



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**VAT and other turnover taxes**

**VAT in the European Community**

**APPLICATION IN THE MEMBER STATES,  
FACTS FOR USE BY  
ADMINISTRATIONS/TRADERS  
INFORMATION NETWORKS ETC.**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.**

**The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# BULGARIA

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## GENERAL INFORMATION

### **1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)**

On the web page of the Bulgarian Ministry of Finance [www.minfin.bg/](http://www.minfin.bg/) there is a heading in English named “Tax Policy – Documents” where the tax laws and the information sources are thematically organized.

Tax Policy Directorate  
Ministry of Finance  
102 Rakovski str.  
1040 Sofia, Bulgaria  
Tel.:+ 359 2 9859 1  
Fax: +359 2 9859 2852

On the National Revenue Agency (NRA) web site [www.nap.bg](http://www.nap.bg) there is also information available in Bulgarian and it will be available in English too.

National Revenue Agency  
52 Dondukov Blvd, 1000 Sofia, Bulgaria

Information could be obtained as well from the Territorial Directorates of the National Revenue Agency.

### **2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT IS AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?**

The NRA web site is [www.nap.bg](http://www.nap.bg)

Information about the legislation in the area of VAT, various forms, means of submitting returns, the NRA Territorial Directorates bank accounts, instructions etc can be found on this web page.

### **3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?**

On the web page of the Bulgarian Ministry of Finance [www.minfin.bg/](http://www.minfin.bg/) there is a heading in English named “Tax Policy – Documents” where the tax laws and the information is thematically organized. Such information can be found on the NRA web site is [www.nap.bg](http://www.nap.bg).

## **VAT REGISTRATION OF FOREIGN TRADERS**

### **4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

Each person dealing with taxable supplies on the territory of Bulgaria is obliged to register even if they do not reside on the territory of the country. The registration could be obligatory or voluntary.

Each taxpayer with excisable turnover of 50 000 BGN or more for a period not longer than the last 12 consequent months before the current month is obliged within 14 days after the end of the tax period to submit a registration form according to the VAT Law. For the calculation of the turnover the following supplies are included:

1. taxable supplies, including zero rated;
2. supply of financial and insurance services;
3. advanced payments for the above mentioned supplies in case of intra-Community supplies and supplies of insurance services.

Irrespective of the excisable turnover each person, established abroad and not established in Bulgaria but making taxable supplies of goods that are mounted or installed on Bulgarian territory by him or at his expense is subject to registration for VAT.

Each taxpayer making supplies on the territory of Bulgaria according to the VAT Law under the conditions of distance sales is subject to VAT registration not later than 7 days before the date of the tax event of the supply with which the total value of the distance sales throughout the current year exceeds 70 000 BGN.

Each non-taxable person and taxpayers who are not registered on other grounds and realize intra-Community acquisitions of goods, the total value of which for the current year exceeds 20 000 BGN are subject to VAT registration.

- If a taxable person (local or foreign) pays VAT on a special occasion without right of deduction. This is the case of intra-Community acquisitions and the supplies of the person are below the obligatory amount for registration.
- In case of company transaction (acquisition of goods or services from a registered taxpayer on the ground of the reorganization of a company according to the Chapter XVI of the Trade Law).

### **5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?**

Each taxpayer who doesn't satisfy the conditions for compulsory registration for VAT is able to register on a voluntary basis.

According to the Article 21 (3) of the VAT Law:

(3) The place of supply of services shall be the place where the recipient has his registered office or permanent establishment from which the said recipient carries out his economic activity or, in the absence of such an office or establishment, the place where the said recipient has his permanent address or usually resides, where the following conditions are simultaneously fulfilled:

1. the recipient is a person established outside the Community, or a taxable person established in a Member State other than the State in which the supplier is established;

2. the services supplied are:

(a) assignment or transfer of licence, patent, copyright, trade mark, know-how rights or other similar industrial or intellectual property rights, as well as transfer of rights to software products other than standard software;

(b) advertising services;

(c) services performed by consultants, engineers, accountants, lawyers and other similar services, including the services for the redesign of software;

(d) data processing or supplying of information;

(e) banking, financial, social insurance, commercial insurance and reinsurance services, with the exception of the hire of safes;

(f) supply of staff;

(g) hiring out of movable things, with the exception of all types of means of transport;

(h) telecommunications services;

(i) radio and television broadcasting services;

(j) electronically supplied services;

(k) services for the provision of access to, and of transport or transmission through, natural gas and electricity distribution systems and the provision of other directly linked services;

(l) assumption of an obligation not to perform any acts or not to exercise any rights referred to in Litterae (a) to (k);

(m) the services of intermediaries performed by a person acting in the name of and for the account of another, in connection with the services referred to in Litterae (a) to (l).

According to the Article 22 (1) The place of supply of services in the intra-Community transport of goods shall be the territory of the country, where the place of departure is situated within the territory of the country and the place of arrival is situated within the territory of another Member State.

(2) Where a recipient of the supply referred to in Paragraph (1) is a person registered for VAT purposes in another Member State, the place of supply shall be the territory of the Member State which issued the said recipient with the VAT identification number under which the service was rendered thereto.

(3) Beyond the cases under paragraphs 1 and 2, the place of performance of the delivery of a service, concerning the transportation of goods between two Member States shall be the territory of the Member State, in which the transportation of goods is initiated.

(4) When the recipient of the delivery under paragraph 3 is a person, registered for the purposes of VAT in a Member State, other than the Member State where the transportation was initiated, the place of performance of the delivery shall be the territory of the Member State, which has issued the VAT identification number to the recipient, under which the service was rendered.

Place of Supply of Services Ancillary to Supply of Services in  
Intra-Community Transport of Goods

**Article 23.** (1) The place of supply of services involving transport handling of goods ancillary to the supplies referred to in Article 22 herein shall be the territory of the Member State which issued the recipient with the VAT identification number under which the service was rendered thereto.

(2) The place of supply of services rendered by an agent, broker and another intermediary acting in the name and for the account of another person in connection with the supplies of services under Article 22 herein, shall be on the territory of the Member State, in which the transportation of goods was initiated.

(3) Where the recipient of the supply referred to in Paragraph (2) is a person registered for VAT purposes in a Member State, other than the Member State, where transportation was initiated, the place of supply shall be the territory of the Member State which issued the recipient with the VAT identification number under which the service was rendered thereto.

(4) The place of supply of services rendered by an intermediary acting in the name of and for the account of another person in connection with the provision of services for transport handling of goods under Paragraph (1) shall be the place where the transport handling of the goods is physically performed.

(5) Where the recipient of the supply under Paragraph (4) is a person registered for VAT purposes in a Member State, other than the Member State, where transportation was actually performed, the place of supply shall be the territory of the Member State which issued the recipient with the VAT identification number under which the service was rendered thereto.

Place of Supply of Services with Recipient Established within Territory  
of Another Member State

**Article 24.** (1) The place of supply of services rendered by an intermediary acting in the name of and for the account of another person, when such services are linked to the supplies of services other than those referred to in Article 21 (3), Articles 22 and 23 herein, shall be the place of the supplies in connection with which the intermediation is rendered.

(2) When the recipient of the delivery under paragraph 1 is a person, registered for the purposes of VAT in a Member State, other than the Member State which is the place of performance of the delivery, with regard to which the intermediation was made, the place of performance of the delivery shall be the territory of the Member State, which issued the VAT identification number to the recipient, under which the service was rendered.

(3) The place of supply of services involving valuations or work on movable things shall be the territory of the Member State which issued the recipient with the VAT identification number under which the service was rendered thereto, where the following conditions are fulfilled:

1. the recipient of the supply is a person registered for VAT purposes in another Member State;

2. the goods are dispatched or transported from the territory of the country to a destination outside the territory of the country.

(4) The documents certifying the circumstances referred to in Item 2 of Paragraph (3) shall be determined by the Regulations for Application of this Act.

(5) If the supplier of the service referred to in Paragraph (3) fails to obtain documents certifying the circumstances referred to in Item 2 of Paragraph (3) prior to the lapse of the calendar month following the calendar month during which the chargeable

event for the supply occurred, the place of supply shall be determined according to the procedure established by Article 21 herein. In such case, the supplier shall adjust the result of the application of Paragraph (3) according to a procedure established in the Regulations for Application of this Act.

**6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX E-MAIL...)**

A foreign person who satisfies the conditions for compulsory or voluntary registration for VAT is registered through an authorized representative, except for the branches of foreign companies that are registered by the general procedure. Authorized representatives can be only a Bulgarian person with a permanent residence in the country or a local company that is not in an insolvency procedure and doesn't owe executable and unredeemed taxes or social security payments, collected by the NRA.

In order to be registered in the Register of the taxable persons of the NRA, the foreign person should be first registered at the BULSTAT register to the Registry Agency.

After that the foreign trader should contact:

National Revenue Agency  
Central Liason Office  
52 Dondukov Blvd.  
1000 Sofia, Bulgaria  
e-mail: [clo@nra.bg](mailto:clo@nra.bg)  
tel: +359 2 9859 6151  
tel: +359 2 9859 3187  
fax: +539 2 9859 3233

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.**

The person obliged or willing to register submits a registration form according to Annex 1 of the Implementing Regulation of the VAT Law to the competent territorial directorate. The form is submitted by an authorized representative to the competent Territorial Directorate. Enclosed have to be the following documents depending on the grounds for registration:

- monthly verification of the excisable turnover for the last 12 months before the current one – for registration according to article 96, paragraph 1 of the VAT Law;
- verification for the total amount of the excisable intra-Community purchases for the current year, except for the purchase of new vehicles and excise goods - for registration according to article 99, paragraph 1 of the VAT Law;
- certificate by the competent tax authorities for current tax registration abroad of the foreign person and a translation;
- original of a notary certified contract between the foreign person and the authorized representative in regard with the assignment of duties to the latter according to article 135, paragraph 2 and 3 of the VAT Law;

- certificate for a current judicial registration of the authorized representative or a copy of the identification documents if he is a natural person;
- certificate by the competent tax authorities verifying the VAT registration in the other country - for registration according to article 98 and 100, paragraph 3 of the VAT Law;
- certificate by the competent tax authorities verifying that they are notified that the person desires the distance sales he makes to be have a place of delivery within the territory of the country - for registration according to article 100, paragraph 3 of the VAT Law.

Within 7 days of the date of application the competent authority issues an Act by which they register or reject to register the person (in this case motives should be included). The date of the registration is the date the Act is presented to the person. With the registration Act the person is given a certificate for registration that contains the VAT number.

## **THRESHOLDS**

### **8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

### **9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER ARTICLE 3 OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

### **10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

Foreign traders with a permanent establishment on the territory of the county for economic activities, if they fulfil the conditions for obligatory or voluntary registration, except for the branches of foreign companies, registered on the basis of the general rule.

Foreign traders, not established on the territory of the country, but having taxable supplies with the place of supply in the territory of the country, if they fulfil the conditions for obligatory or voluntary registration, have to be registered through an accredited representative.

**11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

See p. 6 and 7

**12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?**

The authorized representative represents the foreign person in all tax areas regarding the VAT Law.

The authorized representative is jointly and unlimitedly liable for the obligations of the foreign person regarding the VAT Law.

**13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

When the authorized representative terminates his activity or if there are other circumstances that prevent this person from exercising his obligations according to the VAT Law, the foreign person must appoint a new authorized representative within 14 days after the new circumstances have taken place.

When the foreign person does not appoint a new authorized representative in the mentioned time limit, its registration is terminated by the competent official who issues an Act for deregistration. In this case, the Act for deregistration is presented to the foreign person and the date of deregistration is the date on which the time limit expires.

**14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

The VAT Law does not require a bank guarantee.

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE?**

Yes. See p. 12

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

See p. 6 and 11.

**17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

See p.12

**18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

The VAT Law does not require a bank guarantee.

## **INVOICING**

### **RULES ABOUT INVOICING**

**19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES...) BE FOUND?**

These rules can be found in the VAT Law and in the Regulations for Implementation of the VAT Law as well as in the Accountancy Law. This legislation is available on the Internet sites indicated under p.1.

Information can be provided if the query is sent to the [prd@taxadmin.government.bg](mailto:prd@taxadmin.government.bg) in Bulgarian, English, German or French.

### **ISSUANCE OF INVOICES**

**20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED**

An invoice is issued according to Art. 113 of the VAT Law when a taxable person supplies goods or services or when an advanced payment is received, except for the cases when the supply is documented by a report (Art. 117 of the VAT Law).

It is possible not to issue an invoice for:

- Supplies when the customer is a non-taxable natural person
- Supplies of financial services
- Supplies of insurance services

- Sale of air tickets
- Supplies without payment received
- Supplies of e-services by persons non-established in the EU

**21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?**

In the cases of a change of the tax base of the supply or when the supply for which an invoice is issued is not performed, the supplier must issue a note to correct the invoice.

The note is issued not later than 5 days after the mentioned circumstances have taken place.

When the tax base is increased, a debit note is issued and when it is decreased or when the supply is not realized a credit note is issued.

Besides the requisites of the invoice the note contains:

1. number and date of the invoice that it concerns;
2. the grounds for the note.

At least two copies of the note have to be issued – one for the customer and one for the supplier.

**22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?**

The invoice must be issued no later than 5 days after the tax event. In the cases of an advance payment it must be issued no later than 5 days after the receipt of the payment.

**23. WHAT ARE THE RULES FOR SUMMARY INVOICING?**

Not applicable

**24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?**

Not applicable

**25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?**

Not applicable

## CONTENT OF INVOICES

### **26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?**

The VAT number of the customer must be mentioned in all cases.

### **27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE**

The invoice must contain:

1. title of the document;
2. serial number, consisting of 10 positions that contain only Arabic figures based on one or more series depending on the reporting needs of the taxpayers who identify the invoice;
3. date of issue;
4. name and address of the supplier;
5. identification number of the supplier – registered person, tax number – when the supplier is non-registered;
6. name, family name and signature of the compiler;
7. name and address of the customer;
8. identification number of the customer – registered person, tax number – when the customer is non-registered; identification number for VAT purposes – when the customer is registered in another country, another identification number when such is required by the legislation of the country where the customer is established;
9. quantity and type of the goods, type of service;
10. date of the tax event of the supply or date when the payment is received;
11. unit cost, the tax and the tax basis of the supplier as well as the trade reductions if they are not included in the unit cost;
12. tax rate; when there is zero tax rate – the grounds for its application as well as the grounds for non-charging of the tax;
13. tax amount;
14. an amount due if it differs from the amount of the tax base and the tax itself;
15. circumstances that define the good as a new vehicle – in the case of intra-Community supply of new vehicles.
16. As of 1 January 2007 the invoices number is to be composed of 10 digits and to start with 01.

- when the person makes a distance sale of goods and it is registered for VAT in another member state and the place of delivery of the supply under the conditions for distant sales is on the territory of another member state, the following requisites are included as well:

1. identification number of the person for VAT purposes, issued in the other member state;
2. tax rate, applicable for the supply in the other member;
3. tax amount.

- when the registered person – intermediary in a trilateral operation, documents a supply of goods to the customer in the trilateral operation, the grounds for non-charging of tax in the invoice is “article 28c(E)77/388/EEC”

When the tax is executable by the customer the tax amount and the tax rate are not indicated in the invoice. In this case on the invoice it is clearly indicated that the tax is executable by the customer as well as the grounds for this.

- the amounts in the invoice can be indicated in any currency but the tax basis and the tax amount must be indicated in BGN.

## **ELECTRONIC INVOICING**

**28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.**

- Yes, authorised access.

**29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.**

- not applicable

**30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233(1) SECOND SUB PARAGARPH OF THE VAT DIRECTIVE ("BY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

- not applicable

**31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING**

No

## **STORAGE OF INVOICES**

### **32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?**

Documents, which are to be checked by the tax authorities must be kept 5 years after the date of the legal requirement of the payment of the tax.

### **33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.**

- not applicable

### **34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?**

Five years after the date for the legal requirement of the payment of the tax.

### **35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?**

According to Art. 42 (3) of the Accountancy Law any transformed information has to be restored to the content identical to the original one.

### **36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE.**

The authenticity of the documents has to be guaranteed.

## **SIMPLIFIED INVOICES**

### **37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?**

According to the Bulgarian legislation for VAT simplified invoices can not be issued.

## **PERIODIC VAT RETURNS**

### **38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

Each registered person is obliged to submit a tax return and also in cases when he has not completed or received supplies or acquisitions, or received supplies or acquisitions, or has not carried out any imports for this tax period.

The registered person, who has made intra-Community supplies or supplies as an intermediary in a trilateral operation for the tax period, submits together with the tax return also a VIES-declaration for those supplies for the respective tax period.

**39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?**

For each tax period the registered person must fill in a tax return. The tax return (including the VIES declaration, when the person is obliged to file it in) is filed by 14<sup>th</sup> day of the month following the tax period that it relates to.

When for the tax period tax is to be paid, the registered person is obliged to pay the tax to the competent Territorial Directorate of the National Revenue Agency bank account within the deadline for submission of tax returns for the respective tax period. The tax is considered to be paid on the date when the sum enters the corresponding account.

**40. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.**

There is no special regime.

**41. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

- not applicable

## **RECAPITULATIVE STATEMENTS**

**42. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

Monthly.

**43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN CHAPTER 6 RECAPITULATIVE STATEMENTS OF TITLE XI OF THE VAT DIRECTIVE (2006/112/EC)?**

The declaration contains the following data:

1. Data about the registered person: name, identification number for VAT, mailing address;
2. Data about the person filing the declaration: name, Personal Identification Number (PIN)/ Personal No. of a foreigner, mailing address;
3. Tax period relevant for the declaration in format: mm/yyyy;
4. Sum of the tax base of:

- a) all the realized intra-Community supplies of goods, under which recipients are persons registered under VAT in another Member State;
  - b) supplies of services to a permanent establishment on the territory of another Member State, for which the recipients are registered for VAT in another Member State;
  - c) the supplies as an intermediary in a trilateral operation;
5. Tax base of the intra-Community supplies of goods, under which recipients are persons registered for VAT in another Member State;
  6. Total number of declared lines;
  7. Identification number for VAT of the recipient/acquirer, including the country identifier of the Member State according to ISO 3166;
  8. Total amount of the tax base of the intra-Community supplies of goods to a taxable person registered for VAT person in another Member State;
  9. Total amount of the tax base of the intra-Community supplies of services to a taxable person registered for VAT in another Member State;
  10. Total amount of the tax base of the realized intra-Community supplies as an intermediary in trilateral operations to a taxable person registered for VAT in another Member State;
  11. Tax period, during which the tax for supplies under p. 8 - 10 have become chargeable, in case that this period differs from the tax period under p. 3.

**44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

There is no such an option.

## **ELECTRONIC RETURNS**

**45. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?**

It is possible to file VAT declarations electronically under the terms and conditions of the Tax and Social Security Procedure Code. *(Submission of declarations, documents or data electronically should be sent by the taxable person or by his representative with a universal digital certificate. While receiving declarations, documents or data submitted*

*electronically, automated issue of an incoming number and date is created which are forwarded back to the sender with an electronic message. Declarations, documents or data that do not contain a universal digital certificate, identification of sender, Personal Identification Number of the insured person, period that the information relates to, or do not comply with the requirements for record format and filling of the respective document, are not accepted and the sender receives a rejection message within three days after sending his documents.).*

**46. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

- not applicable

## **ADMINISTRATIVE REQUIREMENTS**

**47. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

We do not operate such a scheme.

**48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

No.

**49. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

- Bulgarian language.

## **RIGHT TO DEDUCTION**

**50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?**

1. Goods or services designated for exempt supplies;
2. Goods or services designated for a supply without payment in exchange or for activities, which are not part of the economic activity of the person;
3. Goods or services designated for representative purposes or for entertainment;
4. Acquired imported or rented motorcycle or car;

5. Goods or services in relation to the repair or exploitation of the motorcycle or car as well as transport services or taxis service with this motorcycle or car.

6. Goods or services confiscated by the state authorities or for destroyed buildings, when is not build according to the legal procedures.

Registered according to Art. 99 and Art. 100 (2).

If the tax is not levied in conformity with the law.

**51. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?**

- not applicable

## **ANNEX 1: THRESHOLDS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexI](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI)

## **ANNEX 2: VAT IDENTIFICATION NUMBERS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexII)

## **ANNEX 3: ABBREVIATIONS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexIII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexIII)