

# **Act on Tobacco and on Tobacco and Related Products**

## **(Title amended, SG No. 28/2016, effective 8.04.2016)**

Promulgated, State Gazette No. 101/30.11.1993, amended, SG No. 19/2.03.1994, effective 1.04.1994, amended and supplemented, SG No. 110/30.12.1996, amended, SG No. 153/23.12.1998, effective 1.01.1999, 113/28.12.1999, amended and supplemented, SG No. 33/21.04.2000, 102/15.12.2000, effective 1.01.2001, supplemented, SG No. 110/21.12.2001, effective 1.01.2002, SG No. 20/4.03.2003, amended and supplemented, SG No. 57/2.07.2004, SG No. 70/10.08.2004, effective 1.01.2005, SG No. 91/15.11.2005, effective 1.01.2006, amended, SG No. 95/29.11.2005, effective 1.03.2006, SG No. 99/9.12.2005, effective 10.06.2006, amended and supplemented, SG No. 105/29.12.2005, effective 1.01.2006, SG No. 18/28.02.2006, amended, SG No. 30/11.04.2006, effective 12.07.2006, SG No. 34/25.04.2006, effective 1.01.2008 (\*)(\*\*), amended and supplemented, SG No. 70/29.08.2006, SG No. 108/29.12.2006, effective 1.01.2007, supplemented, SG No. 109/20.12.2007, effective 1.01.2008, amended, SG No. 36/4.04.2008, SG No. 67/29.07.2008, supplemented, SG No. 110/30.12.2008, effective 1.01.2009, amended, SG No. 12/13.02.2009, effective 13.02.2009, SG No. 82/16.10.2009, effective 16.10.2009, amended and supplemented, SG No. 95/1.12.2009, effective 1.12.2009, amended, SG No. 19/8.03.2011, amended and supplemented, SG No. 50/3.07.2012, amended, SG No. 12/13.02.2015, SG No. 14/20.02.2015, amended and supplemented, SG No. 19/11.03.2016, effective 11.03.2016, SG No. 28/8.04.2016, effective 8.04.2016, corrected, SG No. 31/19.04.2016

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\*Note: An update of the English text of this Act is being prepared following the amendments in SG No. 101/20.12.2016

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(\*) effective 1.07.2007 - amended, SG No. 80/3.10.2006, effective 3.10.2006

(\*\*) effective 1.01.2008 - amended, SG No. 53/30.06.2007, effective 30.06.2007

Text in Bulgarian: Закон за тютюна и тютюневите изделия

## **Chapter One**

### **GENERAL PROVISIONS**

#### **Article 1**

(Amended, SG No. 110/1996, supplemented, SG No. 19/2016, effective 11.03.2016, amended, SG No. 28/2016, effective 8.04.2016)

This Act shall regulate social relations, related to the production, grading, buying out, industrial processing and trade with tobacco and the manufacture, presentation and sale of tobacco and related products.

#### **Article 2**

(1) (Previous text of Article 2, SG No. 110/1996, amended, SG No. 19/2016, effective 11.03.2016, SG No. 28/2016, effective 8.04.2016) The state policy in the sphere of tobacco and tobacco and related products shall be directed and implemented by the Council of Ministers.

(2) (New, SG No. 19/2016, effective 11.03.2016) The Minister of Agriculture and Food shall implement the state policy in the sphere of growing and industrial processing of tobacco.

(3) (New, SG No. 19/2016, effective 11.03.2016, supplemented, SG No. 28/2016, effective 8.04.2016) The Minister of Economy shall implement the state policy and exercise control in the sphere of tobacco and related products.

(4) (New, SG No. 110/1996, amended, SG No. 33/2000, SG No. 19/2011, renumbered from Paragraph 2, SG No. 19/2016, effective 11.03.2016) The Council of Ministers shall approve the national strategy for the development of tobacco production at the proposal of the Minister of Agriculture and Food.

(5) (New, SG No. 110/1996, amended, SG No. 33/2000, renumbered from Paragraph 3, amended, SG No. 19/2016, effective 11.03.2016) The national strategy under Paragraph 4 shall be developed for a term of 7 years.

## **Chapter One "a"**

**(New, SG No. 19/2016, effective 11.03.2016)**

### **TOBACCO BOARDS**

#### **Article 2a**

(New, SG No. 19/2016, effective 11.03.2016) (1) Tobacco boards shall be established under the regional Agriculture Directorates, within the territorial scope of which tobacco is being grown and traded, as standing bodies competent for issues, related to tobacco grading and buying out. The said boards shall be appointed by order of the director of the respective regional Agriculture Directorate.

(2) The Minister of Agriculture and Food or an official, authorised by him, shall approve a list of experts in grading of raw tobacco, who are to participate in boards in case of dispute concerning the grading.

(3) The Minister of Agriculture and Food shall specify by ordinance the activity and organization of work of the tobacco boards, as well as the professional requirements in regard to the experts in tobacco grading.

#### **Article 2b**

(New, SG No. 19/2016, effective 11.03.2016) The tobacco boards shall:

1. review requests, complaints and signals, related to tobacco grading and buying out;
2. in case of dispute of results of any tobacco grading conduct new gradings of tobacco, acting through the experts in tobacco grading.

#### **Article 2c**

(New, SG No. 19/2016, effective 11.03.2016) (1) The tobacco boards shall exercise control over compliance with the Act and its implementing regulations in the process of tobacco grading and buying out.

(2) While exercising the control under Paragraph 1 the chairman of the board or officials, authorized by him, shall be entitled to:

1. check documents and perform on-site inspections;

2. free access to the sites of checks;

3. draw up acts of findings regarding administrative violations.

(3) The procedure for exercising the control under Paragraph 1 shall be determined by the Ordinance under Article 2a, Paragraph 3.

## **Chapter Two**

### **GROWING TOBACCO**

#### **Article 3**

(Amended, SG No. 19/2016, effective 11.03.2016) The growing of tobacco shall include: plant raising, resetting, cultivation, harvesting, drying and grower's operations.

#### **Article 4**

(Amended, SG No. 33/2000, amended and supplemented, SG No. 50/2012, SG No. 12/2015, amended, SG No. 19/2016, effective 11.03.2016) (1) The growing and storage of raw tobacco may be performed based on contracts for buying out raw tobacco executed between tobacco growers and persons under Article 16.

(2) Tobacco growers that have executed contracts under Paragraph 1 shall be included on annual basis, not later than 31 March, into a public tobacco growers' register at the Ministry of Agriculture and Food. The deadline for inclusion into the register may be extended by up to two months by order of the Minister of Agriculture and Food.

(3) In order to be included into the register under Paragraph 2 the tobacco growers shall submit:

1. copies of any contracts executed for buying out of raw tobacco;

2. document of the legal grounds for usage of agricultural lands of areas in excess of 5 decares;

3. information identifying agricultural lands where tobacco is grown of areas less than 5 decares;

4. copies of the protocols of the tobacco quantities bought out in the previous year.

(4) Paragraph 3, item 4 shall not apply to persons that have not grown tobacco in the preceding year.

(5) The procedure for keeping the register shall be determined by ordinance of the Minister of Agriculture and Food.

(6) The data in the register shall be published subject to the requirements of the Personal Data Protection Act.

## **Article 5**

(Amended and supplemented, SG No. 110/1996, amended, SG No. 33/2000, SG No. 19/2011, repealed, SG No. 50/3.07.2012, new, SG No. 19/2016, effective 11.03.2016) (1) The growing of tobacco shall take place based on technological instructions concerning plant raising, resetting, cultivation, harvesting, drying and grower's operations, approved by order of the Minister of Agriculture and Food.

(2) Certified seeds of proven origin shall be used in growing tobacco, which meet the requirements of the Seed Stock and Planting Stock Act.

(3) Production of tobacco seeds shall be performed by natural and legal persons, included into a register under the procedure of the Seed Stock and Planting Stock Act that is kept by the Strain Testing, Approbation and Seed-Control Executive Agency.

(4) The quality, purity and origin of tobacco seeds shall be controlled by the Strain Testing, Approbation and Seed-Control Executive Agency under the procedure of the Seed Stock and Planting Stock Act.

(5) Trading in tobacco seeds shall take place under the procedure of the Seed Stock and Planting Stock Act.

## **Article 6**

(Amended, SG No. 110/1996, SG No. 33/2000, repealed, SG No. 50/3.07.2012).

## **Article 7**

(Amended, SG No. 33/2000, SG No. 19/2011, SG No. 50/2012, repealed, SG No. 19/2016, effective 11.03.2016).

## **Article 8**

(Supplemented, SG No. 110/1996, amended, SG No. 113/1999, amended and supplemented, SG No. 33/2000, amended, SG No. 19/2011, repealed, SG No. 19/2016, effective 11.03.2016).

# **Chapter Three**

## **CATEGORIZING OF TOBACCO UPON BUYING OUT**

## **Article 9**

(1) (Supplemented, SG No. 110/1996, amended, SG No. 33/2000, SG No. 50/2012) The categorizing of tobacco shall be performed jointly by the grower and the buyer and pursuant to the minimum quality requirements under the quality classification which shall consist of a minimum of three classes to be specified in the regulations on the implementation of this Act.

(2) (New, SG No. 33/2000) The information on the tobacco quality appraisal during buying out shall be entered in a statement of transfer completed in standard form as shown in Annex 2.

(3) (Previous Paragraph 2, SG No. 33/2000, amended, SG No. 19/2016, effective 11.03.2016) In cases of dispute tobacco shall be graded by an expert on tobacco grading from the list, referred to in Article 2a, Paragraph 2. Grading shall be performed within three days of such being demanded.

(4) (Previous Paragraph 3, amended, SG No. 33/2000, SG No. 19/2011, SG No. 19/2016, effective 11.03.2016) Should any grading under Paragraph 3 be disputed a repeat grading shall be performed within 5 days of such being demanded by the respective tobacco board and it shall be final.

(5) (Previous Paragraph 4, amended, SG No. 33/2000, SG No. 95/2005, SG No. 19/2011) The status of the state tobacco experts, as well as the procedure for reviewing disputes on categorizing tobacco shall be established by a regulation issued by the Minister of Agriculture within one month of the date of entry into force of this Act.

## **Article 10**

(Amended, SG No. 33/2000, SG No. 50/2012, repealed, SG No. 19/2016, effective 11.03.2016).

# **Chapter Four**

## **BUYING OUT TOBACCO**

## **Article 11**

(Amended, SG No. 110/1996, amended and supplemented, SG No. 33/2000, supplemented, SG No. 20/2003, amended, SG No. 57/2004, effective 1.09.2004, supplemented, SG No. 18/2006, repealed, SG No. 19/2011).

## **Article 12**

(1) Tobacco which is dried, subjected to operations and packed by the growers shall be purchased.

(2) (Amended, SG No. 33/2000) The buying out of raw broad-leaf tobacco in accordance with the minimum quality requirements that shall conform to the quality classification of a minimum of three classes as established by the regulations on the implementation of this Act is permitted.

(3) (New, SG No. 110/1996, amended, SG No. 33/2000) The deadlines for payment for the purchased tobacco shall be specified by the parties to the contract but not extend beyond 30 days of the date of transfer of the tobacco.

## **Article 13**

(Supplemented, SG No. 110/1996, amended, SG No. 33/2000, SG No. 19/2011, SG No. 50/2012, repealed, SG No. 19/2016, effective 11.03.2016).

## **Article 14**

(Amended, SG No. 110/1996, 33/2000, repealed, SG No. 50/2012)

## **Article 15**

(Amended, SG No. 33/2000)

Tobacco which does not meet the minimum quality requirements, reflecting a quality-based rating into a minimum of three

grades and specified in the Regulation to Implement this Act, shall not be purchased.

## **Article 16**

(Repealed, SG No. 19/2011, new, SG No. 19/2016, effective 11.03.2016) Buying out of raw tobacco shall be performed by individuals and legal entities, who:

1. hold valid license for buying out raw tobacco;
2. have entered into contract for buying out raw tobacco with a tobacco grower.

## **Article 16a**

(New, SG No. 19/2016, effective 11.03.2016) (1) In order to obtain a permit for buying out raw tobacco the persons under Article 16 shall submit to the chairman of the respective tobacco board, in charge of the location of the sites and/or the installations under item 2 or of the merchant's registered address an application in standard form, to which they shall attach certified copies of:

1. programme of projected quantities of tobacco by groups of varieties, which will be bought out;
2. document of title or of right of use of a site and/or an installation for storage of the tobacco bought out; the Minister of Agriculture and Food shall specify the minimum requirements, to which the sites and/or an installations for storage of the tobacco bought out must conform, by the ordinance under Article 16e, Paragraph 2.

(2) The application and any documents attached under Paragraph 1 shall be checked by a representative of the respective tobacco board. In case any omissions are found the chairman of the tobacco board shall notify in writing the applicant and impose a deadline for him of 10 days from the receipt of that notice for their correction.

(3) In case of failure to correct the omissions under Paragraph 2 within the deadline specified for that purpose the chairman of the tobacco board shall issue a motivated refusal to grant a permit for buying out raw tobacco.

(4) Within 7 days of submission of the application or of correction of the omissions under Paragraph 2 representatives of the respective tobacco board shall perform an examination of the documents and an on-site inspection of whether the site and/or the installation meets the requirements under Paragraph 1, item 2.

(5) Within 7 days of performance of the check under Paragraph 4 the chairman of the tobacco board shall issue a permit for buying out raw tobacco or a motivated refusal to grant such permit, in case the site and/or the installation does not meet the requirements under Paragraph 1, item 2.

(6) The permit for buying out raw tobacco shall be of unlimited term, valid for the entire territory of this country and non-transferrable.

(7) Any refusal under Paragraphs 3 and 5 shall be notified and may be challenged following the procedure set out in the Administrative Procedure Code.

(8) Within one day of the issuance of a permit for buying out raw tobacco the chairman of the respective tobacco board shall forward a copy thereof to the Ministry of Agriculture and Food for entry into the register under Article 16e, Paragraph 1. The permit shall enter into force as of the date of its entry into the register.

### **Article 16b**

(New, SG No. 19/2016, effective 11.03.2016) (1) Within 7 days of the occurrence of any change in the circumstances, related to the issuance of a permit for buying out raw tobacco, the permit holder shall submit to the chairman of the respective tobacco board under Article 16a, Paragraph 1 an application in standard form, attaching thereto appropriate documents in evidence of that change.

(2) The new permit shall be issued under the procedure of Article 16a bearing the number of the permit expired. If the change occurred in circumstances that do not require performance of on-site inspection, the new permit shall be issued within 7 days.

### **Article 16c**

(New, SG No. 19/2016, effective 11.03.2016) (1) The chairman of the respective tobacco board shall withdraw by his order the permit for buying out raw tobacco, in case it is established by an effective act of a competent authority that the person does not have available a site and/or an installation under Article 16a, Paragraph 1, item 2, used the tobacco for illegal manufacture of tobacco products, failed to comply with the requirements of Article 16d, Paragraphs 1, items 2 and 3 or failed to enter into contract under Article 16, item 2.

(2) The order under Paragraph 1 shall be notified and may be challenged following the procedure set out in the Administrative Procedure Code.

(3) Any withdrawal of permit shall be entered in the register under Article 16e, Paragraph 1.

### **Article 16d**

(New, SG No. 19/2016, effective 11.03.2016) (1) The holders of permits for buying out raw tobacco shall be obliged to submit to the respective tobacco board:

1. programme of projected quantities of tobacco by groups of varieties, which will be bought out in the next farming year - annually by 31st of December;
2. fact sheet concerning the quantity of tobacco and/or raw tobacco purchased by groups of varieties - within 30 days of the end of purchasing campaign;
3. fact sheet concerning the quantities of tobacco in stock and/or dried and/or processed and/or fermented tobacco from earlier harvests and any quantities sold on the domestic markets, in another European Union Member State and in third states and in case of sale of tobacco in this country the persons to whom it was provided shall be indicated; such data shall be submitted by groups of varieties - annually by the 30th of June.

(2) The information under Paragraph 1 may also be submitted via electronic means using documents, signed by qualified

electronic signature, under the procedure of the Qualified Electronic Signature Act.

## **Article 16e**

(New, SG No. 19/2016, effective 11.03.2016) (1) The Ministry of Agriculture and Food shall set up and keep a public register of the persons that hold permit for buying out raw tobacco.

(2) The procedure for keeping the register shall be prescribed by ordinance of the Minister of Agriculture and Food.

(3) The persons, listed in the register under Paragraph 1, shall be entitled to access to the information under Article 4, Paragraph 3, items 1, 2 and 3.

## **Chapter Five**

**(Repealed, SG No. 50/2012, new, SG No. 19/2016, effective 11.03.2016)**

## **UMBRELLA ORGANIZATIONS IN THE TOBACCO SECTOR AND THE TOBACCO PRODUCTS SECTOR**

## **Article 17**

(Amended and supplemented, SG No. 110/1996, amended, SG No. 33/2000, SG No. 19/2011, repealed, SG No. 50/2012, new, SG No. 19/2016, effective 11.03.2016) (1) Eligible to be recognised as umbrella organizations in the Tobacco sector and the Tobacco Products sector shall be nonprofit legal entities, the members of which are:

1. tobacco growers;
2. persons, engaging in industrial processing of tobacco;
3. manufacturers of tobacco products.

(2) Organizations shall be treated as umbrella organizations, where:

1. pursuant to Paragraph 1, item 1 they comprise more than 30 per cent of the agricultural producers - tobacco growers, listed in the register under Article 4, Paragraph 2;
2. pursuant to Paragraph 1, item 2 they comprise persons that have processed more than 50 per cent of the overall volume of raw tobacco grown in this country in the previous year;
3. the annual volume of tobacco products, manufactured by the members of organisations under Paragraph 1, item 3 for the previous year is in excess of 50 per cent of the overall volume of tobacco products, manufactured in this country.



(3) Research institutes and universities, which are carrying out scientific and applied activities in the areas of tobacco or tobacco products, shall also be eligible for membership in the organisations under Paragraph 1.

(4) Persons under Paragraph 1 may belong only to one umbrella organisation for the respective variety group.

### **Article 17a**

(New, SG No. 19/2016, effective 11.03.2016) (1) Recognition of the representative character of the organisations under Article 17, Paragraph 1 shall be effected by order of the Minister of Agriculture and Food.

(2) For the purpose of recognition of its representative character the governing body of the respective organisation shall submit an application to the Minister of Agriculture and Food, to which documents must be attached in evidence of fulfilment of the requirements of Article 17, Paragraphs 1 and 2.

(3) Within one month of submission of the application under Paragraph 2 the Minister of Agriculture and Food shall either issue an order for recognition of an organisation as being representative for the Tobacco sector or state a motivated refusal, which shall be notified and may be challenged following the procedure set out in the Administrative Procedure Code.

### **Article 18**

(Amended, SG No. 33/2000, repealed, SG No. 50/2012, new, SG No. 19/2016, effective 11.03.2016) (1) The umbrella organisations under Article 17, Paragraph 1 shall:

1. represent and further the interests of their members before the bodies of the executive branch and of the local self-government;
2. represent their members before the Ministry of Agriculture and Food, enjoying powers to sign agreements and other documents;
3. keep and maintain a register of their members and of the activities, performed by them;
4. provide opinions and participate in working groups for preparing drafts of normative acts, regulating social relations in the Tobacco sector;
5. submit on annual basis to the Ministry of Agriculture and Food summarised data on the fulfilment of the requirements under Article 17, Paragraph 2 and information on their own activities.

(2) Not later than 20th of December of each current year the umbrella organisations under Article 17, Paragraph 1 shall take part in the signing of a collective contract with the persons, buying out tobacco - separately for the growing and for the buying out of tobacco in the following year.

(3) The collective contract under Paragraph 2 shall contain:

1. total number of growers, decares, expected outputs and quantities;
2. starting and end date of the purchasing campaign;
3. deadlines for distribution of emballage based on the expected average yield per decare for the respective brand and cultivation area - up to one month prior to the start of the campaign;
4. minimum quality requirements for the respective brand (variety group);
5. terms for payment for the tobacco bought out;
6. percentage of the quantities of the tobacco bought out, which are not payable for.

## **Chapter Six**

**(New, SG No. 110/1996, repealed, SG No. 50/2012, new, SG No. 19/2016, effective 11.03.2016)**

### **NATIONAL FUNDING SUPPORT**

#### **Article 18a**

(Amended, SG No. 33/2000, repealed, SG No. 50/2012, new, SG No. 19/2016, effective 11.03.2016) In case of permanent cessation of tobacco growing on agricultural land, which was registered for tobacco growing by a registered agricultural producer, the replacement production activity on the same land shall be promoted by national funding support in compliance with the rules on state aids. The persons that have permanently ceased to grow tobacco on agricultural land, which was registered for tobacco growing, shall not be entitled to the transitional national aid for tobacco.

## **Chapter Seven**

**(Previous Chapter Six, SG No. 110/1996, repealed, SG No. 50/2012)**

### **TOBACCO FUND**

#### **Article 19**

(Amended and supplemented, SG No. 110/1996, SG No. 33/2000, supplemented, SG No. 70/2006, amended, SG No. 82/2009, effective 16.10.2009, SG No. 19/2011, repealed, SG No. 50/2012).

#### **Article 19a**

(Amended and supplemented, SG No. 110/1996, SG No. 33/2000, effective 1.01.2001, amended, SG No. 18/2006, SG

## **Chapter Eight**

### **(Previous Chapter Seven, SG No. 110/1996)**

## **INDUSTRIAL PROCESSING OF TOBACCO**

### **Article 20**

(Amended, SG No. 110/1996, SG No. 33/2000)

The industrial processing of tobacco shall include:

1. storage and raising of purchased raw tobacco;
2. handling, including sorting, removing of veins of large-leaf tobacco;
3. fermentation, natural or by thermal treatment;
4. storage of the processed and packed tobacco and preparing the tobacco for sale.

### **Article 21**

(1) (Amended, SG No. 33/2000, SG No. 57/2004, effective 1.09.2004, supplemented, SG No. 70/2006, effective 1.01.2007) Industrial processing of tobacco may be performed by persons who are registered under the Commerce Act and the Cooperatives Act, as well as by foreign persons, registered under the laws of an European Union Member State or of other states - parties to the European Economic Area Agreement and which have obtained permit from the Council of Ministers.

(2) (Amended, SG No. 110/1996, SG No. 33/2000) The permits under paragraph 1 shall be issued to persons who have at their disposal technical and technological capabilities for industrial processing of tobacco and for forming of uniform in terms of quality batches which comply with the respective origin, including appropriate storage and production facilities; technically fit equipment and machinery or facilities for unfolding and sorting; machinery and equipment for blending and packing industrially processed tobacco; fermentation chambers or fermentation facilities; dust removal or air conditioning installations; equipment for monitoring the technological process and the quality of the produce.

(3) (Amended, SG No. 110/1996, SG No. 33/2000, SG No. 57/2004) The terms and procedure for permitting under this Article shall be determined in the Regulation referred to in Article 39.

(4) (Amended, SG No. 110/1996, SG No. 33/2000, repealed, SG No. 57/2004).

(5) (New, SG No. 110/1996, repealed, SG No. 33/2000).

(6) (New, SG No. 110/1996, repealed, SG No. 33/2000).

### **Article 22**

The persons described in Article 21 shall bear the full responsibility for the quality of the processed tobacco and the authenticity of its origin.

## **Chapter Nine**

### **(Previous Chapter Eight, SG No. 110/1996)**

## **MANUFACTURING TOBACCO PRODUCTS**

## **Article 23**

(Amended and supplemented, SG No. 19/2016, effective 11.03.2016, SG No. 28/2016, effective 8.04.2016) The manufacturing of tobacco products shall include: manufacturing of cigarettes, cigars, cigarillos, pipe tobacco, roll-your-own tobacco, chewing tobacco, nasal tobacco, tobacco for oral use, waterpipe tobacco and novel tobacco products.

## **Article 24**

(Amended, SG No. 110/1996, 33/2000)

(1) (Amended, SG No. 57/2004 - effective 1.09.2004, supplemented, SG No. 70/2006, effective 1.01.2007) The manufacturing of tobacco products shall be carried out by persons registered under the Commerce Act and the Cooperatives Act, as well as by foreign persons, registered under the laws of an European Union Member State or of other states - parties to the European Economic Area Agreement and which have obtained permit from the Council of Ministers.

(2) (Amended, SG No. 57/2004 - effective 1.09.2004) The permit under paragraph 1 shall be issued to persons of good reputation, having the necessary financial potential and the relevant professional experience who have at their disposal technical and technological facilities for carrying out the full production process in appropriate production premises, with technically fit machinery and equipment for humidifying, unfolding, dust removal, cutting, drying and flavouring; machinery and equipment for production and packing of tobacco products; dust removal and air conditioning equipment; instruments and equipment for monitoring the technological processes and the quality of production.

(3) (Amended, SG No. 57/2004 - effective 1.09.2004) The terms and procedure for permitting under this Article shall be determined in the Regulation referred to in Article 39.

## **Article 25**

(Amended, SG No. 19/1994, SG No. 110/1996, SG No. 33/2000, SG No. 50/2012, repealed, SG No. 19/2016, effective 11.03.2016).

## **Article 26**

The manufacturers of tobacco products shall bear responsibility for the quality of the manufactured products in accordance with the current laws and regulations or any applicable contractual export terms.

## **Chapter Nine "a"**

**(New, SG No. 28/2016, effective 20.05.2016)**

### **NOVEL TOBACCO PRODUCTS**

## **Article 26a**

(New, SG No. 28/2016, effective 20.05.2016) (1) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State novel tobacco products shall submit a notification to the Ministry of Economy of each novel tobacco product, which they intend to place on the market.

(2) The notification under paragraph 1 shall be submitted in electronic form six months before the intended placing on the market.

(3) The notification under paragraph 1 shall contain:

1. Uniform Identification Code (UIC) of the merchant and for persons registered in another European Union Member State or in another state party to the European Economic Area Agreement – any other identification code or number;
2. manufacturer's address and telephone number, a responsible legal or natural person within the Union, and, if applicable, the importer into the Union;

(4) The notification under paragraph 1 shall contain:

1. detailed description of the novel tobacco product concerned;
2. instructions for its use;
3. information on ingredients and emissions in accordance with Article 35b, paragraphs 1 – 3;
4. available scientific studies on toxicity, addictiveness and attractiveness of the novel tobacco product, in particular as regards its ingredients and emissions;
5. available studies, executive summaries thereof and market research on the preferences of various consumer groups, including young people and current smokers;
6. other available and relevant information, including a risk/benefit analysis of the product, its expected effects on cessation of tobacco consumption, its expected effects on initiation of tobacco consumption and predicted consumer perception.

(5) The notification under paragraph 1 and the attachments thereto shall be reviewed by officials, authorised by the Minister of Economy, within 14 days of the date of submission of the notification and the attachments thereto.

(6) In case the information provided in the notification under paragraph 1 and the attachments thereto is incomplete or inaccurate the Ministry of Economy may require, within 14 days, the manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State novel tobacco products, to supplement the information or to correct any inaccuracies.

(7) The Ministry of Economy shall request from the Ministry of Health and the Institute for Tobacco and Tobacco Products to provide a motivated opinion concerning the compatibility of the novel tobacco product with the requirements of the law. Those opinions shall be submitted to the Ministry of Economy within two months of the date of receipt of the request at the respective administration.

(8) If required or based on the opinions under paragraph 7 the Ministry of Economy shall require manufacturers, importers and

any persons that introduce into the territory of this country from another European Union Member State novel tobacco products to carry out additional tests or submit additional information.

(9) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State novel tobacco products shall transmit to the Ministry of Economy any new or updated information on the studies, research and other information referred to in paragraph 4, which became known to them after the submission of the notification under paragraph 1.

(10) The Ministry of Economy shall make available all information received pursuant to paragraphs 1 – 9 to the European Commission.

### **Article 26b**

(New, SG No. 28/2016, effective 20.05.2016) (1) The Ministry of Economy shall establish and keep a public register of novel tobacco products.

(2) The persons that have submitted a notification of a novel tobacco product shall be registered in a separate section of the public register under paragraph 1 and the numbers and types of documents attached to the notification shall be described. Registration shall be performed in the order of submission of the notification and note must be made of the progress of the dossier for entry on the register.

### **Article 26c**

(New, SG No. 28/2016, effective 20.05.2016) The novel tobacco products, placed on the market shall respect the requirements of this Act. Which of the provisions of this Act apply to novel tobacco products depends on whether those products fall under the definition of a smokeless tobacco product or of a tobacco product for smoking.

## **Chapter Ten**

**(Previous Chapter Nine, SG No. 110/1996)**

## **TRADE IN PROCESSED TOBACCO AND RELATED PRODUCTS**

**(Title amended, SG No. 28/2016, effective 8.04.2016)**

### **Article 27**

(Amended, SG No. 33/2000)

(1) Processed domestically produced tobacco shall be offered for sale only by persons who have obtained a permit in accordance with Article 21, paragraph (1).

(2) (Repealed, SG No. 19/2011).

### **Article 28**

(Amended, SG No. 110/1996)

(1) (Amended, SG No. 50/2012, SG No. 19/2016, effective 11.03.2016) Tobacco products shall be transported, transferred, stored, offered for sale or sold in trade warehouses and outlets only with a band affixed to the consumer packaging under the

terms and procedure of the Excise Duties and Tax Warehouses Act.

(2) (Supplemented, SG No. 19/2016, effective 11.03.2016) The provisions contained in paragraph (1) shall not apply to tobacco products intended for export or bound for another European Union Member State.

## **Article 29**

(Supplemented, SG No. 110/1996, amended, SG No. 57/2004, effective

1.01.2005, SG No. 91/2005, SG No. 70/2006)

(1) (Amended, SG No. 50/2012) Tobacco products shall be sold on the domestic market at prices, registered under terms and according to a procedure, defined by a regulation of the Council of Ministers.

(2) The terms and procedure for sale of tobacco products and for control over the sale of such products shall be stipulated in the regulation under Paragraph 1. of the Council of Ministers.

(3) (New, SG No. 108/2006) For a request, concerning the registration of the sales price of tobacco products and the issuance of a certificate about the registered price, state fees shall be paid to an amount, determined by a tariff, approved by the Council of Ministers.

(4) (New, SG No. 108/2006) The fees under paragraph 3 shall be transferred to budget of the Ministry of Finance.

## **Article 30**

(1) (Amended, SG No. 110/1996, SG No. 33/2000, SG No. 57/2004, SG No. 70/2006, supplemented, SG No. 110/2008, effective 1.01.2009, amended, SG No. 12/2009, effective 13.02.2009, SG No. 95/2009, effective 1.12.2009) Tobacco products shall be sold by traders who hold a permit for the sale of tobacco products issued as per the terms and procedure laid down in the Excise Duties and Tax Warehouses Act.

(2) (Amended and supplemented, SG No. 110/1996, supplemented, SG No. 110/2001, SG No. 57/2004, amended and supplemented, SG No. 70/2004, supplemented, SG No. 70/2006, SG No. 109/2007, amended, SG No. 19/2016, effective 11.03.2016, SG No. 28/2016, effective 8.04.2016) It shall be prohibited to offer and sell:

1. tobacco and related products within the territory of creches and kindergartens, schools, school boarding houses, medical and healthcare establishments and any areas adjacent to them;

2. tobacco and related products at sports and public events, organised for children and pupils;

3. tobacco and related products to and by persons under 18;

4. tobacco and related products with a broken consumer package, except in cases of sale of roll-your-own cigars;

5. tobacco and related products without an invoice for the purchase (delivery invoice) of the tobacco and related products;

6. tobacco and related products with defects that impair their consumer qualities;

7. tobacco and related products without indication on the packaging of the mandatory consumer information in Bulgarian and the barcodes of the respective product from the manufacturer;

8. tobacco and related products without statement of the prices of tobacco products at a place which is easily accessible to the customer and in an appropriate manner;
9. tobacco products in bulk or by the piece and in open packages, individual cigars or cigarillos without a band affixed thereto, except in cases of roll-your-own cigars;
10. tobacco and related products by vending machines for sale of tobacco products and from self-service counters, with the exception of duty-free retail outlets;
11. cigarettes not compliant with the requirements of Article 35a, paragraph 1;
12. (effective 20.05.2016 - SG No. 28/2016) nicotine-containing liquids not compliant with the requirements of Article 43e;
13. tobacco and related products in consumer packaging not compliant with the requirements for labelling and packing;
14. tobacco and related products where the packaging contains text, names, trademarks or figurative or other signs defining a product as less harmful;
15. (effective 20.05.2016 - SG No. 28/2016) consumer packages of cigarettes, containing less than 20 sticks;
16. (effective 20.05.2016 - SG No. 28/2016) consumer packages of roll-your-own tobacco, containing less than 30g of tobacco;
17. (effective 20.05.2016 - SG No. 28/2016) tobacco products containing:
  - a) vitamins or other additives that create the impression that a tobacco product has a health benefit or presents reduced health risks;
  - b) caffeine or taurine or other additives and stimulant compounds that are associated with energy and vitality;
  - c) additives having colouring properties for emissions;
  - d) for tobacco products for smoking, additives that facilitate inhalation or nicotine uptake;
  - e) additives that have carcinogenic, mutagenic or reprotoxic properties (CMR properties) in unburnt form;



18. (effective 20.05.2016 - SG No. 28/2016) cigarettes and roll-your-own tobacco:

a) having a characterising flavour;

b) containing flavourings in any of their components such as filters, papers, packages, capsules or any technical features allowing modification of the smell or taste of the tobacco products concerned or their smoke intensity; filters, papers and capsules shall not contain tobacco or nicotine;

19. tobacco and related products containing plants and substances, prohibited by the Narcotic Substances and Precursors Control Act.

(3) (New, SG No. 50/2012, repealed, SG No. 28/2016, effective 8.04.2016).

(4) (New, SG No. 50/2012, repealed, SG No. 19/2016, effective 11.03.2016).

### **Article 31**

(Repealed, SG No. 110/1996, new, SG No. 28/2016, effective 8.04.2016) Placing on the market of tobacco for oral use shall be prohibited.

### **Article 31a**

(New, SG No. 28/2016, effective 20.05.2016)

Cross-border distance sales, as well as offer and sales of tobacco and related products using information society services shall be prohibited.

### **Article 32**

(Amended, SG No. 110/1996, SG No. 33/2000, amended and supplemented, SG No. 57/2004, amended, SG No. 28/2016, effective 8.04.2016) (1) The imports of tobacco and related products shall be coordinated in regard to the legal requirements with the competent bodies, determined in the regulations on the implementation of this Act.

(2) (Effective 20.05.2016 - SG No. 28/2016) The tobacco and related products, which are offered and sold in duty-free trade outlets in compliance with the Duty Free Sales Act, must conform to the requirements of this Act.

### **Article 33**

(Amended, SG No. 110/1996, SG No. 33/2000)

(1) (Repealed, SG No. 19/2011).

(2) (Supplemented, SG No. 102/2000, amended and supplemented, SG No. 19/2016, effective 11.03.2016) It shall be prohibited to export or dispatch for another European Union Member State tobacco products carrying Bulgarian bands unless expressly provided for by law.

### **Article 34**

(Amended, SG No. 110/1996, repealed, SG No. 70/2006).

## **Article 35**

(Amended, SG No. 110/1996, SG No. 57/2004, SG No. 70/2006, effective 1.01.2007)

(1) (Amended, SG No. 28/2016, effective 20.05.2016) Advertising of tobacco and related products shall be prohibited, with the exception of:

1. (amended, SG No. 28/2016, effective 20.05.2016) the territory of enterprises where tobacco or related products are manufactured and commercial outlets where tobacco and related products are on sale;
2. (supplemented, SG No. 28/2016, effective 20.05.2016) the usage of a trademark, where participants in the advertisement do not include individuals under the age of 18 and it is not intended for or targeted at such persons by means of other external features of the advertising vision, which would be identifiable primarily or only by individuals under the age of 18;
3. locations or events where access of persons aged under 18 is prohibited.

(2) (Amended, SG No. 28/2016, effective 20.05.2016) Advertising of tobacco and related products in radio- and television broadcasts shall be prohibited.

(3) (Amended, SG No. 28/2016, effective 20.05.2016) Advertising of tobacco and related products in the press and in other printed materials, as well as via information society services, shall be permitted only for publications, which are:

1. (amended, SG No. 28/2016, effective 20.05.2016) intended exclusively for professionals in the field of trade in tobacco and related products, electronic cigarettes and refill containers or for persons, whose primary business activity is manufacture or trade in tobacco and related products, electronic cigarettes and refill containers;
2. printed or published in a third state and not intended for the market of an European Union Member State or of other states - parties to the European Economic Area Agreement.

(4) (Amended, SG No. 28/2016, effective 20.05.2016) Any other advertising of tobacco and related products in the press and in other printed materials, as well as via information society services, shall be prohibited.

(5) (Amended, SG No. 28/2016, effective 20.05.2016) Sponsorship by persons, whose primary business activity is manufacture or trade in tobacco and related products, shall be prohibited for:

1. radio- and television broadcasts;
2. events or activities, which are taking place in several European Union Member States or other states - parties to the European Economic Area Agreement, or which may have a trans-boundary implication of a different nature.

(6) Any form of distribution of tobacco products in the cases under paragraph 5, point 2 with the objective of direct or indirect publicity of tobacco products, shall be prohibited.

(7) (New, SG No. 28/2016, effective 20.05.2016) Any audio-visual commercial communications for electronic cigarettes and refill containers shall be prohibited. The Radio and Television Act shall apply in regard to such communications.

## **Chapter Ten "a"**

**(New, SG No. 57/2004)**

### **INGREDIENTS AND EMISSIONS**

**(Title amended, SG No. 28/2016, effective 20.05.2016)**

## **Article 35a**

(New, SG No. 57/2004, amended, SG No. 50/2012, SG No. 28/2016, effective 20.05.2016)

(1) The maximum emission levels from cigarettes manufactured and/or placed on the market shall not be greater than:

1. 10 mg of tar per cigarette;
2. 1 mg of nicotine per cigarette;
3. 10 mg of carbon monoxide per cigarette.

(2) The tar, nicotine and carbon monoxide emissions from cigarettes shall be measured on the basis of ISO standard 4387 for tar, ISO standard 10315 for nicotine, and ISO standard 8454 for carbon monoxide. The accuracy of the tar, nicotine and carbon monoxide measurements shall be determined in accordance with ISO standard 8243.

(3) The measurements referred to in paragraph 2 shall be verified by laboratories, which are accredited by the Executive Agency Bulgarian Accreditation Service under the authority of the Minister of Economy or by laboratories, accredited by the respective competent body of another European Union Member State.

(4) The laboratories under paragraph 3 shall not be owned or controlled directly or indirectly by the tobacco industry.

(5) The Executive Agency Bulgarian Accreditation Service shall provide to the European Commission a list of the approved laboratories under paragraph 3, specifying the criteria used for approval and the methods of monitoring applied. The list shall be updated whenever any change is made.

#### **Article 35b**

(New, SG No. 57/2004, amended and supplemented, SG No. 50/2012, amended, SG No. 14/2015, SG No. 28/2016, effective 20.05.2016)

(1) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State tobacco products shall transmit to the Institute for Tobacco and Tobacco Products:

1. a list of all ingredients, and quantities thereof, used in the manufacture of the tobacco products, in descending order of the weight of each ingredient included in the product by brands and types of tobacco products; the list shall be accompanied by:

a) a statement setting out the reasons for the inclusion of such ingredients in the tobacco products concerned;

b) the status of the ingredients, including whether they have been registered under Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No. 793/93 and Commission Regulation (EC) No. 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC;

c) the classification of the ingredients in accordance with Regulation (EC) No. 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No. 1907/2006 (OJ L 353/1, 31.12.2008);

d) toxicological data regarding the ingredients in burnt or unburnt form, as appropriate, referring in particular to their effects on the health of consumers and taking into account, inter alia, any addictive effects;

2. the emission levels referred to in Article 35a, paragraph 1;

3. where available, information on other emissions and their levels;

4. information regarding all methods used for measurement of emissions from tobacco products.

(2) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State cigarettes and roll-your-own tobacco shall also transmit, in addition to the information under paragraph 1 to the Institute for Tobacco and Tobacco Products:

1. a technical document setting out a general description of the additives used and their properties;

2. information regarding the additives, included into a priority list of additives; the priority list of additives shall be determined by the regulations on the implementation of this Act.

(3) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State tobacco products shall notify the Institute for Tobacco and Tobacco Products if the composition of a product is modified in a way that affects the data and information provided under paragraphs 1 and 2.

(4) Prior to placing on the market new and/or modified tobacco products the manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State tobacco products shall provide the data and information under paragraphs 1 and 2 regarding the products concerned.

(5) The data and information under paragraphs 1 and 2 shall be submitted electronically under terms and procedure, determined by the regulations on the implementation of this Act.

(6) When making available the data and information under paragraphs 1 and 2 the manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State tobacco products shall indicate which part of them is a trade secret in their view.

(7) The Institute for Tobacco and Tobacco Products shall:

1. store the data and information under paragraphs 1 and 2 in electronic form and ensure access of the European Commission and of the other European Union Member States to the information for the purposes of implementation of the Act and Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC (OJ, L 127/1 of 29 April 2014);

2. publish at its website the data and information under paragraphs 1 and 2 except for the data and information that constitute a trade or any other secret, protected by the law;

3. take the requisite technical and organisational security measures while processing the data and information that constitute a trade or other secret, protected by law;

4. notify the European Commission of any maximum emission levels, specified for emissions from cigarettes, other than the emissions under Article 35a, paragraph 1, as well as for emissions from tobacco products, other than cigarettes;

5. notify the European Commission of all measurement methods, used for emissions from cigarettes, other than the emissions under Article 35a, paragraph 1, as well as for emissions from tobacco products, other than cigarettes;

6. submit proposals to the Ministry of Economy, on the basis of scientific evidence, to prohibit the placing on the market of tobacco products containing additives in quantities that increase the toxic or addictive effect or the CMR properties of a tobacco product at the stage of consumption to a significant or measurable degree;

7. require manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State tobacco products to conduct additional studies with the view of assessment of the impact of the ingredients on the consumers' health, taking into account the risks posed by their toxic or addictive effects.

(8) The employees processing and storing the data and information under paragraph 7, item 1, shall be obliged to refrain from disclosing the data and facts that have come to their knowledge in connection with the performance of their duties except in instances, which so prescribed by law or upon written request by a state body.

(9) In instances of imposing a prohibition under paragraph 7, item 6 the Ministry of Economy shall notify the European Commission.

### **Article 35c**

(New, SG No. 57/2004, amended and supplemented, SG No. 50/2012, amended, SG No. 28/2016, effective 20.05.2016)

(1) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State cigarettes and roll-your-own tobacco shall carry out comprehensive studies with the view to examine for each additive that is included in the priority list provided for in Article 35b, paragraph 2, item 2 whether such additive:

1. contributes to the toxicity or addictiveness of the products concerned and whether this has the effect of increasing the toxicity

or addictiveness of any of the products concerned to a significant or measurable degree;

2. results in a characterising flavour;

3. facilitates inhalation or nicotine uptake; or

4. leads to the formation of substances that have CMR properties, the quantities thereof, and whether this has the effect of increasing the CMR properties in any of the products concerned to a significant or measurable degree.

(2) The studies under paragraph 1 shall take into account the intended use of the products concerned and examine in particular the emissions resulting from the combustion process involving the additive under paragraph 1. The studies shall also examine the interaction of that additive under paragraph 1 with other ingredients contained in the products concerned. The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State cigarettes and roll-your-own tobacco carry using the same additive in their tobacco products may carry out a joint study when using that additive in a comparable product composition.

(3) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State cigarettes and roll-your-own tobacco shall establish a report on the results of the studies under paragraph 1. That report shall include an executive summary, and a comprehensive overview compiling the available scientific literature on the additive under paragraph 1 and summarising internal data on the effects of the additive.

(4) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State cigarettes and roll-your-own tobacco shall transmit the report under paragraph 3 to the European Commission and make available a copy thereof to the Institute for Tobacco and Tobacco Products not later than 18 months following the inclusion of the additive under paragraph 1 into the priority list provided for in Article 35b, paragraph 2, item 2.

(5) In cases where the European Commission and/or the Institute for Tobacco and Tobacco Products would have requested supplementary information concerning the additive under paragraph 1 such information shall be included into the report under paragraph 3.

(6) The Institute for Tobacco and Tobacco Products shall perform a review of the reports under paragraph 3 in particular as regards their comprehensiveness, methodology and conclusions.

#### **Article 35d**

(New, SG No. 50/2012, amended, SG No. 28/2016, effective 20.05.2016)

Small and medium-sized enterprises, as defined in the Small and Medium-sized Enterprises Act shall be exempted from the obligations pursuant to Article 35b, paragraph 2, item 2 and Article 35c, if a report under Article 35c, paragraph 3 is prepared by another manufacturer, importer or any person that introduces into the territory of this country from another European Union Member State tobacco products.

#### **Article 35e**

(New, SG No. 28/2016, effective 20.05.2016) (1) The manufacturers, importers or any persons that introduce into the

territory of this country from another European Union Member State tobacco products shall submit in electronic format to the Institute for Tobacco and Tobacco Products the following:

1. internal and external studies available to them on market research and preferences of various consumer groups, including young people and current smokers, relating to ingredients and emissions;
2. executive summaries of any market surveys they carry out when launching new products;
3. information regarding their sales volumes per brand and type, reported in sticks or kilograms, and per Member State on a yearly basis starting from 1 January 2015.

(2) When making available the data and information under paragraphs 1 and 2 the manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State tobacco products shall indicate which part of them is a trade secret in their view.

(3) The National Revenue Agency and/or the Customs Agency shall submit to the Institute for Tobacco and Tobacco Products the data on sales volumes that is available to them.

(4) The Institute for Tobacco and Tobacco Products shall store the data and information under paragraphs 1 and 3 in electronic form and ensure access by the European Commission and the other European Union Member States, subject to the information protection requirements.

## **Chapter Ten "b"**

### **(New, SG No. 28/2016, effective 8.04.2016)**

### **LABELLING AND PACKAGING**

#### **Article 35f**

(New, SG No. 28/2016, effective 20.05.2016) (1) Each unit packet of a tobacco product and any outside packaging shall carry health warnings.

(2) The health warnings under paragraph 1:

1. shall cover the entire surface of the unit packet or outside packaging that is reserved for them; the surface of the unit packet shall also include the surface of the bevelled and rounded edges, if any;
2. shall not be commented on, paraphrased or referred to in any form;
3. shall be irremovably printed;

4. shall be indelible and fully visible, including not being partially or totally hidden or interrupted by tax stamps, price marks, security features, wrappers, jackets, boxes, or other items;

5. shall be affixed by means of stickers upon unit packets of tobacco products, other than cigarettes and roll-your-own tobacco in pouches, provided that such stickers are irremovable;

6. shall remain intact when opening the unit packet other than packets with a flip-top lid, where the health warnings may be split when opening the packet, but only in a manner that ensures the graphical integrity and visibility of the text, photographs and cessation information.

(3) The health warnings under paragraph 1 shall not hide or interrupt the tax stamps, price marks, tracking and tracing marks, or security features on unit packets.

(4) The dimensions of the health warnings provided for in Article 35h, paragraph 1, Article 35k, paragraph 1, Article 35l, paragraph 1 and Article 35m, paragraph 1 shall be calculated in relation to the surface concerned when the packet is closed.

(5) The health warnings provided for in Article 35h, paragraph 1, Article 35k, paragraph 1 and Article 35l, paragraph 1 shall be surrounded by a black border of a width of 1 mm inside the surface area that is reserved for them.

(6) The health warnings provided for in Article 35h, paragraph 1, Article 35k, paragraph 2, item 1, Article 35l, paragraph 1 and Article 35m, paragraph 1, intended for duty-free retail outlets may also be printed in the English language and must meet the legal requirements. The cessation information placed upon the packaging of tobacco products, intended for duty-free retail outlets, shall be determined by the regulations on the implementation of this Act and may be printed in the English language.

## **Article 35g**

(New, SG No. 28/2016, effective 20.05.2016) (1) The labelling of unit packets and any outside packaging of the tobacco products and the tobacco product itself shall not include any element or feature that:

1. promotes a tobacco product or encourages its consumption by creating an erroneous impression about its characteristics, health effects, risks or emissions;

2. contains any information about the nicotine, tar or carbon monoxide content of the tobacco product;

3. misleadingly suggests that a particular tobacco product is less harmful than others or aims to reduce the effect of some harmful components of smoke or has vitalising, energetic, healing, rejuvenating, natural, organic properties or has other health or lifestyle benefits;

4. refers to taste, smell, any flavourings or other additives or the absence thereof;



5. resembles a food or a cosmetic product;

6. misleadingly suggests that a certain tobacco product has improved biodegradability or other environmental advantages.

(2) The unit packets and any outside packaging of the tobacco product shall not suggest economic advantages by including printed vouchers, offering discounts, free distribution, two-for-one or other similar offers, determined by a legislative act.

(3) The elements and features that are prohibited pursuant to paragraphs 1 and 2 may include but are not limited to texts, symbols, names, trademarks, figurative or other signs.

### **Article 35h**

(New, SG No. 28/2016, effective 20.05.2016) (1) Each unit packet and any outside packaging of cigarettes, roll-your-own tobacco and waterpipe tobacco shall carry:

1. a general warning "Smoking kills – quit now";

2. (corrected, SG No. 31/2016) an information message "Tobacco smoke contains over 70 substances known to cause cancer.".

(2) For cigarette packets and roll-your-own tobacco in cuboid packets:

1. the general warning under paragraph 1, item 1 shall appear on the bottom part of one of the lateral surfaces of the unit packets, and the information message under paragraph 1, item 2 shall appear on the bottom part of the other lateral surface;

2. the width of the general warning under paragraph 1, item 1 and the information message under paragraph 1, item 2 shall be not less than 20 mm;

3. the width of the general warning under paragraph 1, item 1 and the information message under paragraph 1, item 2 must be parallel to the longest edge of the packet and to the direction of reading of the warning text.

(3) For packets of cigarettes and roll-your-own tobacco in the form of a shoulder box with a hinged lid that result in the lateral surfaces being split into two when the packet is open, the general warning under paragraph 1, item 1 and the information message under paragraph 1, item 2 shall appear in their entirety on the larger parts of those split surfaces. The general warning under paragraph 1, item 1 shall also appear on the inside of the top surface that is visible when the packet is open. The lateral surfaces of this type of packet shall have a height of not less than 16 mm.

(4) For roll-your-own tobacco marketed:

1. in pouches – the general warning under paragraph 1, item 1 and the information message under paragraph 1, item 2 shall

appear on the surfaces that ensure the full visibility of those health warnings;

2. in cylindrical packets – the general warning under paragraph 1, item 1 shall appear on the outside surface of the lid and the information message under paragraph 1, item 2 shall appear on the inside surface of the lid.

(5) For packets of cigarettes, roll-your-own tobacco and waterpipe tobacco the general warning under paragraph 1, item 1 and the information message under paragraph 1, item 2 shall cover 50 % of the surfaces on which they are printed.

#### **Article 35i**

(New, SG No. 28/2016, effective 20.05.2016) The general warning and the information message under Article 35h, paragraph 1 shall be:

1. printed in Bulgarian language in black Helvetica bold type on a white background;

2. located at the centre of the surface reserved for them, and on cuboid packets and any outside packaging they shall be parallel to the lateral edge of the unit packet or of the outside packaging.

#### **Article 35k**

(New, SG No. 28/2016, effective 20.05.2016) (1) Each unit packet and any outside packaging of tobacco products for smoking shall carry combined health warnings.

(2) The combined health warnings under paragraph 1 shall:

1. contain one of the text warnings listed in Annex No. 3a and a corresponding colour photograph specified in the picture library in Annex No. 3b;

2. consist of the same text warning from the list in Annex No. 3a and a corresponding colour photograph specified in the picture library in Annex No. 3b on both sides of each unit packet and of each outside packaging;

3. include the following smoking cessation information: "For support to quit smoking call: 0700 10 323";

4. cover 65 % of both the external front and back surface of the unit packet and any outside packaging; cylindrical packets shall display two combined health warnings, equidistant from each other, each covering 65 % of their respective half of the curved surface;

5. appear at the top edge of a unit packet and any outside packaging, and be positioned in the same direction as any other information appearing on that surface of the packaging;

6. have the shape, layout, design and proportions, prescribed by Commission Implementing Decision (EU) 2015/1842 of 9 October 2015 on the technical specifications for the layout, design and shape of the combined health warnings for tobacco products for smoking (OJ, L 267/5 of 14 October 2015);

7. in the case of unit packets of cigarettes, respect the following dimensions:

a) height: not less than 44 mm;

b) width: not less than 52 mm.

(3) Brand names or logos shall not be positioned above the health warnings under paragraph 1.

(4) The combined health warnings under paragraph 1 shall be grouped into three sets as set out in Annex No. 3b. Each set shall be used in a given year and rotated on an annual basis, starting with set 1.

(5) Each combined health warning under paragraph 1 from the set available for use in a given year according to Annex No. 3 is displayed to the extent possible upon equal numbers of unit packets and outside packaging of each brand of tobacco products.

(6) The Ministry of Economy shall provide to the manufacturers and/or importers of tobacco products technical specifications for the layout, design and shape of the combined health warnings for tobacco products for smoking.

(7) Upon the provision of technical specifications under paragraph 6 the manufacturers and/or importers of tobacco products shall sign the declaration in accordance with Annex No. 3c.

## **Article 35I**

(New, SG No. 28/2016, effective 20.05.2016) (1) Each unit packet and any outside packaging of smokeless tobacco products shall carry the following health warning: "This tobacco product damages your health and is addictive."

(2) The health warning laid down in paragraph 1 shall:

1. comply with the requirements specified in Article 35i;

2. be parallel to the main text on the surface reserved for these warnings;

3. appear on the two largest surfaces of the unit packet and any outside packaging;

4. cover 30 % of the surfaces of the unit packet and any outside packaging.

## Article 35m

(New, SG No. 28/2016, effective 20.05.2016) (1) Each unit packet and any outside packaging of smokeless tobacco products for smoking, other than cigarettes, roll-your-own tobacco and waterpipe tobacco shall carry:

1. the general health warning under Article 35h, paragraph 1, item 1;
2. one of the text warnings from the list according to Annex No. 3a.

(2) The general health warning under paragraph 1 shall include also the following smoking cessation information: "For support to quit smoking call: 0700 10 323".

(3) The general health warning under Article 35h, paragraph 1, item 1 shall:

1. appear on the most visible surface of the unit packet and any outside packaging;
2. cover 30 % of the relevant surface of the unit packet and any outside packaging.

(4) The text warning referred to in paragraph 1, item 2 shall:

1. cover 40 % of the relevant surface of the unit packet and any outside packaging;
2. appear to the extent possible in equal numbers on each brand of those products;
3. appear on the next most visible surface of the unit packet and any outside packaging; for unit packets with a hinged lid, the next most visible surface is the one that becomes visible when the packet is open.

(5) Where the health warnings referred to in paragraph 1 are to appear on a surface exceeding  $150\text{ cm}^2$ , the warnings shall cover an area of  $45\text{ cm}^2$ .

(6) The health warnings referred to in paragraph 1 shall:

1. conform to the requirements of Article 35i; the text of the health warnings shall be parallel to the main text on the surface reserved for these warnings.
2. shall be surrounded by a black border of a width of not less than 3 mm and not more than 4 mm; this border shall appear

outside the surface reserved for the health warnings.

(7) Article 35h, paragraph 1, item 2 and Article 35k, paragraph 3 shall not apply to tobacco products for smoking, other than cigarettes, roll-your-own tobacco and waterpipe tobacco.

#### **Article 35n**

(New, SG No. 28/2016, effective 20.05.2016) Unit packets of cigarettes shall:

1. have a cuboid shape, including such with rounded and bevelled edges;
2. consist of carton or soft material;
3. have no opening that can be re-closed or re-sealed after it is first opened, other than the flip-top lid and shoulder box with a hinged lid; for packets with a flip-top lid and hinged lid, the lid shall be hinged only at the back of the unit packet.

#### **Article 35o**

(New, SG No. 28/2016, effective 20.05.2016) Unit packets of cigarettes of roll-your-own tobacco shall have a cuboid or cylindrical shape, or the form of a pouch.

#### **Article 35p**

(New, SG No. 28/2016, on putting into effect, see [1]§ 40, Item 2) (1) Unit packets of cigarettes of tobacco products, intended for placing on the market, shall be marked by an unique identifier.

(2) The unique identifier under paragraph 1 shall:

1. be irremovably printed or affixed;
2. be indelible and not hidden or interrupted in any form, including through tax stamps or price marks, or by the opening of the unit packet;
3. allow the following to be determined:
  - a) date and place of manufacturing;
  - b) manufacturing facility;
  - c) machine used to manufacture the tobacco products;

- d) production shift or time of manufacture;
- e) product description;
- f) intended market of retail sale;
- g) intended shipment route;
- h) where applicable, the importer into the Union;
- i) actual shipment route from manufacturing to the first retail outlet, including all warehouses used as well as the shipment date, shipment destination, point of departure and consignee;
- j) identities of all purchasers from manufacturing to the first retail outlet;
- k) invoice, order number and payment records of all purchasers from manufacturing to the first retail outlet.

(3) The information referred to in paragraph 2, item 3, letters "a" to "g", as well as letter "h" in instances of imports, shall form part of the unique identifier under paragraph 1.

(4) The information referred to in paragraph 2, item 3, letters "i", "j" and "k" shall be electronically accessible by means of a link to the unique identifier under paragraph 1.

### **Article 35q**

(New, SG No. 28/2016, on putting into effect, see [1]§ 40, Item 2) (1) All economic operators involved in the trade of tobacco products, from the manufacturer to the last economic operator before the first retail outlet (economic operators engaged in the supply chain), shall record the entry of all unit packets into their possession, as well as all intermediate movements and their final delivery.

(2) The obligation under paragraph 1 may be complied with by the marking and recording of aggregated packaging such as cartons, mastercases or pallets, provided that the tracking and tracing of all unit packets remains possible.

### **Article 35r**

(New, SG No. 28/2016, on putting into effect, see [1]§ 40, Item 2) All economic operators engaged in the supply chain of tobacco products before the first retail outlet shall maintain complete and accurate records of all relevant transactions.

### **Article 35s**

(New, SG No. 28/2016, on putting into effect, see [1]§ 40, Item 2) (1) The manufacturers of tobacco products shall provide all economic operators involved in the trade of tobacco products, from the manufacturer to the last economic operator before the first retail outlet, including importers, warehouses and transporting companies, with the equipment that is necessary for the recording of the tobacco products purchased, sold, stored, transported or otherwise handled.

(2) The equipment under paragraph 1 shall be able to read and transmit the recorded data electronically to a data storage facility pursuant to paragraph 3.

(3) The manufacturers and importers of tobacco products shall conclude contracts for storage of the data under paragraph 1 with an independent third party, for the purpose of hosting the data storage facility for all relevant data.

(4) The facility under paragraph 3 shall be physically located on the territory of the European Union.

(5) The suitability of the third party, in particular its independence and technical capacities, as well as the contract under paragraph 3, shall be approved by the European Commission.

(6) The third party's activities shall be monitored by an external auditor, who is proposed and paid by the tobacco manufacturer and approved by the European Commission.

(7) The European Commission, the Customs Agency and the external auditor shall have full access to the facility for storage of the data under paragraph 1.

(8) In duly justified cases the European Commission or the Customs Agency, in compliance with Article 17, paragraph 1, item 6 of the Customs Act may grant manufacturers or importers access to the stored data under paragraph 1, provided that commercially sensitive information remains adequately protected in conformity with the relevant European Union and Bulgarian law.

(9) The data under paragraph 1 shall not be modified or deleted by economic operators involved in the trade of tobacco products before the first retail outlet.

(10) Personal data shall be processed subject to the requirements of the Personal Data Protection Act.

(11) The key elements such as duration, renewability, expertise required or confidentiality, including the regular monitoring and evaluation of the contracts under paragraph 3 shall be determined by the regulations on the implementation of this Act.

## **Article 35t**

(New, SG No. 28/2016, on putting into effect, see [1]§ 40, Item 2) (1) All unit packets of tobacco products, which are placed on the market, shall carry a security feature.

(2) The security feature under paragraph 1 shall be:

1. tamper proof;
2. composed of visible and invisible elements;
3. irremovably printed or affixed;
4. indelible and not hidden or interrupted in any form, including through tax stamps and price marks, or other elements.

## **Chapter Eleven**

**(New, SG No. 33/2000)**

### **PERMITS FOR INDUSTRIAL PROCESSING OF TOBACCO AND MANUFACTURE OF TOBACCO PRODUCTS**

#### **Article 36**

(1) (Amended, SG No. 57/2004, effective 1.09.2004) The persons described in Article 21, paragraph (1) and Article 24, paragraph (1) may engage in the industrial processing of tobacco and may produce tobacco products only if they are in possession of a permit issued by the Council of Ministers.

(2) (Amended, SG No. 57/2004, effective 1.09.2004) Permits shall be issued separately for each of the two activities under paragraph (1) and shall be valid for an indefinite time.

(3) The Council of Ministers shall adopt a tariff at the proposal of the Minister of Finance of the fees for issuing permits under paragraph (1).

#### **Article 37**

(1) (Amended, SG No. 57/2004, effective 1.09.2004) Applications in writing shall be submitted to the Council of Ministers for the issuing of permits under Article 21, paragraph (1) and Article 24, paragraph (1) that shall be accompanied by:

1. (amended, SG No. 34/2006, SG No. 19/2016, effective 11.03.2016) copy of the registration document or uniform identification code pursuant to Article 23 of the Commercial Register Act;
2. (repealed, SG No. 105/2005);
3. (repealed, SG No. 57/2004);
4. (amended, SG No. 105/2005) a certificate from territorial directorate of the National Revenue Agency of taxes and mandatory social insurance contributions due;
5. the applicant's certificate of tax registration under the VAT Act;
6. (repealed, SG No. 70/2006);
7. the criminal record of convictions of the sole trader applicant or if the applicant is a company or cooperative of the members of the managing board of that company or cooperative;



8. the production plan for industrial processing of tobacco by type and origin for the respective crop;
9. production plan for production of tobacco products;
10. report on the implementation of the production plans under items 8 and 9 during the preceding year.
11. (amended, SG No. 19/2011) report on the fulfillment of the main indices for tobacco purchased and actually paid for, by type and by origin, by the persons engaged in the industrial processing of tobacco within the territory of Bulgaria (crop/year);
12. a document evidencing rights over trade marks for the production of tobacco products;
13. information on the production facilities and premises and the legal grounds of their use;
14. affidavit on the amount, origin and grounds of possession of the funds available for engaging in the activity for which the permit is required: Annex 3;
15. accounting balance, report of revenues and costs and cash flow report for the preceding three years;
16. (repealed, SG No. 50/2012);
17. a document evidencing payment of state fees.

(2) (Amended, SG No. 57/2004) Where the submitted documents are found to be incomplete or incorrect, a deadline for the removal of any such discrepancies shall be set.

(3) (Repealed, SG No. 57/2004).

(4) (Amended, SG No. 57/2004) The Council of Ministers shall issue the permits under Article 21, paragraph (1) and Article 24, paragraph (1) within 3 months of receipt of the applications.

(5) Permits shall not be issued if

1. the discrepancies have not been removed within the deadlines established under paragraph (2);
2. (amended, SG No. 57/2004, repealed, SG No. 105/2005);
3. (amended, SG No. 57/2004) the applicant does not meet the requirements set under Article 24 paragraph (2).

(6) (Amended, SG No. 57/2004) The permits issued under Article 21, paragraph (1) and Article 24, paragraph (1) shall be recorded in a special register under separate chapters and by year in a manner established by the regulation referred to in Article 39.

## **Article 38**

(Amended, SG No. 57/2004)

A permit issued under Article 21, paragraph (1) and Article 24, paragraph (1) can be revoked if

1. (amended, SG No. 57/2004, repealed, SG No. 105/2005);
2. (supplemented, SG No. 57/2004, SG No. 19/2016, effective 11.03.2016) violations are found of the applicable standards, the quality of the industrially processed tobacco and tobacco products or their authenticity; differences are found between the recorded and actually available stocks of tobacco, tobacco products and bands, as established by statements of findings issued by competent bodies on the basis of which penal orders have been issued and taken force;
3. (repealed, SG No. 19/2011);
4. (repealed, SG No. 19/2011);
5. (repealed, SG No. 19/2011);
6. the affidavit of the origin and grounds of possession of the funds is found to be false;

7. violations are established of the provisions of this Act or of the Regulation on its implementation;

8. (new, SG No. 57/2004) there has been a refusal by the permit holder.

### **Article 39**

(Amended, SG No. 110/1996, repealed, new, SG No. 33/2000,

amended, SG No. 57/2004, effective 1.09.2004)

The issuance and revocation of permits for industrial processing of tobacco and for the manufacture of tobacco products shall be carried out on terms and in a manner established by a regulation issued by the Council of Ministers.

### **Article 40**

(Amended, SG No. 110/1996, repealed, new, SG No. 33/2000, amended,

SG No. 57/2004, effective 1.09.2004, SG No. 30/2006)

Proceedings for issuing and revoking permits under Article 21, paragraph (1) and Article 24, paragraph (1) shall be carried out following the procedure set out in the Administrative Procedure Code. The act under which permits are revoked or the issuance of permits is refused may be appealed against following the procedure described in the Administrative Procedure Code.

### **Article 41**

(1) (Amended and supplemented, SG No. 105/2005) The affidavit under Article 37, paragraph (1), item 14 shall be completed and executed in duplicate and shall be submitted to the respective administration of the National Revenue Agency for certification.

(2) (Amended, SG No. 105/2005) The territorial directorate of the National Revenue Agency shall verify, sign and stamp the data and shall return one copy thereof to the person, the other one staying with the territorial directorate and being stored in the tax and social insurance dossier until deletion of the person from the register of the National Revenue Agency.

### **Article 42**

(1) The data completed in the affidavit shall indicate the amount, origin and grounds of possession of the funds from all sources, the amounts of taxes paid on such funds, all profits and properties of the applicant for the past five full calendar years and for the period from the beginning of the current calendar year to the time of execution of the affidavit.

(2) (Amended and supplemented, SG No. 105/2005, amended, SG No. 67/2008) When submitting affidavits to the territorial administration of the National Revenue Agency, the legal persons shall enclose with the affidavit as an inseparable part thereof one certified copy each of the accounting balance sheets and of the revenues and costs statements for the past five years certified by a registered auditor where the latter is required by the Accountancy Act.

### **Article 43**

(Amended, SG No. 57/2004, effective 1.09.2004)

The employees who process applications for permits for engaging in an activity shall not disclose any information and facts that have become known to them in the discharge of their duties except in the cases provided for by law or where requested in writing by a state authority. Persons employed by tobacco or cigarette companies may not participate in the activity of processing and consideration of received applications to perform the respective activity.

## **Chapter Twelve**

### **(New, SG No. 28/2016, effective 20.05.2016)**

## **ELECTRONIC CIGARETTES**

#### **Article 43a**

(New, SG No. 28/2016, effective 20.05.2016) (1) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State electronic cigarettes and/or refill containers shall notify the Ministry of Economy of each product that they intend to place on the market.

(2) The notification under paragraph 1 shall be submitted in electronic form six months before the intended placing on the market.

(3) The notification under paragraph 1 shall, depending on whether the product is an electronic cigarette or a refill container, contain the following information:

1. Uniform Identification Code (UIC) of the merchant and for persons registered in another European Union Member State or in another state party to the European Economic Area Agreement – any other identification code or number;
2. the name and contact details of the manufacturer, a responsible legal or natural person within the European Union and, if applicable, the importer into the European Union;
3. a list of all ingredients contained in, and emissions resulting from the use of, the product, by brand name and type, including quantities thereof;
4. toxicological data regarding the product's ingredients and emissions, including when heated, referring in particular to their effects on the health of consumers when inhaled and taking into account, inter alia, any addictive effect;
5. information on the nicotine doses and uptake when consumed under normal or reasonably foreseeable conditions;
6. a description of the components of the product; including, where applicable, the opening and refill mechanism of the electronic cigarette or refill containers;
7. a description of the production process, including whether it involves series production, and a declaration that the production process ensures conformity with the requirements of this Article;
8. a declaration that the manufacturer, importer and any persons that introduce into the territory of this country from another European Union Member State electronic cigarettes and/or refill containers, bear full responsibility for the quality and safety of the product, when placed on the market and used under normal or reasonably foreseeable conditions.

(4) If the information submitted with the notification under paragraph 1 is incomplete, the Ministry of Economy shall be entitled to request supplementing the information concerned.

(5) The Ministry of Economy shall make the entry into the register under paragraph 8 following the elimination of any shortcomings under paragraph 4.

(6) Notifications shall be submitted by the manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State electronic cigarettes and/or refill containers under the terms and procedure referred to in paragraphs 1 - 4 in regard to each substantial modification of electronic cigarettes and/or refill containers.

(7) The Ministry of Economy may also require supplementary information from the persons under paragraph 1 regarding the safety and quality aspects or any adverse effects and other information concerning the product.

(8) The Ministry of Economy shall keep a public register of the companies under paragraph 1 and of the products offered by them.

(9) The Ministry of Economy shall publish at its website the information under paragraph 3 and a part of the register under paragraph 8 except for any information that constitutes a trade secret.

#### **Article 43b**

(New, SG No. 28/2016, effective 20.05.2016) (1) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State electronic cigarettes and/or refill containers shall submit annually to the Ministry of Economy:

1. comprehensive data on sales volumes, by brand name and type of the product;
2. information on the preferences of various consumer groups, including young people, non-smokers and the main types of current users;
3. the mode of sale of the products;
4. executive summaries of any market surveys carried out in respect of items 1-3, including an English translation thereof.

(2) The Ministry of Economy shall publish at its website the information under paragraph 1 and a part of the register under Article 43a, paragraph 8 except for any information that constitutes a trade secret.

(3) The Ministry of Economy shall make available the information under paragraph 1 upon request from the European Commission or any European Union Member State, subject to the information protection requirements.

### **Article 43c**

(New, SG No. 28/2016, effective 20.05.2016) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State and any traders in electronic cigarettes and/or refill containers shall establish and maintain a system for collecting information about all of the suspected adverse effects on human health of these products.

### **Article 43d**

(New, SG No. 28/2016, effective 20.05.2016) If any economic operator considers or has reason to believe that electronic cigarettes or refill containers, which are in his possession and are intended to be placed on the market or are placed on the market, are not safe or are not of good quality or are otherwise not in conformity with the legal requirements:

1. that economic operator shall immediately take the corrective action necessary to bring the product concerned into conformity with the legal requirements or to withdraw or to recall it; and
2. shall immediately notify the Ministry of Economy of the actions taken by it under item 1.

### **Article 43e**

(New, SG No. 28/2016, effective 20.05.2016) (1) The nicotine-containing liquids:

1. shall only be placed on the market in dedicated refill containers not exceeding a volume of 10 ml, in disposable electronic cigarettes or in single use cartridges and the cartridges or tanks do not exceed a volume of 2 ml;
2. shall not contain nicotine in excess of 20 mg/ml;
3. shall not contain:
  - a) vitamins or other additives that create the impression that a tobacco product has a health benefit or presents reduced health risks;
  - b) caffeine or taurine or other additives and stimulant compounds that are associated with energy and vitality;
  - c) additives having colouring properties for emissions;
  - d) for tobacco products for smoking, additives that facilitate inhalation or nicotine uptake;
  - e) additives that have CMR properties in unburnt form.

(2) Only ingredients of high purity shall be used in the manufacture of the nicotine-containing liquid. Substances other than the ingredients referred to in the list under Article 43a, paragraph 3, item 3 may only be present in the nicotine-containing liquid in trace levels, if such traces are technically unavoidable.

(3) Except for nicotine, only ingredients that do not pose a risk to human health in heated or unheated form shall be used in the nicotine-containing liquid.

#### **Article 43f**

(New, SG No. 28/2016, effective 20.05.2016) Electronic cigarettes, which are placed on the market, shall deliver the nicotine doses at consistent levels under normal conditions of use.

#### **Article 43g**

(New, SG No. 28/2016, effective 20.05.2016) Electronic cigarettes and refill containers, which are placed on the market, shall be child- and tamper-proof, are protected against breakage and leakage and have a mechanism that ensures refilling without leakage.

#### **Article 43h**

(New, SG No. 28/2016, effective 20.05.2016) (1) The unit packets of electronic cigarettes and/or refill containers shall include a leaflet with information on:

1. instructions for use and storage of the product, including a reference that the product is not recommended for use by young people and non-smokers;
2. contra-indications;
3. warnings for specific risk groups;
4. possible adverse effects;
5. warnings of addictiveness and toxicity;
6. contact details of the manufacturer and/or importer and a legal or natural contact person within the European Union.

(2) The unit packets and any outside packaging of electronic cigarettes and refill containers shall include:

1. a list of all ingredients contained in the product in descending order of the weight;
2. an indication of the nicotine content of the product and the delivery per dose;

3. the batch number;
4. a recommendation to keep the product out of reach of children;
5. information on the nicotine content and on flavourings.

(3) The unit packets and any outside packaging of electronic cigarettes and refill containers shall not contain any element or feature that:

1. promotes a tobacco product or encourages its consumption by creating an erroneous impression about its characteristics, health effects, risks or emissions;
2. misleadingly suggests that a particular tobacco product is less harmful than others or aims to reduce the effect of some harmful components of smoke or has vitalising, energetic, healing, rejuvenating, natural, organic properties or has other health or lifestyle benefits;
3. refers to taste, smell, any flavourings or other additives or the absence thereof;
4. resembles a food or a cosmetic product;
5. misleadingly suggests that a certain tobacco product has improved biodegradability or other environmental advantages.

(4) The unit packets and any outside packaging of electronic cigarettes and refill containers shall carry a health warning: "This product contains nicotine which is a highly addictive substance. It is not recommended for use by non-smokers".

(5) Article 351, paragraph 2 shall apply to the health warning.

## **ADMINISTRATIVE AND PENAL PROVISIONS**

### **Article 44**

(Amended, SG No. 110/1996, previous Article 36, amended, SG No. 33/2000)

(1) (Amended, SG No. 19/2011, SG No. 50/2012) Natural or legal persons found to have purchased tobacco in violation of the provisions of Article 12, Paragraphs 1 and 2, and Articles 15 shall be subject to a fine in the amount of 10,000 to 15,000 levs or a pecuniary sanction in the amount of 50,000 to 100,000 levs, which shall in any case be no less than 30 per cent of the value of the purchased tobacco, and the tobacco shall be confiscated for the state.

(2) (Repealed, SG No. 19/2011).

(3) (Repealed, SG No. 50/2012).

#### **Article 44a**

(New, SG No. 19/2016, effective 11.03.2016) Any person that violates a provision of Article 16 or 16d or does not have available a site and/or installation under Article 16a, Paragraph 1, item 2, shall be subject to a fine of 50 to 500 levs, respectively a pecuniary sanction of 2,000 to 5,000 levs.

#### **Article 44b**

(New, SG No. 19/2016, effective 11.03.2016) Any person that stores raw tobacco without being included in the register under Article 4, Paragraph 2 or in the register under Article 16e, Paragraph 1 with the exception of person holding permit only for industrial processing of tobacco, shall be subject to a fine of 50 to 500 levs, respectively a pecuniary sanction of 2,000 to 5,000 levs.

#### **Article 45**

(New, SG No. 110/1996, amended, SG No. 153/1998, previous Article 36a, amended, SG No. 33/2000)

(1) (Repealed, SG No. 102/2000).

(2) (Repealed, SG No. 102/2000).

(3) (Repealed, SG No. 102/2000).

(4) (Repealed, SG No. 19/2016, effective 11.03.2016).

(5) (Amended, SG No. 102/2000, repealed, SG No. 19/2016, effective 11.03.2016).

#### **Article 46**

(Amended, SG No. 110/1996, SG No. 33/2000, SG No. 57/2004, SG No. 70/2006, supplemented, SG No. 95/2009, effective 1.12.2009, amended and supplemented, SG No. 50/2012, amended, SG No. 19/2016, effective 11.03.2016, SG No. 28/2016, effective 20.05.2016) (1) Anyone who stores, offers for sale or sells in commercial warehouses or retail outlets tobacco or related products or novel tobacco products in violation of Article 26a, Article 26c, Article 29, Article 30, paragraph 2, items 1 - 8 and 10 - 18, Article 31, Article 31a, Article 35a, paragraphs 1 - 4, Articles 35f - 35r, Article 35s, paragraphs 1 - 4 and paragraph 9 and Article 35t shall be subject to fine in the amount of 1,000 to 3,000 levs or to a property sanction in the amount of 2,000 to 5,000 levs.

(2) For repeat violations under paragraph 1 the fine shall be in the amount of 2,000 to 5,000 levs and the property sanction – in the amount of 4,000 to 8,000 levs.

#### **Article 46a**

(New, SG No. 28/2016, effective 8.04.2016) In cases of detecting storage, offer or sale of tobacco products in commercial warehouses or retail outlets in violation of Article 30, paragraph 2, item 9 the Commission for Consumer Protection shall notify and transmit a certified copy of the protocol of the facts and circumstances established to the Customs Agency, which shall ascertain and impose an administrative sanction under the procedure of the Excise Duties and Tax Warehouses Act.



## **Article 47**

(Amended, SG No. 110/1996, previous Article 38, SG No. 33/2000)

(1) (Repealed, SG No. 33/2000).

(2) (Amended, SG No. 33/2000, SG No. 50/2012, SG No. 19/2016, effective 11.03.2016) Anyone found in violation of Article 28 or anyone who transports, transfers, stores, offers for sale or sells in trade warehouses and outlets tobacco products carrying false or forged bands shall be subject to fine in the amount of 15,000 to 50,000 levs or to a property sanction in the amount of 50,000 to 100,000 levs and the tobacco products as well as any vehicles used for their transportation or transfer shall be confiscated for the State.

(3) (Amended, SG No. 95/2009, effective 1.12.2009, SG No. 50/2012, SG No. 19/2016, effective 11.03.2016) Having established a violation under Paragraph 2 the monitoring authority shall recommend to the head of the competent customs office where the trade warehouse or facility is located to withdraw the permit to trade with tobacco products for a period of three years and the head of the customs office shall so order.

## **Article 48**

(New, SG No. 33/2000)

Anyone who files affidavit under Article 37, paragraph (1), item 14 containing false information shall be subject to fine in the amount of 10,000 to 15,000 levs unless they are subject to a more severe punishment, i. e. property sanction in the amount of 50,000 to 100,000 levs.

## **Article 49**

(New, SG No. 110/1996, previous Article 40a, amended, SG No. 33/2000,

SG No. 70/2006, SG No. 28/2016, effective 20.05.2016)

Anyone who violates the provisions contained in Article 32 shall be subject to fine in the amount of 1,000 to 3,000 levs or respectively to a property sanction in the amount of 2,000 to 5,000 levs.

## **Article 50**

(Previous Article 41, amended, SG No. 33/2000)

(1) (Previous text of Article 50, SG No. 28/2016, effective 20.05.2016) Anyone found in violation of the provisions contained in Article 35 shall be subject to fine in the amount of 15,000 to 50,000 levs or to a property sanction in the amount of 50,000 to 100,000 levs.

(2) (New, SG No. 28/2016, effective 20.05.2016) For repeat violations under paragraph 1 or failure to fulfil the instructions under Article 52a, paragraph 6 the fine shall be in the amount of 50,000 to 100,000 levs and the property sanction shall be in the amount of 100,000 to 150,000 levs.

## **Article 51**

(Amended, SG No. 110/1996, previous Article 42, amended, SG No. 33/2000)

A sanction in the amount of 100,000 to 150,000 levs shall be imposed on legal persons who have benefited from the violations under the previous paragraph.

## **Article 51a**

(New, SG No. 50/2012)

(1) (Amended, SG No. 28/2016, effective 20.05.2016) A sanction in the amount of 20,000 to 30,000 levs shall be imposed on legal persons who have violated the provisions of Article 35b, paragraphs 1-5 and Article 35c paragraphs 1 - 4.

(2) In the event of repeat violation under paragraph 1 the sanction shall be from 30,000 to 50,000 levs.

(3) (New, SG No. 28/2016, effective 20.05.2016) In case of violation under paragraph 1 the Institute for Tobacco and Tobacco Products shall notify the Ministry of Agriculture and Food and transmit a certified copy of the protocol of the facts and circumstances established.

### **Article 51b**

(New, SG No. 28/2016, effective 20.05.2016) (1) Anyone who stores, offers for sale or sells electronic cigarettes and refill containers in violation of Article 43a, paragraphs 1, 2 and 6, Article 43b, paragraph 1 and Articles 43c-43h shall be subject to fine in the amount of 1,000 to 3,000 levs or to a property sanction in the amount of 2,000 to 5,000 levs.

(2) For repeat violations under paragraph 1 the fine shall be in the amount of 2,000 to 5,000 levs and the property sanction – in the amount of 4,000 to 8,000 levs.

### **Article 51c**

(New, SG No. 28/2016, effective 20.05.2016) Anyone who violates Article 35b, paragraph 8 shall be subject to fine in the amount of 100 to 1,000 levs unless he is subject to a more severe punishment.

### **Article 51d**

(New, SG No. 28/2016, effective 20.05.2016) In case of establishment of violation or of suspected violation of the Act the customs bodies shall, in the course of performance of their activity, notify forthwith the respective body under Article 52, paragraph 1.

### **Article 52**

(Amended, SG No. 110/1996, amended and supplemented, SG No. 33/2000, supplemented, SG No. 57/2004, SG No. 99/2005, amended and supplemented, SG No. 70/2006, amended, SG No. 82/2009, effective 16.10.2009, supplemented, SG No. 95/2009, effective 1.12.2009, amended, SG No. 19/2011, SG No. 50/2012, SG No. 14/2015, amended and supplemented, SG No. 19/2016, effective 11.03.2016, amended, SG No. 28/2016, effective 20.05.2016)

(1) The violations under this Act shall be established by official acts drawn up:

1. officials authorised by the Director of the Customs Agency - in cases of violations under Article 46 in relation to Article 32, Articles 35p - 35r, Article 35s, paragraphs 1 - 4 and paragraph 9 and Article 35t and under Article 49;

2. officials authorised by the Minister of Agriculture and Food - in cases of violations under Article 51a;

3. Directors of regional Agriculture Directorates – in cases of violations under Articles 44a and 44b;

4. officials authorised by the Minister of Economy – in cases of violations under Article 46 in relation to Articles 26a, paragraphs 1 and 2, Article 26c and Article 51b in relation to Article 43a, paragraphs 1, 2 and 6, Article 43b, paragraph 1 and Article 43h;

5. officials authorised by the Chairman of the Commission for Consumer Protection - in cases of violations under Article 46 in relation to Article 29, Article 30, paragraph 2, items 1 - 8 and 10 - 18, Article 31, 31a, 35, Article 35a, paragraphs 1 - 4, Article 35f - 35o, under Article 50 and 51b in relation to Articles 43c - 43h;

(2) Penal orders shall be issued by:

1. the Director of the Customs Agency or an official authorised by him – under paragraph 1, item 1;

2. the Minister of Agriculture and Food or an official authorised by him – under paragraph 1, items 2 and 3;
3. the Minister of Economy or an official authorised by him – under paragraph 1, item 4;
4. the Chairman of the Commission for Consumer Protection or an official authorised by him – under paragraph 1, item 5.

## **Article 52a**

(New, SG No. 57/2004, amended, SG No. 99/2005, amended and supplemented, SG No. 50/2012, amended, SG No. 28/2016, effective 20.05.2016)

(1) Control over compliance with the requirements of Articles 26a, paragraphs 1 and 2, Article 26c, Article 29, Article 30, paragraph 2, items 1 - 8 and 10 - 18, Article 31, 31a, Article 35, Article 35a, paragraphs 1 - 3, Article 35f - 35o, Article 43a, paragraph 1 and Articles 43c - 43h shall be exercised by the Commission for Consumer Protection.

(2) In cases where as a result of the inspections under paragraph 1 non-conformity would be established with the requirements of Article 30, paragraph 2, items 17 and 18, Article 35a, paragraph 1, Articles 43e, 43f and 43g the costs of the verification shall be at the expense of the person checked. If no discrepancy would be found the costs of the verification shall be covered by the Commission for Consumer Protection.

(3) In cases of offer on the market of tobacco products, novel tobacco products, electronic cigarettes and refill containers that do not meet the requirements of Article 26a, paragraphs 1 and 2, Article 26c, Article 35a, paragraphs 1 - 3, Articles 35f - 35o and Articles 43e - 43h the control bodies shall issue orders with mandatory instructions for the manufacturers, importers and merchants to recall such products from the market.

(4) In cases where manufacturers, importers and traders fail to comply with such order, the control body shall seize and destroy such products.

(5) In cases of violation of Article 26a, paragraphs 1 and 2, Article 26c, Article 43a, paragraphs 1 and 2, Articles 43c and 43d the Commission for Consumer Protection shall notify the Ministry of Economy and transmit a certified copy of the protocol of the facts and circumstances established.

(6) If as a result of the verifications under paragraph 1 any non-compliance would be established with the requirements of Article 35 the Chairman of the Commission for Consumer Protection or an official authorised by him shall issue an order with mandatory instructions for curing the violation within a specified deadline.

(7) In cases where electronic cigarettes and refill containers meet the legal requirements but the Commission for Consumer Protection has serious grounds to suspect that the product concerned may pose a serious risk to human health, it may apply the measures under paragraph 3.

(8) The Commission for Consumer Protection shall notify the European Commission, the competent bodies of the European Union Member States and the Ministry of Economy of any measures taken under paragraph 6 and of the grounds for resorting to them.

## **Article 53**

(Previous Article 44, SG No. 33/2000)

The establishment of the violations, the issuing, appeal and execution of the penal orders shall be carried out under the procedure established by the Administrative Violations and Sanctions Act.

## **ADDITIONAL PROVISIONS**

**(New, SG No. 33/2000, title amended, SG No. 28/2016, effective 8.04.2016)**

§ 1. Within the meaning of this Act:

1. (Supplemented, SG No. 28/2016, effective 8.04.2016) "Tobacco" shall be an agricultural crop grown from tobacco seed. "Tobacco" shall also include tobacco leaf picked at the time of technical maturity and dried, as well as undried large-leaf tobacco. "Tobacco" shall also mean leaves and other natural processed or unprocessed parts of tobacco plants, including expanded and reconstituted tobacco.

2. "Raw Tobacco" shall be tobacco leaf picked at the time of its technical maturity, dried in the sun, in the shade, or by means of warm air, sorted at picking by quality and normal moisture content and placed in producer packaging.

3. "Processed Tobacco" shall be the stored and cured purchased raw tobacco which has already been sorted, freed of fibres, stabilized in terms of moisture content, packaged, stored and kept for use in the production of tobacco products.

4. (Supplemented, SG No. 57/2004, amended, SG No. 19/2016, effective 11.03.2016) "Tobacco products" shall be products for consumption to the extent that they are even partially made from tobacco.

4a. (New, SG No. 19/2016, effective 11.03.2016) "Cigarette" shall be a roll of tobacco that can be consumed via a combustion process and is further defined in Article 11 of the Excise Duty and Tax Warehouses Act.

4b. (New, SG No. 19/2016, effective 11.03.2016) "Cigar" shall be a roll of tobacco that can be consumed via a combustion process and is further defined in Article 10 of the Excise Duties and Tax Warehouses Act.

4c. (New, SG No. 19/2016, effective 11.03.2016) "Cigarillo" shall be a small type of cigar and is further defined in Article 10 of the Excise Duties and Tax Warehouses Act.

4d. (New, SG No. 19/2016, effective 11.03.2016) "Pipe tobacco" shall be tobacco that can be consumed via a combustion process and exclusively intended for use in a pipe.

4e. (New, SG No. 19/2016, effective 11.03.2016) "Roll-your-own tobacco" shall be tobacco which can be used for making cigarettes by consumers.

4f. (New, SG No. 19/2016, effective 11.03.2016) "Smokeless tobacco product" shall be a tobacco product not involving a combustion process, including chewing tobacco, nasal tobacco and tobacco for oral use.

4g. (New, SG No. 19/2016, effective 11.03.2016) "Chewing tobacco" shall be a smokeless tobacco product exclusively intended for the purpose of chewing.

4h. (New, SG No. 19/2016, effective 11.03.2016) "Nasal tobacco" shall be a smokeless tobacco product that can be consumed via the nose.

4i. (New, SG No. 19/2016, effective 11.03.2016) "Tobacco for oral use" shall be all tobacco products for oral use, except those intended to be inhaled or chewed, made wholly or partly of tobacco, in powder or in particulate form or in any combination of those forms, particularly those presented in sachet portions or porous sachets.

5. (New, SG No. 28/2016, effective 8.04.2016) "Tobacco products for smoking shall be tobacco products other than a smokeless tobacco product;

6. (New, SG No. 28/2016, effective 8.04.2016) "Waterpipe tobacco" shall be a tobacco product that can be consumed via a waterpipe. If a product can be used both via waterpipes and as roll-your-own tobacco, it shall be deemed to be roll-your-own tobacco.

7. (New, SG No. 28/2016, effective 8.04.2016) "Novel tobacco product" shall be a tobacco product which:

a) remains outside the scope of items 4a - 4e, 4f - 4h and item 6;

b) is placed on the market after 19 May 2014.

8. (New, SG No. 28/2016, effective 8.04.2016) "Products, related to tobacco products" shall be electronic cigarettes, refill containers and nicotine-containing liquids.

8a. (New, SG No. 28/2016, effective 8.04.2016) "Tobacco products, other than cigarettes and roll-your-own tobacco" shall be products that fall within the scope of items 4b - 4d, 4f - 4i, items 6 and 7.

9. (New, SG No. 57/2004, previous Item 5, amended, SG No. 28/2016, effective 8.04.2016) "Ingredient" shall be tobacco, an additive, as well as any substance or element present in a finished tobacco product or related products, including paper, filter, ink, capsules and adhesives.
10. (New, SG No. 57/2004, previous Item 6, amended, SG No. 28/2016, effective 8.04.2016) "Tar" shall refer to the raw water-free nicotine-free condensate of the smoke.
11. (New, SG No. 57/2004, previous Item 7, SG No. 28/2016, effective 8.04.2016) "Nicotine" shall refer to nicotine alkaloids.
12. (New, SG No. 28/2016, effective 8.04.2016) "Emissions" shall be substances that are released when a tobacco and/or related product is consumed as intended, such as substances found in smoke, or substances released during the process of using smokeless tobacco products.
13. (New, SG No. 28/2016, effective 8.04.2016) "Additive" shall be a substance other than tobacco that is added to a tobacco product, a unit packet or to any outside packaging.
14. (New, SG No. 28/2016, effective 8.04.2016) "Flavouring" shall be an additive that imparts smell and/or taste.
15. (New, SG No. 50/2012, repealed, SG No. 19/2016, effective 11.03.2016, new, SG No. 28/2016, effective 8.04.2016) "Characterising flavour" shall be a clearly noticeable smell or taste other than one of tobacco, resulting from an additive or a combination of additives, including, but not limited to, fruit, spice, herbs, alcohol, candy, menthol or vanilla, which is noticeable before or during the consumption of the tobacco product.
16. (New, SG No. 28/2016, effective 8.04.2016) "Maximum emission level" shall be the maximum content or emission, including zero, of a substance in a tobacco product measured in milligrams.
17. (New, SG No. 28/2016, effective 8.04.2016) "Addictiveness" shall be the pharmacological potential of a substance to cause addiction, a state which affects an individual's ability to control his or her behaviour, typically by instilling a reward or a relief from withdrawal symptoms, or both.
18. (New, SG No. 28/2016, effective 8.04.2016) "Toxicity" shall be the degree to which a substance can cause harmful effects in the human organism, including effects occurring over time, usually through repeated or continuous consumption or exposure to the respective substance.
19. (New, SG No. 57/2004, previous Item 8, amended, SG No. 28/2016, effective 8.04.2016) "Unit packet" shall be the smallest individual packaging of a tobacco and/or related product that is placed on the market.
20. (New, SG No. 109/2007, previous Item 8a, amended, SG No. 28/2016, effective 8.04.2016) "Unit packet of roll-your-own cigars" shall be the smallest individual packaging, supplied by manufacturers, importers or wholesalers to licensed retailers. In cases where the unit packet of roll-your-own cigars from a limited edition provides additional value as a result of its special workmanship or the value of input material then the outside packaging of that specific product shall be treated as the unit packet.
21. (New, SG No. 28/2016, effective 8.04.2016) "Limited edition" under item 20 shall be a product that is being manufactured in limited or specified numbers over a specific period of time and is intended exclusively for collectors.
22. (New, SG No. 28/2016, effective 8.04.2016) "Outside packaging" shall be any packaging in which tobacco or related products are placed on the market and which includes a unit packet or an aggregation of unit packets. Transparent wrappers are not regarded as outside packaging.
23. (New, SG No. 28/2016, effective 8.04.2016) "Pouch" shall be a unit packet of roll-your own tobacco, either in the form of a rectangular pocket with a flap that covers the opening or in the form of a standing pouch.
24. (New, SG No. 28/2016, effective 8.04.2016) "Health warning" shall be a warning concerning the adverse effects on human health of a tobacco product or other undesired consequences of its consumption, including text warnings, combined health warnings, general warnings and information messages, as provided for in Article 35h, paragraph 1, Article 35k, paragraph 1, Article 35l, paragraph 1, Article 35m, paragraph 1 and Article 43h, paragraph 4 and Annex No. 3a.
25. (New, SG No. 28/2016, effective 8.04.2016) "Combined health warning" shall be a health warning consisting of a

combination of a text warning under Annex No. 3a and a corresponding photograph or illustration from the image gallery, as provided for in Annex No. 3b.

26. (New, SG No. 28/2016, effective 8.04.2016) "Consumer" shall be a natural person who is acting for purposes which are outside his or her trade, business, craft or profession.

27. (New, SG No. 28/2016, effective 8.04.2016) "Manufacturer of tobacco and/or related products" shall be any natural or legal person who manufactures a product or has a product designed or manufactured, and markets that product under their name or trademark.

28. (New, SG No. 28/2016, effective 8.04.2016) "Import of tobacco or related products" shall be the entry into the territory of the European Union of tobacco or related products unless the products are placed under a customs suspensive procedure or arrangement upon their entry into the European Union, as well as their release from a customs suspensive procedure or arrangement.

29. (New, SG No. 28/2016, effective 8.04.2016) "Importer of tobacco or related products" shall be the owner of or a person having the right of disposal over, tobacco or related products that have been brought into the territory of the European Union.

30. (New, SG No. 28/2016, effective 8.04.2016) "Placing on the market" shall mean the making of products, irrespective of their place of manufacture, available to consumers located in the Republic of Bulgaria, with or without payment, including by means of distance sale, cross-border distance sale and sales using information society services.

31. (New, SG No. 28/2016, effective 8.04.2016) "Retail outlet" shall be any trading outlet within the meaning of Article 90b, paragraph 1 of the Excise Duty and Tax Warehouses Act where tobacco products are placed on the market.

32. (Previous Item 5, SG No. 57/2004, previous Item 9, SG No. 28/2016, effective 8.04.2016) A "Second-time violation" shall be a violation committed within one year of the entry into force of a penal order issued against the violator for the same kind of violation.

33. (New, SG No. 57/2004, previous Item 10, supplemented, SG No. 28/2016, effective 8.04.2016) "Advertising" shall refer to any form of announcement which has the purpose to promote any tobacco and/or related product.

34. (New, SG No. 57/2004, previous Item 11, supplemented, SG No. 28/2016, effective 8.04.2016) "Sponsorship" shall refer to any form of public or private contribution to the carrying out of an event, activity or targeted at a person that has the objective or the direct or indirect result the promotion of a tobacco and/or related product.

35. (New, SG No. 70/2006, effective 1.01.2007, previous Item 12, SG No. 28/2016, effective 8.04.2016) "Information society service" shall refer to any service, against charge or for free, provided remotely via electronic means and based on express statement of the service recipient, where:

a) "remotely" shall indicate that the service was rendered without both of the parties being in the same location simultaneously;

b) "via electronic means" shall indicate that the service was sent and received as intended using devices for electronic processing (including digital compressing) and storage of information, the service being entirely performed by usage of conductors, radio waves, optical or other electromagnetic means;

c) "based on express statement of the service recipient" shall denote that the service would be provided upon express statement of willingness to use it by recipient.

36. (New, SG No. 70/2006, effective 1.01.2007, previous Item 13, SG No. 28/2016, effective 8.04.2016) "Third state" shall refer to a state, which is not a European Union Member State, nor party to the European Economic Area Agreement.

37. (New, SG No. 50/2012, previous Item 14, SG No. 28/2016, effective 8.04.2016) "Carbon monoxide" shall be a compound of carbon and one oxygen atom. Carbon monoxide is an ingredient of the gaseous phase of tobacco smoke, identical to "carbon oxide".

38. (New, SG No. 28/2016, effective 8.04.2016) "Economic operator" shall be any operator, importer and distributor of tobacco and/or related products or his authorised representative, as well as any merchant within the meaning of the Commerce Act, engaging in wholesale trading in tobacco and/or related products.

39. (New, SG No. 28/2016, effective 8.04.2016) "Electronic cigarette" shall be a product that can be used for consumption of nicotine-containing vapour via a mouth piece, or any component of that product, including a cartridge, a tank and the device without cartridge or tank. Electronic cigarettes can be disposable or refillable by means of a refill container and a tank, or rechargeable with single use cartridges.

40. (New, SG No. 28/2016, effective 8.04.2016) "Refill container" means a receptacle that contains a nicotine-containing liquid, which can be used to refill an electronic cigarette.

41. (New, SG No. 28/2016, effective 8.04.2016) "Systematic violation" shall be the perpetration of three or more violations of the same type over a two years' period for which administrative sanctions were imposed on the person by means of effective penal orders.

42. (New, SG No. 28/2016, effective 8.04.2016) "Modified tobacco product" shall be a product, the composition of which was modified in such a way, as to affect the information, submitted under Article 35b, paragraph 1, items 1-3.

43. (New, SG No. 28/2016, effective 8.04.2016) "Normal conditions of use" shall be the usage of the product in conformity with the information, provided in the instructions for use and storage of the product.

44. (New, SG No. 28/2016, effective 8.04.2016) "Normal or reasonably foreseeable conditions" shall be the usage of the product in a way, indicated in the instructions for use and storage of the product and which may be the result of predictable human behaviour.

45. (New, SG No. 28/2016, effective 8.04.2016) "Cross-border distance sales" shall be distance sales to consumers where, at the time of ordering the tobacco or related product from a retail outlet, the consumer is located in the Republic of Bulgaria and he/she orders from a retail outlet established in another European Union Member State or any third country; the retail outlet is deemed to be established in an European Union Member State:

a) in the case of a natural person: if he or she has his or her place of business in that Member State;

b) in other cases: if the retail outlet has its statutory seat, central administration or place of business, including a branch, agency or any other establishment, in that Member State.

**§ 1a.** (New, SG No. 28/2016, effective 8.04.2016) This Act shall introduce the requirements of:

1. Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC;

2. Commission Delegated Directive 2014/109/EU of 10 October 2014 amending Annex II to Directive 2014/40/EU of the European Parliament and of the Council by establishing the library of picture warnings to be used on tobacco products (OJ, L 360/22 of 17 December 2014).

## **TRANSITIONAL AND CONCLUDING PROVISIONS**

### **(Title amended, SG No. 33/2000)**

**§ 2.** (Amended, SG No. 110/1996, repealed, previous § 1, SG No. 33/2000, amended, SG No. 50/2012) Disposal of the confiscated tobacco and tobacco products, machinery and equipment, and vehicles shall comply with the procedure and terms established the Minister of Finance.

**§ 3.** (Amended, SG No. 110/1996) The bonuses for the 1996 tobacco harvest shall be paid in accordance with the provisions

of Article 18a, paragraphs (1), (2), (4) and (5).

§ 3a. (New, SG No. 91/2005, effective 15.11.2005) By 1 January 2006 the Council of Ministers shall adopt the necessary amendments and supplements to the implementing regulations to this Act.

§ 4. This Act shall repeal the State Monopoly on Tobacco Act (promulgated, SG No. 96/1947, amended, SG No. 93 and 234/1948, Izvestiya No. 41/1951 and 39/1952).

§ 5. The Council of Ministers shall issue a regulation on the implementation this Act within one month of its entry into force.

This Act was submitted to a vote and duly adopted by the 36th National Assembly on 17 November 1993 and the State Seal was affixed hereto.

CONCLUDING PROVISION

to the Amendment Act to the Tobacco and Tobacco Products Act

(SG No. 110/1996)

§ 39. The Council of Ministers shall adopt a Regulation for the terms and procedure of setting and applying prices of tobacco products in the domestic market, within one month as of the date of entry into force of this Act.

TRANSITIONAL AND FINAL PROVISIONS

to the Lev Re-denomination Act

(SG No. 20/1999, supplemented, SG No. 65/1999, effective 5.07.1999)

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§ 4. (1) (Supplemented, SG No. 65/1999) Upon the entry of this Act into force, all figures expressed in old lev terms as indicated in the laws which will have entered into force prior to the 5th day of July 1999 shall be replaced by figures expressed in new lev terms, reduced by a factor of 1,000. The replacement of all figures expressed in old lev terms, reduced by a factor of 1,000, shall furthermore apply to all laws passed prior to the 5th day of July 1999 which have entered or will enter into force after the 5th day of July 1999.

(2) The authorities, which have adopted or issued any acts of subordinate legislation which will have entered into force prior to the 5th day of July 1999 and which contain figures expressed in lev terms, shall amend the said acts to bring them in conformity with this Act so that the amendments apply as from the date of entry of this Act into force.

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§ 7. This Act shall enter into force on the 5th day of July 1999.

TRANSITIONAL AND CONCLUDING PROVISIONS

to the Amendment Act to the Tobacco and Tobacco Products Act



(SG No. 33/2000)

§ 42. The contributions under Article 19a, paragraph 1, item 6 shall be included in the taxable value when calculating VAT.

§ 43. The provisions contained in Article 19a, paragraph (1), item 3 and Article 30, paragraph (1), items 1 and 2 shall enter into force on January 1, 2001.

§ 44. The permits for industrial processing of tobacco and for the production of tobacco products issued prior to the entry into force of this Act shall remain valid until the expiration of the periods of time for which they had been issued.

§ 45. The words "Ministry of Agriculture", "Minister of Agriculture", "Ministry of Trade and Foreign Economic Cooperation" and "Minister of Trade and Foreign Economic Cooperation" shall be replaced with "Ministry of Agriculture and Forests", "Minister of Agriculture and Forests", "Ministry of the Economy" and "Minister of the Economy", respectively.

§ 46. The words "Tobacco fund" shall be replaced with the words "Tobacco Fund".

#### TRANSITIONAL AND CONCLUDING PROVISIONS

to the Amendment Act to the Tobacco and Tobacco Products Act

(SG No. 57/2004)

§ 19. The Regulation on Requirements for the Contents of Labels and Labelling of Consumer Packaging of Tobacco Products (SG No. 90 from 2000) shall apply until the adoption of the regulation referred to under Article 35a, paragraph (2) to the extent that it does not contradict this Act.

§ 20. (1) In relation to the manufacturing of cigarettes for export, the requirements of Article 35a, paragraph (1), shall take force as of 1 January 2007.

(2) Manufacturing of and trade in tobacco products that do not meet the requirements of Article 35a, paragraph (1), may continue for a period of one year following the entry into force of this Act.

(3) Upon the entry into force of the requirements of Article 35a, paragraph (1), subparagraph (1), tobacco products may be marketed until the depletion of available stocks but not later than 30 June of the following year.

§ 21. The Council of Ministers shall adopt the regulation referred to in Article 35a, paragraph (2) within three months following the entry into force of this Act.

§ 22. (1) Within 6 months following the entry into force of the regulation referred to in Article 39, holders of one-year permits for industrial processing of tobacco and the manufacturing of tobacco products issued and not expired as of the date on which this Act takes force shall be issued permits for industrial processing of tobacco and the manufacturing of tobacco products of unlimited duration under the terms and following the procedure specified in the regulation referred to in Article 39. The regulation shall also establish the time limits within which holders shall be obliged to file applications as referred to in Article 37 for issuance of permits of unlimited duration. Holders of one year permits that have applied may continue their operations until the completion of proceedings under the regulation referred to in Article 39 regardless of the expiry of the validity term of their permits.

(2) Permitting proceedings for industrial processing of tobacco and for the manufacturing of tobacco products that have not concluded by 1 September 2004 shall be brought to completion under the procedure specified in this Act.

§ 23. Paragraph 1, § 2, subparagraph (1), § 3, § 9, § 10, subparagraph (1), letter "a", § 12, § 13 and § 14 shall take force as of 1 September 2004, and § 4 shall take force as of 1 January 2005.

TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Tobacco and Tobacco Products Act

(SG No. 70/2006)

§ 15. Paragraphs 2, 3, 4, 8 and 13 shall enter into force as of the date of entry into force of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union.

§ 16. (1) Within one month of entry of this Act into force, the Council of Ministers shall adopt the Regulation referred to in Article 29, Paragraph 1, as well as any required amendments in the regulatory acts on its implementation.

(2) Pending entry into force of the Regulation under Article 29, Paragraph 1, tobacco products shall be sold on the domestic market at prices, determined and registered under the existing procedure.

TRANSITIONAL AND FINAL PROVISIONS

to the Act amending and supplementing the Fisheries and Aquaculture Act

(SG No. 36/2008)

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§ 72. Everywhere in the The Tobacco and Tobacco Products Act (promulgated, State Gazette No. 101/1993, Amended, SG Nos. 19/1994, amended and supplemented, SG No. 110/1996, amended, SG No. 153/1998, 113/1999, amended and supplemented, SG No. 33/2000, 102/2000, supplemented, SG No. 110/2001, SG No. 20/2003, amended and supplemented, SG No. 57/2004, SG No. 70/2004, SG No. 91/2005, amended, SG No. 95/2005, SG No. 99/2005, amended and supplemented, SG No. 105/2005, SG No. 18/2006, amended, SG No. 30/2006, SG No. 34/2006, amended and supplemented, SG No. 70/2006, SG No. 108/2006, supplemented, SG No. 109/2007) the words "The Ministry of Agriculture and Forestry", "the minister of agriculture and forestry" and "minister of agriculture and forestry" shall be replaced by "The Ministry of Agriculture and Food Supply", "the minister of agriculture and food supply" and "minister of agriculture and food supply".

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ADDITIONAL PROVISIONS

to the Act Amending and Supplementing the Excise and Tax Warehouses Act

(SG No. 95/2009, effective 1.01.2010)

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§ 96. This Act shall enter into force on 1 January 2010, except for § 1, § 2, sub-paragraphs 1, 3, 4 and 6, § 3 and 4, § 5, sub-paragraphs 1 and 4, § 6, 7, 8, 10 and 11, § 13, sub-paragraph 1, letters "b" and "c", § 15 and 16, § 20, sub-paragraph 2, § 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 39, 41, 42, 45, 46, 47, 50, 51, 52, 53, 54, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 78, 81, 82, 86, 87, 88, 90, 91, 92, 93, 94 and 95, which shall enter into force on the day of the promulgation of the Act in the State Gazette, and § 2, sub-paragraphs 2 and 5, § 5, sub-paragraph 3, § 20, sub-paragraph 1, § 34, 43, 44, 48, 77, 79, 80, 83, 84, 85 and 89, which shall enter into force on 1

April 2010.

## ADDITIONAL PROVISION

to the Act Amending and Supplementing the Tobacco and Tobacco Products Act

(SG No. 19/2011)

§ 9. Throughout the text of the Act, "food supply" shall be replaced by "food".

## TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Tobacco and Tobacco Products Act

(Promulgated, State Gazette No. 50/2012)

§ 29. (1) The Tobacco Fund shall be closed down.

(2) As of the date of entry into force of this Act the powers of the Managing Board, the Executive Director and of the Expert Board on Development of Tobacco Production shall be discontinued.

(3) The employment relationships with employees of the fund closed, including of its regional structures, shall be regulated under the terms and procedure of Article 328, Paragraph 1, point 1 of the Labour Code.

(4) Within a month of entry into force of this Act the Council of Ministers shall adopt a decree, regulating:

1. the transfer of funds and receivables of the fund wound up, as well as of its other assets and liabilities, rights and obligations towards the Ministry of Agriculture and Food, respectively towards the State Fund Agriculture;

2. any issues related to the liquidation of the closed fund, incl. with the transfer and safekeeping of the documents of its archive, in accordance with Article 51 of the National Archive Fund Act.

(5) Within the term under Paragraph 4 the Council of Ministers shall appoint a commission for carrying out the liquidation of the closed fund within three months of their appointment.

§ 30. (1) Producers of tobacco, registered in the Tobacco Fund pending the entry into force of this act, shall enjoy the rights of registered producers of tobacco within the meaning of Article 4, Paragraph 1, pending their listing in the register under Article 7 of the Farmers Support Act.

(2) The registers of producers of tobacco, kept by the Tobacco Fund and by municipalities, shall be transferred to the Ministry of Agriculture and Food.

(3) Within a month of entry into force of this Act the Minister of Agriculture and Food shall:

1. define the terms and procedure for listing of producers of tobacco in the register under Article 7 of the Farmers Support Act.

2. ensure the ex-officio listing of producers of tobacco under Paragraph 1 on the basis of the data from the registers under Paragraph 2.

§ 31. As of the date of entry into force of this Act support for the tobacco sector shall be provided under the procedure of the Farmers Support Act and European legislation in the field of Common organization of agricultural markets.

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## TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Tobacco and Tobacco Products Act

(SG No. 19/2016, effective 11.03.2016)

§ 27. (1) Buying out of raw tobacco from the 2016 harvest shall be carried out by persons that have entered into raw tobacco buyout contract with tobacco growers prior to 1 May 2016. The deadline for entry into the contracts may be extended by up to two months by order of the Minister of Agriculture and Food.

(2) Tobacco growers shall be registered for the 2016 harvest in the register under Article 4, Paragraph 2 prior to 1 May 2016 based on the information under Article 4, Paragraph 3, items 1, 2 and 3. The information pursuant to Article 4(3), item 4 shall not be submitted in regard to the year 2016. The deadline for inclusion into the register may be extended by order of the Minister of Agriculture and Food.

§ 28. Tobacco boards shall be appointed under the authority of the regional Agriculture Directorates within 6 months of the entry into force of this Act.

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## TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Tobacco and Tobacco Products Act

(SG No. 28/2016, effective 8.04.2016)

§ 31. (Effective 20.05.2016 - SG No. 28/2016) (1) Where the tax stamp is affixed at the top edge of a unit packet made of carton material, the combined health warning under Article 35k, paragraph 1 that is to appear on the back surface may, until 20 May 2019, be positioned directly below the tax stamp.

(2) Where the unit packet is made of soft material, it may be allowed, until 20 May 2019, for a rectangular area to be reserved for the tax stamp of a height not exceeding 13 mm between the top edge of the packet and the top end of the combined health warnings.

§ 32. (Effective 20.05.2016 - SG No. 28/2016) As regards any electronic cigarettes and refill containers, manufactured or placed on the market before 20 May 2016 the manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State electronic cigarettes and refill containers shall submit, by 20 November 2016 a notification under the terms and procedure of Article 43a, paragraphs 1 - 4.

§ 33. (Effective 20.05.2016 - SG No. 28/2016) Any tobacco products that do not meet the requirements of this Act, but were labelled in accordance with the Ordinance on the requirements for labelling, marking and design of tobacco products and for specifying standards for performing conformity assessment of the content of tar, nicotine and carbon oxide in tobacco products (publ., SG No. 69/2004, amended, SG No. 2/2005, SG No. 92/2013 and No.22/2015) and would be produced and released into free circulation by 20 May 2016, may continue to be placed on the market while supplies last but not later than 20 May 2017.

§ 34. (Effective 20.05.2016 - SG No. 28/2016) Any electronic cigarettes and refill containers that do not meet the requirements of this Act, but would be produced and released into free circulation by 20 November 2016, may continue to be placed on the market while supplies last but not later than 20 May 2017.

§ 35. (Effective 20.05.2016 - SG No. 28/2016) Article 30, paragraph 2, item 18 shall apply, as of 20 May 2020, to tobacco

products with a characterising flavour whose EU-wide sales volumes represent 3 % or more in a particular product category, the provisions of this Article shall apply from 20 May 2020.

§ 36. (Effective 20.05.2016 - SG No. 28/2016) (1) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State tobacco products shall submit by 20 November 2016 the information under Article 35b, paragraph 1 concerning the tobacco products, placed on the market until 20 May 2016.

(2) The manufacturers, importers and any persons that introduce into the territory of this country from another European Union Member State novel tobacco products, electronic cigarettes and refill containers shall notify by 20 November 2016 the Ministry of Economy of the novel tobacco products, electronic cigarettes and refill containers, placed on the market by 20 November 2016. Such notification shall be made under the terms and procedure of Article 26a and Article 43a, paragraphs 1 - 4.

§ 37. Within 6 months of the entry into force of this Act the Council of Ministers shall harmonise with it the lower level regulatory acts on its implementation.

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§ 40. This Act shall enter into force as of the date of its publication in State Gazette, with the exception of:

1. paragraph 5, § 7, in relation to Article 30, paragraph 2, item 12 and items 15 - 18, § 8 in relation to Article 31a, § 9 in relation to Article 32, paragraph 2, § 10 - 16 and § 17 in relation to Articles 35f- 35o, § 18, § 19, § 21 - 26 and § 28 - 36, which shall enter into force on 20 May 2016;

[1]2. paragraph 17, in relation to Articles 35p - 35t, which shall enter into force:

a) 20 May 2019 – in regard to the manufacture and sales of cigarettes and roll-your-own tobacco;

b) 20 May 2024 – in regard to the manufacture and sales of products other than cigarettes and roll-your-own tobacco.

#### **Annex 1**

to Article 6, paragraph (1)

(New, SG No. 33/2000,

amended, SG No. 34/2006, effective 1.10.2006,

repealed, SG No. 50/2012)

#### **Annex 2**

to Article 9, paragraph (2)

(New, SG No. 33/2000)

The Tobacco and Tobacco Products Act

AFFIDAVIT

under Article 37, paragraph (1) of the Tobacco and Tobacco Products Act

I, the undersigned

(given name, middle name, surname)

holder of passport/Personal ID Card Series ....., No. ....

issued on ..... by the District Administration of the Ministry of the Interior in the city/town of.....

Personal ID No. ...., with mailing address: ....., ZIP ....., company name: .....

(to be completed by sole traders)

territorial directorate of the National

Revenue Agency.....

Tax No. ....

BULSTAT .....

phone ....., fax ....., in my capacity of .....

A. Natural person - sole trader (ET)

B. Representative of a legal person

with registered address in

(name of the legal person)

....., mailing address:

....., ZIP....., fl....., apt. ....

territorial directorate of the

National Revenue Agency .....

Tax No. ....

BULSTAT .....,

phone ....., fax .....,

pursuant to ..... , hereby

(court ruling)

DECLARE

I. I own:

1. Cash:

1.1. In BGN ..... bank account number .....

1.2. In foreign currency ..... bank account number .....

2. Bonds

2.1. Under the Settlement of Unserviced Credits Contracted before 31.12. 1999:

a) in BGN .....

b) in foreign currency .....

## 2.2. Other bonds:

### II. The funds described in item 1 have been earned from:

1. Profits earned from ..... to .....: ..... levs

2. Income earned from..... to .....: ..... levs

3. Sale of property : ..... levs

4. Inherited and/or gifts:

a) in BGN .....

b) in foreign currency (.....).....

5. Gambling winnings:.....

6. Credits (loans).....

a) in BGN.....

b) in foreign currency (.....).....

7. Supplementary contributions by shareholders.....

### III. Income/winnings

| Year   | Type of tax return/audit statement | Taxable income/taxable profit (BGN) | Taxes paid (BGN) | Income (profit) (BGN) | Notes |
|--------|------------------------------------|-------------------------------------|------------------|-----------------------|-------|
|        |                                    |                                     |                  |                       |       |
| Total: |                                    |                                     |                  |                       |       |

Section III certified by:

Head of territorial directorate of the

National Revenue Agency

(signature, stamp) .....

Date:.....

### IV. Cash from the sale of property (to be completed by sole traders only)

| Type of property | Date and grounds of acquisition (inherited, gift or purchase), No., date and kind of payment document | Acquisition taxes and fees paid (inheritance, gift or purchase), No., date and kind of payment document | Date of sale | Revenue from the sale (in BGN) | Information about the buyer (name, address, tax registration, PID, BULSTAT) | Notes |
|------------------|---|---|--------------|--------------------------------|---|-------|
|                  |   |   |              |                                |   |       |

#### A. Real Property

1.

2.

3.

B. Personal property

Total

A+B

Section IV certified by:

Head of territorial directorate of the

National Revenue Agency:

(signature and stamp).....

Date:.....

V. Cash from other sources

A. Cash (in BGN or foreign currency) received as inheritance and/or gift

(indicate the total share of the estate or gift including cash; annex document used to determine the fees and taxes and evidence of payment)

B. Lottery and gambling winnings

(indicate amount of winnings, name and address of establishment which paid out the prize, type of payment document used)

C. Income from employment

(declare amount of income and its origin in the previous five years; annex certificate of remuneration)

D Other sources

(indicate sources not mentioned in the items above)

VI. Outside financing

| Creditor | Type of credit | Amount of credit | Terms of use | Deadline for repayment | Collateral: type | Notes |
|----------|----------------|------------------|--------------|------------------------|------------------|-------|
|          |                |                  |              |                        |                  |       |
| 1.       |                |                  |              |                        |                  |       |
| 2.       |                |                  |              |                        |                  |       |
| 3.       |                |                  |              |                        |                  |       |
| 4.       |                |                  |              |                        |                  |       |
| 5.       |                |                  |              |                        |                  |       |
| Total:   |                |                  |              |                        |                  |       |

Enclose a copy of the credit contract or original bank guarantee

Notes:

1. All items used as collateral shall be declared as sources of funds under the preceding sections and it shall be stated under the Notes heading that these are used as collateral.

2. Where the creditor is not a banking institution , annex the information required under Article 7, paragraph (2) of the Regulation on the Information Contained in the Affidavit under § 9 of the Transitional and Concluding Provisions of the Transformation and Privatisation of State-Owned and Municipal Enterprises Act



## VII Obligations:

### 1. To the state (and equivalent):

#### 1.1. To the budget (taxes, fees, fines, interest and other state receivables):

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

#### 1.2. To the Social Security, to the Professional Training of the Unemployed Fund and to other state funds:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

### 2. Other obligations (including interest):

#### 2.1. To banks:

#### 2.2. To suppliers:

#### 2.3. To other creditors:

## VIII

### 1. The moneys in my possession are from .....

(describe the sources)

### 2. For the period during which I have acquired the moneys under item 1, I have paid income tax in the amount of ..... levs

(receipt number or bank transfer statement.....)

### 3. The legal person I represent has earned a profit during the previous year in the amount of ..... levs and has paid profit tax in the amount of ..... levs.

(receipt number or bank transfer statement.....)

### 4. The legal person I represent is in possession of property and financial assets in the amount of ..... levs.

### 5. I (the legal person I represent) do not /have obligations to the state.

IX

I hereby agree to provide information to the authority under Article ..... of the Tobacco and Tobacco Products Act regarding the date contained herein and the funds I intend to use to repay loans.

I am aware of the penalties under Article 313 of the Penal Code and Article 37 of the Tobacco and Tobacco Products Act.

Enclosures:

- 1.
- 2.
- 3.
- 4.
- 5.

Date: .....

Signature:.....

**Annex 3**  
to Article 37, paragraph (1)  
(New, SG No. 33/2000,  
amended, SG No. 105/2005,  
effective 1.01.2006,  
SG No. 34/2006,  
effective 1.10.2006)

The Tobacco and Tobacco Products Act

AFFIDAVIT

under Article 37, paragraph (1) of the Tobacco and Tobacco Products Act

I, the undersigned

(given name, middle name, surname)

holder of passport/Personal ID Card Series ....., No. ....

issued on ..... by the District Administration of the Ministry of the Interior in the city/town of.....

Personal ID No. ...., with mailing address: ....., ZIP ....., company name: .....

(to be completed by sole traders)

territorial directorate of the National

Revenue Agency.....

Tax No. ....

Standard identification code .....

phone ....., fax ....., in my capacity of .....

A. Natural person - sole trader (ET)

B. Representative of a legal person

with registered address in

(name of the legal person)

....., mailing address:

....., ZIP....., fl....., apt. ....

territorial directorate of the

National Revenue Agency .....

Tax No. ....

Standard identification code .....

phone ....., fax .....

pursuant to ..... , hereby

(court ruling)

DECLARE

I. I own:

1. Cash:

1.1. In BGN ..... bank account number .....

1.2. In foreign currency ..... bank account number .....

2. Bonds

2.1. Under the Settlement of Unserviced Credits Contracted before 31.12. 1999:

a) in BGN .....

b) in foreign currency .....

2.2. Other bonds:

II. The funds described in item 1 have been earned from:

1. Profits earned from ..... to .....: ..... levs

2. Income earned from..... to .....: ..... levs

3. Sale of property : ..... levs

4. Inherited and/or gifts:

a) in BGN .....

b) in foreign currency (.....).....

5. Gambling winnings:.....

6. Credits (loans).....

a) in BGN.....

b) in foreign currency (.....).....

7. Supplementary contributions by shareholders.....

III. Income/winnings

| Year   | Type of tax return/audit statement | Taxable income/taxable profit (BGN) | Taxes paid (BGN) | Income (profit) (BGN) | Notes |
|--------|------------------------------------|-------------------------------------|------------------|-----------------------|-------|
|        |                                    |                                     |                  |                       |       |
| Total: |                                    |                                     |                  |                       |       |

Section III certified by:

Head of territorial directorate of the

National Revenue Agency

(signature, stamp) .....

Date:.....

IV. Cash from the sale of property (to be completed by sole traders only)

| Type of property | Date and grounds of acquisition (inherited, gift or purchase), No., date and kind of payment document | Acquisition taxes and fees paid (inheritance, gift or purchase), No., date and kind of payment document | Date of sale | Revenue from the sale (in BGN) | Information about the buyer (name, address, tax registration, PID, Standard identification code) | Notes |
|------------------|---|---|--------------|--------------------------------|--|-------|
|                  |   |   |              |                                |  |       |

A. Real Property

1.

2.

3.

B. Personal property

Total

A+B

Section IV certified by:

Head of territorial directorate of the

National Revenue Agency:

(signature and stamp).....

Date:.....

V. Cash from other sources

A. Cash (in BGN or foreign currency) received as inheritance and/or gift

(indicate the total share of the estate or gift including cash; annex document used to determine the fees and taxes and evidence of payment)

B. Lottery and gambling winnings

(indicate amount of winnings, name and address of establishment which paid out the prize, type of payment document used)

C. Income from employment

(declare amount of income and its origin in the previous five years; annex certificate of remuneration)

D Other sources

(indicate sources not mentioned in the items above)

VI. Outside financing

| Creditor | Type of credit | Amount of credit | Terms of use | Deadline for repayment | Collateral: type | Notes |
|----------|----------------|------------------|--------------|------------------------|------------------|-------|
|          |                |                  |              |                        |                  |       |
| 1.       |                |                  |              |                        |                  |       |
| 2.       |                |                  |              |                        |                  |       |
| 3.       |                |                  |              |                        |                  |       |
| 4.       |                |                  |              |                        |                  |       |
| 5.       |                |                  |              |                        |                  |       |
| Total:   |                |                  |              |                        |                  |       |

Enclose a copy of the credit contract or original bank guarantee

Notes:

1. All items used as collateral shall be declared as sources of funds under the preceding sections and it shall be stated under the Notes heading that these are used as collateral.
2. Where the creditor is not a banking institution , annex the information required under Article 7, paragraph (2) of the Regulation on the Information Contained in the Affidavit under § 9 of the Transitional and Concluding Provisions of the Transformation and Privatisation of State-Owned and Municipal Enterprises Act

VII Obligations:

1. To the state (and equivalent):
  - 1.1. To the budget (taxes, fees, fines, interest and other state receivables):
    - 1.
    - 2.
    - 3.
    - 4.
    - 5.
    - 6.
    - 7.
    - 8.

1.2. To the Social Security, to the Professional Training of the Unemployed Fund and to other state funds:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

2. Other obligations (including interest):

2.1. To banks:

2.2. To suppliers:

2.3. To other creditors:

## VIII

1. The moneys in my possession are from .....

(describe the sources)

2. For the period during which I have acquired the moneys under item 1, I have paid income tax in the amount of ..... levs

(receipt number or bank transfer statement.....)

3. The legal person I represent has earned a profit during the previous year in the amount of ..... levs and has paid profit tax in the amount of ..... levs.

(receipt number or bank transfer statement.....)

4. The legal person I represent is in possession of property and financial assets in the amount of ..... levs.

5. I (the legal person I represent) do not /have obligations to the state.

## IX

I hereby agree to provide information to the authority under Article ..... of the Tobacco and Tobacco Products Act regarding the date contained herein and the funds I intend to use to repay loans.

I am aware of the penalties under Article 313 of the Penal Code and Article 37 of the Tobacco and Tobacco Products Act.

Enclosures:

- 1.
- 2.
- 3.
- 4.
- 5.

Date: .....

Signature:.....

**Annex 3a**  
to Article 35k, paragraph 2, item 1  
(New, SG No. 28/2016, effective 20.05.2016,  
corrected, SG No. 31/2016)



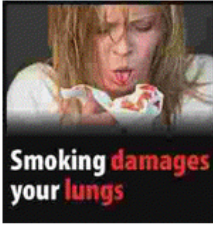










List of text warnings

1. Smoking causes 9 out of 10 lung cancers
2. Smoking causes mouth and throat cancer
3. Smoking damages your lungs
4. Smoking causes heart attacks
5. Smoking causes strokes and disability
6. Smoking clogs your arteries
7. Smoking increases the risk of blindness
8. Smoking damages your teeth and gums
9. Smoking can kill your unborn child
10. Your smoke harms your children, family and friends
11. Smokers' children are more likely to start smoking
12. Quit smoking – stay alive for those close to you
13. Smoking reduces fertility
14. (Corrected, SG No. 31/2016) Smoking increases the risk of impotence









**Annex 3b**  
to Article 35k, paragraph 2, item 1  
(New, SG No. 28/2016, effective 20.05.2016)










Picture Library

Set 1

|  |  |   |
|--|--|---|
|  <p>Smoking causes <b>9 out of 10 lung cancers</b></p>                     |  <p>Smoking causes <b>mouth and throat cancer</b></p>                      |  <p>Smoking <b>damages</b> your <b>lungs</b></p>                  |
|  <p>Smoking causes <b>heart attacks</b></p>                               |  <p>Smoking causes <b>strokes and disability</b></p>                      |  <p>Smoking <b>clogs</b> your <b>arteries</b></p>                |
|  <p>Smoking increases the <b>risk of blindness</b></p>                    |  <p>Smoking <b>damages</b> your <b>teeth and gums</b></p>                 |  <p>Smoking can <b>kill</b> your <b>unborn child</b></p>         |
|  <p>Your smoke <b>harms</b> your <b>children, family and friends</b></p> |  <p><b>Smokers' children</b> are more likely to <b>start smoking</b></p> |  <p>Quit smoking – <b>stay alive</b> for those close to you</p> |
|  <p>Smoking <b>reduces fertility</b></p>                                |  <p>Smoking increases the <b>risk of impotence</b></p>                |   |



|   |   |   |
|---|---|---|
|  <p>Smoking causes <b>9 out of 10 lung cancers</b></p>              |  <p>Smoking causes <b>mouth and throat cancer</b></p>               |  <p>Smoking <b>damages your lungs</b></p>                         |
|  <p>Smoking causes <b>heart attacks</b></p>                        |  <p>Smoking causes <b>strokes and disability</b></p>               |  <p>Smoking <b>clogs your arteries</b></p>                       |
|  <p>Smoking increases the <b>risk of blindness</b></p>             |  <p>Smoking <b>damages your teeth and gums</b></p>                 |  <p>Smoking can <b>kill your unborn child</b></p>                |
|  <p>Your smoke <b>harms your children, family and friends</b></p> |  <p><b>Smokers' children are more likely to start smoking</b></p> |  <p><b>Quit smoking – stay alive for those close to you</b></p> |
|  <p>Smoking <b>reduces fertility</b></p>                         |  <p>Smoking increases the <b>risk of impotence</b></p>         |   |

|   |  |   |
|---|--|---|
|     |    |     |
|    |   |    |
|    |   |    |
|   |  |   |
|  |  |  |

### Annex 3c

to Article 35k, paragraph 7

(New, SG No. 28/2016, effective 20.05.2016)

### DECLARATION

The undersigned \_\_\_\_\_

[full names]

PIN \_\_\_\_\_, holder of Identity Card, issued on \_\_\_\_\_

by MoI, city of \_\_\_\_\_, domiciled at: \_\_\_\_\_

in the capacity as \_\_\_\_\_

of \_\_\_\_\_ with statutory seat – city of \_\_\_\_\_,

listed in the Commercial Register under UIC \_\_\_\_\_, telephone: \_\_\_\_\_,

telefax: \_\_\_\_\_ and correspondence address at: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

HEREBY DECLARE THAT:

1. I undertake to use the technical specifications, made available to me by the Ministry of Economy in accordance with the protocol, attached to this declaration, concerning the layout, design and shape of the combined health warnings for tobacco products for smoking, adopted by Commission Implementing Decision (EU) 2015/1842 of 9 October 2015 on the technical specifications for the layout, design and shape of the combined health warnings for tobacco products for smoking (OJ, L 267/5 of 14 October 2015), hereinafter referred to as “Implementing Decision (EU) 2015/1842”, exclusively for the purpose of producing unit packets and outside packagings of tobacco products for smoking.

2. I undertake to refrain from using or circulating in any way the technical specifications, made available to me concerning the layout, design and shape of the combined health warnings, except for the purposes stated in item 1.

3. When preparing for print the unit packets and outside packagings of tobacco products for smoking I undertake to include in the part of the technical specifications, reserved for information on cessation services, the following text: “For support to quit smoking call: 0700 10 323”, in compliance with the requirements of Implementing Decision (EU) 2015/1842.

I am aware of my liability under Articles 172a, 172b and 313 of the Criminal Code.

\_\_\_\_\_ [date]

SIGNATURE: \_\_\_\_\_