

## Regulations for Application of the Value Added Tax Act

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\*Note: An update of the English text of this Act is being prepared following the amendments in SG No. 3/12.01.2007, (effective 1.01.2007)

Text in Bulgarian: Правилник за прилагане на Закона за данък върху добавената стойност  
Subject Matter

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

### Chapter One

#### GENERAL PROVISIONS

##### Taxable Person

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

##### Provision of Goods or Rendering of Services

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

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

(3) For supplies of goods or services between a person established within the territory of a Member State and its branches or structural units established within the territory of the country the general rules of the Act regulating the arrangement of supplies shall apply.

(4) Paragraph 3 shall furthermore apply to supplies of goods or services between branches or structural units established within the territory of the country and branches or structural units within the structure of the same person, which are established within the territory of another Member State.

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

### Chapter Two

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

##### Section I

##### Place of Supplies

##### Place of Supply of Goods

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

##### Place of Supply of Services

Article 5. For the purposes of determining the place of supply of a service within the meaning of the Act , the terms "permanent address" and "habitual residence" shall mean the place specified as such in a passport or identity card and should the latter be absent, in other identity documents.

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

Article 6. (1) The place of supply of services in intra-Community transport of goods shall be the territory of the country wherein transportation of the goods begins.

(2) (Amended, SG No. 101/2006) Where a recipient of the supply referred to in Paragraph 1 is a person registered for VAT purposes in a Member State other than the Member State wherein the transport begins, the place of supply shall be the territory of the Member State which issued the VAT identification number to the recipient under which the service was effected thereto.

(3) (New, SG No. 101/2006) Where a forwarder acts in the conditions of a forwarding contract and provides a forwarding service in relation to the supply of services for transport of goods between Member States, the place of supply of the forwarding service shall be the territory of the Member State wherein the transport begins.

(4) (New, SG No. 101/2006) Where the recipient of the supply under Paragraph 3 is a person registered for VAT purposes in a Member State other than the Member State wherein the transport begins, the place of supply of the forwarding service shall be the territory of the Member State which issued the VAT identification number to the recipient under which the the service was provided.

(5) (New, SG No. 101/2006) A forwarding service under Paragraphs 3 and 4 shall be the service of organizing, carrying out and servicing of transport of goods between Member States, including the supply of transport service as main supply and provision of services ancillary to this supply such as transport handling of goods, processing of documents, storage and insurance.

(6) (New, SG No. 101/2006) In the cases referred to in Paragraphs 3 - 5 the provision of Article 127 of the Act shall not apply.

(7) (New, SG No. 101/2006) The place of supply of courier or postal services (other than the services under Article 49) in relation to transport between two Member States shall be the territory of the Member State wherein the transport begins.

(8) (New, SG No. 101/2006) Where a recipient of the supply under Paragraph 7 is a person registered for VAT purposes in a Member State other than that wherein the transport begins, the place of supply shall be the territory of the Member State which has issued the VAT identification number of the recipient under which the courier or the postal service was provided.

(9) (New, SG No. 101/2006) For the purposes of documentation, declaration and recording in the ledgers of account the supplies under the foregoing paragraphs shall be equalized to supplies of services for transport of goods under Article 22 of the Act .

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

Article 7. (1) The place of supply of services involving transport handling of goods ancillary to the supplies referred to in Article 6 herein shall be the territory of the Member State which issued the VAT identification number to the recipient under which the service was effected thereto.

(2) (Amended, SG No. 101/2006) Where the recipient of the supply referred to in Paragraph 1 is a person registered for VAT purposes in a Member State other than that wherein the actual handling of goods in transit was effected, the place of supply shall be the territory of the Member State which issued the VAT identification number to the recipient under which the service was effected thereto.

(3) The place of supply of a service effected by an agent, broker and another intermediary acting in the name and for the account of another person in connection with the supply of the service under Article 6 herein, shall be the territory of the Member State where transportation of the goods begins.

(4) (Amended, SG No. 101/2006) Notwithstanding Paragraph 3, where the recipient of the supply under Paragraph 2 is a person registered for VAT purposes in a Member State other than that wherein the transport begins, the place of supply shall be the territory of the Member State which issued the VAT identification number to the recipient under which the service was effected thereto.

(5) The place of supply of services effected by an intermediary acting in the name 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.

(6) (Amended, SG No. 101/2006) Where the recipient of the supply referred to in Paragraph 5 is a person registered for VAT purposes in a Member State other than that wherein the actual handling of goods in transit was effected, the place of supply shall be the territory of the Member State which issued the recipient the VAT identification number under which the service was effected thereto.

(7) (New, SG No. 101/2006) For the purposes of documentation, declaration and recording in the ledgers of account the supplies under the foregoing paragraphs shall be equalized to supplies of services under Article 23 of the Act .

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

Article 8. (1) The place of supply of services involving valuation or work on movable things shall be the place where the service is effected physically.

(2) Where the recipient of the supply referred to in Paragraph 1 is a person registered for VAT purposes in another Member State and the goods have left the territory of the Member State where the service was effected physically, the place of supply shall be the territory of the Member State which issued the VAT identification number to the recipient under which the service was effected thereto.

(3) In the cases referred to in Paragraph 2 the supplier shall have documents certifying the circumstances under Paragraph 2.

(4) The supplier shall have the following documents certifying the circumstances referred to in Item 2 of Article 24 (3) of the Act :

1. invoice on the supply;
2. documents proving dispatch or transportation of the goods from the territory of the country to a destination outside the territory of the country such as:

(a) a transport document or a written confirmation by the recipient or a person authorized thereby certifying that the goods are received outside the territory of the country - in the cases where the transport is at the expense of the supplier or the recipient but is carried out by a third party, or

(b) a transport document or a written confirmation by the recipient or a person authorized thereby certifying that the goods are received outside the territory of the country - where the transport is carried out by the supplier, or

(c) a written confirmation by the recipient certifying that the goods have left the territory of the country - where the transport is carried out by the recipient.

(5) If the supplier of the service does not obtain the documents under Paragraph 4 by the end of the calendar month following the calendar month in which the chargeable event for the supply occurred, it shall be considered that the place of supply is the territory of the country and the tax on it shall become chargeable on the last day of the tax period following the tax period in which the chargeable event for the supply occurred.

(6) The tax under Paragraph 5 shall be charged by the supplier by issuing a memorandum under Article 117 (2) of the Act .

(7) The memorandum under Paragraph 6 shall be issued within 5 days effective as from the last day of the calendar month following the calendar month in which the chargeable event for the supply occurred.

(8) Where the supplier obtains the documents under Paragraph 4 subsequently, it shall adjust the result of the application of Paragraphs 5 and 6 by cancelling the memorandum under Paragraph 6. No new memorandum shall be issued for the cancellation.

(9) The cancellation under Paragraph 8 shall be effected within 5 days effective as from the date on which the person obtained the required documents.

(10) (New, SG No. 101/2006) For the purposes of documentation, declaration and recording in the ledgers of account the supplies under Paragraph 1 shall be equalized to supplies of services under Article 24 of the Act .

## Section II

### Place of Intra-Community Acquisition

#### Certification of Existing Circumstances of Intra-Community Acquisition

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

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

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

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

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

4. a written confirmation by the acquirer in the triangular operation, certifying the receipt of the goods.

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

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

(5) The memorandum under Paragraph 4 shall be issued within 5 days effective as from the date on which the tax under Paragraph 4 became chargeable.

## Adjustments

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

(2) In the cases of Paragraph 1 the memorandum shall be cancelled not later than the last day of the tax period during

which the person obtained the document under Article 9 (1).

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

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

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

### Chapter Three

### CHARGEABLE EVENT, TAXABLE AMOUNT AND TAX RATE

#### Chargeable Event

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

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

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

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

Article 12. (1) Except for the cases referred to in Article 25 (3) and (4) of the Act the service shall be considered supplied within the meaning of the Act on the date on which the conditions for recognition of the income therefrom occur in accordance with the Accountancy Act and the applicable accounting standards.

(2) Except for the cases of Article 25 (3) and (4) of the Act where under a contract for supply of a service the latter is related to execution of separate stages which shall be accepted by the recipient of the supply, for every stage of completeness of the service a chargeable event shall occur and the tax on it shall become chargeable on the date of acceptance of the said stage and such date shall be ascertained by a delivery-acceptance protocol signed by the supplier and the recipient.

(3) (New, SG No. 101/2006) In the event of supplies under Article 25 (4) of the Act - with periodic, staged or ongoing execution - every period or stage for which a payment is agreed shall be considered a separate supply the chargeable event whereof occurs on the date on which the payment became due.

(4) (New, SG No. 101/2006) Where a payment on a supply is made before a chargeable event under Paragraph 3 occurred, the tax shall become chargeable upon receipt of the payment.

(5) (New, SG No. 101/2006) Paragraphs 3 and 4 shall also apply in the cases of a lease contract wherein no obligation has been agreed but only a possibility (option) for transfer of the ownership right. It is considered that an option in a lease contract exists where an explicit expression of will by the lessee and an additional payment other than instalments due on the contract are required for the transfer of ownership.

#### Chargeable Event upon Modification of Lease Contract

Article 13. (1) In the cases of modification of a lease contract which initially provides for an option for transfer of ownership over the goods and as a result of the modification of the contract transfer of ownership over the goods is provided for expressly, it shall be considered that the person effects supply under Item 3 of Article 6 (2) of the Act on the date of modification of the contract.

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

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

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

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

(6) (New, SG No. 101/2006) Upon replacement of a lessee with a new lessee under an existing lease contract which provides explicitly for a transfer of the right of ownership over the goods it shall be considered that at the date of replacement with the new lessee a termination of the lease contract with the replaced (initial) lessee exists, which shall be documented under the terms of Article 115 (6) of the Act .

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

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

#### Taxable Amount of Supply of Excisable Goods

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

#### Taxes and Fees under the Local Taxes and Fees Act

Article 15. Taxes and charges under the Local Taxes and Fees Act shall be included in the taxable amount of the supplies for which they are due.

#### Utilisation of Investment Grants (Subsidies)

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

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

#### Usual or Customary Packing Materials

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

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

#### Trade Discounts or Rebates Granted to Recipients

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

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

(3) Goods or services are considered linked to the subject of the supply within the meaning of Paragraph 2 if they are of the same kind or if they are intended for advertising, testing, accompany or facilitate the use of the goods or services supplied.

(4) Where the trade discount or rebate is granted after the date of occurrence of the chargeable event for the supply, to adjust the taxable amount of the supply the supplier shall issue a credit advice to the invoice issued for the supply and where more than one invoice is issued, by a credit advice stating the numbers of all invoices issued for the supply.

(5) In the cases of Item 2 of Article 26 (5) of the Act where usual or customary packing materials or containers are not returned within 12 months from dispatch thereof, the taxable amount of the supply shall be credited by issuing a debit advice to the invoice issued for the supply. The advice shall be issued within 5 days effective as from the day of expiration of the 12-month time limit.

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

Article 19. (1) Included in the taxable amount for intra-Community acquisition of excisable goods shall be the excise duty due or paid for the goods in the Member State from which the excisable goods were dispatched or transported.

(2) Where the excise duty due or paid for the goods in the Member State from which they were dispatched or transported has been refunded, the taxable amount under Paragraph 1 shall be debited with the amount of the excise duty refunded.

(3) Refunding of the excise duty under Paragraph 2 shall be ascertained by the person with a document issued by the competent administration of the Member State which has refunded the excise duty.

(4) The taxable amount under Paragraph 2 shall be debited by issuing a memorandum under Article 117 (4) of the Act

(5) The memorandum under Article 117 (4) of the Act shall be issued within 5 days effective as from the last day of the tax period in which the person obtained the document under Paragraph 3.

(6) Excluded from the taxable amount under Article 64 of the Act shall be the amount of the excise duty where the goods are placed under excise duty suspension arrangement in accordance with the terms and procedure of the Excise Duties and Tax Warehouses Act .

#### Special Cases of Determination of Taxable Amount

Article 20. The open market value under Article 27 (3) of the Act shall be determined at the date of occurrence of the chargeable event for the supply.

#### Chapter Four

## CERTIFICATION OF EXISTING CIRCUMSTANCES OF SUPPLIES

### Supply of Goods Dispatched or Transported Outside the Territory of the Community

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

1. a written customs declaration naming the supplier as the exporter of the goods, certified by the exit customs office;
2. an invoice on the supply;
3. a document of transportation of the goods.

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

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

### International Transport of Passengers

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

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

### International Transport of Goods

Article 23. (1) To prove international transport of goods under Items 1 and 2 of Article 30 of the Act the supplier of the service shall have the following documents:

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

(2) To prove international transport of goods under Item 3 of Article 30 of the Act the supplier of the service shall have the following documents:

1. transport documents naming the supplier as the carrier;
2. a copy of a transit customs declaration of transport between two customs offices, specifying the identification number of the means of transport by which the transport is effected;
3. an invoice on the supply.

### International Transport of Natural Gas and Electricity

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

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

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

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

### Supply of Goods for Supply of Vessels, Aircrafts or Rolling Railway Stock

Article 25. For the purposes of proving the supply under Item 1 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents simultaneously:

1. an order for supply, supply receipt, supply list, delivery certificate or another document for supply of goods for consumption on board showing: the number and date of the international route, the destination and the initials (name and/or number) of the vehicle;
2. a written customs declaration naming the supplier as the exporter - where the destination is a third country;
3. invoice on the supply.

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

Article 26. For the purposes of proving supply for vessels under Item 2 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents simultaneously:

1. an order for supply, supply receipt, supply list, delivery certificate or another document for supply of goods for

consumption on board showing: the number and date of the international route, the destination and the initials (name and/or number) of the vehicle;

2. documents certifying the right of carrying out commercial, industrial or fishing activities outside the sea territories of the Republic of Bulgaria;

3. invoice on the supply.

#### Supply of Services for Construction of Vessels or Aircrafts

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

1. a contract for construction of a vessel or aircraft;

2. invoice on the supply.

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

1. a contract with the vessel owner or the company operating the aircraft for provision of the relevant service, specifying the name and/or number of the vehicle;

2. invoice on the supply.

#### Chartering of Vessels, Aircrafts and Railway Rolling Stock

Article 28. For the purposes of proving the supply under Item 4 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a contract stating that the vessel, aircraft or railway rolling stock will be used by the charterer thereof for effecting of international transport;

2. a license or another document certifying the right of the charterer to effect international transport with the chartered vehicle where the charterer is a resident person;

3. a copy of a document showing:

(a) the initials of the vehicle;

(b) the crew or the team;

(c) the number of the flight, cruise or another route, the departure time and the arrival time.

4. an invoice on the supply.

#### Handling of Vessels, Aircraft and Railway Rolling

#### Stock On International Route

Article 29. (1) For the purposes of proving the supply of services for handling of a vessel under Item 5 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a document issued by the port enterprise of the vessel owner or its agent for said services certifying that the vessel is on international route and specifying the number and date of the route;

2. an invoice on the supply.

(2) For the purposes of proving the supply of services for handling of an aircraft under Item 5 of Article 34 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. a document of the land servicing issued by the airport authorities to the aircraft operator receiving the services, showing that the aircraft is on an international flight and specifying the number and date of the flight;

2. an invoice on the supply.

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

1. a copy of the bill of lading CIM or copy of the bill of lading SMGS, receipt standard form 312c;

2. an invoice on the supply.

(4) Rescue operations under Item 5 of Article 31 shall be operations involving services linked to combating of natural calamities, elimination of the consequences thereof, as well as prevention of calamities through preventive measures, where such operations are performed outside the territory of the country.

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

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

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

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

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

documents:

1. where provided by air transport:

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

(b) a services contract;

(c) an aviation operator license;

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

(e) an invoice on the supply;

2. where provided by water transport:

(a) documents proving the services provided in accordance with the Commercial Maritime Code;

(b) an invoice on the supply.

3. where provided by rolling railway transport:

(a) documents certifying the services provided;

(b) an invoice on the supply.

Transport Handling of Goods or Passengers

Article 30. (1) For the purposes of proving the supply of services for handling of goods under Item 6 of Article 31 of the Act with place of transaction within the territory of the country the supplier shall have the following documents:

1. the documents proving the handling of the vehicle;

2. an invoice on the delivery.

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

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

1. the documents proving the handling of the vehicle;

2. an invoice on the supply.

Supply of Vessels and Aircrafts

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

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

2. an invoice on the supply.

Supply Linked to International Goods Traffic

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

1. customs documents certifying that the goods are non-Community;

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

3. an invoice on the supply.

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

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

2. an invoice on the supply.

Supply for Handling of Goods

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

1. (amended, SG No. 101/2006) a written customs declaration for placing the goods under customs procedure of "inward processing" or "processing under customs control" naming the supplier as the principal - where the goods are non-Community, respectively a document certifying completion of customs formalities where the goods are Community and are imported into the territory of the country from a third territory;

2. a contract under which the supplier undertakes the obligation to carry out treatment, processing or repair of the goods referred to in Item 1;

3. documents proving the treatment, processing or repair of the goods referred to in Item 1;

4. (amended, SG No. 101/2006) a written customs declaration of export or re-export of the treated, processed or repaired goods whereby the supplier completes the customs procedure under Item 1, respectively a customs document



certifying that the treated, processed or repaired goods are sent from the territory of the country to a third territory;

5. an invoice on the supply.

#### Supply of Gold for Central Banks

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

1. a written contract for transfer of ownership over the gold;

2. a copy of a document certifying that the status of the recipient is a central bank of another Member State - where the recipient is a central bank of another Member State;

3. a written confirmation by the recipient under Item 2 certifying the receipt of the goods thereby;

4. an invoice on the supply.

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

Article 35. (1) The sales of goods in duty-free distributive trade establishments under article 35 of the Act shall be liable to tax at the zero rate only where the sale of the goods is considered export pursuant to the Excise Duties and Tax Warehouses Act.

(2) The sales referred to in Paragraph 1 shall be reported and documented in accordance with the Regulations for Application on the Excise Duties and Tax Warehouses .

#### Supply of Services Provided by Agents, Brokers

#### and Other Intermediaries Linked to International Transport

Article 36. (1) Agency services with place of transaction within the territory of the country provided in connection with international transport under Article 23 shall be the service provided by the shipping agent to the ship owner and/or the captain of the ship in connection with all formalities and activities linked to the arrival, stay and departure of the vessel.

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

1. a disbursement account;

2. a contract between the ship owner and the shipping agent;

3. an invoice on the supply.

(3) Brokerage services in connection with the supply under Article 23 shall be maritime brokerage services within the meaning of Articles 226 - 230 of the Merchant Shipping Code .

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

1. a maritime brokerage contract;

2. an invoice on the supply.

(5) For the purposes of proving forwarding services with place of transaction within the territory of the country, provided in connection with international transport under Article 23 the supplier shall have the following documents:

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

(a) a copy of a customs declaration in writing, indicating the place in the country where the goods are cleared as local goods upon importation;

(b) a copy of the customs documents certifying the completion of customs clearance - in the cases of Article 16 (3) of the Act ;

(c) a copy of the document under Item 1 of Article 21 (1);

(d) a copy of the document under Item 3 of Article 21 (2);

(e) a copy of the transit customs declaration on transport between two customs institutions;

2. an invoice on the forwarding services related to the organisation, performance or servicing of international transport and included activities for re-loading on the way, storage and customs clearance.

(6) (Amended, SG No. 101/2006) For the purposes of proving the supply of courier services with place of transaction within the territory of the country in connection with international transport under Article 23 the supplier shall have the following documents:

1. a bill of lading;

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

3. an invoice on the supply.

(7) (Amended, SG No. 101/2006) For the purposes of proving the supply of postal services with place of transaction within the territory of the country in connection with international transport under Article 23 the supplier shall have the following documents:

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

2. an invoice on the supply.

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

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

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

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

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

(2) For the purposes of proving the supply under Article 36 (2) of the Act with place of transaction within the territory of the country, the supplier shall have documents certifying that the services are provided in connection with supply of goods or services with place of transaction outside the Community.

#### Adjustments of Supplies

Article 39. (1) In case the supplier fails to obtain the documents under Articles 21 - 38 by the end of the calendar month following the calendar month in which the tax became chargeable, including advance payment on a supply, it shall be considered that the supply is subject to a 20% rate of tax.

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

(3) The memorandum under Paragraph 2 shall be issued within 5 days effective as from the last day of the calendar month following the calendar month in which the tax for the supply became chargeable.

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

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

(6) (New, SG No. 101/2006) In the cases of Paragraph 4 where the taxable amount of the supply is lower than the advance payment received, a tax shall be charged on the difference at a rate of 20 per cent by issuing a new memorandum under Article 117 (2) of the Act .

(7) (New, SG No. 101/2006) The memorandum under Paragraph 6 shall be issued within the time limits referred to in Paragraph 5.

#### Accommodation Provided by a Hotelier, Where Part of a Package Tour

Article 40. For the purposes of proving the supplies under Article 66 (2) of the Act , the supplier shall have the following documents:

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

#### Chapter Five

#### EXEMPT SUPPLIES

#### Supply of Prostheses Linked to Health Care

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

54/2006, No. 58/2006 - Decision of Supreme Administrative Court No. 7623/2006 on administrative case No. 2426/2006).

#### Financial Services and Insurance Services

(Title supplemented, SG No. 101/2006)

Article 42. (1) (Previous Article 42, SG No. 101/2006) Derivatives of securities within the meaning of Article 46 (5) of the Act shall be: investment portfolios, bond coupons, etc.

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

#### Supply of Postage Stamps and Postal Services

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

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

#### Supply of Buildings and Parts Thereof

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

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

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

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

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

#### Chapter Six

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

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

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

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

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

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

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

2. documents proving dispatch or transport of the goods from the territory of the country to the territory of another Member State:

(a) a transport document or written confirmation by the recipient or a person authorized thereby, certifying the receipt of the goods on the territory of another Member State - where the transport is at the expense of the supplier or the recipient but is effected by a third party, or

(b) a transport document or written confirmation by the recipient or a person authorized thereby, certifying the receipt of the goods on the territory of another Member State - where the transport is effected by the supplier, or

(c) a written confirmation by the recipient, certifying the receipt of the goods on the territory of another Member State - where the transport is effected by the recipient.

#### Adjustments for Intra-Community Supplies

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

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

(3) The memorandum under Paragraph 2 shall be issued within 5 days effective as from the last day of the calendar month following the calendar month in which the tax for the supply became chargeable.

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

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

## Chapter Seven

### TAXATION OF IMPORTS

#### Taxable Amount upon Importation of Goods

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

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

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

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

(Title supplemented, SG No. 101/2006)

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

(2) In the cases of exemption upon importation no tax shall be due, but it shall be recorded in the customs declaration.

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

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

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

##### Projects Implementation

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

1. a written customs declaration of importation wherein the importer states that it will use the special arrangements for VAT charging - in the cases of importation under Article 16 (1) and (2) of the Act ;

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

3. an order of the minister of finance issued pursuant to Article 166 (5) of the Act ;

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

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

(3) In the cases of Paragraph 1 the tax shall be recorded in the customs declaration and shall not be accounted for and customs authorities may admit release of the goods without the tax being effectively paid or secured.

(4) The tax under Paragraph 3 shall be charged by the importer by a memorandum under Article 117 (2) of the Act , which shall be issued within 5 days effective as from the date of occurrence of the chargeable event under Article 54 of the Act .

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

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

(2) In the cases of Paragraph 1 the tax shall be charged by the importer by a memorandum under Article 117 (2) of the Act , which shall be issued within 5 days effective as from the last day of the calendar month following the calendar day in which the chargeable event under Article 54 of the Act occurred.

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

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

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

importer obtained the required documents.

#### Exemption from Tax upon Importation

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

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

1. a copy of the certificate of registration under Article 104 of the Act ;
2. a declaration in writing whereby the importer certifies that at the time of effecting the importation the importer is a registered person under the Act;
3. transport documents stating that the goods are intended for another Member State.

(3) In cases of tax exemption upon importation under Item 10 of Article 58 (1) of the Act the importer shall submit to the competent customs office a license for transmission of electricity and natural gas, granted in accordance with the Energy Act .

(4) In cases of tax exemption upon importation under Item 17 of Article 58 (1) of the Act the importer shall submit to the competent customs office a memorandum or another document proving that the goods are returned on claim concerning quality or non-observance of standards.

#### Provision of Security in respect of Tax upon Importation

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

#### Chapter Eight

#### ASSESSMENT OF TAX LIABILITY AND CHARGING OF TAX

##### Calculation of the Tax for Every Supply

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



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

TA - the taxable amount for the specific supply;

RT - the rate of tax as applicable.

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



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

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

RT - the rate of tax as applicable.

(3) In case of free of charge taxable supplies of goods or services under Article 6 (3) and Item 4 of Article 9 (2) and Article 9 (3) of the Act the charged tax shall be at the expense of the supplier.

##### Charging of Tax

Article 54. A registered person in respect whereof the tax has become chargeable shall charge it by:

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

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

##### for Advertising Purposes

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

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

#### Chapter Nine

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

##### Importation of Goods under Inward Processing Arrangement

Article 56. (Amended, SG No. 101/2006) (1) The right to deduct credit for input tax for the tax paid in the cases of importation shall be exercised and the customs declaration, the document certifying completion of customs formalities

respectively, shall be recorded in the purchases log for the respective period.

(2) A right to deduct credit for input tax exists also for the tax paid in the cases of importation of goods under inward processing and refunding system.system arrangement;

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

Goods and Services of Negligible Value for Advertising Purposes

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

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

Right to Deduct Credit for Input Tax upon Cancellation, Loss,  
Destruction or Theft of Tax Document

Article 58. (1) In the event of cancellation of erroneously drafted or corrected documents under Article 116 of the Act the registered person may exercise its right to deduct credit for input tax on the basis of the newly issued tax document under Article 116 (1) of the Act , provided that the registered person holds a memorandum under Article 116 (4) of the Act .

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

Right of Credit for Input Tax upon Public Auction under Tax and  
Social-Insurance Procedure Code or under Code of Civil Procedure  
or Sale under Registered Pledges Act and Credit Institutions Act

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

Right to Credit for Input Tax in cases of Legal Succession  
under Article 10 of the Act

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

1. the transforming corporation, the transferor or the contributor of a non-cash asset has not exercised its right to deduct credit for input tax;
2. the time limit under Article 72 (1) of the Act has not expired, within which the transforming corporation, the transferor or the contributor of a non-cash asset should have exercised its right to deduct credit for input tax;
3. the received goods or services will be used for the purposes of the taxable supplies within the meaning of Article 69 of the Act effected by the legal successor;
4. the supplier of the goods or services is a registered person under the Act at the date of issue of the tax document and the supply is taxable at that time.

(2) In the cases of legal succession under Article 10 of the Act , the legal successor shall furthermore have the right to deduct credit for input tax for the received goods or services for which the transforming corporation, the transferor or the contributor of a non-cash asset has not had the right to deduct credit for input tax where the following conditions are met simultaneously:

1. the received goods or services will be used for the purposes of the taxable supplies within the meaning of Article 69 of the Act effected by the legal successor and the supplier of the goods and services is a registered person under the Act at the date of issue of the tax document and the supply is taxable at such date;
2. the goods or services are acquired by the transforming corporation, the transferor or the contributor of a non-cash asset within 5 years, and for immovable things, within 20 years before the date of entry in the commercial register of the respective circumstance under Article 10 of the Act .

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

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

1. the legal successor has a copy of the tax document, drawn up in accordance with the provisions of Articles 114 and 115 of the Act , wherein the tax is stated on a separate line - in respect of supplies of goods or services whereon the

recipient is the transforming corporation, the transferor or the contributor of a non-cash asset;

2. the legal successor has a copy of a memorandum under Article 117 (2) of the Act , issued by the transforming corporation, the transferor or the contributor of a non-cash asset - in the cases where the tax is chargeable from the transforming corporation, the transferor or the contributor of a non-cash asset as a payer under Article 82 (2) of the Act ;

3. the legal successor has a copy of a customs declaration, customs documents respectively, certifying completion of customs clearance wherein the transforming corporation, the transferor or the contributor of a non-cash asset is specified as an importer and the tax is paid under the terms of Article 90 (1) of the Act - in the cases where the transforming corporation, the transferor or the contributor of a non-cash asset is an importer;

4. the legal successor has a copy of a customs declaration, customs documents respectively, certifying completion of customs clearance wherein the transforming corporation, the transferor or the contributor of a non-cash asset is specified as an importer, and a memorandum under Article 117 (2) of the Act issued by the transforming corporation, the transferor or the contributor of a non-cash asset - in the cases where the tax is chargeable from the importer under the terms of Article 57 (1) and Article 58 (2) of the Act ;

5. the legal successor has a copy of a document which meets the requirements of Article 114 of the Act , wherein the transforming corporation, the transferor or the contributor of a non-cash asset is specified as a recipient, and a copy of the memorandum under Article 117 (2) of the Act issued by the transforming corporation, the transferor or the contributor of a non-cash asset - in the cases of intra-Community acquisition under Article 84 of the Act by the transforming corporation, the transferor or the contributor of a non-cash asset;

6. has a copy of a document under Article 83 (1) - in the cases where the transforming corporation, the transferor or the contributor of a non-cash asset has acquired a movable thing under Article 131 (1) of the Act .

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

(6) The inventory under Paragraph 5 shall be submitted to the National Revenue Agency territorial directorate at registration of the legal successor within 30 days effective as from the date of entry in the commercial register of the respective circumstance under Article 10 of the Act .

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

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

Right to Deduct Credit for Input Tax for Assets Available  
and Services Received before Registration Date or before  
Re-registration Date

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

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

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

(4) The right to deduct credit for input tax under Paragraphs 1 and 2 shall be exercised in the tax period in which it occurred or in one of the following three tax periods and the respective document under Article 71 of the Act shall be recorded in the purchases log for the relevant tax period.

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

## Chapter Ten

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

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

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

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

## Goods and Services of Negligible Value for Advertising Purposes

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

### Chapter Eleven

#### ADJUSTMENTS OF CREDIT FOR INPUT TAX USED

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

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

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

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

1. supplies under Paragraph 1;
2. interest received on current and deposit accounts; this does not refer to:
  - (a) credit and financial institutions within the meaning of the Credit Institutions Act ;
  - (b) insurance companies within the meaning of the Insurance Code ;
  - (c) collective investment schemes, investment companies and management companies under the Public Offering of Securities Act , social insurance companies, pension funds and management companies under the Social Insurance Code , health insurance companies under the Health Insurance Act .

(3) The person itself shall calculate the factors under Article 73 of the Act and shall have the data necessary for calculation thereof.

##### Annual Adjustment under Article 73 (8) of the Act

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

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

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

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

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

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

(2) (Supplemented, SG No. 101/2006) The amount of the annual adjustment under Paragraph 1 shall be stated in cell 43 of Appendix No. 13 for the last tax period with "+" or "-" sign. No memorandum shall be drawn up for the adjustment.

##### Adjustments of Credit for Input Tax Used

(Title amended, SG, No. 101/2006)

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

1. number, date;
2. name and identification number of the person under Article 94 (2) of the Act ;
3. grounds for the adjustment;
4. description of the goods or service;
5. amount of credit for input tax used;
6. number of years under Article 79 (6) of the Act ;
7. amount of tax due under Article 79 (6) of the Act .

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

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

1. number, date;
2. name and identification number of the person under Article 94 (2) of the Act ;
3. grounds for the adjustment;
4. description of the goods or service;
5. amount of credit for input tax used;
6. number of years under Article 79 (7) of the Act ;
7. a factor under Article 79 (7) of the Act ;
8. amount of tax due under Article 79 (7) of the Act .

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



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

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

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

1. number and date;
2. name and identification number of the person under Article 94 (2) of the Act;
3. grounds for the adjustment;
4. type and quantity of the goods;
5. amount of due tax (credit for input tax used) ;

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

#### Adjustments of Credit for Input Tax Used in Other Cases

Article 67. (1) In the cases of Article 79 (8) of the Act the registered person has the right to credit the amount of the partial credit for input tax used with an amount calculated under the following formula:

1. for immovable things:



where

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

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

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

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

2. for all other goods or services:



where:

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

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

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

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

- (2) The increase under Paragraph 1 shall be effected by issuing a memorandum, which shall contain:

1. number, date;
2. name and identification number of the person under Article 94 (2) of the Act ;
3. grounds for the adjustment;
4. description of the goods or service;
5. charged tax with right to deduct partial credit for input tax;
6. number of years under Paragraph 1;
7. factor under Paragraph 1;
8. increase of the amount of the credit for input tax under Paragraph 1.

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

(4) The right to deduct credit for input tax under Paragraph 1 shall be exercised by recording the memorandum under Paragraph 2 in the purchases log and in the VAT return for the last tax period of the year in which the time limit under Paragraph 1 expires and provided that the goods or services are used only for effecting taxable supplies under Article 69 of the Act for the period commencing from the period of occurrence of the circumstances under Article 79 (8) of the Act till the last day of the last tax period.

- (5) Where the person deregisters before the lapse of the time limit under Paragraph 1, the right to deduct credit for

input tax shall be exercised by recording the memorandum under Paragraph 2 in the purchases log and in the VAT return for the last tax period under Article 87 (4) of the Act and provided that the goods or services are used only for effecting taxable supplies under Article 69 of the Act for the period from occurrence of the circumstances under Article 79 (8) of the Act until the last day of the tax period.

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

#### Chapter Twelve

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

#### INPUT TAX CLAIMABLE

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

#### Period: Input Tax Claimable

Article 68. (1) Where a registered person declares an input tax claimable in a VAT return submitted thereby for a specific tax period and the said person has chargeable and unpaid tax liabilities and liabilities for social insurance contributions at the date of submission of the VAT return the revenue authority shall set off such liabilities against the stated input tax claimable.

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

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

(3) If after submission of the three VAT returns under Item 2 of Article 92 (1) of the Act there is undeducted balance of the input tax claimable, the person shall state in cell 80 of the last VAT return the undeducted balance of the input tax claimable which is subject to set-off or refund within 45 days. If in any of the three VAT returns submitted an input tax claimable is declared, in respect of which Article 92 (3) and (4) of the Act does not apply, such tax shall be added to the undeducted balance of the input tax claimable and shall be stated in cell 80 of the last VAT return.

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

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

#### Balance for Remission

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

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

#### Input Tax Claimable within 30 Days

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

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

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

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

#### Deregistration

Article 71. Where at the deregistration date the person is undergoing a procedure for deduction under the terms of Article 92 (1) of the Act, it shall be considered that the three one-month periods have lapsed at such date and the person shall state in cell 80 of the VAT return for the last tax period the balance of the input tax claimable after the deduction thereof.

## Chapter Thirteen

### REGISTRATION

#### VAT Identification Number

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

(2) In the cases of registration under Article 152 of the Act the National Revenue Agency shall issue to the person an official identification number under Article 84 (3) of the Tax and Social-Insurance Procedure Code on the basis of the application submitted by the person under Article 95 (1).

(3) Registration under the Value Added Tax Act of non-residents through accredited representative shall be effected by the competent National Revenue Agency territorial directorate whereat the accredited representative is registered or is subject to registration.

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

(5) Upon registration under Article 152 of the Act the VAT identification number shall contain the sign EU.

#### Obligations of the Persons Regarding Grounds for Registration

Article 73. (1) All taxable persons after the end of the calendar month shall determine their taxable turnover under Article 96 (2) of the Act for the 12 months preceding the current one.

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

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

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

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

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

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

#### Documents Linked to Registration

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

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

1. a statement of the taxable turnover by month for the last 12 months preceding the current one - for registration under Article 96 (1) of the Act ;

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

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

1. a certificate by the competent tax authorities of current tax registration abroad of a non-resident person and a translation thereof;

2. the original of a notary certified contract in the country between the non-resident person and the accredited representative on the occasion of assignment of obligations under Article 135 (2) and (3) of the Act ;

3. a certificate of current court registration of the person - accredited representative - or a copy of the identity documents where the latter is a natural person;

4. a document by the competent tax authorities certifying registration for VAT purposes in another Member State - for the registration under Article 98 and Article 100 (3) of the Act ;

5. a document by the competent tax authorities certifying that the latter authorities are notified that the person wishes the place of transaction of the distance sales effected thereby to be within the territory of the country - for registration under Article 100 (3) of the Act .

(4) In the cases of registration under Article 132 of the Act enclosed to the application for registration shall be a copy of the court judgement on recording of the circumstance under Article 10 (1) of the Act in the commercial register.

#### Registration Certificate

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

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

#### Obligations of Accredited Representative

Article 76. (1) Any accredited representative shall notify without delay the territorial directorate National Revenue Agency whereat the non-resident person is registered if circumstances arise which lead to the accredited representative

being incapable of fulfilling his obligations under Article 135 (2) and (3) of the Act .

(2) The accredited representative shall incur solidary and unlimited liability for the obligations of the non-resident person which have arisen on the date on which the accredited representative has assumed the obligations under Article 135 of the Act and where the non-resident person has nominated another accredited representative, until the date on which the other accredited representative has accepted to fulfill the obligations under Article 135 of the Act .

#### Chapter Fourteen

#### TERMINATION OF REGISTRATION (DEREGISTRATION)

##### Documents Linked to Deregistration

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

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

1. a statement of the taxable turnover by months for the last 12 months preceding the current one;
2. a statement of the total amount of taxable intra-Community acquisitions for the previous and current years, with the exception of acquisition of new means of transport and excisable goods;
3. a statement of the sum total of the taxable amounts of the supplies under the terms of distance selling with place of transaction within the territory of the country, with the exception of the supplies of excisable goods, for the current year and for every of the two calendar years preceding the current one;
4. inventory memorandum of tax charging under Article 111 of the Act in a standard form - appendix No. 9;
5. the registration certificate(s) under Article 104 (1) and (2) of the Act .

(3) In the cases of termination of registration on the grounds of Items 3 and 4 of Article 107 of the Act a copy of a court judgement certifying occurrence of the circumstances for termination of registration shall be enclosed to the application for deregistration.

(4) The inventory memorandum under Item 4 of Paragraph 2 shall be included in the sales log for the last tax period and in the net tax for the last tax period declared in the VAT return for such tax period.

#### Chapter Fifteen

#### DOCUMENTING SUPPLIES

##### Requirements to Invoices and Advices

Article 78. (1) The forms of invoices and advices thereto issued by persons registered under the Act on grounds other than registration under Article 99 , Article 100 (2) and Article 152 of the Act shall include the following printed requisites:

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

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

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

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

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

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

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

(8) (New, SG No. 101/2006) The signature of the person who has prepared the document may be substituted by an identification code under Article 8 of the Accountancy Act .

(9) (New, SG No. 101/2006) The invoices of intra-Community supplies issued by persons registered for VAT purposes in another Member State shall also be considered to meet the requirements of Article 114 of the Act in the cases where:

1. the sequential number of the document is not a ten-character number or contains symbols other than Arabic numerals, or
2. does not contain the requisites under Item 6 of Article 114 (1) of the Act .

##### Issue of Invoices and Advices

Article 79. (1) Except for the cases of Article 113 (3) of the Act an invoice or advice thereto shall be issued regardless of whether the recipient is a registered or non-registered person under the Act.

(2) An invoice/advice shall furthermore be issued for effecting supply with place of transaction outside the territory of the country within the economic activity of the person and no tax shall be charged in the invoice. The following shall be recorded in the invoice/advice as grounds for non-charging of tax under the Act:

1. "Article 28c(E)(3) 77/388/EEC" - for supplies of goods as intermediary in a triangular operation;
2. "Article 113 (9)" - for supplies of persons not registered under the Act or persons registered under Article 99 and Article 100 (2) of the Act ;
3. (amended, SG No. 101/2006) the relevant provision of the Act or the Regulations - for supply of services under Articles 22 - 24 of the Act and Articles 6 - 8 of the Regulations;
4. the relevant provision of the Act according to which the supply of goods or services is with place of transaction outside the territory of the country - for supply of goods and services other than those referred to in Items 1 - 3.

(3) In case of supply with place of transaction within the territory of another Member State under the terms of distance selling, no grounds for non-charging of tax shall be recorded in the invoice/advice but the following shall be specified mandatorily:

1. the VAT identification number of the person issued by the other Member State;
2. the rate of tax as applicable in the other Member State;
3. the amount of tax due on the supply.

(4) In case of effecting exempt supply in the invoice/advice as grounds for non-charging of tax shall be specified the relevant provision of the Act pursuant to which the supply is exempt.

(5) (New, SG No. 101/2006) For supply of single service to tourists in the invoice/advice as grounds for non-charging a tax shall be stated "Article 86 (1) of the RAVATA".

(6) (New, SG No. 101/2006) For supply on which the tax is chargeable from the recipient of the supply in the invoice/advice as grounds for non- charging of tax shall be stated the relevant provision of the Act or the Regulations according to which the tax shall be charged from the recipient.

(7) (Previous Paragraph 5, SG No. 101/2006) The original of the invoice/advice shall be submitted to the recipient of the supply.

#### Memorandums

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

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

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

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

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

(6) Faulty or damaged forms and cancelled memorandums shall not be destroyed and the issuer shall keep all the counterparts.

(7) The provision of Article 78 (7) shall apply to the memorandums.

#### Issue of Memorandums

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

1. (amended, SG No. 101/2006) where the person is a recipient on a supply under Article 82 (2) and (4) of the Act , a recipient on a supply with a place of transaction within the territory of the country under Articles 6 - 8 respectively, as well as where the person is an acquirer under Article 82 (3) and Article 84 of the Act ;
2. where the person is an importer under Article 57 (1) and Article 58 (2) of the Act in connection with Article 49 (4) and Article 50 (2) herein;
3. (supplemented, SG No. 101/2006) where the person is a supplier of goods and services under Article 6 (3) (including free of charge intra- Community supplies), Article 7 (4) and Article 9 (3) of the Act ;
4. where the person is a supplier of goods and services under Article 142 (1) and Article 144 (4) of the Act in connection with Article 87 (1) and Article 90 (1) herein;
5. (amended, SG No. 101/2006) under Article 8 (6), Article 9 (4), Article 39, Article 46 (2), Article 67 (2), Article 100 (1) hereof.

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

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

1. VAT identification number of the supplier under which the supply was effected, issued by another Member State;
2. number and date of the invoice - where such has been issued until the date of issue of the memorandum.

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

#### Issue of Tax Documents in Special Cases

Article 82. (1) Where after entry in the commercial register of the circumstances under Article 10 grounds for changing the taxable amount of a supply or grounds for rescission of a supply arise, the change shall be documented as follows:

1. by issuing an advice to the invoice wherein the legal successor shall be stated as recipient - in cases where the transforming corporation, the transferor or the contributor under Article 10 of the Act was the recipient of the supply;
2. by issuing an advice to the invoice wherein the legal successor shall be stated as supplier - in cases where the transforming corporation, the transferor or the contributor under Article 10 of the Act was the supplier;
3. by issuing a memorandum under Article 117 (4) of the Act where the legal successor shall be stated as issuer - in cases where the tax was charged by the transforming corporation, the transferor or the contributor under Article 10 of the Act by issuing of a memorandum.

(2) It shall be stated in the documents issued under Paragraph 1 that the supplier/recipient is the legal successor under Article 10 of the Act .

(3) The legal successor under Article 10 of the Act shall have a copy of the tax document for the supply in respect of which the document under Paragraph 1 was issued.

(4) Where after entry in the commercial register of the circumstances under Article 10 grounds arise for cancellation of a tax document under Article 116 of the Act , the legal successor under Article 10 of the Act shall be stated as the supplier, recipient respectively, in the new tax document and the memorandum under Article 116 (4) of the Act .

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

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

1. company name/name, address and identification number of the enforcement agent, the bailiff or the pledgee;
2. company name/name, address, identification number, and VAT identification number of the debtor;
3. company name/name, address, identification number, and VAT identification (if any) of the recipient (buyer);
4. quantity and type of the goods or service;
5. taxable amount and rate of tax;
6. selling price of the thing under Article 131 (2) of the Act ;
7. date of issue of the document;
8. name, surname and signature of the person who has executed the document.

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

(3) Within the time limit under Paragraph 2 the public enforcement agent, the bailiff or the pledgee shall submit a notification in standard form - appendix № 20 - to the National Revenue Agency territorial directorate whereat the debtor is registered.

(4) Where the thing has been awarded to the execution creditor on a motion thereby in payment of the claim thereof according to the procedure established by the Tax and Social-Insurance Procedure Code and by the Code of Civil Procedure , the supply shall be documented by the supplier (debtor) according to the standard procedure established in the Act. The taxable amount of the supply shall be determined in accordance with Article 131 (4) of the Act .

#### Documenting of Damages and Interest of Compensatory Nature

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

#### Chapter Sixteen

#### SUPPLIES UNDER SPECIAL ARRANGEMENTS FOR TAXING

#### Section I

#### Services to Tourists

Article 85. (1) The tax on the supply of single service to tourists in the cases referred to in Article 136 of the Act shall be determined in accordance with the following formula:



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

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

RT- the rate of tax at 20%.

(2) Where the provision of Article 140 of the Act applies, the tax shall be determined according to the following formula:



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

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

RT- the rate of tax at 20%.

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



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

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

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

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

Article 86. (1) Tour operators and travel agents shall document the supplies of single service to tourists provided thereby, including advance payments received on such supplies, by issuing invoices and advices to invoices wherein no tax shall be stated.

(2) Invoices under Paragraph 1 shall be issued within 5 days from the date of payment (full or partial advance payment) or from the date of occurrence of the chargeable event for the supply, and advices to invoices under Paragraph 1, within 5 days from the alteration of the total amount which the tour operator or the travel agent has received or will receive from the customer or the third party for the supply.

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

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

#### Charging of Tax

Article 87. (1) Upon occurrence of a chargeable event for the supply of single service to tourists the tour operator or the travel agent shall charge the tax for the supply of the single service to tourists effected by them by issuing a memorandum not later than 5 days from the occurrence of the chargeable event.

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

(3) In case of alteration of the taxable amount of the supply in respect of which a memorandum under Paragraph 2 is issued, the correction shall be made within 5 days from the occurrence of the alteration, whereby a correction memorandum shall be issued, which shall satisfy the provisions of Article 117 (4) of the Act .

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

## Section II

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

#### Items and Antiques

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

#### Items and Antiques

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



T is the tax due for the supply;

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

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

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

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

## Documenting of Supplies

Article 89. (1) Taxable dealers shall document the supplies effected thereby under special arrangements for taxing the margin by issuing invoices and advices to invoices wherein "Article 143 of the Act " shall be stated.

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

## Charging of Tax

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

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

1. number and date;
2. name, identification number and VAT identification number of the issuer;
3. tax period;
4. description of the goods - second-hand, works of art, collectors' item or antique;
5. purchase price of the goods under Item 4;
6. selling price of the goods under Item 4;
7. difference between the total amount of the selling prices under Item 6 for the period and the total amount of the purchase prices under Item 5 for the period;
8. tax charged for the period.

(3) A separate memorandum shall be issued for sales upon public auction.

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

## Credit for Input Tax

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

## Annual Adjustment

Article 92. (1) Where the credit for input tax under Article 147 (1) of the Act used during the year exceeds the tax charged during the year on the supplies under Chapter Seventeen of the Act , a tax to the amount of the excess shall be chargeable from the registered dealer.

(2) In the cases of Paragraph 1 the excess shall be declared in the VAT return for the last tax period as annual adjustment in cell 43 of appendix № 13 for the last tax period.



### Average Margin of Dealer

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



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

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

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

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



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

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

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

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

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

### Sales Report

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

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

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

### Section III

#### Supplies of Services Supplied Electronically by Persons Who Are Not Established within Community.

#### Electronic Application for Registration and Deregistration

Article 95. (1) In the cases of registration under Article 152 of the Act and of deregistration under Article 153 (1) of the Act the persons shall submit electronically to the National Revenue Agency territorial directorate - Sofia, an application for registration, deregistration respectively.

(2) The requisites, the format and the manner of sending electronic applications under Paragraph 1 shall be announced on the website of the NRA.

#### Electronic Register

Article 96. (1) Any person registered under Article 152 of the shall be obligated to prepare and keep an electronic register for the supplies effected thereby under Chapter Eighteen of the Act.

(2) The parameters and requirements to the structure of data in the electronic register under Article 120 (3) of the Act shall be in accordance with appendix № 18.

#### Declaration

Чл. 97. The VAT return for every tax period under Article 157 (2) of the Act shall be prepared and submitted by the registered person under Article 119.

### Section IV

#### Investment Gold

#### Right of Option

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

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

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

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

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

#### Charging of Tax

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

(2) The memorandum under Paragraph 1 shall be issued within 5 days effective as from the date on which the tax on the supply became chargeable.

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

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

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

#### Section V

##### Special Arrangements for New Means of Transport

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

##### Means of Transport by Persons Who Are Not Registered

Article 101. (1) Any person not registered under the Act, who effects an intra-Community acquisition of a new means of transport referred to in Article 13 (2) of the Act or effects an incidental intra-Community supply of a new means of transport referred to in Article 7 (2) of the Act , shall be obligated to declare the intra-Community acquisition or the incidental supply as effected by submitting a return in a standard form - appendix № 19.

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

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

##### Remittance of Tax upon Intra-Community Acquisition of New Means of Transport by a Person Who Is Not Registered

Article 102. (1) The tax due on an intra-Community acquisition shall be remitted by the person under Article 101 within 14 days after the lapse of the tax period during which the tax on the acquisition became chargeable.

(2) The tax shall be remitted to Executive Budget Revenue by crediting an account of the National Revenue Agency territorial directorate whereat the person is registered or is subject to registration under the Tax and Social-Insurance Procedure Code .

##### Refund of Tax upon Subsequent Intra-Community Supply of a New Means of Transport by a Person Who Is Not Registered

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

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

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

(a) an invoice satisfying the requirements of Article 114, where the means of transport is purchased within the territory of the country, or

(b) a customs declaration, a customs document respectively, certifying the completion of customs clearance, where the means of transport is imported,

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

2. a copy of a payment document certifying that the tax has been remitted to Executive Budget Revenue, where the means of transport is acquired through importation or intra-Community acquisition;

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Chapter Seventeen

#### TAX EXEMPTION AND REFUND IN SPECIAL CASES

##### Section I

##### Exemption upon Importation

##### Importation Exempted by Virtue of International Treaties

Article 105. (1) Where an international treaty whereto the Republic of Bulgaria is a signatory, ratified and promulgated according to the relevant procedure, provides for exemption of the importation from taxes, levies or other charges (payments, duties) having an effect equivalent to an indirect tax, including where such treaties are financed by resources of the executive budget or the municipal budgets or by loans guaranteed by the Government, exemption shall be granted by means of a written confirmation by the authority coordinating the performance of the contract to the regional customs directorate in whose structure the customs office carrying out the customs clearance of the specific supply is.

(2) The written confirmation shall contain:

1. the name, date of promulgation and date of entry into force of the international treaty, agreement, accord, convention, etc., in connection with which a contract is entered into with the importer, and the grounds for exemption;

2. the name of the programme or project financed with funds in implementation of the international treaty under Item 1;

3. the number, date and subject of the contract entered into for implementation of the international treaty and according to which the person under Item 4 is the importer, and the assignor is the coordinating authority under Paragraph 1;

4. the company name, registered address, registered office , identification number (for non-resident person - identification number in the country in which it is a resident person) of the importer under the contract referred to in Item 3;

5. type, quantity and value of the imported goods in connection with the performance of the contract referred to in Item 3;

6. information about the persons authorized to sign contracts or effect payments with funds granted under the international treaty.

(3) Copies of all documents necessary for the customs clearance of the goods shall be enclosed to the written confirmation under Paragraph 1.

(4) The authority coordinating the performance of the international treaty shall notify in writing the Head Office of the National Customs Agency about the persons authorized to sign the written confirmations under Paragraph 1 and shall send a copy of the contract entered into in implementation of the international treaty.

(5) The director of the regional customs directorate shall make inspection on compliance with the requirements for tax exemption on the basis of the relevant written confirmation.

(6) Where in the course of an inspection it is established that the requirements for exemption exist, the director of the regional customs directorate shall notify the head of the customs office in charge of the customs clearance that the grounds for exemption from tax upon importation exist. The notification shall also be sent to the authority coordinating the performance of the international treaty.

(7) Where the requirements for exemption are not satisfied, the director of the regional territorial directorate shall notify the authority coordinating the performance of the international treaty thereof.

#### Exempted Importation of Goods by Armed Forces of Other States

##### Which Are Parties to North Atlantic Treaty

Article 106. (1) Exempted importation shall be the importation of goods imported by the armed forces of other states which are parties to the North Atlantic Treaty for use by such armed forces or by the civilian staff accompanying them, or for supplying their messes or canteens, where such forces take part in the common defence effort of the North Atlantic Treaty within the territory of the country.

(2) Exemption under Paragraph 1 shall be granted by virtue of a Manifest NATO 302, certified in accordance with NATO procedures.

#### Section II

#### Exempted Supplies by Virtue of International Treaties

##### Procedure for Receiving Opinion on Application of Zero Rate

Article 107. (1) In respect of supplies which are exempted from value added tax by virtue of international treaties, accords, agreements, conventions etc. whereto the Republic of Bulgaria is a signatory, ratified and promulgated according to the relevant procedure, a zero rate of tax shall apply, including in respect of the part of the supply financed by resources of the executive budget or the municipal budgets or by loans guaranteed by the Government.

(2) Any person registered under the Act who is the main contractor under the contract referred to in Item 3 of Paragraph 3 shall submit a written request for confirmation of the existence of grounds for application of the arrangement under Article 173 (1) of the Act to the National Revenue Agency territorial directorate - Sofia.

(3) The request under Paragraph 2 shall contain:

1. the name, date of promulgation and date of entry into force of the international treaty, agreement, accord, convention, etc., which provide for exemption of taxable supplies from value added tax or a tax, levy or charge with equivalent to an indirect tax effect;

2. the name of the programme or project in connection with which the supplies are effected, in respect of which confirmation of existence of the grounds for application of the arrangement under Article 173 (1) of the Act is required.

3. a certified by the main contractor copy of the contract entered into in implementation of a programme or project under Item 2 by virtue of which the taxable person is the main contractor and the coordinating authority is the assignor;

4. the company name, registered address, registered office, identification number, VAT identification number of the person which is the main contractor under the contract referred to in Item 3;

5. the name, registered address, registered office, identification number of the coordinating authority under Item 3 and where the latter is a non-resident person, the name, registered address, and registered office.

(4) Within 14 days from receipt of the request the National Revenue Agency territorial directorate - Sofia shall send to the registered person confirmation of existing grounds to use the arrangement under Article 173 (1) of the Act.

(5) Within the meaning of this Section, the coordinating authority is a Bulgarian or non-resident legal person or organisation, receiving supplies of goods and/or services under the contract under Item 3 of Paragraph 3 and implementing a programme or project financed within the framework of an international treaty, accord, agreement, convention or another instrument.

(6) The status of the coordinating authority under paragraph 5 shall be certified at the National Revenue Agency Territorial Directorate - Sofia by issuing a document in writing signed by the persons designated by each government to implement the respective international treaty, accord, agreement, convention or another instrument.

(7) Within the meaning of this Section, the main contractor is a person who is the supplier of goods and/or services under the contract under Item 3 of Paragraph 3, under which the coordinating authority is the assignor.

(8) The zero rate under Article 173 (1) of the Act shall be allowed only in respect of supplies effected by the main supplier(s).

#### Obligations of the Coordinating Authority

Article 108. (1) The persons appointed by the relevant State to implement the relevant international treaty, accord, agreement, convention or another instrument shall certify said circumstance by a document to the National Revenue Agency Territorial Directorate - Sofia.

(2) By the 15th day of the month following every quarter of the calendar year the persons under Paragraph 1 or the coordinating authorities within the meaning of Article 107 (5) of the Act shall submit at the National Revenue Agency Territorial Directorate - Sofia information about:

1. contracts under Item 3 of Article 107 (3) entered into in the respective period, together with the data under Article 107 (3) of the Act about the parties to every contract, as well as the name of the programme or project in implementation of which the contracts have been entered into;

2. the persons authorized to sign contracts or effect payments under a programme or project;

3. total amount of agreed and paid funds under contracts entered into under Item 3 of Article 107 (3) for purchase of

goods and services in Bulgaria as well as under every separate contract;

4. manner of financing the supplies.

### Section III

Exempted Supplies in Which Recipients are Armed Forces

of Other States or Institutions of the European Union

Certification of Supplies Liable to Tax at Zero Rate

Article 109. (1) Liable to tax at zero rate shall be the goods and services in which recipients are:

1. the armed forces of other states which are parties to the North Atlantic Treaty, or
2. institutions of the European Union.

(2) For application of the zero rate under Paragraph 1 the supplier shall hold a certificate of tax exemption in a standard form - appendix № 21 - certified by the National Revenue Agency Territorial Directorate - Sofia, and an invoice on the supply.

Procedure for Certification of the Certificate

Article 110. (1) The persons under Article 109 (1) shall submit at the National Revenue Agency Territorial Directorate - Sofia the appendix under Article 109 (2) in two counterparts before effecting the purchases.

(2) The territorial directorate under Paragraph 1 shall certify the counterparts and shall keep one of the counterparts and the other one shall be submitted to the person.

(3) The territorial directorate under Paragraph 1 shall keep a register of the certified certificates under Paragraph 2.

Requirements to Forms of Certificate

Article 111. The form of the certificate under Article 109 (2) shall satisfy the following requirements:

1. to be white with size 210 mm x 297 mm with maximum deviation in length of - 5 mm or +8 mm;
2. to be printed on paper satisfying the requirements set out in the Official Journal of the European Communities № C 164/3 of 1.07.1989.

### Chapter Eighteen

## REPORTING AND DECLARATION

### Section I

Reports and Ledgers

Sales Log

Article 112. (1) In respect of supplies for which no invoice is issued on the grounds of Article 113 (3) of the Act the supplier who is a registered person under the Act shall prepare a sales report, which shall contain consolidated information on the supplies for the relevant tax period.

(2) The report under Paragraph 1 shall be prepared on the last day of the tax period at the latest.

(3) The sales report under Paragraph 1 shall describe:

1. the total sum of the taxable amounts and the sum total of the tax on the taxable supplies - separately according to the rate of tax (20%, 7%, 0%, respectively);
2. the sum total of the taxable amounts of exempt supplies;
3. (supplemented, SG No. 101/2006) the sum total of the taxable amounts of supplies other than those under Item 2, on which no tax shall be charged (with right to credit for input tax, without right to credit for input tax respectively).

(4) (Amended, SG No. 101/2006) The supplier shall record the sales report under Paragraph 3 in the sales log, by completing columns 01 - 05 and 9 - 25 of appendix № 10.

(5) The report under Paragraph 1 shall not describe the supplies on which tax is charged by the supplier with a memorandum in accordance with the provisions of the Act and these Regulations.

"Sales Log", "Purchases Log", and "Intra-Community Supplies

of New Means of Transport Ledger" Ledgers of Account

(Title amended, SG No. 101/2006)

Article 113. (1) Registered persons shall mandatorily keep the ledgers under Article 124 (1) of the Act : a purchases log and a sales log containing information of all issued and received tax documents and reports, which shall be issued in accordance with the provisions of the Act or these Regulations.

(2) Registered persons shall keep the ledger under Paragraph 1 "Sales Log" in a standard form - appendix No. 10 - regardless of the type and form of their accounting systems.

(3) (Supplemented, SG No. 101/2006) Registered persons shall keep the ledger under Paragraph 1 "Purchases Log" in a standard form - appendix No. 11 - regardless of the type and form of their accounting systems. Registered persons on the grounds of Articles 99 and 100 (2) of the Act are not required to keep mandatorily a purchases log. In these cases the purchases log submitted by the person on a magnetic data storage medium shall contain one single entry with values "zero" for numerical fields and "interval" for symbol fields.

(4) Registered persons shall furthermore submit the information under Paragraph 1 on a magnetic or optical data storage medium, electronically respectively, according to parameters and requirements to files set out in appendix No. 12.

(5) Information from ledgers of account shall be used for completion of VAT returns and VIES returns under the Act.

(6) Data in the ledgers of account on a paper-based medium shall coincide completely with data submitted on the magnetic or optical data storage medium.

(7) The data to be completed and submitted in the sales log and purchases log shall provide all the information contained in appendix No. 10 and appendix No. 11 respectively.

(8) The information with the data to be submitted on a magnetic or optical data storage medium together with the VAT return and VIES return for the respective period shall provide all the information contained in appendix No. 10 and appendix No. 11.

(9) (Amended, SG No. 101/2006) Where the the sum of the taxable amounts of taxable supplies for a tax period in the documents included by the registered person in the purchases log or in the sales log exceeds BGN 1,000, the registered person shall have the right not to submit the ledgers of account on a paper-based medium.

(10) (Amended, SG No. 101/2006) The right under Paragraph 9 shall be exercised and the registered person together with the VAT return for the relevant tax period shall file a request in writing (free wording) to the director of the relevant National Revenue Agency territorial directorate.

(11) (New, SG No. 101/2006) Upon submission of the ledgers of account under Paragraphs 2 and 3 the following columns are not required to be printed mandatorily:

1. subject of the supply and name of counterparty, and
2. the columns which contain only blank fields.

(12) (New, SG No. 101/2006) The registered person who is an intermediary in a triangular operation shall record the invoice issued by the transferor in the triangular operation in the purchases log for the tax period during which the invoice for the supply has been recorded by the intermediary to the acquirer in the triangular operation. In these cases columns 9 - 14 shall not be completed and in column "type of document" code "09" shall be indicated, and in column "TA upon acquisition of goods by an intermediary in a triangular operation" shall be stated the taxable amount in BGN specified in the invoice issued by the transferor in the triangular operation. Said taxable amount shall not be taken into account in the calculation of the net result for the period.

(13) (New, SG No. 101/2006) Registered persons who in the calendar quarter have effected intra-Community supplies of new means of transport the recipients whereof are persons not registered for VAT purposes in other Member States, shall record the supplies effected in the calendar quarter in an intra-Community supply of new means of transport ledger.

(14) (New, SG No. 101/2006) The persons shall provide information from the ledger under Paragraph 13 on a magnetic or optical data storage medium by the 14th day of the month following the calendar quarter for which it refers.

(15) (New, SG No. 101/2006) The parameters and requirements to the structure of data in the ledger under Paragraph 13 shall be in compliance with appendix No. 22.

(16) (New, SG No. 101/2006) Supplies with place of transaction outside the territory of the country, which have not been equalized to taxable ones within the meaning of Article 69 (2) of the Act , as well as supplies and activities outside the independent economic activity of the person shall be recorded in the ledgers of account as exempt supplies.

#### Requirements to Magnetic and Optical Data Storage Mediums

Article 114. (1) (Amended, SG No. 101/2006) Magnetic and optical data storage mediums, as well as electronically submitted data from ledgers of account shall contain a set of the following files: Deklar, PRODAGBI, POKUPKI.

(2) Any of the files under Paragraph 1 shall have the format of a standard ASCII text file with "txt" extension.

(3) The files under Paragraph 1 shall be furthermore prepared and submitted in the cases where they do not contain information.

(4) The files under Paragraph 1 shall cover only one tax period concerning the tax period for which the VAT return is submitted.

(5) The National Revenue Agency territorial directorates shall not accept magnetic or optical data storage mediums which do not satisfy the parameters set out in appendix No. 12.

(6) The National Revenue Agency territorial directorate shall draw up and submit a protocol certifying acceptance or refusal to accept the magnetic or optical data storage medium.

(7) If no acceptance protocol under Paragraph 6 is issued, it shall be considered that the registered person has not submitted the information from the ledgers of account on a magnetic or optical data storage medium.

(8) (Amended, SG No. 101/2006) Upon established inconsistencies between data submitted in the VAT return and data in the ledgers of account under Article 124 of the Act submitted on a magnetic or optical data storage medium thereto, the person submitting the data shall be asked to remove the inconsistencies within 7 days. To certify the circumstances referred to in this Paragraph the National Revenue Agency territorial directorate shall prepare and send a message.

(9) (Supplemented, SG No. 101/2006) In the cases of Paragraph 8 the VAT return shall be considered to be submitted upon removal of the inconsistency upon submission of a correct VAT return and this shall not result in modification of the legally prescribed time limit for its submission and payment of the debt.

## Section II

### Declaration of Tax and VAT Returns

#### Declaration of Tax

Article 115. (1) Any registered person shall submit, as stated in this Section, a VAT return under Article 125 (1) of the Act, a VIES return under Article 125 (2) of the Act and a return on the supply of services supplied electronically under Article 157 (2) of the Act .

(2) Tax periods for reporting of tax and time limits for submission of returns under Paragraph 1 are stipulated by the Act.

(3) Determination, declaration and reporting of tax shall be effected by issuing the relevant standard forms set out in these Regulations.

(4) Declaration under the terms of Paragraph 1 shall be effected by submission of the relevant standard form on a paper-based medium, as well as on a magnetic or optical data storage medium where this is required by the Act.

(5) Paragraph 4 shall not apply in the cases of submission of returns electronically under the terms and procedure of the Tax and Social-Insurance Procedure Code .

(6) Returns under Paragraph 1 shall be submitted in person at the competent National Revenue Agency territorial directorate by the person representing the registered person or a person authorized thereby.

(7) The person shall mandatorily complete all data required in the standard forms of the returns and the ledgers of account under this Chapter. In case a field describing value is blank (shall not be completed according to the provisions of the Act and these Regulations) a zero value shall be specified.

(8) Returns under Paragraph 1 shall be completed in Bulgarian.

(9) (Amended, SG No. 101/2006) Returns under Paragraph 1 shall be published in Bulgarian on the website of the NRA.

(10) Correction of errors in the VAT return and VIES return shall be effected in accordance with the terms of Article 126 of the Act .

#### VAT Return

Article 116. (1) Any registered person shall be obligated to submit a VAT return under Article 125 (1) of the Act in a standard form - appendix № 13 - for every tax period.

(2) A VAT return under Paragraph 1 shall furthermore be submitted in the cases where no tax is payable or claimable, as well as in the cases where the registered person has not effected or received supplies or acquisitions or has not effected importation for said tax period.

(3) The registered person shall submit the return under Paragraph 1 at the competent National Revenue Agency territorial directorate for every tax period for which it refers.

(4) The registered person shall submit at the competent National Revenue Agency territorial directorate the ledgers of account under Article 124 (1) of the Act together with the VAT return under Paragraph 1.

#### VIES Return

Article 117. (1) The VIES return shall be prepared in a standard form - appendix № 14.

(2) The return shall contain the following data:

1. data about the registered person - name/company name, VAT identification number, address for correspondence;  
2. data about the person submitting the return - name, PIN/Personal Number of Non-resident, address for correspondence;

3. tax period for which the return is submitted in format: mm/yyyy;

4. (amended, SG No. 101/2006) sum total of taxable amounts of:

(a) all effected intra-Community supplies of goods the recipients whereon are persons registered for VAT purposes in another Member State;

(b) supplies of services under Article 21 (3) and Articles 22 - 24 of the Act with place of transaction within the territory of another Member State, the recipients whereon are persons registered for VAT purposes in another Member State;

(c) supplies as an intermediary in a triangular operation;

5. (Amended, SG No. 101/2006) taxable amount of intra-Community supplies of goods, whereby recipients are VAT registered persons in another member state.

6. (amended, SG No. 101/2006) total number of declared lines;

7. (amended, SG No. 101/2006) VAT identification number of the recipient/acquirer, including the sign of the Member State under ISO 3166;

8. (amended, SG No. 101/2006) the sum total of the taxable amounts of effected intra-Community supplies of goods to one registered person for VAT purposes in another Member State;

9. (amended, SG No. 101/2006) the sum total of the taxable amounts of effected supplies of services under Article 21 (3) and Articles 22 -24 of the Act to one registered person for VAT purposes in another Member State;

10. (amended, SG No. 101/2006) the sum total of the taxable amounts of effected supplies as intermediary in triangular operations to one registered person for VAT purposes in another Member State;

11. (new, SG No. 101/2006) the tax period in which the tax on the supplies under Items 8 - 10 became chargeable in case said period is different from the tax period under Item 3.

(3) (Amended, SG No. 101/2006) Intra-Community supplies of goods on which the person is supplier, supplies of services under Article 21 (3) and Articles 22 - 24 of the Act with place of transaction within the territory of another Member State, as well as supplies as intermediary in a triangular operation shall be mandatorily recorded in the ledgers of account .

(4) (Amended, SG No. 101/2006) The VIES return shall be prepared on the basis of the consolidated data from the ledgers of account under Article 124 (1) of the Act , excluding intra-Community supplies of goods and supplies of services under Article 21 (3) and Articles 22 - 24 of the Act , with place of transaction within the territory of another Member State the recipients whereon are persons not registered for VAT purposes.

(5) (Amended, SG No. 101/2006) Where in the tax period the registered person has not effected intra-Community supplies, supplies of services under Article 21 (3) and Articles 22 - 24 of the Act with place of transaction within the territory of another Member State, supplies as intermediary in a triangular operation and has not shown missing data for a previous tax period in accordance with Item 1 of Article 126 (3) of the Act , no VIES return shall be submitted.

(6) The registered persons shall also submit the data under Paragraph 2 on a magnetic or optical data storage medium.

(7) Data from the VIES return on a paper-based medium shall coincide completely with the data submitted on a magnetic or optical data storage medium.

#### Requirements to Magnetic and Optical Mediums

Article 118. (1) The parameters of the data of the information from the VIES return, the information submitted on a magnetic or optical data storage medium as well as the requirements to the structure of the files submitted electronically are specified in appendix № 15.

(2) The territorial directorates of the National Revenue Agency shall not accept magnetic or optical data storage mediums which do not satisfy the parameters set out in appendix № 15.

(3) The territorial directorate of the National Revenue Agency shall prepare a protocol ascertaining the acceptance or refusal to accept the magnetic or optical data storage medium.

(4) If no protocol under Paragraph 3 ascertaining the acceptance has been issued, it shall be deemed that the registered person has not submitted the information from the VIES return on a magnetic or optical data storage medium.

(5) (Supplemented, SG No. 101/2006) The VIES return shall contain only one entry (line) with the consolidated data for all effected supplies to a given recipient/acquirer from a Member State for the current period, possessing a valid VAT identification number issued by the Member State.

(6) Additional entries for the same recipient/acquirer are allowed only upon declaration of missing data for previous periods in accordance with Item 1 of Article 126 (3) of the Act .

(7) Upon established inconsistencies between data submitted in the VIES return and data in the ledgers of account under Article 124 of the Act submitted on a magnetic or optical data storage medium thereto, the person submitting the data shall be asked to remove the inconsistencies within 14 days. To certify the circumstances referred to in this Paragraph the National Revenue Agency territorial directorate shall prepare and send a message.

(8) In the cases of Paragraph 7 the VIES return shall be deemed to be submitted after removal of the inconsistency on submission of a correct VIES return.

#### Return on Taxation of Supply of Services Effected Electronically by Persons Who Are not Established in the Community

Article 119. (1) Any registered person under Chapter Eighteen of the Act who effects supply of services effected electronically shall submit a return under Article 157 (2) of the Act in a standard form - appendix № 16.

(2) The return shall be submitted electronically at the National Revenue Agency territorial directorate - Sofia under the terms and according to the procedure of the Tax and Social-Insurance Procedure Code .

(3) The file with the information for the VAT return under Paragraph 1 submitted electronically shall satisfy the requirements set out in appendix № 17.

(4) Data for the return under Paragraph 1 shall be completed on the basis of the consolidated data from the electronic register under Article 120 (3) of the Act .

#### Exchange of Information with Foreign Administrations

Article 120. (1) (Amended, SG No. 101/2006) The information specified in the ledgers of account, the intra-Community supply of new means of transport ledger and the VIES return shall be exchanged with the administration of other Member States under the procedure, manner and time limits set out in Council Regulation (EC) № 1798/2003.

(2) Exchange of information related to the levy of value added tax with the tax administrations of other Member States shall be effected under the terms of the Tax and Social-Insurance Procedure Code .

#### Chapter Nineteen



## OTHER OBLIGATIONS

### Accounting and Reporting of Tax

Article 121. (1) Registered persons shall keep documentation and accounts in conformity with the requirements of the Accountancy Act , the Value Added Tax Act and these Regulations.

(2) Documentation and accounts shall be kept for taxable supplies, exempt supplies, supplies with place of transaction outside the territory of the country, intra-Community acquisitions, received supplies on which the person is the payer of the tax under Chapter Eight of the Act, and for importation.

(3) Branches of registered persons shall keep accounts and maintain documentation as separately registered persons, without having any settlements with the budget.

(4) Branches shall submit to the registered person the required information for completion of the VAT return, VIES return for the period and the information for the magnetic and data storage mediums.

(5) Settlement with the budget for the value added tax shall be carried out by the registered person.

(6) Branches of non-resident persons shall settle payments with the budget independently.

(7) Registered persons shall calculate the net result for the tax period on the basis of the documents recorded in the ledgers for this tax period.

(8) Any registered person shall keep a register of the goods under Items 8 - 10 of Article 7 (5) and Items 8 - 10 of Article 13 (4) of the Act , which shall provide the following information:

1. type of dispatched/received goods;
2. purpose of dispatch/receipt of goods;
3. quantity of dispatched/received goods;
4. Member State to/from which the goods have been dispatched/received;
5. date of dispatch/receipt of the goods.

### SUPPLEMENTARY PROVISION

§ 1. For the purposes of this Regulations:

1. "Identification number" shall mean:

- (a) the uniform identification code under the commercial register - of the persons entered in the commercial register ;
- (b) the uniform identification code under BULSTAT - of the persons entered in the BULSTAT register;
- (c) the personal identification number or the personal number of a non-resident - of natural persons who are not entered in the commercial register or the BULSTAT register;
- (d) (amended, SG No. 101/2006) the official number under Article 84 (3) of the Tax and Social-Insurance Procedure Code for persons other than those under letters "a" - "c" and who are taxable persons under the Tax and Social-Insurance Procedure Code .

2. " Third country" shall be a country outside the customs territory of the Community.

3. "Third territory" shall be a territory which is part of the customs territory of the Community but is not part of the "territory of the Community" within the meaning of Item 3 of § 1 of the supplementary provision of the Act .

4. (New, SG No. 101/2006) VAT identification number under Article 94 (2) of the Act of the persons registered under the Act shall be the identification number under Item 1, in front of which the sign "BG" is written.

### TRANSITIONAL AND FINAL PROVISIONS

§ 2. These Regulations shall supersede the Regulations of Application of the Value Added Tax Act (Promulgated State Gazette No. 19/1999, amended and supplemented, SG No. 55/1999, SG No. 9/2000, corrected, SG 15/2000, amended, Judgment No. 404/2001 of the Supreme Administrative Court - SG No. 12/2001, amended and supplemented, SG No. 15/2001, amended, SG No. 58/2001, amended and supplemented, SG No. 43/2002, SG No. 63/2002, SG No. 29/2003, SG No. 26/2004, SG No. 32/2005, SG No. 9/2006).

§ 3. (1) (Amended, SG No. 101/2006) Registration certificates under Article 75 (1) shall be issued to the persons under § 4 (1) of the transitional and final provisions of the Value Added Tax Act .

(2) The certificates under Paragraph 1 shall be issued ex officio by the competent National Revenue Agency territorial directorate and shall be submitted to the persons within one month from entry into force of these Regulations.

(3) Until submission of the certificate under Paragraph 2 the VAT identification number under Article 94 (2) of the Act shall be the identification number under Item 1 of § 1 of the supplementary provision of these Regulations in front of which the sign "BG" shall be placed.

§ 4. (1) For tax periods until entry into force of these Regulations the standard forms of documents provided in the superseded Regulations of Application of the Value Added Tax Act shall apply.

(2) Together with the VAT return for the last tax period prior to the entry into force of these Regulations the persons shall submit on paper-based and magnetic data storage mediums the ledgers of account for the said last period.

(3) The paper-based and magnetic data storage mediums submitted under Paragraph 2 shall comply with the format, parameters and requirements set out in Articles 91 and 92 and in appendix No. 10 of the superseded Regulations of Application of the Value Added Tax Act .

(4) In the cases of § 4 (5) of the transitional and final provisions of the Value Added Tax Act the registration inventory of the assets available at the registration date or the assets available at the re-registration date shall be submitted in a standard form - appendix No. 3, appendix No. 4 respectively of the superseded Regulations of Application of the Value Added Tax Act .

(5) For the assets under Paragraph 4 the right to deduct credit for input tax occurs where the conditions of Chapter Twelve of the superseded Regulations of Application of the Value Added Tax Act apply.

§ 5. For presentation of the effected deduction of input tax claimable for the tax periods until entry into force of these Regulations a standard form appendix No. 5 of the superseded Regulations of Application of the Value Added Tax Act shall be completed and submitted.

§ 6. The balance of the input tax claimable under § 6 (3) of the transitional and final provisions of the Value Added Tax Act shall be stated in cell 80 of appendix No. 8 and in the statement on appendix № 5 of the superseded Regulations of Application of the Value Added Tax Act .

§ 7. The sales report covering the tax periods prior to the entry into force of these Regulations shall be prepared in accordance with the provisions of Article 93 (5) of the superseded Regulations of Application of the Value Added Tax Act

§ 8. (1) Any registered person shall have the right to deduct the tax charged on the assets upon deregistration under Article 119 (3) of the superseded Value Added Tax Act , which are available at the date of said person's re-registration under the Value Added Tax Act .

(2) The right under Paragraph 1 shall arise where the following conditions obtain simultaneously:

1. available assets within the meaning of the Accountancy Act at the date of re-registration under the Value Added Tax Act have been charged upon the deregistration under Article 119 (3) of the superseded Value Added Tax Act ;
2. the tax charged upon the deregistration has been effectively paid or set off by the revenue authority;
3. with the available assets under Item 1 the person has effected, is effecting or will effect taxable supplies within the meaning of Article 69 of the Act ;
4. the registration inventory in a standard form - appendix № 3, of the assets under Item 1 has been prepared at the date of re-registration and has been submitted not later than 7 days from the registration date;
5. the assets under Item 1 have been acquired by the person up to 5 years, and for immovable things, up to 20 years before the date of re-registration under the Act.

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

(4) The right to deduct credit for input tax under Paragraph 1 shall be exercised in the tax period in which it occurred or in one of the following consecutive three tax periods and the relevant document under Article 71 of the Act shall be recorded in the purchases log for the relevant tax period.

(5) The right to deduct credit for input tax under Paragraph 1 shall not occur and may not be exercised if the inventory under Item 4 of Paragraph 2 is submitted after the time limit under Item 4 of Paragraph 2.

§ 9. (1) Where the time limit for submission of information under Article 120 (1) of the superseded Regulations of Application of the Value Added Tax Act expires after entry into force of these Regulations, commercial banks shall submit the information within 7 days from opening/closing of the "VAT account".

(2) By the 14th day of the month following the month of entry into force of these Regulations, banks shall submit the information under Article 120 (2) and (3) of the superseded Regulations of Application of the Value Added Tax Act for the last calendar month preceding the month of entry into force of these Regulations.

§ 10. Where an obligation for issuing a memorandum under the procedure of the superseded Regulations of Application of the Value Added Tax Act has arisen before entry into force of these Regulations and no such memorandum has been issued until entry into force of these Regulations, the person shall issue a memorandum, which shall satisfy the provisions of the Value Added Tax Act and these Regulations.

§ 11. For goods and services received from other taxable persons for the direct benefit of the tourist and in respect of which the tour operator or travel agent have exercised their right to deduct credit for input tax before entry into force of these Regulations, no adjustment under the terms of Article 79 of the Value Added Tax Act shall be effected.

§ 12. (Amended, SG No. 101/2006) (1) Notwithstanding § 14 (1) of the transitional and final provisions of the Value Added Tax Act no tax shall be due upon execution of customs formalities regarding declaration of free circulation of goods where the following conditions obtain simultaneously:

1. at the time of declaration the goods are under customs procedure and customs warehousing, inward processing under excise duty suspension arrangement, temporary importation with full or partial exemption from duty, or have the status of goods in temporary storage, or placed in a free zone or a free warehouse, and
2. simultaneously with the declaration:
  - (a) the goods leave the territory of the country to a third country or territory, or

(b) the goods placed under temporary importation with full exemption from duty leave the territory of the country to the Member State from which they were exported (including the Republic of Romania) and the recipient is the person who exported them.

(2) The provision of Article 16 (2) shall furthermore apply to the cases where goods have been temporarily exported from the territory of the country to the territory of a Member State or to the territory of the Republic of Romania before 31 December 2006 inclusive, for treatment, processing or repair under outward processing and said goods are imported again to the territory of the country after 1 January 2007 inclusive.

§ 13. (New, SG No. 101/2006) The factor under Article 73 (5) of the Act for the previous 2006 shall be calculated according to the formula set out in Article 68 of the superseded regulations for the application of the Value Added Tax Act on the basis of all supplies effected in 2006. In determining the type of supplies the tax arrangement of the supplies at the date of occurrence of the chargeable event for them shall be taken into account.

§ 14. (New, SG No. 101/2006) The numbering of the documents under Article 78, issued after 1 January 2007 inclusive, shall commence from "0000000001".

§ 15. (New, SG No. 101/2006) (1) Introduction on the territory of the country of goods which were exported by 31 December 2006 inclusive from the territory of another Member State or from the territory of the Republic of Romania shall be considered importation of goods within the meaning of Article 16 of the Act .

(2) In the cases of Paragraph 1 no intra-Community acquisition of goods shall exist.

§ 16. (New, SG No. 101/2006) (1) No tax shall be charged on intra- Community acquisition of goods where the following conditions obtain simultaneously:

1. the right of ownership over the goods is passed after 1 January 2007 inclusive;
2. in respect of the goods a tax has been paid or charged upon importation of goods.

(2) In the cases referred to in Paragraph 1, where the taxable amount of an intra-Community acquisition is higher than the taxable amount upon importation it shall be considered that an intra-Community acquisition of goods exists in respect of which the tax becomes chargeable under the Act and the difference shall be considered a taxable amount of the acquisition.

§ 17. (New, SG No. 101/2006) (1) Where hoteliers, tour operators and travel agents have received advance payments by 31 December 2006 inclusive for supplies under chapter twenty one of the superseded Value Added Tax Act and in respect of such supplies after entry into force of the Act the provisions of Article 66 (2) or chapter sixteen of the Act apply, upon occurrence of a chargeable event the persons shall issue a tax document for the supplies in accordance with the procedures and time limits of the Act, stating:

1. the total taxable amount for the supply formed in accordance with the Act;
2. the amount of the rate of tax determined on the taxable amount under Item 1 ;
3. the amount of the tax charged on advance payments by 31 December 2006 inclusive;
4. the amount of the tax charged on advance payments after 1 January 2007 inclusive;
5. the difference between the amount of the tax under Item 2 and the amount of the tax under Items 3 and 4.

(2) In the cases referred to in Paragraph 1 the difference under Item 5 of Paragraph 1 shall be recorded in the sales log.

§ 18. (New, SG No. 101/2006) The provisions of § 9 of the transitional and final provisions of the Act shall furthermore apply to supply of goods under the terms of a financial lease contract in respect of which the tax procedure is changed upon entry into force of the Act from taxable to exempt supply or from exempt to taxable supply. For the instalments due after 1 January 2007 the tax procedure at the time of occurrence of the chargeable event under the Act shall apply.

§ 19. (New, SG No. 101/2006) (1) Where an advance payment is received by 31 December 2006 inclusive, for a supply under chapter three of the Act and by 31 March 2007 the supplier has not obtained the documents certifying existence of circumstances under chapter four hereof, it shall be considered that the supply is taxable at a rate of 20 per cent.

(2) In the cases referred to in Paragraph 1 a tax shall be charged on the supplier by issuing a memorandum under Article 117 (2) of the Act within 5 days, effective 31 March 2007.

(3) Where the supplier obtains the required documents subsequently, said supplier shall correct the result of the application of Paragraph 2 in accordance with the terms of Article 39 (4) - (7) hereof.

§ 20. (New, SG No. 101/2006) (1) Where an advance payment is received by 31 December 2006 inclusive for supply of goods or a service in respect of which the tax treatment is modified by the Act concerning the rate of tax, the place of transaction of the supply, equalisation of the supply to a taxable one under Article 69 (2) of the Act and the chargeable event for which occurs after said date, the supplier shall document the supply by issuing an invoice, stating the total taxable amount of the supply. The tax treatment at the date of occurrence of the chargeable event of the supply under the Act shall apply.

(2) Where an advance payment is made by 31 December 2006 inclusive for supply of goods or a service the chargeable event for which occurs after said date and the tax on the supply is chargeable on the recipient under the terms of

the Act and these Regulations, the recipient who is a registered person shall charge a tax on the total taxable amount of the supply, including the advance payment made.

(3) Paragraph 2 shall not apply where a tax is charged on the advance payment under the repealed Value Added Tax Act . The provisions of the Act and these Regulations shall apply to the tax treatment of the supply, including any subsequent advance payments.

§ 21. (New, SG No. 101/2006) These Regulations shall come into force on 1 January 2007.

Appendix No. 1  
to Article 74 (1)



Appendix No. 2  
to Article 61 (1)



Appendix No. 3  
to Article 61 (2)



Appendix No. 4  
to Article 75 (1)



Appendix No. 5  
to Article 75 (2)



Appendix No. 6  
to Article 68 (4)  
(Supplemented, SG No. 101/2006)

Incoming № ...../date.....

Statement of effected deduction of value added tax

VAT identification number .....

№	Description	Cell in VAT return for the period	Period in which input VAT claimable has occurred	Period following the period in which input VAT claimable has occurred		
				1	2	3
1	Description of the period – month, year					
2	Declared output VAT payable	cell 50				
3	Set off	-				

4	Additional information about the set off: act №/date	-				
5	Deducted	cell 70				
6	Effectively paid	cell 71				
7	Additional information about the payment: date of payment order	-				
8	Declared input VAT claimable	cell 80				
9	Set off	-				
10	Additional information about the set off: act №/date	-				
11	Deducted	-				
12	Effectively refunded tax or claimable tax under Article 92 (3) and (4) of VAT Act	-				
13	Additional information about the refund: date	-				
14	Balance to be refunded	-				
Total amount for effective refund						

Date of completion:

Signature of the representative of the taxable person:

Note: Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.

Appendix No. 7  
to Article 60 (5)



Appendix No. 8  
to Article 77 (1)



Appendix No. 9  
to Article 77 (2), item 4  
(Supplemented, SG No. 101/2006)



Appendix No. 10  
to Article 113 (2)  
(Amended, SG No. 101/2006, effective 1.01.2007)



Appendix No. 11  
to Article 113 (3)  
(Amended, SG No. 101/2006, effective 1.01.2007)

### Purchases Log

VAT Act IN1:.....

Tax period (dd/mm/yyyy)

Sequence number	Branch	Type of document	Number of document	Date of document	Identification number of the counterparty <sup>2</sup>	Name of counterparty	Type of goods/service	Taxable amount <sup>3</sup> and tax on received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act and importation without right to credit for input tax or tax exempt	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act, importation, as well as received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to full credit for input tax	VAT with right to full credit for input tax	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act, importation, as well as received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to partial credit for input tax	VAT with right to partial credit for input tax	Annual adjustment under Article (8) of VAT Act (+/-) and under Article 1 (3) of VAT Act
1	2	3	4	5	6	7	8	9	10	11	12	13	14

1 Identification number of the person under Article 94 (2) of VAT Act

2 Identification number per article 94 (2) of the Act, respectively identification number in the sense of § 1 Regulation for Application of the Value Added Tax Act or identification number of the counterparty for VAT purposes, issued by another member state (including the symbol of the member state).

3 Taxable amounts.

4 Intra-Community acquisitions of goods.

5 Taxable amount of acquisition of goods from intermediary in triangular operation shall not be incorporated when calculating the result for the respective period.

Appendix No. 12  
to Article 113 (4)  
(Amended, SG No. 101/2006, effective 1.01.2007)

## PARAMETERS, STRUCTURE AND REQUIREMENTS TO FILES ON MAGNETIC OR OPTICAL DATA STORAGE MEDIUM

General requirements to the structure of files

There are no separators between individual fields of one entry in the files.

Between individual entries (lines) a standard separator for end of line of a text file shall be placed – the character for Carriage Return with subsequent character Line Feed.

The “DEKLAR.TXT”, “POKUPKI.TXT” and “PRODAGBI.TXT” files shall be downloaded consecutively on a magnetic or optical data storage medium. If the capacity of the data storage medium is not sufficient, it shall be completed until capacity is exhausted. A file for which there is no sufficient capacity shall be separated in one copy and the remaining information shall be put on another data storage medium in a new file with the same name.

Requirements to the sequence of entries in the files:

The entries in the “POKUPKI.TXT” and “PRODAGBI.TXT” files shall be arranged in the field “Sequence number of document in the log” in ascending sequence.

The field “Sequence number of the document in the log” shall be filled in with the sequence number of the entry in the log for the respective tax period. In the first entry in the “POKUPKI.TXT” or “PRODAGBI.TXT” files the value of the field is “1”. The values in the field in the subsequent entries increase by 1 without omissions or duplications. If the information is submitted on more than one data storage medium, the sequence numbering in the field “Sequence number of the document in the log” shall not be disrupted. Numbering shall not be disrupted either in the cases where data submitted refer to more than one branch.

When consolidating the information from the purchases and sales logs of the registered person and its branches in one file, the entries shall be arranged in ascending sequence according to field “Number of branch of the registered person which issued the document” (“Number of branch of the registered person which received the document”) in accordance with the requirements to completion of the field “Sequence number of the document in the log”.

The fields in the DEKLAR.TXT file describing value shall contain the sum of the values of the respective fields in “POKUPKI.TXT” and “PRODAGBI.TXT” files.

If no documents are recorded in the purchases and sales logs for the respective tax period, the “POKUPKI.TXT” and/or “PRODAGBI.TXT” files shall contain no entry at all.

Requirements to the content of the fields in the files

The fixed length (number of characters) for every field is compulsory. The unused positions shall be completed with a character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

The fields in notional format “Symbols” may contain numbers, letters and separators (such as “/ - ;, etc.). The content is left aligned and does not allow for filling in of empty slots in the box completed with zeros (0) in order to abide by the requirement for box length.

Example: Number of document 250 - “250” shall be completed.

Example: Number of document 6000EX0412345 - “6000/EX/04/12345” shall be completed.

The fields in notional format “Numbers” may contain only Arabic numerals. The content is right aligned. Where the field describes a value, it may contain also a separator “.” for stotinki and a minus sign, but no other signs or separators. Zeros (0) may not be added in front of the amount to abide by the requirement for box length. Completed values shall be in BGN.

Example: Value BGN 100.00 - “100.00” shall be completed.

Example: Value BGN -200.00 - “200.00” shall be completed.

The fields in notional format “Date” shall contain only numbers and the sign “/”. The content of the field shall have the following format: “dd/mm/yyyy”, where: dd is the day, mm is the number of the month, and yyyy is the year.

Example: Date 3 December 2007 – “03/12/2007” shall be completed.

Example: Date 25 March 2007 – “25/03/2007” shall be completed.

Example: The field is blank (not completed) – it shall contain “ ” or “ / / ”.

#### Requirements to specific fields

The fields “Identification number of the registered person submitting the data”, “Name of the registered person submitting the data”, “Person submitting the data” shall be filled in mandatorily.

The field “Reporting period” shall contain the period to which the information submitted on the data storage medium refers. The field contains only numbers. The content of the field shall have the following format: “yyyymm”, where yyyy is the year to which the data refer, mm is the number of the month to which the data refer. The field shall be filled in mandatorily.

Example: Information about the period 1 March 2007 - 31 March 2007 is submitted – “200703” shall be completed.

Example: The person terminates its registration on 7 May and submits information from the logs for the period 1 May 2007 - 7 May 2007 – “200705” shall be completed.

Example: The person is registered on 13 May 2007 and submits information from the logs for the period 13 May 2007 - 31 May 2007 – “200705” shall be completed.

The fields “Number of branch of the registered person which received the document” and “Number of branch of the registered person which issued the document” shall be completed with unique number for every branch. For documents received or issued by the head office the field shall remain blank (shall not be completed) or shall be filled in with zero value (0).



Example: for a document issued by branch 1 - complete “1”.

Example: For a document issued by the head office of the registered person or by a registered person which has no branches – complete “” or “0”.

The field “Type of document” shall be filled in with the following codes:

Code	Description
01	Invoice
02	Debit advice
03	Credit advice
07	Customs declaration/customs document certifying completion of customs clearance
09	Memorandum or another document
81	Report on effected sales
82	Report on effected sales under special taxation arrangement

The field “Type of document” in the file “POKUPKI.TXT” may not contain codes “81” and “82”.

The field “Type of document” shall be filled in mandatorily.

The field “Number of document” is of symbolic type. The content is left aligned. The field shall be filled in mandatorily and the slots that are not used should not be filled in with the “0” symbol.

For customs declaration/customs document certifying completion of customs clearance, the box shall be filled in with the issuance number in compliance with customs legislation with no date. The number shall be comprised of: a letter code, the code of the Customs Office, the customs regime, the sequence number from the Registry as well as separators between them “/” or “ - ”. The content is left aligned. The box shall be filled in mandatorily and the slots that are not used shall not be filled in with the “0” symbol.

The field “Date of issue of the document” shall contain the date on which the document is issued. The field shall be filled in mandatorily.

The fields describing value shall be the fields with numbers from 03 - 30 to 03 - 44 in file “POKUPKI.TXT” and from 02 - 10 to 02 - 25 in file “PRODAGBI.TXT”. In every individual entry the content of the fields describing value shall have identical sign.

If a field describing value is blank (not completed), it may contain a zero (0) value.

Example: The field is blank (not completed) – it shall contain “” or “0.00”.

The fields “Identification number of counterparty (supplier)” and “Identification number of counterparty (recipient)” shall contain the VAT identification of the counterparty where the latter is registered for the purposes of VAT (in Bulgaria or in another Member State) and the identification number of the counterparty within the meaning of Item 1 of § 1 of the supplementary provision of the Regulations for Application of VAT Act where the counterparty is not a person registered under VAT Act.

The fields shall mandatorily be filled in with code “9999999999999999” where the counterparty is a non-resident person (natural or legal) without registration under the Tax Insurance Procedure Code and VAT Act or there is no VAT number with which the person is registered for VAT purposes in another member State.

The fields “Name of counterparty (supplier)” and “Name of counterparty (recipient)” shall contain the name of the counterparty. The fields shall be completed mandatorily where the fields “Identification number of counterparty (supplier)” and “Identification number of counterparty (recipient)” are completed. “

#### Requirements to entries upon cancellation of documents

If a document is cancelled (invoice or invoice notification) in the period in which it was issued, the document shall be described in the file “PRODAGBI.TXT” of the issuer but the fields describing value shall be left blank (not completed) or a zero (0) value shall be entered. The document shall not be recorded in the recipient’s purchases log.

If a document is cancelled (tax accrual statement or a statement under article 117 (4) of the Act) in the period in which it was issued, the document shall be described in the file “PRODAGBI.TXT” of the issuer but the fields describing value shall be left blank (not completed) or a zero (0) value shall be entered. The document shall not be recorded in the issuer’s purchases log.

If a document is cancelled (invoice or invoice notification) after the period in which it was issued, the document shall be described in the file “PRODAGBI.TXT” of the issuer and in the fields describing values, values shall be completed with the same size of content as the corresponding box in the original entry in the log but with an opposite sign. The document shall be recorded in the recipient’s purchases log in the file “POKUPKI.TXT” of the recipient concerning the tax period in which the document was cancelled and the boxes describing values shall be filled in with values with the same size of content as the corresponding boxes in the original entry in the log but with an opposite sign.

If a document is cancelled (tax accrual statement or statement under article 117 (4) of the Act) after the period in which it was issued, the document shall be described in the file “PRODAGBI.TXT” of the issuer and in the fields describing values, values shall be completed with the same size of content as the corresponding fields in the original entry in the log but with an opposite sign. The document shall be recorded in the issuer’s purchases log in the file “POKUPKI.TXT” of the issuer concerning the tax period in which the document was cancelled and the boxes describing values shall contain values with the same size of content as the corresponding boxes in the original entry in the log but with an opposite sign.

In the cases of breaking a supply for which an invoice has been issued (an invoice notification), the issued or received document shall be described in the file “PRODAGBI.TXT” of the issuer or respectively “POKUPKI.TXT” of the recipient and in the fields describing values a value shall be completed with the same size of content as the corresponding field in the original entry in the log but with an opposite sign.

In the cases of breaking a supply for which the tax was accrued, the respective statement under article 117 (4) of the Act shall be described in the file “PRODAGBI.TXT” and “POKUPKI.TXT” of the issuer and in the fields describing values a value shall be completed with the same size of content as the corresponding field in the original entry in the log but with an opposite sign.

Already cancelled documents may not be cancelled.

Entries by which documents have been cancelled may not be cancelled.

Requirements pertinent to entries when statements under article 117 (4) of the Act are issued

If a statement under article 117 (4) of the Act is issued pertinent to the increase of the taxable amount of the supply, this document shall be described in the file "PRODAGBI.TXT" of the issuer similarly to the description of an invoice debit note. The statement shall also be described on the issuer's purchase log in the file "POKUPKI.TXT" of the issuer similarly to the description of a received invoice debit note.

If a statement under article 117 (4) of the Act is issued pertinent to the decrease of the taxable amount of the supply, this document shall be described in the file "PRODAGBI.TXT" of the issuer similarly to the description of an invoice credit note. The statement shall also be described on the issuer's purchase log in the file "POKUPKI.TXT" of the issuer similarly to the description of a received invoice credit note.

#### Grounds for refusal to accept data storage medium

The data storage medium shall not be accepted by the National Revenue Agency territorial directorate where any of the files:

- is missing or cannot be read;
- is with disrupted length or structure of the entry;
- is with disrupted structure – missing or extra entries in the file;
- is with uncompleted fields – there is a compulsory field which is blank.

In addition, the data storage medium shall not be accepted by the National Revenue Agency territorial directorate where in the file "DEKLAR.TXT":

- the fields "VAT Identification number of the person", "Name of the registered person submitting the data" contain false information;
- the content of the field "Reporting period" refers to a future period, a period during which the person is not registered or where data have been submitted about the reporting period.

In addition, the data storage medium shall not be accepted by the National Revenue Agency territorial directorate where in the files "POKUPKI.TXT" or "PRODAGBI.TXT":

- the field "VAT identification number of the person" contains false information;
- in one and the same entry the fields describing value contain values with a different sign;
- the content of the fields describing value in the file "DEKLAR.TXT" does not correspond to the sum of the corresponding fields in files "POKUPKI.TXT" or "PRODAGBI.TXT";
- the content of the fields in the file "DEKLAR.TXT" does not correspond to the content of the VAT return for the period.

The file "DEKLAR.TXT" shall contain information about the registered person, the period for which data are submitted, and the consolidated sums from the sales and purchases logs (for numbers marked with '\*'). The file shall contain only one entry (line) with the following structure:

Number	Field description	Format (number of characters)	Formula, admissible values	Controls/acceptance rules	Comple y comple (value o than
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1	2	3	4	5	6
00 - 01	VAT identification number of the person	Symbols (15)	IN standard (valid)	authorised person from the register	ye
00 - 02	Name of the person	Symbols (50)		by an operator, upon submission of data on technical medium, otherwise for html-upload is loaded directly from the register	ye
00 - 03	Tax period	symbols	$\geq 200701 < =$ YYYYMM	admissible period - not submitted; lapsed; submitted on time current date for adjustment	ye
00 - 04	Person submitting the data (PIN/Name)	Symbols (50)		authorised person from the register	ye
00 - 05	Number of documents in the sales log	Numbers (15)	number of documents in the log	correctness control	ye
00 - 06	Number of documents in the purchases log	Numbers (15)	number of documents in the log	correctness control	ye
*01 - 01	Total taxable amounts subject to VAT	Numbers (15)	log amount	correctness control (02-10- from Sales Log)	ye
*01 - 20	Total VAT charged	Numbers (15)	log amount	correctness control (02-20- from Sales Log)	ye
*01 - 11	Taxable amount of taxable supplies at 20 % rate of tax, incl. supplies under the terms of distance selling, with place of transaction within the territory of the country	Numbers (15)	log amount	correctness control (02-11- from Sales Log)	ye
*01 - 21	VAT charged 20 %	Numbers (15)	log amount	correctness control (02-21- from Sales Log)	ye
*01 - 12	Taxable amount of ICA and taxable amount of supplies received under Article 82 (2) – (4) of VAT Act	Numbers (15)	log amount	correctness control (([02 - 12]+[02 - 26] from Sales Log)	ye
*01 - 22	Tax charged on ICA and on supplies received under Article 82 (2) – (4) of VAT Act	Numbers (15)	log amount	correctness control (02-22- from Sales Log)	ye
*01 - 23	VAT charged (20 %) in other cases stipulated in VAT Act	Numbers (15)	log amount	correctness control (02-23- from Sales Log)	ye
*01 - 13	Taxable amount of supplies subject to 7 % rate of tax	Numbers (15)	log amount	correctness control (02-13- from Sales Log)	ye

*01 - 24	VAT charged 7 %	Numbers (15)	log amount	correctness control (02-24- from Sales Log)	ye
*01 - 14	Taxable amount subject to 0% rate of tax under Chapter Three of VAT Act	Numbers (15)	log amount	correctness control (02-14- from Sales Log)	ye
*01 - 15	Taxable amount of supplies at 0% rate of tax on ICS of goods	Numbers (15)	log amount	correctness control (02-15- from Sales Log)	ye
*01 - 16	Taxable amount of supplies subject to 0 % rate of tax under Articles 140, 146 and Article 173 (1) and (4) of VAT Act	Numbers (15)	log amount	correctness control (02-16- from Sales Log)	ye
*01 - 17	Taxable amount of supplies of services under Article 21(3) and Articles 22-24 of VAT Act with place of transaction within the territory of another Member State	Numbers (15)	log amount	correctness control (02-17- from Sales Log)	ye
*01 - 18	Taxable amount of supplies under Article 69 (2) of VAT Act, incl. supplies under the terms of distance selling with place of transaction within the territory of another Member State	Numbers (15)	log amount	correctness control (02-18- from Sales Log)	ye
*01 - 19	Taxable amount of tax-exempt supplies and tax-exempt ICA Purchases	Numbers (15)	log amount	correctness control (02-19- from Sales Log)	ye
*01 - 30	Taxable amount and tax on received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act and importation without right to credit for input tax or tax exempt	Numbers (15)	log amount	correctness control (03-30- from Purchases Log)	ye
*01 - 31	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct full credit for input tax	Numbers (15)	log amount	correctness control (03-31- from Purchases Log)	ye
*01 - 41	VAT charged with right to deduct full credit for input tax	Numbers (15)	log amount	correctness control (03-41- from Purchases Log)	ye

*01 - 32	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct partial credit for input tax	Numbers (15)	log amount	correctness control (03-32- from Purchases Log)	ye
*01 - 42	VAT charged with right to deduct partial credit for input tax	Numbers (15)	log amount	correctness control (03-42- from Purchases Log)	ye
*01 - 43	Annual adjustment under Article 73 (8) (+/-) and under Article 147 (3) under VAT Act Net result	Numbers (15)	log amount	correctness control (03-43- from Purchases Log)	ye
01 - 33	Factor under Article 73 (5) of VAT Act	Numbers (4)	$F \geq 0.00$ и $F \leq 1.00$	correctness control	ye
01 - 40	Total credit for input tax (cell 41 + cell 42 x x cell 33+ cell 43)	Numbers (15)	Amount from VAT return	correctness control [01 - 41] + [01 - 42] x x [01 - 33] + [01 - 43]	ye
01 - 50	Output tax payable (cell 20 - cell 40) ? 0	Numbers (15)	Amount from VAT return	correctness control [01-20] - [01-40] $\geq 0$	ye
01 - 60	Input tax claimable (cell 20 - cell 40)<0	Numbers (15)	Amount from VAT return	correctness control [01-20] - [01-40]<0	ye
01 - 70	Output tax payable from cell 50, deducted under the terms of Article 92 (1) of VAT Act	Numbers (15)	$\geq 0$	correctness control	ye
01 - 71	Output tax payable from cell 50, effectively paid	Numbers (15)	$\geq 0$	correctness control	ye
01 - 80	Output tax payable under Article 92 (1) within 45 days from submission of this return	Numbers (15)	$\geq 0$		ye
01 - 81	Output tax payable under Article 92 (3) within 30 days from submission of this return	Numbers (15)	$\geq 0$		ye
01 - 82	Output tax payable under Article 92 (4) within 30 days from submission of this return	Numbers (15)	$\geq 0$		ye

Sales Log – structure of files on magnetic or optic data storage medium

The file “PRODAJBI.TXT” shall contain information from the sales log for the period for which data are submitted. Every document in the log is recorded with one entry (line) in the file “PRODAJBI.TXT” with the following structure:

Code	Sales Log Field name	VAT return	Format (number of characters)	Compulsory	Controls/acceptance rules resulting in rejection of the file due to disrupted structure
1	2	3	4	5	6
02 - 00	VAT identification number of the person	yes	Symbols (15)	yes	admissible and valid IN – corresponds to VAT return
02 - 01	Tax period	yes	symbols (6) yyyymm	yes	corresponds to VAT return
02 - 02	Branch/Unit		Numbers (4)		>=0 or <=9999
02 - 03	Sequence number of the document in the log		Numbers (15)	yes	sequence number without omissions and duplications in the log, starts from 1, increases by 1 and the last one coincides with the number of documents in the log for the VAT return
02 - 04	Type of document	no	Symbols (2)	yes	Valid type of the document. Possible values are: 01 - Invoice 02 – Debit advice 03 – Credit advice 07 – Customs declaration/customs document for completion of customs clearance 09 – Memorandum or another document 81 – Report on effected sales 82 – Report on effected sales under special arrangements of taxation
02 - 05	Number of document	no	Symbols (20)	yes	in accordance with the general requirements for data completion
02 - 06	Date of document	no	Data (dd/mm/yyyy)	yes	Valid date
02 - 07	Identification number of counterparty (recipient)	no	Symbols (15)	yes	If completed – valid IN

08	02 -	Name of counterparty (recipient)	no	Symbols (50)	yes	no
09	02 -	Type of goods or scope and type of service - precise description as per the document	no	Symbols (30)	yes	no
10	02 -	Total taxable amounts subject to VAT	yes	Numbers (15)	yes	Sum on 02 - 11, 02 - 12, 02 - 13, 02 - 14, 02 - 16, 02 - 26
20	02 -	Total VAT charged	yes	Numbers (15)	yes	Sum on 02 - 21, 02 - 22, 02 - 23, 02 - 24
11	02 -	Taxable amount of taxable supplies at 20 % rate of tax, incl. supplies under the terms of distance selling, with place of transaction within the territory of the country	yes	Numbers (15)	yes	Number >=0.00 or <0.00
21	02 -	VAT charged 20 %	yes	Numbers (15)	yes	Number >=0.00 or <0.00
12	02 -	Taxable amount of ICA	yes	Numbers (15)	yes	Number >=0.00 or <0.00
26	02 -	Taxable amount of received supplies under Article 82 (2) – (4) of VAT Act	yes	Numbers (15)	yes	Number >=0.00 or <0.00
22	02 -	VAT charged on ICA and on received supplies under Article 82 (2) – (4) of VAT Act	yes	Numbers (15)	yes	Number >=0.00 or <0.00
23	02 -	VAT charged (20 %) in other cases stipulated in VAT Act	yes	Numbers (15)	yes	Number >=0.00 or <0.00
13	02 -	Taxable amount of taxable supplies at 7 % rate of tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00
24	02 -	VAT charged 7 %	yes	Numbers (15)	yes	Number >=0.00 or <0.00
14	02 -	Taxable amount of supplies at 0 % rate of tax under Chapter Three of VAT Act	yes	Numbers (15)	yes	Number >=0.00 or <0.00
15	02 -	Taxable amount of supplies at 0 % rate of tax on ICS of goods	yes	Numbers (15)	yes	Number >=0.00 or <0.00



02 - 16	Taxable amount of supplies at 0 % rate of tax under Article 140, Article 146 (1) and Article 173 (1) and (4) of VAT Act	yes	Numbers (15)	yes	Number >=0.00 or <0.00
02 - 17	Taxable amount of supplies of services under Article 21(3) and Articles 22-24 of VAT Act with place of transaction within the territory of another Member State	yes	Numbers (15)	yes	Number >=0.00 or <0.00
02 - 18	Taxable amount of supplies under Article 69 (2) of VAT Act, incl. taxable amount of supplies under the terms of distance selling with place of transaction within the territory of another Member State	yes	Numbers (15)	yes	Number >=0.00 or <0.00
02 - 19	Taxable amount of tax-exempt supplies and tax-exempt ICA	yes	Numbers (15)	yes	Number >=0.00 or <0.00
02 - 25	Taxable amount of supplies as intermediary in triangular operations	no	Numbers (15)	yes	Number >=0.00 or <0.00

#### Purchases Log – structure of files on magnetic or optic data storage medium

The file “POKUPKI.TXT” shall contain information from the Purchases log for the period for which data are submitted. Every document in the log is recorded with one entry (line) in the file “POKUPKI.TXT” with the following structure:

Code	Purchases Log Field name	VAT return	Format (number of characters)	Compulsory	Controls/acceptance rules resulting in rejection of the file due to disrupted structure
03 - 02	VAT identification number of the person	yes	Symbols (15)	yes	admissible and valid IN – corresponds to VAT return
03 - 01	Tax period	yes	symbols (6) yyyymm	yes	corresponds to VAT return
03 - 03	Branch/Unit		Numbers (4)		>=0 or <=9999
03 - 04	Sequence number of the document in the log		Numbers (15)	yes	sequence number without omissions and duplications in the log, starts from 1, increases by 1 and the last one coincides with the number of documents in the log for the VAT return

05	03 -	Type of document		Symbols (2)	yes	Valid type of the document. Possible values are: 01 - Invoice 02 – Debit advice 03 – Credit advice 07 – Customs declaration/customs document for completion of customs clearance 09 – Memorandum or another document
06	03 -	Number of document		symbols (20)	yes	in accordance with the general requirements for data completion
07	03 -	Date of document		Data (dd/mm/yyyy)	yes	Valid date
08	03 -	Identification number of counterparty (supplier)		Symbols (15)	yes	If completed – valid IN
09	03 -	Name of counterparty (supplier)		Symbols (50)	yes	
10	03 -	Type of goods or scope and type of service - precise description as per the document		Symbols (30)	yes	
30	03 -	Taxable amount and tax on received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act and importation without right to credit for input tax or tax exempt	yes	Numbers (15)	yes	Number >=0.00 or <0.00
31	03 -	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct full credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00
41	03 -	VAT with right to full credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00

03 - 32	Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act, importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act with right to deduct partial credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00
03 - 42	VAT with right to partial credit for input tax	yes	Numbers (15)	yes	Number >=0.00 or <0.00
03 - 43	Annual adjustment under Article 73 (8) of VAT Act	yes	Numbers (15)	yes	Number >=0.00 or <0.00
03 - 44	Taxable amount of acquisition of goods from intermediary in triangular operation	no	Numbers (15)	yes	Number >=0.00 or <0.00

Appendix No. 13  
to Article 116 (1)  
(Amended, SG No. 101/2006, effective 1.01.2007)

VALUE ADDED TAX RETURN	TD of NRA /Office				
	<i>Incoming № ...../..... to be filled in by the revenue administration</i>				
	Tax period: ...../.....				
	mm/yyyy				
A: Name and address for correspondence of the registered person	VAT IN: BG..... IN:.....				
Section A: Data about VAT charged					
Total taxable amounts subject to VAT (sum from cell 11 to cell 16)		01		Total VAT charged (sum from cell 21 to cell 24)	20
Taxable amount subject to 20 % rate of tax:					

- taxable amount of taxable supplies, incl. Supplies under the terms of distance selling with place of transaction within the territory of the country		11		VAT charged		21
- taxable amount of ICA and taxable amount of received supplies under Article 82 (2) – (4) of VAT Act		12		VAT charged on ICA and on received supplies under Article 82 (2) – (4) of VAT Act		22
				VAT charged (20 %) in other cases stipulated in VAT Act		23
Taxable amount of supplies subject to 7 % rate of tax		13		VAT charged (7 %)		24
Taxable amount subject to 0 % rate of tax :						
- taxable amount of supplies under Chapter Three of VAT Act		14				
- taxable amount of ICS of goods		15				
- taxable amount of supplies under Articles 140, 146 and Article 173 (1) and (4) of VAT Act		16				
Taxable amount of supplies of services under Article 21, (3) and Articles 22 - 24 with place of transaction within the territory of another Member State		17				

Taxable amount of supplies under Article 69 (2) of VAT Act, incl. supplies under the terms of distance selling with place of transaction within the territory of another Member State		18			
Taxable amount of tax-exempt supplies and ICA		19			
Section B: Data about exercised right to credit for input tax					
Taxable amount and tax on received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act and importation without right to credit for input tax or tax exempt		30			
Taxable amount of received supplies, ICA, received supplies under Article 82 (2) – (4) of VAT Act and importation, as well as taxable amount of received supplies used for effecting supplies under Article 69 (2) of VAT Act:					
- with right to full credit for input tax		31		VAT with right to full credit for input tax	41
- with right to partial credit for input tax		32		VAT with right to partial credit for input tax	42
				Annual adjustment under Article 73 (8) (+/-) and under Article 147 (3) under VAT Act	43
Factor under Article 73 (5) of VAT Act		33		Total credit for input tax (cell 41 + cell 42 x cell 33+ + cell 43)	40

Section C: Net result for the period						
Output tax payable (cell 20 - cell 40) i 0		50		Input tax claimable (cell 20 - cell 40)<0		60
Section D: output tax payable						
Output tax payable from cell 50, deducted under the terms of Article 92 (1) of VAT Act		70		Output tax payable from cell 50, effectively paid		71
Section E: input VAT claimable						
Pursuant to Article 92 (1) within 45 days from submission of this return	80	Pursuant to Article 92 (3) within 30 days from submission of this return	81	Pursuant to Article 92 (4) within 30 days from submission of this return		82
The undersigned, ....., hereby declare that:						
<input type="checkbox"/> I represent the person specified in cell A and the information stated herein is true and correct. <input type="checkbox"/> the circumstances of Article 92 (3) and (4) of Vat Act exist.						
I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.						
Date of completion: .....		Position: .....		Signature and stamp: .....		

Note. Information in this form shall be typewritten. Amounts shall be stated in BGN and stotinki.

Appendix No. 14  
to Article 117 (1)  
(Amended, SG No. 101/2006, effective 1.01.2007)

VIES RETURN	TD/Office..... Incoming No ...../ .....year to be filled in by the revenue administration
	Tax period: mm/yyyy

A. Data about the registered person		
VAT identification number BG Name/name of enterprise Address for correspondence		
B. Data about the person submitting the return:		
Name PIN/Personal number of non-resident person Address for correspondence: Address (quarter, residential complex, street No.) Location (city/village) Postal code		
In the capacity of	<input type="radio"/> representative	<input type="radio"/> attorney
C. Effected intra-Community supplies of goods, supplies of goods as intermediary in triangular operation as well as supply of services under Articles 21 (3) and article 22 – 24 of the VAT Act with place of transaction within the territory of another Member State whereby recipients are VAT registered persons in another member state.		
Taxable amount - total in BGN, (sum of column κ3+ κ4 + κ5), incl		01
Taxable amount of ICS (sum of column κ3)		17

Total number of lines in the return					02
No.	VAT IN of the recipient/ acquirer (incl. sign)	Taxable amount in BGN			Tax period in which the tax became chargeable* (mm/yyyy)
		intra-Community supplies of goods	Supplies of goods as intermediary in triangular operation	Supply of services under Article 21(3) and Articles 22-24 of VAT Act with place of transaction within the territory of another Member State	
κ1	κ2	κ3	κ4	κ5	κ6

\* In column κ6 specify the tax period in which the tax became chargeable where this period is different from the tax period for which this return refers.

The undersigned, ....., hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Note. Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.

Appendix No. 15  
to Article 118 (1)  
(Amended, SG No. 101/2006, effective 1.01.2007)

## PARAMETERS, STRUCTURE AND REQUIREMENTS TO FILES ON MAGNETIC OR OPTICAL DATA STORAGE MEDIUM of VIES RETURN

The magnetic or optical data storage medium or electronically sent information shall contain one of the following files:

VIES.TXT or VIES.CSV Files VIES.TXT, VIES.CSV must be text files with coding cp-1251/windows-1251.

Structure of files on the magnetic or optical data storage medium

The files VIES.TXT and VIES.CSV shall contain information from one VIES return and the extension (TXT, CSV) of the VIES file shall determine its format and shall have the following meaning:

- Extension TXT – the fields in the file shall have fixed length and a standard separator between individual entries (lines) shall be placed for end of line of text file – a sign for Carriage Return with a following sign Line Feed.
- Extension CSV – the fields in the file shall be separated by semi-column (;) and a standard separator between individual entries (lines) shall be placed for end of line of text file – a sign for Carriage Return with a following sign Line Feed.

The file “VIES.TXT” shall contain information from one VIES return for the period for which it is submitted and shall be downloaded on only one magnetic or optical data storage medium. The fields in the file have a fixed length and individual entries (lines) are separated by a standard separator for end of line of a text file - the sign for Carriage Return with a following sign Line Feed.

The structure of the VIES.TXT file shall contain the following sections, which shall be separated physically by a new line:

1. Section “Main entry” – the section consists of only one entry (line) with the following structure:

Number	Field description	Length (number of characters)	Format
1.	Code of Section “Main entry”	3	Symbols with VHR (Latin) value
2.	Reporting period	7	symbols



3.	Total number of lines in the return	5	numbers
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Section “Declarant” – the section consists of only one entry (line) containing information about the person submitting the magnetic or optical data storage medium, and shall have the following structure:

Number	Field description	Length (number of characters)	Format
1.	Code of Section “Declarant”	3	Symbols with VDR (Latin) value)
2.	PIN/Personal Number of Non-Resident of the person submitting the return	15	symbols
3.	Full name according to identity card of the person submitting the return	150	symbols
4.	City from the address for correspondence of the person submitting the return	50	symbols
5.	Postal code from the address for correspondence of the person submitting the return	4	numbers
6.	Address for correspondence (quarter, residential complex, street No.) of the person submitting the return	150	symbols
7.	Capacity of the person submitting the return	1	symbols

3. Section “Registered person” – the section shall contain only one entry (line) containing information about the registered person submitting the data, and shall have the following structure:

Number	Field description	Length (number of characters)	Format
1.	Code of Section “Registered person”	3	Symbols with VTR (Latin) value
2.	VAT identification number of the registered person	15	symbols
3.	Name of the registered person	150	symbols
4.	Address for correspondence	200	symbols

4. Section “Total turnover” - the section consists of only one entry (line) containing information about the total amount of

supplies in the return, and shall have the following structure:

Number	Field description	Length (number of characters)	Format
1.	Code of Section "Total turnover"	3	Symbols with TTR (Latin) value
2.	Taxable amount total (sum of column κ3 + κ4 + κ5)	12	numbers
3.	Taxable amount of ICS (sum of κ3)	12	numbers

5. Section "ICS" - the section consists of one or more entries (lines) each one containing information about effected supplies to a non-resident counterparty of EU Member State for the reporting period. The entries shall have the following structure:

Number	Field description	Length (number of characters)	Format
1.	Code of Section "ICS"	3	Symbols with VIR (Latin) value
2.	Number of line	5	numbers
3.	VIN number of the non-resident counterparty, incl. the sign of the Member State	15	symbols
4.	Total taxable amount for supplies of goods	12	numbers
5.	Total taxable amount for triangular operations	12	numbers
6.	Total taxable amount for supplied services under Article 21(3) and Articles 22-24 of VAT Act with place of transaction the territory of another Member State	12	numbers
7.	Reporting period for effected ICS to the respective non-resident counterparty	7	symbols

VIN number of a non-resident counterparty, incl. the sign of the Member State, shall be the VAT identification number issued by the Member State where the person is registered for the purposes of VAT.

Requirements to the sequence of entries in the file  
The sections in the file VIES.TXT shall have the following sequence:

1. Section "Main entry".
2. Section "Declarant".
3. Section "Registered person".
4. Section "Total turnover".
5. Section "ICS".

The entries in Section “ICS” shall be arranged in the field “Sequence number” in ascending sequence and the first entry in the field shall have value “1”, the other entries increasing by 1 without omissions and duplication.

Requirements to the title of the magnetic or optical data storage medium

In accordance with those applicable to the ledgers of account.

Requirements to the content of the fields in the file.

General requirements

The fixed length (number of characters) for every field is compulsory. The unused positions shall be completed with a character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

The fields in notional format “Symbols” may contain numbers, letters and separators (such as “;”, etc.). The content is left aligned.

The fields in notional format “Numbers” may contain only Arabic numerals. The content is right aligned. Where the field describes a value, it may contain also a separator “.” for stotinki and a minus sign, but no other signs or separators. Zeros (0) may be added in front of the amount to comply with the requirement to the length of field. Completed values shall be in BGN.

Example: Value BGN 100.00 - “100.00” shall be completed.

Example: Value BGN -200.00 - “200.00” shall be completed.

Requirements to specific fields

The fields in all sections shall be completed mandatorily with the exception of the field “Reporting period” in Section “ICS” for the lines whose tax period coincides with the tax period of the return.

Requirements to fields in Section “Main entry”

- The field “Code of Section “Main entry” shall be completed with the VHR code in Latin.
- The field “Reporting period” shall contain the period for which data are submitted in the VIES return on a magnetic or optical data storage medium. The field shall contain only numbers and the sign “/”. The content of the field shall be in the following format: “mm/yyyy”, where: yyyy is the year for which data refer, mm is the number of the month for which data refer. Example: Information is submitted for the period 01 March 1999 - 31 March 2007 - “03/2007” shall be completed.

Requirements to fields in Section “Declarant”

- The field “Code of Section “Declarant” shall be completed with the VDR code in Latin.
- The field “Type of the person submitting the magnetic or optical data storage medium” shall be completed with the following codes:

Code in Latin	Description
A	The person submitting the return is attorney
R	The person submitting the return is representative

Requirements to fields in Section “Registered person”

The field “Code of Section “Registered person” shall be completed with the VTR code in Latin.

Requirements to fields in Section “Total turnover”

The field “Code of Section “Total turnover” shall be completed with the TTR code in Latin.

Requirements to fields in Section “ICS”

- The field “Code of Section “ICS” shall be completed with the VIR code in Latin.
- The field “Reporting period for effected ICS to respective non-resident counterparty” shall contain the period in which ICS are effected to the respective non-resident counterparty . The field shall contain only numbers and the sign “/”. The content of the field shall be in the following format: “mm/yyyy”, where: yyyy is the year for which data refer, and mm is the number of the month

for which data refer. Example: The information submitted is for the period 01 March 2007 - 31 March 2007 - "03/2007" shall be completed.

Grounds for refusal to accept a magnetic or optical data storage medium

A magnetic or optical data storage medium containing VIES.TXT file shall not be accepted by the territorial directorate of the National Revenue Agency where:

1. The file cannot be read.
2. The length of the file or the structure of the entries is disrupted.
3. The file is with disrupted structure – the file has missing or extra entries.
4. The file has uncompleted data in compulsory fields.

5. The field "VAT identification number of the registered person" in Section "Registered person" has false content.

Structure of VIES.CSV file The file "VIES.CSV" shall contain information from one VIES return for the period for which it is submitted and shall be downloaded on only one magnetic or optical data storage medium. The fields in the file are separated by semi-column a standard separator for end of line of a text file shall be placed between individual entries (lines) – the sign for Carriage Return with a following sign Line Feed.

The structure of VIES.CSV file shall contain the following sections which shall be separated physically by a new line:

Section "Main entry" – the section shall contain only one entry (line) with the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1.	Code of Section "Main entry"	3	Symbols with VHR (Latin) value
2.	Reporting period	7	symbols
3.	Total number of lines in the return	5	numbers

Section "Declarant" – the section shall contain only one entry (line) containing information about the person submitting the magnetic or optical data storage medium, and shall have the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1	2	3	4
1.	Code of Section "Declarant"	3	Symbols with VDR (Latin) value)
2.	PIN/Personal Number of Non-Resident of the person submitting the return	15	symbols
3.	Full name according to identity card of the person submitting the return	150	symbols

4.	City from the address for correspondence of the person submitting the return	50	symbols
5.	Postal code from the address for correspondence of the person submitting the return	4	numbers
6.	Address or correspondence (quarter, residential complex, street No.) of the person submitting the return	150	symbols
7.	Capacity of the person submitting the return	1	symbols

Section “Registered person” – the section shall contain only one entry (line) containing information about the registered person submitting the data, and shall have the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1.	Code of Section “Registered person”	3	Symbols with VTR (Latin) value
2.	VAT identification number of the registered person	15	symbols
3.	Name of the registered person	150	symbols
4.	Address for correspondence	200	symbols

Section “Total turnover” - the section consists of only one entry (line) containing information about the total amount of supplies in the return, and shall have the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1.	Code of Section “Total turnover”	3	Symbols with TTR (Latin) value
2.	Taxable amount total (sum of column k3 + k4 + k5)	12	numbers
3.	Taxable amount of ICS (sum of k3)	12	numbers

Section “ICS” - the section consists of one or more entries (lines) each one containing information about effected supplies to a non-resident counterparty of EU Member State for the reporting period. The entries shall have the following structure:

Number	Field description	Maximum length (maximum number of characters)	Format
1.	Code of Section “ICS”	3	Symbols with VIR (Latin) value
2.	Number of line	5	numbers
3.	VIN number of non-resident counterparty	15	symbols
4.	Total taxable amount for supplies of goods	12	numbers
5.	Total taxable amount for triangular operations	12	numbers
6.	Total taxable amount for supplied services under Article 21(3) and Articles 22-24 of VAT Act with place of transaction within the territory of another Member State	12	numbers
7.	Reporting period for effected ICS to the respective non-resident counterparty	7	symbols

#### Requirements to the sequence of entries in the file

The sections in the VIES.CSV file shall have the following sequence:

1. Section “Main entry”.
2. Section “Declarant”.
3. Section “Registered person”.
4. Section “Total turnover”.
5. Section “ICS”.

The entries in Section “ICS” shall be arranged in the field “Sequence number” in ascending sequence and the first entry in the field shall have value “1”, the other entries increasing by 1 without omissions and duplication.

Requirements to the content of the fields in the file.

#### General requirements

The fields in notional format “Symbols” may contain numbers, letters and separators (such as “.”) with the exception of the semi-column (;) symbol.

The fields in notional format “Numbers” may contain only Arabic numerals. Where the field describes value, it may contain also a separator “.” for stotinki and a minus sign, but no other signs or separators. Zeros (0) may be added in front of the amount to comply with the requirement to field length. Completed values shall be in BGN.

Example: Value BGN 100.00 - “100.00” shall be completed.

Example: Value BGN -200.00 - “-200.00” shall be completed.

#### Requirements to specific fields

The fields in all sections shall be completed mandatorily with the exception of the field “Reporting period” in Section “ICS” for the lines whose tax period coincides with the tax period of the return.

#### Requirements to fields in Section “Main entry”

- The field “Code of Section “Main entry” shall be completed with the VHR code in Latin.
- The field “Reporting period” shall contain the period for

which data are submitted in the VIES return on a magnetic or optical data storage medium. The field shall contain only numbers and the sign “/”. The content of the field shall be in the following format: “mm/yyyy”, where: yyyy is the year for which data refer, mm is the number of the month for which data refer. Example: Information is submitted for the period 01 March 1999 - 31 March 2007 - “03/2007” shall be completed.

Requirements to fields in Section “Declarant”

- The field “Code of Section “Declarant” shall be completed with the VDR code in Latin.
- The field “Type of the person submitting the magnetic or optical data storage medium” shall be completed with the following codes:

Code in Latin	Description
A	The person submitting the return is attorney
R	The person submitting the return is representative

Requirements to fields in Section “Registered person”

The field “Code of Section “Registered person” shall be completed with the VTR code in Latin.

Requirements to fields in Section “Total turnover”

The field “Code of Section “Total turnover” shall be completed with the TTR code in Latin.

Requirements to fields in Section “ICS”

- The field “Code of Section “ICS” shall be completed with the VIR code in Latin.
- The field “Reporting period for effected ICS to respective non-resident counterparty” shall contain the period in which ICS are effected to the respective non-resident counterparty . The field shall contain only numbers and the sign “/”. The content of the field shall be in the following format: “mm/yyyy”, where: yyyy is the year for which data refer, and mm is the number of the month for which data refer. Example: The information submitted is for the period 01 March 2007 - 31 March 2007 - “03/2007” shall be completed.

Requirements to the title of the magnetic or optical data storage medium

In accordance with those applicable to the ledgers of account.

Grounds for refusal to accept a magnetic or optical data storage medium or electronically sent information

A magnetic or optical data storage medium containing VIES.TXT file shall not be accepted by the territorial directorate of the National Revenue Agency where:

1. The file cannot be read.
2. The file contains fields exceeding the maximum number of symbols or has entries with disrupted structure.
3. The file is with disrupted structure – the file has missing or extra entries.
4. The file has uncompleted data in compulsory fields.
5. The field “VAT identification number of the registered person” in Section “Registered person” has false content.

Appendix No. 16  
to Article 119 (1)



Appendix No. 17  
to Article 119 (3)

(Amended, SG No. 101/2006, effective 1.01.2007)

## REQUIREMENTS TO THE STRUCTURE OF THE FILE SUBMITTED ELECTRONICALLY WITH INFORMATION ON VAT RETURN UNDER VAT ACT FOR SUPPLY OF ELECTRONICALLY EFFECTED SERVICES

The file shall have the format of a standard ASCII text file with extension txt or xml format.

Structure of the file for electronic submission of information

The SDELU file shall contain information from one VAT return on supply of electronically effected services and the extension of the file shall determine its format and shall have the following meaning:

- The fields in the SDELU.TXT file shall have fixed length and a standard separator for end of line of a text file shall be placed between individual entries (lines) – the sign for Carriage Return with a following sign Line Feed.

- The structure of the SDELU.XML file shall be approved by the executive director of the NRA and shall be published on the website of NRA.

The file shall contain information from one VAT return on supply of electronically effected services for one quarterly period for which it is submitted.

Requirements to the structure of SDELU file

1. Data shall be completed in accordance with the standard requirements for data completion in TXT or XML format.

2. Data for completion of this VAT return shall correspond to the consolidated data in the electronic register kept by the person under Article 120 (3) of VAT Act.

The SDELU.TXT file shall contain information from one VAT return for the period for which it is submitted. The fields in the file shall have fixed length and a standard separator for end of line of a text file shall be placed between individual entries (lines) – the sign for Carriage Return followed by the Line Feed sign.

There are no separators between individual fields of one entry in the files.

The specified length (number of characters) for every field is compulsory. The unused positions shall be completed with the character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

The fields in notional format “Symbols” may contain numbers, letters and separators (such as “., etc.). The content is left aligned.

The fields in notional format “Numbers” may contain only Arabic numerals. The content is right aligned. Where the field describes a value, it may contain also a separator “.” for stotinki and a minus sign, but no other signs or separators. Zeros (0) may not be added in front of the amount to abide by the requirement as to the length of the field. Completed values shall be in BGN or in EUR for the explicitly designated fields.

Example: Value BGN 100.00 - “100.00” shall be completed.

Example: Value BGN -200.00 - “200.00” shall be completed.

The fields in notional format “Date” shall contain only numbers and the sign “/”. The content of the field shall have the following format: “dd/mm/yyyy”, where: dd is the day, mm is the number of the month, and yyyy is the year.



The structure of SDELU.TXT file shall contain the following two sections, which shall be physically separated by a new line.

Section “Main entry” – the section shall contain only one entry (line) with the following structure:

Field description	Format (number of characters)	Formula, admissible values	Controls/acceptance rules	Compulsory completion (value other than nil)
Code of entry	Symbols (2)	01	Control on admissible values	yes
VAT identification number of the person	Symbols (15)	Standard for valid VAT IN	Authorised person from the register	yes
Name of the person	Symbols (50)	Latin alphabet	Latin alphabet	yes
Address for receipt of messages by the registered person	Symbols (150)	Latin alphabet	Validation from NRA register	yes
Tax period	Symbols (6)	q/yyyy (q =1, 2, 3, 4);  >=1/2007<= current period	Admissible period for submission	yes
Currency BGN	Symbols (3)	BGN	Control on admissible values	yes
Total amount of tax due for the period in BGN	Numbers (15)	Sum of field number 05 from section No. 2	Control on admissible values	yes
Total amount of tax due for the period in EUR	Numbers (15)	Sum of field number 06 from section № 2	Control on admissible values	yes
Number of entries in section № 2	Numbers (10)	Total number of entries in section № 2	Correctness control	yes

Appendix No. 18  
to Article 96 (2)

(Amended, SG No. 101/2006, effective 1.01.2007)

The parameters and requirements to the structure of the data in the electronic register

The electronic register under Article 120 (3) of the Act shall be kept as electronic file ELREG.

Structure of ELREG file

The “ELREG” file contains the VAT identification number of the registered person and information about electronically effected supply of services. Every document in the register shall be recorded with an entry (line) in the file. Every line of the file shall have the following structure:

Field No.	Field name	Format (number of characters)	Description/Comments/ Restrictions
1	2	3	4
1.	VAT identification number of the person	Symbols (15)	VAT IN issued by NRA
2.	Type of the electronically supplied service	Symbols (50)	Short description of the service
3.	Quantity of the electronically supplied service	Numbers (15)	Number of services
4.	Number of the issued invoice on the supply	Numbers (15)	in accordance with the general requirements
5.	Date of the issued invoice on the supply	Date (10) (dd/mm/yyyy)	in accordance with the general requirements for data completion
6.	Taxable amount in foreign currency	Numbers (15)	Where the price is agreed in foreign currency
7.	BGN exchange rate to the respective currency	Numbers (15)	Exchange rate at the date of the chargeable event
8.	Taxable amount in BGN	Numbers (15)	Taxable amount after the recalculation
9.	Rate of tax as applicable	Numbers (6)	Rate of tax in the Member State of the recipient of the service
10.	Amount of tax in BGN	Numbers (15)	Check for correctness of a specific tax amount in BGN
11.	BGN/EUR exchange rate	Numbers (7)	Exchange rate at the date of the chargeable event
12.	Amount of tax in EUR	Numbers (15)	Tax amount after the recalculation
13.	Mode of payment	Symbols (15)	Cash, bank transfer, etc.

Note. Where there is no need to complete data in the respective field as entry in the file, the field shall be left blank.

General requirements to the structure of the ELREG file

There are no separators between individual fields of one entry in the files.

Between individual entries (lines) a standard separator for end of line of a text file shall be placed – the sign for Carriage Return followed by the Line Feed sign.

Upon request for control purposes the ELREG file shall be placed on a magnetic or optic carrier. If the storage capacity of the carrier is not sufficient, an extra carrier shall be used for storing the file in order to ensure that the whole information will be read.

Requirements to the sequence of entries in the files:

The fields in the SDELU.TXT file describing value shall contain the sum of the values of the respective fields in the ELREG file for the respective tax period.

Requirements to the content of the fields in the ELREG file.

The specified length (number of characters) for each field is compulsory. The unused positions shall be completed with a character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

The fields in notional format “Symbols” may contain numbers, letters and separators (such as “;”, etc.). The content is left aligned.

The fields in notional format “Numbers” may contain only Arabic numerals. The content is right aligned. Where the field describes a value, it may contain also a separator “.” for stotinki and a minus sign, but no other signs or separators. Zeros (0) may not be added in front of the amount to abide by the requirement for the length of the field. Completed values shall be in BGN, whereas only the explicitly designated fields shall be completed in EUR.

Example: Value BGN 100.00 - “100.00” shall be completed.

Example: Value BGN -200.00 - “200.00” shall be completed.

The fields in notional format “Date” shall contain only numbers and the sign “/”. The content of the field shall have the following format: “dd/mm/yyyy”, where: dd is the day, mm is the number of the month, and yyyy is the year.

Example: Date 3 December 2007 – “03/12/2007” shall be completed.

Example: Date 25 March 2007 – “25/03/2007” shall be completed.

Example: The field is blank (not completed) – it shall contain “ ” or “ / ”.

Requirements to specific fields

The field “No. of the invoice issued for the sale” shall contain only Arabic numerals. The content shall be right aligned. It is mandatory to complete this field and the positions that are not used should not be filled with "0" before the actual number in order to abide by the requirement as to the length of the field.

Example: No. of the invoice issued for the supply 510 – “510” shall be filled in.

The field “Date of issue of the invoice for the supply” shall contain the date on which the document is issued. The field shall be filled in mandatorily.

The fields specifying value are the fields with numbers from 7 to 12. In each individual entry, the content of the fields specifying value must have the same sign (+ or -).

Requirements to entries upon cancellation of documents

If the invoicing is done in the period when issued, it shall be described in the ELREG file, but the fields specifying value shall be left blank (i.e. shall not be filled in) or zero (0) shall be recorded.

If an invoice is cancelled after the period when issued, it shall be described in the ELREG file, where the fields specifying values shall be filled in with a value equal in absolute value to the content of the respective field from the initial entry in the file but with the opposite sign.

Already cancelled documents may not be cancelled.

Entries by which documents have been cancelled may not be cancelled.

Appendix No. 19  
to Article 101 (2)  
(Amended, SG No. 101/2006, effective 1.01.2007)

RETURN ON INTRA-COMMUNITY SUPPLY OR INTRA-COMMUNITY ACQUISITION OF  
NEW MEANS OF TRANSPORT BY PERSONS NOT REGISTERED UNDER VAT ACT

RETURN  on intra-Community supply or intra-Community acquisition of new means of transport	TD/Office  Incoming № ..... / <i>to be filled in by the revenue                  administration</i>  year					
A. Data about the declarant:						
IN within the meaning of Item 1 of § 1 of the supplementary provision of the Regulations for Application of VAT Act  Identification number for tax purposes/VAT number of non-resident person  Name  Address for correspondence						
B. Type of transaction:						
Intra-Community supply	<input type="checkbox"/>	Intra-Community acquisition				
C. Data about the means of transport:						
01	Type of the means of transport					
	o Motor vehicle	o vessel	o aircraft			

02	Registration number:
03	Make:
04	Model:
05	Colour:
06	Nº of frame (for a land vehicle)/identification number (for a vessel or aircraft)
07	Volume of the engine in cub. cm (for motor vehicle)
08	Power of the engine in kW (for motor vehicle)
09	Length in meters (for vessels)
10	Take-off weight in kg (for aircrafts)
11	Date of first registration ..... (dd/mm/yyyy)
12	Mileage in km (for motor vehicle)
13	Sailing hours/flight hours ..... (for vessels, aircrafts respectively)
D. Data about the counterparty – supplier (seller) / recipient (buyer):	
IN within the meaning of Item 1 of § 1 of the supplementary provision of the Regulations for Application of VAT Act.....	
Identification number for tax purposes/VAT number of non-resident person .....	
Name .....	
Address for correspondence .....	
E. Data about the supply/acquisition:	
14	Date of occurrence of the chargeable event ..... (dd/mm/yyyy)
15	Taxable amount
16	VAT due for intra-Community acquisition
F. Data about refunding of tax under Article 168, ( 5) of VAT Act1:	
17	Taxable amount for intra-Community supply (line 15 to be transferred) .....

18	Amount of tax chargeable if the supply is subject to 20% rate of tax ..... (the taxable amount on line 17 shall be multiplied by 0.20)
19	VAT upon acquisition of the means of transport ..... (upon purchase within the territory of the country, upon intra-Community acquisition, upon importation)
20	Amount of input VAT claimable under Article 168 (5) of VAT Act ..... (line 19 shall be transferred, and where the value on line 19 is higher than the value on line 18 the value on line 18 shall be transferred)
G. Enclosed documents:	
	Documents certifying the intra-Community supply and the intra-Community acquisition:
o	1) A copy of a document issued by the person in cell A for the effected supply, which shall contain the requisites set out in Items 3 – 15 of Article 114 (1) of VAT Act (in the cases of intra-Community supply)
o	2) A copy of a document under Item 3 of Article 103 (2) of the Regulations for Application of VAT Act certifying that the means of transport is transported to the territory of another Member State (in the cases of intra-Community supply)
o	3) A copy of a document issued by the supplier (seller) stated in cell D, which shall contain the requisites set out in Items 3 – 15 of Article 114 (1) of VAT Act (in the cases of intra-Community acquisition)
	Documents certifying the right to deduct credit for input tax under Article 168 (5) of VAT Act <sup>2</sup> :
o	4) An invoice meeting the requirements of Article 114 of VAT Act (where the means of transport is purchased within the territory of the country)
o	5) A customs declaration/customs document certifying completion of customs clearance (in cases of importation of the means of transport)
o	6) A copy of a document issued by the supplier (seller), which shall contain the requisites set out in Items 3 – 15 of Article 114 (1) of VAT Act (in the cases of intra-Community acquisition)
o	7) A copy of a payment document certifying that the tax has been remitted to the Executive Budget Revenue (where the means of transport is acquired upon importation or intra-Community acquisition)
o	8) A declaration signed by the recipient under Item 4 of Article 103 (2) of the Regulations for Application of VAT Act

o	9) A document issued by a service company, insurance company or a competent government authority (ministry, agency, etc) under Item 5 of Article 103 (2) of the Regulations for Application of VAT Act									

The undersigned,.....,

hereby declare that I represent the person specified in cell A and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under Article 313 of the Criminal Code.

Date of completion: ..... Position: ..... Signature and stamp: .....

Note. Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.

1 and 2 to be filled in only where the person wishes to exercise its right to refund credit for input tax under Article 168 (5) of VAT Act.

Appendix No. 20  
to Article 83 (3)

**NOTIFICATION**  
**of effected sale under Article 131 of the Act**  
Territorial Directorate of National Revenue Agency at debtor's registration:  
Incoming No. ....

**1. Data about the debtor:**

1.1. Company name/name .....

1.2. Address .....

1.3. Identification number .....

1.4. VAT identification number .....

**2. Data about the recipient (buyer)**

2.1. Company name/name .....

2.2. Address .....

2.3. Identification number .....

2.4. VAT identification number

(if any) .....

**3. Data about the public executor, judicial executor or secured creditor:**

3.1. Company name/name .....

3.2. Address .....

3.3. Identification number .....

**4. Data about the sale:**

4.1. Grounds for effecting the sale .....

4.2. Date of issuing the document

under Article §3 (1) of the Regulations for Application of VAT Act .....

4.3. Selling price of the item .....

4.4. Taxable amount .....

4.5. Tax due .....

The undersigned, ....., hereby declare that I represent the person specified in item 3 and the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under the Criminal Code.

Date: ..... Signature and stamp: .....

*Note. Information in this form must be typewritten. Amounts shall be stated in BGN and stotinki.*

Appendix No. 21  
to Article 109 (2)



Appendix No. 22  
to Article 113 (15)  
(New, SG No. 101/2006, effective 1.01.2007)



The parameters and requirements to the structure of the data of the electronic register

The electronic register under Article 113 (13) shall be kept as electronic file NMTREG.

Structure of the NMTREG.CSV file. The NMTREG.CSV file shall contain the VAT identification number of the registered person and information about the supply of new means of transport effected by VAT-registered Bulgarian suppliers to non-registered persons from another member state. Each supplied means of transport shall be described by a single entry (line) in the file and this shall be placed on a magnetic or optic carrier. The fields in the file shall be delimited by the semi-colon sign (;) and a standard separator between the individual entries (lines) shall be placed for end of line of a text file - a sign for Carriage Return followed by the Line Feed sign.

Each line of the file shall have the following structure:

№ of field	Description/Comments	Format (number of characters)
1	Date of issue of the invoice	Date (10) DD/MM/YYYY
2	Number of the invoice issued for the supply of a new means of transport	Numbers (10)
3	VAT identification number of the supplier, including the "BG" sign	Symbols (12)
4	Name of the supplier	Symbols (20)
5	Address of the supplier – street No.	Symbols (20)
6	Postal code of the supplier	Symbols (10)
7	Town of the supplier	Symbols (12)
8	Name of the client	Symbols (20)
9	Address of the client – street No.	Symbols (20)
10	Postal code of the client	Symbols (10)
11	Town of the client	Symbols (12)
12	Sign (prefix) of the member state where the means of transport will be used	Symbols (2)
13	Value of the means of transport in BGN	Numbers (8)

14	Type of the means of transport: land vehicle, vessel, aircraft. Values of the field:	Symbols (12)
	- Land vehicle	
	- Vessel	
	- Aircraft	
15	Description – explanatory text – additional information	Symbols (50)
16	Date of initial registration	Date (10) DD/MM/YYYY
17	Mileage in km/sailing hours/flight hours	Symbols (12)
18	Frame number or identification number of the vessel or aircraft	Symbols (12)
19	Date of issue of the temporary/transit license plates (for motor vehicles)	Date (10) DD/MM/YYYY

The specified length (number of characters) for each field is compulsory. The unused positions shall be completed with a character spacing. If the field is blank (not completed), its individual positions shall be completed with a character spacing.

The fields in notional format “Symbols” may contain numbers, letters and separators (such as “, etc.) with the exception of the semi-colon (;) symbol. The content shall be left-aligned.

The fields in notional format “Numbers” may contain only Arabic numerals. The content shall be right-aligned. Where the field describes a value, it may contain also a separator “.” for stotinki, but no other signs or separators. Zeros (0) may be added in front of the amount to abide by the requirement as to the length of the field. The completed values shall be in BGN.

Example: Value BGN 10,000.00 - “10,000.00” shall be completed.

The fields in notional format “Date” shall contain only numbers and the sign “/”. The content of the field shall have the following format: “dd/mm/yyyy”, where: dd is the day, mm is the number of the month, and yyyy is the year.

Example: Date 3 December 2007 – “03/12/2007” shall be completed.

Example: Date 25 March 2007 – “25/03/2007” shall be completed.

Example: The field is blank (not completed) – it shall contain “” or “/ /”.

#### Requirements to specific fields

The field “No. of the invoice issued for the supply of a new means of transport” shall contain only Arabic numerals. The content shall be right-aligned. It is mandatory to complete this field and the positions that are not used can be filled with "0" before the actual number in order to abide by the requirement as to the length of the field.

Example: No. of the invoice issued for the supply 510 – “510” shall be filled in.

The field “Date of issue of the invoice” shall contain the date on which the document is issued. The field shall be filled in mandatorily.

#### Requirements to entries upon cancellation of documents

If the invoicing is done in the period when issued, it shall be described in the NMTREG.CSV file, but the fields specifying value shall be left blank (i.e. shall not be filled in) or zero (0) shall be recorded.

If an invoice is cancelled after the period when issued, it shall be described in the NMTREG.CSV file, where the fields specifying values shall be filled in with a value equal in absolute value to the content of the respective field from the initial entry in the file but with the opposite sign.

Already cancelled documents may not be cancelled.

Entries by which documents have been cancelled may not be cancelled.

Appendix No. 23  
to Article 88 (2)  
(New, SG No. 101/2006, effective 1.01.2007)

Territorial Directorate of National  
Revenue Agency at person’s registration:

Incoming № ...../.....

### NOTIFICATION

for exercising the right of choice under Article 143 (3) of the Act or for termination of the application of the special procedure of taxation of the margin under Article 143 (6) of the Act.

#### Section A:

Name of the dealer .....

Address .....

Identification number .....

VAT identification number .....

#### Section B:

This notification shall be filed for:

o exercising the right of choice under Article 143 (3) of the Act

o termination of the application of the special procedure of taxation of the margin under Article 143 (6) of the Act after the expiration of 24 months from the first day of the month following the month of the filing of a notification under Article 143 (3) as of: dd/mm/yyyy

I, the undersigned, ....., hereby declare that I represent the person specified in Section A of this notification and that the information stated herein is true and correct. I am aware that for presentation of false information I shall be subject to liability under the Criminal Code.

Date: .....

Signature and stamp: .....

*Note: Information in this form must be typewritten.*