

# Regulations for Application of the Value Added Tax Act

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Subject Matter

**Article 1.** These Regulations shall govern the application of the Value Added Tax Act.

## Chapter One GENERAL PROVISIONS

Taxable Person

**Article 2.** A taxable person upon importation of goods shall be any natural or legal person.

Provision of Goods or Rendering of Services

**Article 3.** (1) Provision of goods or rendering of services between branches or between structural units established within the territory of the country within the structure of one person established within the territory of the country shall constitute internal turnover and shall not be supply.

(2) Paragraph 1 shall furthermore apply to supply of goods or services between branches or between structural units established within the territory of the country within the structure of one person established outside the territory of the country.

(3) (Amended, SG No. 20/2013, effective 28.02.2013) For supplies of goods between a person established within the territory of a Member State and its branches or structural units established within the territory of the country, as well as for supplies of goods between a person established within the territory of a Member State and its branches or structural units established within the territory of another Member State the general rules of the Act regulating the arrangement of supplies shall apply.

(4) (Amended, SG No. 20/2013, effective 28.02.2013) Paragraph 3 shall furthermore apply to supplies of goods between branches or structural units established within the territory of the country and branches or structural units within the structure of

the same person, which are established within the territory of another Member State.

(5) The supply of goods or services between branches or between structural units established within the territory of another Member State, within the structure of one person established within the territory of the country shall not be reported, documented and declared under the procedure of the Act.

(6) (New, SG No. 16/2007, amended, SG No. 20/2013, effective 28.02.2013) The supply of a service between a person established within the territory of a Member State and its branches or structural units established within the territory of the country and vice versa, as well the supply of a service between branches or structural units established within the territory of the country and branches or structural units within the structure of the same person established within the territory of another Member State shall not constitute supply of a service but shall constitute internal turnover.

(7) (New, SG No. 8/2016, effective 29.01.2016) The general rules of the law that regulate supply arrangements shall apply in respect of any supply of service between a person that is established and belongs to a VAT group in another Member State and any of its branches or structural units established within the territory of Bulgaria, and vice versa, as well in respect of any supply of service between a branch or structural unit that is established and belongs to a VAT group in another Member State and a branch or structural unit within the structure of the same person established within the territory of Bulgaria.

(8) (New, SG No. 39/2008, renumbered from Paragraph 7, SG No. 8/2016, effective 29.01.2016) The activity carried out by collective management organisations under Article 40 of the Copyright and Neighbouring Rights Act concerning administration and servicing of ceded copyrights shall not be deemed supply of service to the authors or the holders of such rights.

## **Chapter Two**

# **PLACE OF SUPPLIES AND INTRA-COMMUNITY ACQUISITION**

## **Section I**

### **Place of Supplies**

#### **Place of Supply of Goods**

**Article 4.** In the cases of supply of goods transported from third countries or territories to a place within the territory of the country, the place of transaction of supply shall be within the territory of the country if the supplier of the goods is an importer.

#### **Place of Supply of Services**

**Article 5.** (1) (Redesignated from Article 5, SG No. 16/2007) For the purposes of determining the place of supply of a service within the meaning of the Act, the terms "permanent address" and "habitual residence" shall mean the place specified as such in a passport or identity card and should the latter be absent, in other identity documents.

(2) (New, SG No. 16/2007, repealed, SG No. 6/2010, effective 1.01.2010).

#### **Place of Supply of Services in Intra-Community Transport of Goods**

**Article 6.** (Amended and supplemented, SG No. 101/2006, supplemented, SG No. 3/2007, repealed, SG No. 6/2010, effective 1.01.2010).

Place of Supply of Services Ancillary to the Supply of Services in

Intra-Community Transport of Goods

**Article 7.** (Amended and supplemented, SG No. 101/2006, repealed, SG No. 6/2010, effective 1.01.2010).

Place of Supply of Services Involving Valuation and Work on Movable Things with Recipient Established within the Territory of Another Member State

**Article 8.** (Supplemented, SG No. 101/2006, amended and supplemented, SG No. 39/2008, repealed, SG No. 6/2010, effective 1.01.2010).

## **Section II**

### **Place of Intra-Community Acquisition**

Certification of Existing Circumstances of Intra-Community Acquisition

**Article 9.** (1) To prove the circumstances under Article 62 (3) of the Act that the intra-Community acquisition of the goods is charged in the Member State where the goods have arrived or the transport thereof has ended, the acquirer Article 62 (2) shall have a document certifying that the intra-Community acquisition of the goods is charged in that Member State. The document shall be issued by the competent administration of the Member State where the goods have arrived or the transport thereof has ended.

(2) To prove the circumstances under Article 62 (5) of the Act the intermediary in a triangular operation shall have the following documents:

1. an invoice issued by the transferor in the triangular operation, stating the VAT identification number of the intermediary under Article 94 (2) of the Act;

2. (supplemented, SG No. 101/2006) an invoice under Item 1 of Article 79 (2) issued by the intermediary in the triangular operation, specifying the VAT number of the acquirer in the triangular operation, issued by the Member State wherein the goods arrive;

3. a VIES return for the relevant tax period in which the supply is declared in respect of which the invoice under Item 2 has been issued;

4. (supplemented, SG No. 10/2011, effective 1.02.2011, amended, SG No. 15/2012, effective 21.02.2012, supplemented, SG No. 8/2016, effective 29.01.2016) a written confirmation by the acquirer in the triangular operation, certifying the receipt of the goods, indicating the date and place of receipt, the type and quantity of the goods, and alternatively the type, make and registration number of the vehicle with which the transport is effected, the name of the person who handed over the goods, as well as this person's official capacity, or in the cases of transportation of goods via courier services, the number of the bill of lading.

(3) If the intermediary in the triangular operation fails to obtain the documents under Paragraph 2 until the end of the tax period following the tax period in which the tax on the intra-Community acquisition under Article 62 (2) would become chargeable, it shall be considered that the place of intra-Community acquisition is the territory of the country whereof the tax becomes chargeable from the intermediary.

(4) In the cases referred to in Paragraph 3 the tax shall become chargeable on the last day of the tax period following the tax period during which the tax on the intra-Community acquisition under Article 62 (2) of the Act would become chargeable and shall be charged by the intermediary by issuing a memorandum under Article 117 (2) of the Act.

(5) (Amended, SG No. 39/2008) The memorandum under Paragraph 4 shall be issued within 15 days effective as from the date on which the tax under Paragraph 4 became chargeable.

(6) (New, SG No. 6/2010, effective 1.01.2010) In the cases of intra-Community acquisition under Article 13 (6) of the Act the person shall have a document certifying the import in the other Member State.

## Adjustments

**Article 10.** (1) Where the tax on the intra-Community acquisition under Article 62 (2) of the Act is charged by a memorandum under Article 117 (2) of the Act and subsequently the person effecting the intra-Community acquisition obtains the document under Article 9 (1), the person shall adjust the result of the application of Article 62 (2) of the Act by cancelling the memorandum under Article 117 (2) whereby the tax is charged. No new memorandum shall be issued for the cancellation.

(2) In the cases of Paragraph 1 the memorandum shall be cancelled not later than the last day of the tax period during which the person obtained the document under Article 9 (1).

(3) Where the intermediary in a triangular operation obtains the documents under Article 9 (2) after the time limit under Article 9 (3), the said intermediary shall adjust the result of the application of Article 9 (4) and (5).

(4) In the cases of Paragraph 3 the adjustment shall be carried out by the intermediary by cancellation of the memorandum under Article 9 (5). No new memorandum shall be issued for the cancellation.

(5) The cancellation under Paragraph 4 shall be effected within 5 days effective as from the date on which the intermediary obtained the documents under Article 9 (2).

## Chapter Three

### CHARGEABLE EVENT, TAXABLE AMOUNT AND TAX RATE

#### Chargeable Event

**Article 11.** (1) A chargeable event within the meaning given by the Act shall be any supply effected by taxable persons under the Act, including supplies whereof the place of transaction is outside the territory of the country.

(2) A chargeable event shall furthermore be the intra-Community acquisition of goods.

(3) A chargeable event shall furthermore be the importation of goods within the meaning given by Article 16 of the Act.

#### Date of Occurrence of Chargeable Event upon Supply of Goods and Services

(Amended, SG No. 39/2008)

**Article 12.** (Supplemented, SG No. 101/2006, amended, SG No. 39/2008) (1) Amended, SG No. 6/2010, effective 1.01.2010, repealed, SG No. 8/2016, effective 29.01.2016).

(2) Where under a contract for supply of a service the latter is related to execution of separate stages which shall be accepted by the recipient of the supply, for every stage of completeness of the service a chargeable event shall occur and the tax on it shall become chargeable on the date of acceptance of the said stage and such date shall be ascertained by a delivery-acceptance protocol signed by the supplier and the recipient.

(3) (Supplemented, SG No. 6/2010, effective 1.01.2010) Except for the cases referred to in Article 25 (5) of the Act in the event of supplies with periodic or ongoing execution, every period for which a payment is agreed shall be considered a



separate supply, the chargeable event whereof occurs on the date on which the payment became due.

(4) Where a payment on a supply is made before a chargeable event under Paragraphs 2 and 3 occurred, the tax shall become chargeable upon receipt of the payment.

(5) (Amended, SG No. 110/2013, effective 1.01.2014) Paragraphs 3 and 4 shall also apply in the cases of actual supply of goods under a lease contract where the conditions under Item 3 of Article 6 (2) of the Act do not apply.

(6) Paragraphs 3 and 4 shall also apply in the cases of a supply involving ceded copyrights and neighbouring rights by collective management companies under Article 40 of the Copyright and Neighbouring Rights Act.

(7) The chargeable event involving ceding of copyrights by the authors or holders of copyrights to collective management organisations under Article 40 of the Copyright and Neighbouring Rights Act shall occur on the date on which the authors or the holders of copyrights approve the amounts allocated by collective management organisations by signing a bilateral protocol. Where a payment on a supply is made before a chargeable event on the supply occurred, the tax shall become chargeable upon receipt of the payment.

(8) (Amended, SG No. 6/2010, effective 1.01.2010) Notwithstanding the provision of Item 2 of Article 127 (2) of the Act, upon supply of newspapers, magazines, books and other printed publications, musical audio and video recordings and recording of films on electronic or technical medium the date of occurrence of the chargeable event of the supply between the principal/mandator and the commission agent/mandatory shall be determined in accordance with Article 25 (9) of the Act.

(9) (New, SG No. 84/2011, effective 1.01.2012) The supply of air traffic control and air navigation services, provided by the State Enterprise "Air Traffic Control" for which the charges are collected by the European Organisation for the Safety of Air Navigation (Eurocontrol) shall be considered supplies with ongoing execution, for which payment becomes due for every calendar month in which the services were provided.

(10) (New, SG No. 84/2011, effective 1.01.2012) The chargeable event on the supplies under para. 9 shall arise on the 25th day of the calendar month following the month in which the services were provided.

#### Chargeable Event upon Modification of Lease Contract

**Article 13.** (1) (Amended, SG No. 110/2013, effective 1.01.2014) In the cases of modification of a lease contract wherein as a result of the modification of the contract the conditions under Item 3 of Article 6 (2) of the Act are not met, it shall be considered that the person effects supply on the date of modification of the contract.

(2) The taxable amount of the supply under Paragraph 1 shall be equal to the sum total of the installments due after the date of the modification of the contract, net of tax due thereon.

(3) The supply under Paragraph 1 shall be documented in accordance with the standard procedure established by the Act.

(4) (New, SG No. 101/2006) The service of granting a loan on supply of goods under the conditions of a lease contract shall be considered a separate supply the chargeable event whereof occurs under the terms of Article 25 (4) of the Act.

(5) (New, SG No. 101/2006) The supply under Paragraph 4 shall be documented in accordance with the standard procedure established in the Act.

(6) (New, SG No. 101/2006, amended, SG No. 110/2013, effective 1.01.2014) Upon replacement of a lessee with a new lessee under an existing lease contract wherein the conditions of Item 3 of Article 6 (2) of the Act apply, it shall be considered that at the date of replacement with the new lessee a termination of the lease contract with the replaced (initial) lessee exists, which shall be documented under the terms of Article 115 (6) of the Act.

(7) (New, SG No. 101/2006) In the cases of Paragraph 6 it shall be considered that at the date of replacement with the new lessee the lessor effects a supply under Item 3 of Article 6 (2) of the Act to the new lessee. The taxable amount of said supply shall be equal to the sum of the instalments due after the date of the replacement with the new lessee, without the tax due thereon.

(8) (New, SG No. 101/2006) The supply under Paragraph 7 shall be documented in accordance with the standard procedure

established in the Act.

## Taxable Amount of Supply of Excisable Goods

**Article 14.** The taxable amount under Article 26 and Article 52 of the Act shall not include the amount of the excise duty where the goods are placed under excise duty suspension arrangement in accordance with the terms and procedure of the Excise Duties and Tax Warehouses Act.

## Taxes and Charges Involved in Determining the Taxable Amount

(Title amended, SG No. 8/2016, effective 29.01.2016)

**Article 15.** (Amended, SG No. 10/2011, effective 1.02.2011, SG No. 8/2016, effective 29.01.2016) The taxable amount under Articles 26 and 27 of this Act shall accrue the taxes and charges payable for the supply, when the following conditions are simultaneously fulfilled:

1. they have been paid on behalf of and at the expense of the supplier;
2. they have been requested by the supplier.

## Utilisation of Investment Grants (Subsidies)

**Article 16.** (1) Investment grants (subsidies) shall be considered utilized where the conditions required for their recognition as income occur pursuant to the Accountancy Act and the applicable accounting standards.

(2) Where the investment grant (subsidy) received is for both additional payment on effected supplies in respect of which a right to deduct credit for input tax applies as well as on exempt supplies or on supplies or activities in respect of which no right of credit for tax input applies and it is impossible to determine for which supplies or activities it refers to, it shall be considered that the investment grant (subsidy) is allocated proportionately in accordance with the supplies effected by the supplier under Article 73 (3) of the Act and Items 2 - 6 of Article 73 (4) of the Act in the last 12 months before the month in which the investment grant (subsidy) was utilized.

## Usual or Customary Packing Materials

**Article 17.** (1) Usual or customary packing materials or containers within the meaning of the Act shall be only those intended for multiple use without recycling, such as bottles, cases, cans, drums, pallets, casks, barrels, cisterns, containers and others, after their adjustments to the hygienic and sanitary requirements.

(2) The taxable amount under Article 26 (2) of the Act shall not be credited with the value of the usual or customary packing materials or containers under Item 4 of Article 26 (3) of the Act in so far as this value is included in the incidental expenses for packing under Item 3 of Article 26 (3) of the Act.

## Trade Discounts or Rebates Granted to Recipients

**Article 18.** (1) Item 1 of Article 26 (5) of the Act shall apply regardless of whether the trade discount or rebate is granted in the form of money, goods or services.

(2) Supply of goods or services not linked to the subject of the supply in respect of which they are supplied shall not be considered trade discount or rebate granted.

- (3) Goods or services are considered linked to the subject of the supply within the meaning of Paragraph 2 if they are of the same kind or if they are intended for advertising, testing, accompany or facilitate the use of the goods or services supplied.
- (4) Where the trade discount or rebate is granted after the date of occurrence of the chargeable event for the supply, to adjust the taxable amount of the supply the supplier shall issue a credit advice to the invoice issued for the supply and where more than one invoice is issued, by a credit advice stating the numbers of all invoices issued for the supply.
- (5) In the cases of Item 2 of Article 26 (5) of the Act where usual or customary packing materials or containers are not returned within 12 months from dispatch thereof, the taxable amount of the supply shall be credited by issuing a debit advice to the invoice issued for the supply. The advice shall be issued within 5 days effective as from the day of expiration of the 12-month time limit.

#### Taxable Amount for Intra-Community Acquisition of Excisable Goods

- Article 19.** (1) Included in the taxable amount for intra-Community acquisition of excisable goods shall be the excise duty due or paid for the goods in the Member State from which the excisable goods were dispatched or transported.
- (2) Where the excise duty due or paid for the goods in the Member State from which they were dispatched or transported has been refunded, the taxable amount under Paragraph 1 shall be debited with the amount of the excise duty refunded.
- (3) Refunding of the excise duty under Paragraph 2 shall be ascertained by the person with a document issued by the competent administration of the Member State which has refunded the excise duty.
- (4) The taxable amount under Paragraph 2 shall be debited by issuing a memorandum under Article 117 (4) of the Act.
- (5) (Amended, SG No. 39/2008) The memorandum under Paragraph 4 shall be issued within 15 days effective as from the last day of the tax period in which the person obtained the document under Paragraph 3.
- (6) Excluded from the taxable amount under Article 64 of the Act shall be the amount of the excise duty where the goods are placed under excise duty suspension arrangement in accordance with the terms and procedure of the Excise Duties and Tax Warehouses Act.

#### Special Cases of Determination of Taxable Amount

- Article 20.** (Supplemented, SG No. 20/2013, effective 28.02.2013) (1) (Previous Article 20, SG No. 110/2013, effective 1.01.2014) The open market value under Article 27 (3) and Item 2 of (4) of the Act shall be determined at the date of occurrence of the chargeable event for the supply.
- (2) (New, SG No. 110/2013, effective 1.01.2014) The taxable amount of the supply under a contract under the Water Act shall be determined in accordance with Article 27 (4) of the Act.
- (3) (New, SG No. 8/2016, effective 29.01.2016) The provisions of Article 6, paragraph 3, subparagraphs 1 and 2, and Article 9, paragraph 3, subparagraph 1 of this Act shall also apply when no credit for input tax was deducted in the production, importation, or purchase of the goods, but credit for input tax was deducted, fully or partially, for any improvement made to the goods.
- (4) (New, SG No. 8/2016, effective 29.01.2016) In the cases referred to in paragraph 3, only the taxable amount of the improvements made to the goods for which credit for input tax was deducted fully or partially shall be taken into account when determining the taxable amount under the second sentence of Article 27, paragraphs 1 and 2.

## Chapter Four

## CERTIFICATION OF EXISTING CIRCUMSTANCES OF SUPPLIES

## Supply of Goods Dispatched or Transported Outside the Territory of the European Union

(Title amended, SG No. 84/2011, effective 28.10.2011)

**Article 21.** (1) Where the goods are dispatched or transported to a third country, to prove the supply under Items 1 and 2 of Article 28 of the Act the supplier shall have the following documents:

1. (supplemented, SG No. 6/2010, effective 1.01.2010, amended, SG No. 10/2011, effective 1.02.2011) a customs document naming the supplier as the exporter of the goods, certified, after a confirmed removal of the goods, by the exit customs office or another document certifying the export in the cases where a possibility for not filing a customs document exists, in accordance with the customs legislation;
2. an invoice on the supply;
3. a document of transportation of the goods.

(2) Where the goods are dispatched or transported to a third territory, to prove the supply under Items 1 and 2 of Article 28 of the Act the supplier shall have the following documents:

1. an invoice on the supply;
2. a document of transportation of the goods;
3. a written confirmation by the recipient certifying that the goods have arrived in the third territory.

## International Transport of Passengers

**Article 22.** To prove international transport of passengers under Article 29 of the Act the supplier of the service shall have the following documents:

1. a license for operation of international transport of passengers;
2. a document certifying international transport of passengers specifying the number of the means of transport by which the transport is effected.

## International Transport of Goods

**Article 23.** (1) (Supplemented, SG No. 6/2010, effective 1.01.2010) To prove international transport of goods under Items 1 and 2 of Article 30 (1) of the Act the supplier of the service shall have the following documents:

1. a license for operation of international transport of cargo, if the transport is effected by road;
2. international transport documents naming the supplier as the carrier - a bill of lading, an air waybill or another internationally recognised transport document or a copy thereof;
3. an invoice on the supply.

(2) (Supplemented, SG No. 6/2010, effective 1.01.2010) To prove international transport of goods under Item 3 of Article 30 (1) of the Act the supplier of the service shall have the following documents:

1. transport documents naming the supplier as the carrier;
2. (amended, SG No. 10/2011, effective 1.02.2011) a copy of a customs document of transport between two customs offices, specifying the identification number of the means of transport by which the transport is effected;
3. an invoice on the supply.

(3) (New, SG No. 6/2010, effective 1.01.2010) The zero rate shall furthermore be charged on supplies of transport, forwarding, courier or postal services (other than the services under Article 49 of the Act) where the recipient is a taxable person established within the territory of the country and the services are provided in connection with international transport between:

1. a third country/territory and a third country/territory;
2. a third country/territory and another Member State;
3. another Member State and a third country/territory;
4. two points on the territory of a third country/territory.

(4) (New, SG No. 6/2010, effective 1.01.2010) Paragraph 3 shall furthermore apply to the part of the transport within the territory of the country where such transport is part of the international transport under Paragraph 3 and is carried out by the same carrier.

(5) (New, SG No. 6/2010, effective 1.01.2010) For the purposes of sentence one of Article 92 (3) of the Act equalized to zero-rate supplies shall be the supplies of transport, forwarding, courier or postal services (other than the services under Article 49 of the Act) where the recipient is a taxable person established outside the territory of the country and where the conditions of Article 30 of the Act exist.

(6) (New, SG No. 6/2010, effective 1.01.2010) For the purposes of proving the supplies under Paragraphs 3, 4 and 5 the supplier of the service shall have the documents under Paragraph 1 or 2.

#### International Transport of Natural Gas and Electricity

**Article 24.** (1) For the purposes of proving international transport of natural gas within the meaning of Article 30 of the Act the supplier of the service shall have the following:

1. a contract for transport, transfer or transit of natural gas;
2. a written confirmation by the supplier of natural gas for the transited quantities, accompanied by a delivery acceptance act issued by a gas measuring station;
3. an invoice on the supply.

(2) For the purposes of proving international transport of electricity within the meaning of Article 30 of the Act the supplier of the service shall have the following documents:

1. written confirmation by the owner of the electricity of the quantities involved in the traffic or documents issued by the administrator under international cross-border trade agreements;
2. invoice on the supply.

(3) (New, SG No. 10/2011, effective 1.02.2011) For the purposes of proving international transport of heating or cooling energy within the meaning of Article 30 of the Act the supplier of the service shall have:

1. contract for transportation, transfer or transit of heating or cooling energy via heating or cooling networks;
2. written confirmation by the supplier of heating or cooling energy of the transited quantities, accompanied by a delivery-acceptance statement produced by a measuring station;
3. invoice on the supply.

#### Supply of Goods for Supply of Aircrafts Used by Aviation Operators

##### Carrying Out Primarily International Routes

(Title amended, SG No. 6/2010, effective 1.01.2010)

**Article 25.** (Supplemented, SG No. 3/2007, amended, SG No. 6/2010, effective 1.01.2010) (1) For the purposes of proving the supply under Item 1 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. an order for supply, supply receipt, supply list, delivery certificate or another document for supply of goods for consumption on board showing: the number and date of the route, the destination and the initials (name and/or number) of the aircraft;
2. (amended, SG No. 10/2011, effective 1.02.2011) a customs document naming the supplier as the exporter of the goods, certified after a confirmed removal of the goods by the customs office or another document certifying the export where a possibility exists for not submitting a customs document in accordance with the customs legislation;
3. invoice on the supply;
4. (new, SG No. 84/2011, effective 1.01.2012) for aviation operators established outside the country - a declaration according to standard form - appendix No. 25, which is submitted with the first effected supply for the calendar year and which shall be valid by the end of the year.

(2) (Amended, SG No. 84/2011, effective 28.10.2011) Item 1 of Article 31 of the Act shall furthermore apply to an international route within the European Union.

#### Supply of Goods Intended for Consumption on Board of Vessels

**Article 26.** (Supplemented, SG No. 39/2008, amended and supplemented, SG No. 71/2008, effective 12.08.2008, amended, SG No. 6/2010, effective 1.01.2010) (1) For the purposes of proving supply under Item 2 "a" and "b" of Article 31 of the Act for vessels with place of transaction within the territory of the country the supplier shall have the following documents:

1. (amended, SG No. 84/2011, effective 28.10.2011) where the concrete supply is subject to customs clearance - a customs document naming the supplier as the exporter of the goods, certified after a confirmed removal of the goods by an export customs office or another document certifying the export where a possibility exists for not submitting a customs document in accordance with the customs legislation, or an order for supply, a commodity receipt for supply, a supply list, a delivery certificate or another document for supply of goods for consumption on board, proving the direction and the initials (name and/or number) of the respective vessel;
2. (amended, SG No. 10/2011, effective 1.02.2011, SG No. 84/2011, effective 28.10.2011) a copy of a certificate of registration of the ship or a temporary sailing certificate;
3. documents certifying the right of carrying out commercial, industrial or fishing activities outside the sea territories of the Republic of Bulgaria where such document is required for carrying out the activity (concessions, quotas or other similar ones);
4. invoice on the supply.

(2) For the purposes of proving supply under Item 2 "a" and "b" of Article 31 of the Act for vessels with place of transaction within the territory of the country the supplier shall have the following documents:

1. an order for supply, supply receipt, supply list, delivery certificate or another document for supply of goods for consumption on board showing: the number and the date of the route, the destination and the initials (name and/or number) of the vessel;
2. an invoice on the supply.

(3) For the purposes of proving supply for vessels of fuels, spare parts and lubricants under Item 2 "e" of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. an order for supply, supply receipt, supply list, delivery certificate or another document for supply of goods for consumption on board showing: the initials (name and/or number) of the vessel;

2. an invoice on the supply.

## Supply of Services for Construction of Vessels or Aircrafts

**Article 27.** (1) For the purposes of proving the supply of services for construction of a vessel or aircraft under Item 3 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a contract for construction of a vessel or aircraft;
2. an invoice on the supply.

(2) For the purposes of proving the supply of services for maintenance, repair, modification, transformation, assembly, equipping, furnishing, transport and destruction of a vessel or aircraft under Item 3 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. (supplemented, SG No. 84/2011, effective 28.10.2011) a contract with the vessel owner or the company operating the aircraft for provision of the relevant service, specifying the name and/or number of the vehicle or another document proving the execution of the service (a delivery-acceptance protocol, a letter of assignment, an order, a request, etc.);
2. an invoice on the supply.

## Chartering of Vessels and Aircrafts

(Title amended, SG No. 6/2010, effective 1.01.2010)

**Article 28.** (Supplemented, SG No. 3/2007, amended and supplemented, SG No. 16/2007, SG No. 39/2008, amended, SG No. 6/2010, effective 1.01.2010) (1) For the purposes of proving the supply for chartering of vessels under Item 4 "a" of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a charter contract showing that the vessel will sail in the open sea;
2. (amended, SG No. 84/2011, effective 28.10.2011) a copy of the certificate of registration or a temporary sailing certificate;
3. (amended, SG No. 84/2011, effective 28.10.2011) a copy of a document of conformity of the company, meeting the requirements of the International Management Code for the Safe Operation of Ships and for Pollution Prevention;
4. an invoice on the supply.

(2) For the purposes of proving the supply under Item 4 "b" of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a charter contract;
2. (amended, SG No. 84/2011, effective 1.01.2012) for aviation operators established outside the country - a declaration according to standard form - appendix No. 25, which is submitted with the first effected supply for the calendar year and which shall be valid by the end of the year;
3. a copy of a license or another document certifying the right of the charterer to carry out international transport with the chartered aircraft;
4. a copy of the document of registration of the aircraft;
5. an invoice on the supply.

## Handling of Vessels and Aircrafts

(Title amended, SG No. 6/2010, effective 1.01.2010)

**Article 29.** (Amended, SG No. 3/2007, SG No. 39/2008, SG No. 71/2008, effective 12.08.2008, SG No. 6/2010, effective 1.01.2010) (1) For the purposes of proving the supply of services for handling of a vessel under Item 5 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. (amended, SG No. 84/2011, effective 28.10.2011) a declaration according to standard form - appendix No. 26 - from the ship owner, certifying that the vessel is on route in the open sea, including a route within the European Union, and specifying the direction of the vessel;

2. (amended, SG No. 84/2011, effective 28.10.2011) a copy of the certificate of registration or a temporary sailing certificate;

3. an invoice on the supply;

(2) For the purposes of proving the supply of services for handling of an aircraft under Item 5 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a document of the land servicing issued by the airport authorities or by the licensed operator for land servicing of the aircraft operator, specifying the number and date of the flight;

2. an invoice on the supply.

(3) "Rescue operations" under Item 10 of Article 31 of the Act shall be operations involving services linked to combating of natural calamities, elimination of the consequences thereof, as well as prevention of calamities through preventive measures, where such operations are performed outside the territory of the country.

(4) "Calamity" shall mean an earthquake, flood, fire, landslide, volcano eruption, air or water disasters, wild animal incursion, calamity due to insects, epidemics or others, as well as accidents and disasters of massive nature that have grown into calamity (chemical, radiation or other pollution, accidents or disasters of public transport vehicles and others).

(5) "Services linked to rescue operations" shall be:

1. combat against calamities, including the transportation of rescue teams; the search, transportation or evacuation of people; the supply of food, medicines, human organs or others; the spraying of chemical and other substances; other rescue operations (monitoring, measuring, testing, mapping, weather impact, photographing and others);

2. leasing of vehicles for the purposes of providing the services under Item 1.

(6) For the purposes of proving the supply of services under Paragraph 5 the supplier shall have the following documents:

1. where provided by air transport:

- (a) a document issued by the foreign competent authority to certify the preventive measures, the calamity or the elimination of the consequences thereof, as well as its nature;

- (b) a services contract;

- (c) an aviation operator license;

- (d) a statement on the services provided in hours or another measurement depending on the type of service;

- (e) an invoice on the supply;

2. where provided by water transport:

- (a) documents proving the services provided in accordance with the Merchant Shipping Code;

- (b) an invoice on the supply.

3. where provided by rolling railway transport:

- (a) documents certifying the services provided;



(b) an invoice on the supply.

## Transport Handling of Goods or Passengers

**Article 30.** (1) (Supplemented, SG No. 39/2008) For the purposes of proving the supply of services for transport handling of goods, including transport containers under Item 6 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. the documents proving the handling of the vehicle;
2. an invoice on the delivery.

(2) The documents issued under Item 1 of Paragraph 1 may be issued in the name of the vessel owner (aviation operator or railway carrier), owner of the cargo, the carrier or the forwarder.

(3) For the purposes of proving the supply of services for handling of passengers under Item 6 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. the documents proving the handling of the vehicle;
2. an invoice on the supply.

(4) (New, SG No. 6/2010, effective 1.01.2010) For the purposes of proving the supply of services for transport handling of goods or passengers carried out by a railway carrier the supplier shall have the following documents:

1. a copy of the bill of lading CIM or copy of the bill of lading SMGS, receipt standard form 312c, issued in the name of the railway carrier, the owner of the cargo, the carrier or the forwarder;
2. an invoice on the supply.

## Supply of Vessels and Aircrafts

**Article 31.** For the purposes of proving the supply under Item 7 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a written contract for transfer of ownership or other property rights over the vehicle pursuant to the Merchant Shipping Code, the Civil Aviation Act respectively;
2. an invoice on the supply.

## Supply of Air Traffic Control and Air Navigation Services Provided on Board of Aircrafts Used by Aviation Operators

**Article 31a.** (New, SG No. 84/2011, effective 1.01.2012) (1) The supply of air traffic control and air navigation services provided by the State Enterprise "Air Traffic Control" for which charges are collected by Eurocontrol, shall be certified by means of an electronic document (file) prepared and submitted monthly by Eurocontrol, which shall contain at least the following information:

1. a taxable amount of the services provided for the respective tax period, separately for each specific recipient;
2. an identification number for VAT purposes for a taxable recipient established in another Member State, an identification number for VAT purposes or a similar number performing the same function respectively, provided by the country of establishment and used for identification of a taxable recipient established outside the European Union respectively;
3. a tax charged in aggregate and separately for each recipient under the following codes:

- a) Va - the service is chargeable at 20 per cent, where the recipient is a non-taxable person regardless of the country of establishment of the said person, or a taxable person established in Bulgaria, other than an aviation operator performing mainly international routes;
- b) EX - the service is chargeable at zero rate pursuant to Article 31, item 11 hereof, where the taxable recipient is established in Bulgaria and is an aviation operator performing mainly international routes;
- c) RC - no tax shall be charged where the taxable recipient is established in another Member State and the tax is due by the recipient in accordance with Article 196 of Directive 2006/112/EC on the common system of value added tax (OJ, L 10/14 of 15 January 2010);

d) RX - no tax shall be charged where the taxable recipient is established in another Member State but the service is tax exempt in accordance with Article 148 "g" of Directive 2006/112/EC, if the following three criteria apply simultaneously:

the user of the air space is an aviation operator, and

the user operates against consideration, and

the user operates mainly on international routes.;

e) NE - no tax shall be charged where the recipient is a taxable person established outside the European Union.

(2) A taxable recipient of air traffic control and air navigation services provided by the State Enterprise "Air Traffic Control" for which charges are collected by Eurocontrol shall be a person designated as such in the external network of national administrations ETNA, supported by Eurocontrol, for which:

1. a valid identification number for VAT purposes has been submitted to Eurocontrol - for recipients established in other Member States, or

2. an original document has been submitted to Eurocontrol by the relevant national tax authority, confirming a valid identification number for VAT purposes or a similar number performing the same function, provided by the country of establishment and used for identification of a taxable person - for recipients established outside the European Union, or

3. a valid identification number under the VAT Act has been submitted to Eurocontrol and the latter is notified within the time limits under Article 31b, paras. 10 and 11 that the recipient is an aviation operator included in the register under Article 31b, para. 8 of aviation operators performing mainly international routes - for recipients established on the territory of the country.

(3) Paragraph 2 regarding the certification of the status of the recipient shall also apply to air traffic control and air navigation services provided by the State Enterprise "Air Traffic Control" for which charges are not collected by Eurocontrol.

#### Aviation Operator Performing Mainly International Routes

**Article 31b.** (New, SG No. 84/2011, effective 28.10.2011) (1) An aviation operator performing mainly international routes for the purposes of Article 31 of the Act shall be an operator whose income from sales of international routes (regardless of whether such income is generated from transportation of passengers, cargo and/or mail or from specialised aviation works performed) comprises at least 60 per cent or more of the total income of the operator for a period of 5 calendar years.

(2) Where the income under para. 1 includes income from sales of incidental, random or irregular nature, whether from international or non-international activity, an aviation operator performing mainly international routes for the purposes of Article 31 of the Act shall be an aviation operator for which at least two, and for specialised aviation works, at least one of the criteria referred to herein below apply:

1. the mileage on international routes comprises at least 60 per cent of total mileage, and/or

2. the number of transported passengers on international routes comprises

at least 60 per cent of the total number of transported passengers, and/or

3. the transported tonnage (provided that the primary activity is air transportation of cargo and/or mail or from performed

specialised aviation works) on international routes comprises at least 60 per cent of total transported tonnage.

(3) Aviation operators established on the territory of the country and performing mainly international routes shall declare the circumstances under para. 1 and para. 2 by filing a declaration to the General Directorate "Civil Aviation Administration" according to sample - appendix No. 25.

(4) The declaration under para. 3 shall be filed from 1 November until 10 December of the current calendar year and shall be valid from 1 January until 31 December of the next year.

(5) The indicators under para. 1 and para. 2 shall be determined in aggregate for a period of 5 consecutive calendar years preceding the year for which the declaration will be valid, or from the moment of start up of activity in the cases of less than 5 consecutive calendar years.

(6) Aviation operators that started up their activity less than 1 year ago shall determine the indicators under para. 1 and para. 2 (based on actual data and/or based on intentions and business plans) from the date of start up of activity until the date of filing of the declaration under para. 4 or para. 7.

(7) In the cases of para. 6 the declaration under para. 3 may be also filed from the 1st until the 15th day of a calendar month within the current year and the declaration shall be valid from the 1st day of the month following the month of filing until 31 December of the current year.

(8) The General Directorate "Civil Aviation Administration" shall set up and maintain a register of aviation operators established in the Republic of Bulgaria and performing mainly international routes, based on the declarations filed under para. 4 and para. 7. The register shall be published at the website of the General Directorate "Civil Aviation Administration".

(9) The register shall contain at least the following data:

1. the name and registered office of the aviation operator;
2. VAT identification number under Article 94, para. 2 of the VAT Act of the person under item 1;
3. a period for which the person declared that it is an aviation operator performing mainly international routes as follows:
  - a) for the entire calendar year of validity under para. 4;
  - b) for the period of validity under para. 7.

(10) Until 15 December each current year the General Directorate "Civil Aviation Administration" shall send to Eurocontrol information from the register about the persons who have declared that they are aviation operators performing mainly international routes for the next calendar year.

(11) In the cases under para. 7 the General Directorate "Civil Aviation Administration" shall send to Eurocontrol the information from the register about the persons until the 25th day of the month of filing of the declaration. The information shall state that the person has declared that it is an aviation operator performing mainly international routes in the period from the 1st day of the month following the month of filing of the declaration until 31 December of the current year.

## Supply Linked to International Goods Traffic

**Article 32.** (1) For the purposes of proving the supply under Item 1 of Article 32 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. customs documents certifying that the goods are non-Community;
2. customs documents showing that at the date on which the tax becomes chargeable the goods have the status of goods in temporary storage, or placed in a free zone or a free warehouse or under customs procedure of: customs warehousing, inward processing, temporary importation with full exemption from duty, external transit;
3. an invoice on the supply.

(2) For the purposes of proving the supply under Item 2 of Article 32 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a written declaration by the person who is the principal of the direction/procedure under Paragraph 1, stating that as of the date on which the tax on the supply of the service becomes chargeable for the goods, the circumstances under Paragraph 1 exist.
2. an invoice on the supply.

### Supply for Handling of Goods

**Article 33.** For the purposes of proving the supply of services for handling of goods under Article 33 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. (amended, SG No. 101/2006, supplemented, SG No. 39/2008, amended, SG No. 10/2011, effective 1.02.2011) a customs document for placing the goods under customs procedure of "inward processing" or "processing under customs control" naming the supplier as the principal - where the goods are non-Community, respectively a document certifying completion of customs formalities for importation under Article 16 (3) of the Act where the goods are Community and are imported into the territory of the country from a third territory;
2. a contract under which the supplier undertakes the obligation to carry out treatment, processing or repair of the goods referred to in Item 1;
3. documents proving the treatment, processing or repair of the goods referred to in Item 1;
4. (amended, SG No. 101/2006, SG No. 10/2011, effective 1.02.2011) a customs document of export or re-export of the treated, processed or repaired goods whereby the supplier completes the customs procedure under Item 1, respectively a customs document certifying that the treated, processed or repaired goods are sent from the territory of the country to a third territory;
5. an invoice on the supply.

### Supply of Gold for Central Banks

**Article 34.** For the purposes of proving the supply under Article 34 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a written contract for transfer of ownership over the gold;
2. a copy of a document certifying that the status of the recipient is a central bank of another Member State - where the recipient is a central bank of another Member State;
3. a written confirmation by the recipient under Item 2 certifying the receipt of the goods thereby;
4. an invoice on the supply.

### Supply of Goods at Duty-free Distributive Trade Establishments

**Article 35.** (Amended, SG No. 110/2013, effective 1.01.2014) The sales of goods in duty-free distributive trade establishments under Article 35 of the Act shall be reported and documented in accordance with the Duty-Free Trade Act.

### Supply of Services Provided by Agents, Brokers

**Article 36.** (1) (Amended, SG No. 71/2008, effective 12.08.2008) Agency services under Item 9 of Article 31 of the Act with place of transaction within the territory of the country shall be the services provided by the shipping agent to the ship owner and/or the captain of the ship in connection with all formalities and activities linked to the arrival, stay and departure of the vessel.

(2) For the purposes of proving the supply under Paragraph 1 with place of transaction within the territory of the country the supplier shall have the following documents:

1. a disbursement account;
2. (supplemented, SG No. 71/2008, effective 12.08.2008) a contract between the ship owner and the shipping agent or another document proving existence of contractual legal relations between the parties;
3. an invoice on the supply.

(3) (Amended, SG No. 71/2008, effective 12.08.2008) Brokerage services in connection with the supply under Item 9 of Article 31 of the Act shall be maritime brokerage services within the meaning of Articles 226 - 230 of the Merchant Shipping Code.

(4) For the purposes of proving the supply under Paragraph 3 with place of transaction within the territory of the country the supplier shall have the following documents:

1. (supplemented, SG No. 71/2008, effective 12.08.2008) a maritime brokerage contract or another document proving existence of contractual legal relations between the parties;
2. an invoice on the supply.

(5) (New, SG No. 71/2008, effective 12.08.2008) Outside the cases under Paragraphs 1 and 3, for the purposes of proving the supply under Item 9 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents simultaneously:

1. documents proving provision of the services under chapter nine of the Merchant Shipping Code;
2. an invoice on the supply.

(6) (Amended, SG No. 39/2008, renumbered from Paragraph 5, SG No. 71/2008, effective 12.08.2008) For the purposes of proving forwarding services with place of transaction within the territory of the country, provided in connection with international transport under Article 30 (2) of the Act, the supplier shall have the following documents:

1. a copy of a transport document for international transport, in connection with which the forwarding services are provided, or, in the absence of a uniform international transport document, any of the alternative documents as follows:

- (a) (amended, SG No. 10/2011, effective 1.02.2011) a copy of a customs document, indicating the place in the country where the goods are cleared as local goods upon importation;
- (b) a copy of the customs documents certifying the completion of customs clearance - in the cases of Article 16 (3) of the Act;
- (c) a copy of the document under Item 1 of Article 21 (1);
- (d) a copy of the document under Item 3 of Article 21 (2);
- (e) (amended, SG No. 10/2011, effective 1.02.2011) a copy of a customs document on transport between two customs institutions;

2. (supplemented, SG No. 3/2007) an invoice on the forwarding services related to the organisation, performance or servicing of international transport and included activities for re-loading on the way, storage, insurance and customs clearance.

(7) (Amended, SG No. 101/2006, SG No. 39/2008, renumbered from Paragraph 6, SG No. 71/2008, effective 12.08.2008)

For the purposes of proving the supply of courier services with place of transaction within the territory of the country, provided in connection with international transport under Article 30 (2) of the Act the supplier shall have the following documents:

1. a bill of lading;
2. an invoice of the transport service or a document, whereby the shipper undertakes the obligation to pay in the event of non-payment on the part of the customer;
3. an invoice on the supply.

(8) (Amended, SG No. 101/2006, SG No. 39/2008, renumbered from Paragraph 7, SG No. 71/2008, effective 12.08.2008) For the purposes of proving the supply of postal services with place of transaction within the territory of the country in connection with international transport under Article 30 (2) of the Act the supplier shall have the following documents:

1. delivery receipts used in the exchange of international postal items in pursuance of the Regulations on the Enforcement of the Universal Postal Convention and the Regulations on the Enforcement of the Postal Parcels Agreement;
2. an invoice on the supply.

(9) (New, SG No. 3/2007, renumbered from Paragraph 8, SG No. 71/2008, effective 12.08.2008) The services under Paragraphs 5, 6 and 7 shall be equalised to services for international transport of goods under Article 30 of the Act.

(10) (New, SG No. 3/2007, renumbered from Paragraph 9, SG No. 71/2008, effective 12.08.2008) In the cases of Paragraph 5 the provision of Article 127 of the Act shall not apply.

## Supply of Import Related Services

**Article 36a.** (New, SG No. 110/2013, effective 1.01.2014) (1) Where pursuant to Item 3 of Article 82 (2) of the Act the tax is chargeable on the recipient of the supply, in order to apply a zero rate of tax in the cases under Article 36a (1) and (2) of the Act the recipient shall have the following:

1. an invoice for the supply;
2. the customs document or another document of import;
3. a bill of lading or another document of importing the goods into the territory of the country.

(2) Where pursuant to Article 82 (1) of the Act the tax is chargeable on the supplier of the supply, in order to apply a zero rate of tax in the cases under Article 36a (1) of the Act the supplier shall have the following:

1. an invoice for the supply;
2. a written declaration from the recipient on the supply in whose name the import is executed; the recipient shall specify in the declaration the number of the import execution document and a description of the method of formation of the taxable amount under Article 55 of the Act (the amount of each increase shall be stated separately).

(3) Where a memorandum is issued with a charged rate of tax under Item 1 of Article 66 (1) of the Act, before the recipient obtains the documents under Paragraph 1, for the purposes of correction of the amount of the charged tax the memorandum shall be cancelled. A new memorandum under Article 81 (6) shall be issued for application of the zero rate of tax.

(4) Correction of the charged rate of tax under Item 3 of Article 36a (3) of the Act shall be made after obtaining the documents under Paragraph 2.

## Supply of Services for Sale of Airplane Tickets for International Transport of Passengers

**Article 37.** For the purposes of proving the supply of services for sale of airplane tickets with place of transaction within the territory of the country, provided in connection with international transport of passengers, the supplier shall have the following documents:

1. a contract for the provision of intermediary services in connection with the sale of airplane tickets for international transport;
2. a report on the sales of airplane tickets, drawn up and presented by the airline company in accordance with the contract with this airline company, which contains the following compulsory requisites: name of the airline company, number of the ticket, destination of the flight, the unit price per ticket, the amount of the discount (commission fee);
3. a report on the sales of airplane tickets containing compulsory requisites including the name of the airline, the number of the ticket, the flight destination, the unit price per ticket and the amount of the fee for the sale of an airplane ticket;
4. an invoice on the supply.

#### Supply of Other Services Provided by Agents, Brokers and Other Intermediaries

**Article 38.** (1) For the purposes of proving the supply of services under Article 36 (1) of the Act with place of transaction within the territory of the country, other than those referred to in Articles 36 and 37, the supplier shall have documents certifying that the services are provided in connection with supplies in respect of which the circumstances of Chapter Three of the Act exist.

(2) (Repealed, SG No. 39/2008).

(3) (New, SG No. 6/2010, effective 1.01.2010, amended, SG No. 84/2011, effective 28.10.2011) A supply taxable at a zero rate of tax shall furthermore be the supply of services with place of transaction within the territory of the country, provided by agents, brokers and other intermediaries acting on behalf and at the expense of another person, where such services are provided in connection with the supply of goods or services with place of transaction outside the territory of the European Union.

(4) (New, SG No. 6/2010, effective 1.01.2010, amended, SG No. 84/2011, effective 28.10.2011) For the purposes of proving the supplies under Paragraph 3 with place of transaction within the territory of the country, the supplier shall have documents certifying that the services are provided in connection with supplies of goods or services with place of transaction outside the territory of the European Union.

#### Supplies with Place of Transaction Outside the Territory of the Country with Recipient a Taxable Person Established Outside the Territory of the Country

**Article 38a.** (New, SG No. 6/2010, effective 1.01.2010, repealed, SG No. 10/2011, effective 1.02.2011).

#### Supplies of Services in respect whereof the Tax is Chargeable on the Recipient of the Service

**Article 38b.** (New, SG No. 6/2010, effective 1.01.2010) (1) In the cases where in respect of the supplies referred to in this Chapter the tax is chargeable on the recipient on the grounds of Article 82 of the Act, the recipient shall have the documents relevant to it under this Chapter, certifying the circumstances for charging the supply at a zero rate of tax.

(2) Paragraph 1 shall furthermore apply to received services relating to the handling of a vessel or the handling of an aircraft carried out at ports or airports outside the territory of the country.

#### Adjustments of Supplies

**Article 39.** (1) (Amended, SG No. 39/2008) In case the supplier fails to obtain the documents under Articles 21 - 38 by the end of the calendar month following the calendar month in which the tax on the supply became chargeable, it shall be considered that the supply is subject to a 20% rate of tax.

(2) In the cases under Paragraph 1 the tax shall be charged by the supplier by issuing a memorandum under Article 117 (2) of the Act.

(3) (Amended, SG No. 39/2008) The memorandum under Paragraph 2 shall be issued within 15 days effective as from the last day of the calendar month following the calendar month in which the tax for the supply became chargeable.

(4) Where the supplier obtains the required documents subsequently, the supplier shall adjust the result of the application of Paragraphs 1 and 2 by cancelling the memorandum under Paragraph 2. No new memorandum shall be issued for the cancellation.

(5) Cancellation under Paragraph 4 shall be effected within 5 days effective as from the date on which the person obtained the required documents.

(6) (New, SG No. 101/2006, repealed, SG No. 39/2008).

(7) (New, SG No. 101/2006, repealed, SG No. 39/2008).

Accommodation Provided by a Hotelier

(Title amended, SG No. 10/2011, effective 1.02.2011)

**Article 40.** (Amended, SG No. 10/2011, effective 1.02.2011, SG No. 15/2012, effective 21.02.2012) (1) For the purposes of proving the supplies under Article 66 (2) of the Act, where the service is provided by a person performing accommodation in tourist places, the said person shall have the following:

1. a copy of the register of accommodated tourists;
2. a certificate of category of the tourist place;
3. an invoice on the supply, except for the cases where issuance thereof is not compulsory under Article 113 (3) of the Act.

(2) For the purposes of proving the supply under Article 66 (2) of this Act, where the service for accommodation in a tourist place is provided by a tour operator in respect whereof chapter sixteen of the Act does not apply, the said person shall have the following:

1. an invoice and a contract with persons providing accommodation in categorized tourist places;
2. an invoice on the supply.

## **Chapter Five**

### **EXEMPT SUPPLIES**

Supply of Prostheses Linked to Health Care

**Article 41.** Prostheses within the meaning of Item 3 of Article 39 of the Act shall be the prostheses within the meaning of the Regulations for the Application of the Integration of Persons with Disabilities Act adopted by Council of Ministers' Decree No. 343 of 2004 (promulgated in the State Gazette No. 115/2004, amended, SG No. 31/2005, SG No. 63/2005 - Decision of Supreme Administrative Court No. 7081/2005 on administrative case No. 4402/2005, No. 78/2005, No. 54/2006, No. 58/2006 - Decision of Supreme Administrative Court No. 7623/2006 on administrative case No. 2426/2006).



## Financial Services and Insurance Services

(Title supplemented, SG No. 101/2006)

**Article 42.** (1) (Previous text of Article 42, SG No. 101/2006, amended, SG No. 8/2016, effective 29.01.2016) Derivatives of securities within the meaning of item 5 of Article 46 (1) of the Act shall be: investment portfolios, bond coupons, etc.

(2) (New, SG No. 101/2006) An exempt supply within the meaning of Article 47 of the Act shall also be the execution of services under the conditions and in accordance with the procedure of the Insurance Code by reinsurers.

(3) (New, SG No. 16/2007) The taxable amount of the financial services (transactions) for purchase and sale (exchange) of foreign currency provided as primary activity shall be the positive difference (positive margin) between income and expenses on forex operations reported under the Accountancy Act and the applicable accounting standards, realised in the tax period. Income and expenses from subsequent measurements (revaluations) of foreign currency shall not be taken into account in the calculation of the taxable amount.

(4) (New, SG No. 16/2007) Where fees and commissions are agreed for the services under Paragraph 3, they shall be added to the taxable amount formed under Paragraph 3, including the cases where the value of such fees and commissions is zero.

(5) (New, SG No. 16/2007) The taxable amount formed under the terms of Paragraph 3, Paragraph 4 respectively, may be recorded in the sales log on one line.

## Supply of Postage Stamps and Postal Services

**Article 43.** (1) An indication equivalent to postage stamps within the meaning of Item 1 of Article 49 of the Act shall be an imprint of a postage stamp on an envelope issued and circulated in accordance with the legally prescribed procedure. The imprint made by a charging machine under the control of a post office shall not be deemed to be an indication equivalent to postage stamps.

(2) A universal postal service within the meaning of Item 2 of Article 49 of the Act shall be a universal postal service within the meaning of Chapter Four, Section I of the Postal Services Act.

## Supply of Buildings and Parts Thereof

**Article 44.** (1) Taxable supplies shall furthermore be the supplies of parts of a building which meet the definition of Item 5 of § 1 of the supplementary provision of the Act.

(2) Upon supply of a building comprised of parts in respect of which the circumstances under Item 5 of § 1 of the supplementary provision of the Act exist as well as parts in respect of which such circumstances do not exist, exempt shall be only the supply of the parts of buildings in respect of which the circumstances do not exist.

(3) In the cases of Paragraph 2 the supplier shall document the supplies as follows:

1. by issuing separate invoices for the taxable supply and for the exempt supply, or

2. by issuing a common invoice in which the data under Items 11 - 14 of Article 114 (1) of the Act are recorded on separate lines for the taxable supply and the exempt supply respectively.

(4) (New, SG No. 101/2006) In the cases of Paragraph 2 the related terrain to the parts of a building for which the circumstances of Item 5 of § 1 of the supplementary provision of the Act exist shall be determined on the basis of the proportion between the parts of the building for which the circumstances exist and the total space of the building.

## Chapter Six

# **CERTIFICATION OF EXISTING CIRCUMSTANCES OF INTRA-COMMUNITY SUPPLIES**

## **Documents Certifying Intra-Community Supply of Goods**

**Article 45.** For the purposes of proving an intra-Community supply of goods, the supplier shall have the following documents:

1. (amended, SG No. 101/2006) a document on the supply:

(a) an invoice on the supply stating, where the recipient is registered for VAT purposes in another Member State, the VAT identification number of the recipient issued by a Member State under which the service was effected thereto;

(b) a memorandum under Article 117 (2) of the Act - in the cases of intra-Community supply under Article 7 (4) of the Act;

(c) a document under Article 168 (8) of the Act - where the supplier is a natural person other than a sole trader and is not registered under the Act;

2. (amended, SG No. 6/2010, effective 1.01.2010) documents proving dispatch or transport of the goods from the territory of the country to the territory of another Member State:

(a) (supplemented, SG No. 10/2011, effective 1.02.2011, effective 1.02.2011, SG No. 8/2016, effective 29.01.2016) a transport document or written confirmation by the recipient or a person authorized thereby, certifying the receipt of the goods on the territory of another Member State – where the transport is effected by the recipient or by a third party at the expense of the recipient; the written confirmation shall indicate the date and place of receipt, the type and quantity of the goods, the type, make and registration number of the vehicle with which the transport is effected, the name of the person who handed over the goods, as well as this person's official capacity, and the name of the person who received the goods, as well as this person's official capacity;

(b) a transport document certifying the receipt of the goods on the territory of another Member State - where the transport is effected by the supplier or by a third party at the expense of the supplier.

## **Adjustments for Intra-Community Supplies**

**Article 46.** (1) If the supplier of the service does not obtain the documents under Article 45 by the end of the calendar month following the calendar month in which the tax for the supply became chargeable, it shall be considered that the supply is subject to a 20% rate of tax.

(2) In the cases under Paragraph 1 the tax shall be charged by the supplier by issuing a memorandum under Article 117 (2) of the Act.

(3) (Amended, SG No. 39/2008) The memorandum under Paragraph 2 shall be issued within 15 days effective as from the last day of the calendar month following the calendar month in which the tax for the supply became chargeable.

(4) Where the supplier obtains the required documents subsequently, the supplier shall adjust the result of the application of Paragraphs 1 and 2 by cancelling the memorandum under Paragraph 2. No new memorandum shall be issued for the cancellation.

(5) Cancellation under Paragraph 4 shall be effected within 5 days effective as from the date on which the person obtained the required documents.

## **Chapter Seven**

### **TAXATION OF IMPORTS**

## Taxable Amount upon Importation of Goods

**Article 47.** (1) The value for customs purposes shall not be credited with the expenses incidental to the importation under Item 2 of Article 55 (1) of the Act in so far as said expenses are included in the value for customs purposes.

(2) (Supplemented, SG No. 101/2006) The amount of the excise duty shall not be included in taxable amount under Article 55 of the Act where the goods are placed under excise duty suspension arrangement under the terms and according to the procedure of the Excise Duties and Tax Warehouses Act.

(3) (New, SG No. 101/2006) On importation of goods under Article 16 of the Act under "temporary importation with partial exemption from duty" or "processing under customs control" procedure included in the taxable amount under Article 55 of the Act shall be the full amount of the customs duties determined by the customs authorities.

## Taxing upon Importation by Customs Authorities and Payment of Tax

(Title supplemented, SG No. 101/2006)

**Article 48.** (1) A tax upon importation of goods shall be charged regardless of whether the importer is a person registered or not registered under the Act.

(2) (Amended, SG No. 10/2011, effective 1.02.2011) In the cases of exemption upon importation no tax shall be due, but it shall be recorded in the customs document.

(3) (New, SG No. 101/2006) No tax shall be charged upon placement of goods under free circulation arrangement after "temporary importation with partial exemption from duty" or "processing under customs control" procedure.

(4) (New, SG No. 101/2006, amended, SG No. 110/2013, effective 1.01.2014, SG No. 1/2015, effective 6.01.2015) Upon importation of goods under Article 16 of the Act under "temporary importation with partial exemption from duty" or "processing under customs control" procedure the tax charged by the customs authorities shall be remitted to the State budget upon placement of the goods under the respective procedure.

## Charging of Tax by the Importer for Goods Imported for Investment Projects Implementation

**Article 49.** (1) To exercise the right of taxing under Article 164 (2) of the Act the importer shall submit to the relevant customs office clearing the importation the following documents:

1. (amended, SG No. 10/2011, effective 1.02.2011) a customs document of importation wherein the importer states that it will use the special arrangements for VAT charging - in the cases of importation under Article 16 (1) and (2) of the Act;

2. customs documents for completion of customs clearance wherein the importer states that it will use the special arrangements for VAT charging - in the cases of importation under Article 16 (3) of the Act;

3. (amended, SG No. 39/2008, SG No. 1/2015, effective 6.01.2015) an order of the Minister of Finance issued pursuant to Article 167 (3) of the Act;

4. a written declaration whereby the importer certifies that at the time of the importation the importer is a registered person under the Act and has no chargeable or unpaid tax liabilities or social insurance liabilities to the National Revenue Agency.

(2) Before effecting the importation customs authorities may require information about the specific supply under the permission granted.

(3) (Amended, SG No. 10/2011, effective 1.02.2011) In the cases of Paragraph 1 the tax shall be recorded in the customs document and shall not be accounted for and customs authorities may admit release of the goods without the tax being effectively paid or secured.

(4) (Amended, SG No. 39/2008) The tax under Paragraph 3 shall be charged by the importer by a memorandum under Article 117 (2) of the Act, which shall be issued within 15 days effective as from the date of occurrence of the chargeable event under Article 54 of the Act.

#### Charging of Tax by Importer in Other Cases

**Article 50.** (1) Where the importer under Item 6 of Article 58 (1) of the Act fails to obtain the documents under Article 45 by the end of the calendar month following the calendar month in which the chargeable event under Article 54 of the Act occurred, the tax on the importation shall become chargeable on the importer.

(2) (Amended, SG No. 39/2008) In the cases of Paragraph 1 the tax shall be charged by the importer by a memorandum under Article 117 (2) of the Act, which shall be issued within 15 days effective as from the last day of the calendar month following the calendar day in which the chargeable event under Article 54 of the Act occurred.

(3) Where the supplier obtains the required documents subsequently, the supplier shall adjust the result of the application of Paragraphs 1 and 2.

(4) In the cases of Paragraph 3 the adjustment shall be effected by the supplier by cancelling the memorandum under Paragraph 2. No new memorandum shall be issued for the cancellation.

(5) The memorandum under Paragraph 4 shall be cancelled within 5 days effective as from the date on which the importer obtained the required documents.

#### Exemption from Tax upon Importation

**Article 51.** (1) In cases of exemption from tax upon importation of textbooks and teaching aids the importer under Item 1, "a" of Article 41 of the Act shall submit to the competent customs office a copy of a document whereby the textbooks and teaching aids are approved by the minister of education and science or the minister of culture.

(2) In cases of tax exemption upon importation under Item 6 of Article 58 (1) of the Act the importer shall submit to the competent customs office the following documents:

1. a copy of the certificate of registration under Article 104 of the Act;
2. (amended, SG No. 10/2011, effective 1.02.2011) a declaration according to standard form - Appendix No. 24;
3. transport documents stating that the goods are intended for another Member State.

(3) (New, SG No. 10/2011, effective 1.02.2011) In the cases under Paragraph 2 the customs authorities, in performing the customs formalities and in order to apply exemption, shall check the validity of the identification number for VAT purposes of the recipient indicated in the declaration under Item 2 of Paragraph 2 upon an intra-Community supply subsequent to the importation, issued by another Member State.

(4) (Amended, SG No. 16/2007, renumbered from Paragraph 3, amended, SG No. 10/2011, effective 1.02.2011) In cases of tax exemption upon importation under Item 10 of Article 58 (1) of the Act the importer shall submit to the competent customs office a license granted in accordance with the Energy Act according to which the person is authorized to make importation of electricity or heating energy or natural gas.

(5) (Renumbered from Paragraph 4, supplemented, SG No. 10/2011, effective 1.02.2011) In cases of tax exemption upon importation under Item 17 of Article 58 (1) of the Act due to a claim the importer shall submit to the competent customs office a memorandum or another document proving that the goods are returned on claim concerning quality or non-observance of standards.

#### Exemption from tax of goods imported in the personal luggage of passengers

**Article 51a.** (New, SG No. 105/2008, effective 1.12.2008) (1) Duty free import under Article 58 (4) and (7) of the Act shall be allowed individually for every passenger for every trip.

(2) The cash thresholds under Article 58 (4) of the Act for goods, other than the goods to which quantitative thresholds apply, to the total own value of the goods for road passengers shall amount up to EUR 300 or their equivalent in lev. For airborne and maritime passengers the cash threshold shall be up to EUR 430 or their equivalent in lev.

(3) The right to VAT exempt importation may not accumulate, nor may it be allocated among several passengers. Where the own value of an individual item under Article 58 (6) of the Act exceeds the cash thresholds under Paragraph 2, a tax on the total value of the goods shall be paid. Where the total value of two or more goods in possession of one passenger exceeds the cash thresholds under Paragraph 2, tax exemption shall be allowed only for some of the goods should the sum total of their own values does not exceed the relevant cash threshold.

(4) (Amended, SG No. 6/2010, effective 22.01.2010) The quantitative thresholds for tobacco products under Article 58 (7) of the Act shall be:

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

(5) Any of the quantities under Items 1 - 4 of Paragraph 4 individually represents 100% of the total allowed quantity. Exemption may apply to any combination of tobacco products, provided that the sum total of the per cents formed from the individual allowed quantities does not exceed 100%.

(6) The quantitative thresholds under Article 58 (7) of the Act for alcohol and alcoholic drinks, except for non-frothy wine and beer, shall be:

1. a total of one litre of alcohol and alcoholic drinks with alcoholic content above 22 vol.% or non-denatured ethyl alcohol of 80 vol.% or more;
2. a total of two litres of alcohol and alcoholic drinks with alcoholic content below 22 vol.%.

(7) Any of the quantities under Items 1 and 2 of Paragraph 6 individually represents 100% of the total allowed quantity. Exemption may apply to any combination of alcohol and alcoholic drinks, except for non-frothy wine and beer, provided that the sum total of the per cents formed from the individual allowed quantities does not exceed 100%.

(8) The quantitative thresholds under Article 58 (7) for non-frothy wine and beer of the Act shall be:

1. non-frothy wine - a total of 4 litres;
2. beer - 16 litres.

(9) The quantities above those under Paragraphs 4, 6 and 8 may not enjoy the cash threshold exemption under Paragraph 2.

(10) For importation in the personal luggage of goods by crews in means of transport used for travel from a third country or territory under Article 58 (11) of the Act the following reduced cash and quantitative thresholds shall apply:

1. the cash thresholds shall be to the lev equivalent of EUR 150;
2. the quantitative thresholds for tobacco products shall be:
  - a) cigarettes - 40 pieces;
  - b) cigars - 10 pieces;
  - c) cigarillos - 20 pieces;

d) smoking tobacco - 50 g.

3. the quantitative thresholds for alcohol and alcoholic drinks shall be:

a) one litre of alcohol and alcoholic drinks with alcoholic content above 22 vol.% or non-denatured ethyl alcohol with alcoholic content of 80 vol.% or more;

b) one litre of alcohol and alcoholic drinks with alcoholic content below 22 vol.%.

4. the quantitative thresholds for non-frothy wine and beer shall be:

a) non-frothy wine - 2 litres;

b) beer - 4 litres.

5. the quantities above those referred to in Items 2, 3 and 4 may not enjoy the cash threshold exemption under Item 1; any of the quantities under Items 2, 3 and 4 individually represents 100% of the total allowed quantity.

6. exemption may apply to any combination of:

a) tobacco products, provided that the sum total of the per cents formed from the individual allowed quantities does not exceed 100%;

b) alcohol and alcoholic drinks, except for non-frothy wine and beer, provided that the sum total of the per cents formed from the individual allowed quantities does not exceed 100%.

Provision of Security in respect of Tax upon Importation

**Article 52.** The provisions of Article 59 of the Act shall furthermore apply to cases where the director of the National Customs Agency has exercised the right to determine another amount of the security for the customs duties or to approve exemption from security in accordance with the Customs Act and the regulations for its application.

## Chapter Eight

### ASSESSMENT OF TAX LIABILITY AND CHARGING OF TAX

Calculation of the Tax for Every Supply

**Article 53.** (1) The amount of the tax due for each supply shall be calculated in accordance with the following formula:

$$T = \frac{TA \times RT}{100}, \quad \text{where:}$$

T - the amount of the tax due for the specific supply;

TA - the taxable amount for the specific supply;

RT - the rate of tax as applicable.

(2) Where in accordance with the Act the tax is assumed as included in the declared or agreed price, the amount of the tax shall be calculated in accordance with the following formula:

$$T = \frac{P \times RT}{100 + RT} \quad \text{where:}$$

T - the amount of the tax due for the specific supply;

P - the agreed price with the tax included or the declared retail price for the specific supply;

RT - the rate of tax as applicable.

(3) (Amended, SG No. 20/2013, effective 28.02.2013) In case of free of charge taxable supplies of goods or services under Article 6 (3) and Article 9 (3) of the Act the charged tax shall be at the expense of the supplier.

(4) (New, SG No. 16/2007) Free of charge supply of the services under Item 2 of Article 9 (3) of the Act shall be deemed to be tax exempt supply where the supplied services are subject to exemption upon their receipt.

#### Chargeability and Charging of Tax

(Title amended, SG No. 39/2008)

**Article 54.** (1) (Previous Article 54, SG No. 39/2008) A registered person in respect whereof the tax has become chargeable shall charge it by:

1. issuing a tax document stating the tax on a separate line;
2. including the amount of the tax in the calculation of the result for the corresponding tax period in the VAT return under Article 116 for such tax period;
3. recording the document under Paragraph 1 in the sales log under Article 113 for the corresponding tax period.

(2) (New, SG No. 6/2010, effective 1.01.2010) In case of supply under Article 21 (1) and (2) of the Act, where the recipient and the supplier are established within the territory of the country, the tax shall be chargeable on the supplier - a person registered under the Act - regardless of whether the recipient is a taxable or non-taxable person.

(3) (New, SG No. 39/2008, renumbered from Paragraph 2, amended, SG No. 6/2010, effective 1.01.2010) In the cases referred to in Article 25 (7) of the Act, before occurrence of the chargeable event, where full or partial advance payment is made on a supply and the tax is chargeable in respect of the recipient of the supply, the said tax shall become chargeable upon making of the payment. The recipient of the supply shall charge a tax on the amount of the payment under the terms of Article 53 (1).

(4) (New, SG No. 6/2010, effective 1.01.2010) Where in respect of supplies under Article 25 (5) of the Act a full or partial payment on the supply is made, the tax shall become chargeable upon receipt of the payment. In these cases it is assumed that the tax is included in the amount of the payment made.

(5) (New, SG No. 6/2010, effective 1.01.2010) Where in the cases under Paragraph 4 the payment is received after the occurrence of a chargeable event for the supply under Article 25 (5) of the Act, the taxable amount for the payment received shall be the difference between the amount of the payment (without the tax) and the taxable amount on which the tax is charged in connection with the chargeable event.

(6) (New, SG No. 6/2010, effective 1.01.2010) The payment received under Paragraph 4 (without the tax) as well as the taxable amount for a payment received under Paragraph 5 shall be deducted consecutively from subsequent taxable amounts

for the supply until depletion thereof.

#### Charging of Tax for Supplies of Goods and Services for Advertising Purposes

**Article 55.** (1) Any registered person shall charge tax upon free of charge provision of goods and free of charge rendering of services for advertising purposes.

(2) Paragraph 1 shall not apply and no tax shall be charged in the cases of free of charge supply of goods or free of charge supply of services of negligible value, for advertising purposes for the purpose of independent economic activity of the person, where supply under Item 2 of Article 6 (4) or Item 4 of Article 9 (4) of the Act does not exist.

#### Charging of Tax upon Supply of Air Traffic Control and Air Navigation Services

Provided by State Enterprise "Air Traffic Control" for Which Charges are Collected by Eurocontrol

**Article 55a.** (New, SG No. 84/2011, effective 1.01.2012) Upon supply of services under Article 31a, para. 1, within 5 days from the chargeable event under Article 12, para. 10, an obligation shall arise for the State Enterprise "Air Traffic Control" for charging of a tax or a ground for exemption from tax charge upon:

1. the latter's issuing a report on the services provided in the calendar month, prepared on the basis of the electronic document provided by Eurocontrol under Article 31a, para. 1;
2. the latter's including the tax amount when determining the result for the respective tax period in the VAT return under Article 116 for that tax period;
3. the report issued under item 1 shall be stated in the sales log under Article 113 for the respective tax period (with code of the document 09) as follows:
  - a) in column 22 - the taxable amount of the supplies with code RC pursuant to Article 31a, para. 1, item 3, letter "c" - for each concrete recipient;
  - b) in column 22 - the taxable amount of the supplies with code RX pursuant to Article 31a, para. 1, item 3, letter "d" - for each concrete recipient;
  - c) in column 23 - the taxable amount of the supplies with code NE pursuant to Article 31a, para. 1, item 3, letter "e" - for each concrete recipient;
  - d) in column 11 - the taxable amount of the supplies with code VT pursuant to Article 31a, para. 1, item 3, letter "a" - for each concrete recipient;
  - e) in column 19 - the taxable amount of the supplies with code EX pursuant to Article 31a, para. 1, item 3, letter "b" - for each concrete recipient.

## Chapter Nine

### SPECIAL CASES OF RIGHT TO DEDUCT CREDIT FOR INPUT TAX

#### Importation of Goods

(Title amended, SG No. 39/2008)



**Article 56.** (Amended, SG No. 101/2006) (1) (Supplemented, SG No. 39/2008, amended, SG No. 4/2009, effective 1.01.2009, SG No. 10/2011, effective 1.02.2011) The right to deduct credit for input tax for the tax paid in the cases of importation shall be exercised and the customs document or another document of importation issued or certified by the customs administration, specifying the taxable person as the recipient or importer and stating the amount of the value added tax due or providing opportunity for the calculation of such amount, shall be recorded in the purchases log for the respective period. The document certifying completion of customs formalities for importation under Article 16 (3) of the Act shall be recorded in the purchases log for the respective period.

(2) A right to deduct credit for input tax exists also for the tax paid in the cases of importation of goods:

1. under inward processing and refunding system.system arrangement;
2. under processing under customs control procedure;
3. under temporary importation with partial exemption from duty procedure;
4. under Article 16 (3) of the Act.

#### Adjustments upon Change in the Taxable Amount upon Importation

**Article 56a.** (New, SG No. 4/2009, effective 1.01.2009) (1) (Amended, SG No. 6/2010, effective 1.01.2010) Where the customs authorities, after the date of the customs clearance of the goods, charge and account for an additional liability for value added tax, the importer - registered person under the Act shall exercise its right to deduct credit for input tax for the additionally charged and paid tax by including the accounted additional value added tax liability and the administrative act issued by the customs authority in the purchases log for the tax period in which such document is received by the importer or for one of the following 12 tax periods.

(2) (Amended, SG No. 10/2011, effective 1.02.2011) Where the customs authorities, after the date of the customs clearance of the goods, reduce the value added tax due against the tax specified in the customs document or another document of the importation, the importer, where it is a registered person under the Act, shall make adjustments to the importation tax due and to the credit for input tax used for the tax charged on the importation by:

1. recording in the sales log the administrative act of a change in the customs value, issued by the customs authorities;
2. recording the document under Item 1 in the purchases log.

(3) (Amended, SG No. 6/2010, effective 1.01.2010) The adjustments under Paragraph 2 shall be made in the tax period in which the person receives the document under Paragraph 2 or in one of the following 12 tax periods, provided that the importer has used credit for input tax for the tax charged on the importation.

(4) (Amended, SG No. 15/2012, effective 21.02.2012) In the cases of Paragraph 2, if the importer is not a registered person under the Act or if the tax paid by the importer does not entitle it to deduct credit for input tax, the importer shall exercise its right to recover an unduly paid value added tax in accordance with the document issued by the customs authorities under the terms of Article 128 and following of the Tax and Social-Insurance Procedure Code.

#### Goods and Services of Negligible Value for Advertising Purposes

**Article 57.** (1) The person shall have the right to deduct credit for input tax for received goods and services of negligible value for advertising purposes where such goods or services were, are or will be used for advertising of the supplies effected by the person, which are taxable within the meaning of Article 69 of the Act.

(2) The person shall have the right to deduct a partial credit for input tax in respect of the tax on received goods or services of negligible value for advertising purposes where such goods or services were, are or will be used for advertising of supplies effected by the person in respect of which the right to deduct credit for input tax exists and for exempt supplies or supplies or activities in respect of which the person has no such right.

Right to Deduct Credit for Input Tax upon Cancellation, Loss,

Destruction or Theft of Tax Document and upon Absent Document in the Cases of Intra-Community Acquisition

(Title supplemented, SG No. 16/2007)

**Article 58.** (1) (Supplemented, SG No. 4/2009, effective 1.01.2009, amended, SG No. 6/2010, effective 1.01.2010) In the event of cancellation of erroneously drafted or corrected documents under Article 116 of the Act the registered person may exercise its right to deduct credit for input tax on the basis of the newly issued tax document under Article 116 (1) of the Act, provided that the registered person holds a memorandum under Article 116 (4) of the Act. The right to deduct credit for input tax shall arise in the tax period in which the new tax document is issued and shall be exercised in the same tax period or in any of the following 12 tax periods, provided that the erroneously drafted document is included in the purchases log of the recipient within the term set out under Article 72 of the Act. Reporting of cancelled documents shall be carried out in accordance with Appendix No. 12.

(2) In the event of a loss, destruction or theft of the original of a document, the registered person may exercise its right to deduct credit for input tax, notifying thereof the National Revenue Agency territorial directorate whereat the said person is registered and providing the issuer with a copy of the document certified thereby with signature and seal, to be kept in its accounting office.

(3) (New, SG No. 16/2007, supplemented, SG No. 6/2010, effective 1.01.2010) In the cases of Intra-Community acquisition of goods in regard to the actual receipt of goods under Article 6 (2) of the Act the right to deduct credit for input tax may also be exercised where the supplier of the goods has not issued a document in accordance with the provisions of Article 114 of the Act.

(4) (New, SG No. 16/2007, supplemented, SG No. 6/2010, effective 1.01.2010) In the cases of Paragraph 3 the person performing the acquisition shall have other documents ascertaining the taxable amount of the actually received goods under Article 6 (2) of the Act.

(5) (New, SG No. 16/2007, supplemented, SG No. 6/2010, SG No. 10/2011, effective 1.02.2011) In the event of intra-Community acquisition of goods under Article 13 (3) of the Act the right to deduct credit for input tax shall be exercised only on the basis of the memorandum under Article 117 (2) of the Act and provided that the person has met the requirements of Article 86 of the Act.

Right of Credit for Input Tax upon Public Auction under Tax and

Social-Insurance Procedure Code or under Code of Civil Procedure

or Sale under Registered Pledges Act and Credit Institutions Act

**Article 59.** (Supplemented, SG No. 101/2006) Any registered person may exercise the right to deduct credit for input tax on the basis of the document under Article 83 (1) in compliance with the general requirements for the exercise of said right.

Right to Credit for Input Tax in cases of Legal Succession

under Article 10 of the Act

**Article 60.** (1) In the cases of legal succession under Article 10 of the Act the legal successor shall have the right to deduct credit for input tax for goods and services received where the following conditions are met simultaneously:

1. (supplemented, SG No. 8/2016, effective 29.01.2016) the transforming corporation, the transferor or the contributor, the deceased person or testator has not exercised its right to deduct credit for input tax;

2. (supplemented, SG No. 8/2016, effective 29.01.2016) the time limit under Article 72(1) of this Act has not expired, within which the transforming corporation, the transferor or contributor, the deceased person or testator should have exercised its right to deduct credit for input tax;

3. the received goods or services will be used for the purposes of the taxable supplies within the meaning of Article 69 of the Act effected by the legal successor;

4. the supplier of the goods or services is a registered person under the Act at the date of issue of the tax document and the supply is taxable at that time.

(2) (Supplemented, SG No. 8/2016, effective 29.01.2016) In the cases of legal succession under Article 10 of the Act, the legal successor shall furthermore have the right to deduct credit for input tax for the received goods or services for which the transforming corporation, the transferor or contributor, the deceased person or testator of a non-cash asset has not had the right to deduct credit for input tax where the following conditions are met simultaneously:

1. the received goods or services will be used for the purposes of the taxable supplies within the meaning of Article 69 of the Act effected by the legal successor and the supplier of the goods and services is a registered person under the Act at the date of issue of the tax document and the supply is taxable at such date;

2. (supplemented, SG No. 20/2013, effective 28.02.2013, SG No. 8/2016, effective 29.01.2016) the goods or services are acquired by the transforming corporation, the transferor or contributor, the deceased person or testator of a non-cash asset within 5 years, and for immovable things, within 20 years before the date of entry in the commercial register or in the BULSTAT register of the respective circumstance under Article 10 of the Act.

(3) In the cases of Paragraphs 1 and 2, where the goods and services will be used for both taxable supplies under Article 69 of the Act and for exempt supplies or supplies and activities not entitled to credit for input tax, a right to deduct partial credit for input tax shall exist for the charged tax, calculated under the terms of Article 73 of the Act.

(4) The right to deduction under paragraphs 1 and 2 shall be exercised where the following conditions obtain:

1. (supplemented, SG No. 8/2016, effective 29.01.2016) the legal successor has a copy of the tax document, drawn up in accordance with the provisions of Articles 114 and 115 of the Act, wherein the tax is stated on a separate line – in respect of supplies of goods or services whereon the recipient is the transforming corporation, the transferor or contributor, the deceased person or testator;

2. (amended, SG No. 3/2007, supplemented, SG No. 8/2016, effective 29.01.2016) the legal successor has a copy of a memorandum under Article 117 (2) of the Act, issued by the transforming corporation, the transferor or contributor, the deceased person or testator – in the cases where the tax is chargeable from the transforming corporation, the transferor or contributor, the deceased person or testator as a payer under Article 82 (2) and (3) of the Act;

3. (supplemented, SG No. 39/2008, amended, SG No. 10/2011, effective 1.02.2011, supplemented, SG No. 8/2016, effective 29.01.2016) the legal successor has a copy of a customs document, certifying the importation under Article 16 of the Act wherein the transforming corporation, the transferor or the contributor of a non-cash asset is specified as an importer and the tax is paid under the terms of Article 90 (1) of the Act – in the cases where the transforming corporation, the transferor or the contributor of a non-cash asset is an importer;

4. (supplemented, SG No. 39/2008, amended, SG No. 10/2011, effective 1.02.2011, supplemented, SG No. 8/2016, effective 29.01.2016) the legal successor has a copy of a customs document, certifying the importation under Article 16 of the Act, wherein the transforming corporation, the transferor or contributor, the deceased person or testator is specified as an importer, and a memorandum under Article 117 (2) of the Act issued by the transforming corporation, the transferor or contributor, the deceased person or testator – in the cases where the tax is chargeable on the importer under the terms of Article 57 (1) and Article 58 (2) of the Act;

5. (supplemented, SG No. 10/2011, effective 1.02.2011, SG No. 8/2016, effective 29.01.2016) the legal successor has a copy of a document which meets the requirements of Article 114 of the Act, wherein the transforming corporation, the transferor or contributor, the deceased person or testator is specified as a recipient, and a copy of the memorandum under Article 117 (2) of the Act issued by the transforming corporation, the transferor or contributor, the deceased person or testator – in the cases of intra-Community acquisition under Article 84 of the Act by the transforming corporation, the transferor or contributor, the deceased person or testator;

6. (supplemented, SG No. 8/2016, effective 29.01.2016) has a copy of a document under Article 83 (1) – in the cases where the transforming corporation, the transferor or contributor, the deceased person or testator has acquired a movable asset under Article 131 (1) of the Act.

7. (new, SG No. 3/2007, supplemented, SG No. 10/2011, effective 1.02.2011, SG No. 8/2016, effective 29.01.2016) the legal successor has a copy of a document which meets the requirements of Article 114 of the Act, wherein the transforming corporation, the transferor or contributor, the deceased person or testator is indicated as the recipient, and a copy of a memorandum under Article 117 (2) of the Act issued by the transforming corporation, the transferor or contributor, the deceased person or testator in the cases where the tax is chargeable on the transforming corporation, the transferor or contributor. the deceased person or testator as payer under Article 82, paragraphs 4 and 5 of the Act.

(5) The legal successor under Article 10 of the Act shall make an inventory in standard form - appendix No. 7 - of received goods and services under Paragraphs 1 and 2.

(6) (Amended and supplemented, SG No. 20/2013, effective 28.02.2013) The inventory under Paragraph 5 shall be submitted to the National Revenue Agency territorial directorate at registration of the legal successor within 45 days effective as from the date of entry in the commercial register or in the BULSTAT register of the respective circumstance under Article 10 of the Act.

(7) The right to deduct credit for input tax under Paragraphs 1 and 2 shall be exercised in the tax period in which it occurred or in one of the following three tax periods and the document under Paragraph 4 included in the inventory under Paragraph 5 shall be recorded in the purchases log and included in the calculation of the net tax for the relevant tax period.

(8) The right to deduct credit for input tax under Paragraphs 1 and 2 shall not occur and may not be exercised if the inventory under Paragraph 5 is submitted after the time limit under Paragraph 6.

(9) (New, SG No. 8/2016, effective 29.01.2016) When the inventory under paragraph 5 contains more than 5 entries, it must be submitted electronically using a qualified electronic signature within the meaning of the Electronic Document and Electronic Signature Act.

#### Right to Deduct Credit for Input Tax for Assets Available

and Services Received before Registration Date or before Re-registration Date

**Article 61.** (1) (Amended, SG No. 20/2013, effective 28.02.2013) The right to deduct credit for input tax under Article 74 of the Act shall occur only in respect of any assets available at the date of registration or services received before the date of registration recorded in the registration inventory in a standard form - appendix No. 2 - which shall be submitted not later than 45 days from the registration date.

(2) (Amended, SG No. 20/2013, effective 28.02.2013) The right to deduct credit for input tax under Article 76 of the Act shall occur only in respect of any assets available at the date of re-registration recorded in the registration inventory in a standard form - appendix No. 3 - which is submitted not later than 45 days from the re-registration date.

(3) In the cases of Paragraphs 1 and 2 where the asset was used, is used or will be used for both taxable and exempt supplies or for supplies or activities in respect of which no right to deduct credit for input tax exists, a right to partial credit for input tax shall exist for the charged tax, calculated under the terms of Article 73 of the Act.

(4) (Amended, SG No. 110/2013, effective 1.01.2014) The right to deduct credit for input tax under Paragraphs 1 and 2 shall be exercised in the tax period in which it occurred or in one of the following twelve tax periods and the respective document under Article 71 of the Act shall be recorded in the purchases log for the relevant tax period.

(5) The right to deduct credit for input tax under Paragraphs 1 and 2 shall not occur and may not be exercised if the inventory under Paragraphs 1 and 2 is submitted after the time limit under Paragraphs 1 and 2.

(6) (New, SG No. 39/2008, supplemented, SG No. 10/2011, effective 1.02.2011) Subject to the terms of Paragraphs 1 - 5 the right to deduct credit for input tax under Article 74 of the Act shall furthermore occur for available assets at the date of registration in respect whereof the person has charged a tax under Item 3 of Article 82 (2) and Article 84 of VAT Act.

(7) (New, SG No. 8/2016, effective 29.01.2016) When any inventory under paragraphs 1 and 2 contains more than 5 entries, it must be submitted electronically using a qualified electronic signature within the meaning of the Electronic Document and Electronic Signature Act.

**Article 61a.** (New, SG No. 4/2009, effective 1.01.2009, amended, SG No. 6/2010, effective 1.01.2010) In the cases of Article 115 (1) of the Act, where a debit advice is issued for the supply, the right to deduct credit for input tax shall arise in the tax period in which the debit advice is issued and shall be exercised in the same tax period or in any of the following 12 tax periods.

## Chapter Ten

### RESTRICTIONS OF THE RIGHT TO DEDUCT CREDIT FOR INPUT TAX

#### Goods and Services for Business or Entertainment Purposes

**Article 62.** (1) Business or entertainment purposes within the meaning of Item 3 of Article 70 (1) of the Act shall be: welcome, stay and seeing off of guests and delegations; accommodation; consumption of food and drinks; arrangement of business meetings; celebrations, entertainment; excursions.

(2) Paragraph 1 shall not apply in respect of organization of symposia, congresses, conferences and other similar events directly related to the presentation or testing of the goods and services offered by the person within its independent economic activity.

#### Goods and Services of Negligible Value for Advertising Purposes

**Article 63.** The registered person shall not have the right to deduct credit for input tax for received goods and services of negligible value where the advertised supplies are exempt supplies or supplies or activities in respect of which no right to deduct credit for input tax exists.

## Chapter Eleven

### ADJUSTMENTS OF CREDIT FOR INPUT TAX USED

#### Calculation of the Factor under Article 73 (2) of the Act

**Article 64.** (1) For the purposes of calculating the factor under Article 73 (2) of the Act the following supplies shall not be included in the turnover under Article 73 (3):

1. Article 6 (4), Article 9 (4), Article 10 (1) and (3), Article 129 of the Act;
2. a supply resulting from a request or an act of a central or local government authority or in pursuance of the law where no compensation is provided.

(2) For the purposes of calculating the factor under Article 73 (2) of the Act the following supplies shall not be included in the turnover under Article 73 (4) of the Act:

1. supplies under Paragraph 1;
2. interest received on current and deposit accounts; this does not refer to:
  - (a) credit and financial institutions within the meaning of the Credit Institutions Act;
  - (b) insurance companies within the meaning of the Insurance Code;

(c) collective investment schemes, investment companies and management companies under the Public Offering of Securities Act, social insurance companies, pension funds and management companies under the Social Insurance Code, health insurance companies under the Health Insurance Act.

(3) (Amended, SG No. 16/2007, SG No. 8/2016, effective 29.01.2016) The person shall have the data necessary for calculating the factors under Article 73 of the Act and shall only calculate them by rounding them up to the second digit after the decimal point, as per the rule:

0,120...1	0,126
0,121	0,127
0,122 = 0,13	0,128 = 0,13
0,123	0,129...9
0,124	0,130
0,125	

(4) (New, SG No. 39/2008) In case the person establishes that a wrong factor has been applied under Article 73 of the Act in the VAT returns for previous tax periods, the error shall be corrected under the terms of Item 2 of Article 126 (3) of the Act.

Annual Adjustment under Article 73 (8) of the Act

**Article 65.** (1) The difference under Article 73 (8) of the Act shall be calculated in accordance with the following formula:

$AA = Tdpcit \times Fcy - CIPUcy$ , where:

AA shall be the amount of the annual adjustment under Article 73 (8) of the Act;

Tdpcit - tax with right to deduct partial credit for input tax for current year;

Fcy - the factor under Article 73 (2) of the Act for the current year;

CIPUcy - total amount of credit for input tax used in the current year.

(2) (Supplemented, SG No. 101/2006, amended, SG No. 3/2007) The amount of the annual adjustment under Paragraph 1 shall be stated in cell 43 of Appendix No. 13 for the last tax period with "+" or "-" sign. A memorandum under Article 117 (2) of the Act shall be drawn up for the adjustment, wherein the requisites under Items 3 to 7 of Article 117 (2) shall not be completed and the amount of the annual adjustment under Article 73 (8) shall be stated with a "+" or "-" sign. The memorandum shall be issued on the last day of the last tax period at the latest and shall be recorded in the purchases log for the last tax period.

## Adjustments of Credit for Input Tax Used

(Title amended, SG No. 101/2006)

**Article 66.** (1) The adjustments under Article 73 (1) and (3) of the Act shall be made by issuing a memorandum which shall contain:

1. number, date;
2. name and identification number of the person under Article 94 (2) of the Act;
3. grounds for the adjustment;
4. description of the goods or service;
5. amount of credit for input tax used;
6. (new, SG No. 8/2016, effective 29.01.2016) reference number and date of the document/s on the basis of which the right to deduct credit for input tax has been exercised;
7. (renumbered from item 6, SG No. 8/2016, effective 29.01.2016) number of years under Article 79(6) of the Act;
8. (renumbered from item 7, SG No. 8/2016, effective 29.01.2016) amount of the tax due under Article 79(6) of the Act.

(2) The memorandum under Paragraph 1 shall be issued not later than the last day of the tax period in which the circumstances for the adjustment arose.

(3) The adjustment under Article 79 (2) of the Act shall be made by issuing a memorandum which shall contain:

1. number, date;
2. name and identification number of the person under Article 94 (2) of the Act;
3. grounds for the adjustment;
4. description of the goods or service;
5. amount of credit for input tax used;
6. (new, SG No. 8/2016, effective 29.01.2016) reference number and date of the document/s on the basis of which the right to deduct credit for input tax has been exercised;
7. (renumbered from item 6, SG No. 8/2016, effective 29.01.2016) number of years under Article 79(7) of the Act;
8. (renumbered from item 7, SG No. 8/2016, effective 29.01.2016) factor under Article 79(7) of the Act;
9. (renumbered from item 8, SG No. 8/2016, effective 29.01.2016) amount of the tax due under Article 79(7) of the Act.

(4) The memorandum under Paragraph 3 shall be issued not later than the last day of the last tax period of the year in which the circumstances for the adjustment arose.

(5) The memorandums under Paragraphs 1 and 3 shall be recorded in the sales log and the VAT return for the tax period in which they were issued.

(6) (New, SG No. 101/2006) A registered person which has fully or partially deducted credit for input tax on goods produced, purchased, acquired or imported thereby and subsequently effects an intra-Community free of charge supply therewith, shall owe a tax in the amount of the credit for input tax used.

(7) (New, SG No. 101/2006) The adjustment under Paragraph 6 shall be made by issuing a memorandum which shall contain:

1. number and date;
2. name and identification number of the person under Article 94 (2) of the Act;

3. grounds for the adjustment;
4. type and quantity of the goods;
5. amount of due tax (credit for input tax used);

(8) (New, SG No. 101/2006, amended, SG No. 3/2007) The memorandum under Paragraph 7 shall be issued not later than the last day of the tax period in which the tax on the free of charge intra-Community supply became chargeable and shall be recorded in the sales log for said tax period.

Adjustments of Tax for Which no Right to Deduct Credit for Input Tax

Is Exercised and of Credit for Input Tax Used in Other Cases

(Title amended, SG No. 20/2013, effective 28.02.2013)

**Article 67.** (1) (Amended, SG No. 20/2013, effective 28.02.2013) In the cases of Article 79 (8) of the Act the registered person has the right:

1. to increase the amount of the partial credit for input tax used with an amount calculated under the following formula:

(a) for immovable things:

$$\text{ICIT} = (\text{TDPCIT} - \text{TDPCIT} \times \text{FYDPCIT}) \times \frac{1}{20} \times \text{NoY},$$

where

ICIT is the increase of the amount of partial credit for input tax used;

Tdpcit - the tax with right to deduct partial credit for input tax;

Fydpct - the factor under Article 73 (2) of the Act, calculated on the basis of the turnovers for the year in which the right to deduction of partial credit of input tax was exercised;

NoY - the number of years from occurrence of the circumstances under Article 79 (8) of the Act, excluding the year of occurrence of the circumstances, until expiration of the 20-year time limit, effective as from the year of exercise of the right to deduct partial credit for input tax inclusive;

(b) for all other goods or services:

$$\text{ICIT} = (\text{TDPCIT} - \text{TDPCIT} \times \text{FYDPCIT}) \times \frac{1}{5} \times \text{NoY},$$

where:

ICIT is the increase of the amount of partial credit for input tax used;

Tdpcit - the tax with right to deduct partial credit for input tax;



Fydpct - the factor under Article 73 (2) of the Act, calculated on the basis of the turnovers for the year in which the right to deduction of partial credit of input tax was exercised;

NoY - the number of years from occurrence of the circumstances under Article 79 (8) of the Act, excluding the year of occurrence of the circumstances, until expiration of the 5-year time limit, effective as from the year of exercise of the right to deduct partial credit for input tax inclusive.

2. where no credit for input tax has been deducted for the production, purchase, acquisition or import of goods or services which are to be used subsequently only for effecting taxable supplies under Article 69 of this Act, to exercise the right to credit for input tax in an amount determined under the following formula:

(a) for movable things:

$CIT = VAT \times 1/20 \times NY$ , where:

CIT is the portion of the amount of the credit for input tax with right to deduction;

VAT - the amount of the value added tax according to the tax documents for the production, purchase, acquisition or import for which no right to deduction is exercised;

NY - the number of years from occurrence of the circumstances under Article 79 (8) of the Act, excluding the year of occurrence of the circumstances, until expiry of the 20-year term from the year of production, purchase, acquisition or import;

(b) for all the other goods or services:

$CIT = VAT \times 1/5 \times NY$ , where:

CIT is the portion of the tax credit with right to deduction;

VAT - the amount of the charged value added tax according to the tax documents for the production, purchase, acquisition or import for which no right to deduction is exercised;

NY - the number of years from occurrence of the circumstances under Article 79 (8) of the Act, excluding the year of occurrence of the circumstances, until expiry of the 5-year term from the year of production, purchase, acquisition or import.

(2) (Amended, SG No. 20/2013, effective 28.02.2013) The increase of the amount of the partial credit for input tax used under Item 1 of Paragraph 1 or the exercise of the right to deduct credit for input tax under Item 2 of Paragraph 1 shall be effected by issuing a memorandum, which shall contain:

1. number, date;

2. name and identification number of the person under Article 94 (2) of the Act;

3. grounds for the adjustment;

4. description of the goods or service;

5. charged tax for which the right to deduct partial credit for input tax is exercised or charged tax for which the right to deduction is not exercised;;

6. number of years under Paragraph 1;

7. factor under Item 1 of Paragraph 1;

8. the amount of the increased credit for input tax under Item 1 of Paragraph 1 or the portion of the credit for input tax under Item 2 of Paragraph 1.

(3) The memorandum under Paragraph 2 shall be issued not later than the last day of the tax period in which the circumstances under Article 79 (8) of the Act occurred.

(4) The right to deduct credit for input tax under Paragraph 1 shall be exercised by recording the memorandum under Paragraph 2 in the purchases log and in the VAT return for the last tax period of the year in which the time limit under

Paragraph 1 expires and provided that the goods or services are used only for effecting taxable supplies under Article 69 of the Act for the period commencing from the period of occurrence of the circumstances under Article 79 (8) of the Act till the last day of the last tax period.

(5) Where the person deregisters before the lapse of the time limit under Paragraph 1, the right to deduct credit for input tax shall be exercised by recording the memorandum under Paragraph 2 in the purchases log and in the VAT return for the last tax period under Article 87 (4) of the Act and provided that the goods or services are used only for effecting taxable supplies under Article 69 of the Act for the period from occurrence of the circumstances under Article 79 (8) of the Act until the last day of the tax period.

(6) Where before the lapse of the time limit under Paragraph 1 the person effects a taxable supply of goods or service under Article 69 of the Act, the right to deduct credit for input tax under Paragraph 1 shall be exercised by recording the memorandum under Paragraph 2 in the purchases log and in the VAT return for the tax period in which the tax on the supply is charged and provided that the goods or services are used only for effecting taxable supplies under Article 69 of the Act from the period of occurrence of the circumstances under Article 79 (8) of the Act until the date on which the chargeable event for the supply occurred.

(7) (New, SG No. 20/2013, effective 28.02.2013) The right to deduct credit for input tax under Item 2 of Paragraph 1 shall be exercised only when the registered person has recorded the tax document/s for the production, purchase, acquisition or import of the good or service in the purchases log within the term under Article 124 (4) of the Act.

## **Chapter Twelve**

### **SET-OFF, DEDUCTION AND REFUND OF NET TAX FOR PERIOD: INPUT TAX CLAIMABLE**

Procedure for Set-Off, Deduction and Refund of Net Tax for

Period: Input Tax Claimable

**Article 68.** (1) (Amended, SG No. 110/2013, effective 1.01.2014) Where a registered person declares an input tax claimable in a VAT return submitted thereby for a specific tax period and the said person has chargeable and unpaid tax liabilities and liabilities for social insurance contributions until the end of the calendar month of submission of the VAT return the revenue authority shall set off such liabilities against the stated input tax claimable.

(2) Subject to deduction under Article 92 (1) of the Act shall be any input tax claimable or the balance thereof after set-off, if such set-off is effected before submission of the next VAT return with the exception of:

1. the input tax claimable subject to set-off or refund under the terms of Article 92 (3) and (4) of the Act;
2. the input tax claimable subject to set-off or refund together with the balance of another input tax claimable under the terms of Item 5 of Article 92 (1) of the Act.

(3) (Amended, SG No. 6/2010, effective 1.01.2010) If after submission of the two VAT returns under Item 2 of Article 92 (1) of the Act there is undeducted balance of the input tax claimable, the person shall state in cell 80 of the last VAT return the undeducted balance of the input tax claimable which is subject to set-off or refund within 30 days. If in any of the two VAT returns submitted an input tax claimable is declared, in respect of which Article 92 (3) and (4) of the Act does not apply, such tax shall be added to the undeducted balance of the input tax claimable and shall be stated in cell 80 of the last VAT return.

(4) Where an input tax claimable which is subject to set-off or refund after completed deduction procedure is stated in cell 80 of the VAT return, the person shall submit in respect of such tax a statement of effected deduction in a standard form - appendix No. 6 - together with the VAT return.

(5) The revenue authority may furthermore require submission of a statement of effected deduction in respect of another input tax claimable.

(6) (New, SG No. 4/2009, effective 1.01.2009) The amounts of the advance payments on supplies received by the person shall be excluded from the calculation of the ratio under Article 92 (3) of the Act.

### Balance for Remission

**Article 69.** (1) Where during an ongoing deduction procedure under Item 2 of Article 92 (1) of the Act a person declares in the VAT return submitted thereby for a specific tax period an output tax payable and after the deduction a balance remains of the output tax payable, such balance shall be due within the time limit under Article 89 of the Act.

(2) Where during an ongoing deduction procedure under Item 2 of Article 92 (1) of the Act a person declares in the VAT return submitted thereby for a specific tax period an output tax payable which may be deducted with more than one input tax claimable, the deduction shall be effected consecutively with each input tax claimable in the order of occurrence thereof.

### Input Tax Claimable within 30 Days

**Article 70.** (1) Where a registered person declares in a VAT return submitted thereby for a specific tax period an input tax claimable and in respect of the said person the circumstances under Article 92 (3) and (4) of the Act exist and such person wishes to apply this provision, the said person shall state in cells 81 and 82 of the VAT return for the period the input tax claimable which is subject to refund or set-off within 30 days.

(2) The circumstances under Article 92 (3) and (4) of the Act shall be ascertained by the person by declaring them in the VAT return for the respective tax period.

(3) In the cases referred to in Paragraph 1 the provisions of Article 68 (2) and (3) shall not apply and the input tax claimable shall not participate in the deduction procedure.

### Completion of Procedure for Deduction of Input Tax Claimable upon Deregistration

**Article 71.** (Amended, SG No. 6/2010, effective 1.01.2010) Where at the deregistration date the person is undergoing a procedure for deduction under the terms of Article 92 (1) of the Act, it shall be considered that the two one-month periods have lapsed at such date and the person shall state in cell 80 of the VAT return for the last tax period the balance of the input tax claimable after the deduction thereof.

## Chapter Thirteen REGISTRATION

### VAT Identification Number

**Article 72.** (1) Persons not registered under the Tax and Social-Insurance Procedure Code may not be registered under the Value Added Tax Act.

(2) (Amended, SG No. 1/2015, effective 6.01.2015) In the cases of registration under Article 154 of the Act the National Revenue Agency shall issue to the person an official identification number under Article 84 (3) of the Tax and Social-Insurance Procedure Code on the basis of the application submitted by the person under Article 95 (1).

(3) (Amended, SG No. 10/2011, effective 1.02.2011) Registration under the Value Added Tax Act of non-residents through accredited representative shall be effected by the competent National Revenue Agency, under Article 8 of the Tax and Social-Insurance Procedure Code of the non-resident.

(4) Upon registration under the Value Added Tax Act a VAT identification number shall be issued, containing the sign BG followed by the identification number of the person.

(5) (Amended, SG No. 1/2015, effective 6.01.2015) Upon registration under Article 154 of the Act the VAT identification number shall contain the sign EU.

## Obligations of the Persons Regarding Grounds for Registration

**Article 73.** (1) (Supplemented, SG No. 1/2015, effective 6.01.2015) All taxable persons after the end of the calendar month shall determine their taxable turnover under Article 96 (2) of the Act for the 12 months preceding the current one. Excluded from the taxable turnover of the persons registered under Article 97b of the Act shall be the turnover from supplies of telecommunication services, radio and TV broadcasting services and electronically supplied services on which recipients are non-taxable persons which are established, have their permanent address or usually reside within the territory of the country.

(2) All taxable persons and non-taxable legal persons which effect intra-Community acquisition of goods shall:

1. determine on a current basis the total amount of intra-Community acquisitions for the current year, with the exception of acquisition of new means of transport and excisable goods;

2. determine for the previous calendar year the sum total of the taxable amounts of the taxable intra-Community acquisitions, with the exception of acquisition of new means of transport and excisable goods;

(3) All registered persons effecting supplies of goods under the terms of distance selling shall:

1. determine on a current basis the total amount of the supplies of goods under the terms of distance selling for every individual Member State separately;

2. determine for every of the two calendar years preceding the current one the taxable amounts of the effected supplies under the terms of distance selling for every individual Member State separately.

(4) (New, SG No. 39/2008, supplemented, SG No. 15/2012, effective 21.02.2012) In the cases of Item 3 of Article 107, letter "a" of the Act in determining the total chargeable turnover under Paragraph 1 included shall be the turnover of the person formed from the activity of the person in his capacity as sole trader until his deletion from the commercial register.

(5) (New, SG No. 6/2010, effective 1.01.2010) A person registered on the grounds of Articles 96, 97, 98, 99, 100, 102, 132 or 133 of the Act shall be deemed furthermore registered on the grounds of Article 97a of the Act.

(6) (New, SG No. 1/2015, effective 6.01.2015) A person registered on the grounds of Article 97b of the Act shall be deemed furthermore registered on the grounds of Article 97a of the Act and vice versa.

## Documents Linked to Registration

**Article 74.** (1) The application for registration under Article 101 (1) of the Act shall be submitted in a standard form - appendix No. 1.

(2) The following documents shall be enclosed to the application for registration:

1. (supplemented, SG No. 10/2011, effective 1.02.2011) a statement of the taxable turnover by month for the last 12 months preceding the current one - for registration under Article 96 (1) and Article 100 (1) of the Act;

2. a statement of the total amount of taxable intra-Community acquisitions for the current year with the exception of acquisition of new means of transport and excisable goods - for registration under Article 99 (1) of the Act;

3. (new, SG No. 39/2008, amended, SG No. 71/2008, supplemented, SG No. 10/2011, effective 1.02.2011, SG No. 1/2015, effective 6.01.2015) a declaration of absence of enforced sentence or initiated penal proceedings for crimes against the tax system by the persons under Article 176a (1) of the Act, except for the cases of registration under Article 97a, Article 97b and Article 99 (1) of the Act.

(3) In the cases of registration pursuant to Article 133 of the Act, enclosed to the application for registration shall also be:

1. a certificate by the competent tax authorities of current tax registration abroad of a non-resident person and a translation thereof;
  2. (amended, SG No. 6/2010, effective 1.01.2010) the original of a notary certified contract in the country between the non-resident person and the accredited representative on the occasion of assignment of obligations under Article 133 (6) and Article 135(2) and (3) of the Act;
  3. (amended, SG No. 15/2012, effective 21.02.2012) a copy of the identity documents where the accredited representative is a natural person certificate of current court registration of the person - accredited representative - or a copy of the identity documents where the latter is a natural person;
  4. a document by the competent tax authorities certifying registration for VAT purposes in another Member State - for the registration under Article 98 and Article 100 (3) of the Act;
  5. a document by the competent tax authorities certifying that the latter authorities are notified that the person wishes the place of transaction of the distance sales effected thereby to be within the territory of the country - for registration under Article 100 (3) of the Act.
- (4) (Amended, SG No. 6/2010, effective 1.01.2010, repealed, SG No. 15/2012, effective 21.02.2012).
- (5) (New, SG No. 6/2010, effective 1.01.2010) The notification under Article 101 (5) of the Act in case of change of the e-mail address shall be effected by filing a declaration by the registered person within 7 days, unless the change is made by means of application for recording it in the Registry Agency.
- (6) (New, SG No. 1/2015, effective 6.01.2015) In the cases of registration under Article 97b of the Act the application under Paragraph 1 shall be submitted to the Sofia Territorial Directorate of the National Revenue Agency.

## Registration Certificate

- Article 75.** (1) The certificate under Article 104 (1) and (2) of the Act shall be drawn up in a standard form - appendix No. 4.
- (2) The certificate under Article 104 (3) of the Act shall be drawn up in a standard form - appendix No. 5.

## Obligations of Accredited Representative

- Article 76.** (1) (Amended, SG No. 6/2010, effective 1.01.2010) Any accredited representative shall notify without delay the territorial directorate National Revenue Agency whereat the non-resident person is registered if circumstances arise which lead to the accredited representative being incapable of fulfilling his obligations under Article 133 (6) and Article 135 (2) and (3) of the Act.
- (2) The accredited representative shall incur solidary and unlimited liability for the obligations of the non-resident person which have arisen on the date on which the accredited representative has assumed the obligations under Article 135 of the Act and where the non-resident person has nominated another accredited representative, until the date on which the other accredited representative has accepted to fulfill the obligations under Article 135 of the Act.

## Chapter Fourteen

### TERMINATION OF REGISTRATION (DEREGISTRATION)

**Article 77.** (1) The application for termination of registration (deregistration) under Article 109 of the Act shall be submitted in a standard form - appendix No. 8.

(2) Enclosed to the application under Paragraph 1 shall be:

1. a statement of the taxable turnover by months for the last 12 months preceding the current one;
2. a statement of the total amount of taxable intra-Community acquisitions for the previous and current years, with the exception of acquisition of new means of transport and excisable goods;
3. a statement of the sum total of the taxable amounts of the supplies under the terms of distance selling with place of transaction within the territory of the country, with the exception of the supplies of excisable goods, for the current year and for every of the two calendar years preceding the current one;
4. (repealed, SG No. 16/2007);
5. the registration certificate(s) under Article 104 (1) and (2) of the Act.

(3) (Amended, SG No. 6/2010, effective 1.01.2010, repealed, SG No. 15/2012, effective 21.02.2012).

(4) (Amended, SG No. 16/2007) Together with the VAT return for the last tax period the person shall submit an inventory-memorandum for charging the tax under Article 111 of the Act according to a standard form - Appendix No. 9.

(5) (New, SG No. 16/2007) The inventory-memorandum under Paragraph 4 shall be included in the sales log for the last tax period and in the net result for the last tax period stated in the VAT return for this tax period.

(6) (New, SG No. 39/2008) In the cases of registration under Article 132 (1) of the Act the person shall have the right to optional deregistration after expiry of 12 consecutive months following the month of registration, provided that the person is not subject to compulsory registration under the terms of Article 96 (1) of the Act.

Procedure for Deregistration of a Taxable Person Registered under Article 97b  
of the Act Where Such Person Registers in Another Member State for Application  
of a Regime outside the Union or a Regime in the Union

**Article 77a.** (New, SG No. 1/2015, effective 6.01.2015) (1) Where a taxable person registered under Article 97b of the Act registers in another member state for application of a regime outside the Union or a regime in the Union, for the purposes of deregistration under Item 5 of Article 107 shall submit to the Sofia Territorial Directorate of the National Revenue Agency, within 14 days from occurrence of the relevant event, an application according to a standard form - appendix No 8.

(2) Any application referred to in Paragraph (1) must state the grounds for deregistration. Enclosed to the application under Article 77 (2) shall be:

(3) Within seven days after receipt of the application, the revenue authority shall verify the grounds for deregistration.

(4) Within seven days after completion of the verification, the revenue authority shall issue an act whereby it shall effect the deregistration or shall refuse to effect the deregistration, stating reasons for such refusal.

(5) In the cases referred to in Paragraph (1) the date of registration shall be considered to be the date of registration of the person in another member state for application of a regime outside the Union or a regime in the Union.

## Chapter Fifteen

### DOCUMENTING SUPPLIES

#### Requirements to Invoices and Advices

**Article 78.** (1) (Amended, SG No. 6/2010, effective 1.01.2010, SG No. 1/2015, effective 6.01.2015) The forms of invoices and advices thereto issued by persons registered under the Act on grounds other than registration under Articles 97a, Article 99, Article 100 (2), Article 154 and Article 156 of the Act shall include the following printed requisites:

1. sequence number;
2. inscription "original" on the first counterpart;
3. name, identification number of the person that will issue them;
4. the VAT identification number under Article 94 (2) of the Act.

(2) The numbers of the documents under Paragraph 1 shall be ten-digit, growing without any duplication and omissions, regardless of the type of form or document. Numbers of forms may duplicate only where they are issued from a fiscal device. All counterparts of any single document shall bear the same number.

(3) The numbering of documents shall not depend on and be interrupted by the end of the calendar year. Where all possible numbers are exhausted, the person/branch shall re-start the numbering from "0000000001" upon advising the National Revenue Agency territorial directorate in writing thereof.

(4) Where the person/branch has subdivisions or units, they may specify a range of numbers to be used by each subdivision (unit) in issuing tax documents thereby. The range shall be exhausted gradually over the next periods. Upon filling the range, a new range shall be assigned.

(5) Faulty or damaged forms and cancelled documents shall not be destroyed and the issuer shall keep all counterparts thereof.

(6) In the cases of cancellation of documents under Article 116 of the Act the memorandum under Article 116 (4) of the Act shall be kept by the issuer and the recipient.

(7) Registered persons shall keep, use and report forms under the terms and procedures envisaged for the storage and reporting of documents in the Accountancy Act.

(8) (New, SG No. 101/2006, repealed, SG No. 6/2010, effective 1.01.2010).

(9) (New, SG No. 101/2006, amended, SG No. 6/2010, effective 1.01.2010) The invoices of intra-Community supplies and received services issued by persons registered for VAT purposes in another Member State shall also be considered to meet the requirements of Article 114 of the Act in the cases where the sequence number is not ten-digit or contains other symbols other than Arabic digits.

(10) (New, SG No. 20/2013, effective 28.02.2013) The authenticity of the origin, integrity of content and legibility of the invoice or the advice of the invoice under Article 114 (10) of the Act may furthermore be provided by another technology or procedure.

(11) (New, SG No. 20/2013, effective 28.02.2013) Acceptance by the recipient of electronic invoices and electronic advices of invoices shall be considered to comply with the requirements of Article 114 of the Act irrespective of whether the acceptance is made in writing (officially or not) or by means of implicit consent (by means of processing or payment of the received invoices and advices of invoices).

#### Issue of Invoices and Advices

- Article 79.** (1) Except for the cases of Article 113 (3) of the Act an invoice or advice thereto shall be issued regardless of whether the recipient is a registered or non-registered person under the Act.
- (2) (Amended, SG No. 101/2006, SG No. 3/2007, SG No. 6/2010, effective 1.01.2010, SG No. 15/2015, effective 21.02.2012, SG No. 20/2013, effective 28.02.2013) An invoice/advice shall be issued in accordance with the procedure set out in the Act where no obligation arises for charging a tax for:
1. supply of goods as intermediary in a triangular operation with place of transaction within the territory of another Member State; in the invoice/advice of invoice the text "Article 141 2006/112/EC" shall be recorded as grounds for not charging a tax;
  2. effected supply of goods and/or services by a person not registered under the Act or a person registered under Articles 97a, 99 and Article 100 (2) of the Act within its independent economic activity, with place of transaction within the territory of the country; in the invoice/advice of invoice the text "Article 113 (9)" shall be recorded as grounds for not charging a tax;
  3. supply of services under Article 21 (2) of the Act by a taxable person within its independent economic activity; in the invoice/advice of invoice the text "reverse charge" and the respective provision of the Act or the Regulations shall be recorded as grounds for not charging a tax;
  4. for supply by a taxable person of goods with place of transaction within the territory of a third country or territory; in the invoice/advice of invoice the respective provision of the Act shall be recorded as grounds for not charging a tax;
  5. for intra-Community supply of goods; in the invoice/advice of invoice the text "reverse charge" and the respective provision of the Act shall be recorded as grounds for not charging a tax;
  6. (new, SG No. 1/2015, effective 6.01.2015) supplies effected by a person registered under Article 97b of the Act, with place of transaction within the territory of the country, other than supplies of telecommunication services, radio and TV broadcasting services and electronically supplied services on which recipients are non-taxable persons which are established, have their permanent addresses or usually reside in the country; in the invoice/advice of invoice the text "Article 113 (9) of VAT Act" shall be recorded as grounds for not charging a tax.
- (3) (Amended, SG No. 20/2013, effective 28.02.2013) Supply with place of transaction within the territory of another Member State:
1. of goods by a taxable person established within the territory of the country shall be documented in accordance with the rules of the laws of such other Member State;
  2. of goods under the terms of distant selling shall be documented in accordance with the rules of the laws of such other Member State.
- (4) In case of effecting exempt supply in the invoice/advice as grounds for non-charging of tax shall be specified the relevant provision of the Act pursuant to which the supply is exempt.
- (5) (New, SG No. 101/2006, amended, SG No. 20/2013, effective 28.02.2013) For supply of single service to tourists in the invoice/advice as grounds for non-charging a tax shall be stated "regime of margin taxation - tourist services".
- (6) (New, SG No. 101/2006) For supply on which the tax is chargeable from the recipient of the supply in the invoice/advice as grounds for non- charging of tax shall be stated the relevant provision of the Act or the Regulations according to which the tax shall be charged from the recipient.
- (7) (Renumbered from Paragraph 5, SG No. 101/2006) The original of the invoice/advice shall be submitted to the recipient of the supply.
- (8) (New, SG No. 4/2009, effective 1.01.2009, amended, SG No. 6/2010, effective 1.01.2010) Upon occurrence of a chargeable event for the supply, no invoice may be issued where in respect of the supply advance payments are made for the total value of the supply and for which invoices have been already issued upon receipt thereof.
- (9) (New, SG No. 6/2010, effective 1.01.2010) Notwithstanding Paragraph 8, in the cases under Article 25 (8) of the Act upon occurrence of the chargeable event for the supply the registered person shall mandatorily issue an invoice specifying the total taxable amount of the supply.



- (10) (New, SG No. 6/2010, effective 1.01.2010) Where for an advance payment made for the supply for which the tax is chargeable on the recipient of the supply the latter has charged a tax and subsequently upon occurrence of the chargeable event for the supply the tax is chargeable on the person registered under the Act - supplier, the latter shall issue an invoice specifying the total taxable amount of the supply and shall charge the tax.
- (11) (New, SG No. 6/2010, effective 1.01.2010) In the cases under Paragraph 10 the memorandum issued by the recipient shall be cancelled as incorrectly completed under the procedure of Article 80 (5) and (6).
- (12) (New, SG No. 84/2011, effective 1.01.2012) An invoice/advice of invoice is not obligatory to be issued upon supply of air traffic control and air navigation services provided by the State Enterprise "Air Traffic Control" in respect whereof the charges are collected by Eurocontrol and for which no tax shall be charged or the applicable tax rate is 0 per cent.
- (13) (New, SG No. 84/2011, effective 1.01.2012) Upon supply of air traffic control and air navigation services provided by the State Enterprise "Air Traffic Control" in respect whereof the charges are collected by Eurocontrol and for which a tax shall be charged at 20 per cent rate the invoice/advice shall be issued by Eurocontrol on behalf of the State Enterprise "Air Traffic Control". In these cases Article 78, para. 1, item 2, paras. 2 and 3 shall not apply.
- (14) (New, SG No. 20/2013, effective 28.02.2013) For advance payments made for two or more supplies of goods or services, the tax on which becomes chargeable in the same tax period, a summary invoice may be issued.
- (15) (New, SG No. 20/2013, effective 28.02.2013) An invoice for supply of goods or services or for received advance payment may be issued within the term for issuance of a summary invoice where such supply is not followed by other supplies, due to termination of the contract in the same tax period.
- (16) (New, SG No. 20/2013, effective 28.02.2013) the provisions of Article 114 (7) and Article 115 (7) of the Act shall apply only to supplies with place of transaction within the territory of the country.
- (17) (New, SG No. 20/2013, effective 28.02.2013, supplemented, SG No. 8/2016, effective 29.01.2016) In case of supply of service under Article 21(4) and Article 23(4) and (5) of the Act, where the supplier is a taxable person established within the territory of the country and the place of execution of the supply is within the territory of another Member State, documentation shall be made in accordance with the rules of the laws of such Member State, when the tax is not chargeable on the recipient.

Issue of Invoice or Advice of Invoice in the Name and for the Account  
of the Supplier - Self-invoicing Where the Supplier and the Recipient are Persons Established  
within the Territory of the Country

(Title amended, SG No. 20/2013, effective 28.02.2013)

- Article 79a.** (New, SG No. 10/2011, effective 1.02.2011) (1) (Amended, SG No. 20/2013, effective 28.02.2013) In the cases under Article 113 (11) of the Act where the supplier and the recipient are taxable persons established within the territory of the country and the place of transaction is within the territory of the country, documentation shall be made in accordance with the Act and these Regulations.
- (2) (Amended, SG No. 20/2013, effective 28.02.2013) In the cases under Article 113 (11) of the Act the recipient on the supply with place of transaction within the territory of the country may issue an invoice or an advice of invoice in the name and for the account of the supplier - a taxable person, if there is a prior agreement (oral and written) for that between the two parties. In these cases the supplier shall not be released from responsibility for the obligations for documenting the supplies and related obligations under the Act and these Regulations.
- (3) (Amended, SG No. 20/2013, effective 28.02.2013) When the recipient fails to issue an invoice within the legally prescribed term, the supplier shall document, declare and report the supply.
- (4) (Amended, SG No. 20/2013, effective 28.02.2013) The agreement shall be considered preliminary when it is concluded before the start of the self-invoicing.
- (5) (Amended, SG No. 20/2013, effective 28.02.2013) The terms of the prior agreement and the procedures for acceptance

of each invoice between the supplier and the recipient shall be determined by the two parties.

(6) (Amended, SG No. 20/2013, effective 28.02.2013) The agreement under Paragraph 1 may contain the following information:

1. name, address and identification number of the recipient for VAT purposes;
2. name, address and identification number of the supplier for VAT purposes;
3. the term for which the agreement is entered into;
4. a consent of the supplier to accept the invoices issued by the recipient in the name and for the account of the supplier;
5. the method of the supplier's notification of non-acceptance of the invoices in its name, issued by the recipient;
6. a consent of the supplier not to issue invoices for the supplies covered by the agreement;
7. an obligation of the supplier for immediate notification of the recipient upon termination of VAT registration.

(7) (Amended, SG No. 20/2013, effective 28.02.2013) Unless the agreement provides otherwise, the supplier shall expressly confirm to the recipient the acceptance of the invoice or advice of invoice issued under the terms of self-invoicing.

(8) (Amended, SG No. 20/2013, effective 28.02.2013) Unless the agreement provides otherwise, incorrectly drawn up or corrected documents in self-invoicing shall be cancelled in accordance with Article 116 of the Act by the recipient on the supply. Incorrectly drawn up invoices shall be also invoices and advices thereof issued by the recipient and not accepted by the supplier in accordance with the established relevant procedure.

(9) (Amended, SG No. 20/2013, effective 28.02.2013) The recipient on the supply may not delegate the issuing of the invoice or the advice of invoice to a third party.

(10) (Amended, SG No. 20/2013, effective 28.02.2013) Before issuing the invoice or advice of invoice in case of self-invoicing the recipient on the supply shall check the validity of the registration of the supplier under the Act as of the date on which the tax has become chargeable.

(11) (Amended, SG No. 20/2013, effective 28.02.2013) In the cases under Paragraph 1 stated in the invoice or the advice of invoice shall be the inscription "self-invoicing" and the grounds for this.

(12) (Amended, SG No. 20/2013, effective 28.02.2013) The issued invoices or advices of invoice upon self-invoicing shall have numbers from a range of numbers provided by the supplier.

(13) (Amended, SG No. 20/2013, effective 28.02.2013) The supplier shall notify the competent territorial directorate of the National Revenue Agency of the agreements made under Paragraph 1 within 7 days from signing of each such agreement. When the agreement is in writing, the supplier shall also provide a copy of the agreement upon notification. Notification may also be made by the recipient to the competent territorial directorate of the National Revenue Agency in case of available notary authorization by the supplier.

(14) The agreement shall be terminated upon:

1. expiry of the term;
2. (repealed, SG No. 110/2013, effective 1.01.2014);
3. by mutual consent of the parties;
4. unilaterally.

(15) In the cases of Item 3 of Paragraph 14, and under Item 4, the party that has terminated the agreement, shall notify the competent territorial directorate of the National Revenue Agency of the supplier of the termination within 3 days.

Issue of Invoice or Advice of Invoice under Article 113 (11)

of the Act Where the Supplier or the Recipient is a Person Established

within the Territory of the Country

**Article 79b.** (New, SG No. 20/2013, effective 28.02.2013) (1) Where the recipient issues an invoice or advice of invoice in the name and for the account of a taxable person-supplier, both the recipient and the supplier shall be taxable persons one of whom is established within the territory of the country and the other one is established within the territory of another Member State, documentation of the supply shall be made in accordance with the rules of the Member State where the place of transaction is.

(2) In case of supply of goods with place of transaction within the territory of another Member State where the recipient is a person established within the territory of the country, documentation shall be made in accordance with the rules of the laws of the Member State where the place of transaction is.

(3) In case of supply of goods with place of transaction within the territory of the country where the recipient is a person established within the territory of another Member State, the recipient shall issue an invoice or advice of invoice in accordance with the Act and these Regulations.

(4) In case of supply of a service with place of transaction within the territory of the country where the recipient is a person established within the territory of the country, the recipient shall issue an invoice or advice of invoice in accordance with the Act and these Regulations.

(5) In case of supply of a service with place of transaction within the territory of another Member State where the recipient is established within the territory of another Member State as well, documentation of the supply shall be made in accordance with the rules of the laws of the Member State where the place of transaction is.

(6) In case of intra-Community supply of goods under Article 7 of the Act the recipient shall issue an invoice or advice of invoice in accordance with the Act and these Regulations.

(7) In case of intra-Community acquisition of goods under Article 13 of the Act documentation of the supply shall be made by the recipient in accordance with the rules of the laws of the Member State where the place of transaction of the intra-Community supply is. In this case a memorandum under Article 117 of the Act shall also be issued.

(8) The parties to the prior agreement may submit, where necessary, proofs both of such prior agreement and of the procedure for acceptance of invoice or advice of invoice by the taxable person-supplier.

## Memorandums

**Article 80.** (1) The forms of memorandums issued by the persons registered under the Act, except for memorandums under Article 116 (4) of the Act, shall contain permanently printed requisites under Items 1, 3 and 4 of Article 78 (1).

(2) The numbers of the memorandums shall be ascending without duplication and omissions and shall not depend on the type of the form. All counterparts of one memorandum shall have the same number.

(3) The numbering of the forms of the memorandums does not depend on and shall not be interrupted by the end of the calendar year.

(4) Where the person/branch of the person has subdivisions or units, the latter may specify a range of numbers to be used by each subdivision (unit) in issuing memorandums. The range shall be exhausted gradually over the next periods. Upon filling the range, a new range shall be assigned.

(5) Incorrectly drawn up or corrected memorandums shall be cancelled and new ones shall be issued.

(6) (New, SG No. 39/2008) Incorrectly drawn up memorandums shall also be considered issued memorandums in which a tax has been charged although it should not have been charged. No new memorandum shall be issued for the cancellation and the grounds for the cancellation shall be stated in the incorrectly drawn up memorandum.

(7) (Renumbered from Paragraph 6, SG No. 39/2008) Faulty or damaged forms and cancelled memorandums shall not be destroyed and the issuer shall keep all the counterparts.

(8) (Renumbered from Paragraph 7, SG No. 39/2008) The provision of Article 78 (7) shall apply to the memorandums.

## Issue of Memorandums

**Article 81.** (1) (Supplemented, SG No. 101/2006) For each individual supply the registered persons shall mandatorily issue a memorandum under Article 117 (2) of the Act in the following cases:

1. (amended, SG No. 101/2006, SG No. 3/2007) where the person is a recipient on a supply under Article 82 (2), (4) and (5) of the Act, as well as where the person is an acquirer under Article 82 (3) and Article 84 of the Act;

2. where the person is an importer under Article 57 (1) and Article 58 (2) of the Act in connection with Article 49 (4) and Article 50 (2) herein;

3. (supplemented, SG No. 101/2006) where the person is a supplier of goods and services under Article 6 (3) (including free of charge intra-Community supplies), Article 7 (4) and Article 9 (3) of the Act;

4. where the person is a supplier of goods and services under Article 142 (1) and Article 144 (4) of the Act in connection with Article 87 (1) and Article 90 (1) herein;

5. (amended, SG No. 101/2006, SG No. 6/2010, effective 1.01.2010) under Article 9 (4), Article 39, Article 46 (2), Article 66 (1) and (3), Article 67 (2), Article 100 (1) hereof;

6. (new, SG No. 16/2007) upon utilization of Investment grants (subsidies) under Article 16.

(2) (Supplemented, SG No. 101/2006) The memorandums under Paragraph 1 shall be completed in accordance with the requirements of Article 117 (2) of the Act in so far as otherwise provided for in this Regulations.

(3) (New, SG No. 101/2006) In the cases of Item 1 of Paragraph 1 where the supplier is registered for VAT purposes in another Member State the memorandum under Paragraph 1 shall contain the following in addition to the requisites under Article 117 (2) of the Act:

1. VAT identification number of the supplier under which the supply was effected, issued by another Member State;

2. number and date of the invoice - where such has been issued until the date of issue of the memorandum.

(4) (New, SG No. 101/2006) A memorandum under Article 116 (4) of the Act is not mandatorily issued where the date of issue of the cancelled document coincides with the date of issue of the new document.

(5) (New, SG No. 4/2009, effective 1.01.2009) In the cases under Article 73a of the Act, where the tax is charged outside the terms under Article 117 (3) of the Act, the memorandum issued shall not be recorded in the sales log for the period in which it was issued. Such memorandum shall be recorded in the sales and purchases logs for the tax period in which the tax becomes chargeable, applying Item 2 of Article 126 (3) of the Act.

(6) (New, SG No. 4/2009, effective 1.01.2009, amended, SG No. 6/2010, effective 1.01.2010, SG No. 10/2011, effective 1.02.2011) A memorandum under Article 117 of the Act shall furthermore be issued in the cases of supply with the place of transaction on the territory of the country, chargeable at a zero rate of tax, as well as in the case of supply with the place of transaction on the territory of the country whereon no tax shall be charged.

## Issue of Tax Documents in Special Cases

**Article 82.** (1) (Supplemented, SG No. 20/2013, effective 28.02.2013) Where after entry in the commercial register or in the BULSTAT register of the circumstances under Article 10 grounds for changing the taxable amount of a supply or grounds for rescission of a supply arise, the change shall be documented as follows:

1. (supplemented, SG No. 8/2016, effective 29.01.2016) by issuing an advice to the invoice wherein the legal successor shall be stated as recipient – in cases where the transforming corporation, the transferor or contributor, the deceased person or testator under Article 10 of the Act was the recipient of the supply;
  2. (supplemented, SG No. 8/2016, effective 29.01.2016) by issuing an advice to the invoice wherein the legal successor shall be stated as supplier – in cases where the transforming corporation, the transferor or contributor, the deceased person or testator under Article 10 of the Act was the supplier;
  3. (supplemented, SG No. 8/2016, effective 29.01.2016) by issuing a memorandum under Article 117 (4) of the Act where the legal successor shall be stated as issuer – in cases where the tax was charged by the transforming corporation, the transferor or contributor, the deceased person or testator under Article 10 of the Act by issuing of a memorandum.
- 2) It shall be stated in the documents issued under Paragraph 1 that the supplier/recipient is the legal successor under Article 10 of the Act.
- (3) The legal successor under Article 10 of the Act shall have a copy of the tax document for the supply in respect of which the document under Paragraph 1 was issued.
- (4) (Supplemented, SG No. 20/2013, effective 28.02.2013) Where after entry in the commercial register or in the BULSTAT register of the circumstances under Article 10 grounds arise for cancellation of a tax document under Article 116 of the Act, the legal successor under Article 10 of the Act shall be stated as the supplier, recipient respectively, in the new tax document and the memorandum under Article 116 (4) of the Act.

Documenting of Supplies of Goods and Services upon Public Auction  
under Tax and Social-Insurance Procedure Code or under Code of Civil Procedure  
or Sale under Registered Pledges Act and under Credit Institutions Act

**Article 83.** (1) In cases of sale under Article 131 (1) of the public enforcement agent, the bailiff or the pledgee shall execute a document of the sale, which shall contain the following requisites at a minimum:

1. company name/name, address and identification number of the enforcement agent, the bailiff or the pledgee;
2. (amended, SG No. 10/2011, effective 1.02.2011) company name/name, address, identification number, and VAT identification number of the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively);
3. company name/name, address, identification number, and VAT identification (if any) of the recipient (buyer);
4. quantity and type of the goods or service;
5. taxable amount and rate of tax;
6. selling price of the thing under Article 131 (2) of the Act;
7. date of issue of the document;
8. name, surname and signature of the person who has executed the document.

(2) The document under Paragraph 1 shall be issued in 3 counterparts within 5 days effective as from receipt of the full price on the sale.

(3) (Amended, SG No. 10/2011, effective 1.02.2011) Within the time limit under Paragraph 2 the public enforcement agent, the bailiff or the pledgee shall submit a notification in standard form - appendix No. 20 - to the National Revenue Agency territorial directorate whereat the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively) is registered.

(4) (Amended, SG No. 6/2010, effective 1.01.2010, SG No. 10/2011, effective 1.02.2011) Where the thing has been awarded to the execution creditor on a motion thereby in payment of the claim thereof according to the procedure established

by the Tax and Social-Insurance Procedure Code, the supply shall be documented by the supplier (the owner of the item - the debtor, the pledgor, the owner of the pledged item respectively) according to the standard procedure established in the Act. The taxable amount of the supply shall be determined in accordance with Article 131 (4) of the Act.

(5) (New, SG No. 4/2009, effective 1.01.2009, amended, SG No. 10/2011, effective 1.02.2011) The right of option under Article 45 (7) of the Act in the cases of public auction under the terms of Article 131 of the Act shall be exercised by the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively) upon an invitation from the public enforcement agent or the bailiff. Where no written notification is received from the debtor until announcement of the auction, the supply shall be released.

(6) (New, SG No. 6/2010, effective 1.01.2010, amended, SG No. 10/2011, effective 1.02.2011, supplemented, SG No. 20/2013, effective 28.02.2013) In the cases of auction under the terms of Article 131 of the Act, where in respect of the subject matter of the public auction Article 50 (1) applies, the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively) shall notify the public enforcement agent, the bailiff or the pledgee of the existence of such circumstance until announcement of the auction.

### Refund of Tax Transferred to the National Revenue Agency in case of Cancellation of Public Auction or Sale by Secured Creditor, Documentation and Reporting

**Article 83a.** (New, SG No. 39/2008) (1) Upon revocation of public auction or sale by the competent authority the tax on the auction/sale transferred to the National Revenue Agency shall be refunded on the basis of a request for refund under Article 129 of the Tax and Social Insurance Procedure Code filed by:

1. the buyer - in cases of court removal under the Code of Civil Procedure and under Article 239 (3) of the Tax and Social Insurance Procedure Code; or
2. the bank - a secured creditor which has transferred the tax - in the cases of sale effected under Article 60 (3) of the Credit Institutions Act; or
3. the judicial or the public executor who has transferred the tax - in all the other cases.

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

1. the original of the buyer's copy of the document under Article 83 (1) issued for the sale;
2. a certified transcript of the enforced decision of the competent authority on cancellation of the public auction or sale.

(3) Where the buyer has exercised his right to deduct credit for input tax on the public auction/sale, he shall report its cancellation on the basis of an enforced decision of the competent authority. Adjustments in the amount of the deducted credit for input tax shall be performed in the tax period in which the decision entered into force and the document under Article 83 (1) shall be recorded in the purchases log with an opposite sign.

(4) (Amended, SG No. 10/2011, effective 1.02.2011) In the cases of court removal under the Civil Procedure Code and under Article 239 (3) of the Tax and Social-Insurance Procedure Code the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively) who has deducted in full or in part a credit for input tax for the goods subject of the public auction/sale shall charge and owe a tax in the amount determined by the formula referred to in Article 79 (6) or (7) of the Act, as the case may be.

(5) (Amended, SG No. 10/2011, effective 1.02.2011) The adjustment under Paragraph 4 shall be effected in accordance with Article 79 (4) of the Act in the tax period in which the decision of the competent authority ascertaining that the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively) was not the owner of the sold property was enforced. The circumstances under Article 79 (3) of the Act shall be considered as having occurred in the year in which the decree on the assignment or the sale contract has entered into force in respect whereof the buyer is subsequently removed by court.

(6) In the cases of appeal of public auction under Article 256 of the Tax and Social Insurance Procedure Code where the appeal is honoured and the claimant is declared buyer the public executor shall apply Items 2, 3 and 4 of Article 131 (1) of the

Act based on the act of the competent authority. Enclosed to the notification in standard form - appendix No. 20 prepared in accordance with the act of the competent authority shall be a copy of the originally filed notification.

(7) In the cases of Paragraph 6 where the public executor has transferred the tax due on the sale under Item 1 of Article 131 (1) of the Act and the claimant who is declared buyer has offered a higher price the public executor shall transfer the difference between the tax due on the auction and the already transferred tax in accordance with the same procedure.

(8) In the cases of Paragraph 6 if the claimant who is declared buyer has offered a lower price, the revenue authority, at the request of the public prosecutor, shall refund the difference between the tax paid and the tax due on the effective sale under Article 129 of the Tax and Social Insurance Procedure Code.

## Documenting of Damages and Interest of Compensatory Nature

**Article 84.** No tax document shall be issued for documentation of damages and interest of compensatory nature and the latter shall be documented by issuing a document certifying payment thereof.

# Chapter Sixteen

## SUPPLIES UNDER SPECIAL ARRANGEMENTS FOR TAXING

### Section I

#### Services to Tourists

#### Services to Tourists

**Article 85.** (1) (Amended, SG No. 15/2012, effective 21.02.2012) The tax on the supply of single service to tourists in the cases referred to in Article 136 of the Act shall be determined in accordance with the following formula:

$$T = \frac{TA - P_{tot}}{100 + RT} \times RT, \text{ where:}$$

TA is the total amount, which the tour operator has received or will receive from the customer or the third party for the supply, including any subsidies and investment grants directly linked to such supply, the taxes and fees, as well as the incidental expenses such as commission and insurance, charged by the supplier to the recipient but exclusive of any trade discounts granted;

PTot - the total taxable amounts and the tax on the supplies of goods and services received by the tour operator from other taxable persons for the direct benefit of the travelling person;

RT- the rate of tax at 20%.

(2) (Amended, SG No. 15/2012, effective 21.02.2012) Where the provision of Article 140 of the Act applies, the tax shall be determined according to the following formula:

$$T = \frac{TA - P_{tot}}{100 + RT} \times RT \times (1 - F), \text{ where:}$$

TA is the total amount, which the tour operator has received or will receive from the customer or the third party for the supply, including any subsidies and investment grants directly linked to such supply, the taxes and fees, as well as the incidental expenses such as commission and insurance, charged by the supplier to the recipient but exclusive of any trade discounts granted;

PTot - the total taxable amounts and the tax on the supplies of goods and services received by the tour operator from other taxable persons for the direct benefit of the travelling person;

RT- the rate of tax at 20%.

F - a factor rounded up to the second digit after the decimal place and determined in accordance with the following formula:

$$F = \frac{P}{PTot}, \text{ where:}$$

P is the total of the taxable amounts and the tax on the supplies of goods and services received by the tour operator or the travel agent from other taxable persons for the direct benefit of the tourist and whose place of transaction is within the territory of third countries and territories.

(3) (New, SG No. 101/2006) The rounding shall be made in accordance with the following rule:

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

#### Documenting of Supply of Single Service to Tourists

**Article 86.** (1) (Amended, SG No. 15/2012, effective 21.02.2012) Tour operators shall document the supplies of single service to tourists provided thereby, including advance payments received on such supplies, by issuing invoices and advices to invoices wherein no tax shall be stated.

(2) (Amended, SG No. 15/2012, effective 21.02.2012) Invoices under Paragraph 1 shall be issued within 5 days from the date of payment (full or partial advance payment) or from the date of occurrence of the chargeable event for the supply, and advices to invoices under Paragraph 1, within 5 days from the alteration of the total amount which the tour operator has received or will receive from the customer or the third party for the supply.

(3) (Amended, SG No. 101/2006) The invoices and advices to invoices under Paragraph 1 shall be recorded in the sales log



for the tax period in which they are issued and the information in columns 9 - 25 of appendix № 10 shall not be completed.

(4) (New, SG No. 101/2006, amended, SG No. 15/2012, effective 21.02.2012) For supplies of services to tourists the tour operator shall prepare a report on sales effected in the tax period under Article 120 (1) of the Act, which shall not be included in the sales log.

## Charging of Tax

**Article 87.** (1) (Amended, SG No. 39/2008, SG No. 15/2012, effective 21.02.2012) Upon occurrence of a chargeable event for the supply of single service to tourists the tour operator shall charge the tax for the supply of the single service to tourists effected by it by drafting a memorandum not later than 15 days from the occurrence of the chargeable event.

(2) Besides the requisites under Article 117 (2) of the Act the memorandum under Paragraph 1 shall furthermore contain number and date of the tax documents issued in connection with the supply.

(3) (Amended, SG No. 39/2008) In case of alteration of the taxable amount of the supply in respect of which a memorandum under Paragraph 2 is issued, the correction shall be made within 15 days from the occurrence of the alteration, whereby a correction memorandum shall be issued, which shall satisfy the provisions of Article 117 (4) of the Act.

(4) (Amended, SG No. 101/2006) The memorandums under Paragraphs 2 and 3 shall be recorded in the sales log for the relevant tax period and the information in columns 9 - 25 of appendix № 10 shall be completed in respect thereof.

## Supply of Single Service to Tourists

**Article 87a.** (New, SG No. 15/2012, effective 21.02.2012) For the purposes of proving the supplies under Article 136 (1) of the Act, where the recipient is a taxable person, the supplier shall have a written declaration from the recipient that the supply is not intended for subsequent sale.

## Section II

# Supply of Second-Hand Goods, Works of Art, Collectors' Items and Antiques

## Supply of Second-Hand Goods, Works of Art, Collectors'

## Items and Antiques

**Article 88.** (1) (Previous wording of Article 88, SG No. 101/2006) The tax on the supply of goods under special arrangements for taxing the margin under Chapter Seventeen of the Act shall be determined according to the following formula:

$$T = \frac{P_s - P_p}{100 + RT} \times RT, \text{ where:}$$

T is the tax due for the supply;

P<sub>s</sub> - the total amount which the taxable dealer has received or will receive from the customer or the third party for the supply, including any subsidies and investment grants directly linked to such supply, the taxes and fees, as well as the incidental expenses for packing, transport, commission and insurance, charged by the supplier to the recipient but exclusive of any trade discounts granted;

P<sub>p</sub> - the amount which has been paid or will be paid for the goods received by the persons under Article 143 (1) and (3) of the Act, including the tax under the Act, and where the goods are imported, the taxable amount upon importation, including the tax under the Act;

RT - the rate of the tax applicable to the supplies under Chapter Seventeen of the Act.

(2) (New, SG No. 101/2006) The right of option under Article 143 (3) of the Act shall be exercised by means of submission of a notification according to a standard form set out in Appendix No. 23.

## Documenting of Supplies

**Article 89.** (1) (Supplemented, SG No. 16/2007, effective 20.02.2007, amended, SG No. 20/2013, effective 28.02.2013) Taxable dealers shall document the supplies effected thereby under special arrangements for taxing the margin by issuing invoices and advices to invoices wherein "regime of margin taxation - second hand goods, or regime of margin taxation - works of art, or regime of margin taxation - items of collections and antiques" shall be stated. The taxable amount and tax shall not be stated in the invoices and advices thereto.

(2) (Amended, SG No. 101/2006) The invoices and advices to invoices under Paragraph 1 shall be recorded in the sales log for the relevant period and the information in columns 9 - 25 of appendix № 10 shall not be completed.

## Charging of Tax

**Article 90.** (1) At the end of every tax period the taxable dealers shall charge the tax for the supplies under Chapter Seventeen of the Act effected thereby by issuing a memorandum.

(2) The memorandum under Paragraph 1 shall contain the following information:

1. number and date;
2. name, identification number and VAT identification number of the issuer;
3. tax period;
4. description of the goods - second-hand, works of art, collectors' item or antique;

5. purchase price of the goods under Item 4;
  6. selling price of the goods under Item 4;
  7. (amended, SG No. 10/2011, effective 1.02.2011) difference between the selling price under Item 6 of the supplied goods and the purchase price under Item 5, separately for every supply for the period;
  8. (new, SG No. 10/2011, effective 1.02.2011) total amount of the positive differences under Item 7 for the period;
  9. (renumbered from Item 8, SG No. 10/2011, effective 1.02.2011) tax charged for the period.
- (3) A separate memorandum shall be issued for sales upon public auction.
- (4) (Amended, SG No. 101/2006) The memorandums under Paragraphs 2 and 3 shall be recorded in the sales log for the relevant tax period and the information in columns 9 - 25 of appendix № 10 shall be completed in respect thereof.

#### Credit for Input Tax

**Article 91.** Where the taxable dealer has not exercised the right under Article 143 (3) of the Act, the right to deduct credit for input tax for imported and acquired goods under Items 1 and 2 of Article 143 (3) shall occur and shall be exercised according to the standard procedure of the Act.

#### Annual Adjustment

**Article 92.** (Repealed, SG No. 6/2010, effective 1.01.2010).

#### Average Margin of Dealer

**Article 93.** (1) (Amended, SG No. 101/2006) The average margin of a dealer shall be determined on the basis of effected supplies under Chapter Seventeen of the Act for the last 12 months preceding the date of deregistration of the dealer in accordance with the following formula:

$$AM = \frac{TPS - TPP}{TPP}, \text{ where:}$$

AM is the average margin of the dealer rounded up to the second digit after the decimal place;

TPS - the total amount of PS under Article 88 for the period;

TPP - the total amount of PP under Article 88 for the period;

(2) The tax upon deregistration of a dealer shall be determined in accordance with the following formula:

$$T = \frac{PP \times AM \times TA}{100}, \text{ where}$$

T is the tax due on the occasion of the dealer's deregistration on available second-hand goods, works of art, collector's items and antiques;

PP - the amount which has been paid or will be paid for the available goods, including the tax under the Act, and where the goods are imported, the taxable amount upon importation, including the tax under the Act;

AM - the average margin determined in accordance with Paragraph 1;

RT - the rate of the tax applicable to the supplies under Chapter Seventeen

(3) The dealer shall be liable for tax under the standard procedure of the Act upon deregistration for the available assets in respect of which no tax has been charged under Paragraph 2.

## Sales Report

**Article 94.** (1) In the cases referred to in Article 151 (6) of the Act for supplies in respect of which special arrangement of taxing has been applied under Chapter Seventeen of the Act, the taxable dealer shall prepare a sales report for the tax period under Article 120 (1) of the Act.

(2) The report under Paragraph 1 shall not be included in the sales log.

(3) The supply of goods other than those referred to in Paragraph 1 shall be reported under the standard procedure of the Act.

## Section III

**Special regimes of taxation of supplies of telecommunication services, radio and tv broadcasting services and electronically supplied services on which recipients are non-taxable persons  
(Title amended, SG No. 84/2011, effective 28.10.2011, SG No. 1/2015, effective 6.01.2015)**

Documents Required for Registration and Deregistration for Application  
of a Regime outside the Union or a Regime in the Union

(Title amended, SG No. 1/2015, effective 6.01.2015)

**Article 95.** (Amended, SG No. 1/2015, effective 6.01.2015) (1) The application for registration for application of a regime outside the Union under Article 154 (2) of the Act and the application for update under Article 154 (8) of the Act shall be submitted in a standard form – appendix No. 16.

(2) The application for termination of registration (deregistration) of application of a regime outside the Union under Article 155 (2) of the Act shall be submitted in a standard form – appendix No. 17.

(3) The application for registration for application of a regime in the Union under Article 156 (2) of the Act and the application for update under Article 156 (8) of the Act shall be submitted in a standard form – appendix No. 18.

(4) The application for termination of registration (deregistration) of application of a regime in the Union under Article 157 (2) of the Act shall be submitted in a standard form – appendix No. 30.

#### Electronic Register

**Article 96.** (Amended, SG No. 1/2015, effective 6.01.2015) The structured format of the electronically supplied information under Article 159d (2) of the Act shall be endorsed by an order of the executive director of the National Revenue Agency.

#### Declaring and Making Corrections in Submitted VAT Returns

**Article 97.** (Amended, SG No. 1/2015, effective 6.01.2015) (1) The VAT return under Article 159b (4) of the Act for application of a regime outside the Union or a regime in the Union for every tax period shall be prepared and submitted by the registered person under Article 154 or Article 156 of the Act in accordance with Article 119.

(2) Upon expiry of three years of the legally prescribed time limit in the legislation of the member state of identification for the cases under Article 159g (5) of the Act a VAT return shall be prepared and submitted for application of a regime outside the Union or a regime in the Union, or for making corrections in the submitted VAT return in accordance with the procedure set out in Article 119. Stated in the VAT return shall be only supplies with place of transaction within the territory of the country. No VAT return shall be submitted for a period in which no supplies have been effected with place of transaction within the territory of the country.

(3) Any overpaid tax resulting from correction in the VAT return under Paragraph (2) shall be set off or refunded in accordance with the Tax Social-Insurance Procedure Code.

## Section IIIa

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

### **Supply of Goods and/or Services under Appendix No. 2 to Chapter Nineteen "a" of the Act, with Place of Transaction within the Territory of the Country Wherein the Tax is Chargeable on the Recipient**

#### Documenting and Reporting Supplies

**Article 97a.** (New, SG No. 110/2013, effective 1.01.2014) (1) The supply of goods and/or services described in appendix No. 2 of the Act shall be indicated in column 8a "Supply under Article 163a of VAT Act" of the reporting logs under Article 124 of the Act with:

a) code "01" for supply of goods and/or services under part I of appendix No. 2 of the Act;

b) code "02" for supply of goods and/or services under part II of appendix No. 2 of the Act.

(2) A registered person effecting supply under Paragraph 1 shall specify as grounds for not charging the tax in the issued invoice and advices thereto as grounds for not charging the tax "reverse charge under Article 163a (2) of VAT Act".

(3) The person under Paragraph 2 shall record the issued invoices and advices thereto in the sales log and shall not complete columns 10 and 12 when the recipient on the supply is a registered person.

(4) The registered person who is the recipient of the supplies under Paragraph 1 shall record the issued memorandums under Article 117 or Item 2 of Article 163b (1) of the Act and shall state:

a) the taxable amount in columns 9 and 14 and the tax amount in columns 10 and 15 in the sales log;

b) the taxable amount in columns 9, 10 or 12 and the charged tax in columns 11 or 13 in the purchases log.

(5) The registered person who is the recipient of the supplies under Paragraph 1 shall record the received invoice and advices thereto in the purchases log by completing only data in columns 1 through 8a of the purchases log.

## Section IV

### **Investment Gold**

#### Right of Option

**Article 98.** (1) Where the supplier wishes to exercise the right under Article 160 (2) of the Act, the said supplier shall state this, including in the tax document issued for the supply the wording "Article 160 (2) of the Act applies to this supply and in accordance with Item 2 of Article 161 (1) of VAT Act the tax will be charged from the recipient in the amount of ..... (the

amount of VAT shall be specified)".

(2) In the cases of Paragraph 1 the tax shall be charged from the recipient of the supply who is a person registered under the Act.

#### Supply of Gold Materials and Semi-manufactured Products

**Article 99.** (1) Notwithstanding Article 82 (1) of the Act, the tax on the supply of gold materials or semi-manufactured products of a purity of 325 thousandths or greater shall be charged from the recipient who is a person registered under the Act.

(2) In the cases referred to in Paragraph 1 the supplier shall state in the tax document issued the wording "Pursuant to Item 1 of Article 161 (1) of VAT Act the recipient shall charge VAT in the amount of ..... (the amount of VAT shall be specified)".

#### Charging of Tax

**Article 100.** (1) In the cases under Article 98 (2) and Article 99 (1) the tax shall be charged from the recipient by issuing a memorandum under Article 117 (2) of the Act.

(2) (Amended, SG No. 39/2008) The memorandum under Paragraph 1 shall be issued within 15 days effective as from the date on which the tax on the supply became chargeable.

(3) In the cases of change of the taxable amount of the supply the change shall be documented by the recipient by issuing a memorandum under Article 117 (4) of the Act.

(4) The memorandums under Paragraphs 1 and 2 shall be recorded in the sales log for the relevant tax period.

(5) (New, SG No. 101/2006) The report on sales effected in the tax period under Article 120 (1) of the Act shall not be included in the sales log.

## Section V

### Special Arrangements for New Means of Transport

#### Return on Intra-Community Supply or Intra-Community Acquisition of New Means of Transport

(Title amended, SG No. 10/2011, effective 1.02.2011)

**Article 101.** (1) (Amended, SG No. 10/2011, effective 1.02.2011) Any person under Article 168 of the Act, who effects an intra-Community acquisition of a new means of transport referred to in Article 13 (2) of the Act or effects an incidental intra-Community supply of a new means of transport referred to in Article 7 (2) of the Act, shall be obligated to declare the intra-Community acquisition or the incidental supply as effected by submitting a return in a standard form - appendix No 19.

(2) The return shall be submitted within 14 days after the lapse of the tax period during which the tax on the acquisition or the supply became chargeable. The return shall be submitted at the competent National Revenue Agency territorial directorate whereat the person is registered or is subject to registration under the Tax and Social-Insurance Procedure Code.

(3) Enclosed to the return under Paragraph 1 shall be a copy of the document issued by the supplier, which shall contain the requisites under Items 3 - 15 of Article 114 (1) of the Act.

#### Remittance of Tax upon Intra-Community Acquisition of New Means of Transport

(Title amended, SG No. 10/2011, effective 1.02.2011)

**Article 102.** (1) (Amended, SG No. 15/2012, effective 21.02.2012) The tax due on the intra-Community acquisition shall be remitted by the person under Article 101 within 14 days after the lapse of the tax period during which the tax on the acquisition has become chargeable.

(2) (Amended, SG No. 110/2013, effective 1.01.2014, SG No. 1/2015, effective 6.01.2015) The tax shall be remitted to State Budget Revenue by crediting an account of the National Revenue Agency territorial directorate whereat the person is registered or is subject to registration under the Tax and Social-Insurance Procedure Code.

#### Refund of Tax upon Subsequent Intra-Community Supply of a New Means of Transport

(Title amended, SG No. 10/2011, effective 1.02.2011)

**Article 103.** (1) The right to refund tax under Article 168 (5) of the Act shall be exercised whereby the person who effects an intra-Community supply of the new means of transport shall specify the amount of the input tax claimable in the return for the intra-Community supply under Article 101 (1).

(2) In the cases under Paragraph 1, the following documents shall be enclosed to the return:

1. a copy of a document certifying the acquisition of the new means of transport:

(a) (supplemented, SG No. 6/2010, effective 1.01.2010) an invoice satisfying the requirements of Article 114 of the Act, where the means of transport is purchased within the territory of the country, or

(b) (supplemented, SG No. 39/2008, amended, SG No. 10/2011, effective 1.02.2011) a customs document certifying the importation under Article 16 of the Act, where the means of transport is imported, or

(c) a document issued by the supplier which shall contain the requisites under Items 3 - 15 of Article 114 (1) of the Act, where the means of transport is acquired through an intra-Community acquisition;

2. (amended, SG No. 110/2013, effective 1.01.2014, SG No. 1/2015, effective 6.01.2015) a copy of a payment document certifying that the tax has been remitted to State Budget Revenue, where the means of transport is acquired through importation or intra-Community acquisition;

3. documents certifying dispatch or transportation of the means of transport from the territory of the country to the territory of another Member State:

(a) a transport document or a written confirmation by the recipient or a person authorized thereby, certifying that the means of transport has been received within the territory of another Member State, where the transport is at the expense of supplier or the recipient, but has been carried out by a third party, or



(b) a transport document or a written confirmation by the recipient or a person authorized thereby, certifying that the means of transport has been received within the territory of another Member State, where the transport has been carried out by the supplier, or

(c) a written confirmation by the recipient, certifying that the means of transport has been received within the territory of another Member State, where the transport has been carried out by the recipient;

4. a declaration (free wording) signed by the recipient wherein the recipient certifies:

(a) that the recipient acquires a new means of transport within the meaning of Item 17 of § 1 of the supplementary provision of the Act;

(b) that the recipient is aware that the intra-Community acquisition of the means of transport is subject to declaration and taxation in the Member State where the means of transport is dispatched/transported;

5. a document issued by an after-sales service establishment, insurance company or a competent government authority (ministry, agency, etc.) certifying that the means of transport is new within the meaning of Item 17 of § 1 of the supplementary provision of the Act.

(3) The tax under Paragraph 1 shall be refunded within 2 months from submission of the return and the documents enclosed thereto.

#### Intra-Community Acquisition and Intra-Community Supply of New Means of Transport by Persons Registered under the Act

**Article 104.** (1) (Previous wording of Article 104, SG No. 101/2006) Any person registered under the Act who effects an intra-Community supply of a new means of transport under Article 7 (2) of the Act (incl. incidental) or intra-Community acquisition of a new means of transport under Article 13 (2) of the Act shall apply the general provisions for taxation of intra-Community supplies and intra-Community acquisitions.

(2) (New, SG No. 101/2006) The invoices issued by the persons under Paragraph 1 shall be recorded in the VIES return for the relevant tax period provided that the recipient is registered for VAT purposes in another Member State.

(3) (New, SG No. 101/2006) In the cases of Paragraph 1 where the recipient on the supply is a person not registered for VAT purposes in another Member State, the invoices under Paragraph 1 shall not be recorded in the VIES return.

## Chapter Sixteen "a"

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

### **VALUE ADDED TAX SPECIAL CASH ACCOUNTING REGIME**

#### Section I

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

### **Registration for Application of the Special Regime and Termination of Registration**

## Documents Related to Registration

**Article 104a.** (New, SG No. 110/2013, effective 1.01.2014) (1) The request for registration under Article 151a (4) of the Act shall be submitted according to a standard form - appendix No. 27.

(2) Attached to the request for registration shall be a report on the taxable turnover, determined under the procedure of Article 96 of the Act, by month, for the last 12 months preceding the current month.

## Authorisation for Application of the Special Regime

**Article 104b.** (New, SG No. 110/2013, effective 1.01.2014) (1) Authorisation under Article 151a (5) of the Act shall be executed according to a standard form - appendix No. 28.

(2) The authorisation for application of the special regime shall be served simultaneously with the serving of the act of registration of the person.

## Documents Related to Termination of Registration

**Article 104c.** (New, SG No. 110/2013, effective 1.01.2014) (1) The request for termination of registration under Article 151b (4) of the Act shall be submitted according to a standard form - appendix No. 29.

(2) Attached to the request under Paragraph 1 shall be a report on the taxable turnover, determined under the procedure of Article 96 of the Act, by month, for the last 12 months preceding the current month.

(3) With the act of termination of registration of a person registered under Articles 96, 97 and 100 (1) of the Act the registration of application of the special cash accounting regime shall also be terminated.

## Special Public Register

**Article 104d.** (New, SG No. 110/2013, effective 1.01.2014) (1) The special public register under Article 151a (8) of the Act shall contain the following data:

1. the data under Article 169 (1) of the Act;
2. the date of registration for application of the special regime;
3. the date from which the person applies the special regime;
4. the date of termination of the registration for application of the special regime.

(2) The information under Paragraph 1 shall be accessible and shall be published at the website of the revenue administration.

## Section II

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

# **Documenting and Reporting Supplies by a Registered Person Applying the Special Regime**

## Documenting and Reporting Supplies

**Article 104e.** (New, SG No. 110/2013, effective 1.01.2014) (1) Documenting a supply in respect whereof the special regime applies shall be effected under the procedure of chapter eleven "Documenting Supplies" of the Act.

(2) The person under Article 151b (1) of the Act shall record the invoices and advices of invoices for supplies issued thereby or in his name and in respect whereof the special regime applies in the sales log for the tax period in which they were issued, and the taxable amount and the tax amount (after deducting the received advance payments from the taxable amount and the tax amount) shall not be included in the calculation of the result for the period. The issued invoices and advices of invoices for advance payments shall be recorded in the sales log for the tax period in which they were issued and the taxable amount and the tax amount shall be included in the calculation of the result for the period.

(3) The person under Article 151b (1) of the Act shall record the invoices and advices of invoices received thereby for supplies, in respect whereof no payment is made or a partial payment is made as of the date of the chargeable event, in the purchases log for the tax period in which they were issued and the taxable amount and the tax amount (after deducting the advance payments from the taxable amount and the tax amount) shall not be included in the calculation of the result for the period. The received invoices and advices of invoices for advance payments shall be recorded in the purchases log within the time limit under Article 72 of the Act, and the taxable amount and the tax amount shall be included in the calculation of the result for the period.

(4) The invoices and advices of invoices for supply of goods or services received by the person under Article 151b (1) of the Act, which are excluded from the scope of the special regime pursuant to Article 151a (2) of the Act, shall be recorded in the purchases log within the time limit under Article 72 of the Act. The taxable amount and the tax amount shall be included in the calculation of the result for the period.

## Calculating the Chargeable Tax

**Article 104f.** (New, SG No. 110/2013, effective 1.01.2014) (1) The amount of the chargeable tax under Article 151c (3) of the Act shall be calculated by applying the following formula:

$CTrp = TArp \times RT$ , where:

$CTrp$  is the amount of the value added chargeable tax for a received payment;

$RT$  is the rate of tax;

$TArp$  is the taxable amount for the received payment which is calculated according to the following formula:

$TArp = (TA - TAap) \times RP/DPce$ , where:

TA is the taxable amount on the supply;

TAap - the total sum of the taxable amounts for all advance payments on the supply;

RP - the received partial payment on the date of the chargeable event or the full or partial payment after the date of the chargeable event;

DPce - the due payment at the date of the chargeable event.

(2) For the purposes of calculating the amount of tax under Paragraph 1 a memorandum shall be issued within 5 days from the date of receipt of payment on the supply, but not later than the last day of the month in which the tax becomes chargeable.

(3) The memorandum under Paragraph 2 shall contain:

1. the name of the document;
2. the number corresponding to the number of the invoice for which it is issued;
3. the date of issue;
4. the name and address of the supplier;
5. the identification number of the supplier under Article 94 (2) of the Act;
6. the name and address of the recipient of the supply;
7. the identification number of the supplier under Article 94 (2) of the Act;
8. the name and date of the document of the received payment;
9. the date on which the tax became chargeable;
10. the taxable amount and tax amount for the supply;
11. the total amount of the due payment at the date of the chargeable event;
12. the amount of the effected partial payment on the date of the chargeable event or the full or partial payment after the date of the chargeable event for the supply;
13. the portion of the taxable amount of the supply for which the tax has become chargeable;
14. the rate of tax;
15. the portion of the tax charged at the date of the chargeable event, which becomes chargeable.

(4) In case of reduction of the taxable amount or in case of avoiding a supply for which a memorandum under Paragraph 3 has been issued, the person shall issue a new memorandum which shall contain:

1. a number corresponding to the number of the invoice for which it is issued;
2. the date of issue;
3. the grounds for issuing the new memorandum;
4. the number of the credit advice;
5. the reduction of the portion of the taxable amount for the supply;
6. the tax reduction.

(5) The memorandum under Paragraph 4 shall be issued within 5 days from the date of occurrence of the respective circumstance, but not later than the last day of the month in which the circumstance arose.

(6) The amount of the chargeable tax under Article 151c (7) of the Act shall be calculated according to the following formula:

$CTrt = TAnp \times RT$ , where:

$CTrt$  is the amount of the chargeable value added tax upon termination of application of the special regime;

$RT$  is the rate of tax;

$TAnp$  is the taxable amount for the non-received payment until the date of termination of the application of the special regime, which shall be calculated according to the following formula:

$TAnp = TA - TAap - TArp$ , where:

$TA$  is the taxable amount on the supply;

$TAap$  - the total sum of the taxable amounts for all advance payments on the supply;

$TArp$  - the total sum of the taxable amounts for all payments received on the supply on or after the date of the chargeable event.

(7) The memorandum for the calculation of the tax amount under Paragraph 6 shall be issued within 5 days from the date of serving the act of termination of the application of the special regime, but not later than the last day of the month in which the tax became chargeable.

(8) The memorandum under Paragraph 7 shall contain the requisites under Paragraph 3, excluding those referred to in Item 8;

(9) The person under Article 151b (1) of the Act shall record the memorandums issued thereby under Paragraphs 2, 4 and 7 in the sales log for the tax period in which these were issued, and the taxable amount and the tax amount shall be included in the calculation of the result for the period.

## Calculating the Credit for Input Tax

**Article 104g.** (New, SG No. 110/2013, effective 1.01.2014) (1) The amount of the credit for input tax under Article 151d (1) of the Act shall be calculated according to the following formula:

$TCep = TAep \times RT$ , where:

$TCep$  is the portion of the credit for input tax with right to deduction for the effected partial payment on the date of the chargeable event or for the full or partial payment after the date of the chargeable event;

$RT$  is the rate of tax;

$TAep$  is the taxable amount for the effected partial payment on the date of the chargeable event or the full or partial payment after the date of the chargeable event, which shall be calculated according to the following formula:

$TAep = (TA - TAap) \times EP / DPce$ , where:

$TA$  is the taxable amount on the supply;

$TAap$  - the total sum of the taxable amounts for all advance payments on the supply;

$EP$  - the effected partial payment on the date of the chargeable event or the full or partial payment after the date of the chargeable event;

$DPce$  - due payment at the date of the chargeable event.

(2) For the purposes of calculation of the amount of credit for input tax under Paragraph 1 by the recipient, a person under

Article 151b (1) of the Act , a memorandum shall be issued within 5 days from the date on which the payment was effected, but not later than the last day of the month in which the payment was made.

(3) The memorandum under Paragraph 2 shall contain:

1. the name of the document;
2. a number corresponding to the number of the invoice for which it is issued;
3. the date of issue;
4. the name and address of the supplier;
5. the identification number of the supplier under Article 94 (2) of the Act;
6. the name, address and identification number under Article 94 (2) of the person issuing the memorandum;
7. the name and date of the document for the effected payment;
8. the date on which the right to credit for input tax arises;
9. the taxable amount and tax amount for the supply;
10. the total amount of due payment at the date of the chargeable event;
11. the amount of the effected partial payment at the date of the chargeable event or the full payment or partial payment after the date of the chargeable event for the supply;
12. the portion of the taxable amount of the supply in respect whereof the right to credit for input tax arises;
13. the rate of tax;
14. the portion of the tax charged at the date of the chargeable event in respect whereof the right to credit for input tax arises.

(4) In case of reduction of the taxable amount of a supply or in case of avoiding a supply for which a memorandum under Paragraph 3 has been issued, the person shall issue a new memorandum which shall contain:

1. a number corresponding to the number of the invoice for which it is issued;
2. the date of issue;
3. the grounds for issuing the new memorandum;
4. the number of the credit advice;
5. the reduction of the portion of the taxable amount of the supply;
6. the tax reduction.

(5) The memorandum under Paragraph 4 shall be issued within 5 days from the date on which the relevant circumstance arose, but not later than the last day of the month in which the circumstance arose.

(6) The amount of the credit for input tax with right to deduction under Article 151d (6) of the Act shall be calculated according to the following formula:

$TC_{tr} = TAnp \times RT$ , where:

$TC_{tr}$  is the portion of the amount of the credit for input tax with right to deduction upon termination of application of the special regime;

$RT$  is the rate of tax;

$TAnp$  is the taxable amount for the non-effected payment until the date of serving the act of termination of application of the

special regime, which shall be calculated according to the following formula:

$TA_{np} = TA - TA_{Ap} - TA_{ep}$ , where:

TA is the taxable amount on the supply;

$TA_{Ap}$  - the total sum of the taxable amounts for all advance payments on the supply;

$TA_{ep}$  - the total sum of the taxable amounts for all payments effected on the supply after the date of the chargeable event.

(7) The memorandum for the calculation of the credit for input tax under Paragraph 6 shall be issued within 5 days from the date of serving the act of termination of the application of the special regime, but not later than the last day of the month in which the act was served.

(8) The memorandum under Paragraph 7 shall contain the requisites under Paragraph 3, excluding those referred to in Item 7.

(9) The person under Article 151b (1) of the Act shall exercise the right to deduct credit for input tax for the memorandums issued thereby under Paragraphs 2, 4 and 7 and on the received memorandums under Article 104f (2) and (4), issued for supplies for which the supplier has applied the special regime, by recording them in the purchases log within the time limit under Article 72 of the Act. The taxable amount and the tax amount shall be included in the calculation of the result for the period.

(10) Paragraphs 2 and 7 shall not apply to supplies of goods and services which pursuant to Article 151a (2) of the Act are excluded from the scope of the special cash accounting regime.

(11) Memorandums received under Article 104f (7), issued by another person under Article 151b (1) of the Act who terminates his application of the special regime, shall be recorded in the purchases log for the tax period in which they were issued, and the taxable amount and the tax amount shall be excluded from the calculation of the result for the period.

(12) The right to deduct credit for input tax in the cases referred to in Paragraph 11, regardless of the supplier's termination of application of the special regime, shall arise under Article 151d (1) of the Act for the tax period in which a payment on the supply was made thereto, pro rata to the payment made.

(13) The amount of the credit for input tax under Paragraph 12 shall be calculated according to the following formula:

$TC_{ep} = TA_{ep} \times RT$ , where:

TC is the portion of the amount of the credit for input tax with right to deduction for the effected payment;

RT is the rate of tax;

$TA_{ep}$  is the taxable amount for the payment effected after the date of termination of application of the special regime by the supplier, which shall be calculated according to the following formula:

$TA_{ep} = TA_{tr} \times EP / DP_{tr}$ , where:

$TA_{tr}$  is the taxable amount for the non-effected payment until the date of termination of application of the special regime by the supplier, which shall be equal to the taxable amount on the supply less the total sum of all taxable amounts for all advance payments and the taxable amounts for all payments effected after the date of the chargeable event; this taxable amount shall be equal to the taxable amount calculated by the supplier in the memorandum under Article 104f(6);

EP - the effected payment after the date of termination of application of the special regime by the supplier;

$DP_{tr}$  - due payment at the date of termination of application of the special regime by the supplier.

(14) For the purposes of calculation of the credit for input tax under Paragraph 13 a report shall be drawn up for every tax period in which a payment was effected on the supply to the supplier. The report shall contain:

1. a number corresponding to the number of the memorandum issued by the supplier for which it is issued;
2. the date of issue;
3. the date on which the payment on the supply is effected;

4. the amount of the effected payment on the supply;
5. the tax in respect whereof the right to deduct credit for input tax arises.

(15) The right to deduct credit for input tax under Paragraph 12 shall be exercised by recording the report under Paragraph 14 in the purchases log within the time limit under Article 72 of the Act. The taxable amount and the tax amount shall be included in the calculation of the result for the period.

### Section III

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

## **Reporting Supplies in Respect Whereof the Supplier Applies the Special Regime by a Registered Person Not Applying the Special Regime**

Reporting Received Tax Documents for Supplies in Respect Whereof the Supplier

Applies the Special Regime by a Registered Person Not Applying the Special Regime

**Article 104h.** (New, SG No. 110/2013, effective 1.01.2014) (1) A person registered under the Act and not applying the special regime shall record the invoices and advices of invoices received thereby on supplies in respect whereof the supplier has applied the special regime in the purchases log for the tax period in which these documents are issued, and the taxable amount and the tax amount (after deduction of the taxable amount and the tax amount for advance payments) shall not be included in the calculation of the result for the period.

(2) Notwithstanding Paragraph 1, the invoices and advices of invoices for advance payments received shall be recorded in the purchases log within the time limit under Article 72 of the Act, and the taxable amount and the tax amount shall be included in the calculation of the result for the period.

(3) A registered person under Paragraph 1 shall record the received memorandums of chargeable tax under Article 151c (3) of the Act for supplies in respect whereof the supplier has applied the special regime in the purchases log within the time limit under Article 72 of the Act. The taxable amount and the tax amount shall be included in the calculation of the result for the period.

(4) A registered person under Paragraph 1 shall record the received memorandums of chargeable tax under Article 151c (7) of the Act for supplies in respect whereof the supplier has applied the special regime in the purchases log within the time limit under Article 72 of the Act. The taxable amount and the tax amount shall be included in the calculation of the result for the period.

### Section IV

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

## **Reporting Logs**



## Requirements to Entries in the Reporting Logs

**Article 104i.** (New, SG No. 110/2013, effective 1.01.2014) (1) The invoices and advices of invoices issued for supplies in respect whereof the supplier applies the special regime shall be stated in the reporting logs under Article 124 of the Act with:

- a) code "11" Invoice - cash accounting;
- b) code "12" Debit advice - cash accounting;
- c) code "13" Credit advice - cash accounting.

(2) The invoices and advices of invoices issued for supplies which are excluded from the scope of the special regime under Article 151a (2) of the Act shall be stated in the reporting logs under Article 124 of the Act with:

- a) code "01" Invoice;
- b) code "02" Debit advice;
- c) code "03" Credit advice.

(3) The invoices and advices of invoices issued by a supplier not applying the special regime, for supplies which are not excluded from the scope of the special regime under Article 151a (2) of the Act and on which no full payment is made, shall be stated in the reporting logs under Article 124 of the Act by a person applying the special cash accounting regime with:

- a) code "11" Invoice - cash accounting;
- b) code "12" Debit advice - cash accounting;
- c) code "13" Credit advice - cash accounting.

(4) The invoices and advices of invoices issued for effected advance payments shall be stated in the reporting logs under Article 124 of the Act with:

- a) code "01" Invoice;
- b) code "02" Debit advice;
- c) code "03" Credit advice.

(5) Memorandums issued for calculation of the chargeable tax under Article 104f and memorandums and reports issued for calculation of the credit for input tax under Article 104g shall be recorded in the reporting logs under Article 124 of the Act with:

- a) code "91" - Memorandum of chargeable tax under Article 151c (3) of the Act;
- b) code "92" - Memorandum of credit for input tax under Article 151d (8) of the Act or report under Article 104g (14) of the Regulations;
- c) code "93" - Memorandum of chargeable tax under Article 151c (7) of the Act with recipient on the supply a person not applying the special regime;
- d) code "94" - Memorandum of chargeable tax under Article 151c (7) of the Act with recipient on the supply a person applying the special regime.

## Chapter Seventeen

# TAX EXEMPTION AND REFUND IN SPECIAL CASES

## Section I Exemption upon Importation

### Importation Exempted by Virtue of International Treaties

**Article 105.** (1) (Amended, SG No. 100/2009, effective 15.12.2009, SG No. 110/2013, effective 1.01.2014) Where an international treaty whereto the Republic of Bulgaria is a signatory, ratified and promulgated according to the relevant procedure, provides for exemption of the importation from taxes, levies or other charges (payments, duties) having an effect equivalent to an indirect tax, exemption shall be granted by means of a written confirmation by the authority coordinating the performance of the contract to the customs office in whose structure the customs office carrying out the customs clearance of the specific supply is.

(2) The written confirmation shall contain:

1. the name, date of promulgation and date of entry into force of the international treaty, agreement, accord, convention, etc., in connection with which a contract is entered into with the importer, and the grounds for exemption;
2. the name of the programme or project financed with funds in implementation of the international treaty under Item 1;
3. the number, date and subject of the contract entered into for implementation of the international treaty and according to which the person under Item 4 is the importer, and the assignor is the coordinating authority under Paragraph 1;
4. the company name, registered address, registered office, identification number (for non-resident person - identification number in the country in which it is a resident person) of the importer under the contract referred to in Item 3;
5. type, quantity and value of the imported goods in connection with the performance of the contract referred to in Item 3;
6. information about the persons authorized to sign contracts or effect payments with funds granted under the international treaty.

(3) Copies of all documents necessary for the customs clearance of the goods shall be enclosed to the written confirmation under Paragraph 1.

(4) The authority coordinating the performance of the international treaty shall notify in writing the Head Office of the National Customs Agency about the persons authorized to sign the written confirmations under Paragraph 1 and shall send a copy of the contract entered into in implementation of the international treaty.

(5) (Amended, SG No. 100/2009, effective 15.12.2009) The head of the customs office shall make inspection on compliance with the requirements for tax exemption on the basis of the relevant written confirmation.

(6) (Amended, SG No. 100/2009, effective 15.12.2009) Where in the course of an inspection it is established that the requirements for exemption exist, the head of the customs office shall take actions for customs clearance or shall notify the head of the customs office in charge of the customs clearance that the grounds for exemption from tax upon importation exist and shall also notify thereof the authority coordinating the performance of the international treaty.

(7) (Amended, SG No. 100/2009, effective 15.12.2009) Where the requirements for exemption are not satisfied, the head of the customs office shall notify the authority coordinating the performance of the international treaty thereof.

## Exempted Importation of Goods by Armed Forces of Other States Which Are Parties to North Atlantic Treaty

**Article 106.** (1) (Supplemented, SG No. 39/2008) Exempted importation of goods shall be the importation of goods imported by the commands/headquarters of the North Atlantic Treaty Organisation or by the armed forces of other states which are parties to the North Atlantic Treaty for use by such armed forces or by the civilian staff accompanying them, or for supplying their messes or canteens, where such forces take part in the common defence effort of the North Atlantic Treaty within the territory of the country.

(2) Exemption under Paragraph 1 shall be granted by virtue of a Manifest NATO 302, certified in accordance with NATO procedures.

## Section II Exempted Supplies by Virtue of International Treaties

### Procedure for Receiving Opinion on Application of Zero Rate

**Article 107.** (1) (Amended, SG No. 110/2013, effective 1.01.2014) In respect of supplies which are exempted from value added tax by virtue of international treaties, accords, agreements, conventions etc. where to the Republic of Bulgaria is a signatory, ratified and promulgated according to the relevant procedure, a zero rate of tax shall apply.

(2) Any person registered under the Act who is the main contractor under the contract referred to in Item 3 of Paragraph 3 shall submit a written request for confirmation of the existence of grounds for application of the arrangement under Article 173 (1) of the Act to the National Revenue Agency territorial directorate - Sofia.

(3) The request under Paragraph 2 shall contain:

1. the name, date of promulgation and date of entry into force of the international treaty, agreement, accord, convention, etc., which provide for exemption of taxable supplies from value added tax or a tax, levy or charge with equivalent to an indirect tax effect;
2. the name of the programme or project in connection with which the supplies are effected, in respect of which confirmation of existence of the grounds for application of the arrangement under Article 173 (1) of the Act is required;
3. (supplemented, SG No. 16/2007) a certified by the main contractor copy of the contract entered into in implementation of a programme or project under Item 2 by virtue of which the taxable person is the main contractor and the coordinating authority is the assignor or recipient;
4. the company name, registered address, registered office, identification number, VAT identification number of the person which is the main contractor under the contract referred to in Item 3;
5. the name, registered address, registered office, identification number of the coordinating authority under Item 3 and where the latter is a non-resident person, the name, registered address, and registered office.

(4) Within 14 days from receipt of the request the National Revenue Agency territorial directorate - Sofia shall send to the registered person confirmation of existing grounds to use the arrangement under Article 173 (1) of the Act.

- (5) Within the meaning of this Section, the coordinating authority is a Bulgarian or non-resident legal person or organisation, receiving supplies of goods and/or services under the contract under Item 3 of Paragraph 3 and implementing a programme or project financed within the framework of an international treaty, accord, agreement, convention or another instrument.
- (6) The status of the coordinating authority under paragraph 5 shall be certified at the National Revenue Agency Territorial Directorate - Sofia by issuing a document in writing signed by the persons designated by each government to implement the respective international treaty, accord, agreement, convention or another instrument.
- (7) Within the meaning of this Section, the main contractor is a person who is the supplier of goods and/or services under the contract under Item 3 of Paragraph 3, under which the coordinating authority is the assignor.
- (8) The zero rate under Article 173 (1) of the Act shall be allowed only in respect of supplies effected by the main supplier(s).
- (9) (New, SG No. 39/2008) Where in fulfilment of the international treaty, accord, agreement, convention or another instrument under Paragraph 1 the parties to the treaty have not designated a coordinating authority within the meaning of Paragraph 5, it is not necessary to confirm the status of a coordinating authority under the procedure of Paragraph 6. In these cases the person effecting the supplies exempted by virtue of the international treaty, accord, agreement, convention or another instrument shall file an application under Paragraph 2 for confirmation of existing grounds for application of the regime under Article 173 (1) of the Act.

#### Obligations of the Coordinating Authority

- Article 108.** (1) The persons appointed by the relevant State to implement the relevant international treaty, accord, agreement, convention or another instrument shall certify said circumstance by a document to the National Revenue Agency Territorial Directorate - Sofia.
- (2) By the 15th day of the month following every quarter of the calendar year the persons under Paragraph 1 or the coordinating authorities within the meaning of Article 107 (5) of the Act shall submit at the National Revenue Agency Territorial Directorate - Sofia information about:
1. contracts under Item 3 of Article 107 (3) entered into in the respective period, together with the data under Article 107 (3) of the Act about the parties to every contract, as well as the name of the programme or project in implementation of which the contracts have been entered into;
  2. the persons authorized to sign contracts or effect payments under a programme or project;
  3. total amount of agreed and paid funds under contracts entered into under Item 3 of Article 107 (3) for purchase of goods and services in Bulgaria as well as under every separate contract;
  4. manner of financing the supplies.

### **Section III Exempted Supplies in Which Recipients are the Institutions of the European Union, the Armed Forces of Other States, Commands/Headquarters of the North Atlantic Treaty Organisation, Diplomatic Missions and Consular Representations, as well as the Members of their Staff, International Organizations and Members of Such Organisations (Title amended, SG No. 39/2008)**

## Certification of Supplies Liable to Tax at Zero Rate

**Article 109.** (Amended, SG No. 39/2008) (1) Liable to tax at zero rate shall be the goods and services with place of transaction within the territory of the country where the following conditions fulfilled simultaneously:

1. the recipients are:

(a) commands/headquarters of the North Atlantic Treaty Organisation;

(b) the armed forces of other states which are parties to the North Atlantic Treaty;

(c) diplomatic missions and consular representations, as well as members of their staff;

(d) international organizations recognized by the government authorities of the host Member State or of members of such organizations subject to the limitations and conditions set out in the international conventions establishing the organizations or in the agreements on their head offices;

2. the Republic of Bulgaria shall not be a host country to the persons under Item 1.

(2) Liable to tax at zero rate shall be the goods and services with place of transaction within the territory of the country where the recipients are institutions of the European Union regardless of their host country.

(3) For application of the zero rate the supplier shall have obtained the following documents:

1. an invoice on the supply;

2. a certificate of exemption from the obligation for VAT payment according to a standard form:

(a) (amended, SG No. 20/2013, effective 28.02.2013) appendix to Regulation No. 282/2011 (Article 151 of Directive 2006/112/EU), confirmed by the relevant competent authority of the host Member State II for the persons under Paragraphs 1 and 2 where the Republic of Bulgaria is not a host country;

(b) (amended, SG No. 71/2008, effective 12.08.2008) appendix No. 21 for the persons under Paragraph 2 where the Republic of Bulgaria is a host country.

## Procedure for Certification of a Certificate of Exemption from the

## Obligation for VAT Payment Where the Republic of Bulgaria is a Host Country

(Title amended, SG No. 39/2008)

**Article 110.** (Amended, SG No. 39/2008, SG No. 71/2008, effective 12.08.2008) (1) In the cases where the Republic of Bulgaria is a host country, exemption from the obligation for VAT payment of the persons under Article 109 (1) shall be effected in accordance with the limitations and conditions set out in the multilateral convention on establishing the relevant authority or the agreement on the head office respectively, ratified by the Republic of Bulgaria and promulgated in accordance with the established procedure.

(2) (Amended, SG No. 15/2012, effective 21.02.2012) In the cases where the Republic of Bulgaria is a host country, exemption from the obligation for VAT payment for supplies with place of transaction within the territory of the country of the persons under Article 109 (2) shall be effected in accordance with the limitations and conditions set out in the agreement on application of the protocol on the privileges and immunities of the European Communities in the Republic of Bulgaria.

(3) In the cases where the Republic of Bulgaria is a host country, to be exempted from the obligation for VAT payment the persons under Article 109 (1) and (2) may submit as confirmation a certificate according to a standard form - Appendix No. 21 - in the cases where the supplies have place of transaction:

1. in another Member State - for the persons under Article 109 (1) and (2) or
2. on the territory of the country - for the persons under Article 109 (2).

(4) The certificate under Paragraph 3 shall be submitted by the persons under Article 109 (1) and (2) for confirmation at the territorial directorate of the National Revenue Agency - Sofia in two counterparts - one for the person and one for the National Revenue Agency. The certificate shall be accompanied by a contract, an order form, a pro-forma invoice, an offer or another document relating to the supply.

(5) (Amended, SG No. 15/2012, effective 21.02.2012) The territorial directorate of the National Revenue Agency - Sofia shall exempt:

1. the institutions of the European Union from confirming the certificate under Paragraph 3 where the supplied goods and services are intended for official use;
2. the persons under Item 1 of Article 109 (1) letters "a" and "b" from confirming the certificate under Paragraph 3 where the place of transaction of the supplied goods and services intended for official use is in another Member State.

(6) (Amended, SG No. 4/2009, effective 12.08.2008) The exemption under Paragraph 5 shall be done by a decision on exemption from the obligation for confirmation for a period of two years.

(7) Confirmation under Paragraph 3 and exemption under Paragraph 5 shall be done within 14 days from submission of the certificate or a motivated refusal of confirmation thereof shall be issued within the same time limit. The refusal may be appealed under Article 144 of the Tax and Social-Insurance Procedure Code.

(8) (New, SG No. 15/2012, effective 21.02.2012) The status of the persons referred to in Article 173 (5) of the Act, who are exempt from the obligation for tax payment and for whom the Republic of Bulgaria is the host country, shall be ascertained through certification by the National Revenue Agency of cell 6, point 6.1 of appendix No. 21. In the cases of exemption under Paragraph 5 appendix No. 5 certifying the status of the person shall form an integral part of the decision.

(9) (Renumbered from Paragraph 8, SG No. 15/2012, effective 21.02.2012) The territorial directorate under Paragraph 4 shall keep a register of the confirmed certificates according to a standard form - appendix No. 21, as well as a register of the exemptions under Paragraph 5.

## Requirements to Forms of Certificate

**Article 111.** The form of the certificate under Article 109 (2) shall satisfy the following requirements:

1. to be white with size 210 mm x 297 mm with maximum deviation in length of -5 mm or +8 mm;
2. to be printed on paper satisfying the requirements set out in the Official Journal of the European Communities № C 164/3 of 1.07.1989.

## **Section IV(New, SG No. 8/2016, effective 29.01.2016)Charging tax payable by the recipient by virtue of an international treaty**

Charging tax payable by the recipient by virtue of an international treaty

**Article 111a.** (New, SG No. 8/2016, effective 29.01.2016) (1) In respect of taxable supplies, for which the place of supplies is within the territory of Bulgaria and for which the tax is to be paid by the recipient as a person registered under this Act and established within the territory of Bulgaria - as provided under international treaties, contracts, agreements, conventions, or other similar instruments to which the Republic of Bulgaria is a party and which have been ratified and promulgated under the appropriate procedure - the tax shall be charged on the basis of a memorandum under Article 117(2) et seq. of the Act. The memorandum shall be reflected in the ledgers and the tax return under the general rules of the Act.

(2) The right to credit for input tax in respect of supplies under paragraph 1 for which tax has been charged on the basis of a memorandum shall arise and shall be exercised under the general rules of the Act.

## **Chapter Seventeen "a"(New, SG No. 70/2016) PROVISION, RELEASE AND UTILISATION OF SECURITY UNDER ARTICLE 176C OF THE ACT ON SUPPLY OF LIQUID FUELS**

Application for the provision of security in the supply of liquid fuels

**Article 111b.** (New, SG No. 70/2016) (1) In the cases of Article 176c, paragraph 1 of the Act any tax liable person when providing security for supply of liquid fuels specified in Annex No. 35 shall submit an application form – Annex No. 36.

(2) The application under paragraph 1 shall be submitted to the competent territorial directorate of the National Revenue Agency under Article 8 of the Tax Insurance Procedure Code within 7 days prior to occurrence of the circumstances under Article 176c, paragraph 5, items 1 – 3 of the Act.

(3) Depending on the type of security provided, the application shall be accompanied by:

1. in case of a cash security – a copy of the payment order for the amount paid;
2. in case of government securities – an extract of the individual account of the person from the register under Article 24 of Ordinance No. 5 of 2007 on the terms and procedure for acquisition, registration, payment and trade in government securities (promulgated, SG No. 85/2007; amended and supplemented, No. 100/2013, No. 56/2015), hereinafter referred to as "Ordinance No. 5 of 2007", issued by the sub-depositary of government securities, as well as a document issued by the person keeping the register of government securities, certifying the lack of imposed pledge or previous levy by another lender on the government securities provided as security;
3. in case of a bank guarantee – the original bank guarantee.

Types of security

**Article 111c.** (New, SG No. 70/2016) (1) When providing a cash security the person shall deposit the security in BGN to the account of the competent territorial directorate of the National Revenue Agency.

(2) When providing security in government securities within the time limit under Article 176c, paragraph 5 of the Act a levy shall be imposed in accordance with Article 203, paragraph 4 of the Tax Insurance Procedure Code on the government securities provided as security.

(3) When security in the form of unconditional and irrevocable bank guarantee is provided, the bank undertakes unconditionally and irrevocably to pay upon first written demand by the competent territorial directorate of the National Revenue Agency the amount indicated in the request, up to the amount of the security.

(4) The period of validity of the security may not be less than one year from the date of filing the application under Article 111b, paragraph 1.

#### Change in the amount of the security

**Article 111d.** (New, SG No. 70/2016) (1) In case of change in the circumstances that are relevant for determining the amount of the security, the person shall provide a new security and shall submit within 7 days prior to the change, in accordance with Article 111b, paragraphs 2 and 3, a new application form – Annex 36.

(2) When the tax base of the taxable supplies/intra-Community acquisitions of liquid fuels or the value of the received liquid fuels released for consumption in the current tax period exceeds the amount of the tax base of the taxable supplies, the intra-Community acquisitions or the value of the received liquid fuels released for consumption for which security has been already provided, a new security or an additional security to the already provided security shall be provided. The new security shall be at a rate of not less than 20 per cent of the tax base of the taxable supplies/intra-Community acquisitions of liquid fuels or the value of the received liquid fuels released for consumption in the current tax period, but not less than BGN 50,000.

(3) When the tax base of the taxable supplies/intra-Community acquisitions of liquid fuels or the value of the received liquid fuels released for consumption in the current tax period is less than the amount of the tax base of the taxable supplies, the intra-Community acquisitions or the value of the received liquid fuels released for consumption for which security has been already provided, a new security in the relevant amount may be provided or a partial release of the provided security may be requested. The new security shall be at a rate of not less than 20 per cent of the tax base of the taxable supplies/intra-Community acquisitions of liquid fuels or the value of the received liquid fuels released for consumption in the current tax period, but not less than BGN 50,000.

(4) When utilising the security and in the presence of the conditions under Article 176c, paragraph 1 of the Act the tax liable person shall provide a new security under the procedure of paragraph 1. The new security shall be at a rate of not less than 20 per cent of the tax base of the taxable supplies/intra-Community acquisitions of liquid fuels or the value of the received liquid fuels released for consumption in the previous tax period, but not less than BGN 50,000.

#### Release of security

**Article 111e.** (New, SG No. 70/2016) (1) Under the conditions set out in Article 176c, paragraph 7 of the Act and upon a request under Article 111h, paragraph 1 filed by a tax liable person the security shall be released by the competent revenue body within 7 days of receipt of the request in the cases when no tax assessment is assigned in the same period.

(2) In the application of paragraph 1, when the security is in cash, the competent territorial directorate of the National Revenue Agency shall take actions to recover the amount to a specified bank account of the person.



- (3) In the application of paragraph 1, when the security is in government securities, a public enforcement agent shall cancel the levy imposed under Article 203, paragraph 4 of the Tax Insurance Procedure Code.
- (4) In the application of paragraph 1, when the security is an unconditional and irrevocable bank guarantee, the competent revenue body shall return to the tax liable person the original of the bank guarantee.
- (5) Upon release of the security, the competent revenue body shall delete the tax liable person from the register under Article 176c, paragraph 10 of the Act on the day of the release.

#### Utilisation of security

**Article 111f.** (New, SG No. 70/2016) When the person has an outstanding due and payable obligation for value added tax, the security shall be utilised under the enforcement procedure provided for in the Tax Insurance Procedure Code.

#### Check for entry in the register under Article 176c, paragraph 10 of the Act

**Article 111g.** (New, SG No. 70/2016) (1) Within 7 days of receipt of the application under Articles 111b and 111d the competent revenue body shall check the security provided under Article 176c, paragraph 10 of the Act.

(2) When the security complies with the requirements of Article 176c of the Act, the circumstances and details of the person shall be entered in the register under Article 176c, paragraph 10 of the Act.

(3) When the security does not comply with the requirements under Article 176c of the Act, the competent revenue body shall refuse registration of the circumstances and details of the person in the register under Article 176c, paragraph 10 of the Act. The refusal may be appealed under Article 83, paragraph 4 of the Tax Insurance Procedure Code. The provision of security in a smaller amount than the tax due or after the period provided for in Article 176c of the Act shall not constitute grounds for refusal of registration of the tax liable person in the register under Article 176c, paragraph 10 of the Act. The person shall be given 7 days to provide the full amount of the security.

#### Deletion from the register under Article 176c, paragraph 10 of the Act

**Article 111h.** (New, SG No. 70/2016) (1) In presence of the circumstances under Article 176c, paragraph 7 of the Act the tax liable person shall file a request for deletion from the register under Article 176c, paragraph 10 of the Act.

(2) After checking the existence of the circumstances under Article 176c, paragraph 7 of the Act for release of the security, the competent revenue body shall delete the person from the register within 7 days of receipt of the request and shall notify the person in writing/electronically of the deletion.

(3) When no circumstances for deletion from the register exist, the competent revenue body shall refuse deletion of the person from the register. The refusal may be appealed under Article 83, paragraph 4 of the Tax Insurance Procedure Code.

(4) The competent revenue body shall also delete the person from the register under Article 176c, paragraph 10 of the Act before expiry of the one-year period when it finds that:

1. the security is utilised under the procedure of Article 111f and no new security has been provided where grounds for this exist;
  2. the security provided or the balance of the security after its utilisation under Article 111f does not meet the requirements of the Act.
- (5) In the cases referred to in paragraph 4 the competent revenue body shall notify the person in writing/electronically of the deletion. The deletion may be appealed under Article 83, paragraph 4 of the Tax Insurance Procedure Code.

## **Chapter EighteenREPORTING AND DECLARATION**

### **Section IReports and Ledgers**

#### **Sales Log**

**Article 112.** (1) In respect of supplies for which no invoice is issued on the grounds of Article 113 (3) of the Act the supplier who is a registered person under the Act shall prepare a sales report, which shall contain consolidated information on the supplies for the relevant tax period.

(2) The report under Paragraph 1 shall be prepared on the last day of the tax period at the latest.

(3) The sales report under Paragraph 1 shall describe:

1. (amended, SG No. 10/2011, effective 1.02.2011, SG No. 15/2012, effective 1.06.2012 - corrected, SG No. 16/2012) the total sum of the taxable amounts and the sum total of the tax on the taxable supplies - separately according to the rate of tax (20%, 9 %, 0%, respectively);

2. the sum total of the taxable amounts of exempt supplies;

3. (supplemented, SG No. 101/2006) the sum total of the taxable amounts of supplies other than those under Item 2, on which no tax shall be charged (with right to credit for input tax, without right to credit for input tax respectively).

(4) (Amended, SG No. 101/2006) The supplier shall record the sales report under Paragraph 3 in the sales log, by completing columns 01 - 05 and 9 - 25 of appendix № 10.

(5) The report under Paragraph 1 shall not describe the supplies on which tax is charged by the supplier with a memorandum in accordance with the provisions of the Act and these Regulations.

"Sales Log", "Purchases Log", and "Intra-Community Supplies  
of New Means of Transport Ledger" Ledgers of Account

(Title amended, SG No. 101/2006)

- Article 113.** (1) Registered persons shall mandatorily keep the ledgers under Article 124 (1) of the Act: a purchases log and a sales log containing information of all issued and received tax documents and reports, which shall be issued in accordance with the provisions of the Act or these Regulations.
- (2) (Supplemented, SG No. 10/2011, effective 1.02.2011) Registered persons shall keep the ledger under Paragraph 1 "Sales Log" in a standard form - appendix No. 10 - regardless of the type and form of their accounting systems. Registered persons, on the grounds of Article 97a, Article 99 and Article 100 (2) of the Act, shall record in the sales log only the documents issued in relation to the supplied services under Article 21 (2) of the Act with place of transaction on the territory of another Member State, as well as the received supplies of services in respect whereof the tax is chargeable on the recipient under Item 3 of Article 82 (2) of the Act and the effected intra-Community acquisitions with place of transaction on the territory of the country.
- (3) (Supplemented, SG No. 101/2006, amended, SG No. 6/2010, effective 1.01.2010, SG No. 10/2011, effective 1.02.2011) Registered persons shall keep the ledger under Paragraph 1 "Purchases Log" in a standard form - appendix No. 11 - regardless of the type and form of their accounting systems. Registered persons on the grounds of Articles 97a, 99 and 100 (2) of the Act are not required to keep mandatorily a purchases log. In these cases the purchases log submitted by the person shall contain one single entry with values "zero" for numerical fields and "interval" for symbol fields.
- (4) Registered persons shall furthermore submit the information under Paragraph 1 on a magnetic or optical data storage medium, electronically respectively, according to parameters and requirements to files set out in appendix No. 12.
- (5) Information from ledgers of account shall be used for completion of VAT returns and VIES returns under the Act.
- (6) Data in the ledgers of account on a paper-based medium shall coincide completely with data submitted on the magnetic or optical data storage medium.
- (7) The data to be completed and submitted in the sales log and purchases log shall provide all the information contained in appendix No. 10 and appendix No. 11 respectively.
- (8) The information with the data to be submitted on a magnetic or optical data storage medium together with the VAT return and VIES return for the respective period shall provide all the information contained in appendix No. 10 and appendix No. 11.
- (9) (Amended, SG No. 101/2006) Where the the sum of the taxable amounts of taxable supplies for a tax period in the documents included by the registered person in the purchases log or in the sales log exceeds BGN 1,000, the registered person shall have the right not to submit the ledgers of account on a paper-based medium.
- (10) (Amended, SG No. 101/2006, repealed, SG No. 10/2011, effective 1.02.2011).
- (11) (New, SG No. 101/2006) Upon submission of the ledgers of account under Paragraphs 2 and 3 the following columns are not required to be printed mandatorily:
1. (amended, SG No. 110/2013, effective 1.01.2014) name of counterparty, and
  2. the columns which contain only blank fields.
- (12) (New, SG No. 101/2006, amended, SG No. 20/2013, effective 15.03.2013) The registered person who is an intermediary in a triangular operation shall record the invoice issued by the transferor in the triangular operation in the purchases log for the tax period during which the invoice for the supply has been recorded by the intermediary to the acquirer in the triangular operation. In these cases columns 9 - 14 shall not be completed and in column "type of document" the relevant code shall be indicated, and in column "TA upon acquisition of goods by an intermediary in a triangular operation" shall be stated the taxable amount in BGN specified in the invoice issued by the transferor in the triangular operation. Said taxable amount shall not be taken into account in the calculation of the net result for the period.
- (13) (New, SG No. 101/2006) Registered persons who in the calendar quarter have effected intra-Community supplies of new means of transport the recipients whereof are persons not registered for VAT purposes in other Member States, shall record the supplies effected in the calendar quarter in an intra-Community supply of new means of transport ledger.
- (14) (New, SG No. 101/2006) The persons shall provide information from the ledger under Paragraph 13 on a magnetic or optical data storage medium by the 14th day of the month following the calendar quarter for which it refers.

(15) (New, SG No. 101/2006) The parameters and requirements to the structure of data in the ledger under Paragraph 13 shall be in compliance with appendix No. 22.

(16) (New, SG No. 101/2006) Supplies with place of transaction outside the territory of the country, which have not been equalized to taxable ones within the meaning of Article 69 (2) of the Act, as well as supplies and activities outside the independent economic activity of the person shall be recorded in the ledgers of account as exempt supplies.

(17) (New, SG No. 6/2010, effective 1.01.2010) Supplies with place of transaction on the territory of a third country or territory, which are not equalized to chargeable ones within the meaning of Article 69 (2) of the Act, the supply of financial services under Article 46 of the Act and the supply of insurance services under Article 47 of the Act with place of transaction within the territory of the country, as well as supplies and activities outside the course of the independent economic activity of the person may be recorded in one line in the ledgers of account.

(18) (New, SG No. 1/2015, effective 6.01.2015) The persons registered on the grounds of Article 97b of the Act shall record in the sales log the tax documents and reports issued for the effected supplies of services under Article 21 (6) of the Act with place of transaction within the territory of the country. Such persons shall also record in the sales log the issued invoices and advices thereto for effected supplies with place of transaction within the territory of the country, other than those referred to in Article 21 (6) of the Act, by completing columns 1 through 9 inclusive.

#### Declaring and reporting supplies of goods or services for personal needs

**Article 113a.** (New, SG No. 8/2016, effective 29.01.2016) The tax charged for the supply of goods or services for personal needs under Article 6, paragraph 3, subparagraph 1 or Article 9, paragraph 3, subparagraphs 1 and 2 of the Act shall be specified in column 16 (Tax charged for the supply of goods and services for personal needs) of the sales log under Article 124, paragraph 1, subparagraph 2 of the Act.

#### Requirements to Magnetic and Optical Data Storage Mediums

**Article 114.** (1) (Amended, SG No. 101/2006) Magnetic and optical data storage mediums, as well as electronically submitted data from ledgers of account shall contain a set of the following files: Deklar, PRODAGBI, POKUPKI.

(2) Any of the files under Paragraph 1 shall have the format of a standard ASCII text file with ".txt" extension.

(3) The files under Paragraph 1 shall be furthermore prepared and submitted in the cases where they do not contain information.

(4) The files under Paragraph 1 shall cover only one tax period concerning the tax period for which the VAT return is submitted.

(5) The National Revenue Agency territorial directorates shall not accept magnetic or optical data storage mediums which do not satisfy the parameters set out in appendix No. 12.

(6) The National Revenue Agency territorial directorate shall draw up and submit a protocol certifying acceptance or refusal to accept the magnetic or optical data storage medium.

(7) If no acceptance protocol under Paragraph 6 is issued, it shall be considered that the registered person has not submitted the information from the ledgers of account on a magnetic or optical data storage medium.

(8) (Amended, SG No. 101/2006) Upon established inconsistencies between data submitted in the VAT return and data in the

ledgers of account under Article 124 of the Act submitted on a magnetic or optical data storage medium thereto, the person submitting the data shall be asked to remove the inconsistencies within 7 days. To certify the circumstances referred to in this Paragraph the National Revenue Agency territorial directorate shall prepare and send a message.

(9) (Supplemented, SG No. 101/2006) In the cases of Paragraph 8 the VAT return shall be considered to be submitted upon removal of the inconsistency upon submission of a correct VAT return and this shall not result in modification of the legally prescribed time limit for its submission and payment of the debt.

## **Section II Declaration of Tax and VAT Returns**

### **Declaration of Tax**

**Article 115.** (1) (Amended, SG No. 1/2015, effective 6.01.2015) Any registered person shall submit, as stated in this Section, a VAT return under Article 125 (1) of the Act, a VIES return under Article 125 (2) of the Act, and a VAT return under Article 159b (4) of the Act where the person is registered under Chapter Eighteen of the Act.

(2) Tax periods for reporting of tax and time limits for submission of returns under Paragraph 1 are stipulated by the Act.

(3) Determination, declaration and reporting of tax shall be effected by issuing the relevant standard forms set out in these Regulations.

(4) Declaration under the terms of Paragraph 1 shall be effected by submission of the relevant standard form on a paper-based medium, as well as on a magnetic or optical data storage medium where this is required by the Act.

(5) Paragraph 4 shall not apply in the cases of submission of returns electronically under the terms and procedure of the Tax and Social-Insurance Procedure Code.

(6) Returns under Paragraph 1 shall be submitted in person at the competent National Revenue Agency territorial directorate by the person representing the registered person or a person authorized thereby.

(7) The person shall mandatorily complete all data required in the standard forms of the returns and the ledgers of account under this Chapter. In case a field describing value is blank (shall not be completed according to the provisions of the Act and these Regulations) a zero value shall be specified.

(8) Returns under Paragraph 1 shall be completed in Bulgarian.

(9) (Amended, SG No. 101/2006) Returns under Paragraph 1 shall be published in Bulgarian on the website of the NRA.

(10) (Amended, SG No. 6/2010, effective 1.01.2010) Correction of errors in the VAT return shall be effected in accordance with the terms of Article 126 of the Act. Correction of errors in the VIES return shall be effected in accordance with the terms of Article 126 (2) and Item 1 of Article 126 (3) of the Act.

(11) (New, SG No. 110/2013, effective 1.01.2014) A person who has terminated the application of the value added tax special cash accounting regime shall make corrections of errors made as a result of non-recorded in the sales log invoices and advices of invoices issued thereby, in respect whereof the special regime has been applied, for tax periods in which the said person was registered for application of the special regime under Item 2 of Article 126 (3) of the Act.

### **VAT Return**

- Article 116.** (1) Any registered person shall be obligated to submit a VAT return under Article 125 (1) of the Act in a standard form - appendix № 13 - for every tax period.
- (2) A VAT return under Paragraph 1 shall furthermore be submitted in the cases where no tax is payable or claimable, as well as in the cases where the registered person has not effected or received supplies or acquisitions or has not effected importation for said tax period.
- (3) The registered person shall submit the return under Paragraph 1 at the competent National Revenue Agency territorial directorate for every tax period for which it refers.
- (4) The registered person shall submit at the competent National Revenue Agency territorial directorate the ledgers of account under Article 124 (1) of the Act together with the VAT return under Paragraph 1.

## VIES Return

**Article 117.** (1) The VIES return shall be prepared in a standard form - appendix № 14.

(2) The return shall contain the following data:

1. data about the registered person - name/company name, VAT identification number, address for correspondence;
2. (supplemented, SG No. 10/2011, effective 1.02.2011) data about the person submitting the return - name, PIN/PNF/Official Number of NRA register, address for correspondence;
3. tax period for which the return is submitted in format: mm/yyyy;
4. (amended, SG No. 101/2006) sum total of taxable amounts of:
  - (a) all effected intra-Community supplies of goods the recipients whereon are persons registered for VAT purposes in another Member State;
  - (b) (amended, SG No. 6/2010, effective 1.01.2010, supplemented, SG No. 15/2012, effective 21.02.2012) supplies of services under Article 21 (2) of the Act , including received advanced payments, with place of transaction within the territory of another Member State, the recipients whereon are taxable persons registered for VAT purposes in another Member State;
  - (c) supplies as an intermediary in a triangular operation;
5. (amended, SG No. 101/2006) taxable amount of intra-Community supplies of goods, whereby recipients are VAT registered persons in another member state.
6. (amended, SG No. 101/2006) total number of declared lines;
7. (amended, SG No. 101/2006) VAT identification number of the recipient/acquirer, including the sign of the Member State under ISO 3166;
8. (amended, SG No. 101/2006) the sum total of the taxable amounts of effected intra-Community supplies of goods to one registered person for VAT purposes in another Member State;
9. (amended, SG No. 101/2006, SG No. 6/2010, effective 1.01.2010, supplemented, SG No. 15/2012, effective 21.02.2012) the sum total of the taxable amounts of effected supplies of services under Article 21 (2) of the Act, including received advance payments, to one registered person for VAT purposes in another Member State;
10. (amended, SG No. 101/2006) the sum total of the taxable amounts of effected supplies as intermediary in triangular

operations to one registered person for VAT purposes in another Member State;

11. (new, SG No. 101/2006) the tax period in which the tax on the supplies under Items 8 - 10 became chargeable in case said period is different from the tax period under Item 3.

(3) (Amended, SG No. 101/2006, SG No. 6/2010, effective 1.01.2010) Intra-Community supplies of goods on which the person is supplier, supplies of services under Article 21 (2) of the Act with place of transaction within the territory of another Member State, as well as supplies as intermediary in a triangular operation shall be mandatorily recorded in the ledgers of account.

(4) (Amended, SG No. 101/2006, SG No. 6/2010, effective 1.01.2010, supplemented, SG No. 15/2012, effective 21.02.2012, SG No. 20/2013, effective 15.03.2013) The VIES return shall be prepared on the basis of the consolidated data from the ledgers of account under Article 124 (1) of the Act, excluding the issued tax documents in relation to received advance payments on intra-Community supplies of goods, as well as supplies of goods and services with place of transaction within the territory of another Member State the recipients whereon are persons not registered for VAT purposes. The received advance payment (full or partial) from an intermediary in a triangular operation shall not be included in the VIES return.

(5) (Amended, SG No. 101/2006, SG No. 6/2010, effective 1.01.2010, SG No. 15/2012, effective 21.02.2012) No VIES return shall be submitted in the cases where in the respective tax period the registered person simultaneously:

1. has not effected intra-Community supplies;

2. has not effected supplies of services, including has not received advance payments under Article 21 (2) of the Act with place of transaction within the territory of another Member State;

3. has not effected supplies as intermediary in a triangular operation;

4. has not shown missing data for a previous tax period in accordance with Item 1 of Article 126 (3) of the Act.

(6) (Amended, SG No. 10/2011, effective 1.02.2011) The registered persons shall submit the VIES return electronically in accordance with the terms and procedure of the Tax Social-Insurance Code.

(7) (Repealed, SG No. 10/2011, effective 1.02.2011).

(8) (New, SG No. 16/2007, amended, SG No. 6/2010, effective 1.01.2010) Supply of services under Article 21 (2) of the Act may be excluded from the VIES return where the supply of the service is exempt in the Member State where the place of transaction is.

(9) (New, SG No. 84/2011, effective 1.01.2012) It is not obligatory to include in the VIES return for the relevant period the supply of air traffic control and air navigation services provided by the State Enterprise "Air Traffic Control" in respect whereof the charges are collected by Eurocontrol and with code RX pursuant to Article 31a, para. 1, item 3, letter "d".

#### Requirements to the Electronic Submission of VIES Return

**Article 118.** (Supplemented, SG No. 101/2006, amended, SG No. 6/2010, effective 1.01.2010, SG No. 10/2011, effective 1.02.2011) (1) The parameters of the data of the information from the VIES return, as well as the requirements to the structure of the files submitted electronically are specified in appendix No. 15.

(2) The territorial directorates of the National Revenue Agency shall not accept electronically submitted VIES returns which do not satisfy the parameters set out in appendix III 15.

(3) The VIES return shall contain only one entry (line) with the consolidated data for all effected supplies to a given recipient/acquirer from a Member State for the current period, possessing a valid VAT identification number issued by the Member State.

(4) Additional entries for the same recipient/acquirer are allowed only upon declaration of missing data for previous periods in accordance with Item 1 of Article 126 (3) of the Act.

#### VAT Return for Application of a Regime outside the Union or a Regime in the Union

(Title amended, SG No. 84/2011, effective 28.10.2011, SG No. 1/2015, effective 6.01.2015)

**Article 119.** (Amended, SG No. 1/2015, effective 6.01.2015) (1) A person registered under Article 154 of the Act for application of a regime outside the Union shall submit a VAT return under Article 159b (4) of the Act according to a standard form - appendix No 31.

(2) A person registered under Article 156 of the Act for application of a regime in the Union shall submit a VAT return under Article 159b (4) of the Act according to a standard form - appendix No 32.

(3) Data for the return under Paragraph 1 or 2 shall be completed on the basis of the consolidated data from the electronic register under Article 120 (3) of the Act.

(4) A person registered in another member state for application of a regime outside the Union and which effects supplies of telecommunication services, radio and TV broadcasting services or electronically supplied services with place of transaction within the territory of the country, shall submit a VAT return according to a standard form - appendix No 33 - in the cases covered by Article 159g (5) of the Act.

(5) A person registered in another member state for application of a regime in the Union and which has no fixed establishment within the territory of the country and effects supplies of telecommunication services, radio and TV broadcasting services or electronically supplied services with place of transaction within the territory of the country shall submit a VAT return according to a standard form - appendix No 34 - in the cases covered by Article 159g (5) of the Act.

(6) The application under Paragraphs 4 and 5 shall be submitted to the Sofia Territorial Directorate of the National Revenue Agency.

(7) The VAT return under Paragraphs (4) and (5) shall state the identification number of the person for the purposes of application of the respective regime, the applicable rate of tax, the sum total of the taxable amounts of the effected supplies for which the regime applies and for which the value added tax has become chargeable, the total amount of the tax due for our country as a member state of consumption for the relevant tax period.

(8) A person registered in another member state for application of a regime in the Union, where the person has one or more fixed establishments within the territories of other member states, shall also state in the VAT return under Paragraph (5) the identification numbers for VAT purposes, issued by the member states where any of the establishments is located, and the information under Paragraph (7) for supplies effected from such fixed establishments in the respective tax period with place of transaction within the territory of the country for which the value added tax at the applicable rates of tax is chargeable.



(9) The amounts referred to in Paragraphs (7) and (8) shall be stated in Euro. For supplies in other currencies, the exchange rate of the last day of the tax period shall be used, applying the exchange rate published by the European Central Bank for such day, or if no exchange rate is published for such day, the exchange rate published on the next day shall be applied.

## Exchange of Information with Foreign Administrations

**Article 120.** (1) (Amended, SG No. 101/2006) The information specified in the ledgers of account, the intra-Community supply of new means of transport ledger and the VIES return shall be exchanged with the administration of other Member States under the procedure, manner and time limits set out in Council Regulation (EC) № 1798/2003.

(2) Exchange of information related to the levy of value added tax with the tax administrations of other Member States shall be effected under the terms of the Tax and Social-Insurance Procedure Code.

## Chapter Nineteen **OTHER OBLIGATIONS**

### Accounting and Reporting of Tax

**Article 121.** (1) Registered persons shall keep documentation and accounts in conformity with the requirements of the Accountancy Act, the Value Added Tax Act and these Regulations.

(2) Documentation and accounts shall be kept for taxable supplies, exempt supplies, supplies with place of transaction outside the territory of the country, intra-Community acquisitions, received supplies on which the person is the payer of the tax under Chapter Eight of the Act, and for importation.

(3) Branches of registered persons shall keep accounts and maintain documentation as separately registered persons, without having any settlements with the budget.

(4) Branches shall submit to the registered person the required information for completion of the VAT return, VIES return for the period and the information for the magnetic and data storage mediums.

(5) Settlement with the budget for the value added tax shall be carried out by the registered person.

(6) Branches of non-resident persons shall settle payments with the budget independently.

(7) Registered persons shall calculate the net result for the tax period on the basis of the documents recorded in the ledgers for this tax period.

(8) Any registered person shall keep a register of the goods under Items 8 - 10 of Article 7 (5) and Items 8 - 10 of Article 13 (4) of the Act, which shall provide the following information:

1. type of dispatched/received goods;
2. purpose of dispatch/receipt of goods;
3. quantity of dispatched/received goods;

4. Member State to/from which the goods have been dispatched/received;

5. date of dispatch/receipt of the goods.

## **SUPPLEMENTARY PROVISIONS(Title amended, SG No. 4/2009, effective 1.01.2009)**

§ 1. (1) (Previous text of § 1, SG No. 3/2007) For the purposes of this Regulations:

1. "Identification number" shall mean:

(a) the uniform identification code under the commercial register - of the persons entered in the commercial register ;

(b) the uniform identification code under BULSTAT - of the persons entered in the BULSTAT register;

(c) the personal identification number or the personal number of a non-resident - of natural persons who are not entered in the commercial register or the BULSTAT register;

(d) (amended, SG No. 101/2006) the official number under Article 84 (3) of the Tax and Social-Insurance Procedure Code for persons other than those under letters "a" - "c" and who are taxable persons under the Tax and Social-Insurance Procedure Code.

2. (Amended, SG No. 84/2011, effective 28.10.2011) "Third country" shall be a country outside the customs territory of the European Union.

3. "Third territory" shall be a territory which is part of the customs territory of the Community but is not part of the "territory of the Community" within the meaning of Item 3 of § 1 of the supplementary provision of the Act.

4. (New, SG No. 101/2006) VAT identification number under Article 94 (2) of the Act of the persons registered under the Act shall be the identification number under Item 1, in front of which the sign "BG" is written.

5. (New, SG No. 39/2008) "Host country" for the purposes of Articles 109 and 110 shall be:

(a) the country in which the persons are established or have their head office pursuant to international conventions on establishment thereof or in the agreements on their establishment - for international organizations;

(b) the recipient country - for diplomatic missions and consular representations;

(c) the country in which the command/headquarters of the North Atlantic Treaty Organisation is established - for command/headquarters of the North Atlantic Treaty Organisation;

(d) the country whose armed forces participate in common defense actions in another country - for the armed forces of the countries which are parties to the North Atlantic Treaty.

6. (New, SG No. 8/2016, effective 29.01.2016) "VAT group" for the purposes of Article 3, paragraph 7 means a group of related persons established in the same Member State which are treated as a single taxable person within the meaning of Article 11 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.

7. (New, SG No. 70/2016) "CN code" shall be tariff codes under the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No. 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff applied as of 1 January 2016.

(2) (New, SG No. 3/2007) Natural persons shall identify themselves for the purposes of the Act with the VAT identification number received upon registration thereof for all supplies carried out thereby constituting independent economic activity.

- (3) (New, SG No. 3/2007) Where a natural person receives a VAT identification number upon his registration in a capacity other than a sole trader and subsequently records himself as a sole trader, the said person shall be obliged to re-register and the VAT identification number for him shall be the number under "a" Item 1 of Paragraph 1, "b" respectively, received in the capacity of a sole trader, in front of which the sign "BG" shall be placed.
- (4) (New, SG No. 3/2007) Where a natural person receives a VAT identification number upon his registration in his capacity as a sole trader and subsequently deletes himself from the commercial register and the grounds for registration under the Act exist for him, the said person shall be obliged to re-register and the VAT identification number for him shall be the personal identification number, the personal number of a foreigner respectively, in front of which the sign "BG" shall be placed.
- (5) (New, SG No. 3/2007) Re-registration under Paragraphs 3 and 4 shall be made within 14 days from recording the relevant circumstance in the commercial register by filing a written notification to the relevant National Revenue Agency territorial directorate. The date of re-registration shall be the date of recording the relevant circumstance in the commercial register.
- (6) (New, SG No. 39/2008) In the cases of re-registration under Paragraphs 3 and 4 it shall be considered that the person does not supply available goods or services under Article 111 of the Act.

**§ 1a.** (New, SG No. 4/2009, effective 1.01.2009) The supply of a service for software development and/or enhancement shall be deemed equivalent to software revision.

## **TRANSITIONAL AND FINAL PROVISIONS**

**§ 2.** These Regulations shall supersede the Regulations of Application of the Value Added Tax Act (promulgated State Gazette No. 19/1999, amended and supplemented, SG No. 55/1999, SG No. 9/2000, corrected, SG No. 15/2000, amended, Judgment No. 404/2001 of the Supreme Administrative Court - SG No. 12/2001, amended and supplemented, SG No. 15/2001, amended, SG No. 58/2001, amended and supplemented, SG No. 43/2002, SG No. 63/2002, SG No. 29/2003, SG No. 26/2004, SG No. 32/2005, SG No. 9/2006).

**§ 3.** (1) (Amended, SG No. 101/2006) Registration certificates under Article 75 (1) shall be issued to the persons under § 4 (1) of the transitional and final provisions of the Value Added Tax Act.

(2) The certificates under Paragraph 1 shall be issued ex officio by the competent National Revenue Agency territorial directorate and shall be submitted to the persons within one month from entry into force of these Regulations.

(3) Until submission of the certificate under Paragraph 2 the VAT identification number under Article 94 (2) of the Act shall be the identification number under Item 1 of § 1 of the supplementary provision of these Regulations in front of which the sign "BG" shall be placed.

(4) (New, SG No. 3/2007) For natural persons other than sole traders which upon their registration with the BULSTAT register have received uniform identification code other than the personal identification number, the VAT identification number shall be the personal identification number in front of which the sign "BG" shall be placed.

(5) (New, SG No. 15/2012, effective 21.02.2012) The persons under Paragraph 4, registered in the BULSTAT register under the terms of § 2 of the transitional and final provisions of the BULSTAT Register Act may select their identification number for VAT purposes to be their unified identification code under BULSTAT with the sign "BG" being placed in front of it. The right of choice shall be realised by submitting a written declaration to the competent Territorial Directorate of the National Revenue Agency.

- § 4. (1) For tax periods until entry into force of these Regulations the standard forms of documents provided in the superseded Regulations of Application of the Value Added Tax Act shall apply.
- (2) Together with the VAT return for the last tax period prior to the entry into force of these Regulations the persons shall submit on paper-based and magnetic data storage mediums the ledgers of account for the said last period.
- (3) The paper-based and magnetic data storage mediums submitted under Paragraph 2 shall comply with the format, parameters and requirements set out in Articles 91 and 92 and in appendix No. 10 of the superseded Regulations of Application of the Value Added Tax Act.
- (4) In the cases of § 4 (5) of the transitional and final provisions of the Value Added Tax Act the registration inventory of the assets available at the registration date or the assets available at the re-registration date shall be submitted in a standard form - appendix No. 3, appendix No. 4 respectively of the superseded Regulations of Application of the Value Added Tax Act.
- (5) For the assets under Paragraph 4 the right to deduct credit for input tax occurs where the conditions of Chapter Twelve of the superseded Value Added Tax Act apply.

§ 5. For presentation of the effected deduction of input tax claimable for the tax periods until entry into force of these Regulations a standard form appendix No. 5 of the superseded Regulations of Application of the Value Added Tax Act shall be completed and submitted.

§ 6. The balance of the input tax claimable under § 6 (3) of the transitional and final provisions of the Value Added Tax Act shall be stated in cell 80 of appendix No. 8 and in the statement on appendix № 5 of the superseded Regulations of Application of the Value Added Tax Act.

§ 7. The sales report covering the tax periods prior to the entry into force of these Regulations shall be prepared in accordance with the provisions of Article 93 (5) of the superseded Regulations of Application of the Value Added Tax Act.

§ 8. (1) Any registered person shall have the right to deduct the tax charged on the assets upon deregistration under Article 119 (3) of the superseded Value Added Tax Act, which are available at the date of said person's re-registration under the Value Added Tax Act.

(2) The right under Paragraph 1 shall arise where the following conditions obtain simultaneously:

1. available assets within the meaning of the Accountancy Act at the date of re-registration under the Value Added Tax Act have been charged upon the deregistration under Article 119 (3) of the superseded Value Added Tax Act;
2. the tax charged upon the deregistration has been effectively paid or set off by the revenue authority;
3. with the available assets under Item 1 the person has effected, is effecting or will effect taxable supplies within the meaning of Article 69 of the Act;
4. the registration inventory in a standard form - appendix № 3, of the assets under Item 1 has been prepared at the date of re-registration and has been submitted not later than 7 days from the registration date;
5. the assets under Item 1 have been acquired by the person up to 5 years, and for immovable things, up to 20 years before the date of re-registration under the Act.

(3) In the cases where the asset under Paragraph 2 has been used, is used or will be used for both taxable and exempt supplies or for supplies or activities in respect of which no right to deduct credit for input tax exists, a right to deduct partial credit for input tax exists for the tax charged, calculated under the terms of Article 73 of the Act.

(4) The right to deduct credit for input tax under Paragraph 1 shall be exercised in the tax period in which it occurred or in one of the following consecutive three tax periods and the relevant document under Article 71 of the Act shall be recorded in the purchases log for the relevant tax period.

(5) The right to deduct credit for input tax under Paragraph 1 shall not occur and may not be exercised if the inventory under Item 4 of Paragraph 2 is submitted after the time limit under Item 4 of Paragraph 2.

**§ 9.** (1) Where the time limit for submission of information under Article 120 (1) of the superseded Regulations of Application of the Value Added Tax Act expires after entry into force of these Regulations, commercial banks shall submit the information within 7 days from opening/closing of the "VAT account".

(2) By the 14th day of the month following the month of entry into force of these Regulations, banks shall submit the information under Article 120 (2) and (3) of the superseded Regulations of Application of the Value Added Tax Act for the last calendar month preceding the month of entry into force of these Regulations.

**§ 10.** Where an obligation for issuing a memorandum under the procedure of the superseded Regulations of Application of the Value Added Tax Act has arisen before entry into force of these Regulations and no such memorandum has been issued until entry into force of these Regulations, the person shall issue a memorandum, which shall satisfy the provisions of the Value Added Tax Act and these Regulations.

**§ 11.** For goods and services received from other taxable persons for the direct benefit of the tourist and in respect of which the tour operator or travel agent have exercised their right to deduct credit for input tax before entry into force of these Regulations, no adjustment under the terms of Article 79 of the Value Added Tax Act shall be effected.

**§ 12.** (Amended, SG No. 101/2006) (1) Notwithstanding § 14 (1) of the transitional and final provisions of the Value Added Tax Act no tax shall be due upon execution of customs formalities regarding declaration of free circulation of goods where the following conditions obtain simultaneously:

1. at the time of declaration the goods are under customs procedure and customs warehousing, inward processing under excise duty suspension arrangement, temporary importation with full or partial exemption from duty, or have the status of goods in temporary storage, or placed in a free zone or a free warehouse, and

2. simultaneously with the declaration:

(a) the goods leave the territory of the country to a third country or territory, or

(b) the goods placed under temporary importation with full exemption from duty leave the territory of the country to the Member State from which they were exported (including the Republic of Romania) and the recipient is the person who exported them.

(2) The provision of Article 16 (2) shall furthermore apply to the cases where goods have been temporarily exported from the territory of the country to the territory of a Member State or to the territory of the Republic of Romania before 31 December 2006 inclusive, for treatment, processing or repair under outward processing and said goods are imported again to the territory of the country after 1 January 2007 inclusive.

**§ 13.** (New, SG No. 101/2006) The factor under Article 73 (5) of the Act for the previous 2006 shall be calculated according to the formula set out in Article 68 of the superseded regulations for the application of the Value Added Tax Act on the basis of all supplies effected in 2006. In determining the type of supplies the tax arrangement of the supplies at the date of occurrence of the chargeable event for them shall be taken into account.

**§ 14.** (New, SG No. 101/2006) The numbering of the documents under Article 78, issued after 1 January 2007 inclusive, shall commence from "0000000001".

**§ 15.** (New, SG No. 101/2006) (1) Introduction on the territory of the country of goods which were exported by 31 December 2006 inclusive from the territory of another Member State or from the territory of the Republic of Romania shall be considered importation of goods within the meaning of Article 16 of the Act.

(2) In the cases of Paragraph 1 no intra-Community acquisition of goods shall exist.

**§ 16.** (New, SG No. 101/2006) (1) No tax shall be charged on intra- Community acquisition of goods where the following conditions obtain simultaneously:

1. the right of ownership over the goods is passed after 1 January 2007 inclusive;
2. in respect of the goods a tax has been paid or charged upon importation of goods.

(2) In the cases referred to in Paragraph 1, where the taxable amount of an intra-Community acquisition is higher than the taxable amount upon importation it shall be considered that an intra-Community acquisition of goods exists in respect of which the tax becomes chargeable under the Act and the difference shall be considered a taxable amount of the acquisition.

**§ 17.** (New, SG No. 101/2006) (1) Where hoteliers, tour operators and travel agents have received advance payments by 31 December 2006 inclusive for supplies under chapter twenty one of the superseded Value Added Tax Act and in respect of such supplies after entry into force of the Act the provisions of Article 66 (2) or chapter sixteen of the Act apply, upon occurrence of a chargeable event the persons shall issue a tax document for the supplies in accordance with the procedures and time limits of the Act, stating:

1. the total taxable amount for the supply formed in accordance with the Act;
2. the amount of the rate of tax determined on the taxable amount under Item 1;
3. the amount of the tax charged on advance payments by 31 December 2006 inclusive;
4. the amount of the tax charged on advance payments after 1 January 2007 inclusive;
5. the difference between the amount of the tax under Item 2 and the amount of the tax under Items 3 and 4.

(2) In the cases referred to in Paragraph 1 the difference under Item 5 of Paragraph 1 shall be recorded in the sales log.

**§ 18.** (New, SG No. 101/2006) The provisions of § 9 of the transitional and final provisions of the Act shall furthermore apply to supply of goods under the terms of a financial lease contract in respect of which the tax procedure is changed upon entry into force of the Act from taxable to exempt supply or from exempt to taxable supply. For the instalments due after 1 January 2007 the tax procedure at the time of occurrence of the chargeable event under the Act shall apply.

**§ 19.** (New, SG No. 101/2006) (1) Where an advance payment is received by 31 December 2006 inclusive, for a supply under chapter three of the Act and by 31 March 2007 the supplier has not obtained the documents certifying existence of circumstances under chapter four hereof, it shall be considered that the supply is taxable at a rate of 20 per cent.

(2) In the cases referred to in Paragraph 1 a tax shall be charged on the supplier by issuing a memorandum under Article 117 (2) of the Act within 5 days, effective 31 March 2007.

(3) Where the supplier obtains the required documents subsequently, said supplier shall correct the result of the application of Paragraph 2 in accordance with the terms of Article 39 (4) - (7) hereof.

**§ 20.** (New, SG No. 101/2006) (1) Where an advance payment is received by 31 December 2006 inclusive for supply of goods or a service in respect of which the tax treatment is modified by the Act concerning the rate of tax, the place of transaction of the supply, equalisation of the supply to a taxable one under Article 69 (2) of the Act and the chargeable event for which occurs after said date, the supplier shall document the supply by issuing an invoice, stating the total taxable amount of the supply. The tax treatment at the date of occurrence of the chargeable event of the supply under the Act shall apply.

(2) Where an advance payment is made by 31 December 2006 inclusive for supply of goods or a service the chargeable event for which occurs after said date and the tax on the supply is chargeable on the recipient under the terms of the Act and these Regulations, the recipient who is a registered person shall charge a tax on the total taxable amount of the supply, including the advance payment made.

(3) Paragraph 2 shall not apply where a tax is charged on the advance payment under the repealed Value Added Tax Act. The provisions of the Act and these Regulations shall apply to the tax treatment of the supply, including any subsequent advance payments.

**§ 21.** (New, SG No. 101/2006) These Regulations shall come into force on 1 January 2007.

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## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations to Amend and Supplement the Regulations

for Application of the Value Added Tax Act

(SG No. 16/2007, effective 1.01.2007)

**§ 16.** (1) The permits issued by the Minister of Finance under Article 58b of the repealed Value Added Tax Act shall survive for the term for which they were issued as permits under Article 166 of the Act.

(2) Confirmations issued under the terms of Article 83 of the repealed Regulations for Application of the Value Added Tax Act

shall survive in respect of the contracts for which they were issued.

§ 17. These Regulations shall come into force on 1 January 2007 with the exception of § 11, which shall come into force on the date of promulgation of the Regulations in the State Gazette.

## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations amending and supplementing the Regulations for

Application of the Value Added Tax Act

(SG No. 39/2008, effective 15.04.2008)

§ 38. Where until 18.12.2007 inclusive a tax has been charged under Article 37 (2) of the Act for advance payment received and the supplier subsequently obtains the documents under Articles 21 - 38, he shall correct the result from the application of Article 39 (1) and (2) under the terms of Article 39 (4) and (5).

§ 39. (1) Where from 1.01.2007 till 18.12.2007 inclusive an advance payment on supply of a service for procedural representation whereby the right to defense of natural persons in preliminary, legal, administrative and arbitration proceedings is exercised and the chargeable event for such supply occurs after that date, the supply shall have the nature of exempted under Item 5 of Article 44 (1) of the Act.

(2) The registered person supplier shall document the supply under Paragraph 1 by means of cancellation of the issued invoice for advance payment and issue of a new invoice, stating the total taxable amount for the supply. A memorandum under Article 116 (4) of the Act shall also be issued for the cancellation. In the cases of Article 119 of the Act the correction shall be done by specifying the payment received and the tax charged on it with an opposite sign in the sales log.

(3) Corrections under Paragraph 2 shall be done in the tax period in which the tax event of the supply occurred.

## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations Amending and Supplementing the Regulations

for Application of the Value Added Tax Act

(SG No. 4/2009, effective 1.01.2009)

§ 12. In the cases under Article 56, where the tax due is not stated in the customs declaration but in another document issued after 1 January 2007 inclusive by the customs administration and the right to deduct credit for input tax has not been exercised as of the date of entry into force of these Regulations, such right may be exercised by including said document in the purchases log for the tax period in which these Regulations enter into force or in one of the following three tax periods.



§ 13. In the cases under Article 56a (1) and (2), where the administrative act is issued after 1 January 2007 inclusive by the customs authorities and is received by the importer before entry into force of these Regulations and the right to deduct credit for input tax has not been exercised as of the date of entry into force hereof, such right may be exercised by including the act in the purchases log for the tax period in which these Regulations enter into force or in one of the following three tax periods.

§ 14. Registered persons - recipients of the supply or importers for whom the tax has become chargeable as taxpayers under Chapter Eight of the Act by 31 December 2008 inclusive, who at that date had charged the tax outside the terms of Article 117 (3) of the Act and/or had exercised their right to deduct credit for input tax outside the terms of Article 72 of the Act, shall not apply Article 81 (5) of the Regulations for Application of the Value Added Tax Act. In such cases it shall be deemed that the persons have lawfully exercised their right to deduct credit for input tax, to the extent the supply has not been concealed and data thereon are available in the person's accounting books.

§ 15. Registered persons that had charged tax as recipients of a service under Article 81 (6) by 31 December 2008 inclusive, shall cancel the memorandum for the tax charged within four months of entry into force of these Regulations. The cancelled memorandum shall be recorded with an opposite sign in the sales log, and if the person had exercised a right to deduct credit for input tax - with an opposite sign in the purchases log.

§ 16. Sentences two and three of Article 58 (1) and Article 61a of the Regulations for Application of the Value Added Tax Act shall apply to invoices cancelled after 31 December 2006, and to debit advices issued after said date.

§ 17. (1) A person registered under Article 133 of the Act may file an application for optional deregistration under Article 108 of the Act, irrespective of its chargeable turnover for the last 12 consecutive months preceding the current month, where during the said period the person has carried out only supplies in respect of which the tax has become chargeable after 31 December 2008 from the recipient of the supply as a payer under Chapter Eight of the Act.

(2) In the cases of Paragraph 1 deregistration shall be done after an audit.

§ 18. These Regulations shall be effective from 1 January 2009, save for § 9, which shall be effective from 12 August 2008.

## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations Amending and Supplementing the Regulations for

Application of the Value Added Tax Act

(SG No. 6/2010, effective 1.01.2010)

§ 50. (1) For tax periods until 31 December 2009 inclusive the standard forms of the documents in the hitherto existing appendices shall apply.

(2) The hitherto existing Appendix No. 6 to Article 68 (4) shall apply to the VAT returns referring to tax periods after 1 January 2010, until termination of the quarterly procedure for deduction.

§ 51. (1) In case of supply after 1 January 2010 inclusive of second hand goods imported or acquired under the terms of intra-Community acquisition in respect whereof a tax has been charged as of 31 December 2009 inclusive, the general procedure of the Act for the taxation of the supply shall apply.

(2) In the cases of Paragraph 1 for the tax charged as of 31 December 2009 inclusive the right to deduct credit for input tax shall arise and shall be exercised under the terms of Article 151 (4) of the Act.

§ 52. (1) For supplies with ongoing execution for a period of duration exceeding one year for which no payment is due for a period exceeding one year and whose execution has begun as of 31 December 2009 and as of said date there is no received payment on the supply, Article 25 (5) of the Act shall apply.

(2) In respect of the supplies under Paragraph 1 it shall be deemed that the first chargeable event under Article 25 (5) of the Act occurs on 31 December 2010 unless the supply has been terminated as of the same date. The taxable amount under sentence one shall be determined in proportion to the months from the beginning of the execution until 31 December 2010 against the total number of months of execution of the supply, including the month of termination of the supply.

§ 53. For the persons under § 52 (1) of the transitional and final provisions of the Act amending and supplementing the Value Added Tax Act (SG No. 95/2009) who have paid the tax for the advance payment made on the grounds of the repealed Article 91 (3) of the Act, on the date of occurrence of the chargeable event on the supply an obligation arises for the recipient registered person to charge a tax on the taxable amount of the supply less the advance payment made for which the tax has been paid.

§ 54. Accredited representatives of registered non-residents established in another Member State or in a third country with which this country has legal instruments for mutual assistance shall incur solidary and unlimited liability for the obligations of the non-resident for tax periods until 31 December 2009 inclusive.

§ 55. In the cases under § 50 of the transitional and final provisions of the of the Act amending and supplementing the Value Added Tax Act (SG No. 95/2009) where the persons have charged a tax on a received advance payment by 31 December 2009 inclusive, in connection with a taxable supply for which no tax is required after 1 January 2010 and the chargeable event in respect of such supply occurs after said date, the registered person - supplier shall document the supply by issuing a new invoice specifying the total taxable amount for the supply. The invoice issued in connection with the received advance payment shall be cancelled and a memorandum for the cancellation shall be issued under Article 116 (4) of the Act.

§ 56. In the cases under § 55 of the transitional and final provisions of the Act amending and supplementing the Value Added Tax Act (SG No. 95/2009) the persons registered as of the date of entry into force of the Act shall specify e-mail address for correspondence under Article 101 (5) by filing a declaration to the competent National Revenue Agency territorial directorate. No declaration shall be submitted where the e-mail address for correspondence has been submitted for registration with the Registry Agency.

§ 57. These Regulations shall be effective from 1 January 2010, save for § 18, which shall be effective from the date of

promulgation of these Regulations in the State Gazette.

## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations Amending and Supplementing

the Regulations for Application of the Value Added Tax Act

(SG No. 10/2011, effective 1.02.2011)

§ 43. (1) Where for a supply of accommodation provided by a hotel owner an advance payment is received by 31 March 2011 inclusive in respect whereon the chargeable event arises after the said date, the supplier shall document the supply by issuing an invoice stating therein the total taxable amount of the supply. The tax regime effective at the date of occurrence of the chargeable event of the supply under the Act shall apply to the supply.

(2) The supplier - registered person shall document the supply under Paragraph 1 (as well as the supply under § 30 (2) and § 32 of the transitional and final provisions to the Act Amending and Supplementing the Value Added Act Tax) (SG No. 94/2010) by cancelling the issued invoice for advance payment and issuing a new invoice, stating therein the total taxable amount on the supply. A memorandum under Article 116 (4) under the Act shall be issued for the cancellation. In the cases under Article 119 of the Act the correction shall be made by indicating the received payment and the tax charged thereon with an opposite sign in the sales report.

(3) Corrections under Paragraph 2 shall be made in the tax period when the chargeable event of the supply arose.

§ 44. (1) Where an advance payment is received in connection with exempt supply within the meaning of the Value Added Tax Act, effective 31 December 2010 inclusive, which is a taxable supply (excluding those subject to a zero tax rate) after that date and the chargeable event for which arises after 31 December 2010, the supplier - registered person shall document the supply by issuing an invoice stating therein the total taxable amount of the supply. A memorandum under Article 116 (4) under the Act shall be issued for the cancellation. In the cases under Article 119 of the Act the correction shall be made by indicating the received payment and the tax charged on it with an opposite sign in the sales report for the tax period when the chargeable event of the supply arose. The tax regime effective at the date of occurrence of the chargeable event of the supply under the Act shall apply to the supply.

(2) Where an advance payment is received in connection with a taxable supply within the meaning of the Value Added Tax Act, effective 31 December 2010 inclusive, which within the meaning of the Act is an exempt supply after that date and the chargeable event for which arises after 31 December 2010, the supplier - registered person shall document the supply by cancelling the issued invoice for the advance payment stating therein the total taxable amount of the supply. A memorandum under Article 116 (4) under the Act shall be issued for the cancellation. In the cases under Article 119 of the Act the correction shall be made by indicating the received payment and the tax charged on it with an opposite sign in the sales report for the tax period when the chargeable event of the supply arose. The tax regime effective at the date of occurrence of the chargeable event of the supply under the Act shall apply to the supply.

§ 45. For the tax periods until entry into force of these Regulations the standard forms of the documents set out in the Regulations for Application of the Value Added Tax Act effective as of 31 December 2010 shall apply.

§ 46. These Regulations shall enter into force from the day of publication thereof in the State Gazette.

## CONCLUDING PROVISIONS

to the Regulations Amending and Supplementing

the Regulations for Application of the Value Added Tax Act

(SG No. 84/2011, effective 1.01.2012)

§ 14. (Effective 28.10.2011, SG No. 84/2011) Everywhere in the Regulations the word "Community" shall be replaced by "the European Union".

§ 15. These Regulations shall enter into force on 1 January 2012 with the exception of: § 3, § 4, § 5, item 1, § 6, 8, 12, 13 and 14, which shall enter into force on the day of publication of the Regulations in the State Gazette.

## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations Amending and Supplementing

the Regulations for Application of the Value Added Tax Act

(SG No. 15/2012, effective 21.02.2012)

§ 19. Termination of the activity of commercial companies and cooperatives on 1 January 2012 under § 5 (2) of the transitional and final provisions of the Commercial Register Act, as well as deregistration of branches of non-resident traders under Paragraph 1 of the same 3 shall constitute grounds for compulsory deregistration under Item 4 of Article 107 of the Act.

§ 20. (Corrected, SG No. 16/2012) These Regulations shall enter into force on the day of publication of the Regulations in the State Gazette, with the exception of Item 1 of § 17, which shall enter into force on 1 March 2012, and § 14, Items 2 and 3 of § 17, and § 18, which shall enter into force on 1 June 2012.

## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations Amending and Supplementing

the Regulations for Application of the Value Added Tax Act

(SG No. 20/2013, effective 28.02.2013)

§ 21. The concession grantor or the concessionaire shall record the invoices under § 43 (4) of the Transitional and Final Provisions of the Act Amending and Supplementing the Value Added Tax Act (SG No. 94/2012) in the sales log for the tax period in which such invoices are issued, without completing the information in columns 9 - 25 of appendix No. 10 to Article 113 (2).

§ 22. The right for submitting the inventory under Article 60 (5), which has arisen and has not been exercised as of the date of entry into force of these Regulations and where the term for its extension under Article 60 (6) has not expired, may be exercised by the legal successor within 45 days from the date of entry of the respective circumstance under Article 10 of the Act in the commercial register or in the BULSTAT register.

§ 23. In the cases under Item 2 of Article 67 (1) in respect whereof the circumstances under Article 79 (8) of the Act have occurred before entry into force of these Regulations the memorandum under Article 67 (2) shall be issued by 30 April. For the purposes of determination of the portion of the credit for input tax with right to deduction it shall be deemed that the circumstances under Article 79 (8) of the Act have occurred in 2012.

§ 24. These Regulations shall enter into force on the day of publication of the Regulations in the State Gazette, with the exception of § 15, 16, 17, 18, 19 and § 20, which shall enter into force on 15 March 2013.

## TRANSITIONAL AND FINAL PROVISIONS

to the Regulations Amending and Supplementing

the Regulations for Application of the Value Added Tax Act

(SG No. 110/2013, effective 1.01.2014)

§ 24. (1) In cases of cancellation of an issued invoice of advance payment, as referred to in § 8 of the transitional and final provisions of the Act Amending and Supplementing the Tax and Social-Insurance Procedure Code (SG No. 98/2013; suppl., No. 104/2013), the supplier of goods under appendix No. 2, part II (two) shall record in the new invoice issued the wording "reverse charge under Article 163a (2) of the VAT Act".

(2) Where the chargeable event for supply of goods under appendix No. 2, part II (two) arose by 31 December 2013 inclusive and the tax document for the supply is issued after that date, the supply shall be documented by issuing an invoice under Article 114 of the Act and the tax regime at the date of occurrence of the chargeable event of the supply shall apply to that invoice.

(3) Where after 1 January 2014 inclusive grounds occur for amending the taxable amount of a supply of goods under appendix No. 2, part II (two) of the Act, the chargeable event for which arose before that date, the amendment of the taxable amount shall be effected by issuing an advice under Article 115 of the Act and the tax regime at the date of occurrence of the chargeable event of the supply shall apply to that advice.

§ 25. The right to deduct credit for input tax for available assets at the date of registration within the meaning of the Accounting Act and for received services under Article 74 (3) of the Act, which right arose by 1 January 2014 and has not been exercised at the date of entry into force of these Regulations and for the exercise of which the three tax periods following the tax period in which the said right arose have not lapsed, may be exercised in any of the twelve tax periods following the tax period in which the said right arose.

§ 26. These Regulations shall enter into force on 1 January 2014.

TRANSITIONAL AND FINAL PROVISIONS  
to the Regulations Amending and Supplementing the Regulations  
for Application of the Value Added Tax Act  
(SG No. 8/2016, effective 29.01.2016)

- § 21. (1) Until 29 February 2016 including, Annex No. 2 to Article 61(1), Annex No. 3 to Article 61(2), and Annex No. 7 to Article 60(5) shall be submitted as per the pre-amendment procedure when they contain more than five entries.
- (2) Until 29 February 2016 including, the pre-amendment model form of Annex No. 7 to Article 60(5) shall be used.
- (3) For tax periods until 31 January 2016 including, the pre-amendment model forms of Annex No. 10 to Article 113(2) and Annex No. 13 to Article 116(1) shall be used, as well as the parameters, structure, and requirements for files submitted on the magnetic or optical data storage medium under the pre-amendment Annex No. 12 to Article 113(4).

- § 22. (1) In the case of supplies of services under Article 9, paragraph 3, subparagraph 1 of the Act after 31 December 2015, when determining the amount of the direct costs incurred under Article 27(2) of the Act for goods which were used for the supply of services for personal needs before 31 December 2015, the costs for their wear and tear shall be calculated as a share of the difference between the taxable amount for which credit for input tax was fully or partially deducted and the value of the wear and tear included in the direct costs when determining the taxable amount for the services delivered before 31 December 2015 including.
- (2) The costs for wear and tear as a share of the difference under paragraph 1 shall be calculated for each tax period as per the linear method for the remaining period of the total number of years until the expiry of the 5-year time limit, from the tax period during which the right to credit for input tax was exercised for movable assets, or until the expiry of the 20-year time limit for immovable assets, respectively. The costs for wear and tear in the case of existing rights in rem in respect of goods shall be determined for the period for which these rights have been established, but for no longer than the applicable number of years under the preceding sentence.

**Appendix No. 1**

to Article 74 (1)

(Amended and supplemented, SG No. 6/2010, effective 1.01.2010,  
supplemented, SG No. 1/2015, effective 6.01.2015)

APPLICATION FOR REGISTRATION UNDER VALUE ADDED TAX ACT	Territorial Directorate of National Revenue Agency
A. Name, address and e-mail for correspondence of the registered person	Identification number

**Section A: This application is submitted for registration under VAT Act:**

- ☐ Registration under VAT Act
- ☐ Change of data concerning VAT Act registration

**Section B: I exercise the right (obligation) for registration under VAT Act on the grounds of:**

- ☐ Article 96 (1) of Vat Act - compulsory registration upon taxable turnover as per Article 96 (1) of VAT Act for the 12 consecutive months last preceding the current one \_\_\_\_\_ BGN
- ☐ Article 100 (1) of VAT Act – optional registration for a person in respect whereof the conditions for compulsory registration under Article 96 (1) of VAT Act do not exist \_\_\_\_\_
- ☐ Article 97 (1) of VAT Act – compulsory registration for a person established in another Member State, who is not established within the territory of the country and who effects taxable supplies of goods which are assembled or installed within the territory of the country by or for the account of the said person
- ☐ Article 97a of VAT Act – compulsory registration for taxable persons under Article 3 (1), ( 5) and (6) of VAT Act
- ☐ Article 97b of VAT Act – compulsory registration for every taxable person which is not established within the territory of the country and effects supplies of telecommunication services, radio and TV broadcasting services or electronically supplied services, with recipients non-taxable persons which are established or have permanent address or usually reside in the country.
- ☐ Article 98 (1) of VAT Act - compulsory registration for a taxable person who effects supply of goods whereof the place of transaction is within the territory of the country under Article 20 under the terms of distance selling referred to in Article 14 of VAT Act
- ☐ Article 100 (3) of VAT Act – optional registration for a taxable person who effects supplies of goods under the terms of distance selling and in respect whereof the grounds for compulsory registration under Article 98 (1) of VAT Act do not apply
- ☐ Article 99 (1) of VAT Act – compulsory registration for non-taxable legal person and a taxable person who is not registered in pursuance of Articles 96, 97, 98, Article 100 (1) and (3), and Article 102, and who effects intra-Community acquisition of goods
- ☐ Article 100 (2) of VAT Act - optional registration for a taxable person who effects intra-Community acquisition of goods whereof the terms of Article 99 (1) of VAT Act do not apply
- ☐ Article 132 (1) – compulsory registration for a person who acquires goods and services from a registered person in pursuance of Article 10 (1) of VAT Act

**Section C: Enclosed documents**

- ☐ Statement of taxable turnover under Article 96 of VAT Act by months for the last 12 months preceding the current one
- ☐ Another document: \_\_\_\_\_
- ☐ Another document: \_\_\_\_\_
- ☐ Another document: \_\_\_\_\_
- ☐ Another document: \_\_\_\_\_
- ☐ Another document: \_\_\_\_\_

**Section D: Accredited Representative**

- ☐ I carry out the registration under this Act on the grounds of Article 133 through the accredited representative: \_\_\_\_\_

Identification number of the accredited representative: \_\_\_\_\_

Address of the accredited representative: \_\_\_\_\_

The undersigned, \_\_\_\_\_,

hereby declare that I represent the above-mentioned accredited representative and I have acquainted with the obligations of the accredited representative in accordance with VAT Act and the Regulations for Application thereof.

Date: \_\_\_\_\_ Position: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

The undersigned, \_\_\_\_\_,

hereby declare that I represent the person stated in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under the Criminal Code.

Date: \_\_\_\_\_ Position: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

*Note: Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.*

**Appendix No. 2**  
to Article 61 (1)  
(Supplemented, SG No. 1/2015, effective 6.01.2015)

**Inventory of available assets within the meaning of the Accountancy Act and of services received prior to the date of VAT registration in respect of which the right to deduct**

Territorial Tax Directorate of National Revenue Agency:  
Incoming № ...../.....

<b>credit for input tax exists pursuant to Article 74 of VAT Act</b>		
A. Name and address for correspondence of the person	Identification number	

Inventory of available assets as of date .....

and of goods received before date .....

№	Assets within the meaning of Accountancy Act/service received		Amount	VAT upon acquisition with right to full credit for input tax	VAT upon acquisition with right to partial credit for input tax	Data about the document whereby the asset has been acquired			Data about the counterparty	
	description of the asset/service, incl. quantity					number	date of issue	VAT identification number	name	
Total amount of credit for input tax										

The undersigned, .....,

hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date: Position: Signature and stamp:

*Note: Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.*

*\*This column shall be completed by persons obliged to keep accounting under the Accountancy Act.*

**Appendix No. 3**  
to Article 61 (2)  
(Supplemented, SG No. 1/2015, effective 6.01.2015)

<b>Inventory of available assets within the meaning of the Accountancy Act at the date of VAT registration in respect of which a tax has been charged upon previous termination of registration under the Act and in respect of which the right to deduct credit for input tax exists pursuant to Article 76 of VAT Act</b>	Territorial Tax Directorate of National Revenue Agency:	
	Incoming № ...../.....	
A. Name and correspondence address of the person	Identification number	

Inventory of available assets as of date....., in respect of which a tax has been charged upon previous termination of the registration under VAT Act by inventory memorandum ..... / .....

№	№ in inventory upon termination of registration	Asset within the meaning of Accountancy Act		Open market value	Charged VAT upon termination (Credit for input tax)	Comments
Total amount of credit for input tax						



The undersigned,.....,

hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date: Position: Signature and stamp:

Note: Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.

\* This column shall be completed by persons obliged to keep accounting under the Accountancy Act.

**Appendix No. 4**  
to Article 75 (1)  
(Supplemented, SG No. 6/2010, effective 1.01.2010)

MINISTRY OF FINANCE National Revenue Agency REGISTRATION CERTIFICATE The National Revenue Agency certifies that the person: with VAT identification number: is a person registered under VAT by: pursuant to ..... of the Act	
Date of issue:	Signature:

**Appendix No. 5**  
to Article 75 (2)

РЕПУБЛИКА БЪЛГАРИЯ
REPUBLIC OF BULGARIA/REPUBLIK BULGARIEN
МИНИСТЕРСТВО НА ФИНАНСИТЕ
MINISTRY OF FINANCE/MINISTERIUM DER FINANZEN
НАЦИОНАЛНА АГЕНЦИЯ ЗА ПРИХОДИТЕ
NATIONAL REVENUE AGENCY/GENERAL DIREKTION "STEUERN"

Териториална дирекция на НАП - адрес, тел., факс Territorialoffice - address, tel., fax TERITORIALE DIREKTION - Anschrift, tel., fax
--

УДОСТОВЕРЕНИЕ  
CERTIFICATE/  
BESCHEINIGUNG

ПРЕДПРИЯТИЕ ENTERPRISE UNTERNEHMEN	НАИМЕНОВАНИЕ/ NAME OF ENTERPRISE/ NAME DES UNTERNEHMENS ПРАВНА ФОРМА/LEGAL FORM/RECHTSFORM АДРЕС (СЕДАЛИЩЕ)/ ADDRESS OF HEAD OFFICE/ ANSCHRIFT (SITZ) СФЕРА НА ДЕЙНОСТ/ BUSINESS ACTIVITY/ TATIGKEITSGEBIET
--	---

РЕГИСТРАЦИЯ	Идентификационен номер/ Identificationnumber/ Identifizierung nummer
REGISTRATION	ДАТА НА РЕГИСТРАЦИЯТА ПО ЗДДС/
REGISTRATION	DATE OF VAT REGISTRATION/ DATUM DER REGISTRIERUNG NACH DEM MEHRWERT-STEUERGESETZ

ЗАБЕЛЕЖКИ/  
COMMENTS/  
BEMERKUNGEN

С настоящото удостоверение потвърждавам, че горепосоченото предприятие е регистрирано по българския Закон за данък върху добавената стойност към датата на издаване на същото.

With this certificate we confirm, that the above-mentioned enterprise is registered under the Bulgarian Value Added Tax Law at the date of issuing the certificate.

Hiermit wird bestätigt, das o.g. Unternehmen zum Ausstellungsdatum dieser Bescheinigung nach des Bulgarischen Mehrwertsteuergesetzes registriert war.

Дата и място на издаване на удостоверението Place and date of issuing the certificate Datum und Ort der Ausstellung der Bescheinigung	Директор на ТД на НАП Head of Territorial office Leiter des territoriale Direktion  Подпис, печат Signature, Stamp Unterschrift, Stempel
---	---

**Appendix No. 6**  
to Article 68 (4)  
(Supplemented, SG No. 101/2006, effective 1.01.2007,  
amended, SG No. 4/2009, effective 1.01.2009)

Incoming № ...../date.....

Statement of effected deduction of value added tax

VAT identification number .....

№	Description	Cell in VAT return for the period	Period in which input VAT claimable has occurred	Period following the period in which input VAT claimable has occurred	
1	Description of the period – month, year				
2	Declared output VAT payable	cell 50			
3	Set off	-			
4	Additional information about the set off: act №/date	-			
5	Deducted	cell 70			

6	Effectively paid	cell 71			
7	Additional information about the payment: date of payment order	-			
8	(Amended SG No. 4/2009) Declared input VAT claimable	cell 60			
9	Set off	-			
10	Additional information about the set off: act №/date	-			
11	Deducted	-			
12	Effectively refunded tax or claimable tax under Article 92 (3) and (4) of VAT Act	-			
13	Additional information about the refund: date	-			
14	Balance to be refunded	-			
Total amount for effective refund					

Date of completion:

Signature of the representative of the taxable person:

Note: Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.

**Appendix No. 7**  
to Article 60 (5)  
(Supplemented, SG No. 1/2015, effective 6.01.2015,  
SG No. 8/2016, effective 29.01.2016)

**Inventory of the goods and services received in connection with legal succession under Article 10 of VAT Act in respect of which credit for input tax is deductible pursuant to Article 10 (2) of VAT Act**

Territorial Tax Directorate of National Revenue Agency:  
Incoming ...../.....

*To be filled in by the revenue administration*

A. Name and address for correspondence of the person

Identification number

B. Date of entry of the relevant circumstance under Article 10 VATA (date/month/year):

VAT identification number BG

Inventory of goods and services received in connection with legal succession under Article 10 of VAT Act

№	Goods or service		Amount	VAT upon acquisition with right to full credit for input tax	VAT upon acquisition with right to partial credit for input tax	Data about the document whereby the asset has been acquired			Data about the counterparty	
	descripti on of the asset/ser vice, incl. quantity					num ber	date of issue	VAT identification number	name	

Total amount of credit for input tax										

The undersigned,.....,

hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date: Position: Signature and stamp:

*Note: Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.*

*\* This column shall be completed by persons obliged to keep accounting under the Accountancy Act.*

**Appendix No. 8**  
to Article 77 (1)  
(Supplemented, SG No. 6/2010, effective 1.01.2010,  
SG No. 1/2015, effective 6.01.2015)

<b>APPLICATION FOR DEREGISTRATION UNDER VALUE ADDED TAX ACT</b>	Territorial Directorate of National Revenue Agency: Incoming № ...../.....
A. Name and address for correspondence of the registered person	Identification number

**Section A: I submit this form for:**

- ☐ Compulsory deregistration under VAT Act (compulsory deregistration)
- ☐ Optional deregistration under VAT Act (optional deregistration)

**Section B: I exercise my right (obligation) to deregistration under the Value Added Tax Act on the grounds of:**

- ☐ Item 3 of Article 107 of VAT Act – compulsory deregistration upon deletion of the sole trader from the commercial register
- ☐ Letter “a” of Item 4 of Article 107 of VAT Act – compulsory deregistration upon dissolution of a legal person which is a merchant with or without liquidation
- ☐ Letter “b” of Item 4 of Article 107 of VAT Act – compulsory deregistration upon dissolution of a registered person which is a cooperative
- ☐ Letter “c” of Item 4 of Article 107 of VAT Act – compulsory deregistration upon dissolution of a registered person which is a legal person other than a merchant
- ☐ Letter “d” of Item 4 of Article 107 of VAT Act – compulsory deregistration upon dissolution of an unincorporated association or a social insurance fund
- ☐ Item 5 of Article 107 of VAT Act – compulsory deregistration in case of registration in another Member State for application of a regime outside the Union or a regime in the Union – for a person registered pursuant to Article 97b.
- ☐ Item 1 of Article 108 (1) of VAT Act – optional deregistration upon lapse of relevant grounds for compulsory registration – for a person registered pursuant to Articles 96, 97, 97b and Article 98 (3) or Article 100 (1)
- ☐ Item 2 of Article 108 (1) of VAT Act – optional deregistration of a person registered pursuant to Article 98 or Article 100 (3), where the sum of the taxable amounts of the supplies effected under the terms of distance selling within the territory of the country (excluding the supplies of excisable goods) does not exceed BGN 70,000 for each of the two calendar years preceding the current year, and no grounds for compulsory registration exist at the date of submission of the application for deregistration
- ☐ Item 3 of Article 108 (1) of VAT Act – optional deregistration of a person registered pursuant to Article 99 and Article 100 (2) where the sum of the taxable amounts of the taxable intra-Community acquisitions, with the exception of new means of transport and excisable goods, does not exceed BGN 20,000 for the preceding calendar year, and no grounds for compulsory registration exist at the date of submission of the application for deregistration
- ☐ Item 4 of Article 108 (1) of VAT Act – optional deregistration of a person registered pursuant to Article 97a, where as of date of submission of the application for deregistration no grounds for compulsory deregistration exist

Section C: Enclosed documents

\_\_\_\_\_ -0\_  
 \_\_\_\_\_ -0\_  
 \_\_\_\_\_ -0\_  
 \_\_\_\_\_ -0\_  
 \_\_\_\_\_ -0\_  
 \_\_\_\_\_ -0\_

The undersigned, \_\_\_\_\_,  
 hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under the Criminal Code.

Date: \_\_\_\_\_ Position: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

*Note: Information in this form must be typewritten.*

**Appendix No. 9**  
 to Article 77 (2), item 4  
 (Supplemented, SG No. 101/2006,  
 amended, SG No. 16/2007, effective 1.01.2007,  
 amended and supplemented, SG No. 1/2015, effective 6.01.2015)

**Inventory Memorandum №** .....

**date** .....

**for charging tax upon deregistration under Article 111 of VAT Act on available assets at the date of deregistration**

VAT identification number .....

№	Asset		Taxable amount	VAT charged	Comments
	description of the asset, quantity	incl			
Total amount of VAT charged					

Date of completion: .....

Signature of the representative of the taxable person: .....

Stamp of the taxable person: .....

*Note: Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.*

*\* This column shall be completed by persons obliged to keep accounting under the Accountancy Act.*

**Appendix No. 10**  
 to Article 113 (2)  
 (Amended, SG No. 101/2006,  
 SG No. 3/2007, effective 1.01.2007,  
 SG No. 16/2007, effective 1.01.2007,  
 SG No. 6/2010, effective 1.01.2010,  
 SG No. 10/2011, effective 1.02.2011,  
 SG No. 20/2013, effective 15.03.2013,

<sup>1</sup> Identification number of the person under Article 94 (2) of VAT Act .....

Sequence number	Branch	Type of document	Number of document	Date of document	Identification number of the counterparty <sup>2</sup>	Name of counterparty	Type of goods/service	Supply under Article 163a of VAT Act	Total taxable amount <sup>3</sup> subject to VAT	Total VAT charged	Taxable amount of taxable supplies at 20% rate of tax, including distance sales, with place of transaction within the territory of the country (Amended, SG No. 16/2007, SG No. 8/2016) VAT charged for supplies in column 11 and tax charged (20%) as simulated by the Taxable amount of ICA	Taxable amount of received supplies under Article 82 (2) – (5) of VAT Act	VAT charged on ICA and supplies under c. 14 (Amended, SG No. 8/2016) Tax charged for the supply of goods and services for (Amended, SG No. 10/2011, effective 1.02.2011) Taxable amount of taxable supplies at VAT charged on the supplies in c. 17	Taxable amount of supplies at 0 % rate of tax under Chapter Three of VAT Act	Taxable amount of ICS <sup>5</sup>	Taxable amount of supplies under Articles 140, 146 and Article 173 under VAT Act	Taxable amount of supplies of services under Article 21(2) of VAT Act with place	Taxable amount of supplies under Article 69 (2) of VAT Act (incl. TA of supplies	Taxable amount of tax-exempt supplies and tax-exempt ICA	Taxable amount of supplies as intermediary in triangular					
1	2	3	4	5	6	7	8	8a	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

<sup>2</sup> Identification number per Article 94 (2) of the Act, respectively identification number in the sense of § 1 Regulation for Application of the Value Added Tax Act or identification number of the counterparty for VAT purposes, issued by another member state (including the symbol of the member state).

<sup>3</sup> Taxable amounts.

<sup>4</sup> Intra-Community acquisitions of goods.

<sup>5</sup> Taxable amount of acquisition of goods from intermediary in triangular operation shall not be incorporated when calculating the result for the respective period.

### Appendix No. 11

to Article 113 (3)

(Amended, SG No. 101/2006, effective 1.01.2007,  
SG No. 3/2007, effective 1.01.2007,  
SG No. 6/2010, effective 1.01.2010,  
supplemented, SG No. 110/2013, effective 1.01.2014)

Purchases Log

VAT Act IN\*1:.....

Tax period (dd/mm/yyyy)

Sequ ence numb er	Bra nch	Typ e	Nu mbe r of doc ume nt	Date of doc ume nt	Identific ation number of the counter party*2	Name of counte rparty	Type of goods /servic e	Su pple r	Taxabl e amount and tax on received suppli es, ICA*4, T receive d suppli es under Article 82 (2) - (5) of VAT Act and import ation witho ut right	Taxabl e amount received suppli es, ICA, receiving suppli es under Article 82 (2) - (5) of VAT Act, import ation, as well as received suppli	Taxabl e amount with received suppli es, ICA, receiving suppli es for import ation, as well as received suppli	V AT e with received suppli es, ICA, receiving suppli es for import ation, as well as received suppli	V AT e with received suppli es, ICA, receiving suppli es for import ation, as well as received suppli	Annu al ment r of goods from interm ediary in triang ular operat ion*5	Taxabl e amount of acquis ition of goods from interm ediary in triang ular operat ion*5
----------------------------	------------	----------	---------------------------------------	-----------------------------	--	--------------------------------	----------------------------------	-----------------	---	--	---	--	--	---	--

to	es	es
credit	used	used
for	for	for
input	effecti	effecti
tax	or ng	ng
tax	suppli	suppli
exemp	es	es
t	under	under
	Article	Article
	69 (2)	69 (2)
	of	of
	VAT	VAT
	Act	Act
	with	with
	right	right
	to full	to
	credit	partial
	for	credit
	input	for
	tax	input
		tax

1	2	3	4	5	6	7	8	8a	9	10	11	12	13	14	15
---	---	---	---	---	---	---	---	----	---	----	----	----	----	----	----

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\*1 Identification number of the person under Article 94 (2) of VAT Act

\*2 Identification number per article 94 (2) of the Act, respectively identification number in the sense of § 1 Regulation for Application of the Value Added Tax Act or identification number of the counterparty for VAT purposes, issued by another member state (including the symbol of the member state)

\*3 Taxable amounts.

\*4 Intra-Community acquisitions of goods.

\*5 Taxable amount of acquisition of goods from intermediary in triangular operation shall not be incorporated when calculating the result for the respective period.

### **Appendix No. 12**

to Article 113 (4)

(Amended, SG No. 101/2006, effective 1.01.2007,  
amended and supplemented, SG No. 3/2007, effective 1.01.2007,  
SG No. 6/2010, effective 1.01.2010,  
SG No. 10/2011, effective 1.02.2011,  
SG No. 15/2012,  
corrected, SG No. 16/2012,  
amended, SG No. 20/2013, effective 15.03.2013,  
supplemented, SG No. 110/2013, effective 1.01.2014,  
amended, SG No. 8/2016, effective 29.01.2016)

## **PARAMETERS, STRUCTURE AND REQUIREMENTS TO FILES ON MAGNETIC OR OPTICAL DATA STORAGE MEDIUM**

General requirements to the structure of files. The “DEKLAR.TXT”, “POKUPKI. TXT” and “PRODAGBI. TXT” files shall be text files with coding cp-1251/windows-1251.

There are no separators between individual fields of one entry in the files.

Between individual entries (lines) a standard separator for end of line of a text file shall be placed – the character for Carriage Return with subsequent character Line Feed.

The “DEKLAR.TXT”, “POKUPKI. TXT” and “PRODAGBI. TXT” files shall be downloaded consecutively on a magnetic or optical data storage medium. If the capacity of the data storage medium is not sufficient, it shall be completed until capacity is exhausted. A file for which there is no sufficient capacity shall be separated in one copy and the remaining information shall be put on another data storage medium in a new file with the same name.

Requirements to the sequence of entries in the files:

The entries in the “POKUPKI.TXT” and “PRODAGBI. TXT” files shall be arranged in the field “Sequence number of document in the log” in ascending sequence.

The field “Sequence number of the document in the log” shall be filled in with the sequence number of the entry in the log for the respective tax period. In the first entry in the “POKUPKI.TXT” or “PRODAGBI.TXT” files the value of the field is “1”. The values in the field in the subsequent entries increase by 1 without omissions or duplications. If the information is submitted on more than one data storage medium, the sequence numbering in the field “Sequence number of the document in the log” shall not be disrupted. Numbering shall not be disrupted either in the cases where data submitted refer to more than one branch.

When consolidating the information from the purchases and sales logs of the registered person and its branches in one file, the entries shall be arranged in ascending sequence according to field “Number of branch of the registered person which issued the document” (“Number of branch of the registered person which received the document”) in accordance with the requirements to completion of the field “Sequence number of the document in the log”.

The fields in the DEKLAR.TXT file describing value shall contain the sum of the values of the respective fields in “POKUPKI.TXT” and “PRODAGBI.TXT” files.

If no documents are recorded in the purchases and sales logs for the respective tax period, the “POKUPKI.TXT” and/or “PRODAGBI.TXT” files shall contain no entry at all.

Requirements to the content of the fields in the files

The fixed length (number of characters) for every field is compulsory. The unused positions shall be completed with a character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

The fields in notional format “Symbols” may contain symbols from the code table Windows 1251 with code from 20 to FF inclusive. The content is left aligned and does not allow for filling in of empty slots in the box completed with zeros (0) in order to abide by the requirement for box length.

Example: Number of document 250 - “250” shall be completed.

Example: Number of document 6000EX0412345 - “6000/EX/04/12345” shall be completed.

The fields in notional format “Numbers” may contain only Arabic numerals. The content is right aligned. Where the field describes a value, it may contain also a separator “.” for stotinki and a minus sign, but no other signs or separators. Zeros (0) may not be added in front of the amount to abide by the requirement for box length. Completed values shall be in BGN.



Example: Value BGN 100.00 - “100.00” shall be completed.

Example: Value BGN -200.00 - “200.00” shall be completed.

The fields in notional format “Date” shall contain only numbers and the sign “/”. The content of the field shall have the following format: “dd/mm/yyyy”, where: dd is the day, mm is the number of the month, and yyyy is the year.

Example: Date 3 December 2007 – “03/12/2007” shall be completed.

Example: Date 25 March 2007 – “25/03/2007” shall be completed.

Example: The field is blank (not completed) – it shall contain “ ” or “ / / ”.

Requirements to specific fields

The fields “Identification number of the registered person submitting the data”, “Name of the registered person submitting the data”, “Person submitting the data” shall be filled in mandatorily.

The field “Reporting period” shall contain the period to which the information submitted on the data storage medium refers. The field contains only numbers. The content of the field shall have the following format: “yyyymm”, where yyyy is the year to which the data refer, mm is the number of the month to which the data refer. The field shall be filled in mandatorily.

Example: Information about the period 1 March 2007 - 31 March 2007 is submitted – “200703” shall be completed.

Example: The person terminates its registration on 7 May and submits information from the logs for the period 1 May 2007 - 7 May 2007 – “200705” shall be completed.

Example: The person is registered on 13 May 2007 and submits information from the logs for the period 13 May 2007 - 31 May 2007 – “200705” shall be completed.

The fields “Number of branch of the registered person which received the document” and “Number of branch of the registered person which issued the document” shall be completed with unique number for every branch. For documents received or issued by the head office the field shall remain blank (shall not be completed) or shall be filled in with zero value (0).

Example: for a document issued by branch 1 - complete “1”.

Example: For a document issued by the head office of the registered person or by a registered person which has no branches – complete “ ” or “0”.

The field “Type of document” shall be filled in with the following codes:

Code	Description
------	-------------

01	Invoice
02	Debit advice
03	Credit advice
07	Customs declaration/customs document certifying completion of customs clearance
09	Memorandum or another document

11 Invoice – cash accounting

12

Debit  
advice –  
cash  
accountin  
g

13 Credit advice – cash accounting

91 Memorandum of chargeable tax under Article 151c (3) of the Act

92 Memorandum of credit for input tax under Article 151d (8) of the Act or report under Article 104g (14)

93 Memorandum of chargeable tax under Article 151c (7) of the Act with recipient on the supply a person that does not apply the special regime

94 Memorandum of chargeable tax under Article 151c (7) of the Act with recipient on the supply a person that applies the special regime

81	Report on effected sales
82	Report on effected sales under special taxation arrangement

The invoices issued and advices to invoices for supply in respect whereof the special regime applies shall be recorded in the field “Type of document” with the code 11, 12 or 13. The invoices issued and advices to invoices for advance payments made on supply in respect whereof the special regime applies shall be recorded in the field “Type of document” with the code 01, 02 and 03.

A person that applies the special cash accounting regime shall record the invoices received and advices to invoices for supply in respect whereof the special cash accounting regime does not apply and for which no full payment has been made in the field “Type of document” of the purchases log with code 11, 12 or 13. The received invoices and advices to invoices of effected advance payments on supply in respect whereof the special cash accounting regime does not apply and for which no full payment has been made shall be recorded in the field “Type of document” of the

purchases log with code 01, 02 or 03.

A person that applies the special cash accounting regime shall record the received invoices and advices to invoices for supply, which pursuant to Article 151a (2) of the Act is excluded from the scope of the special regime, in a purchases log with code 01, 02 or 03;

The field "Type of document" in the file "POKUPKI.TXT" may not contain codes "81" and "82".

The field "Type of document" in the file "PRODAGBI.TXT" may not contain code "92"

The field "Type of document" shall be filled in mandatorily.

The field "Number of document" is of symbolic type. The content is left aligned. The field shall be filled in mandatorily and the slots that are not used should not be filled in with the "0" symbol.

For customs declaration/customs document certifying completion of customs clearance, the box shall be filled in with the issuance number in compliance with customs legislation with no date. The number shall be comprised of: a letter code, the code of the Customs Office, the customs regime, the sequence number from the Registry as well as separators between them "/" or "-". The content is left aligned. The box shall be filled in mandatorily and the slots that are not used shall not be filled in with the "0" symbol.

For the issued memorandums of chargeable tax under Article 151c (3) and (7) of the Act and for the memorandums of credit for input tax under Article 151d (8) of the Act and for the reports issued under Article 104g (14) in the field "Number of document" shall be completed the number of the memorandum, corresponding to the number of the invoice to which the respective memorandum is issued, or the number of the report corresponding to the number of the memorandum issued by the supplier to which the respective report is issued.

The field "Date of issue of the document" shall contain the date on which the document is issued. The field shall be filled in mandatorily.

For the issued memorandums of chargeable tax under Article 151c (3) and (7) of the Act and for the memorandums of credit for input tax under Article 151d (8) of the Act and for the reports issued under Article 104g (14) in the field "Date of issue of document" shall be completed the date of issue of the document.

The fields describing value shall be the fields with numbers from 03 - 30 to 03 - 44 in file "POKUPKI.TXT" and from 02 - 10 to 02 - 25 in file "PRODAGBI.TXT". In every individual entry the content of the fields describing value shall have identical sign.

If a field describing value is blank (not completed), it may contain a zero (0) value.

Example: The field is blank (not completed) – it shall contain " " or "0.00".

The fields "Identification number of counterparty (supplier)" and "Identification number of counterparty (recipient)" shall contain the VAT identification of the counterparty where the latter is registered for the purposes of VAT (in Bulgaria or in another Member State) and the identification number of the counterparty within the meaning of Item 1 of § 1 of the supplementary provision of the Regulations for Application of VAT Act where the counterparty is not a person registered under VAT Act.

The fields shall mandatorily be filled in with code "9999999999999999" where the counterparty is a non-resident person (natural or legal) without registration under the Tax Insurance Procedure Code and VAT Act or there is no VAT number with which the person is registered for VAT purposes in another member State.

The fields "Name of counterparty (supplier)" and "Name of counterparty (recipient)" shall contain the name of the counterparty. The fields shall be completed mandatorily where the fields "Identification number of counterparty (supplier)" and "Identification number of counterparty (recipient)" are completed. "

The field "Supply under Article 163a of the VAT Act" shall be mandatory for completion in the following cases:

Registered persons that are suppliers and/or recipients on supplies of goods and/or services described in part I of appendix No. 2 to chapter nineteen "a" of the Act shall specify code "01" in the sales log in column 8a "Supply under Article 163a of VAT Act". Registered persons that are suppliers and/or recipients on supplies of goods and/or services described in part II of appendix No. 2 to chapter nineteen "a" of the Act shall specify code "02" in the sales log in column

8a "Supply under Article 163a of VAT Act".

Registered persons that are recipients on supplies of goods and/or services described in part I of appendix No. 2 to chapter nineteen "a" of the Act shall specify code "01" in the purchases log in column 8a "Supply under Article 163a of VAT Act". Registered persons that are recipients on supplies of goods and/or services described in part II of appendix No. 2 to chapter nineteen "a" of the Act shall specify code "02" in the purchases log in column 8a "Supply under Article 163a of VAT Act".

The field "Supply under Article 163a of VAT Act" shall be completed with the following codes:

Code	Description
01	Supply on part I of appendix 2 of VAT Act
02	Supply on part II of appendix 2 of the VAT Act

Requirements to entries upon cancellation of documents

If a document is cancelled (invoice or invoice notification) in the period in which it was issued, the document shall be described in the file "PRODAGBI.TXT" of the issuer but the fields describing value shall be left blank (not completed) or a zero (0) value shall be entered. The document shall not be recorded in the recipient's purchases log.

If a document is cancelled (tax accrual statement or a statement under article 117 (4) of the Act) in the period in which it was issued, the document shall be described in the file "PRODAGBI.TXT" of the issuer but the fields describing value shall be left blank (not completed) or a zero (0) value shall be entered. The document shall not be recorded in the issuer's purchases log.

If a document is cancelled (invoice or invoice notification) after the period in which it was issued, the document shall be described in the file "PRODAGBI.TXT" of the issuer and in the fields describing values, values shall be completed with the same size of content as the corresponding box in the original entry in the log but with an opposite sign. The document shall be recorded in the recipient's purchases log in the file "POKUPKI.TXT" of the recipient concerning the tax period in which the document was cancelled and the boxes describing values shall be filled in with values with the same size of content as the corresponding boxes in the original entry in the log but with an opposite sign.

If a document is cancelled (tax accrual statement or statement under article 117 (4) of the Act) after the period in which it was issued, the document shall be described in the file "PRODAGBI.TXT" of the issuer and in the fields describing values, values shall be completed with the same size of content as the corresponding fields in the original entry in the log but with an opposite sign. The document shall be recorded in the issuer's purchases log in the file "POKUPKI.TXT" of the issuer concerning the tax period in which the document was cancelled and the boxes describing values shall contain values with the same size of content as the corresponding boxes in the original entry in the log but with an opposite sign.

In the cases of breaking a supply for which an invoice has been issued (an invoice notification), the issued or received document shall be described in the file "PRODAGBI.TXT" of the issuer or respectively "POKUPKI.TXT" of the recipient and in the fields describing values a value shall be completed with the same size of content as the corresponding field in the original entry in the log but with an opposite sign.

In the cases of breaking a supply for which the tax was accrued, the respective statement under article 117 (4) of the Act shall be described in the file "PRODAGBI.TXT" and "POKUPKI.TXT" of the issuer and in the fields describing values a value shall be completed with the same size of content as the corresponding field in the original entry in the log but with an opposite sign.

Already cancelled documents may not be cancelled.

Entries by which documents have been cancelled may not be cancelled.

Requirements pertinent to entries when statements under article 117 (4) of the Act are issued

If a statement under article 117 (4) of the Act is issued pertinent to the increase of the taxable amount of the supply, this document shall be described in the file "PRODAGBI.TXT" of the issuer similarly to the description of an invoice debit note. The statement shall also be described on the issuer's purchase log in the file "POKUPKI.TXT" of the issuer similarly to the description of a received invoice debit note.

If a statement under article 117 (4) of the Act is issued pertinent to the decrease of the taxable amount of the supply, this document shall be described in the file "PRODAGBI.TXT" of the issuer similarly to the description of an invoice credit note. The statement shall also be described on the issuer's purchase log in the file "POKUPKI.TXT" of the issuer similarly to the description of a received invoice credit note.

If a memorandum under Article 117 (2) of the Act is issued, wherein the recipient of the supply has charged a zero rate of tax or wherein no tax is charged, the memorandum shall be recorded in "PRODAGBI. TXT" and "POKUPKI. TXT" of the issuer but the field describing the tax value shall be left blank (shall not be completed) or zero (0) value shall be recorded.

Requirements pertinent to entries when invoices, advices to invoices and memorandums under the special cash accounting regime for value added tax are issued

Requirements to the completion of data in a sales log

In case an invoice is issued – cash accounting (code 11), debit advice – cash accounting (code 12), credit advice – cash accounting (code 13), the issued document shall be recorded by the supplier in the sales log, completing columns 9, 10, 11, 12, 17 or 18.

The completed values in the sales log for the documents with code of the type of document 11, 12 or 13 shall not be included in the calculation of the aggregated values of the VAT Return under the VAT Act.

If a memorandum of the chargeable tax under Article 151c (3) of the Act, code (91), or a memorandum of the chargeable tax under Article 151c (7) of the Act has been issued and the recipient of the supply is a person that does not apply the special regime (code 93) and a memorandum of chargeable tax under Article 151c (7) of the Act and the recipient of the supply is a person that applies the special regime (code 94), the issued document shall be recorded by the supplier in the sales log, completing the respective columns 9, 10, 11, 12, 17 or 18.

The values completed in the sales log for the documents with code of the type of document 91, 93 or 94 shall be included in the calculation of the aggregated values from cells 01, 11, 13, 20, 21 or 24 of the VAT Return under the VAT Act.

Requirements to the completion of data in a purchases log

In case an invoice is issued – cash accounting (code 11), debit advice – cash accounting (code 12), credit advice – cash accounting (code 13), these shall be recorded in the purchases log, completing the respective columns 9, 10, 11, 12 or 13.

The completed values in the purchases log for the documents with code of the type of document 11, 12 or 13 shall not be included in the calculation of the aggregated values of the VAT Return under the VAT Act.

If a memorandum of the chargeable tax under Article 151c (3) of the Act, code (91) or a memorandum of the chargeable tax under Article 151c (7) of the Act has been issued and the recipient of the supply is a person that does not apply the special regime (code 93), or a memorandum of credit for input tax under Article 151d (8) of the Act or a report under Article 104g (14) of the Regulation (code 92) has been issued, it shall be recorded by completing the respective columns in the purchases log.

The completed values in the purchases log for the documents with code of the type of document 91, 92 or 93 shall be included in the calculation of the aggregated values of the VAT Return under the VAT Act.

If a memorandum of the chargeable tax under Article 151c (7) of the Act has been issued, and the recipient on the supply is a person that applies the special cash accounting regime (code 94), it shall be recorded in the purchases log by completing the respective columns (9, 10, 11, 12, 13).

The completed values in the purchases log for the documents with code of the type of document 94 shall not be included in the calculation of the aggregated values of the VAT Return under the VAT Act.

Grounds for refusal to accept data storage medium

The data storage medium shall not be accepted by the National Revenue Agency territorial directorate where any of the files:

- is missing or cannot be read;
- is with disrupted length or structure of the entry;
- is with disrupted structure – missing or extra entries in the file;
- is with uncompleted fields – there is a compulsory field which is blank.

In addition, the data storage medium shall not be accepted by the National Revenue Agency territorial directorate where in the file “DEKLAR.TXT”:

- the fields “VAT Identification number of the person”, “Name of the registered person submitting the data” contain false information;
- the content of the field “Reporting period” refers to a future period, a period during which the person is not registered or where data have been submitted about the reporting period.

In addition, the data storage medium shall not be accepted by the National Revenue Agency territorial directorate where in the files “POKUPKI.TXT” or “PRODAGBI.TXT”:

- the field “VAT identification number of the person” contains false information;
- in one and the same entry the fields describing value contain values with a different sign;
- the content of the fields describing value in the file “DEKLAR.TXT” does not correspond to the sum of the corresponding fields in files “POKUPKI.TXT” or “PRODAGBI.TXT”, excluding from file “POKUPKI.TXT” the entries with code of the type of document 11, 12, 13 and 94 and from file “PRODAGBI.TXT” the entries with code of the type of document 11, 12 and 13;
- the content of the fields in the file “DEKLAR.TXT” does not correspond to the content of the VAT return for the period.
- in file “PRODAGBI.TXT” the field “Type of document” contains codes 11, 12 or 13 and the person is not entitled to apply the special cash accounting regime for the value added tax for the tax period from file “DEKLAR.TXT”

The file “DEKLAR.TXT” shall contain information about the registered person, the period for which data are submitted, and the consolidated sums from the sales and purchases logs (for numbers marked with ‘\*’). The file shall contain only one entry (line) with the following structure:

Number	Field description	Format (number of characters)	Formula, admissible values	Controls/acceptance rules	Compulsory completion (value other than nil)
1	2	3	4	5	6
00 - 01	VAT identification number of the person	Symbols (15)	IN standard (valid)	authorised person from the register	yes
00 - 02	Name of the person	Symbols (50)		by an operator, upon submission of data on technical medium , otherwise	yes

				for html-upload is loaded directly from the register	
00 - 03	Tax period	symbols	>=200701<=YYYYMM	admissible period - not submitted; lapsed; submitted on time current date for adjustment	yes
00 - 04	Person submitting the data (PIN/Name)	Symbols (50)		authorised person from the register	yes
00 - 05	Number of documents in the sales log	Numbers (15)	number of documents in the log	correctness control	yes
00 - 06	Number of documents in the purchases log	Numbers (15)	number of documents in the log	correctness control	yes
*01 - 01	Total taxable amounts subject to VAT	Numbers (15)	log amount	correctness control (02-10-from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 - 20	Total VAT charged	Numbers (15)	log amount	correctness control (02-20-from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 - 11	Taxable amount of taxable supplies at 20 % rate of tax, incl. supplies under the terms of distance selling, with place of transaction within the territory of the country	Numbers (15)	log amount	correctness control (02-11-from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01-21	VAT charged 20 %	Numbers (15)	log amount	correctness control (02-21-from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 - 12	Taxable amount of ICA and taxable amount of supplies received under Article 82 (2) – (5) of VAT Act	Numbers (15)	log amount	correctness control (([02 - 12]+[02 - 26] from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 - 22	Tax charged on ICA and on supplies received under Article 82 (2) – (5) of VAT	Numbers (15)	log amount	correctness control (02-22-from Sales Log), excluding documents with code for type	yes

	Act			of document 11, 12 or 13	
*01 23	- (Amended, SG No. 8/2016) Tax charged for the supply of goods and services for personal needs	Number s (15)	log amount	correctness control (02-23- from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 13	- Taxable amount of supplies subject to 9 % rate of tax	Number s (15)	log amount	correctness control (02-13- from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 24	- VAT charged 9 %	Number s (15)	log amount	correctness control (02-24- from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 14	- Taxable amount subject to 0% rate of tax under Chapter Three of VAT Act	Number s (15)	log amount	correctness control (02-14- from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 15	- Taxable amount of supplies at 0% rate of tax on ICS of goods	Number s (15)	log amount	correctness control (02-15- from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 16	- Taxable amount of supplies subject to 0 % rate of tax under Articles 140, 146 and Article 173 of VAT Act	Number s (15)	log amount	correctness control (02-16- from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 17	- Taxable amount of supplies of services under Article 21(2) of VAT Act with place of transaction within the territory of another Member State	Number s (15)	log amount	correctness control (02-17- from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 18	- Taxable amount of supplies under Article 69 (2) of VAT Act, incl. supplies under the terms of distance selling with place of transaction within the territory of another Member State	Number s (15)	log amount	correctness control (02-18 + 02-25) - from Sales Log), excluding documents with code for type of document 11, 12 or 13	yes
*01 19	- Taxable amount of tax-exempt supplies and tax-exempt ICA Purchases	Number s (15)	log amount	correctness control (02-19- from Sales Log), excluding documents with code for type	yes



				of document 11, 12 or 13	
*01 30	- Taxable amount and tax on received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act and importation without right to credit for input tax or tax exempt	Number s (15)	log amount	correctness control (03-30 + 03-44- from Purchases Log), excluding documents with code for type of document 11, 12, 13 or 94	yes
*01 31	- Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct full credit for input tax	Number s (15)	log amount	correctness control (03-31- from Purchases Log) , excluding documents with code for type of document 11, 12, 13 or 94	yes
*01 41	- VAT charged with right to deduct full credit for input tax	Number s (15)	log amount	correctness control (03-41- from Purchases Log), excluding documents with code for type of document 11, 12, 13 or 94	yes
*01 32	- Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct partial credit for input tax	Number s (15)	log amount	correctness control (03-32- from Purchases Log) , excluding documents with code for type of document 11, 12, 13 or 94	yes
*01 42	- VAT charged with right to deduct partial credit for input tax	Number s (15)	log amount	correctness control (03-42- from Purchases Log) , excluding documents with code for type of document 11, 12, 13 or 94	yes
*01 43	- Annual adjustment under Article 73 (8) (+/-) under VAT Act	Number s (15)	log amount	correctness control (03-43- from Purchases Log)	yes
	Net result				

01 - 33	Factor under Article 73 (5) of VAT Act	Numbers (4)	$F \geq 0.00$ и $F \leq 1.00$	correctness control	yes
01 - 40	Total credit for input tax (cell 41 + cell 42 x cell 33+ cell 43)	Numbers (15)	Amount from VAT return	correctness control [01 - 41] + [01 - 42] x [01 - 33] + [01 - 43]	yes
01 - 50	Output tax payable (cell 20 - cell 40) ? 0	Numbers (15)	Amount from VAT return	correctness control [01-20] - [01-40] $\geq 0$	yes
01 - 60	Input tax claimable (cell 20 - cell 40)<0	Numbers (15)	Amount from VAT return	correctness control [01-20] - [01-40]<0	yes
01 - 70	Output tax payable from cell 50, deducted under the terms of Article 92 (1) of VAT Act	Numbers (15)	$\geq 0$	correctness control	yes
01 - 71	Output tax payable from cell 50, effectively paid	Numbers (15)	$\geq 0$	correctness control	yes
01 - 80	Output tax payable under Article 92 (1) of VAT Act within 30 days from submission of this return	Numbers (15)	$\geq 0$		yes
01 - 81	Output tax payable under Article 92 (3) of VAT Act within 30 days from submission of this return	Numbers (15)	$\geq 0$		yes
01 - 82	Output tax payable under Article 92 (4) of VAT Act within 30 days from submission of this return	Numbers (15)	$\geq 0$		yes

Sales Log – structure of files on magnetic or optic data storage medium

The file “PRODAJBI.TXT” shall contain information from the sales log for the period for which data are submitted. Every document in the log is recorded with one entry (line) in the file “PRODAJBI. TXT” with the following structure:

Sales Log		VAT return	Format(number of characters)	Compulsory	Controls/acceptance rules resulting in rejection of the file due to disrupted	
Code	Field name					

					structure	
1	2	3	4	5	6	
02 - 00	VAT identification number of the person	yes	Symbols (15)	yes	admissible and valid IN – corresponds to VAT return	
02 - 01	Tax period	yes	symbols (6) yyyymm	yes	corresponds to VAT return	
02 - 02	Branch/Unit		Numbers (4)		>=0 or <=9999	
02 - 03	Sequence number of the document in the log		Numbers (15)	yes	sequence number without omissions and duplications in the log, starts from 1, increases by 1 and the last one coincides with the number of documents in the log for the VAT return	
02 - 04	Type of document	no	Symbols (2)	yes	Valid type of the document. Possible values are: 01 – Invoice 02 – Debit advice 03 – Credit advice 07 – Customs declaration/customs document for completion of customs clearance 09 – Memorandum or another document 81 – Report on effected sales 82 – Report on effected sales under special arrangements	

					of taxation 11 – Invoice – cash accounting 12 – Debit advice – cash accounting 13 – Credit advice – cash accounting 91 – Memorandum of chargeable tax under Article 151c (3) of the Act 93 – Memorandum of chargeable tax under Article 151c (7) of the Act with recipient on the supply a person that does not apply the special regime  94 – Memorandum of chargeable tax under Article 151c (7) of the Act with recipient on the supply a person that applies the special regime;	
02 - 05	Number of document	no	Symbols (20)	yes	in accordance with the general requirements for data completion	
02 - 06	Date of document	no	Data (dd/mm/yyyy)	yes	Valid date	
02 - 07	Identification number of counterparty (recipient)	no	Symbols (15)	yes	If completed – valid IN	
02 - 08	Name of counterparty	no	Symbols (50)	yes	no	

	(recipient)					
02 - 09	Type of goods or scope and type of service - precise description as per the document	no	Symbols (30)	yes	no	
02 - 10	Total taxable amounts subject to VAT	yes	Numbers (15)	yes	Sum on 02 - 11, 02 - 12, 02 - 13, 02 - 14, 02 - 15, 02 - 16, 02 - 26	
02 - 20	Total VAT charged	yes	Numbers (15)	yes	Sum on 02 - 21, 02 - 22, 02 - 23, 02 - 24	
02 - 11	Taxable amount of taxable supplies at 20 % rate of tax, incl. supplies under the terms of distance selling, with place of transaction within the territory of the country	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 21	VAT charged 20 %	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 12	Taxable amount of ICA	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 26	Taxable amount of received supplies under Article 82 (2) – (5) of VAT Act	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 22	VAT charged on ICA and on received supplies under Article 82 (2)	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	

	– (4 ) of VAT Act					
02 - 23	(Amended, SG No. 8/2016) Tax charged for the supply of goods and services for personal needs	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 13	Taxable amount of taxable supplies at 9% rate of tax	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 24	VAT charged 9 %	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 14	Taxable amount of supplies at 0 % rate of tax under Chapter Three of VAT Act	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 15	Taxable amount of supplies at 0 % rate of tax on ICS of goods	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 16	Taxable amount of supplies at 0 % rate of tax under Article 140, Article 146 (1) and Article 173 of VAT Act	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 17	Taxable amount of supplies of services under Article 21(2) of VAT Act with place of transaction within the territory of another Member	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	

	State					
02 - 18	Taxable amount of supplies under Article 69 (2) of VAT Act, incl. taxable amount of supplies under the terms of distance selling with place of transaction within the territory of another Member State	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 - 19	Taxable amount of tax-exempt supplies and tax-exempt ICA	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
2 - 25	Taxable amount of supplies as intermediary in triangular operations	yes	Numbers (15)	yes	Number $\geq 0.00$ or $< 0.00$	
02 – 27	Supply under Article 163a of VAT Act	no	Symbols(2)		Valid type of supply: Possible values are:01 – Supply on part I of appendix 2 of VAT Act 02 – Supply on part II of appendix 2 of VAT Act	

Purchases Log – structure of files on magnetic or optic data storage medium

The file ‘POKUPKI.TXT’ shall contain information from the Purchases log for the period for which data are submitted. Every document in the log is recorded with one entry (line) in the file ‘POKUPKI.TXT’ with the following structure:

Purchases Log		VAT return	Format(number of characters)	Compulsory	Controls/acceptance rules resulting in rejection of the file due to disrupted structure	
Code	Field name					
03 - 02	VAT identification number of the person	yes	Symbols (15)	yes	admissible and valid IN – corresponds to VAT return	
03 - 01	Tax period	yes	symbols (6) yyymm	yes	corresponds to VAT return	
03 - 03	Branch/Unit		Numbers (4)		>=0 or <=9999	
03 - 04	Sequence number of the document in the log		Numbers (15)	yes	sequence number without omissions and duplications in the log, starts from 1, increases by 1 and the last one coincides with the number of documents in the log for the VAT return	
03 - 05	Type of document		Symbols (2)	yes	Valid type of the document. Possible values are:01 – Invoice02 – Debit advice03 – Credit advice07 – Customs declaration/customs document for completion of customs clearance09 – Memorandum or another document  11 – Invoice – cash accounting  12 – Debit advice – cash accounting  13 – Credit advice – cash accounting  91 – Memorandum of chargeable tax under Article 151c (3) of the Act  92 – Memorandum of credit for input tax under Article 151d (8) of the Act or report under Article 104g (11)  93 – Memorandum of chargeable tax under Article 151c (7) of the Act with recipient of the supply a person that does not apply the special regime  94 – Memorandum of chargeable tax under Article 151c (7) of the Act with recipient of the supply a person	



					that applies the special regime.	
03 - 06	Number of document		symbols(20)	yes	in accordance with the general requirements for data completion	
03 - 07	Date of document		Data (dd/mm/yyyy)	yes	Valid date	
03 - 08	Identification number of counterparty (supplier)		Symbols (15)	yes	If completed – valid IN	
03 - 09	Name of counterparty(supplier)		Symbols (50)	yes		
03 - 10	Type of goods or scope and type of service - precise description as per the document		Symbols (30)	yes		
03 - 30	Taxable amount and tax on received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act and importation without right to credit for input tax or tax exempt	yes	Numbers (15)	yes	Number >=0.00 or <0.00	
03 - 31	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct full credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00	
03 - 41	VAT with right to full credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00	
03 - 32	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct partial credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00	
03 - 42	VAT with right to partial credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00	
03 -	Annual adjustment under Article 73 (8) of VAT Act	yes	Numbers (15)	yes	Number >=0.00 or <0.00	

43						
03 - 44	Taxable amount of acquisition of goods from intermediary in triangular operation	yes	Numbers (15)	yes	Number >=0.00 or <0.00	
03 - 45	Supply under Article 163a of VAT Act	no	Symbols(2)		Valid type of supply: Possible values are:01 – Supply on part I of appendix 2 of VAT Act 02 – Supply on part II of appendix 2 of VAT Act	

### Appendix No. 13

to Article 116 (1)

(Amended and supplemented, SG No. 101/2006, effective 1.01.2007, amended, SG No. 3/2007, effective 1.01.2007, amended and supplemented, SG No. 6/2010, effective 1.01.2010, amended, SG No. 10/2011, effective 1.02.2011, SG No. 15/2012, effective 1.06.2012 - corrected, SG No. 16/2012, amended, SG No. 20/2013, effective 15.03.2013, amended and supplemented, SG No. 8/2016, effective 29.01.2016)

## VALUE ADDED TAX RETURN

TD of NRA /Office

**A: Name and address for correspondence of VAT the registered person**

IN:

BG.....IN:.....

### Section A: Data about VAT charged

<b>Total taxable amounts subject to VAT</b> (sum from cell 11 to cell 16)	01	<b>Total VAT charged</b> (sum from cell 21 to cell 24)	20
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#### Taxable amount subject to 20 % rate of tax:

- taxable amount of taxable supplies, incl. Supplies under the terms of distance selling with place of transaction within the territory of the country	11	VAT charged	21
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- taxable amount of ICA and taxable amount of received supplies under Article 82 (2) – (5) of VAT Act	12	VAT charged on ICA and on received supplies under Article 82 (2) – (5) of VAT Act	22
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<b>Taxable amount of supplies subject to 9 % rate of tax</b>	13	VAT charged (9 %)	24
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#### Taxable amount subject to 0 % rate of tax :

- taxable amount of supplies under Chapter Three of VAT Act	14
- taxable amount of ICS of goods	15
- taxable amount of supplies under	16

Articles 140, 146 and Article 173 of VAT Act\*

**Taxable amount of supplies of services under Article 21, (2) with place of transaction within the territory of another Member State** 17

**Taxable amount of supplies under Article 69 (2) of VAT Act, incl. supplies under the terms of distance selling with place of transaction within the territory of another Member State, as well as supplies as intermediary in triangular operation \*\*** 18

**Taxable amount of tax-exempt supplies and ICA\*\*\*** 19

Section B: Data about exercised right to credit for input tax

**Taxable amount and tax on received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act and importation without right to credit for input tax or tax exempt** 30

**Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (5) of VAT Act and importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act:**

- with right to full credit for input tax	31	VAT with right to full credit for input tax	41
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- with right to partial credit for input tax	32	VAT with right to partial credit for input tax	42
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<b>Factor under Article 73 (5) of VAT Act</b>	33	<b>Total credit for input tax</b> (cell 41 + cell 42 x cell 33+ + cell 43)	40
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Section C: Net result for the period

<b>Output tax payable</b> (cell 20 - cell 40) ? 0	50	<b>Input tax claimable</b> (cell 20 - cell 40) < 0	60
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Section D: output tax payable

<b>Output tax payable from cell 50, deducted under the terms of Article 92 (1) of VAT Act</b>	70	<b>Output tax payable from cell 50, effectively paid</b>	71
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**Section E: input VAT claimable**

**Pursuant to Article 92 (1) of VAT 80  
Act within 30 days from  
submission of this return**

**Pursuant to 81  
Article 92 (3) of  
VAT Act within  
30 days from  
submission of  
this return**

**Pursuant 82  
to Article  
92 (4) of  
VAT Act  
within 30  
days  
from  
submissi  
on of this  
return**

The undersigned, ....., hereby declare that:

? I represent the person specified in cell A and the information stated herein is true and correct.

? the circumstances of **Article 92** (3) and (4) of Vat Act exist.

I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date of completion: .....

Position: .....

Signature and stamp: .....

*Note.* Information in this form shall be typewritten. Amounts shall be stated in BGN and stotinki.

\* Cell 16 is intended to declare supplies for which a zero tax rate applies:

- supplies of general tourism services in cases where the supplies of goods and services which the traveller is using directly have their place of supply in third countries or territories;
- supplies of goods under the special margin taxation procedure, when the conditions set out in Article 28 VATA have been fulfilled in respect of the supplies;
- exempt supply transactions by virtue of international treaties;
- supplies the recipients of which are the armed forces of other States Parties to the North Atlantic Treaty or European Union institutions.

\*\* Cell 18 is intended to declare supplies with place of supply outside of Bulgaria which would be taxable if they were supplied within the territory of Bulgaria, as well as supplies of financial and insurance services when their recipient is established outside of the European Union or when they are directly associated with goods for which the conditions set out in Article 28 VATA have been fulfilled.

\*\*\* In cell 19, the following shall not be declared: the supplies of financial and insurance services - when their recipient is established outside of the European Union or when they are directly associated with goods for which the conditions set out in Article 28 VATA have been fulfilled - which are made equal to taxable supplies within the meaning of Article 69, paragraph 2 VATA and are to be declared in cell 18.

\*\*\*\* Cell 23 is intended to declare the tax due for the goods and services for personal needs that have been used during the tax period.

**Appendix No. 14**

to Article 117 (1)

(Amended, SG No. 101/2006, effective 1.01.2007,  
SG No. 6/2010, effective 1.01.2010,  
SG No. 10/2011, effective 1.02.2011)

VIES RETURN		TD/Office.....Incoming No ...../ .....yearto be filled in by the revenue administration	
A. Data about the registered person			
VAT identification number BGName/name of enterpriseAddress for correspondence			
B. Data about the person submitting the return:			
NamePIN/Personal number of non-resident person/ official number of NRA register Address for correspondence:Address (quarter, residential complex, street No.)Location (city/village)Postal code			
In the capacity of	orepresentative	oattorney	
C. Effected intra-Community supplies of goods, supplies of goods as intermediary in triangular operation as well as supply of services under Articles 21 (2) of the VAT Act with place of transaction within the territory of another Member State whereby recipients are VAT registered taxable persons in another member state.			
Taxable amount - total in BGN,. (sum of column κ3+ κ4 + κ5), incl			01
Taxable amount of ICS (sum of column κ3)			17

Total number of lines in the return					02
No.	VAT IN of the recipient/ acquirer (incl. sign)	Taxable amount in BGN			Tax period in which the tax became chargeable* (mm/yyyy)
		Supply of services under Article 21(2) of VAT Act with place of transaction within the territory of another Member State			
κ1	κ2	κ3	κ4	κ5	κ6

\* In column κ6 specify the tax period in which the tax became chargeable where this period is different from the tax period for which this return refers.

The undersigned, ....., hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Note. Amounts shall be stated in BGN and stotinki.

**Appendix No. 15**  
to Article 118 (1)  
(Amended, SG No. 101/2006, effective 1.01.2007,  
SG No. 6/2010, effective 1.01.2010,  
SG No. 10/2011, effective 1.02.2011,  
SG No. 20/2013, effective 15.03.2013)

PARAMETERS, STRUCTURE AND REQUIREMENTS TO THE FILE CONTAINING THE ELECTRONICALLY SUBMITTED VIES RETURN

(Title amended, SG No. 10/2011, effective 1.02.2011)

The electronically sent information shall contain one of the following files:

VIES.TXT or VIES.CSV

Structure of files

The files VIES.TXT and VIES.CSV shall contain information from one VIES return and the extension (TXT, CSV) of the VIES file shall determine its format and shall have the following meaning:

- Extension TXT – the fields in the file shall have fixed length and a standard separator between individual entries (lines) shall be placed for end of line of text file – a sign for Carriage Return with a following sign Line Feed.
- Extension CSV – the fields in the file shall be separated by semi-column (;) and a standard separator between individual entries (lines) shall be placed for end of line of text file – a sign for Carriage Return with a following sign Line Feed.

The file “VIES.TXT” shall contain information from one VIES return for the period for which it is submitted. The fields in the file have a fixed length and individual entries (lines) are separated by a standard separator for end of line of a text file - the sign for Carriage Return with a following sign Line Feed.

The structure of the VIES.TXT file shall contain the following sections, which shall be separated physically by a new line:

1. Section “Main entry” – the section consists of only one entry (line) with the following structure:

Number	Field description	Length (number of characters)	Format
1.	Code of Section “Main entry”	3	Symbols with VHR (Latin) value
2.	Reporting period	7	symbols
3.	Total number of lines in the return	5	numbers

2. Section “Declarant” – the section consists of only one entry(line) containing information about the person submitting the vies RETURN, and shall have thefollowing structure:

Number	Field description	Length (number of characters)	Format
1.	Code of Section “Declarant”	3	Symbols with VDR (Latin) value)
2.	PIN/Personal Number of Non-Resident /official number of NRA register of the person submitting the return	15	symbols
3.	Full name of the person submitting the return	150	symbols
4.	City from the address for correspondence of the person submitting the return	50	symbols
5.	Postal code from the address for correspondence of the person submitting the return	4	numbers
6.	Address for correspondence (quarter, residential complex, street No.) of the person submitting the return	150	symbols
7.	Capacity of the person submitting the	1	symbols

	return		
3. Section “Registered person” – the section shall contain only one entry (line) containing information about the registered person submitting the data, and shall have the following structure:			
Number	Field description	Length (number of characters)	Format
1.	Code of Section “Registered person”	3	Symbols with VTR (Latin) value
2.	VAT identification number of the registered person	15	symbols
3.	Name of the registered person	150	symbols
4.	Address for correspondence	200	symbols
4. Section “Total turnover” - the section consists of only one entry (line) containing information about the total amount of supplies in the return, and shall have the following structure:			
Number	Field description	Length (number of characters)	Format
1.	Code of Section “Total turnover”	3	Symbols with TTR (Latin) value
2.	Taxable amount total (sum of column κ3 + κ4 + κ5)	12	numbers
3.	Taxable amount of ICS (sum of κ3)	12	numbers
5. Section “ICS” - the section consists of one or more entries (lines) each one containing information about effected supplies to a non-resident counterparty of EU Member State for the reporting period. The entries shall have the following structure:			
Number	Field description	Length (number of characters)	Format
1.	Code of Section “ICS”	3	Symbols with VIR (Latin) value
2.	Number of line	5	numbers
3.	VIN number of the non-resident counterparty, incl. the sign of the Member State	15	symbols
4.	Total taxable amount for supplies of goods	12	numbers
5.	Total taxable amount for triangular operations	12	numbers
6.	Total taxable amount for supplied services under Article 21(2) of VAT Act with place of transaction the territory of another Member State	12	numbers
7.	Reporting period for effected ICS to the respective non-resident counterparty	7	symbols
<p>VIN number of a non-resident counterparty, incl. the sign of the Member State, shall be the VAT identification number issued by the Member State where the person is registered for the purposes of VAT. The total length of the VIN number of the non-resident counterparty, including the sign of the Member State, shall meet the requirements to the structure and length of the VAT identification number issued by EU Member State in which the counterparty is registered for the purposes of VAT. Requirements to the sequence of entries in the file The sections in the file VIES.TXT shall have the following sequence:</p> <ol style="list-style-type: none"> <li>1. Section “Main entry”.</li> <li>2. Section “Declarant”.</li> <li>3. Section “Registered person”.</li> </ol>			

4. Section “Total turnover”.

5. Section “ICS”.

The entries in Section “ICS” shall be arranged in the field “Sequence number” in ascending sequence and the first entry in the field shall have value “1”, the other entries increasing by 1 without omissions and duplication. Requirements to the content of the fields in the file.

General requirements

The fixed length (number of characters) for every field is compulsory. The unused positions shall be completed with a character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

(Amended, SG No. 20/2013, effective 15.03.2013) The fields in notional format “Symbols” may contain symbols from the code table Windows 1251 with code from 20 to FF inclusive. The content is left aligned. The fields in notional format “Numbers” may contain only Arabic numerals.

The content is right aligned. Where the field describes a value, it may contain also a separator “.” for a dot and a minus sign, but no other signs or separators. Zeros (0) may be added in front of the amount to comply with the requirement to the length of the field. Completed values shall be in BGN.

Example: Value BGN 100.00 - “100.00” shall be completed.

Example: Value BGN -200.00 - “200.00” shall be completed. Requirements to specific fields The fields in all sections shall be completed mandatorily with the exception of the field “Reporting period” in Section “ICS” for the lines whose tax period coincides with the tax period of the return. Requirements to fields in Section “Main entry”

- The field “Code of Section “Main entry” shall be completed with the VHR code in Latin.
- The field “Reporting period” shall contain the period for which data are submitted in the VIES return. The field shall contain only numbers and the sign “/”. The content of the field shall be in the following format: “mm/yyyy”, where: yyyy is the year for which data refer, mm is the number of the month for which data refer. Example: Information is submitted for the period 01 March 1999 - 31 March 2007 - “03/2007” shall be completed. Requirements to fields in Section “Declarant”

- The field “Code of Section “Declarant” shall be completed with the VDR code in Latin.
- The field “Type of the person submitting the return” shall be completed with the following codes:

Code in Latin	Description
A	The person submitting the return is attorney
R	The person submitting the return is representative

Requirements to fields in Section “Registered person” The field “Code of Section “Registered person” shall be completed with the VTR code in Latin. Requirements to fields in Section “Total turnover” The field “Code of Section “Total turnover” shall be completed with the TTR code in Latin. Requirements to fields in Section “ICS”

- The field “Code of Section “ICS” shall be completed with the VIR code in Latin.
- The field “Reporting period for effected ICS to respective non-resident counterparty” shall contain the period in which ICS are effected to the respective non-resident counterparty. The field shall contain only numbers and the sign “/”. The content of the field shall be in the following format: “mm/yyyy”, where: yyyy is the year for which data refer, and mm is the number of the month for which data refer. Example: The information submitted is for the period 01 March 2007 - 31 March 2007 - “03/2007” shall be completed. Grounds for refusal to accept an electronically submitted return The submitted VIES.TXT file shall not be accepted by the territorial directorate of the National Revenue Agency where:

1. The file cannot be read.
2. The length of the file or the structure of the entries is disrupted.
3. The file is with disrupted structure – the file has missing or extra entries.
4. The file has uncompleted data in compulsory fields.
5. The field “VAT identification number of the registered person” in Section “Registered person” has false content.
6. The field VIN number of the non-resident counterparty from section ICS contains an unrecognized or missing sign of another Member State in the VAT identification number Structure of VIES.CSV file The file “VIES.CSV” shall contain information from one VIES return for the period for which it is submitted. The fields in the file are separated by semi-column a standard separator for end of line of a text file shall be placed between individual entries (lines) – the sign for Carriage Return with a following sign Line Feed. The structure of VIES.CSV file shall contain the following sections which shall be separated physically by a new line. Section “Main entry” – the section shall contain only one entry (line) with the following structure:

Number	Field description	Maximum length (maximum	Format
--------	-------------------	-------------------------	--------



		number of characters)	
1.	Code of Section “Main entry”	3	Symbols with VHR (Latin) value
2.	Reporting period	7	symbols
3.	Total number of lines in the return	5	numbers

Section “Declarant” – the section shall contain only one entry(line) containing information about the person submitting the VIES return, and shall have the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1	2	3	4
1.	Code of Section “Declarant”	3	Symbols with VDR (Latin) value)
2.	PIN/Personal Number of Non Resident/Official number of NRA register of the person submitting the return	15	symbols
3.	Full name of the person submitting the return	150	symbols
4.	City from the address for correspondence of the person submitting the return	50	symbols
5.	Postal code from the address for correspondence of the person submitting the return	4	numbers
6.	Address or correspondence (quarter, residential complex, street No.) of the person submitting the return	150	symbols
7.	Capacity of the person submitting the return	1	symbols

Section “Registered person” – the section shall contain only one entry (line) containing information about the registered person submitting the data, and shall have the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1.	Code of Section “Registered person”	3	Symbols with VTR (Latin) value
2.	VAT identification number of the registered person	15	symbols
3.	Name of the registered person	150	symbols
4.	Address for correspondence	200	symbols

Section “Total turnover” - the section consists of only one entry (line) containing information about the total amount of supplies in the return, and shall have the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1.	Code of Section “Total turnover”	3	Symbols with TTR (Latin) value
2.	Taxable amount total (sum of column κ3 + κ4 + κ5)	12	numbers
3.	Taxable amount of ICS (sum of κ3)	12	numbers

Section “ICS” - the section consists of one or more entries(lines) each one containing information about effected supplies to a non-resident counterparty of EU Member State for the reporting period. The entries shall have the following structure:

Number	Field description	Maximum length (maximum	Format
--------	-------------------	-------------------------	--------

		number of characters)	
1.	Code of Section “ICS”	3	Symbols with VIR (Latin) value
2.	Number of line	5	numbers
3.	VIN number of non-resident counterparty, incl. the sign of the Member State	15	symbols
4.	Total taxable amount for supplies of goods	12	numbers
5.	Total taxable amount for triangular operations	12	numbers
6.	Total taxable amount for supplied services under Article 21(2) of VAT Act with place of transaction within the territory of another Member State	12	numbers
7.	Reporting period for effected ICS to the respective non-resident counterparty	7	symbols

VIN number of the non-resident counterparty, incl. the sign of the Member State, shall be the VAT identification number issued by the Member State in which the person is registered for VAT purposes. The total length of the VIN number of the non-resident counterparty, including the sign of the Member State, shall meet the requirements to the structure and length of the VAT identification number issued by EU Member State in which the counterparty is registered for VAT purposes.

Requirements to the sequence of entries in the file The sections in the VIES.CSV file shall have the following sequence:

1. Section “Main entry”.
2. Section “Declarant”.
3. Section “Registered person”.
4. Section “Total turnover”.
5. Section “ICS”. The entries in Section “ICS” shall be arranged in the field “Sequence number” in ascending sequence and the first entry in the field shall have value “1”, the other entries increasing by 1 without omissions and duplication. Requirements to the content of the fields in the file.

#### General requirements

(Amended, SG No. 20/2013, effective 15.03.2013) The fields in notional format “Symbols” may contain symbols from the code table Windows 1251 with code from 20 to FF inclusive with the exception of the symbol semi-column (;).

The fields in notional format “Numbers” may contain only Arabic numerals. Where the field describes value, it may contain also a separator “.” for stotinki and a minus sign, but no other signs or separators. Zeros (0) may be added in front of the amount to comply with the requirement to field length. Completed values shall be in BGN. Example: Value BGN 100.00 - “100.00” shall be completed. Example: Value BGN -200.00 - “200.00” shall be completed. Requirements to specific fields The fields in all sections shall be completed mandatorily with the exception of the field “Reporting period” in Section “ICS” for the lines whose tax period coincides with the tax period of the return. Requirements to fields in Section “Main entry”

- The field “Code of Section “Main entry” shall be completed with the VHR code in Latin.
- The field “Reporting period” shall contain the period for which data are submitted in the VIES return. The field shall contain only numbers and the sign “/”. The content of the field shall be in the following format: “mm/yyyy”, where: yyyy is the year for which data refer, mm is the number of the month for which data refer. Example: Information is submitted for the period 01 March 1999 - 31 March 2007 - “03/2007” shall be completed. Requirements to fields in Section “Declarant”
- The field “Code of Section “Declarant” shall be completed with the VDR code in Latin.
- The field “Type of the person submitting the return” shall be completed with the following codes:

Code in Latin	Description
A	The person submitting the return is attorney
R	The person submitting the return is representative

Requirements to fields in Section "Registered person" The field "Code of Section "Registered person" shall be completed with the VTR code in Latin.									
Requirements to fields in Section "Total turnover" The field "Code of Section "Total turnover" shall be completed with the TTR code in Latin.									
Requirements to fields in Section "ICS"									
• The field "Code of Section "ICS" shall be completed with the VIR code in Latin.									
• The field "Reporting period for effected ICS to respective non-resident counterparty" shall contain the period in which ICS are effected to the respective non-resident counterparty . The field shall contain only numbers and the sign "/". The content of the field shall be in the following format: "mm/yyyy", where: yyyy is the year for which data refer, and mm is the number of the month for which data refer. Example: The information submitted is for the period 01 March 2007 - 31 March 2007 - "03/2007" shall be completed..									
Grounds for refusal to accept electronically sent information The submitted VIES.TXT file shall not be accepted by the territorial directorate of the National Revenue Agency where:									
1. The file cannot be read.									
2. The file contains fields exceeding the maximum number of symbols or has entries with disrupted structure.									
3. The file is with disrupted structure – the file has missing or extra entries.									
4. The file has uncompleted data in compulsory fields.									
5. The field "VAT identification number of the registered person" in Section "Registered person" has false content.									
6. The field VIN number of the non-resident counterparty from section ICS contains an unrecognized or missing sign of another Member State in the VAT identification number.									

**Appendix No. 16**  
to Article 95 (1)  
(Amended, SG No. 1/2015, effective 6.01.2015)

Incoming No/date:

NRA TD:

To be filled in by the revenue administration.

APPLICATION FOR REGISTRATION (UPDATE) OF APPLICATION OF A SPECIAL REGIME OUTSIDE THE UNION FOR CHARGING VALUE ADDED TAX ON SUPPLIES OF TELECOMMUNICATIONS SERVICES, RADIO AND TV BROADCASTING SERVICES AND ELECTRONICALLY SUPPLIED SERVICES WITH RECIPIENTS NON-TAXABLE PERSONS (SPECIAL REGIME OUTSIDE THE UNION)

I submit this application for:

Registration for application of the special regime outside the Union

Change of data on the registration for application of the special regime outside the Union;

Data about the taxable person

Identification

Identification number for tax registration purposes

Country of establishment by seat and registered office of the taxable person

Company name/full name of the taxable person

Trade name, if different from company name

Contact details

Address

.....

Telephone .....

E-mail .....

Website .....

Person representing the taxable person

.....

Authorised person submitting the application

.....

Bank account

IBAN/OBAN

BIC

Bank account titleholder

Previous registrations for application of the special regimes\*

*If the above taxable person has already been registered for application of a special regime in the Republic of Bulgaria or in another EU member state or has been registered for application of the special regime for telecommunication services, radio and TV broadcasting services or electronically supplied services applicable to taxable persons established within the territory of the European Union, please specify the identification numbers used thereby for VAT purposes.*

EU member state which has issued the Identification number for VAT purposes  
identification number for VAT purposes

\* The information shall be completed separately for all identification numbers used before submitting the application.

Date of entry into application of the special regime outside the Union

*Has the above-mentioned taxable person already effected any supplies for which the special regime is applicable before submitting the application?*

Yes

No

*If yes, please indicate the date of the first supply:.....*

Change of member state of identification

*If the above-mentioned taxable person is registered in another member state for application of a special regime outside the Union but wishes to register for application of such regime in the Republic of Bulgaria, please indicate the identification number for VAT purposes under which the person is registered in the other EU member state.*

*Please note that in order for the person to register in the Republic of Bulgaria for application of a regime outside*

*the Union the person shall deregister from the other EU member state, notifying such member state of the deregistration therein not later than the tenth day of the month following the date of the desirable change.*

EU member state which has issued the Identification number for VAT purposes  
identification number for VAT purposes

Declaration

I hereby declare that the above person is not registered for VAT purposes in an EU member state except for the purposes of application of a regime outside the Union upon a change of the member state of identification, at the choice of the person.

Attachments

Name of the attached file	Description	File type
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Declaration

I hereby declare that the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date:

**Appendix No. 17**  
to Article 95 (2)  
(Amended, SG No. 101/2006, effective 1.01.2007,  
SG No. 1/2015, effective 6.01.2015)

Incoming No/date:

NRA TD

To be filled in by the revenue administration.

APPLICATION FOR DEREGISTRATION OF APPLICATION OF A SPECIAL REGIME OUTSIDE THE UNION  
FOR CHARGING VALUE ADDED TAX ON SUPPLIES OF TELECOMMUNICATIONS SERVICES, RADIO AND  
TV BROADCASTING SERVICES AND ELECTRONICALLY SUPPLIED SERVICES WITH RECIPIENTS  
NON-TAXABLE PERSONS (SPECIAL REGIME OUTSIDE THE UNION)

I submit this application for:

Deregistration of Application of the Special Regime outside the Union

Data about the taxable person

Identification

Identification number under VAT Act

Identification number for tax registration purposes

Country of establishment by seat and registered office of the  
taxable person

Company name/full name of the taxable person

Contact details

Address

.....

Telephone .....

E-mail ...

Website .....

Person representing the taxable person

.....

Authorised person submitting the application

.....

The right (obligation) for deregistration of application of the special regime outside the Union is effective on  
the grounds of:

*Item 1 of Article 155 (1) of VAT Act - the registered person no longer effects telecommunication services, radio and TV broadcasting services or electronically supplied services*

*Indicate the date of occurrence of the relevant event: .....*

*Item 2 of Article 155 (1) of VAT Act - the registered person no longer complies with the conditions under Article 154 (1) of VAT Act*

*Indicate the date of occurrence of the relevant event: .....*

*In the cases where the registered person does not comply with the conditions of Article 154 (1) of VAT Act as the person is established by seat and registered office or by fixed establishment within the territory of an EU member state, please specify the identification number for VAT purposes, provided by the member state in which the person is established by seat and registered office or by fixed establishment:*

*Country which has issued the identification number for VAT purposes:.....*

*Identification number for VAT purposes.....*

*Item 3 of Article 155 (1) of VAT Act - the registered person does not wish to apply the special regime outside the Union*

*Indicate the date from which the registered person wishes to deregister from application of the special regime:.....*

*Article 155 (10) of VAT Act - the registered person wishes to register for application of the special regime in another EU member state*

*Indicate the date from which the registered person wishes to deregister from application of the special regime in the Republic of Bulgaria:.....*

*Article 159h of VAT Act - the registered person no longer complies with the conditions under Article 154 (1) of VAT Act and wishes to apply the special regime in the Union as it complies with the conditions of Article 156 (1) of the same Act*

*Indicate the date of occurrence of the change in the relevant event: .....*

*Another reason:*

## Attachments

Name of the attached file	Description	File type
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## Declaration

I hereby declare that the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date:

**Appendix No. 18**  
to Article 95 (3)  
(Amended, SG No. 101/2006, effective 1.01.2007,  
SG No. 1/2015, effective 6.01.2015)

Incoming No/date:

NRA TD:

to be filled in by the revenue administration

APPLICATION FOR REGISTRATION (UPDATE) OF APPLICATION OF A SPECIAL REGIME IN THE UNION  
FOR CHARGING VALUE ADDED TAX ON SUPPLIES OF TELECOMMUNICATIONS SERVICES, RADIO AND  
TV BROADCASTING SERVICES AND ELECTRONICALLY SUPPLIED SERVICES WITH RECIPIENTS  
NON-TAXABLE PERSONS (SPECIAL REGIME IN THE UNION)

I submit this application for:

Registration for application of the special regime in the Union

Change of data on the registration for application of the special regime in the Union

Data about the taxable person

Identification

Identification number under VAT Act

Personal Identification Number/Foreigner's  
Number/NRA Register Official Number

UIC under BULSTAT/UIC under Commercial  
Register Act/NRA Register Official Number

Company name/Full name of the taxable person

Trade name, if different from company name

A country in which the taxable person is  
established by seat and registered office or when  
such person is not established by seat and  
registered office in the European Union (EU), the  
country in which the person is established by fixed  
establishment

Country of establishment by seat and registered  
office of the taxable person, where such country is  
not an EU member state

Contact details

Address



Street ..... Number ..... Floor ..... Apartment .....

City .....Postal code ..... P.O. Box.....

Municipality ..... District/Region .....

Country .....

Telephone ..... E-mail .....

Website .....

Person representing the taxable person  
.....

Bank account

IBAN

BIC

Bank account titleholder

Fixed establishments in other EU member states\*

Identification number for VAT purposes

Trade name of the fixed establishment

Address

Street ..... Number ..... Floor ..... Apartment  
.....

City ..... Postal code ..... P.O.  
Box.....

Municipality ..... District/Region  
.....

Country .....

\* the information should be completed separately for each fixed establishment

Identification in other EU member states\*

*If another EU member state has issued to the above person an identification number for VAT purposes as a taxable person not established within the territory of such member state, please state all such identification numbers.*

EU member state which has issued the identification Identification number for VAT purposes  
number for VAT purposes

\* the information should be completed separately for each EU member state in  
which the person has identification

Previous registrations for application of the special regimes\*

*If the above taxable person has already been registered in the Republic of Bulgaria or in another EU member state for application of a regime in the Union or has been registered for application of the special regime for telecommunication services, radio and TV broadcasting services or electronically supplied services applicable to taxable persons not established within the territory of the European Union, please specify the identification numbers used thereby for VAT purposes.*

EU member state which has issued the identification Identification number for VAT purposes  
number for VAT purposes

\* the information should be completed separately for all identification numbers which have been used before submitting the application

Date of entry into application of the special regime in the Union

*Has the above taxable person already effected any supplies to which the special regime would be applicable before submitting the application?*

Yes                      No

*If yes, please indicate the date of the first supply:.....*

Change of member state of identification

*If the above taxable person is registered in another member state for application of the regime in the Union and:*

- has relocated its place of establishment by seat and registered office to the territory of the Republic of Bulgaria, or*
- has no establishment by seat and registered office within the territory of the EU and has relocated its fixed establishment from the territory of another member state to the territory of the Republic of Bulgaria, or*
- has no establishment by seat and registered office within the territory of the EU but has fixed establishment both within the territory of the Republic of Bulgaria and within the territory of another member state, and wishes to register for application of such regime in the Republic of Bulgaria upon the lapse of two years following the year of its registration for application of the regime in the other member state.*

*specify the identification number for VAT purposes of the person registered in the other EU member state.*

*Please note that in order for the person to register in the Republic of Bulgaria for application of a regime in the Union the person shall terminate its registration in the other EU member state, notifying it not later than the tenth day of the month following the date of occurrence of the change.*

EU member state which has issued the identification Identification number for VAT purposes  
number for VAT purposes

Attachments

Name of the attached file	Description	File type
---------------------------	-------------	-----------

Declaration

The

undersigned,

---

, hereby declare that I represent the person specified above and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date:

Signature:

**Appendix No. 19**  
to Article 101 (2)  
(Amended, SG No. 101/2006, effective 1.01.2007,  
SG No. 10/2011, effective 1.02.2011)

RETURN UNDER ARTICLE 168 OF VAT ACT ON INTRA-COMMUNITY SUPPLY OR INTRA-COMMUNITY ACQUISITION OF NEW MEANS OF TRANSPORT

(Title amended, SG No. 10/2011, effective 1.02.2011)

RETURN on intra-Community supply or intra-Community acquisition of new means of transport of TD/Office Incoming № ..... / to be filled in by the taxpayer  
transport revenue administrationyear

A. Data about the declarant:

IN within the meaning of Item 1 and Item 4 of § 1 of the supplementary provision of the Regulations for Application of VAT ActIdentification number of tax purposes/VAT number of non-resident person NameAddress for correspondence

B. Type of transaction:

Intra-Community supply

C. Data about the means of transport:

01	Type of the means of transport
	Motor vehicle or vessel or aircraft
02	Registration number:
03	Make:
04	Model:
05	Colour:
06	№ of frame (for a land vehicle)/identification number (for a vessel or aircraft)
07	Volume of the engine in cub. cm (for motor vehicle)
08	Power of the engine in kW (for motor vehicle)
09	Length in meters (for vessels)
10	Take-off weight in kg (for aircrafts)
11	Date of first registration .....(dd/mm/yyyy)
12	Mileage in km (for motor vehicle)
13	Sailing hours/flight hours .....(for vessels, aircrafts respectively)

D. Data about the counterparty – supplier (seller) / recipient (buyer):

IN within the meaning of Item 1 and Item 4 of § 1 of the supplementary provision of the Regulations for Application of VAT Act.....Identification number for tax purposes/VAT number of non-resident person .....Name .....Address for correspondence .....

E. Data about the supply/acquisition:

14 Date of occurrence of the chargeable event .....(dd/mm/yyyy)

15 Taxable amount

16 VAT due for intra-Community acquisition

F. Data about refunding of tax under Article 168, (5) of VAT Act1:

17 Taxable amount for intra-Community supply (line 15 to be transferred) .....

18 Amount of tax chargeable if the supply is subject to 20% rate of tax .....(the taxable amount on line 17 shall be multiplied by 0.20)

19 VAT upon acquisition of the means of transport .....(upon purchase within the territory of the country upon intra-Community acquisition, upon importation)

20 Amount of input VAT claimable under Article 168 (5) of VAT Act .....(line 19 shall be transferred, and where the value on line 19 is higher than the value on line 18 the value on line 18 shall be transferred)

G. Enclosed documents:

Documents certifying the intra-Community supply and the intra-Community acquisition:

o 1) A copy of a document issued by the person in cell A for the effected supply, which shall contain the requisites set out in Items 3 – 15 of Article 114 (1) of VAT Act (in the cases of intra-Community supply)

o 2) A copy of a document under Item 3 of Article 103 (2) of the Regulations for Application of VAT Act certifying that the means of transport is transported to the territory of another Member State (in the cases of intra-Community supply)

o 3) A copy of a document issued by the supplier (seller) stated in cell D, which shall contain the requisites set out in Items 3 – 15 of Article 114 (1) of VAT Act (in the cases of intra-Community acquisition)

Documents certifying the right to deduct credit for input tax under Article 168 (5) of VAT Act2:

o 4) An invoice meeting the requirements of Article 114 of VAT Act (where the means of transport is purchased within the territory of the country)

o 5) A customs declaration/customs document certifying completion of customs clearance (in cases of importation of the means of transport)

o 6) A copy of a document issued by the supplier (seller), which shall contain the requisites set out in Items 3 – 15 of Article 114 (1) of VAT Act (in the cases of intra-Community acquisition)

o 7) A copy of a payment document certifying that the tax has been remitted to the Executive Budget Revenue (in cases where the means of transport is acquired upon importation or intra-Community acquisition)

o 8) A declaration signed by the recipient under Item 4 of Article 103 (2) of the Regulations for Application of VAT Act

o 9) A document issued by a service company, insurance company or a competent government authority (management agency, etc) under Item 5 of Article 103 (2) of the Regulations for Application of VAT Act

The undersigned,.....,

hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date of completion: ..... Position: ..... Signature and stamp: .....

Note. Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.

1 and 2 to be filled in only where the person wishes to exercise its right to refund credit for input tax under Article 168 (5) of VAT Act.

to Article 83 (3)  
(Amended, SG No. 39/2008, effective 15.04.2008,  
SG No. 6/2010, effective 1.01.2010,  
SG No. 10/2011, effective 1.02.2011)

**NOTIFICATION**

**of effected sale under Article 131 of the Act**

Territorial Directorate of National Revenue Agency at registration of the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively):

(Title amended, SG No. 10/2011, effective 1.02.2011)

Incoming № ...../.....

**1. Data about the owner of the item (the debtor, the pledgor, the owner of the pledged item respectively):**

1.1. Company name/name .....

1.2. Address .....

1.3. Identification number under Article 84 of TSIC.....

1.4. VAT identification number under Article 94(2) of the Act .....

**2. Data about the recipient (buyer)**

2.1. Company name/name.....

2.2. Address .....

2.3. Identification number under Article 84 of TSIC .....

2.4. VAT identification number under Article 94(2) of the Act.....

**3. Data about the public executor, judicial executor or secured creditor:**

3.1. Company name/name .....

3.2. Address .....

3.3. Identification number under Article 84 of TSIC .....

*(the public executor shall specify BULSTAT of the National Revenue Agency, the state judicial executor, that of the Regional Court)*

3.4. VAT identification number under Article 94(2) of the Act.....

**4. Data about the sale:**

4.1. Grounds for effecting the sale .....

4.2. Date of receipt of payment .....

4.3. Selling price of the item.....

4.4. Taxable amount .....

4.5. Tax due .....

*(In the cases of Article 83a(7) and (8) of the Regulations for Application of VAT Act the tax due on the auction, the already transferred tax and the additional tax subject to payment/refund shall be specified)*

The undersigned, ....., hereby declare that I represent the person specified in Item 3 and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under the Criminal Code.

Date: ..... Signature and stamp: .....

*Note. Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.*

**Appendix No. 21**

to Article 110 (3)

(Amended, SG No. 39/2008, effective 15.04.2008,  
SG No. 71/2008,  
SG No. 84/2011, effective 28.10.2011)

CERTIFICATE OF EXEMPTION FROM THE OBLIGATION FOR VAT PAYMENT FOR SUPPLIES WITH PLACE OF TRANSACTION IN ANOTHER MEMBER STATE OF THE PERSONS UNDER ARTICLE 109 (1) AND (2) OR FOR SUPPLIES WITH PLACE OF TRANSACTION WITHIN THE TERRITORY OF THE COUNTRY ON WHICH RECIPIENTS ARE INSTITUTIONS OF THE EUROPEAN UNION FOR WHICH THE REPUBLIC OF BULGARIA IS A HOST COUNTRY

Serial No (optional)

1. Eligible institution/individual

Designation/name .....  
Street ..... and ..... No. ....  
.....  
Postal ..... code, ..... place ..... ..  
.....  
(Host) Member State .....

2. Competent authority for issuing the stamp  
(Name, address and telephone No)

1 .....  
...  
2 .....

3. Declaration by the eligible institution or person

The eligible institution or individual<sup>(1)</sup> hereby declares

- (a) That the goods and/or services set out in box 5 are intended <sup>(2)</sup>
- |  |   |
|--|---|
| <input type="checkbox"/> For the official use of   | <input type="checkbox"/> for the personal use of                        |
| <input type="checkbox"/> A foreign diplomatic mission  | <input type="checkbox"/> a staff member of a foreign diplomatic mission |
| <input type="checkbox"/> A foreign consular representation   | <input type="checkbox"/> A foreign consular representation              |
| <input type="checkbox"/> An international organization   | <input type="checkbox"/> a member of an international organization      |
| <input type="checkbox"/> The armed forces of any State which is a party to the North Atlantic Treaty |   |
| <input type="checkbox"/> The Command/Headquarters of North Atlantic Treaty Organization              |   |
| <input type="checkbox"/> The institutions of the European union                                      |   |

(designation of the institution) (see box 4)

(b) that the goods and/or services described at box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1, and

(c) that the information above is furnished in good faith. The eligible institution or individual hereby undertakes in pay to the Member State from which the goods were dispatched or from which the goods and/or services were supplied, the VAT and/or excise duty which would be due if the goods and/or services did not comply with the conditions of exemption, or if the goods and/or services were not used in the manner intended.

.....  
...  
place, date ..... name and status of signatory .....  
signature

4. Stamp of the institution

(in case of exemption for personal use)

.....  
place, date ..... name and status of signatory

stamp .....  
.....

signature

5. Description of the goods and/or services, for which the exemption from VAT end/or excise duty is requested

A. Information concerning the supplier

- (1) Name and address .....  
(2) Member State .....  
(3) VAT number .....

B. Information concerning the goods and/or services

No	Detailed description of goods and/or services (3) (or reference to the attached order from)	Quantity of or Number	Value excluding VAT	Currency
----	---	-----------------------	---------------------	----------

Total  
amount

6. Certification by the competent authority or authorities of the host Member State

6.1. The competent authority .....certifies that the institution/the person has

the ..... status ..... of

.....

.....  
place, date ..... name and status of signatory

.....

signature and stamp

6.2. The consignment/supply of goods and/or services described in box 5  
0 totally

0 Up to a quantity of (number) (4)  
the conditions for exemption VAT

.....  
.....

place, date

name and status of signatory

.....  
signature and stamp

7. Permission to dispense with stamp (only in case of exemption for official use)

By letter No ..... of

(reference to file) ..... (date)

..... has been permitted

by  
(designation of eligible institution)

..... to dispense with the stamp under box  
6

(designation of competent authority in the host Member State)

.....  
place, date ..... name and status of signatory ..... signature

stamp

1 delete as appropriate

2 place a cross in the appropriate box

3 delete space not used. This obligation also applies if order forms are attached.

4 Goods and/or services not eligible should be deleted in box 5 or on the attached order from.

## Instructions for completion of the certificate

1. For the supplier this certificate serves as a document supporting the exemption from the obligation for VAT payment for goods and services of the eligible institution /individuals mentioned in Article 110 (Article 151 of Council Directive 2006/112/EC). One certificate should be completed for each supplier. The supplier must keep it in his documentation in accordance with the legal provisions applicable in his Member State.

2. The certificate of exemption from the obligation for VAT payment shall be prepared in two counterparts.

(a) The uncompleted space in cell 5.B shall be stricken off so as to prevent any further additions.

(b) The document must be completed legibly and in a manner so that designated data are not subject to deletion. No correction/deletion or additional writing above is permitted. The document shall be completed in a language adopted by the host Member State.

(c) If the description of the goods (cell 5.B in the certificate) contains references to a purchase form completed in a language other than the one adopted by the host Member State, the eligible institution/individual shall enclose a translation.

(d) On the other hand, if the certificate is completed in a language other than that adopted by the Member State of the supplier, the eligible institution/individual shall enclose a translation of the information related to the goods in cell 5B.

(e) (Amended, SG No. 84/2011, effective 28.10.2011) Adopted language shall mean one of the officially used languages in the Member State or one of the official languages of the European Union which the Member state declares as eligible for use to that purpose.

3. Through its declaration in cell 3 in the certificate the eligible institution/individual provides the information necessary for evaluating the application for exemption from the obligation for VAT payment in the host Member State.

4. Through its declaration in cell 4 in the certificate the institution confirms the detailed data in cell 1 and cell 3 (a) of the document and certifies that the authorized person is an employee of the institution.

5. (a) The reference to the purchase order form (cell 5.B in the certificate) shall contain at least the date and number of the purchase order. The purchase order form shall contain all the components listed in cell 5. If the certificate is subject to stamping by the competent authority of the host Member State, the purchase order form shall also be stamped.

(b) Entry of the identification number for VAT purposes, the number of supplier is compulsory.

(c) Currency units shall be designated with a three-digit code according to the international standard ISO4217, set out by the International Standardisation Organisation \*1

6. The authenticity of the above declaration by the eligible institution/individual is confirmed with the stamp of the competent authority of the host Member State in cell 6. This authority may put its stamp in accordance with the consent of another authority in its Member State.

7. To simplify the procedure the competent authority may cancel the obligation of the eligible institution to require a stamp in case of exemption from the obligation for VAT payment for official use. The eligible institution shall mention such cancellation in cell 7 of the certificate.

---

\* 1 For example, some codes of currencies currently used:  
BEF (Belgian franc), DEM (DEM), DKK (Danish krone), ESP



(Spanish Peseta), FRF (French Franc), GBP (British pound), GRD (Greek Drachma), IEP (Irish pound), ITL (Italian lira), LUF (Luxembourg franc), NLG (Dutch Guilder), PTE (Portuguese escudo), ATS (Austrian shilling), FIM (Finnish brand), SEK (Swedish krona), USD (U.S. dollar).

**Appendix No. 22**  
to Article 113 (15)  
(New, SG No. 101/2006, effective 1.01.2007)

**The parameters and requirements to the structure of the data of the electronic register**

The electronic register under Article 113 (13) shall be kept as electronic file NMTREG.

Structure of the NMTREG.CSV file. The NMTREG.CSV file shall contain the VAT identification number of the registered person and information about the supply of new means of transport effected by VAT-registered Bulgarian suppliers to non-registered persons from another member state. Each supplied means of transport shall be described by a single entry (line) in the file and this shall be placed on a magnetic or optic carrier. The fields in the file shall be delimited by the semi-colon sign (;) and a standard separator between the individual entries (lines) shall be placed for end of line of a text file - a sign for Carriage Return followed by the Line Feed sign.

Each line of the file shall have the following structure:

No of field	Description/Comments	Format (number of characters)
1	Date of issue of the invoice	Date (10) DD/MM/YYYY
2	Number of the invoice issued for the supply of a new means of transport	Numbers (10)
3	VAT identification number of the supplier, including the "BG" sign	Symbols (12)
4	Name of the supplier	Symbols (20)
5	Address of the supplier – street No.	Symbols (20)
6	Postal code of the supplier	Symbols (10)
7	Town of the supplier	Symbols (12)
8	Name of the client	Symbols (20)
9	Address of the client – street No.	Symbols (20)
10	Postal code of the client	Symbols (10)
11	Town of the client	Symbols (12)
12	Sign (prefix) of the member state where the means of transport will be used	Symbols (2)
13	Value of the means of transport in BGN	Numbers (8)
14	Type of the means of transport: land vehicle, vessel, aircraft. Values of the field:	Symbols (12)
15	Description – explanatory text – additional information	Symbols (50)
16	Date of initial registration	Date (10)

		DD/MM/YYYY
17	Mileage in km/sailing hours/flight hours	Symbols (12)
18	Frame number or identification number of the vessel or aircraft	Symbols (12)
19	Date of issue of the temporary/transit license plates (for motor vehicles)	Date (10) DD/MM/YYYY

The specified length (number of characters) for each field is compulsory. The unused positions shall be completed with a character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

The fields in notional format “Symbols” may contain numbers, letters and separators (such as “,” etc.) with the exception of the semi-colon (;) symbol. The content shall be left-aligned.

The fields in notional format “Numbers” may contain only Arabic numerals. The content shall be right-aligned. Where the field describes a value, it may contain also a separator “.” for stotinki, but no other signs or separators. Zeros (0) may be added in front of the amount to abide by the requirement as to the length of the field. The completed values shall be in BGN.

Example: Value BGN 10,000.00 - “10,000.00” shall be completed.

The fields in notional format “Date” shall contain only numbers and the sign “/”. The content of the field shall have the following format: “dd/mm/yyyy”, where: dd is the day, mm is the number of the month, and yyyy is the year.

Example: Date 3 December 2007 – “03/12/2007” shall be completed.

Example: Date 25 March 2007 – “25/03/2007” shall be completed.

Example: The field is blank (not completed) – it shall contain “” or “//”.

#### Requirements to specific fields

The field “No. of the invoice issued for the supply of a new means of transport” shall contain only Arabic numerals. The content shall be right-aligned. It is mandatory to complete this field and the positions that are not used can be filled with “0” before the actual number in order to abide by the requirement as to the length of the field.

*Example:* No. of the invoice issued for the supply 510 – “510” shall be filled in.

The field “Date of issue of the invoice” shall contain the date on which the document is issued. The field shall be filled in mandatorily.

#### Requirements to entries upon cancellation of documents

If the invoicing is done in the period when issued, it shall be described in the NMTREG.CSV file, but the fields specifying value shall be left blank (i.e. shall not be filled in) or zero (0) shall be recorded.

If an invoice is cancelled after the period when issued, it shall be described in the NMTREG.CSV file, where the fields specifying values shall be filled in with a value equal in absolute value to the content of the respective field from the initial entry in the file but with the opposite sign.

Already cancelled documents may not be cancelled.

Entries by which documents have been cancelled may not be cancelled.

### **Appendix No. 23** to Article 88 (2) (New, SG No. 101/2006, effective 1.01.2007)

Territorial Directorate of National

Revenue Agency at person’s registration:

Incoming № ...../.....

NOTIFICATION

for exercising the right of choice under Article 143 (3) of the Act or for termination of the application of the special procedure of taxation of the margin under Article 143 (6) of the Act.

Section A:

Name of the dealer .....  
Address .....  
Identification number .....  
VAT identification number .....

Section B:

This notification shall be filed for:  
☐ exercising the right of choice under Article 143 (3) of the Act  
☐ termination of the application of the special procedure of taxation of the margin under Article 143 (6) of the Act after the expiration of 24 months from the first day of the month following the month of the filing of a notification under Article 143 (3) as of: dd/mm/yyyy  
I, the undersigned, ....., hereby declare that I represent the person specified in Section A of this notification and that the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under the Criminal Code.  
Date: ..... Signature and stamp: .....

*Note: Information in this form must be typewritten.*

**Appendix No. 24**  
to Item 2 of Article 51 (2)  
(New, SG No. 10/2011, effective 1.02.2011)

Declaration to the customs authorities of goods which upon their importation in Bulgaria are sent to another Member State

I .....  
(names), in the capacity of legal representative or authorized person of the importer:  
.....  
(name)  
with tax address.....

hereby declare that the importer is a registered person under VAT Act in Bulgaria with identification number No. .... and that the goods stated herein below and described in detail in the enclosed invoice/s are imported in Bulgaria and are sent/transported to a place of receipt in a Member State other than Bulgaria.

1. Declare that the following goods are subject to VAT exemption under Item 6 of Article 58 (1) of VAT Act:

Invoice	Date	Description	Quantity	Value
No.		of the goods		
.....		.....	.....	.....
.....				
.....		.....	.....	.....
.....				

2. Declare that the goods will be subject to intra-Community supply with recipient \*:

Recipient	Valid
(name and address	identification
)	VAT number
.....	.....

3. Declare that the goods will be sent to the Member State of receipt under the following conditions:

Type of	Place and	Data about non-resident and address
transport/	date of	of receipt
No.means of	sending	in EC
transport		
.....	.....	.....

4. Declare that the full documentation related to the supply and transportation of the goods will be kept in accordance with the procedure and within the terms of the Tax Social-Insurance Code and will be available for inspection by the NRA authorities upon request.

5. I am aware of my obligations under Article 58 (2) and (3) of the VAT Act if the requirements for application of VAT exemption on the goods are not met.

\_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

\_\_\_\_\_  
(Name)

(Address for correspondence of the declarer)

Note. A recipient under point 2 may be a person other than the importer to whom the goods are supplied or the importer himself when the goods will be sent or transported for the purposes of his economic activity by or for his account from the territory of the country to the territory of another Member State in which the importer is registered for VAT purposes.

I .....

.....

(name, middle name, surname), in the capacity of legal representative or authorized person

of the aviation operator: .....

name

address .....

Unified Identification Code:

VAT №

Number/date of the document for the aviation operator .....

Period for which the person has declared to be an aviation operator, operating chiefly on international routes .....

Declare that the above mention aviation operator operates chiefly on international routes, in view that for the previous 5 calendar years, respectively, for the period\*:

.....

1. The ratio of sales revenue (whether resulting from passenger transport, cargo and/or mail or from specialized aerial work carried out) on international routes to total sales revenue of the operator (in percents) ..... % ? 60 %

(Insert appropriate ratio/percentage of international to total routes)

2 \*\*. The ratio of miles covered on international routes to miles covered in total (in percents) is..... % ? 60 %

(Insert the rate/percentage of international routes to total routes)

3 \*\*. The ratio of the number of passengers transported on international routes to the total number of passengers transported (in percents) is ..... ? 60 %

(Insert appropriate rates/percentage of international to total routes)

4 \*\*. The ratio of the tonnage of transported goods and/or mail (when the essential business activity consists in air transport of cargo and/or mail or specialized aerial work carried out) on international routes to the total tonnage of the operator (in percents) is ..... % ? 60 %

(Insert appropriate rates/percentage of international to total routes)

Undersigned,..... declare that the information filled in this form is true and accurate. I am aware that untrue information engages my liability under Art.313 of the Penal Code.

Date ..... Position ..... Signature and seal .....

*\* Indicates the duration of the activity carried out.*

*\*\* Criteria 2, 3 and 4 are to be filled in only when based on the ratio of criterion 1 the activity cannot be defined as consisting in operation „ chiefly on international routes" as in the sales revenue there are sales of incidental, accidental or irregular character, regardless of whether they result from international or non-international activity.*

**Appendix No. 26**  
to Article 29, para. 1, item 1  
(New, SG No. 84/2011, effective 28.10.2011)

DECLARATION

1. *We,* .....

*(shipowner's name)*

2. ....

*(registered seat, address)*

3. ....

*(VAT registration number (where appropriate) shipowner's)*

*do hereby confirm that:*

*The services provided in a port*

.....

*(the name of the port)*

*within the territory of* ..... *(the name of the country)*

*by* .....,

*(supplier's name, address and VAT registration number (where appropriate))*

*are rendered in relation to* ....., *(ship's name)*

*navigating on the high seas, including a*

*voyage within the territory of the European Union with destination* .....

*By the above the requirements of Article 29, Item 1, Point 1 of the Bulgarian Regulation for the Application of the VAT Act with reference to Article 31, Point 5, Letter "a" of the Bulgarian VAT Act are fulfilled.*

*Should any of the above declared circumstances changes before the expiry of the term by Article 37, Item 2 of the VAT Act, the interested parties will be informed in order VAT to be*

duly charged for the supply.

Date: .....

Signature: .....

**Appendix No. 27**  
to Article 104b (1)  
(New, SG No. 110/2013, effective 1.01.2014)

REQUEST FOR REGISTRATION	TD of NRA
FOR APPLICATION OF THE VALUE ADDED TAX	Inc om ing
SPECIAL CASH ACCOUNTING REGIME	No . /

.  
To  
be  
co  
mp  
let  
ed  
by  
th  
e  
re  
ve  
nu  
e  
ad  
mi  
nis  
tra  
tio  
n

A. Name, address for correspondence and e-mail      VAT identification number BG  
for correspondence of the registered person

Section A: I submit this request for registration of application of the value added tax special cash accounting regime (Article 151a of VAT Act)

Section B: I meet the conditions for registration of application of the value added tax special cash accounting regime (Article 151a (1) of VAT Act)

Section C: Attached documents

Report on taxable turnover under Article 96 VAT Act by month for the last 12 months preceding the current month

Other document:

Other document:

I, the undersigned,

hereby declare that I represent the person referred to in cl. A and the information stated herein is true and correct. I am aware of the liability borne under the Penal Code for providing false data.

Date: \_\_\_\_\_ Position: \_\_\_\_\_ Signature and seal: \_\_\_\_\_

Note: This form shall be typewritten. The values shall be stated in leva and stotinki.

**Appendix No. 28**  
to Article 104 (1)  
(New, SG No. 110/2013, effective 1.01.2014)

MINISTRY OF FINANCE

National Revenue Agency

AUTHORISATION FOR APPLICATION OF

THE VALUE ADDED TAX SPECIAL

CASH ACCOUNTING REGIME

The National Revenue Agency hereby certifies that the person:

with VAT identification number:

applies the value added tax special cash accounting regime from:

Date of issue:

Signature:

**Appendix No. 29**  
to Article 104c (1)  
(New, SG No. 110/2013, effective 1.01.2014)

REQUEST FOR TERMINATION OF TD of NRA  
REGISTRATION Inc

FOR APPLICATION OF THE VALUE ADDED om  
TAX ing

SPECIAL CASH ACCOUNTING REGIME /  
N°

ye

ar

To

be

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nist

rati

on

A. Name, address for correspondence and e-mail for  
correspondence of the registered person

VAT identification number

BG



Section A: I submit this form for:

Section B: The right (obligation) for termination of registration for application of the value added tax special cash accounting regime of the person referred to in cl. A shall be realised on the following grounds:

12 months have passed, effective from the month following the month of issue of the authorisation for application of the value added tax special cash accounting regime

Section C: Attached documents

\_\_\_\_\_  
\_\_\_\_\_  
I, the undersigned, \_\_\_\_\_

\_\_\_\_\_  
hereby declare that I represent the person referred to in cl. A and the information stated herein is true and correct. I am aware of the liability borne under the Penal Code for providing false data.

Date: \_\_\_\_\_ Position: \_\_\_\_\_ Signature and seal: \_\_\_\_\_

Note: This form shall be typewritten. The values shall be stated in leva and stotinki.

**Appendix No. 30**  
to Article 95 (4)  
(New, SG No. 1/2015, effective 6.01.2015)

Incoming No/date:

NRA TD:

to be filled in by the revenue administration

APPLICATION FOR DEREGISTRATION OF APPLICATION OF A SPECIAL REGIME IN THE UNION FOR CHARGING VALUE ADDED TAX ON SUPPLIES OF TELECOMMUNICATIONS SERVICES, RADIO AND TV BROADCASTING SERVICES AND ELECTRONICALLY SUPPLIED SERVICES WITH RECIPIENTS NON-TAXABLE PERSONS (SPECIAL REGIME IN THE UNION)

I submit this application for:

Deregistration of Application of the Special Regime and Termination of Registration

Data about the taxable person

Identification

Identification number under VAT Act

Personal Identification Number/Foreigner's  
Number/NRA Register Official Number

UIC under BULSTAT/UIC under Commercial  
Register Act/NRA Register Official Number

Company name/Full name of the taxable person

Country of establishment by seat and registered office of the taxable person, where such country is not an European Union (EU) member state

Contact details

Address

Street ..... Number ..... Floor ..... Apartment .....

City ..... Postal code ..... P.O. Box.....

Municipality ..... District/Region .....

Country .....

Telephone..... E-mail .....

Website .....

Person representing the taxable person

.....

The right (obligation) for deregistration of application of the special regime in the Union is applicable on the grounds of:

*Item 1 of Article 157 (1) of VAT Act - the registered person no longer effects telecommunication services, radio and TV broadcasting services or electronically supplied services*

*Indicate the date of occurrence of the relevant event: .....*

*Item 2 of Article 157 (1) of VAT Act - the registered person no longer complies with the conditions under Article 156 (1) of VAT Act*

*Indicate the date of occurrence of the relevant event: .....*

*Where the registered person does not comply with the conditions of Article 156 (1) of VAT Act as the person is established by seat and registered office within the territory of an EU member state, please specify the identification number for VAT purposes, provided by the member state in which the person is established by seat and registered office:*

*Country which has issued the identification number for VAT purposes:.....*

*Identification number for VAT purposes.....*

*Item 3 of Article 157 (1) of VAT Act - the registered person does not wish to apply the special regime in the Union*

*Indicate the date from which the registered person wishes to deregister from application of the special regime:.....*

*Article 157 (10) of VAT Act - the registered person is not established by seat and registered office within the territory of the EU but has more than one fixed establishment within the territory of the EU and wishes to register for application of the special regime in another member state on whose territory it has fixed*

establishment

Indicate the date from which the registered person wishes to deregister from application of the special regime in the Republic of Bulgaria:.....

Specify the identification number for VAT purposes, provided by the other member state:

Country which has issued the identification number for VAT purposes:.....

Identification number for VAT purposes.....

Article 157 (11) of VAT Act - the registered person not established by seat and registered office within the territory of the EU has relocated its fixed establishment from the territory of the country to the territory of another member state and wishes to register for application of the special regime

in the other member state or the registered person established by fixed establishment within the territory of the country has established itself by seat and registered office within the territory of another member state and wishes to register for application of the special regime in the other member state

Indicate the date of occurrence of the change:  
.....

Specify the identification number for VAT purposes, provided by the other member state:

Country which has issued the identification number for VAT purposes:.....

Identification number for VAT purposes.....

Article 157 (11) of VAT Act - the registered person has relocated its seat and registered office to the territory of another member state and wishes to register for application of the special regime in the other member state

Indicate the date of occurrence of the change:  
.....

Specify the identification number for VAT purposes, provided by the other member state:

Country which has issued the identification number for VAT purposes:.....

Identification number for VAT purposes.....

Article 159h of VAT Act - the registered person no longer complies with the conditions under Article 156 (1) of VAT Act and wishes to register for application of the special regime outside the Union as it complies with the conditions of Article 154 (1) of the same Act

Indicate the date of occurrence of the change in the relevant event:  
.....  
.....

Another reason:

Name of the attached file	Description	File type
Declaration		
The		undersigned,

, hereby declare that I represent the person specified above and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date:

Signature:

**Appendix No. 31**  
to Article 119 (1)  
(New, SG No. 1/2015, effective 6.01.2015)

Incoming No  
Version  
NRA TD/office  
to be filled in by the revenue administration  
VAT RETURN FOR APPLICATION OF A SPECIAL REGIME OUTSIDE THE UNION UNDER ARTICLE 159B (4)  
OF THE VALUE ADDED TAX ACT  
Part 1: General Information  
1.1. Data about the registered person

Identification number under VAT Act  
Name  
1.2. Tax period

Tax period	Year	.....	Quarter
		.....	

*To be completed only if the taxable person submits more than one VAT return for application of the special regime for one and the same calendar quarter in two member states.*

Tax period starting date	(dd.mm.yyyy)	Tax period end date	(dd.mm.yyyy)
--------------------------	--------------	---------------------	--------------

1.3. Currency

Currency	EUR
----------	-----

Part 2: Value added tax due for the tax period for every member state of consumption, including the Republic of Bulgaria

No	Code of member state of VAT rate/type consumption	Total taxable amount	Total VAT amount
----	---	----------------------	------------------

(standard/reduced rate)

EUR

EUR

1

2

3

4

- 1.
  - 2.
  - 3.
- Total VAT due for the supplies of services ..... EUR  
(sum total of all lines in column 4)

I hereby declare that I represent the person specified above and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.  
Date:

**Appendix No. 32**  
to Article 119 (2)  
(New, SG No. 1/2015, effective 6.01.2015)

Incoming No

Version

NRA TD/office

to be filled in by the revenue administration

VAT RETURN FOR APPLICATION OF A SPECIAL REGIME IN THE UNION UNDER ARTICLE 159B (4) OF THE VALUE ADDED TAX ACT

Part 1: General Information

1.1. Data about the registered person

Identification number under VAT Act

Name

1.2. Tax period

Tax period

Year

.....

Quarter

.....

*To be completed only if the taxable person submits more than one VAT return for application of the special regime for one and the same calendar quarter in two member states.*

Tax period starting date

(dd.mm.yyyy)

Tax period end date

(dd.mm.yyyy)

1.3. Currency

Currency

EUR

Part 2: Value added tax due for the tax period for every member state of consumption

Section 2A: Supplies effected from the place of economic activity or the fixed establishment in the Republic of Bulgaria as a member state of identification

No	Code of member state of VAT rate/type	Total	taxable Total amount
----	---------------------------------------	-------	----------------------

consumption	(standard/reduced rate)	amount EUR	of VAT EUR
1	2	3	4
1.			
2.			
3.			

Total VAT due for supplies of services effected from the place of economic activity or the fixed establishment in the Republic of Bulgaria as a member state of identification ..... EUR  
(sum total of all lines in column 4)

Section 2B: Supplies effected from fixed establishments in member states other than the Republic of Bulgaria as a member state of identification, with place of transaction within the territory of member states of consumption in which the person has no fixed establishment

No	Identification number for VAT purposes	Code of member state of consumption	VAT rate/type (standard /reduced rate)	Total amount EUR	taxable Total amount for VAT purposes EUR
1	2	3	4	5	
1.					
2.					
3.					

Total VAT due for the supplies of services effected from the fixed establishments in member states other than the Republic of Bulgaria as a member state of identification, with place of transaction within the territory of member states of consumption in which the person has no fixed establishment..... EUR  
(sum total of all lines in column 5)

Section 2C:  
Total VAT due for the effected supplies of services ..... EUR  
(sum total of the amounts in section 2A and section 2B)

I, \_\_\_\_\_ the  
undersigned \_\_\_\_\_,  
\_\_\_\_\_, hereby declare that I represent the person specified  
above and the information stated herein is true and correct. I am aware that  
for presentation of false information I shall be subject to liability under  
Article 313 of the Criminal Code.  
Date:

Signature:

**Appendix No. 33**  
to Article 119 (4)  
(New, SG No. 1/2015, effective 6.01.2015)

to be filled in by the revenue administration

VAT RETURN FOR APPLICATION OF A SPECIAL REGIME OUTSIDE THE UNION UNDER ARTICLE 159G (5)  
OF THE VALUE ADDED TAX ACT

## Part 1: General Information

### 1.1. Data about the registered person

Identification number for VAT purposes

Member state in which the taxable person is registered/was registered for application of the special regime outside the Union

Name

## 1.2. Tax period

Tax period Year ..... Quarter .....

*To be completed only if the taxable person submits more than one VAT return for application of the special regime for one and the same calendar quarter in two member states.*

Tax period starting date	(dd.mm.yy yy)	Tax period end date	(dd.mm.yyy y)
--------------------------	------------------	---------------------	------------------

### 1.3. Currency

Currency EUR

Part 2: Value added tax due for the tax period for the Republic of Bulgaria as a member state of consumption

[illegible]

1. Total VAT due for the supplies of services ..... EUR  
(amount in column 4)

I, \_\_\_\_\_ the  
undersigned \_\_\_\_\_

\_\_\_\_\_, hereby declare that I represent the person specified above and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date:

Signature:

**Appendix No. 34**  
to Article 119 (5)  
(New, SG No. 1/2015, effective 6.01.2015)

Incoming No

Version

NRA TD/office

to be filled in by the revenue administration

VAT RETURN FOR APPLICATION OF A SPECIAL REGIME IN THE UNION UNDER ARTICLE 159G (5) OF  
THE VALUE ADDED TAX ACT

Part 1: General Information

1.1. Data about the registered person

Identification number for VAT purposes

Member state in which the taxable person is  
registered/was registered for application of the  
special regime in the Union (member state of  
identification)

Name

1.2. Tax period

Tax period	Year .....	Quarter .....
------------	------------	---------------

*To be completed only if the taxable person submits more than one VAT return for application of the special regime for one and the same calendar quarter in two member states.*

Tax period starting date	(dd.mm.yyyy)	Tax period end date	(dd.mm.yyyy)
--------------------------	--------------	---------------------	--------------

1.3. Currency

Currency	EUR
----------	-----

Part 2: Value added tax due for the tax period for the Republic of Bulgaria – a member state of consumption

Section 2A: Supplies effected from the place of economic activity or the fixed establishment in ..... as a member state of identification, with place of transaction within the territory of the Republic of Bulgaria as a member state of consumption

No	Code of member state of consumption	VAT rate/type (standard/reduced rate)	Total amount EUR	taxable Total amount for VAT purposes EUR
1	2		3	4
1.				



Total VAT due for the supplies of services effected from the place of economic activity or the fixed establishment in a member state of identification, with place of transaction within the territory of the Republic of Bulgaria ..... EUR

(amount in column 4)

Section 2B: Supplies effected from fixed establishments in member states other the member state of identification, with place of transaction within the territory of the Republic of Bulgaria as a member state of consumption in which the person has no fixed establishment

No	Identification number for VAT purposes	Code of state of consumption	member VAT rate/type (standard/reduced rate)	Total amount EUR	taxable Total amount for VAT purposes EUR
1	2	3	4	5	
1.					
2.					
3.					

Total VAT due for the supplies of services effected from fixed establishments in member states other than the member state of identification, with place of transaction within the territory of the Republic of Bulgaria as a member state of consumption in which the person has no fixed establishment..... EUR

(sum total of all lines in column 5)

Section 2C:

Total VAT due for the effected supplies of services ..... EUR

(sum total of the amounts in section 2A and section 2B)

I, \_\_\_\_\_ the  
undersigned \_\_\_\_\_  
\_\_\_\_\_, hereby declare that I represent the person specified  
above and the information stated herein is true and correct. I am aware that  
for presentation of false information I shall be subject to liability under  
Article 313 of the Criminal Code.

Date:

Signature:

**Appendix No. 35**  
to Article 111b, paragraph 1  
(New, SG No. 70/2016)

I. Liquefied petroleum gas and other gaseous hydrocarbons:

CN Code	Description of the fuel
2711 12 11	Liquefied propane of a purity equal to or greater than 99%: intended to be used as motor fuel or heating fuel
2711 12 91	Liquid propane (other) intended to undergo a specific processing

2711 12 94	Liquid propane (other) intended for other purposes: with purity exceeding 90% but less than 99%
2711 12 97	Liquid propane (other) intended for other purposes: other
2711 13 91	Liquid butanes intended for other purposes: with purity exceeding 90% but less than 95%
2711 13 97	Liquefied butanes intended for other purposes: other
2711 14 00	Liquefied ethylene, propylene, butylene and butadiene
2711 19 00	Liquefied petroleum gas and other gaseous hydrocarbons: other
2711 29 00	Liquefied petroleum gas
2901 10 00	Saturated acyclic hydrocarbons (LPG)

## II. Gas oil

CN Code	Description of the fuel
27102017	Gas oil with a sulphur content by weight exceeding 0.002% but not exceeding 0.1%, containing biodiesel
27101943	Gas oil with a sulphur content by weight not exceeding 0.001%
27101946	Gas oil with a sulphur content by weight exceeding 0.001% but not exceeding 0.002%
27101947	Gas oil with a sulphur content by weight exceeding 0.002% but not exceeding 0.1%
27101948	Gas oil with a sulphur content by weight exceeding 0.1%
27102011	Gas oil with a sulphur content by weight not exceeding 0.001%, containing biodiesel
27102015	Gas oil with a sulphur content by weight exceeding 0.001% but not exceeding 0.002%, containing biodiesel
27102019	Gas oil with a sulphur content by weight exceeding 0.1%, containing biodiesel

## III. Kerosene

CN Code	Description of the fuel
2710 19 21	Kerosene for jet engines
2710 19 25	Kerosene, other

## IV. Heavy fuels

CN Code	Description of the fuel
2710 19 62	Heavy fuels intended for other purposes: with a sulphur content by weight not exceeding 0.1%
2710 19 64	Heavy fuels intended for other purposes: with a sulphur content by weight exceeding 0.1% but not exceeding 1%
2710 19 68	Heavy fuels intended for other purposes: with a sulphur content by weight exceeding 1%
2710 19 99	Other heavy oils other than lubricating
2707 99 99	Other products obtained by distillation of high temperature coal tar

## V. Gasoline

CN Code	Description of the fuel
---------	-------------------------

2710 12 31	Aviation gasoline (Leaded gasoline)
2710 12 51	Other, with a lead content exceeding 0.013 g/l: with an octane number (RON) of less than 98 (Leaded gasoline)
2710 12 59	Other, with a lead content exceeding 0.013 g/l: with an octane number (RON) of 98 or more (Leaded gasoline)
2710 12 41	Other, with a lead content not exceeding 0.013 g/l: with an octane number (RON) of less than 95 (Unleaded gasoline)
2710 12 45	Other, with a lead content not exceeding 0.013 g/l: with an octane number (RON) of 95 or more, but less than 98 (Unleaded gasoline)
2710 12 49	Other, with a lead content not exceeding 0.013 g/l: with an octane number (RON) of 98 or more (Unleaded gasoline)

#### VI. Natural gas

CN Code	Description of the fuel
2711 11 00	Liquefied natural gas

**Appendix No. 36**  
to Article 111b, paragraph 1  
and Article 111d, paragraph 1  
(New, SG No. 70/2016)

NRA TD/office.....

Incoming No...../.....

**APPLICATION  
FOR ENTERING OR CHANGING DATA IN THE REGISTER UNDER ARTICLE 176C,  
PARAGRAPH 10 OF VATA**

<b>? For the provision of security under Article 176c, paragraph 1 of VATA</b>	<b>? For the provision of security under Article 176c, paragraph 4 of VATA and upon utilisation of the security</b>	<b>? For the provision of security under Article 176c, paragraph 6 of VATA</b>
Personal Identification Number/Foreigner's Number/NRA Register Official Number		
BULSTAT UIC/UIC under CRA		
Company name/name		
Address for correspondence		

Table 1 – Provided security					
Type	Amount in BGN	Document No./Government securities issue No.	Document date/Government securities issue date	Bank guarantee issuer/name of the sub-depositary of government securities that has	Time limit of the security – date

				issued the extract of the individual account of the person from the register under Article 24 of Ordinance No. 5/2007.	
Total:					

Table 2 – Circumstances for determining the amount of the security under Article 176c, paragraphs 2, 4 or paragraph 6 of VATA

Types of supplies for security	Tax bases in BGN	Security in BGN (20 per cent of the tax base)	Date of occurrence of the event under Article 176c, paragraph 5 of VATA
– under Article 176c, paragraph 1, item 1 of VATA taxable supplies			
– under Article 176c, paragraph 1, item 2 of VATA intra-Community acquisitions;			
– under Article 176c, paragraph 1, item 3 of VATA released for consumption.			
Total:			

Table 3 – Circumstances for determining the amount of the security under Article 176c, paragraph 3 of VATA

Types of supplies for security	Forecast tax bases in BGN	Security in BGN (20 per cent of the forecast tax base)	Date of occurrence of the event under Article 176c, paragraph 5 of VATA
– under Article 176c, paragraph 1, item 1 of VATA taxable supplies			
– under Article 176c, paragraph 1, item 2 of VATA intra-Community acquisitions;			
– under Article 176c, paragraph 1, item 3 of VATA released for consumption.			
Total:			

Table 4 – Changes in the circumstances for determining the amount of the security under Article 176c, paragraph 4 of VATA

Types of supplies for security	Amount of the difference of the tax bases determining the amount of provided security in BGN	Difference in security in BGN (20 per cent of the tax base, changing the amount of the security provided)	Date of occurrence of the event under Article 176c, paragraph 5 of VATA
– under Article 176c, paragraph 1, item 1 of VATA taxable supplies			
– under Article 176c, paragraph 1, item 2 of VATA intra-Community acquisitions;			
– under Article 176c, paragraph 1, item 3 of VATA released for consumption.			
Total:			

Managing Director	<i>(name, surname)</i>		<i>signature</i>
PIN/PNF/Official No.			
Authorised person	<i>(name, surname)</i>		<i>signature</i>
PIN/PNF/Official No.			
Contact telephone number		E-mail	

Attached documents, inventory:

*Notes:*

1. In the field type of security the following shall be specified: a) in cash; b) in bank guarantee; c) in government securities.
2. When government securities are provided as security, in the field "amount in BGN" the nominal value of the government securities in BGN shall be indicated.
3. The amounts shall be stated in BGN and the amounts of the tax bases shall be rounded to each full thousand BGN, and those of the security – to each full one hundred BGN.
4. When submitting an application for changes in the circumstances for determining its amount:
  - in table 1 the security for which the application is submitted shall be indicated, and depending on the case the new security or the security provided shall be described, together with the additionally provided security;
  - in table 2 details of the actual amount of tax bases for the current period in which the circumstances change shall be filled in, and in table 4 the relevant amount of the change in the circumstances shall be completed