2004; amended and supplemented, No. 8 of 2005 and No. 9 of 2006).

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Rules to Amend and Supplement the Rules on Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 8/2007)

§ 76. Everywhere in the appendices the word "BULSTAT" shall be replaced by "UIC".

Rules to Amend and Supplement the Rules on Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 33/2007)

TRANSITIONAL AND CONCLUDING PROVISIONS

§ 3. (1) For the quantities of energy surpluses, referring to tax periods from the 1st of January 2007 up to the entry into force of these rules of implementation, the persons under Article 57a shall issue excise credit notifications according Article 80, paragraph 8 within the 31st of May 2007 deadline.

(2) The quantities of energy surpluses according paragraph 1 shall be certified with an acceptance certificate according Article 80, paragraph 9 for every tax period from the 1st of January to the entry into force of these rules of implementation.

(3) The acceptance certificates under paragraph 2 shall be extended by the electro-energetic operator to the persons under Article 57a of the Act within the 10th May 2007 deadline.

§ 4. (1) The persons, who up to 31st of May 2007 inclusive, have submitted a request according Article 14, paragraph 1 for issuance of a certificate for an excise exempt end user of coke and/or coals, on the basis of which have received a certificate for an excise exempt end user of coke and/or coals, shall have the rights and obligations of excise exempt end users and for the period from 1st of January to the issuance of the certificate, provided for the used in production coke and coals Article 24, paragraph 2 of the Act is applied.

(2) In the cases under paragraph 1 the excise paid shall be refunded according the provisions of Article 27 of the Act.

Rules to Amend and Supplement the Rules on Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 28/2009, effective 14.04.2009)

TRANSITIONAL AND CONCLUDING PROVISIONS

§ 33. The validity term of the issued authorisations for receipt of specific quantities of excise goods, under excise duty deferred payment arrangement, by provisionally registered consignees shall be 30 days as from the entry into force of these Rules.

§ 34. These Rules shall enter into force on the date of their promulgation in the State Gazette.

Rules to Amend and Supplement the Rules on Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 24/2010, effective 26.03.2010)

.....  
§ 112. Throughout the text of the rules the words "central customs directorate" shall be replaced by "Central Customs Directorate".

§ 113. (Effective 1.04.2010 - SG No. 24/2010) Throughout the text of the rules and the appendices hereto the words "registered trader", "the registered trader", "a registered trader" and "registered traders" shall be replaced respectively by "registered consignee", "the registered consignee", "a registered consignee" and "registered consignees"; the words "unregistered traders", "an unregistered trader", "the unregistered trader" and "unregistered trader" shall be replaced respectively by "provisionally registered consignees", "the provisionally registered consignee", "a provisionally registered consignee" and "provisionally registered consignee" - as of 01 April 2010.

TRANSITIONAL AND CONCLUDING PROVISIONS

§ 114. Persons under Article 73, paragraph 1 shall be obliged to introduce the system for electronic counting and identification for the purposes of reporting, performed by them under Article 73, paragraph 3, within six months of entry into force of these rules.

§ 115. The rules shall enter into force as of the date of their publication in State Gazette, with the exception of § 113, which shall enter into force as of 01 April 2010.

Rules to Amend and Supplement the Rules on Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 78/2010, effective 5.10.2010)

.....

§ 45. Throughout the text of these Rules and of the appendices thereto the phrase "current certificate of entry on the commercial register" shall be replaced by "current certificate of good standing".

Rules to Amend and Supplement the Rules on Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 44/2011)

§ 18. Throughout these Rules and the appendices hereto the phrases "accompanying administrative document", "accompanying administrative document or", "accompanying administrative document/", "/the accompanying administrative document", "the accompanying administrative document/", "accompanying administrative documents/", "/the accompanying administrative documents", "the accompanying administrative document" and "AAD/" shall be deleted.

Regulations for amending the Regulation on the Implementation of the Law on Excise Duties and Tax Warehouses  
(SG No. 25/2013, effective 1.04.2013)

.....

Additional Provisions

§ 146. Anywhere in the Rules and its Annexes, the words "application", "application" and "application" is replaced by "request", "request" and "requests".

§ 147. Anywhere in the Rules and its Annexes, the words "applicant" and "applicant" shall be replaced by "persons submitted applications" and "claimant."

Final provision

§ 148. They shall enter into force on 1 April 2013, except for § 40, paragraph 3, § 41, paragraph 3, § 53, § 65 and § 72, which shall enter into force on 1 July 2013.

Rules to Amend and Supplement the Rules on Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 110/2013, effective 1.01.2014)

.....

SUPPLEMENTARY PROVISION

§ 29. Throughout the text of these Rules the phrase "national budget" shall be replaced by the phrase "state budget".

TRANSITIONAL AND CONCLUDING PROVISIONS

§ 30. By 1 April 2014 at the latest the authorised warehousekeepers, who have provided security in the form of a bank guarantee, shall bring the same into conformity with § 27 of the Rules

§ 31. These Rules shall enter into effect as of 1 January 2014, except for § 8, § 10 and § 17, which shall enter into force as of 1 April 2014.

**Appendix No. 1 to Article 4a, Paragraph 2**

(New, SG No. 8/2007,  
amended, SG No. 4/2008,  
effective 1.01.2008,  
No. 24/2010, effective 26.03.2010,  
SG No. 44/2011)

EUROPEAN COMMUNITY

CERTIFICATE OF EXEMPTION FROM EXCISE DUTY

(Council Directive 2008/118/EC – Article 12(1))

Registration No

1. Organization/ Physical Person  
Name .....  
Street and number .....  
Postal code place .....  
(Host) Member state.....

2. COMPETENT AUTHORITY FOR AUTHENTICATION  
(Name, address and telephone number.)  
.....

3. DECLARATION FROM ORGANIZATION OR PERSON- RIGHT-HOLDER  
The Organization or the Person<sup>1</sup> declares herewith, that:  
(a) the goods, indicated in cell 5 are intended<sup>2</sup>

? for official use by	? for private use by
? foreign diplomatic mission	? member of a foreign diplomatic mission
? foreign consular representation	? member of a foreign consular representation
? international organizations	? member of an international organization
? armed forces of a state, Party to the North Atlantic Treaty Organisation (NATO force)	.....
	(Name of the Organization) (see cell 4)

(b) the goods, described in cell 5, comply with the conditions and restrictions, applicable at exemption in the host member state, named in cell 1 and

(c) the above noted information shall be given in good faith The Organization or the person undertakes herewith to pay to the Member state, from which the goods are forwarded, the excise duty payable in the case the goods do not comply with the conditions for exemption or are not used for the purpose indicated.

Place, date	.....
	Name and status of the signing person
	.....
	Signature

**4. STAMP OF THE ORGANIZATION**

(in case of exemption for private use )

.....

Name and status of the signing person

Signature

.....

place, date

**5. Description of the goods for which exemption of excise duty is requested**

A. Data for the licensed warehouse keeper

(1) Name and address .....

(2) Member state .....

(3) Excise No. ....

(optionally)

B. Data about goods

No	Detailed description of the goods <sup>3</sup> (or reference to the attached order document)	Quantity or number	Value with excise duty		Currency
			included	excluded	
		Total amount			

**6. CONFIRMATION BY THE COMPETENT AUTHORITY OF THE HOST MEMBER STATE**

The consignment of goods, described in cell 5 corresponds

? completely

? to the quantity .....(number) <sup>4</sup>)

on the conditions for exemption of excise duty

.....

Place, date

.....

Name and status of the signing person

.....

Signature

7. Permission for exemption from authentication (in case of exemption for official use)

With letter No..... from.....on

(reference to the file) (date)

..... is permitted by

(name of the right-holding organization)

.....exemption from authentication in  
Cell 6.

(name of competent authority in the host member state )

.....

Name and status of the signing person

.....

Signature

.....

Place, date

(Stamp)

- (1) Strike out the unnecessary
- (2) A cross is placed in the relevant box.
- (3) The unnecessary space is crossed out
- (4) Goods, which are not liable to exemption from excise duty shall be crossed out in Cell 4.

**Explanatory notes**

1. This certificate shall be used as a authentication of the licensed warehouse operator for exemption from payment of excise duty for consignments of goods, addressed for organizations/ persons- right-holders, mentioned in Art. 23, paragraph 1 of Council Directive 2008/118/EC of 16 December 2008. Therefore, a certificate shall be issued for every licensed warehouse operator. The licenses warehouse operator shall be except that bound to preserve this certificate in his documentation according the legislative provisions, applicable in his Member state.

2. (a) (Amended, SG No. 4/2008, SG No. 44/2011) The general specification of the paper to be used is set out in the Official Journal of the European Community No C 164 of 01.07.1989. For all copies white paper sized 210 mm x 297 mm with maximum deviation for length minus 5 mm and plus 8 mm shall be used.

The certificate for excise duty exemption shall be issued in 2 copies:

Copy 1. shall be kept by the forwarder.

Copy 2. shall accompany the excisable goods, in regard to which the certificate was issued.

(b) Any unused space in cell 5.B shall be crossed out so as to preclude any additional entries.

(c) (Amended, SG No. 4/2008) The document must be filled out legibly and indelibly. No deletions or corrections shall be made. The document shall be completed in a language, recognized by the host Member State.

(d) If the description of goods (cell 5. B of the certificate) refers to a document for purchase, completed in a language, different from the understandable for the receiving Member state, the organization or the person, to which excise duty exemption is permitted, shall attach a translation.

(d) On the other hand, if the certificate is completed in a language, non- understandable for the Member state of the licensed warehouse operator, the organization or the person, to which excise duty exemption is permitted, shall be obliged to attach a translation to the information, referred to the goods in cell 5.B.

(e) Understandable language shall mean one of the officially used languages in the Member state or every other official language of the Community, which the Member state declares could be used for this purpose.

3. With the declaration envisaged in cell 3 of the certificate the organization or the person, to which excise duty exemption is permitted, shall make available the necessary information for review of the request for exemption in the member state of destination.

4. By authenticating in cell 4 of the certificate the organization verifies the data in cells 1 and 3(a) of the document and certifies that the person, who may be exempt from excise duty, is a member of its staff.

5. (a) The reference to the order document (cell 5.B of the certificate) shall contain at least the date and the number of the order. The order document shall contain all the elements, indicated in cell 5 of the certificate. In the case the certificate should be authenticated by the competent authority of the receiving Member state, the order document should also be authenticated.

(b) The indication of the excise number of the licensed warehouse operator in the manner, as provided in Art. 15(a), paragraph 2 (a) of Council Directive 2008/118/EC of 16 December 2008 shall be mandatory.

(c) The currencies should be indicated by a three letters code according the international standard ISODIS4127, established by the International Organization for Standardisation.

6. The above noted declaration of the right-holding organization or person should be authenticated in cell 6 with the stamp of the competent authority of the receiving member state. This authority may give its consent coordinated with another authority of its Member state.

In order to simplify the procedure the competent authority may permit the right-holding organization not to stamp in case of exemption for official use. The organization, which has the right of excise duty exemption should mention this exemption from duty in cell 7 of the certificate.





						under SA D for imp ort s						excise or SA D for im por ts						on purch ase invoic e or SAD for impor ts			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Total excise duty amount:																					

In words: .....

I enclose hereto the documents required under Art. 6b, paragraph 3 of RIEDTWA.

.....

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

**Appendix No. 1b  
to Article 8, Paragraph 1**

(Renumbered from Appendix 1, amended, SG No. 70/2006  
renumbered from Appendix No. 1a,  
supplemented, SG No. 8/2007, amended, SG No. 24/2010,  
effective 26.03.2010, SG No. 25/2013, effective 1.04.2013)

Incoming No..... Date .....

Territorial Customs Office .....

Details of the applicant

UIC .....

Business name .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Details of bank account, to which the refund amount is to be transferred:

Commercial bank ..... Bank code (BIC) ..... IBAN .....

**REQUEST**

for refund of excise duty pursuant to Art. 22, paragraphs 3 and 5 of EDTWA

No	Data on the alcohol and alcoholic beverages purchased										Data on the e-EDD		Alcohol and alcoholic beverages input				Goods sold				
	Excise product code	CN code	Number of purchase invoice or SAD for imports	Date of purchase or imports	UI of issuer of the purchase invoice or of consignee under SAD for imports	Name of issuer of the purchase invoice or of consignee under SAD for imports	Unit of measurement based on purchase invoice or SAD for imports	Alcoholic strength	Alcoholic quantity based on purchase invoice or SAD for imports	Uniquely control number	Date	Quantity of pure alcohol input based on purchase invoice or SAD for imports	Excise duty rate	UI of the person levying the excise duty	Number of the document, evidencing the levying of excise duty	Commercial name of the goods	Unit of measurement	Quantity of goods sold	Consumption rate of pure alcohol per unit of product in units of measurement based on purchase invoice or SAD for imports	Amount of excise duty, subject to refund	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	26
Total excise duty amount:																					

In words: .....

I enclose hereto the documents required under Art. 8, paragraph 3 of RI EDTWA.

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct.

I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs



			for im po rts		for impor ts	or of con sign ee und er SA D for imp orts		oic e or SA D for imp orts					on pur cha se inv oic e or SA D for imp orts		e dut y	e duty			e	of measu remen t based on pur chase invoic e or SAD for import s		
1	2	3	4	5	6	7	8	9	10	11	12	13	15	16	17	18	19	20	21	22	23	
Total excise duty amount:																						

In words: .....

I enclose hereto the documents required under Art. 8, paragraph 3 of RIEDTWA.

.....

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp:

.....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

## Appendix No. 2a to Article 12a, Paragraph 1

(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

Incoming No ...../ Date .....

Territorial Customs Office .....

Details of the applicant

UIC .....

Business name .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Details of bank account, to which the refund amount is to be transferred: Commercial bank .....

Bank code (BIC) ..... IBAN .....

REQUEST

for refund of excise duty pursuant to Art. 23, paragraph 2 of EDTWA

No	Excise goods purchased or imported										Excise goods shipped to other Member States						Data on the e-EDD		Amount of excise duty, subject to refund	
	Excise product code	CN code	Date of purchase or SA D for imports	UIC of issuer of the purchase invoice or of consignee under SAD for imports	Name of issuer of the purchase invoice or of consignee under SAD for imports	Unit of measurement	Quantity based on purchase invoice or SA D for imports	Price including excise duty/a amount of excise duty based on SA D	Excise duty rate	No of documents, certificates or the payment or security of the excise duty in the Member State of destination	Quantity of goods shipped to another Member State, based on purchase invoice or SA D for imports	Tax base	UI C of the person levying the excise duty	No and date of the document, evidencing the levying of excise duty	Date of levying of excise duty	Unique control number	Date			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21



I am attaching the following information to the request:

No	Data on the excise goods												Data on the payment order and on the e-EDD							Amount of unduly paid or refundable excise duty	
	Excise product code	CN code	Number of purchase invoices or SA D for imports	Date of purchase or SA D for imports	UI of issuer of the purchase invoice or SA D for imports	Name of issuer of the purchase invoice or SA D for imports	Unit of measurement	Quantity based on purchase invoice or SA D for imports	Tax base according to purchase invoice or SA D for imports	Excise duty rate	Price incl. excise duty/amount of excise duty based on SA D	No of the payment order	Date of the payment order	Order number of the payment order	Date of receipt of the amount on the order	Figure of the amount on the payment order	Grounds for payment	Unique control number	Date		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Total excise duty amount:																					

I am attaching the following documents: .....

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct.

I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp:

.....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

\*\* Field reserved for Customs Office use.

## Appendix No. 3to Article 14, Paragraph 1

(Amended, SG No. 8/2007,  
SG No. 24/2010, effective 26.03.2010,  
SG No. 78/2010, effective 5.10.2010,  
SG No. 16/2011, effective 22.02.2011,  
supplemented, SG No. 44/2011,  
amended, SG No 25/2013, effective 1.04.2013)



Incoming No. № ..... TO  
THE DIRECTOR OF THE  
Date ..... CUSTOMS HOUSE

REQUEST

for issuance of certificate of excise-exempt end user

from .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 24a, paragraph 4 of the Excise Duties and Tax Warehouses Act (EDTWA) I hereby request the issuance of a certificate of excise-exempt end user.

Pursuant to the requirements of Art. 24a, paragraph 5 of EDTWA I am providing the following information:

1. Precise location of the unit where the energy products will be received and used:

.....

2. Purposes for which the energy products will be used:

(Describe the purposes for which energy products will be used in accordance with Art. 24, paragraph 2, items 1 - 5 of the Act)

.....

3. Commercial names and CN codes of the energy products that will be used:

.....

4. Annual projected quantities of energy products, which will be received and used – by type of activity and type of energy products:

.....

5. Stock records to be kept by the end user – by type of activity and type of energy product:

.....

6. Maximum output capacity:

.....

7. Maximum warehousing capacity for receipt of energy products:

.....

8. Commercial names and CN codes of the goods manufactured, types and volumes of final commercial

packages of the goods manufactured (if possible to indicate):

.....  
I am attaching, in accordance with Art. 24a, paragraph 6 of EDTWA, the following documents:

1. declaration that the person is not undergoing a bankruptcy or liquidation procedure;
2. certificate of clear conviction record concerning the circumstances under Art.24a, paragraph 3, item 3, letter “a” of the Act and if the persons are not Bulgarian citizens – a declaration;
3. declaration concerning the circumstances under Art.24a, paragraph 3, item 3, letter “b” of the Act;
4. declaration concerning the circumstances under Art.24a, paragraph 3, item 5 of the Act;
5. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;
6. plan of the facility with indication of its location and of the purpose of premises and equipment;
7. document of title or contract for lease of the facility;
8. copy of the authorization for commissioning of the facility into operation;
9. list of suppliers;
10. license, permit or registration for conducting the business in which the energy products are to be used, where required by law;
11. technological flowchart of the production process, consumption rates, maximum values of technological losses, technical specification.
12. documents issued on the grounds of an approved and publicly accessible standard (Bulgarian, international, European) pursuant to the National Standardisation Act;
13. license for electricity generation, issued under the procedure of the Energy Act.

Date: Signature and stamp:

Note. The person shall fill out this information separately for every individual unit where energy products will be received, stored and used.

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## **Appendix No. 3ato Article 16, Paragraph 1**

(New, SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE

.....  
CERTIFICATE OF EXCISE-EXEMPT END USER

№ .....

On the grounds of request submitted under incoming No  
..... of ..... and on the grounds of  
Article 24b of the Excise Duties and Tax Warehouses  
Act this certificate of excise-exempt end user is issued to

.....  
.....,

represented by .....

UIC: .....

Seat and registered address

State..... Region ..... Municipality .....

City/town/village .....

Postal Code ... ..

street ..... number

Location of the unit where the energy products will be received and used

State..... Region ..... Municipality .....

City/town/village .....

Postal Code ... ..

street ..... number

Commercial names of the energy products, which are CN code to be obtained and used

Purposes for which the energy products will be used:

.....

Commercial names of the goods manufactured

CN code

Date:

Director of customs to whom use:

(name, surname, signature)

Date handed over: .....

**Appendix No. 3b  
to Article 21a, Paragraph 1**

(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No 3a, amended, SG No. 25/2013,  
effective 1.04.2013)

Incoming No..... Date ..... Territorial Customs Office  
.....

Details of the applicant

UIC .....

Business name .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Details of bank account, to which the refund amount is to be transferred: Commercial bank .....

Bank code (BIC) ..... IBAN .....

REQUEST

for refund of excise duty pursuant to Art. 24g, paragraph 1 of EDTWA

No	Commercial name of the goods	Excise product code	CN code	Unit of measurement	Electricity quantity used	Excise duty rate	UIC of the persons, which levied and paid the excise duty	Unique control number of the e-EDD	Date of the e-EDD	Amount of excise duty, subject to refund
1	2	3	4	5	6	7	8	9	10	11

In words: .....

I enclose hereto the documents required under Art. 21a, paragraph 2 of RIEDTWA.

.....

I, the undersigned ....., hereby declare that I represent the



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	product code		name of purchaser or SA D for imports	purchase invoice or SA D for imports	number of the purchase invoice or SA D for imports	measure	based on purchase invoice or SA D for imports	according to purchase invoice or SA D for imports	duty rate	control number			of goods exported based on the sale invoice or SA D for exports		the persons, which levied and paid the excise duty	date of the document, evidencing the levying of excise duty		, subject to refund
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total excise duty amount:																		

In words: .....

I enclose hereto the documents required under Art. 23, paragraph 2 of RI EDTWA.

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

**Appendix No. 4a  
to Article 26a, Paragraph 2**

(New, SG No. 70/2006,  
repealed, SG No. 24/2010, effective 26.03.2010)

**Appendix No. 4b  
to Article 23a, Paragraph 1**

(New, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

Incoming No..... Date .....



Total excise duty amount:

In words: .....

I enclose hereto the documents required under Art. 23, paragraph 2/Art. 23b, paragraph 1 of RIEDTWA.

.....  
I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp:

.....  
\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

## Appendix No. 4c to Article 26h, paragraph 2

(New, SG No. 110/2013, effective 1.01.2014)

Incoming No. №

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE.....

### NOTICE

concerning receipt of tobacco refuse, which remains outside the scope of Article 12, paragraph 1, item 2 of the Excise Duties and Tax Warehouses Act

by.....

represented by.....

PIN/Alien's ID No..... ,

UIC..... ,

Seat and registered address:

State ..... Region ..... Municipality..... City/town/village ..... Postal Code .....

Street ..... Number .....

Telephone ..... Mobile ..... Fax.....

E-mail ..... Web address .....

Correspondence address:

State ..... Region ..... Municipality..... City/town/village ..... Postal Code .....

Street ..... Number.....

Telephone ..... Mobile ..... Fax.....



E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail..... Web address .....

In connection with the requirements of Article 26h, paragraph 1 of RIEDTWA I am making available to you the following information:

1. ....

*(date of dispatch of the refuse under Article 26h, paragraph 1, item 1 from the other Member State)*

2. ....

*(description of the itinerary from the Member State of dispatch to the Republic of Bulgaria)*

3. ....

*(description of the refuse under Article 26h, paragraph 1 and the quantity thereof)*

4. ....

*(name/business name and address of the consignor and carrier)*

5. ....

*(location of receipt and unloading of the refuse under Article 26h, paragraph 1 in the territory of this country)*

6. ....

*(date, by which the refuse under Article 26h, paragraph 1 must be received and unloaded in the territory of this country)*

7. ....

*(intended purpose of the refuse under Article 26h, paragraph 1)*

8. ....

*(name/business name and address of the person, who is to perform the respective activity under Article 12, paragraph 4 of the Act)*

I am attaching to the notice the following:

.....

*(copy of contract with the person, who is to perform the respective activity under Article 12, paragraph 4 of the Act, any other document, certifying the intended purpose, as well as other documents, relevant to the notice, at the person's discretion)*

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

**Appendix No. 4d  
to Article 26i, paragraph 1**

(New, SG No. 110/2013, effective 1.01.2014,  
amended, SG No. 28/2014, effective 28.03.2014)

Incoming No. №...

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE.....

**DECLARATION**

concerning import of tobacco refuse, which remains outside the scope of Art.12, paragraph 1, item 2 of  
the Excise Duties and Tax Warehouses Act

by

..... ,

represented

by

..... ,

PIN/Alien's ID No..... ,

UIC.....

Seat and registered address:

State ..... Region ..... Municipality ..... City/town/village ..... Postal Code  
.....

Street ..... Number .....

Telephone ..... Mobile..... Fax .....

E-mail..... Web address .....

Correspondence address:

State ..... Region..... Municipality ..... City/town/village ..... Postal Code  
.....

Street ..... Number .....

Telephone ..... Mobile..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile..... Fax.....

E-mail ..... Web address .....

In connection with the requirements of Art. 26i, paragraph 1 of RIEDTWA I am making available to you  
the following information:

1. ....

*(customs declaration No)*

2. ....

*(location of receipt and unloading of the refuse under Art.26i, paragraph 1 in the territory of this country)*

3. ....

*(intended purpose of the refuse under Art.26i, paragraph 1)*

4. ....

*(name/business name and address of the person, who is to perform the respective activity under Art. 12, paragraph 4 of the Act)*

5. ....

*(description of the refuse under Art.26i, paragraph 1 and the quantity thereof)*

I am attaching to the declaration the following:

.....

*(copy of contract with the person, who is to perform the respective activity under Art. 12, paragraph 4 of the Act, any other document, certifying the intended purpose, as well as other documents, relevant to the declaration, at the person's discretion)*

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 4e  
to Article 26j, paragraph 2**

(New, SG No. 110/2013, effective 1.01.2014,  
amended, SG No. 28/2014, effective 28.03.2014)

Incoming No. №...

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE.....

**NOTICE**

by persons under Article12, paragraph 4, item 1 of the Act or by persons, whose activity leads to generation of tobacco refuse, which remains outside the scope of Article12, paragraph 1, item 2 of the Excise Duties and Tax Warehouses Act

..... ,

represented

by..... ,

PIN/Alien's ID No ..... ,

UIC..... ,

TWIN.....

Seat and registered address:

State ..... Region ..... Municipality .. City/town/village..... Postal Code.....

Street ..... Number

Telephone..... Mobile ..... Fax

E-mail..... Web address.....

Correspondence address:

State ..... Region ..... Municipality .. City/town/village..... Postal Code.....

Street ..... Number

Telephone ..... Mobile ..... Fax.....

E-mail..... Web address.....

Contact ..... person:

Telephone ..... Mobile ..... Fax.....

E-mail..... Web address.....

Address of the tax warehouse or unit, where the tobacco waste is generated or of the unit of a person under Article12, paragraph 1, item 2 of the Act:

In connection with the requirements of Article 26j, paragraph 2 of RIEDTWA I am making available to you the following information:

1. ....

(description of the refuse under Article26j, paragraph 1 and the quantity thereof)

2. ....

(name/business name and address of the carrier)

3. ....

(location of receipt and unloading of the refuse under Article26j, paragraph 1 in the territory of this country)

4. ....

(date, by which the refuse under Article 26k, paragraph 1 must be received and unloaded in the territory of this country)

5. ....

(intended purpose of the refuse under Article 26j, paragraph 1)

6. ....

(name/business name and address of the person, who is to perform the respective activity under Article 12, paragraph 4 of the Act)

I am attaching to the notice the following:

.....  
.

(copy of contract with the person, who is to perform the respective activity under Article 12, paragraph 4 of the Act, any other document, certifying the intended purpose, as well as other documents, relevant to the notice, at the person's discretion)

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovskist, Sofia.

**Appendix No. 4f  
to Article 26k, paragraph 2**

(New, SG No. 110/2013, effective 1.01.2014,  
amended, SG No. 28/2014, effective 28.03.2014)

Incoming No. №...

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE.....

Notice of destruction of tobacco refuse under Art. 12, paragraph 4 of the Excise Duties and Tax Warehouses Act (EDTWA)

UIC .....

AWIN .....

TWIN .....

Address of the tax warehouse/unit, where the refuse is stored:

.....

State ..... Region ..... Municipality ..... City/town/village ..... Postal Code

.....

Street .....

Number

.....

Telephone ..... Mobile ..... Fax  
.....

E-mail..... Web address  
.....

Seat and registered address:

State ..... Region..... Municipality ..... City/town/village ..... Postal Code  
.....

Street ..... Number  
.....

Telephone ..... Mobile..... Fax  
.....

E-mail..... Web address  
.....

Correspondence address:

State ..... Region..... Municipality..... City/town/village ..... Postal Code  
.....

Street .....  
Number.....

Telephone ..... Mobile..... Fax  
.....

E-mail..... Web address  
.....

Contact ..... person:  
.....

Telephone ..... Mobile ..... Fax  
.....

E-mail..... Web address  
.....

With the view to apply the provisions Art. 12, paragraph 4, item 1 of EDTWA I am submitting a notice of  
destruction of tobacco refuse and I am providing to you  
the following information:

1. (Amended, SG, No. 28/2014, effective 28.03.2014) Type and quantity of tobacco refuse:  
.....  
.....  
.....

*(refuse shall be indicated by its particle sizes in mm, its trade name, product code and quantities,  
expressed in the unit of measurement under Art. 29, paragraph 2 of the Act)*

2. Address and type of the unit, where the tobacco refuse is to be destroyed: .....

3. Authorisation for activities involving waste under the Waste Management Act.....  
.....

.....  
4. (Amended, SG, No. 28/2014, effective 28.03.2014) Manner of destruction of tobacco refuse under paragraph 26k, paragraph 1 .....

.....  
5. (Repealed, SG No. 28/2014, effective 28.03.2014)  
.....

*(name, signature, stamp)*

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## **Appendix No. 4g to Article 26k, paragraph 8**

(New, SG No. 28/2014, effective 28.03.2014)

Incoming No. № .....

Date ..... yr.

TO

THE DIRECTOR OF

..... CUSTOMS HOUSE

### STATEMENT-DECLARATION

regarding the quantities of tobacco refuse, used for production of briquettes and pellets in the month of

.....

from .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

TWIN .....

Seat and registered address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... streetNumber .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Address of the tax warehouse or unit, where the tobacco waste is generated or of the unit of the person under Art. 12, paragraph 4, item 1 of the Act:

.....  
In connection with the requirements of Art. 26k, paragraph 8 of RIEDTWA I am making available to you the following information:

1. Quantity of tobacco processed in the month of .....
2. Quantity of briquettes/pellets .....

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: Sofia  
47 G. S. Rakovski st.

## Appendix No. 5to Article 27, Paragraph 1

(Amended, SG No. 4/2008, effective 1.01.2008,  
SG No. 24/2010, effective 26.03.2010,  
SG No. 78/2010, effective 5.10.2010,  
SG No. 44/2011, SG No. 7/2012, effective 24.01.2012,  
SG No. 25/2013, effective 1.04.2013)

Incoming No. № ..... TO THE DIRECTOR OF  
Date ..... yr. THE CUSTOMS AGENCY

### REQUEST

for issuance of license for tax warehouse operation

from .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....



Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 47 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby requesting issuance of a license/licenses for tax warehouse/tax warehouses operation.

Pursuant to the provisions of Art. 48, paragraph 1 of EDTWA I am hereby submitting the following information:

1. Description of the operations to be carried out at the tax warehouse:

(Describe the operations to be carried out at the warehouse, including the customary operations under Art.65, paragraph 5 of the Act – brief description of the production process, performance of operations such as marking, denaturing, affixing of excise labels, etc. Indicate also whether the purpose of the respective tax warehouse is production and storage of excise goods or only storage of excise goods or brewing of beer as a small independent brewery.

2. Business plan, containing:

2.1. The type of excise goods to be produced or stored:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.2. the average monthly projected quantity of excise goods to be warehoused – by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.3. the maximum projected quantity of excise goods, which would be in circulation under excise duty suspension arrangement at the same time – by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.4. the production capacity for excise goods and the maximum warehousing capacity for storage of excise goods - by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.5. the average monthly projected capacity of excise goods released for consumption - by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.6. the average monthly projected quantity of goods in circulation under excise duty suspension arrangement – by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Yearly projected volume of produced and/or stored excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

4. Yearly projected volume of movement of excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

5. Description of the systems under Art. 47, paragraph 1, item 8 of the EDTWA:

(brief description of the reporting system used (e.g. software product), ensuring control over the raw materials, the incoming, produced, processed, stored and outgoing excise goods from the tax warehouse based on the stock records information entered, stored and processed).

6. Exact location, description and intended use of the premises of the tax warehouse:

(indicate the exact address of the tax warehouse, number of premises and their intended use).

7. Type of security to be provided:

(indicate the type of the security to be provided – by cash deposit or bank guarantee).

8. Names of employees, authorised to sign electronic administrative documents:

(Names and Personal Numbers of employees authorized to sign electronic administrative documents for the tax warehouse).

9. Exact position of the direct delivery location/locations

(indicate the precise address of the location/locations, other than the tax warehouse location, where excise goods are to be received, consigned from another Member State, under direct delivery terms).

10. Person excluded from the scope of Regulation No 3 of 2010 concerning the specific requirements and control, exercised by customs bodies over the measurement devices for excise goods.

Yes No

11. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device –.....;

b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;

d) certificate of calibration –.....;

e) position of installation of the measurement and control device –.....;

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –.....;

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

\* The information from item 1 to item 9 shall be entered by the person filing the request for each tax warehouse separately, enclosing the documents under Art. 48, paragraph 2 items 6, 7, 8, 9, 11, 12, 14, 19 and 20.

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Pursuant to Art. 48, paragraph 2 of the Act I am attaching the following documents:

1. certificate of clear conviction record of the persons representing the authorised warehousekeeper – in original issued by the court, and where the persons are not Bulgarian citizens – a declaration.

2. declaration under Art. 47, paragraph 1, item 3, letter “b” that the persons representing the authorised warehousekeeper have not been members of a managing or controlling body or partners in general partnership wound up by insolvency where unsatisfied creditors have remained.

3. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social

insurance contributions;

4. declaration under Art. 47, paragraph 1, item 5 that the person has not committed a grave or repeated violation of the Excise Duties and Tax Warehouses Act.

5. license, permit or registration for carrying on business if required by law – in certified copy;

6. title deed or rent contract for the premises of the tax warehouse – certified copy;

7. current drawing of the real property;

8. plan of the premises of the tax warehouse with clear marking of the locations and purposes of the premises and installations, including any containers and their capacities, as well as the positions of the measurement devices;

9. annual financial statements concerning the past three years – audited by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act where the person has been carrying out business for more than two years and interim financial statements, prepared at the end of the month preceding the month of filing the request;

10. user's manual concerning the accounting systems applied;

11. flowchart of the production process, consumption rates, maximum values of technological rejects, technical specification;

12. list of the full names and the Personal Numbers of the persons, authorised to sign the electronic administrative documents and their specimen signatures, including copies of the certificates of electronic signature - for persons/employees, authorised to sign electronic administrative documents;

13. declaration that the person is not undergoing a bankruptcy or liquidation procedure;

14. annual projected quantities of the principal raw materials, to be used in the manufacture of excise goods and consumption rates for obtaining end products;

15. analysis of the financial status, confirmed by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act, where the person has been in business for more than one year.

16. contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the tax warehouse location;

17. plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;

18. declaration on identification of measurement and control devices available at the control points.

Date: .....

Signature and stamp:

## **Appendix No. 5a to Article 31a, Paragraph 1**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. № .....

TO

Date ..... yr.

THE DIRECTOR OF

THE CUSTOMS AGENCY

Notification of change in the circumstances, based on which the license for tax warehouse operation was issued

by .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....  
AWIN [authorised warehousekeeper identification number].....  
TWIN [tax warehouse identification number].....  
Address of the tax warehouse, where the operations are to be carried out:  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

On the grounds of Art. 52, paragraph 1, item 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which the license for operation of tax warehouse No ..... / .....yr. was issued, as follows:

1. Description of the operations to be carried out at the tax warehouse:

(Describe the operations to be carried out at the warehouse, including the customary operations under Art.65, paragraph 5 of the Act – brief description of the production process, performance of operations such as marking, denaturing, affixing of excise labels, etc. Indicate also whether the purpose of the respective tax warehouse is production and storage of excise goods or only storage of excise goods.

2. Business plan, containing:

2.1. the type of excise goods to be produced or stored:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.2. the average monthly projected quantity of excise goods to be warehoused – by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.3. the maximum projected quantity of excise goods, which would be in circulation under excise duty suspension arrangement at the same time – by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.4. the production capacity for excise goods and the maximum warehousing capacity for storage of excise goods - by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.5. the average monthly projected capacity of excise goods released for consumption - by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.6. the average monthly projected quantity of goods in circulation under excise duty suspension arrangement – by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Yearly projected volume of produced and/or stored excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

4. Yearly projected volume of movement of excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

5. Description of the systems under Art. 47, paragraph 1, item 8 of the EDTWA:

(brief description of the reporting system used (e.g. software product), ensuring control over the raw materials, the incoming, produced, processed, stored and outgoing excise goods from the tax warehouse based on the stock records information entered, stored and processed)

.....

6. Exact location, description and intended use of the premises of the tax warehouse:

(indicate the exact address of the tax warehouse, number of premises and their intended use).

.....

7. Type of security to be provided:

(indicate the type of the security to be provided – by cash deposit or bank guarantee)

.....

8. Names of employees, authorised to sign electronic administrative documents:

(Names and Personal Numbers of employees authorized to sign electronic administrative documents for the tax warehouse).

.....

9. Exact position of the direct delivery location/locations:

(indicate the precise address of the location/locations, other than the tax warehouse location, where excise goods are to be received, consigned from another Member State, under direct delivery terms).

10. Person excluded from the scope of Regulation No 3 of 2010 concerning the specific requirements and control, exercised by customs bodies over the measurement devices for excise goods.

Yes      No

11. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device –.....;

b) factory number, year of manufacture, manufacturer, year of commissioning into operation – .....

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;

d) certificate of calibration –.....;

e) position of installation of the measurement and control device –.....;

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

\* The information from item 1 to item 9 shall be entered by the person filing the request for each tax warehouse separately, enclosing the documents under Art. 48, paragraph 2 items 6, 7, 8, 9, 11, 12, 14, 19 and 20.

12. Other changes, not indicated above:

(free text field)

Date:

Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Pursuant to Art. 48, paragraph 2 of the Act I am attaching the following documents:

1. certificate of clear conviction record of the persons representing the authorised warehousekeeper – in original issued by the court, and where the persons are not Bulgarian citizens – a declaration.
2. declaration under Art. 47, paragraph 1, item 3, letter “b” that the persons representing the authorised warehousekeeper have not been members of a managing or controlling body or partners in general partnership wound up by insolvency where unsatisfied creditors have remained.
3. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;
4. declaration under Art. 47, paragraph 1, item 5 that the person has not committed a grave or repeated violation of the Excise Duties and Tax Warehouses Act.
5. license, permit or registration for carrying on business if required by law – in certified copy;
6. title deed or rent contract for the premises of the tax warehouse – certified copy;
7. current drawing of the real property;
8. plan of the premises of the tax warehouse with clear marking of the locations and purposes of the premises and installations, including any containers and their capacities, as well as the positions of the measurement devices;
9. annual financial statements concerning the past three years – audited by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act where the person has been carrying out business for more than two years and interim financial statements, prepared at the end of the month preceding the month of filing the request;
10. user’s manual concerning the accounting systems applied;
11. flowchart of the production process, consumption rates, maximum values of technological rejects, technical specification;
12. list of the full names and the Personal Numbers of the persons, authorised to sign the electronic administrative documents and their specimen signatures, including copies of the certificates of electronic signature - for persons/employees, authorised to sign electronic administrative documents;
13. declaration that the person is not undergoing a bankruptcy or liquidation procedure;
14. annual projected quantities of the principal raw materials, to be used in the manufacture of excise goods and consumption rates for obtaining end products;
15. analysis of the financial status, confirmed by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act, where the person has been in business for more than one year.
16. contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the tax warehouse location;
17. plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;
18. other documents relevant to the notification;

19. declaration on identification of measurement and control devices available at the control points

Date: .....

Signature and stamp:

Note. Reflect only data and documents, which are relevant to the change.

## Appendix No. 5b to Article 33a, Paragraph 2

(New, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 5a, amended,  
SG No. 25/2013, effective 1.04.2013)

Incoming No. № ..... TO  
Date ..... yr. THE DIRECTOR OF  
THE CUSTOMS AGENCY

### REQUEST

for registration of independent small brewery

by .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

TWIN .....

AWIN .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 55a, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I hereby request the issuance of certificate of registration as independent small brewery with tax warehouse address at: Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am providing the following information for the issuance of certificate of independent small brewery:

1. Annual projected volume of beer brewed

(the excise product must be indicated by CN code and quantity in hectolitres).

2. Quantity of beer brewed in the previous year

(if the person had been in business and the excise product must be indicated by CN code and quantity in hectolitres).

Pursuant to the Art. 33, paragraph 3 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA) I am hereby submitting the following information:

1. declaration of the circumstances under Art. 4, item 28 of EDTWA, which id also expressly stating any circumstances of conducting joint activities with other small breweries;

2. in the cases, where two or more small breweries are conducting joint activities – an agreement for splitting the total annual output of the independent small brewery .....

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 5c  
to Article 33a, Paragraph 4**

(New, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
CERTIFICATE OF REGISTRATION  
OF INDEPENDENT SMALL BREWERY

No .....

This certificate is issued pursuant to Art. 55a, paragraph 3 of the Excise Duties and Tax Warehouses Act to: .....

Seat and registered address .....

UIC .....

AWIN .....

TWIN .....

Tax warehouse address .....

.....  
This certificate is issued in connection with the implementation of the provision of Art. 31, paragraph 1, item 7 of the Excise Duties and Tax Warehouses Act.

Date: DIRECTOR OF THE CUSTOMS AGENCY

Date handed over:



**Appendix No. 5d  
to Article 33b, Paragraph 1**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. № ..... TO  
Date ..... yr. THE DIRECTOR OF  
THE CUSTOMS AGENCY

Notification of change in the circumstances, based on which certificate of independent small brewery was issued

by .....  
represented by .....

Personal Number/Alien's Identity Number .....  
UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 55a, paragraph 5 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which certificate of independent small brewery was issued:

.....  
.....

(free text field)

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 5e  
to Article 33d**

(New, SG No. 28/2009, effective 14.04.2009,

Territorial Customs Office

Incoming No..... /.....

(to be completed by the customs administration)

Information regarding beer brewed in the previous year .....

Provided by .....

Seat and registered address:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

UIC .....

AWIN .....

TWIN .....

Tax warehouse address:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Correspondence address:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

No	Commercial name of the goods	CN code	Excise product code	Degrees Plato	Quantity (in hectolitres)	Excise duty rate	Excise duty amount
1	2	3		4	5	6	7

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

\* This form must be submitted by 31 January of each year in regard to the quantities of beer brewed in the preceding year.

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

**REQUEST**

for

registration of specialized small distillery/small wine producer winery

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 57, paragraph 1 of the Excise Duties and Tax Warehouses Act I hereby request to be registered as specialized small distillery/small wine producer winery at the following address:

..... number, street

City/town/village: ..... Municipality: ..... Region .....

Telephone: ..... Fax: .....

Type of excise goods: .....

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name and the quantities in the unit of measurement under Art. 28 of the Act)

Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation –  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error,

resolution etc. – .....

Please find enclosed the following documents in accordance with Art. 57, paragraph 3 of the Excise Duties and Tax Warehouses Act:

1. technical information on the opened and closed production units or warehouses, specifying the area and their location, full description of the technological equipment, including containers, their volume;
2. original or a notary certified copy of a document certifying the unit's commissioning into exploitation, issued in accordance with the Spatial Development Act;
3. a license, permit or registration, where this is required by law;
4. a declaration that the unit meets the requirements of Art. 4, items 8 and 9 of the EDTWA;
5. a list of the full names and personal identification numbers of the persons that manage the production process (Managers of the units) and comply with the requirements of the Wine and Spirit Drinks Act and the by-laws for its implementation;
6. declaration on identification of measurement and control devices available at the control points

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

### Appendix No. 6a to Article 35, Paragraph 3

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. № ..... TO THE DIRECTOR OF THE

Date ..... yr. .... CUSTOMS HOUSE

Notification of change in the circumstances, based on which certificate of registration as specialized small distillery/small wine producer winery was issued

By .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Specialized small distillery/small wine producer winery with address:

..... number, street

City/town/village: ..... Municipality: ..... Region .....

Telephone: ..... Fax: .....

Type of excise goods: .....

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name and the quantities in the unit of measurement under Art. 28 of the Act)

Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....

On the grounds of Art. 57, paragraph 6 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which certificate No ..... / .....yr. was issued, as follows: .....

I am attaching the following documents:  
.....

Date: ..... Signature and stamp: .....

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law. Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## **Appendix No. 7 to Article 35**

(Amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE  
.....

CERTIFICATE OF REGISTRATION

No .....

On the grounds of request submitted under reg. No .....or .....(date) and on the grounds of Art.57, paragraph 4 of the Excise Duties and Tax Warehouses Act (EDTWA) certificate of registration shall be issued to:

.....,  
represented by .....,  
UIC: .....  
Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Precise location of the specialized small distillery/small wine producer winery .....  
Types of excise goods CN code

Date: Director of customs house:  
Date handed over:

**Appendix No. 7a  
to Article 37a, Paragraph 1**

(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

REQUEST  
for  
registration of persons under Art. 57a, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA)  
by .....,  
represented by .....,  
Personal Number/Alien's Identity Number ....., UIC .....  
Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....  
Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....  
Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am requesting, on the grounds of Art. 57a, paragraph 1 of EDTWA, to be registered as:

person, which produces, imports or introduces into the territory of this country coke or coal/person, engaging in transactions in coke or coal;

person holding license under the Energy Act, who sells electricity to consumers of electricity for household or industrial needs/person who sells natural gas for household or industrial needs and as motor fuel;

person consuming own electricity or natural gas for own needs, holding license under the Energy Act for electricity generation, for electricity or natural gas transmission or distribution, for electricity trading, for public supply of electricity or natural gas or for acquisition from end suppliers of electricity or natural gas/person extracting natural gas and consuming natural gas for own needs;

tax representative of the registered persons for VAT purposes in another Member State, which introduce excise goods into the territory of this country for conducting supply under distance sales terms within the meaning of the Value Added Tax Act.

1. Precise location of the site or network, from which sale of natural gas for household or industrial needs and as motor fuel would take place in the territory of the respective competent customs office:

.....

..... number, street

City/town/village: ..... Municipality: ..... Region .....

Telephone: ..... Fax: .....

2. Type of excise goods: .....

(excise goods must be indicated using the respective CN codes, the quantities in the unit of measurement under Art. 28; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Average monthly quantity of excise goods, supplied by means of distance sales:

.....

(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

4. Type of security: .....(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

5. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device –.....;

b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;

d) certificate of calibration –.....;

e) position of installation of the measurement and control device –.....;

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

Pursuant to Art. 57b, paragraph 6 of the Act I am attaching the following documents:

1. certificate of clear conviction record concerning the circumstances under Art.57a, paragraph 2, item 3, letter “a” of EDTWA and if the persons are not Bulgarian citizens – a declaration;

2. declaration concerning the circumstances under Art.57a, paragraph 2, item 3, letter “b” of EDTWA;

3. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;

4. declaration concerning the circumstances under Art.57a, paragraph 2, item 5 of EDTWA;

5. declaration that the person is not undergoing a bankruptcy or liquidation procedure;

6. a license, permit or registration, where this is required by law;
7. user's manual concerning the automated accounting systems applied by the persons under Art.57a, paragraph 1, items 2 and 3 of EDTWA;
8. plan of the site or network, from which sale of natural gas for household or industrial needs and as motor fuel would take place in the territory of the respective competent customs office, with clear marking of the locations and purposes of the premises, installations and containers and their capacities, as well as of the positions of the measurement devices for persons under Art.57a, paragraph 2 of EDTWA;
9. document containing data on (for persons under Art.57a, paragraphs 2 and 3 of EDTWA) (data may be provided as file attachment):
  - all control points of the respective distribution and/or transmission network;
  - type of billing and control device;
  - factory number, year of manufacture, manufacturer, year of commissioning into operation and precision class of the billing and control device;
  - number of type approval certificate or number of notification body, which assessed the conformity of the billing and control device to the essential requirements in regard to it;
  - address of consumption and identification code of the billing and control device.

.....  
 (name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 7b  
 to Article 37a, Paragraph 4**

(New, SG No. 8/2007,  
 amended, SG No. 24/2010, effective 26.03.2010,  
 SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
 MINISTRY OF FINANCE  
 THE CUSTOMS AGENCY  
 TERRITORIAL CUSTOMS OFFICE

.....  
 CERTIFICATE OF REGISTRATION

No .....

On the grounds of request submitted under reg. No ..... from  
 .....(date) and on the grounds of Art.57b, paragraph 7 of the  
 Excise Duties and Tax Warehouses Act (EDTWA) certificate of  
 registration under Art.57b, paragraph 7, item ... of EDTWA shall be  
 issued to: .....,

represented by .....,

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village

.....



Postal Code ... street .....  
number

Precise location of the site or network, from which sale of natural gas  
for household or industrial needs and as motor fuel would take place in  
the territory of the respective competent customs office

.....  
(only for the persons under Article 57b, paragraph 2 of EDTWA)

Activity ..... performed:

.....  
Types of excise goods ..... CN code

Date: ..... Director of customs house:

Date handed over:

## Appendix No. 7c to Article 37a, Paragraph 10

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Notification of change in the circumstances, based on which certificate of registration of person under  
Article 57a, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) was issued.

by .....,

represented by .....,

Personal Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 57b, paragraph 11 of the Excise Duties and Tax Warehouses Act (EDTWA) I am  
hereby notifying you of changes to the circumstances, based on which certificate of registration No ..... /  
.....yr. was issued, as follows:

1. Precise location of the site or network, from which sale of natural gas for household or industrial needs

and as motor fuel would take place in the territory of the respective competent customs office:

.....

..... number, street

City/town/village: ..... Municipality: .....

Telephone: ..... Fax: .....

2. Type of excise goods: .....

(excise goods must be indicated using the respective CN codes, the quantities in the unit of measurement under Art. 28; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Average monthly quantity of excise goods, supplied by means of distance sales:

.....

(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

4. Type of security: .....(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

5. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device –.....;

b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;

d) certificate of calibration –.....;

e) position of installation of the measurement and control device –.....;

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

6. Other changes, not indicated above.

(free text field)

I am attaching, in accordance with Art. 57b, paragraph 6 of EDTWA, the following documents:

1. certificate of clear conviction record concerning the circumstances under Art.57a, paragraph 2, item 3, letter “a” of EDTWA and if the persons are not Bulgarian citizens – a declaration;

2. declaration concerning the circumstances under Art.57a, paragraph 2, item 3, letter “b” of EDTWA;

3. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;

4. declaration concerning the circumstances under Art.57a, paragraph 2, item 5 of EDTWA;

5. declaration that the person is not undergoing a bankruptcy or liquidation procedure;

6. a license, permit or registration, where this is required by law;

7. user’s manual concerning the automated accounting systems applied by the persons under Art.57a, paragraph 1, items 2 and 3 of EDTWA;

8. plan of the site or network, from which sale of natural gas for household or industrial needs and as motor fuel would take place in the territory of the respective competent customs office, with clear marking of the locations and purposes of the premises, installations and containers and their capacities, as well as of the positions of the measurement devices for persons under Art.57a, paragraph 2 of EDTWA;

9. document containing data on (for persons under Art.57a, paragraphs 2 and 3 of EDTWA) (data may be provided as file attachment):

- all control points of the respective distribution and/or transmission network;

- type of billing and control device;

- factory number, year of manufacture, manufacturer, year of commissioning into operation and precision class of the billing and control device;

- number of type approval certificate or number of notification body, which assessed the conformity of the billing and control device to the essential requirements in regard to it;

- address of consumption and identification code of the billing and control device;

10. other documents relevant to the notification.

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Note. Reflect only data and documents, which are relevant to the change.

## Appendix No. 7d to Article 37b, Paragraph 1

(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
supplemented, SG No. 7/2012, effective 24.01.2012,  
formerly Appendix No. 7c, amended, SG No 25/2013,  
effective 1.04.2013, SG No. 110/2013, effective 1.01.2014)

Incoming No. №.....

TO

THE DIRECTOR OF THE

..... CUSTOMS HOUSE

Date ..... yr.

R E Q U E S T

for recordation of registered consignee under Article 57c, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA)

from .....,

represented by .....,

PIN/Alien's ID No .....,

UIC .....

Seat and registered address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...

..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...

..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Article 57c, paragraph 1 of EDTWA I am requesting to be recorded as registered consignee.

I am providing the following information:

1. type of excise goods which are to be received:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Article 28 of the EDTWA; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2. average monthly quantity of excise goods, received under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Article 28 of EDTWA; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. type of security provided:

.....;

4. names and Personal Numbers/Aliens' Identity Numbers of employees, authorised to sign electronic administrative documents:

(full names and PINs/Alien's ID Nos of employees, authorised to sign electronic administrative documents);

5. precise location of the unit where the goods will be received and unloaded: .....

(indicate the precise address of the unit – street No, town/city/village, municipality, region, telephone, fax);

5a. Exact position of the direct delivery location/locations: .....

(indicate the precise address of the location/locations, other than unit location, where excise goods are to be received, dispatched from another Member State, under direct delivery terms).

6. person excluded from the scope of Regulation No 3 of 2010 concerning the specific requirements and control, exercised by customs bodies over the measurement devices for excise goods.

Yes No

7. data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device –.....;

b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;

d) certificate of calibration –.....;

e) position of installation of the measurement and control device –.....;

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

I am attaching the following documents:

1. a license, permit or registration, where this is required by law;

2. document of title or contract for lease of this facility;

3. certificate of clear conviction record concerning the circumstances under Article 57c, paragraph 1, item 3, letter "a" of EDTWA and if the persons are not Bulgarian citizens – a declaration;

4. declaration concerning the circumstances under Article 57c, paragraph 1, item 3, letter "b" of EDTWA;

5. certificate concerning existence or absence of tax liabilities and compulsory social insurance liabilities;

6. declaration concerning the circumstances under Article 57c, paragraph 1, item 5;

7. declaration that the person is not undergoing a bankruptcy or liquidation procedure;

8. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;

9. plan of the premises with clear marking of the locations of the installations, including containers and their volume, as well as the positions of the measuring technical devices;

9a. Contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the unit's location;

9b. Plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;

10. user's manual concerning the automated accounting systems applied at the unit;

11. declaration on identification of measurement and control devices available at the control points

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## **Appendix No. 7e to Article 37b, Paragraph 4**

(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 7d, amended,  
SG No. 25/2013, effective 1.04.2013,  
SG No. 110/2013, effective 1.01.2014)

REPUBLIC OF BULGARIA

MINISTRY OF FINANCE

THE CUSTOMS AGENCY

TERRITORIAL CUSTOMS OFFICE

.....

CERTIFICATE OF REGISTERED CONSIGNEE

No .....  
.....

On the grounds of request submitted under incoming No ..... of ..... and on the grounds of Article 57d, paragraph 1 of the Excise Duties and Tax Warehouses Act this certificate of registered consignee is issued to .....

represented by .....

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...

..... street Number .....

Location of the unit where the energy products will be received and unloaded:

.....

Precise address of the delivery location:

Types of excise goods

CN code

Type of security: .....

Amount of security: .....

Date: Director of customs house: .....

Date handed over: .....

**Appendix No. 7f  
to Article 37b, Paragraph 6**

(New, SG No. 25/2013, effective 1.04.2013,  
amended, SG No. 110/2013, effective 1.01.2014)

Incoming No. №.....

TO

THE DIRECTOR OF THE

..... CUSTOMS HOUSE

Date ..... yr.

Notice

of change in the circumstances, based on which certificate of recordation of registered consignor was issued

from .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...

..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...

..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Article 57e, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which Certificate of registration of registered consignee No ..... was issued, as follows:

1. types of excise goods which are to be received: .....

*(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Article 28 of EDTWA; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).*

2. average monthly quantity of excise goods, received under excise duty suspension arrangement:

.....

*(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Article 28 of EDTWA; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).*

3. type of security provided: .....

4. names and Personal Numbers/Aliens' Identity Numbers of employees, authorised to sign electronic administrative documents: .....

*(full names and Personal Numbers of employees, authorised to sign electronic administrative documents);*

5. precise location of the unit where the goods will be received and unloaded. ....

*(indicate the precise address of the unit – street No, town/city/village, municipality, region, telephone, fax);*

5a. exact location of the place / places of direct supply: .....

(specify the exact address of the place / places other / and location of the site where you will receive excise goods dispatched from another Member State under the direct delivery);

6. person excluded from the scope of Regulation No 3 of 2010 concerning the specific requirements and control, exercised by customs bodies over the measurement devices for excise goods.

Yes No

7. data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device – .....

b) factory number, year of manufacture, manufacturer, year of commissioning into operation –

.....;

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device – .....

d) certificate of calibration – .....

e) position of installation of the measurement and control device – .....

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. – .....

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

8. other changes, not indicated above: .....

(free text field).

I am attaching the following documents:

1. a license, permit or registration, where this is required by law;

2. document of title or contract for lease of this facility;

3. certificate of clear conviction record concerning the circumstances under Article 57c, paragraph 1, item 3, letter “a” of EDTWA and if the persons are not Bulgarian citizens – a declaration;

4. declaration concerning the circumstances under Article 57c, paragraph 1, item 3, letter “b” of EDTWA;

5. certificate concerning existence or absence of tax liabilities and compulsory social insurance liabilities;

6. declaration concerning the circumstances under Article 57c, paragraph 1, item 5;

7. declaration that the person is not undergoing a bankruptcy or liquidation procedure;

8. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;

9. plan of the premises with clear marking of the locations of the installations, including containers and their volume, as well as the positions of the measuring technical devices;

9a. Contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the unit’s location;

9b. Plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;

10. user’s manual concerning the automated accounting systems applied at the unit;

11. declaration on identification of measurement and control devices available at the control points;

12. other documents relevant to the notification:

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Note. Reflect only data and documents, which are relevant to the change.

**Appendix No. 7g  
to Article 37c, Paragraph 1**

(New, SG No. 8/2007,  
supplemented, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
supplemented, SG No. 7/2012, effective 24.01.2012,  
formerly Appendix No 7e, amended,  
SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

**REQUEST**

for one-time receipt of a specific supply of excise goods under  
the deferred payment of excise duty procedure by a non-registered trader  
by .....  
represented by .....  
Personal Number/Alien's Identity Number .....  
UIC .....

Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

I am requesting permission to receive a one-time specific supply of excise goods under an excise duty suspension arrangement and I am making available the following information:

1. Data on the authorised warehousekeeper – consignor;  
- business name/name of the authorised warehousekeeper – consignor;  
- identification number of the authorised warehousekeeper – consignor;  
- identification number of the tax warehouse of dispatch.

2. Type of excise goods which are to be received:  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Precise location of the unit where the goods will be received and unloaded: (indicate the precise address of the unit – street No, town/city/village, municipality, region, telephone, fax).

4. Names of employees, authorised to sign electronic administrative documents:  
(Names and Personal Numbers of employees authorized to sign electronic administrative documents for



the tax warehouse)

5. Person excluded from the scope of Regulation No 3 of 2010 concerning the specific requirements and control, exercised by customs bodies over the measurement devices for excise goods.

Yes No

6. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;
- g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

Please, find enclosed the following documents in accordance with Art. 58a, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA):

1. a license, permit or registration, where this is required by law;
2. document of title or contract for lease of this facility;
3. contract for delivery of the excise goods;
4. certificate of clear conviction record concerning the circumstances under Art.58a, paragraph 1, item 1, letter “b”, sub-letter “aa” of EDTWA and where the persons are not Bulgarian citizens – a declaration;
5. declaration concerning circumstances under Art.58a, paragraph 1, item 1, letter “b”, sub-letter “bb” of EDTWA;
6. certificate concerning existence or absence of tax liabilities and compulsory social insurance liabilities;
7. declaration concerning the circumstances under Art.58, paragraph 1, item 3 of EDTWA;
8. declaration that the person is not undergoing a bankruptcy or liquidation procedure;
9. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;
10. plan of the premises with clear marking of the locations of the installations, including containers and their volume, as well as the positions of the measuring technical devices;
11. user’s manual concerning the automated accounting systems applied at the unit;
12. declaration on identification of measurement and control devices available at the control points  
.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## **Appendix No. 7h to Article 37c, Paragraph 3**

(New, SG No. 8/2007,  
amended, SG No. 28/2009, effective 14.04.2009,

aREPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE

.....

PERMIT

No .....

On the grounds of request submitted under incoming No ..... of ..... and on the grounds of Article 58b of the Excise Duties and Tax Warehouses Act this permit for one-time receipt of a specific supply of excise goods under the deferred payment of excise duty procedure by a non-registered trader is issued to:

.....,

represented by .....,

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Place of receipt and unloading of the goods: .....

Consignor: .....

excise duty number .....

status: .....

address: .....

place of dispatch: .....

Types of excise goods	Quantity	CN code
-----------------------	----------	---------

Excise duty amount: .....

In words .....

The excise duty is paid

No and date of the document:

the excise duty is secured by monetary deposit

No and date of the document:

No excise duty is due on the grounds of:

(mark the correct option)

Validity term – one month as of the date of handing over.

Date: ..... Director of the Customs House:

Date handed over: .....

Incoming No. № ..... TO THE DIRECTOR OF THE  
Date ..... yr. .... CUSTOMS HOUSE

REQUEST

for registration as a registered consignor

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am hereby requesting to be registered as a registered consignor.

Pursuant to the requirements of Art. 58d, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) I am making available the following information:

1. type of excise goods which are to be consigned to another Member State under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2. average monthly quantity of excise goods, consigned under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. the type of security to be provided:

.....

4. the customs offices, where release of the excise goods for free circulation will take place:

.....

5. names and Personal Numbers of employees, authorised to sign electronic administrative documents:

(full names and Personal Numbers of employees, authorised to sign electronic administrative documents);

I am attaching, in accordance with Art. 58d, paragraph 2, the following documents:

1. certificate of clear conviction record concerning the circumstances under Art.58c, paragraph 1, item 3, letter "a" and if the persons are not Bulgarian citizens – a declaration;

2. declaration concerning the circumstances under Art.58c, paragraph 1, item 3, letter "b";

3. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;
4. declaration concerning the circumstances under Art.58c, paragraph 1, item 5;
5. declaration that the person is not undergoing a bankruptcy or liquidation procedure;
6. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;

Date: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## **Appendix No. 7j to Article 37g, Paragraph 3**

(New, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No 7h,  
amended, SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE

.....

### CERTIFICATE OF REGISTERED CONSIGNOR

No .....  
.....

On the grounds of request submitted under incoming No ..... of ..... and on the grounds of Article 57f, paragraph 1 of the Excise Duties and Tax Warehouses Act this certificate of registered consignor is issued to .....,  
represented by .....,

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Types of excise goods to be consigned CN code

Customs offices, where release of the excise goods for free circulation will take place: .....

Type of security: .....

(bank guarantee/deposit

Amount of security: .....

Date: \_\_\_\_\_ Director of customs house: \_\_\_\_\_

Date handed over: .....

**Appendix No. 7k  
to Article 37d, Paragraph 4**

(New, SG No. 25/2013, effective 1.04.2013)

)

Incoming No. № ..... TO THE DIRECTOR OF THE  
Date ..... yr. .... CUSTOMS HOUSE

Notification of change in the circumstances, based on which certificate of registration of registered  
consignor was issued  
by .....,  
represented by .....,  
Personal Number/Alien's Identity Number .....,  
UIC .....

Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 57g, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which Certificate of registration of registered consignor No ..... was issued, as follows:

1. type of excise goods which are to be consigned to another Member State under excise duty suspension arrangement:  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).
2. average monthly quantity of excise goods, consigned under excise duty suspension arrangement:  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).
3. the type of security to be provided:  
.....
4. the customs offices, where release of the excise goods for free circulation will take place:  
.....

5. names and Personal Numbers of employees, authorised to sign electronic administrative documents:  
(full names and Personal Numbers of employees, authorised to sign electronic administrative documents);
6. other changes not indicated above.

(free text field)

Pursuant to Art. 58d, paragraph 2 of the Act I am attaching the following documents:

1. certificate of clear conviction record concerning the circumstances under Art.58c, paragraph 1, item 3, letter “a” and if the persons are not Bulgarian citizens – a declaration;
2. declaration concerning the circumstances under Art.58c, paragraph 1, item 3, letter “b”;
3. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;
4. declaration concerning the circumstances under Art.58c, paragraph 1, item 5;
5. declaration that the person is not undergoing a bankruptcy or liquidation procedure;
6. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;
7. other documents relevant to the notification:

Date: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Note: Reflect only data and documents, which are relevant to the change.

## **Appendix No. 71 to Article 37a, Paragraph 2**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Notification of testing or trial run of machinery, equipment or installations

by .....,

represented by .....,

Personal Number/Alien’s Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

I am notifying you, on the grounds of Art. 60a, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA), of the upcoming manufacture of excise goods outside a tax warehouse, in connection with testing or trial run of machinery, equipment or installations, as follows:

1. Precise location of the facility, where the manufacturing process would take place:  
..... number, street  
City/town/village: ..... Municipality: .....  
Telephone: ..... Fax: .....
2. Types and quantities of input raw materials: .....  
(the goods must be indicated using the respective CN codes and in cases, where excise goods are being input, the quantities must be shown in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato)
3. Types and quantities of excise goods, which would be manufactured: .....  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).
4. Hour and date of the testing/trial run: .....
5. Purpose of the excise goods manufactured: (to be released for consumption or for destruction)  
.....  
.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.  
Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

## **Appendix No. 7m to Article 48b, Paragraph 3**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Request for issuance of permit for finalisation of processing of excise goods in instances of termination of license for tax warehouse operation  
by .....,  
represented by .....,  
Personal Number/Alien's Identity Number .....,  
UIC .....,  
AWIN [authorised warehousekeeper identification number].....  
Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

TWIN [tax warehouse identification number], the license of which was terminated  
.....

Tax warehouse address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

TWIN of the tax warehouse, where finalisation of processing is to take place:

Tax warehouse address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

I am making a request, on the grounds of Art. 48b, paragraph 1 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA), for issuance of permit for finalisation of processing of excise goods in view of termination of License No .... for tax warehouse operation and I am making available the following information:

1. Circumstances which necessitate the finalisation of processing of the excise goods:  
.....

(free text field)

2. Types and quantities of excise goods .....

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name, the quantities in the unit of measurement under Art. 28 of the Act; for ethyl alcohol – the degree of alcohol and for cigarettes – the sale price).

3. Time required for finalisation of processing .....

4. Data on the owner of excise goods – name, UIC, company seat and registered address.

5. Number and date of the permit for introduction of excise goods with excise duty charged/paid into a tax warehouse, issued by the director of the customs house by location of the tax warehouse, where the finalisation of processing would take place (in cases, where the finalisation of processing of goods would take place at another tax warehouse).

6. Unique control number of the e-EDD and date.

I am attaching the following documents:

1. Document, evidencing the payment of excise duty (if any).
2. Document of ownership of the excise goods.
3. Permit for introduction of excise goods with excise duty charged/paid into a tax warehouse, issued by the director of the customs house by location of the tax warehouse, where the finalisation of processing would take place (in cases, where the finalisation of processing of goods would take place at another tax warehouse).



.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

## Appendix No. 7n to Article 49, Paragraph 6

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Notification of performance of the operations under Art. 65, paragraph 5, items 2 and 3 at a tax warehouse or of denaturing by special method at a unit of the manufacturer of the products under Art. 22, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA)

by .....,  
represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Address of the tax warehouse/unit, where the operations are to be carried out:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am notifying you, on the grounds of Art. 65, paragraph 6 of the Excise Duties and Tax Warehouses Act (EDTWA) and of Art. 96 and Art. 99, of the upcoming performance of the following routine operations (mark the correct option by 'X'):

- denaturing of ethyl alcohol applying general method
- denaturing of ethyl alcohol applying a special method
- manual marking of gas oil and kerosene
- blending of liquefied petroleum gases\*
- blending of biofuels with petroleum-based fuels\*
- emptying/draining of vessels and removal of sediments or waste from the bottoms of vessels for energy products
- blending of energy products in order to obtain marine fuels
- blending of biofuels with petroleum-based fuels with excise duty paid, released by the State Reserve and War-time Stocks State Agency with the view of bringing them into conformity with the requirements of the Energy from Renewable Energy Sources Act

For the purposes of conducting the routine operations I am making available to you the following information:

1. Hour and date of performance of the routine operation .....
- \* Not to be completed in cases of submission of one-time notification of performance of the operations of blending of liquefied petroleum gases and blending of biofuels with petroleum-based fuels.
2. Types and quantities of excise goods .....
- (excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act and for ethyl alcohol – the degree of alcohol)
3. Opinion of the Central Customs Laboratory concerning the special method of denaturing – No and date.

I am attaching (in the cases under Art.65, paragraph 5, item 3):

1. copy of contract of sale of fuels from the State Reserve and War-time Stocks State Agency;
2. copy of the document, evidencing the charging and payment of the excise duty.

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7o  
to Article 49a, Paragraph 2**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

REQUEST  
for introduction of excise goods with the excise duty paid into a tax warehouse  
by .....,  
represented by .....,  
Personal Number/Alien’s Identity Number .....,  
UIC .....,  
AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Tax warehouse address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am notifying you, on the grounds of Art. 66, paragraph 5 of the Excise Duties and Tax Warehouses Act (EDTWA), in connection with Art. 49a, paragraph 1 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA), of the need of storage/finalization of processing of excise goods with excise duty charged/paid into a tax warehouse under identification No ..... and I am making available to you the following information:

1. extraordinary circumstances, necessitating the introduction for storage/finalisation of processing (where goods would be introduced for finalisation of processing due to termination of license for tax warehouse operation) of excise goods with excise duty charged/paid into the tax warehouse:

.....

2. data regarding goods with excise duty charged/paid:

.....

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. name and UIC of the owner of goods with excise duty charged/paid;

4. term; ..... (indicate the term from .....(date) to ..... (date) of storage/finalisation of processing (where goods would be introduced for finalisation of processing due to termination of license for tax warehouse operation) of excise goods with excise duty charged/paid);

5. information regarding the precise location, permanent identification and total capacity of the vessels and tanks, where the goods with excise duty charged/paid would be stored on the territory of the tax warehouse;

6. unique control number of the e-EDD and date.

I am attaching the following documents:

1. documents, certifying payment of excise duty (type, No / date);
  2. documents, certifying the title over the goods with excise duty charged/paid;
  3. copy of Decision No ...../.....(date) for termination of License No ... for tax warehouse operation.
- .....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

## Appendix No. 7p to Article 49b, Paragraph 1

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF  
THE CUSTOMS AGENCY

Request for issuance of permit in the cases under Art. 20, paragraph 2, item 6

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

AWIN [authorised warehousekeeper identification number].....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

TWIN of the tax warehouse of dispatch .....

Address of the tax warehouse of dispatch of excise goods with excise labels affixed

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

TWIN of the tax warehouse of receipt .....

Address of the tax warehouse of receipt of the excise goods with excise labels affixed

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 20, paragraph 2, item 6 of the Excise Duties and Tax Warehouses Act (EDTWA), in connection with Art. 49b, paragraph 1 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA) and with the upcoming termination of the effect of License No ..... for tax warehouse operation, I am submitting a request for issuance of permit for transportation of excise goods, with excise labels affixed, to tax warehouse under TWIN ....., and I am making available to you the following information:

1. Types and quantities of excise goods .....

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name, the quantities in the unit of measurement under Art. 28 of the Act; for ethyl alcohol – the degree of alcohol and for cigarettes – the sale price).

3. Date of conducting transportation .....

4. Description of itinerary ..... (free text field)

5. Inventory list of the labels affixed on excise goods:

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Excise labels emission	Series	From No	To No	Quantity of excise labels	Total excise duty amount	Acceptance protocol number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7q  
to Article 53a, Paragraph 1  
and Article 53b**

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Request for destruction of excise goods and goods under Art. 21, paragraph 6, Art. 21, paragraph 1, item 1 and Art. 25b, paragraph 1 of the Act

by .....  
represented by .....  
Personal Number/Alien's Identity Number .....  
UIC .....

AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Tax warehouse/unit address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

For the purpose of applying the provisions of Art. 21, paragraph 6, Art. 25, paragraph 1, item 1 and Art. 25b, paragraph 1 of EDTWA I am submitting a request for destruction of goods and I am making available to you the following information:

1. Types and quantities of excise goods/raw materials for production of manufactured tobacco:

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name, the quantities in the unit of measurement under Art. 28 and for ethyl alcohol – the degree of alcohol).

2. Location of destruction of excise goods/raw materials for production of manufactured tobacco

3. Authorisation for activities involving waste under the Waste Management Act.

4. Substantiation of the need of destruction of excise goods/raw materials for production of manufactured tobacco (free text field).

5. Inventory list of the labels affixed on excise goods:

No	Type	Trade	Trad	Exc	C	Capacity	Uni	Actual	Sale	Sal	Exci	Excis	Ser	Fr	To	Quan	Tot	Accep
----	------	-------	------	-----	---	----------	-----	--------	------	-----	------	-------	-----	----	----	------	-----	-------

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	s of excise labels	name of the goods	emark	ise product code	N code	of the consumer package	t of alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	price per package	price per piece of hand-rolled cigars	se duty amount per package	e labels emission	ies	om No	No	tity of excise labels	al excise duty amount	tance protocol number

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

## Appendix No. 7r to Article 55a, Paragraph 1

(New, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 7i, SG No. 25/2013,  
effective 1.04.2013)

Data which must certainly be entered in the electronic administrative document pursuant to appendix I, Table 1 of Regulation (EC) No 684/2009

A	B	C
9	c	Invoice date
	Hour of submission	
14	a	VAT number of the person, responsible for organizing transportation
15		Trader First carrier
17	h	Degrees Plato
	Commercial description	
	Trademark of products* *The	

trademark of excise goods must certainly be indicated, if applicable.

## Appendix No. 7s to Article 55a, Paragraph 2

(New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 78/2010, effective 5.10.2010, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 44/2011, SG No. 7/2012, effective 24.01.2012, formerly Appendix No 7j, amended, SG No. 25/2013, effective 1.04.2013)

### National energy products codes

EPC	CAT	Unit	Description
E001*	E	GJO	Energy products under CN codes 2701, 2702 and 2704
E002	E	kg	Energy products under CN code 2706
E003	E	kg	Energy products under CN codes 2707 91, 2707 99
E004	E	litre	Energy products under CN code 2709
E006	E	kg	Energy products under CN codes 2710 19 71 to 2710 19 99, with the exception of texture lubricants (greases)
E007	E	kg	Heavy oils, other than lubricating oils under CN codes 2710 19 51, 2710 19 55, from code 2710 19 71 to 2710 19 99 and code 2710 20 90
E008	E	kg	Energy products under CN codes 2710 91 and 2710 99
E009*	E	GJO	Energy products under CN codes 2711 11 and 2711 21
E010	E	kg	Energy products under CN code 2711 29
E011	E	kg	Energy products under CN codes 2901 21 to 2902 19
E012*	E	kWh	Energy products under CN code 2716
E013	E	litre	Energy products under CN code 2909 19 90 (MTBE)
E016	E	litre	Energy products under CN codes 2710 19 71 to 2710 19 99, with the exception of texture lubricants (greases) and CN code 2710 20 90
E017	E	kg	Energy products under CN codes 3811 21, 3811 29 and 3811 9000



\* In regard to E001, E009 and E012 no excise duty suspension arrangement is applicable.

## Appendix No. 7t to Article 55c, Paragraph 3

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

### NOTICE

of receipt of the excise goods at a direct delivery location

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

For the purposes of application of Art. 55c, paragraph 3 of RIEDTWA I am making available to you the following information:

1. name of the consignee, tax warehouse identification number or excise duty number;

2. commercial names and CN codes of the energy products

(excise goods must be indicated using the respective CN codes, the excise product code and the quantities in the unit of measurement under Art. 28 of the Act)

3. precise address of the delivery location;

4. hour and date of receipt of the energy products at a direct delivery location.

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 7u  
to Article 55b, paragraph 4**

(New, SG No. 110/2013, effective 1.01.2014)

Incoming No. №...

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE

.....

NOTICE  
concerning splitting of movement

by .....,

represented by .....

.....,

PIN/Alien's ID No .....

UIC.....

Seat and registered address:

State ..... Region ..... Municipality ... City/town/village ..... Postal Code.....

Street ..... Number .....

Telephone ..... Mobile.....

Fax.....

E-mail..... Web address .....

Correspondence address

State ..... Region ..... Municipality ..... City/town/village ..... Postal Code.....

Street.....

Number.....

Telephone ..... Mobile ..... Fax .....

E-mail..... Web address .....

Contact ..... person:

Telephone ..... Mobile ..... Fax .....

E-mail..... Web address .....

For the purposes of application of Article 55, paragraph 4 of RIEDTWA I am making available to you the following information:

1. name of the consignee, tax warehouse identification number or excise duty number;

2. commercial names and CN codes of the energy products;

(excise goods must be indicated using the respective CN codes, the excise product code and the quantities in the unit of measurement under Article 28 of EDTWA)

3. quantity of energy products;

4. precise address of the location of splitting of the movement;

5. hour and date of splitting of the movement;

6. state/s of receipt after the splitting.

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovskist, Sofia.

## **Appendix No. 8 to Article 56, Paragraph 2**

(Amended, SG No. 8/2007,  
repealed, SG No. 44/2011)

## **Appendix No. 9 to Article 56, Paragraph 3**

(Repealed, SG No. 44/2011)

## **Appendix No. 9a to Article 56c, Paragraph 2**

(New, SG No. 8/2007, amended, SG No. 44/2011)

EUROPEAN COMMUNITY SIMPLIFIED ACCOMPANYING DOCUMENT  
 EXCISE DUTIES INTERCOMMUNITY MOVEMENT OF GOODS RELEASED FOR CONSUMPTION

<b>1</b>	1 Supplier (Name and address)      VAT No	2 Registration No. of transaction			
	4 Receiver (Name and address)      VAT No	3 Competent authority in the country of destination- (Name and address)			
	5 Carrier/Vehicle				
	7 Place of delivery	6. Registration No. and date of declaration			
<b>1</b>	8. Markings and quantity, No. and type of packages, description of goods		<b>9 Code of the good</b> (CN code)		
10 Quantity			<b>11 Gross weight</b> (kg)		
			<b>12 Net weight</b> (kg)		
13. Invoice price/commercial value			14 <b>Certificates</b> (for some wines, alcoholic beverages, small breweries and distilleries)		
			15 Cells 1-22 correctly completed Return of the Copy 3. is required.		
A Control by competent authorities		yes      no      (*)			
		Enterprise of signing person and telephone number			
		Name of signing person			
		Place and date			

\* Strike out the field

## Explanatory notes

### INTERCOMMUNITY MOVEMENT OF GOODS, SUBJECT TO EXCISE DUTY TAXATION, RELEASED FOR CONSUMPTION IN THE FORWARDING MEMBER STATE

#### 1. General notes

1.1. (Amended, SG No. 44/2011) The simplified accompanying document is required for the application of the provisions on excise duties as per Article 7 of Council Directive 92/12/EEC of 25 February 1992.

1.2. The document must be filled out legibly and indelibly. Data may be printed in advance. No deletions or corrections shall be made.

1.3. The general specification of the paper to be used and the size of the cells are set out in the Official Journal of the European Community<sup>4</sup> No C 164/3 of 01.07.1989., page 3

For all copies white paper sized 210 mm x 297 mm with maximum deviation for length minus 5 mm and plus 8 mm.

1.4. Any unused space in cells is stricken off so as to preclude additional entries.

1.5. The accompanying document is comprised of 3 copies.

Copy 1. kept by the supplier.

Copy 2. accompanying the goods and kept by the receiver.

Copy 3. accompanies the goods and is returned to the supplier with a certification of receipt, completed by the person, indicated in cell 4, if the supplier requests so, especially for the purposes of refund.

#### 2. Content of the cells

Cell 1 Supplier: the full name, address and VAT No (if it has) of the person, supplying the goods in the member state. If the person has an excise duty number it should be also indicated.

Cell 2 Registration No of the transaction: registration number, identifying the movement of the goods in his commercial accountancy. In the general case this is the number and the date of the invoice.

Cell 3. Competent authority in the state of receipt: name and address of the competent authority responsible for excise duty control at the place of origin.

Cell 4. Receiver: the full name, address and VAT No (if it has) of the person, receiving the goods. If the person has an excise duty number it should be also indicated.

Cell 5. Carrier: it should be indicated „supplier”, „receiver” or the name and the address of the person, responsible for the arrangement of the first movement, if different from the persons, indicated in cell 1 or cell 4; the means of transport should also be indicated.

Cell 6. Registration No. and date of the declaration: the declaration and/or the letter of authorisation, which should be given by the competent authority in the Member state of receipt before commencement of movement

Cell 7. Place of delivery: the actual place of delivery if the goods are not delivered at the address specified in Cell 4.

Cell 8. Full description of the goods: markings and number, No and type of packages: e.g. containers, number of internal packages, e.g. cardboard; and commercial description of the goods.

The description may continue on a separate sheet of paper, which shall be enclosed to the set. A packaging list may be used for this purpose.

For alcohol and alcohol beverages with the exception of beer the alcoholic strength (percentage content by volume at 20°C) shall be indicated.

For beer the Plato degrees or percentage alcoholic strength by volume at 20°C shall be indicated and/or both indications in accordance with the requirements of the receiving member state and the sending member state. For mineral oils density at 15°C shall be stated.

Cell 9 Code of the good (CN code)

Cell 10. Quantity: number, weight or volume, as it is established for the purposes of excise duty in the member state of receipt, for example:

- cigarettes, number of pieces expressed in thousands;
- cigars and cigarillos, net weight;
- alcohol and alcoholic beverages, litres of the product at 20°C, rounded to the second digit after the decimal point;
- mineral oils, with the exception of heavy fuels, litres at 15°C.

Cell 11 Gross weight: the gross weight of the consignment.

Cell 12 Net weight: weight of the goods without the package.

Cell 13. Price under invoice/commercial value: the total value according the invoice with excise duty included. If there is not a transaction, which is connected to the movement, the commercial value should be indicated. In this case the note „without transaction” should be added.

Cell 14 Certificates: this cell shall be filled out for some certificates, which are required only in copy No.2.

1. For some categories of wine, where necessary a certificate of origin and quality of products shall be specified in accordance with the legislation of the Community in this field.

2. For some categories of alcoholic beverages a certificate of place of production shall be specified in accordance with the legislation of the Community in this field.

3. For beer produced in small independent breweries defined in the Council Directive concerning the structure of excise duty on alcohol and alcoholic beverages, in respect of which a reduced rate of excise duty is required in the member state of receipt, the sender shall certify the following:  
“Hereby I certify that the described product is produced in a small independent enterprise whose production for the previous year amounts to hectolitres of beer”.

4. For ethyl alcohol produced in a small distillery defined in the Council Directive concerning the structure of excise duty on alcohol and alcoholic beverages in respect of which a reduced rate of excise duty is required in the member state of receipt the sender shall certify the following:  
“Hereby I certify that the described product is produced in a small distillery whose production for the previous year amounts to..... hectolitres of pure alcohol”.

Cell 15. Enterprise of the signing person, etc.: the document shall be filled out by the person responsible for the movement of the goods or on its behalf. That can be the supplier or the receiver. If the supplier requests Copy 3 to be returned to him with a certificate for receipt, this should be indicated

Cell A Control of the competent authorities: the competent authorities shall indicate checks performed on copies 2, 3 and 4. All findings shall be certified by the signature and stamp of the responsible officer and shall be dated.

Cell B Confirmation of receipt: it is given by the receiver and is returned to the supplier, if he requires so, especially for the purposes of refund.

<b>Copy for the receiver</b>	<b>2</b>	1 Supplier (Name and address)      VAT No	2 Registration No. of transaction
			3 Competent authority in the Receiving country - (Name and address)
		4 Receiver (Name and address)      VAT No	
		5 Carrier/Vehicle	6. Registration No. and date of declaration
		7 Place of delivery	
	<b>2</b>		

8. Markings and quantity, No. and type of packages, description of goods	<b>9 Code of the good</b> (CN code)	
	10 Quantity	<b>11 Gross weight</b> (kg)
		<b>12 Net weight</b> (kg)
	13. Invoice price /commercial value	

**14 Certificates** (for some wines, alcoholic beverages, small breweries and distilleries)

A Control by competent authorities	<b>15</b> Cells 1-22 correctly completed Return of the Copy 3. is required.
	yes      no      (*)
	Enterprise of signing person and telephone number
	Name of signing person
	Place and date
	Signature

C CONFIRMATION OF RECEIPT

Goods received by the receiver

Date .....

Place

Registration No.

The excise duty has been paid/declared in front of competent authority (\*).

Date .....

Registration No.

Other notes of the receiver:

Place/date ..... Name of signing person .....

Signature

\* strike out the unnecessary

A Control (continued)

<b>3</b>	1 Supplier (Name and address)	VAT No	2 Registration No. of transaction	
	4 Receiver (Name and address)		3 Competent authority in the country of destination - (Name and address)	
	5 Carrier/Vehicle		6 Registration No. and date of declaration	
	7 Place of delivery			
<b>3</b>	8. Markings and quantity, No. and type of packages, description of goods		9 Code of the good (CN code)	
		10 Quantity	11 Gross weight (kg)	
			12 Net weight (kg)	
		13. Invoice price/commercial value		
14 Certificates (for some wines, alcoholic beverages, small breweries and distilleries)				
A Control by competent authorities		15 Cells 1-22 correctly completed Return of the Copy 3. is required.		
		yes      no      (*)		
		Enterprise of signing person and telephone number		
		Name of signing person		
		Place and date		
		Signature		
Continue overleaf (copies 2, and 3)				



C CONFIRMATION OF RECEIPT

Goods received by the receiver

Date .....

Place

Registration No.

The excise duty has been paid/declared in front of competent authority (\*).

Date .....

Registration No.

Other notes of the receiver:

Place/date ..... Name of signing person .....

Signature:

\* strike out the unnecessary

A Control (continued)

**Appendix No. 9b  
to Article 56c, Paragraph 6**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

**NOTICE**

of dispatch of excise goods, released for consumption in the territory of this country to another Member State in accordance with Art. 76b, paragraph 1, item 1 of the Excise Duties and Tax Warehouses Act (EDTWA)

by .....  
represented by .....  
Personal Number/Alien’s Identity Number .....  
UIC .....

**Seat and registered address**

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

**Correspondence address**

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

**Contact person:** .....

Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

For the purposes of application of Art. 76b, paragraph 2 of RI EDTWA I am making available to you the following information:

- 1. date of dispatch of the excise goods from the territory of this country;
- 2. description of the itinerary from the territory of this country to the to the territory of the Member State of destination;
- 3. types of excise goods which are to be dispatched:  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).
- 4. name/business name and address of the consignee and carrier;
- 5. location of receipt of the excise goods in the territory of the other Member State;
- 6. the term, by which the excise goods must be received in the territory of the other Member State.

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

**Appendix No. 9c  
to Article 56e, Paragraph 2**

(New, SG No. 8/2007,  
amended, SG No. 28/2009, effective 14.04.2009,  
SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No 9b, amended,  
SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE  
CERTIFICATE

No .....

On the grounds of request submitted under incoming No ..... of ..... and on the  
grounds of Article 83h of the Excise Duties and Tax Warehouses Act this certificate of paid/secured or  
non-lia ble to payment excise duty is issued to

.....,

represented by .....

UIC: .....

Status: Authorised warehousekeeper  
Person registered under Art. 76c, paragraph 4 of  
EDTWA  
Tax representative

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Place of receipt and unloading of the goods: .....

Number of the notification: .....

(Art. 76c, paragraph 4, item 1 of EDTWA)

Consignor:

Business name and status .....

Address: .....

Place of dispatch of the goods .....

Description of the goods:

Commercial name and CN code: .....

Quantity: .....

Type of security: .....

Excise duty amount: .....

The excise duty is:

- paid/secured

- non-lia ble to payment .....

(legal grounds)

Document No and date .....(...../dd.mm.yyyy)

Date: ..... Director of customs house:

Date handed over:

## Appendix No. 9d to Article 56i

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

### NOTICE

of receipt of excise goods, released for consumption in the territory of another Member State in accordance with Art. 76c, paragraph 4, item 1 of the Excise Duties and Tax Warehouses Act (EDTWA)

from .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

In connection with the requirements of Art. 76c, paragraph 5 of EDTWA I am making available to you the following information:

1. date of dispatch of the excise goods from the territory of the other Member State;
2. description of the itinerary from the Member State of dispatch to the Republic of Bulgaria;
3. types of excise goods which are to be received:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

4. name/business name and address of the consignor and carrier;
5. location of receipt and unloading of excise goods in the territory of this country;
6. the term in which the excise goods must be received and unloaded in the territory of this country.

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## **Appendix No. 9e to Article 57, Paragraph 3**

(New, SG No. 4/2008, effective 1.01.2008,  
formerly Appendix No. 9c, SG No. 25/2013,  
effective 1.04.2013,  
amended, SG No. 110/2013, effective 1.01.2014,  
supplemented, SG No. 12/2014, effective 11.02.2014)

### **BANK GUARANTEE**

for a deferred payment of excise duty procedure

#### **I. Obligation of guarantor**

1. We, ..... Bank

represented by .....,

registered address .....

shall hereby become solidary guarantor before the Customs Agency Headquarters

up to the maximum amount of BGN .....,

for the performance of each obligation for payment of excise duty by

....., as authorised warehousekeeper

in the process of operation of a tax warehouse at [address]

.....,  
licence No....., as principal obligations, as well as any costs and other receivables, resulting from their collection.

2. The bank shall undertake to pay, within 7 days as of the date of first written request by Customs Headquarters any amount, up to the maximum limit indicated in the guarantee, payable for excise duty that became due, or may become due, or was established during the validity term of the bank guarantee, together with any interest charged, as of the first day after the date such obligation arose, except where prior to expiry of such term the bank or any other interested party would be able to prove to the customs bodies that the obligation to pay the excise duty had been cleared.

Where such request would have been delivered by mail, the date of the postmark shall be treated as date of the request.

Customs Headquarters may, upon request by the bank and for other reasons, found justified, extend the 7 days' term, as of the date of the request for payment, in which the bank must perform payment of the amounts requested. Any costs, resulting from the extension of such additional term and interest in particular, must also be paid by the bank.

3. This guarantee shall enter into force as of the date of its written acceptance by the Customs Headquarters of the Customs Agency.

4. The term of this guarantee shall not be limited or it shall be valid through

.....

5. A request for payment shall be delivered to the bank not later than 6 months following expiry of the term of validity of the guarantee or its cancellation.

6. (New, SG No. 12/2014, effective 11.02.2014) For the purposes of this guarantee the bank shall designate the following official address for correspondence and notices

.....

The bank shall undertake to accept all correspondence and notices, related to this guarantee, which would be addressed to it.

The bank shall undertake to maintain its service address for contacts and if a change to it would need to be made, to notify in advance thereof the Customs Headquarters of the Customs Agency.

This bank guarantee shall be issued in two identical counterparts – one each for the Bank and for the Customs Headquarters of the Customs Agency.

Made in ..... on .....

Guarantee for the amount of BGN .....

(each of the signing officials must write the amount in numerals and in longhand before the signature)

.....

(signatures and stamp of the bank)

**II. Acceptance of guarantee by the Customs Headquarters of the Customs Agency.**

Guarantee accepted on: .....

(signature and stamp)

**Appendix No. 10  
to Article 60, Paragraph 1**

(Amended, SG No. 4/2008, effective 1.01.2008,  
SG No. 24/2010, effective 26.03.2010,  
SG No. 78/2010, effective 5.10.2010,  
SG No. 25/2013, effective 1.04.2013)

Territorial Customs Office .....

Incoming No..... / .....

(to be completed by the customs administration)

**EXCISE LABELS REQUEST**

Person's name .....

UIC .....

Identification number: .....

(enter identification number of tax warehouse, or identification number of registered consignee, or identification number of non-registered trader)

Address: .....

(enter address of the tax warehouse, or of the unit of the registered consignee, or of the unit of the non-registered trader or registered office of importer)

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

No	Type of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	New registered price	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Total excise duty amount: .....

I am attaching to the request documents pursuant to Art. 60, paragraph 2:

Date: ..... Name and position: ..... Signature and stamp: .....

Completion instructions: This form must certainly be typewritten. The values shall be shown in Levs and stotinki.

Columns 1, 2, 3, 5, 6, 7, 8, 9, 13, 14 and 15 shall be completed for alcohol and alcoholic beverages.

Columns 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14 and 15 shall be completed for manufactured tobacco.

Column 11 shall be completed only in the cases, where a new price would have been registered for the respective brand, by marking "yes" at the respective line.

**Appendix No. 11  
to Article 64**

Territorial Customs Office .....

**PROTOCOL OF TRANSFER-AND-ACCEPTANCE**

No.....

This day,..../..../....yr., the following were delivered by the Territorial Customs Office .....

..... to:

Name of the person .....

UIC .....

Identification number .....

(enter a tax warehouse identification number or a registered consignee identification number or a provisionally registered consignee identification number )

Address: .....

(enter address of tax warehouse or of the facility of a registered consignee or of the facility of provisionally registered consignee or registered address in cases of importers)

Excise labels delivered

No	Type of the excise labels	Trade name	Trademark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume - % vol /length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Excise labels emission	Series	From No	To No	Number of excise labels	Total excise duty amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		17	18

**Total excise duty amount:** .....

**Date:** .....

**Delivered by:** ..... **Received by:** .....

*(authorized official -* *(on behalf of the applicant*

Name: ..... Name: .....

Position:..... Position:.....

Signature:.....) Signature:.....)



Incoming No. № .....

Territorial Customs Office: .....

Inventory list of excise labels returned

Person's name .....

UIC .....

Identification number: .....

(enter identification number of tax warehouse, or identification number of registered consignee, or identification number of non-registered trader)

Address: .....

(enter address of the tax warehouse, or of the unit of the registered consignee, or of the unit of the non-registered trader or registered office of importer)

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

This day, ...../...../ ..... yr., the following excise labels were delivered to ..... Territorial Customs Office in connection with Art.27a, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA):

No	Type of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, %	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Excise labels emission	Series	From No	To No	Quantity of excise labels	Total excise duty amount	Acceptance protocol number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Delivered by:  
 (on behalf of .....  
 name, signature, stamp)

Received by:  
 (authorized official  
 name, signature, stamp)

**Appendix No. 12  
 to Article 66, Paragraph 6**

(Amended, SG No. 24/2010, effective 26.03.2010,  
 amended and supplemented, SG No. 25/2013, effective 1.04.2013)

**WRITTEN STATEMENT OF ASCERTAINMENT**

**No.**

Concerning excise labels, returned to Territorial Customs Office ..... by:

Name of the person .....

UIC .....

Identification number: .....

*(enter a tax warehouse identification number or a registered consignee identification number, or a provisionally registered consignee identification number)*

Address: .....

*(enter address of tax warehouse, or of the unit of a registered consignee, or of the unit of a provisionally registered consignee or registered address of importer)*

No	Type of excise labels	Trade goods	Trade name of goods	Trade code	Excise product code	Capacity of container	Unit of measurement	Actual alcohol content -%	Sale price per package	Price per piece of hand-rolled cigars	Excise duty amount per unit	Excise label series	From No	To No	Quantity of the labels	Total excise duty amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Total excise duty amount: .....

The reason for the return of the excise labels is:.....

.....  
 (Date) Delivered by: Received by:  
 (Name and position of the person) (Name and position of the officer at TCO)

**Appendix No. 12a  
 to Article 66a, Paragraph 2**

(New, SG No. 8/2007,  
 amended, SG No. 24/2010, effective 26.03.2010,  
 supplemented, SG No. 25/2013, effective 1.04.2013)

Protocol of discarding of excise labels  
 No. ...  
 Territorial Customs Office: .....  
 Name of the person .....  
 UIC .....  
 Identification number: .....  
*(enter a tax warehouse identification number or a registered consignee identification number, or a provisionally registered consignee identification number)*  
 Address: .....  
*(enter address of tax warehouse, or of the unit of a registered consignee, or of the unit of a provisionally registered consignee or registered address of importer)*

No	Type of the excise labels	Trade name of goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume -% vol./length of cigarettes excl. the filter	Sale price per package	Price per piece of hand-rolled cigars	Excise duty amount per package	Excise labels emission	Series	From No	To No	Quantity of the excise labels	Total excise duty amount
----	---------------------------	---------------------	------------	---------------------	---------	----------------------------------	---------------------	---	------------------------	---------------------------------------	--------------------------------	------------------------	--------	---------	-------	-------------------------------	--------------------------

								or tip									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Total excise duty amount: .....																	

The reason for discarding the excise labels is.....

..... (Date)  
 Delivered by: ..... Received by: .....  
 (Name and position of the person) (Name and position of the officer at TCO)

**Appendix No. 12b  
 to Article 66b, Paragraph 3**

(New, SG No. 28/2009, effective 14.04.2009,  
 repealed, SG No. 16/2011, effective 22.02.2011)

**Appendix No. 12c  
 to Article 68a, Paragraph 1**

(New, SG No. 24/2010, effective 26.03.2009,  
 amended, SG No. 16/2011, effective 22.02.2011,  
 SG No. 25/2013, effective 1.04.2013)

Territorial Customs Office: .....  
 Incoming No. № ..... /.....

**EXCISE LABELS REPORT**

Person's name .....

UIC .....

Identification number: .....

(enter identification number of tax warehouse, or identification number of registered consignee, or identification number of non-registered trader)

Address: .....

(enter address of the tax warehouse, or of the unit of the registered consignee, or of the unit of the non-registered trader or registered office of importer)

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

1. Excise labels in stock at the start of the reporting period

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount	Quantity of excise labels	Total excise duty amount	Protocol/s - No and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

2. Excise labels received during the reporting period

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/s - No and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

3. Excise labels, affixed on excise goods

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/s - No and date	Excise declaration filed - number and date	Payment date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

4. Delivered to producers outside the territory of this country

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/No and date	SAD file d – No and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

5. Excise labels returned unused

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/No and date	Protocol/s of findings
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

6. Excise labels returned for discarding

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/No and date	Protocol/s of discarding
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

7. Cancelled excise labels, affixed on excise goods

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/No and date	Protocol/s of findings
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

	labels	goods	k	duct code		er packag e	sure men t	strengt h by volum e, % vol./le ngth of cigaret tes excl. the filter or tip	per pac kag e	per piec e of han d-rol led ciga rs	amo unt per pac kag e	labels	se duty amo unt	and date	s concer ning destru ction of excise goods with excise labels affixed
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

#### 8. Missing excise labels

No	Type s of excise labels	Trade name of the goods	Trade mark	Excise prod uct code	CN code	Capa city of the consu mer pack age	Unit of meas urement	Actua l alcoh olic streng th by volum e, % vol./l ength of cigar ettes excl. the filter or tip	Sale price per pack age	Sale price per piece of hand -rolle d cigar s	Excise duty amo unt per pack age	Quan tity of excise labels	Total excise duty amo unt	Proto col/s - No and date	Calc ulate d amo unts of the liabilit y to pay excise duty
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

#### 9. Excise labels not returned in due course

No	Types of excise labels	Trade name of the goods	Trade mark	Excise prod uct code	CN code	Capa city of the consu mer pack age	Unit of meas urement	Actua l alcoh olic streng th by volum e, % vol./le ngth of cigare ttes excl. the	Sale price per pack age	Sale price per piece of hand -rolle d cigar s	Excise duty amo unt per pack age	Quant ity of excise labels	Total excise duty amo unt	Proto col/s - No and date
----	---------------------------------	----------------------------------	---------------	-------------------------------	------------	---	-------------------------------	--	-------------------------------------	--	--	-------------------------------------	---------------------------------------	---------------------------------------

								filter or tip						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

10. Excise labels in stock at the end of the reporting period

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/s - No and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Completion instructions:

This form must certainly be typewritten and submitted on electronic carrier.

The various sections of the report are to be completed depending on the activity of the economic operator.

A total number of excise labels shall be included for each group of excise labels from the report (the total of quantities of excise labels in column 13), in which the total number of excise labels shall be included, by:

Sale price per package (column 10) for tobacco products;

Actual alcoholic strength by volume - % vol. (column 9) and Capacity of the consumer package (column 8) – for alcoholic beverages.

Excise labels in stock at the start/end of the reporting period – includes any unused excise labels, as well as any excise labels returned, which have been handed over to the customs house, but in regard to which a respective protocol of findings or a protocol of discarding have not yet been signed as at the date of submission of the report.

Excise labels, affixed on excise goods - includes any excise labels, affixed on excise goods in stock at the warehouse, any excise labels, affixed on excise goods released for consumption and any excise labels, affixed on excise goods to be destroyed, but in regard to which the protocol of destruction has not been signed yet.

[Excise labels] Delivered to producers outside the territory of this country - includes the excise labels delivered but not returned, including such delivered in earlier periods.

The following columns must certainly be completed in regard to alcoholic beverages: 1,2,3,5,6,7,8,9,12,13,14,15,16,17.

The following columns must certainly be completed in regard to manufactured tobacco: 1,2,3,4,5,6,7,8,10,11,12,13,14,15,16,17.



**Appendix No. 13  
to Article 72, Paragraph 1**

(Title amended, SG No. 28/2009, effective 14.04.2009)

Regional Customs Office .....

Incoming No. .... / .....

(to be filled out by the customs administration)

Name and correspondence address of the person

.....

SIC .....

**INVENTORY**

of excisable goods without excise label (or affixed with forged  
excise label or excise label with expired validity)

- 1. Supplier - name, SIC  
.....
- 2. Delivery under invoice No. .... Date .....
- 3. Trade name of the goods
- 4. Quantity (number of units)
- 5. Type of package (number of units) / volume (l)
- 6. Inventory of excise labels by type, series and number:  
.....  
.....  
.....

I hereby notify you of established goods under Article 123, paragraph 4 of the Excise Duty and Tax Warehouses Act.

I, the undersigned ..... hereby  
declare that I represent the person and the information stated herein is true  
and correct. I am aware of the liability borne under the Criminal Code for  
provision of false data.

Date: ..... Position: ..... Signature and stamp: .....

**Appendix No. 13 to Article 72a, Paragraph 1**

(New, SG No. 8/2007, amended, SG No. 4/2008,  
effective 1.01.2008, repealed, SG No. 24/2010,  
effective 26.03.2010,  
new, SG No. 110/2013, effective 1.01.2014)

Territorial Customs Office: .....

**PROTOCOL OF TRANSFER-AND-ACCEPTANCE**

No

This day, .../.../...yr., the following gas oil vouchers were delivered to the Territorial Customs Office  
... to: ..... by:

Name of person .....

UIC .....

Identification number: .....

(enter identification number of tax warehouse, or identification number of registered consignee, or identification number of non-registered trader)

Address: .....

(enter address of the tax warehouse, or of the unit of the registered consignee, or of the unit of the provisionally registered consignee)

Correspondence address: .....

E-mail: .....

the following vouchers:

No	Voucher series	Voucher No	Name of agricultural producer recipient	of the UIC/PI N	Litres of gas for which reduction of excise duty is claimed	Nominal value of voucher	Year, for which reduction of excise duty is claimed	Code identifying the stage at which the voucher was made	Registered/Not registered
1	2	3	4	5	6	7	8	9	10

Aggregate amount of the nominal values of vouchers: ..... (.....).

In words

Date of signing:

**Handed over by:**

*(for the applicant – name and position)*

**Received by:**

*(competent employee – name and position)*

### **Appendix No. 13 to Article 72, Paragraph 3**

(New, SG No. 28/2009, effective 14.04.2009, repealed, SG No. 78/2010, effective 5.10.2010)

### **Appendix No. 14 to Article 80, Para. 1 and 2**

(Amended, SG No 8/2007, SG No. 24/2010,

effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013,  
SG No. 28/2014, effective 28.03.2014)

**Correspondence address**

recipient

**Correspondence address**

issuer

**UIC**

**TWIN/INRT**

**I**

**N**

**UIC/PIN**

**Depositor:**

**EXCISE DUTY DOCUMENT**

**№**

**UIC**

**UNIQUE CONTROL**

**№**

**Excise duty notification**

**Place and date of issuance:** ...../ ...../ ...../ ..... yr.

**debit**

**Appendix No 14a: issue, No and date**

**Carrier and registration No of the means of transportation:**

**credit**

**Nº and date of the document, evidencing the non-liability for payment of excise duty**

**Accompanying excise duty document No** ...../...../...../..... yr.

**No and date of issuance of certificate of excise-exempt end user:**

**Number of certificate of analysis/protocol of conformity of the respective batch:**

**Grounds for adjustment:**

Nº

Commercial

name

Trade mark

ARK No of e-AD or No

of other document

Actual quantities

UCPI – Unique Control Point Identifier

Transaction No

Transaction value

EP Code

CN code

Grounds for obligation to charge excise duty or for non-liability to pay excise duty

Alcoholic strength/degree Plato/length of cigarette excl. the filter and tip/upper calorific value

Sale price

No of pieces in package

Unit of measurement

Coefficient for recalculation to tax base

Grounds for levying excise duty under Art.28 and Art. 29 of EDTWA

Excise duty rate

Payment (exempted/paid in advance)

Excise duty amount

Increase/decrease

per

LTR, HLT, PCE, KGM, TNE

Per t

CO<sub>2</sub>

per GJ

Under

Art 39,

para. 1,

Item 2 of EDTWA

LTR, HLT, PCE, KGM, TNE

пропорционален акциз

CO<sub>2</sub>

(t)

GJ

1

2

3

4

5



6  
7  
8  
9  
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24  
25  
26  
27



In words:

Total excise duty amount:

**Precise address of the delivery and unloading location:** \_\_\_\_\_

\_\_\_\_\_

Goods received on: \_\_\_\_\_

**Recipient:** \_\_\_\_\_

name. surname

Identification No of the unit (petrol station, storage tank) \_\_\_\_\_

Prepared by: \_\_\_\_\_

(name, surname, signature)

PIN/Alien's ID No



tax liable person.

2.5. Columns No 6 and No 7 (Unique control point identifier and Transaction No): enter the data in accordance with the procedure, order and format, envisaged in Art.103a, paragraph 4 of EDTWA. These columns shall not be completed, where no statutory provision had been made for electronic transmission of data to the automated accounting system of the persons and to the information system of the Customs Agency.

Where e-EDD is issued for beer, no unique control point identifier needs to be entered and the number of the excise goods batch shall be entered into the Transaction number field.

(Amended, SG No. 28/2014, effective 28.03.2014) Where e-EDD is issued for manufactured tobacco the number of the list of bar codes from the measurement and control device - electronic counting and identification system shall be entered in column 7. A list of the bar codes of excise goods shall be attached to the e-EDD issued.

2.6. Column No 11: enter the applicable codes of Nomenclature CL 200 of the Unified format for data from excise declarations, recapitulation declarations and logs of goods available in stock at the warehouse, submitted via electronic means.

2.7. Column No 12: enter the values of the respective indicators, shown in the certificates of analysis, such as: upper calorific value for brown coal 3500 kcal/kg; % vol. for vodka at a temperature of 20°C.

2.8. Column No 15: enter the unit of measurement, used for expressing the quantity in column No 5.

2.9. Column No 16: indicate the recalculation coefficient in case the unit of measurement, indicated in column No 12, would be different from the unit of measurement, indicated in Art. 28 of EDTWA.

2.10. Column No 27 (increase/decrease): to be completed only in case of issuance of statement to excise duty document or registered electronic debit or credit statement. Indicate the difference, which must be deducted or charged additionally, between the excise duty levied in accordance with e-EDD issued and the excise duty actually due in accordance with the grounds for adjustment.

2.11. Identification No of the unit (petrol station, storage tank) field: enter the unit's identification number from the Register of facilities for sale of liquid fuels at the NRA.

2.12. Column 25 Payment: note the applicable option pursuant to Nomenclature CL 163 of the Unified format for data from excise declarations, recapitulation declarations and logs of goods available in stock at the warehouse, submitted via electronic means.

2.13. Data concerning the date of bringing out and the natural person, who actually brings the goods out of the tax warehouse, shall be entered into the Goods received on, Recipient, PIN/Alien's ID No and Power of attorney No fields

## **Appendix No. 14a to Article 80a, para. 1**

(New, SG No 24/2010, effective 26.03.2010,  
amended, SG No. 25/2013, effective 01.04.2013)

Document certifying the purpose of excise goods and the precise address of the delivery location

1. Recipient

(person, indicated as recipient in the excise tax document)

Correspondence address:

UIC:

3. Carrier:

(to be completed by the issuer)

Correspondence address: UIC:

Date of loading:

2. Issuer:

Correspondence address:

UIC:

4. Consumer:

(person which will use the excise goods for heating)

Correspondence address: UIC/Personal Number:

5. Carrier to the consumer: (to be completed by the consignee if the carrier is other than that indicated by the issuer)

Reg. No of the vehicle:

Correspondence address:

UIC:

Date of reloading:

Reg. No of the vehicle:

6. No and date of the document ...../.....

7. Unique control number of registered electronic excise duty document

No	Type of excise goods	CN code	Quantity	Unit of measurement	Precise address of the delivery location	Date of receipt	Quantity received by the consumer	Confirmation of receipt by the consumer at the delivery location (person in charge -name, surname, signature, document in evidence of the representative powers of the person)
1	2	3	4	5	6	7	8	9

8. Consignee: .....  
(own name and surname)

9. Prepared by: .....  
signature)

(name, surname,

10. Date of return of the document .....

*(to be completed by the person releasing the excise goods for consumption upon receipt of the certified document from the person which will use the energy products for heating)*

### Explanatory notes

(reverse of Appendix No 14a)

#### 1. General:

1.1. A registered electronic document for certifying the purpose (Appendix No 14a) shall be completed and issued by the person, who releases the goods for consumption for the purposes of applying the duty rates under Art. 33, paragraph 1, items 1-4 of the Excise Duties and Tax Warehouses Act (EDTWA).

1.2. Appendix No 14a shall be issued for each individual consignee and for each individual motor vehicle.

1.3. The sum total of the quantities under column 4 of all appendices No 14a to the respective e-EDD shall be equal to the quantity, indicated in the Actual quantity column of the e-EDD.

1.4. If the consumer would receive the quantities at more than one location, the precise address of the delivery location shall be indicated in each separate line in column 6.

2. Data from the electronic messages for Appendix No 14a shall be structured in groups and the fields/columns shall be completed as directed and envisaged below:

2.1. Fields 1 - 4, 6, 8, 9 and 10, as well as columns 1 - 6 shall be completed by the issuer.

2.2. Field 7 shall be generated by the information system of the Customs Agency.

2.3. Columns 1-6 shall be completed by the issuer.

2.4. Columns 7, 8 and 9 shall be completed by the consumer upon receipt of the goods.

2.5. In addition to data on the individual, the identification of the document (power of attorney, employment contract, etc.) certifying the representative powers of the person, shall also be entered in column 9.

#### 3. Specific cases.

3.1. When applying the duty rate under Art. 33, paragraph 1, item 6 of the Act the person, who released the excise goods for consumption shall:

3.1.1. Issue Appendix No 14a on condition that the volume of quantities of natural gas sold are above 300 thousand cu.m, measured in standard conditions for each consignee - sole proprietor or legal entity, in regard to all sales performed, respectively the entire quantity of natural gas consumed within the taxation period.

3.1.2. Complete fields 1, 2, 4, 6, 8, 9 and 10, as well as columns 1 - 6.

3.1.3. Columns 8 and 9 shall be completed by the consumer for the entire quantity of natural gas consumed for industrial needs within the taxation period.

## Appendix No. 14bto Article 80d, para. 2

**Document certifying the precise address of the delivery location**

<b>Recipient:</b>	<b>Issuer:</b>
(the person which will use the excise goods)	(the person, indicated as recipient in the excise tax document)
Correspondence address:	Correspondence address:
UIC in Bulstat:	UIC in Bulstat:
<b>Carrier:</b>	
Correspondence address:	
UIC in Bulstat:	
<b>Reg. No of the vehicle::</b>	

**No and date of the document .....**  
**accompanying excise tax document No ...../...../...../..... г.**

No	Type of excise goods	CN code	Quantity	Unit of measurement	Precise address of the delivery location	Date of receipt	Confirmation of receipt at the delivery location (own name, surname, signature and stamp)

Recipient: ..... Prepared ..... by: .....  
 (own name and surname) (signature and stamp) (own name and surname) (signature and stamp)

**Note:** \* The document shall be issued by the person, indicated as recipient in the excise tax document in regard to each person, which will use the goods and in regard to each vehicle.  
 \*\* The document shall be stored by the person, indicated as recipient in the excise tax document.

**Appendix No.14c to Article 80, paragraph 15**

Incoming No. №..... TO  
 Date ..... yr. THE DIRECTOR OF THE

REQUEST

for cancellation of registered electronic excise duty document/excise duty document in hard copy

by .....

represented by .....

Personal Number/Alien's Identity Number .....

TWIN/INRT.....

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

For the purposes of application of Art. 80, paragraph 15 of RIEDTWA I am making available to you the following information:

1. unique control number and registration date of the registered electronic excise duty document/number and date of the issued excise duty document in hard copy;
2. reason for requesting cancellation.

I declare that the excise goods under the registered electronic excise duty document/excise duty document are on hand and have not left the tax warehouse.

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 15to Article 82, para. 1, item 1**

(Amended, SG No. 8/2007,  
supplemented, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 16/2011, effective 22.02.2011,  
SG No. 44/2011, supplemented, SG No. 25/2013,  
effective 1.04.2013)

**EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES**

COPY FOR 1 AUTHORISED WAREHOUSE KEEPER INA  
COMPETENT CUSTOMS W



UIC

4 5

Tax  
Period

Page No.:

from:

Total pages:

to:

IN

6 INFORMATION ABOUT THE EXCISE GOODS

6.1 6.4 6.5 6.6

No	Int en de d	Co de of the	Unit of measurement	Quantity of goods removed from warehouse
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po od  
se s  
of  
the  
go  
od  
s  
Trade  
mark

EP code

A CONTROL AT COMPETENT CUSTOMS OFFICE  
7  
B 1. AMOUNT OF EXCISE DUTY DUE  
DOCUMENTARY CONTROL  
B 2.  
CONTROL OF PAYMENT

Signature and stamp of competent  
authority:

Signature and stamp of competent authority:

## ADDITIONAL PAGES TO THE EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES

COPY 1  
FOR  
COMPET  
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CUSTOM  
S OFFICE

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KEEPER

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**6 INFORMATION ABOUT THE EXCISE GOODS**

<b>6.1</b>	<b>6.2</b>	<b>6.5</b>
<b>No</b>	<b>Intended purpose of the goods</b>	<b>Unit of measurement</b>

**Name of the goods**

**9 DECLARANT**

Signature and stamp

**EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES**

**COPY FOR THE 1  
AUTHORISED  
WAREHOUSEKEEPER /  
REGISTERED PERSON**

**AU INA  
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PER**

**2**

4 5

Tax  
Period

from:

to: IN

**6 INFORMATION ABOUT THE EXCISE GOODS**

6.1 6.4 6.5 6.6 6.7 6.9

No	Inte nde d pur pos e of the goo ds	Co de of the s	Uni t of me su re	Qu an ti ty of go ods	Plato anti de gree/ alcoholic strength	Excise duty rate
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Trade name EP code

A CONTROL AT COMPETENT CUSTOMS OFFICE  
B 1. 7  
AMOUNT OF EXCISE DUTY DUE  
DOCUMENTARY CONTROL

Signature and stamp of competent authority:

**ADDITIONAL PAGES TO THE EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES**

COPY FOR 1  
THE  
AUTHORIS  
ED  
WAREHO  
USEKEEPER  
/  
REGISTE  
RED  
PERSON

AUTHOR INA  
ISED W  
WAREH  
OUSE  
KEEPER

IN

**6 INFORMATION ABOUT THE EXCISE GOODS**

6.1 6.2 6.5

No	Intended purpose of the goods	Name of the goods	Unit of measurement
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**Appendix No. 16to Article 82, para. 1, item 2**

(Amended, SG No. 8/2007,  
supplemented, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 16/2011, effective 22.02.2011,  
SG No. 44/2011, SG No 25/2013, effective 1.04.2013)

**EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO**

COPY FOR

THE COMPETENT CUSTOMS OFFICE

1

AUTHORISED WAREHOUSEKEEPER

AWN

A

COMPETENT CUSTOMS OFFICE

UIC

*Incoming No: ...../ ..... yr.*

1

4

Taxation period

from:

to:

5

Page No

Total

pages:

2

TAX WAREHOUSE

TWIN



3

REGISTERED PERSON

IN

UIC

6

**INFORMATION ON THE EXCISE GOODS**

6.1

6.2

6.3

6.4

6.5

6.6

6.7

6.8

6.9

6.10

6.11

6.12

6.13

No

No

Purpose of the goods

Name of the goods

Code of the goods

Unit of measurement

Quantity of goods, brought out of the warehouse

Sale price

Specific excise duty

*(per 1,000 pcs.)*

Proportionate excise duty

Excise duty amount

No of excise labels missing

Payment

Excise duty paid-in

Commercial name

Trade mark

Code

of

EP

Code

in

CN

Additional code

BGN

No of pcs. in

package

Length of cigarettes excl. filter and tip

Sale price for the entire quantity

Rate

Specific

Proportionate

Total

B  
CONTROL AT THE COMPETENT CUSTOMS OFFICE

7  
AMOUNT OF EXCISE DUTY PAYABLE

B1  
DOCUMENTARY CONTROL

B2  
CONTROL OF THE PAYMENT

**Signature and stamp of the competent body**

**Signature and stamp of the competent body**

IN WORDS:

8

APPENDICES

Document type

Document

number

Date

Purpose

Description

9

DECLARER (signature and stamp)

**ADDITIONAL PAGE TO THE EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO**

COPY FOR 1 AUTHORIZED AM  
THE WAREHOUSEKEEPER  
COMPETENT R  
CUSTOMS UIC Incoming No: ...../ ..... yr.  
OFFICE 1

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from  
: Total

to: pages:

IN

6 INFORMATION ON THE EXCISE GOODS

6.1 6.2 6.3 6.4

6.9

No	Pur pos e of the goods	Name of goods	Code of the goods	Unit of measurement						Proportionate excise duty	
	EP Code	CN code	Add ition al cod e	BG N	No of pcs. in package	Length of cigarettes excl. filter and tip	Sal e pric e for the entir e qua ntity	Rat e	Spe cific	Proportionate	Tot al

9 DECLARER (signature and stamp)

**EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO**

COPY FOR

THE AUTHORISED WAREHOUSEKEEPER/REGISTERED PERSON

1

AUTHORISED WAREHOUSEKEEPER

AMN

A

COMPETENT CUSTOMS OFFICE

UIC

*Incoming No: ...../ ..... yr.*

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Taxation period

from:

to:

5

Page No

Total

pages:

2

TAX WAREHOUSE

TWIN

3

REGISTERED PERSON

IN

UIC

6

INFORMATION ON THE EXCISE GOODS

6.1

6.2

6.3

6.4

6.5

6.6

6.7

6.8

6.9

6.10

6.11

6.12

6.13

No

No

Purpose of the goods

Name of the goods

Code of the goods

Unit of measurement

Quantity of goods

brought out from the warehouse

Sale price

Specific excise duty

*(per 1,000 pcs.)*

Proportionate excise duty

Excise duty amount

No of excise labels missing

Payment

Excise duty paid-in

Commercial name

Trade mark

Code

of

EP

Code

in

CN

Additional code

BGN

No of pcs. in

package

Length of cigarettes excl. filter and tip

Sale price for the entire quantity

Rate

Specific

Proportionate

Total



B  
CONTROL AT THE COMPETENT CUSTOMS OFFICE  
7  
AMOUNT OF EXCISE DUTY PAYABLE

B1  
DOCUMENTARY CONTROL

B2  
CONTROL OF THE PAYMENT

**Signature and stamp of the competent body**

**Signature and stamp of the competent body**

IN WORDS:  
8  
APPENDICES

Document type

Document

number

Date

Purpose

Description

9

DECLARER (signature and stamp)

**ADDITIONAL PAGE TO THE EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO**

COPY FOR 1 AUTHORIZED AM  
 THE WAREHOUSEKEEPER/REGIS  
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**6 INFORMATION ON THE EXCISE GOODS**

6.1 6.2 6.3 6.4

№ No	Pur pos e of the goo ds	Name of goods Code of EP	of the goods Cod e in CN	the Code of the goods Add BG N al cod e	No of pcs. in package	Unit of measurement	Length of cigarettes excl. filter and tip	Sal e pric e for the entir e qua ntity	Rat e Spe cific	Proportionate
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**9 DECLARER (signature and stamp)**

**Appendix No. 17**  
**to Article 82, para. 1, item 3**

(Amended, SG No. 8/2007,  
supplemented, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 16/2011, effective 22.02.2011,  
SG No. 44/2011, SG No 25/2013, effective 1.04.2013)

**EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY**

COPY FOR 1 AUTHORIZED WAREHOUSEKEEPER AW  
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COMPETENT

CUSTOMS UIC Incoming  
OFFICE No:  
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.../ .....  
yr.

4 Taxation period 5 Page No 2

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pages:

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6 INFORMATION ON THE EXCISE GOODS

6.1 6.2 6.6 6.8

No	Purpose of the goods	Quantity of goods, Tax base	
No	Code	brought out of the	
	of	warehouse	
	EP	LTR,	
		HLT,	
		PCE,	GJ
		KG,	
		M,	
		TNE	
			per
			LTR,
			HLT,
			PCE,
			KGM,

B CONTROL AT THE COMPETENT CUSTOMS OFFICE

B1 DOCUMENTARY B2  
CONTROL

Signature and stamp of the  
competent body

Signature and stamp of the competent body

DECLARER (signature and stamp)

**ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY**

COPY FOR  
THE COMPETENT  
CUSTOMS OFFICE

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to: IN

**6 INFORMATION ON THE EXCISE GOODS**

6.1 No	6.2 Purpose of goods	6.3 Com al merc de of the goods	6.4 Tra mar goods	6.5 Code of the goods	Unit of measurement
		name	mark		
		Cod e of EP	Cod e in CN	Add ition al code	

6.9

Quantity of goods, Excise duty rate brought out of the warehouse

ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY

COPY FOR 1 AUTHORIZED WAREHOUSEKEEPER  
THE  
AUTHORIZED  
D UIC  
WAREHOUSE  
KEEPER/R  
REGISTERED  
PERSON

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4 Taxation period 5

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Page No

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Total  
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6 INFORMATION ON THE EXCISE GOODS

6.1 6.2

6.6

6.8

No Purpose of the goods  
No Code  
of  
EP

Quantity of goods, Tax base  
brought out of the  
warehouse  
LTR,  
HLT,  
PCE, GJ  
KG,  
M,  
TNE

per  
LTR,  
HLT,  
PCE,  
KGM,

B CONTROL AT THE COMPETENT CUSTOMS OFFICE

B1 DOCUMENTARY CONTROL B2

Signature and stamp of the  
competent body

Signature and stamp of the competent body

DECLARER (signature and stamp)

**ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY**

COPY FOR THE AUTHORISED WAREHOUSEKEEPER/REGISTERED PERSON

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**6 INFORMATION ON THE EXCISE GOODS**

6.1 No	6.2 Purpose of goods	6.3 Com the mercal name of	6.4 Trade mark the goods	6.5 Cod e of the goods	Unit of measurement
		Cod e of EP	Code in CN	Add itional al code	

6.9  
Quantity of Excise duty goods, brought out of the warehouse

**9 DECLARER (signature and stamp)**

**Appendix No. 17a to Article 84, paragraph 5**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. № ..... Date TO THE DIRECTOR OF .....  
..... yr. CUSTOMS HOUSE

REQUEST

for extension of the deadline for submission of excise duty declarations on the grounds of Art. 87, paragraph 5 of EDTWA

by .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

AWIN .....

TWIN .....

IN under the EDTWA .....

Taxation period, in regard to which extension of the deadline for submission of excise duty declaration was requested .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Reasons for the request.....

.....  
.....  
.....  
.....  
.....

The undersigned , ..... hereby declare that I represent the person and the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

**Appendix No. 17b to Article 89, paragraph 2**

(New, SG No. 25/2013, effective 1.04.2013)

RECAPITULATION DECLARATION OF EXCISE-EXEMPT END USER

COPY FOR 1 EXCIS **CE**  
 THE COMPETENT E-EXE **EE**  
 CUSTOMS OFFICE MPT **U**  
 END **No**  
 USER  
 UIC

Incoming No: ...../.....

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 es:

4 INFORMATION ON THE EXCISE GOODS

4.1	4.2	4.3	4.4	4.5	4.6
No	Name of goods	Code of the goods	Unit of measurement	Quantities in stock at the beginning of the quarter	Quantities received during the quarter
in series	Trade mark	Code of EP	Code in CN	Additional code	Quantities used during the quarter, by purpose

INFORMATION ON THE GOODS MANUFACTURED

Finished products in stock                      Finished products sold

5 DECLARER (signature and stamp)

RECAPITULATION DECLARATION OF EXCISE-EXEMPT END USER

COPY FOR 1 **EXCIS** CE  
 THE **E-EXE** EE  
 EXCISE-EXEMPT **MPT** U  
 END USER **END** No  
**USER**  
 UIC

Incoming No: ...../.....

2 Taxat 3



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 period  
 No:  
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 Total  
 pages:

4 INFORMATION ON THE EXCISE GOODS

4.1	4.2	4.3	4.4	4.5	4.6
No	Name of the goods	Code of the goods	Unit of measure	Quantities in stock at the beginning of the quarter	Quantities received during the quarter
in series	Trade mark	Code in CN	Additional code	Quantities used during the quarter, by purpose	

INFORMATION ON THE GOODS MANUFACTURED

Finished products in stock                      Finished products sold

5 DECLARER (signature and stamp)

**Appendix No.17c to Article 98, paragraph 2**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №..... Date ..... TO THE DIRECTOR OF .....  
 yr. CUSTOMS HOUSE

Request for coordination of a special method of denaturing  
 from .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

AWIN [auhtorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Address of the tax warehouse/unit, where denaturing is to be carried out

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....  
Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....  
Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....  
Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

I am making a request, on the grounds of Art. 98, paragraph 1 and Art. 100a, paragraph 3 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA), for coordination of a special method of denaturing and I am making available to you the following information:

1. Types and quantities of excise goods to be denatured .....  
(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name and the quantities in the unit of measurement under Art. 28 of the Act)
  2. Types and quantities of denaturing substances .....
  3. The quantity of denatured ethyl alcohol input per unit of finished product.
  4. Type, application and package of the finished product .....
- .....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

## **Appendix No. 18 to Article 84, para. 1**

(Amended, SG No. 8/2007,  
amended and supplemented, SG No. 28/2009,  
effective 14.04.2009, amended, SG No. 24/2010,  
effective 26.03.2010, SG No. 78/2010, effective 5.10.2010,  
repealed, SG No. 16/2011, effective 22.02.2011)

## **Appendix No. 19 to Article 84, para. 2**

(Amended, SG No. 8/2007,  
supplemented, SG No. 4/2008, effective 1.01.2008,  
SG, No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 78/2010, effective 5.10.2010,  
repealed, SG No. 16/2011, effective 22.02.2011)

**Appendix No. 19a**  
**to Article 114, paragraph 1**

(New, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 44/2011,  
SG No. 25/2013, effective 01.04.2013)

Incoming No. № ..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

**REQUEST**

for issuance of permit for sale of manufactured tobacco

by .....,

represented by .....,

Personal Number/Alien's Identity Number ....., UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 90c, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) I hereby request the issuance of permit for sale of manufactured tobacco in regard to retail unit/warehouse, as follows:

Type of unit: .....

(indicate the type of unit in accordance with Art. 90b of EDTWA)

Precise address of the unit/warehouse:

Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Suppliers:

1. ....

2. ....

3. ....

(indicate suppliers by business name and UIC)

Pursuant to the requirements of Art. 114, paragraph 1 of RIEDTWA I am providing the following documents:

- 1. declaration that the person is not undergoing a bankruptcy or liquidation procedure;

2. certificate of clear conviction record concerning the circumstances under Art.90a, paragraph 2, item 4, letter "a" of the Act and if the persons are not Bulgarian citizens – a declaration;
3. declaration concerning the circumstances under under Art.90a, paragraph 2, item 4, letter "b" of the Act;
4. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;
5. precise address and type of the unit;
6. a document of title or contract for lease of the premises of the commercial warehouse or unit;
7. copy of the authorization for commissioning of the retail unit into operation or other document, certifying its purpose, issued by the respective competent body;
8. certificate of registration of a fiscal device in accordance with Regulation No H-18 of 2006 on the registration and reporting of sales in commercial outlets using fiscal devices;
9. declaration concerning the circumstances under Art.90a, paragraph 2, items 8 and 9 of the Act;
10. copies of the contracts executed for supply of tobacco products or a list of the suppliers.

Note. In cases, where permits for more than one commercial warehouse or unit are being requested by a single request, the documents under items 5, 6, 7, 8 and 10 shall be submitted in regard to each of them separately.

Date: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

## Appendix No. 19bto Article 117, paragraph 1

(New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 44/2011, SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
 MINISTRY OF FINANCE  
 THE CUSTOMS AGENCY  
 TERRITORIAL CUSTOMS OFFICE

.....  
 PERMIT  
 for trading in manufactured tobacco

No ...../.....20 ...

On the grounds of Art. 90e of the Excise Duties and Tax Warehouses Act  
 this permit for trading in manufactured tobacco is issued to:

.....  
 Company seat and registered office: .....  
 UIC in BULSTAT: .....  
 Type of the trading unit/warehouse .....  
 Trading warehouse/unit address .....

Date: \_\_\_\_\_ Director of customs house: \_\_\_\_\_

Date handed over: \_\_\_\_\_

**Appendix No 19c  
to Article 117a**

(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. № ..... TO  
Date ..... yr. THE DIRECTOR OF  
THE CUSTOMS AGENCY

Notification of change in the circumstances, based on which the permit for trading in manufactured tobacco was issued

by .....,  
represented by .....,  
PIN/Alien's ID No .....,  
UIC .....

Trading unit address .....  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....  
Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

On the grounds of Art. 90f, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which the permit for trading in manufactured tobacco No ..... / .....yr. was issued, as follows:

Type of unit: .....  
(indicate the type of unit in accordance with Art. 90b of EDTWA)

Precise address of the unit/warehouse:  
Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

- Suppliers:
1. ....
  2. ....
  3. ....

(indicate suppliers by business name and UIC)

Other changes in circumstances:

.....

I am attaching the following documents:

1. declaration that the person is not undergoing a bankruptcy or liquidation procedure;
2. certificate of clear conviction record concerning the circumstances under Art.90a, paragraph 2, item 4, letter "a" of the Act and if the persons are not Bulgarian citizens – a declaration;
3. declaration concerning the circumstances under under Art.90a, paragraph 2, item 4, letter "b" of the Act;
4. certificate concerning existence or absence of tax liabilities and liabilities for compulsory social insurance contributions;
5. precise address and type of the unit;
6. a document of title or contract for lease of the premises of the commercial warehouse or unit;
7. copy of the authorization for commissioning of the retail unit into operation or other document, certifying its purpose, issued by the respective competent body;
8. certificate of registration of a fiscal device in accordance with Regulation No H-18 of 2006 on the registration and reporting of sales in commercial outlets using fiscal devices;
9. declaration concerning the circumstances under Art.90a, paragraph 2, items 8 and 9 of the Act;
10. copies of the contracts executed for supply of tobacco products or a list of the suppliers;
11. copy of the permit issued for sale of manufactured tobacco, if any;
12. other documents relevant to the permit.

Date: .....

Signature and stamp:

Note: Reflect only data and documents, which are relevant to the change.

## **Appendix No. 20 to Article 116, para. 1**

(Repealed, SG No. 8/2007)

## **Appendix No. 21 to para. 1b**

(New, SG No. 70/2006)

TCH .....

Reg. № ..... / .....(date)

(to be completed by the customs administration)

Name and address for correspondence of the person

.....

SIC .....

TB ..... BIC ..... IBAN .....

Request for refund of excise duty in compliance with § 2a of EDTWA



SIC	
-----	--

**Section B: Data for the person according Art. 57a**

Name	
Headquarters and address of management	
SIC	
Code No. with ESO	

**Section C: Data for the commercial use consumers, entered into contract for supply of energy with the person, indicated in section B**

No.	Name of the consumer	Headquarters and address of management	SIC	Code No. with ESO	Contracted energy quantity for the period, MWh	Quantity energy surplus, MWh
1						
2						
3						
4						

The undersigned ..... I declare that I represent the person, indicated in section A and the information disclosed on this form is true and correct. It is known to me that for false data I bear the responsibility according Art. 313 of the Penal Code.

Date: ..... Position: ..... Signature and stamp: .....

\* This form shall be mandatory filled in on a tape writer.

**Appendix No. 23 to Article 78, paragraph 2**

(New, SG No. 25/2013, effective 1.04.2013)

PROTOCOL No ..... / FOR ASCERTAINING OF PERMISSIBLE WASTAGE DURING STORAGE AND TRANSPORTATION (STOCK-TAKING) IN  
**THE MONTH OF ..... 20..... . BY AUHTORISED WAREHOUSEKEEPER .....**

	Prepared by: (name, surname, signature)
--	--

Note:

1. This document shall be completed only in regard to the wastage indicated in the PSS register for the



respective period.

2. The final balance from the preceding period shall be entered as value of field 9;

3. The systemic number of the system shall be indicated after Protocol No; the number of the inventory list from the economic operator's account shall be entered after the oblique stroke.