

Customs Act

Promulgated, SG No. 15/6.02.1998, effective 1.01.1999, amended, SG No. 89/3.08.1998, amended and supplemented, SG No. 153/23.12.1998, effective 1.01.1999, SG No. 30/2.04.1999, effective 3.10.1999, amended, SG No. 83/21.09.1999, amended and supplemented, SG No. 63/1.08.2000, 110/21.12.2001, effective 1.01.2002, supplemented, SG No. 76/6.08.2002, amended and supplemented, SG No. 37/22.04.2003, amended, SG No. 95/28.10.2003, supplemented, SG No. 38/11.05.2004, amended and supplemented, SG No. 45/31.05.2005, amended, SG No. 86/28.10.2005, effective 29.04.2006, supplemented, SG No. 91/15.11.2005, effective 1.01.2006, amended and supplemented, SG No. 105/29.12.2005, effective 1.01.2006, amended, SG No. 30/11.04.2006, effective 12.07.2006, amended and supplemented, SG No. 105/22.12.2006, effective 1.01.2007, amended, SG No. 59/20.07.2007, effective 1.03.2008, amended and supplemented, SG No. 109/20.12.2007, effective 1.01.2008, SG No. 28/14.03.2008, amended, SG No. 43/29.04.2008, amended and supplemented, SG No. 106/12.12.2008, effective 1.01.2009, amended, SG No. 12/13.02.2009, effective 1.01.2010 - amended, SG No. 32/28.04.2009, amended and supplemented, SG No. 42/5.06.2009, SG No. 44/12.06.2009, SG No. 95/1.12.2009, effective 1.12.2009, amended, SG No. 54/16.07.2010, SG No. 55/20.07.2010, effective 20.07.2010, amended and supplemented, SG No. 73/17.09.2010, effective 17.09.2010, SG No. 94/30.11.2010, effective 1.01.2011, SG No. 82/21.10.2011, effective 1.01.2012, amended, SG No. 38/18.05.2012, effective 1.07.2012, SG No. 54/17.07.2012, effective 17.07.2012, amended and supplemented, SG No. 15/15.02.2013, effective 1.02.2013, amended, SG No. 66/26.07.2013, effective 26.07.2013, SG No. 98/28.11.2014, effective 28.11.2014, SG No. 42/9.06.2015, amended and supplemented, SG No. 60/7.08.2015, SG No. 58/26.07.2016, SG No. 75/27.09.2016, effective 27.09.2016, SG No. 98/9.12.2016, effective 1.01.2017, supplemented, SG No. 99/12.12.2017, effective 1.01.2018, amended and supplemented, SG No. 103/28.12.2017, effective 1.01.2018

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PART ONE BASIC PROVISIONS

Chapter One GENERAL PROVISIONS

Article 1. (Previous text of Article 1, SG No. 58/2016) This Act shall regulate the customs administration structure and organisation and the activities performed by its authorities.

(2) (New, SG No. 58/2016) This Act shall also regulate:

1. the rules and procedures applicable to goods introduced into the customs territory of the Union or exported from it, to the extent the same are not specified by Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ, L 269/1 of 10 October 2013), hereinafter referred to as "Regulation (EU) No. 952/2013", Commission Delegated Regulation (EU) 2015/2446 of the European Parliament and of the Council of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ, L 343/1 of 29 December 2015), hereinafter referred to as "Commission Delegated Regulation (EU) 2015/2446", Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ, L 343/558 of 29 December 2015), hereinafter referred to as "Implementing Regulation (EU) 2015/2447" and Council Regulation (EC) No. 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ, L 324/23 of 10 December 2009), hereinafter referred to as "Regulation (EC) No. 1186/2009";

2. the implementation by the customs administration of legislation in the field of the Common Trade Policy, Common Agricultural Policy and Common Fisheries Policy, of other common Union policies, related to protection of human and animal health, plant protection, environmental and cultural heritage protection, while taking into account the common rules on the internal market and on competition, for safeguarding the financial interests of the Union and of the Member States and combatting illegal trade, protecting intellectual property rights, as well as implementing aspects of the foreign and security policy, to the extent relevant to the introduction into or removal from the customs territory of the Union.

Article 2. (Amended and supplemented, SG No. 63/2000, supplemented, SG No. 60/2015, amended, SG No. 58/2016) (1) Persons and vehicles, as well as goods carried or transported by them, shall be subject to customs control, at the time of arrival in or exit from the customs territory of the Union via the border checkpoints.

(2) Control shall also be exercised in instances of carriage across the state frontier of this country of monetary funds and precious metals and stones and products thereof in accordance with the Foreign Exchange Act, as well as for compliance with other requirements and restrictions, established in legislation in connection with the carriage of goods across the state frontier, to the extent the same are under customs supervision.

Article 3. (Repealed, SG No. 58/2016).

Article 4. (1) (Amended and supplemented, SG No. 37/2003, amended, SG No. 58/2016) Any person shall be obliged to inform the customs administration forthwith about any goods left with, found by or seized by it, including vehicles, known or supposed to be introduced into the territory of this country without performing the respective customs formalities. These goods shall be presented to the customs administration.

(2) (Amended, SG No. 37/2003, SG No. 58/2016) If the owner of any goods left, found or seized, including vehicles, is a person not established in the territory of the Union, an unknown person or a person established in the territory of the Union, but whose address is unknown and claims them within 6 months from the day of presenting them before the customs administration, such person shall perform the respective formalities for placing the goods under a customs regime after paying all the expenses incurred by the customs office in relation to them.

(3) Goods left, found or seized, including vehicles, shall be deemed abandoned to the Exchequer when:

1. (amended, SG No. 37/2003, SG No. 58/2016) their owner is a person not established in the territory of the Union, an unknown person or a person established in the territory of the Union, but whose address is unknown and 6 months shall have expired from the day of presenting them before the customs administration;

2. (amended, SG No. 37/2003, SG No. 58/2016) their owner is a person established in the territory of the Union whose address is known and three months shall have expired from the date of service of the invitation to release the goods; the invitation shall be delivered within 7 days of presentation of the goods before the customs administration.

Article 5. (1) (Supplemented, SG No. 45/2005, amended, SG No. 58/2016) Any person, including state authorities within their competence, shall support the customs administration in the performance of its activities. They shall be obliged to make available any information in their possession within 14 days of receipt of such request from the customs administration.

(2) (Amended, SG No. 58/2016) No one shall be permitted to dispose with goods under customs supervision without the knowledge and the permission of the customs administration.

(3) (New, SG No. 37/2003) Actions performed in violation of Paragraph 2 shall be null and void in relation to the customs authorities.

(4) (New, SG No. 15/2013, effective 1.02.2013) No liens may be imposed in goods under customs supervision and control in order to secure receivables of other natural or legal persons.

Article 6. Any person related to the operations on importing, exporting or transiting goods, shall be obliged, for the purpose of

customs supervision and control, to present to the customs authorities, on their demand and in a term specified by them, all information and documents on the specific operations regardless of their carrier.

Chapter Two

CUSTOMS ADMINISTRATION

Section I

Structure and Organization

Article 7. (Amended, SG No. 83/1999, SG No. 63/2000) (1) The Customs administration shall be a centralized administrative structure, organized within the Customs Agency under the Minister of Finance, which shall be a legal person financed by the state budget, with a seat in Sofia.

(2) (Amended, SG No. 95/2009, effective 1.12.2009) The Customs Agency shall be structured into a Central Customs Directorate and customs offices. The general and the specialized administrations within the Central Customs Directorate shall be organized in departments.

(3) (Repealed, SG No. 95/2009, effective 1.12.2009).

(4) (Amended, SG No. 95/2009, effective 1.12.2009) The customs office shall be structured as a territorial customs directorate and customs bureaus and/or customs posts. The general and the specialized administrations within the territorial customs office shall be organized in departments.

(5) The Central Customs Directorate shall organize, manage, control and report on the activities of the customs administration, and shall perform customs activities.

(6) (Repealed, SG No. 95/2009, effective 1.12.2009).

(7) The territorial customs directorate shall organize, manage, control and report on the activities of the customs bureaus and/or customs posts and jointly with them shall be the main executor of customs supervision and control.

(8) (Supplemented, SG No. 91/2005, amended, SG No. 58/2016) The general management and control over the activities of the customs administration shall be performed by the Minister of Finance or by one of the Deputy-Ministers designated by him.

(9) The Customs Agency may publish specialized printed editions.

Article 8. (Amended, SG No. 63/2000, SG No. 95/2009, effective 1.12.2009) Customs offices, customs bureaus and customs posts shall be created, transformed and closed down by the Minister of Finance on a proposal of the Director of the Customs Agency. The Director of the Customs Agency shall define their structure and staff number within the framework of the total staff number of the Customs Agency.

Article 9. (Amended, SG No. 63/2000) (1) The Customs Agency shall be managed and represented by a Director, who shall be appointed and discharged by the Minister of Finance, in coordination with the Prime Minister.

(2) In performing his functions the Director of the Customs Agency shall be assisted by Deputy-Directors. The number of Deputy Directors shall be specified in the Agency's Rules of Organization.

(3) The Deputy-Directors of the Customs Agency shall be appointed and discharged by the Minister of Finance upon a proposal submitted by the Agency's Director.

(4) (Repealed, SG No. 54/2010, new, SG No. 60/2015) An inspectorate shall be established within the structure of the Customs Agency, directly reporting to the Agency's Director, for the purpose of exercising control over the activity of the customs administration.

Article 10. (1) (Amended, SG No. 43/2008) Any legally able person, who has never been convicted for a premeditated crime of a general nature, and has never been legally debarred from the right to occupy such a position, and meets the requirements for work in the customs administration, may be appointed as customs officer.

(2) Customs officers shall be prohibited:

1. (amended, SG No. 42/2009) to be sole traders, general partners in companies, managers, attorneys-in-fact, commercial representatives, procurators, commercial brokers, liquidators or assignees in bankruptcy, members of management or supervisory bodies of companies or cooperatives;

2. to sign additional employment contracts, save as associates in research institutes and lecturers in educational establishments.

3. (new, SG No. 37/2003, amended, SG No. 95/2003, supplemented, SG No. 42/2009) to be in a hierarchic relationship of management and control with a spouse, a de facto cohabitee, a direct relative without limitation, a collateral relative up to the fourth degree inclusive, or an relative-in-law up to the fourth degree inclusive.

(3) (New, SG No. 63/2000) Customs officers occupying their position under a regular labour contract need to comply also with the requirements under Article 7 of the Civil Servants Act.

(4) (New, SG No. 42/2009) A customs officer may participate as a representative of the State or a municipality in the management or supervisory bodies of companies with state or municipal participating interest or of legal entities established by a law, provided that he/she does not receive remuneration therefor.

(5) (New, SG No. 37/2003, renumbered from Paragraph 4, SG No. 42/2009) On appointment customs officers shall sign a sworn statement on the circumstances under Paragraphs 1 and 2.

(6) (New, SG No. 37/2003, supplemented, SG No. 38/2004, renumbered from Paragraph 5, SG No. 42/2009, amended, SG No. 60/2015) The customs officers shall be obliged to declare before the Director of the Customs Agency, within 14 days of the date of taking up an office or of commencing employment, by 31 May of each calendar year and upon termination of their employment relationship, their property state including any property constituting community-of-property, as well as the property state of their minor children, by means of a declaration in standard form, approved by the Director of the Customs Agency.

(7) (New, SG No. 37/2003, amended, SG No. 105/2005, renumbered from Paragraph 6, SG No. 42/2009) On a written request of the Director of the Customs Agency the authorities of the National Revenue Agency shall provide information on the income and property of customs officers.

(8) (New, SG No. 37/2003, renumbered from Paragraph 7, amended, SG No. 42/2009) The provisions of the Personal Data Protection Act shall apply in relation to the protection and the access to the data under Paragraphs 6 and 7.

(9) (New, SG No. 42/2009) Customs officers shall submit a declaration within 7 days after the occurrence of the circumstances referred to in Paragraphs 1 and 2.

(10) (New, SG No. 37/2003, renumbered from Paragraph 8, amended and supplemented, SG No. 42/2009, amended, SG No. 82/2011, effective 1.01.2012, SG No. 15/2013, effective 1.02.2013) Incompatibility under Paragraphs 1 and 2 shall serve as grounds to terminate the employment or official relations with a customs officer as per the procedure set out in the Labour Code or the Civil Servants Act. The failure of a customs officer, without valid reasons, to submit a statement under Paragraph 6 within the prescribed time limit shall entail liability to disciplinary action.

(11) (New, SG No. 60/2015) In instances of appointment and career promotion within the Customs Agency the individuals must have scored a positive result at the examination of their professional and psychological aptitude. The terms and procedure for conducting the examination of their professional and psychological aptitude shall be determined by a regulation of the Minister of Finance.

(12) (New, SG No. 60/2015) The newly appointed employees of the specialised administration shall complete a basic training course at the National Training Centre of the Customs Agency.

(13) (New, SG No. 60/2015) For the purpose of performing their official duties the officials of the Customs Agency shall be entitled to uniform clothing, specialised working clothing or monetary amounts for representative clothing for each calendar year under terms and procedure, determined by order of the Director of the Customs Agency

(14) (New, SG No. 60/2015) If required by the service a customs officer may be transferred elsewhere for performing temporarily another or the same function within the customs administration. Such transfer shall take place by order of the Director of the Customs Agency for a period not exceeding 6 months in any calendar year on secondment terms. If a transfer would be envisaged for a longer period written consent by the customs officer shall be required. In such cases the customs officer shall be entitled to salary corresponding to the position held, but not lower than that paid prior to the transfer.

(15) (New, SG No. 58/2016) The Customs Agency shall insure customs officers against accidents and arrange for life insurance at the expense of its own budget.

(16) (New, SG No. 60/2015, renumbered from Paragraph 15, SG No. 58/2016) In the event of death of a customs officer the Customs Agency shall bear the ordinary costs of the employee's funeral.

Article 10a. (New, SG No. 82/2011, effective 1.01.2012) (1) An investigating customs inspector shall be a customs officer who has a degree in law and who is not an accused party, a defendant, or a convict for having committed a premeditated crime of general nature.

(2) Investigating customs inspectors shall conduct investigations in the cases, under the conditions, and as per the procedures laid down in the Criminal Procedure Code.

(3) Investigating customs inspectors may not be assigned activities other than investigating crimes.

(4) When discharging their powers, investigating customs inspectors shall take decisions in accordance with their own firm conviction based on an objective, comprehensive, and thorough examination of all facts in each case concerned and shall do so while governed by the law.

(5) The above mentioned managing officials may not give instructions concerning the undertaking of investigation-related actions and the drafting of the written opinion, nor interfere in the investigation in any way.

Article 11. (Amended, SG No. 63/2000) (1) The Council of Ministers, upon proposal submitted by the Minister of Finance, shall adopt Rules of Organization of the Customs Agency and shall determine the staff number in the Agency and in the Central Customs Directorate.

(2) The Rules of Organization of the Customs Agency may stipulate additional requirements for occupying positions in the customs administration.

(3) (Amended, SG No. 95/2009, effective 1.12.2009, repealed, SG No. 15/2013, effective 1.02.2013).

Article 12. (Amended, SG No. 58/2016) The customs authorities shall collect fees for additional services rendered. Such fees shall not be treated as customs duties. The amount of such fees shall be specified by the Council of Ministers.

Article 13. (Amended, SG No. 63/2000, SG No. 58/2016) The Customs Agency shall collect revenue from contracts executed with legal entities and individuals in the areas of the border checkpoints and elsewhere.

Article 14. (Amended, SG No. 83/1999, amended and supplemented, SG No. 63/2000, SG No. 37/2003, supplemented, SG No. 45/2005, amended, SG No. 59/2007, supplemented, SG No. 109/2007, amended and supplemented, SG No. 95/2009, effective 1.12.2009, amended, SG No. 38/2012, effective 1.07.2012, SG No. 98/2016, effective 1.01.2017) (1) The Customs Agency shall also be the administrator of revenues from:

1. excise duties;
2. value added tax on imports of goods under Article 16 of the Value Added Tax Act;
3. customs duties;
4. fines and pecuniary sanctions collected for customs and currency violations and under the Excise Duties and Tax Warehouses Act;
5. amounts under Article 20 of the Foreign Exchange Act and Article 251, paragraph 2 of the Criminal Code;
6. fees collected by the Customs Agency at the border control points, including fees under Article 10 of the Roads Act;
7. other public or private state receivables, which the Customs Agency shall collect pursuant to a law or another statutory instrument.

(2) The amounts collected under items 1 – 5 of paragraph 1 shall be transferred as a revenue into the central budget.

(3) The following revenues shall be transferred into the budget of the Customs Agency:

1. the revenues under Articles 12 and 13;
2. the revenues from the use of real estate that is owned by the state and from provision of information;
3. the revenues from printed editions under Article 7, paragraph 9;
4. income from the holiday facilities;
5. revenues under Article 78, paragraphs 6 and 8 of the Code of Civil Procedure.

(4) Fees collected by the Customs Agency under Article 29, paragraph 3 of the Act on Tobacco and on Tobacco and Related Products shall also be transferred as revenue into the budget of the Agency.

(5) (New, SG No. 99/2017, effective 1.01.2018) The funds collected by the Customs Agency in foreign currency in cash or through non-cash payments can be converted in full or in part in BGN. Such funds in foreign currency may be converted by the Customs Agency in a non-banking financial institution insofar as they are not accepted for exchange by the Bulgarian National Bank, banks and branches of foreign banks in the territory of the country.

(6) (New, SG No. 99/2017, effective 1.01.2018) The Customs Agency can transfer to budgetary organisations, the budgets of which form part of the executive budget, the BGN equivalent of the funds collected to their benefit in foreign currency, applying the exchange rate of the Bulgarian National Bank, determined in accordance with Article 12, paragraph 1 of the Foreign Exchange Act. Any exchange rate differences resulting from the translation of the currency shall be covered by the revenue collected in the accounts of the territorial customs offices for the central budget.

(7) (New, SG No. 99/2017, effective 1.01.2018) The provision of paragraph 5 can also apply to funds in foreign currencies, seized in favour of the State by the customs authorities, insofar as the relevant instruments for seizing of funds have entered into force with final effect.

(8) (New, SG No. 99/2017, effective 1.01.2018) In the case of refund of other person's funds in foreign currency, which were converted by the Customs Agency in BGN, the resulting exchange rate differences shall be covered by the revenue collected in the accounts of the territorial customs offices for the central budget.

Section II

Functions and Responsibilities

Article 15. (1) (Amended, SG No. 60/2015, SG No. 58/2016) The Customs Agency shall:

1. take part in the elaboration and implementation of the customs policy of the Union, including in the drawing up of the international agreements of the Union, relevant to customs matters;
2. effect administrative customs cooperation and mutual assistance between customs authorities among Member States in accordance with Council Regulation (EC) No. 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters, the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on mutual assistance and cooperation between customs administrations, adopted in Brussels on 18 December 1997 (ratified by Act - SG No. 84/2006), as well as based on bilateral and multilateral agreements;
3. effect administrative cooperation and mutual assistance between customs authorities with non-member countries based on the Union's free trade agreements and on bilateral agreements on mutual assistance in the customs area;
4. maintain international customs relations outside those referred to in items 2 and 3;
5. ensure protection of the economic and financial interests, by striking an appropriate balance between the implementation of the control criteria and the facilitation of legitimate commercial operators;
6. process, analyse, file and provide information concerning customs activity;
7. ensure the qualification and requalification of customs officers, by making use of the training modules and instruments established at European and national level;
8. dispose of goods confiscated or abandoned to the Exchequer in proceedings, conducted by the customs authorities, including such concluded by a court act, as well as of goods seized in the cases, envisaged in this Act;
9. effect cooperation and interaction with other state bodies and organisations, where the terms and procedure of interaction shall be regulated by joint instructions;
10. introduce, maintain and operate reliable, integrated, interoperable and accessible electronic data interchange systems within the sphere of its competencies.

(2) The customs authorities shall:

1. (amended, SG No. 58/2016) apply customs supervision and exercise control over goods, vehicles and persons in the territory of the Republic of Bulgaria;
2. (amended, SG No. 58/2016) demand securing of customs duties, charges and other public state receivables;
3. (amended, SG No. 60/2015, SG No. 58/2016) apply, within the sphere of their competencies, any measures accepted in the Union acquis in regard to goods introduced into or removed from the customs territory of the Union, as resulting from the Common Trade Policy and other common Union policies, related to protection of public morals, public order or security, of human and animal health, plant protection, environmental protection, preservation of the national heritage of artistic, historic or archaeological value, implementation of measures for conservation and management of fisheries stocks, including measures related to control over precursors for manufacture of drugs and over monetary resources;
4. (repealed, SG No. 58/2016);
5. (amended and supplemented, SG No. 63/2000, amended, SG No. 37/2003, SG No. 82/2011, effective 1.01.2012, supplemented, SG No. 60/2015) conduct customs intelligence for combating customs and currency violations and infringements of excise duty legislation, and offences in the cases under Article 194, Paragraph 3 of the Criminal Procedure Code;

6. organise and perform prevention and detection of the illegal traffic of drugs and precursors;
 7. exercise foreign exchange control within the limits of their competence assigned by law;
 8. issue decisions on the application of customs rules;
 9. (new, SG No. 63/2000, repealed, SG No. 86/2005, new, SG No. 58/2016) seize goods and/or monetary funds in all cases, envisaged by law, based on receipt according to template approved by the Minister of Finance;
 10. (new, SG No. 63/2000) perform activities related to establishing administrative violations and imposition of administrative sanctions;
 11. (new, SG No. 63/2000, supplemented, SG No. 28/2008) participate in operative and investigative activities jointly with bodies of the Ministry of Interior, under the terms and procedures of the Ministry of Interior Act, and with bodies of the State Agency for National Security, under the terms and procedures of the State Agency for National Security Act;
 12. (new, SG No. 37/2003) apply border control measures for protecting intellectual property rights;
 13. (new, SG No. 82/2011, effective 1.01.2012) conduct investigations or separate actions related to crime investigation in the cases, under the conditions, and as per the procedures laid down in the Criminal Procedure Code;
 14. (new, SG No. 60/2015) conduct operative and investigative activities for prevention, detection and documenting of criminal offences under Article 234, 242, 242a and 251 of the Criminal Code and Article 255 of the Criminal Code in relation to liabilities for payment of VAT on imports and excise duties;
 15. (new, SG No. 60/2015, supplemented, SG No. 75/2016, effective 27.09.2016) exercise control at the border checkpoints and the designated places of the national road network over the fulfilment of liabilities for payment of road and vignette charges and over compliance with the permitting regime in regard to cargo and passenger transportation.
- (3) (New, SG No. 63/2000, amended, SG No. 28/2008, SG No. 82/2011, effective 1.01.2012) The terms and procedures of interaction between the customs authorities and the bodies of the Ministry of Interior and the State Agency for National Security for the prevention, detection, and investigation of violations and crimes shall be laid down by joint instructions issued by the Minister of Finance together with the Minister of Interior and with the Chairperson of the Agency.
- (4) (Renumbered from Paragraph (3), SG No. 63/2000) The customs authorities shall perform other activities as assigned by law.

Section III

Powers of the Customs Authorities

Article 16. (1) While performing their professional duties customs officers shall be entitled:

1. (amended, SG No. 58/2016) to conduct inspections related to customs supervision and control of goods, vehicles and persons in the zones of border checkpoints and throughout the territory of the country;
2. to undertake the necessary measures, allowed by law, for performing customs control;
3. to require the presentation or delivery of goods, documents, data or other information carriers related to customs supervision and control;
- 3a. (new, SG No. 58/2016, amended, SG No. 75/2016, effective 27.09.2016, SG No. 98/2016, effective 1.01.2017) to issue certificates of preferential origin of the goods, as well as to control the issuance of certificates of non-preferential origin of the goods by the persons, having obtained permit for this activity from the Director of the Customs Agency;
4. to require presentation of personal identification documents;
5. to require written or oral explanations;

6. (amended, SG No. 58/2016) to perform follow-up customs control of goods and documents related to placing of goods under a customs regime by customs declaration, by temporary warehousing declaration, by entry summary declaration, by exit summary declaration, by re-export declaration and re-export notification;

7. (amended, SG No. 58/2016) to collect sums: for customs duties and charges, for unfulfilled liabilities and guarantees, for payment of the equivalent amount for goods confiscated in favour of the Exchequer when they are missing or expropriated and for other state receivables, collectable by the customs authorities;

8. (amended, SG No. 58/2016) to levy, according to the procedure established by the law, distraint and injunctions for securing the duties payable and other state receivables collectable by them;

9. to carry out individual searches of persons crossing the state border;

10. (amended, SG No. 63/2000, amended and supplemented, SG No. 45/2005) to conduct searches and seize goods that have been or should have been subject to customs supervision and control and related documentation in offices, official and other premises, as well as personal searches of the persons located therein, in compliance with the procedures of the Criminal Procedure Code;

11. (supplemented, SG No. 28/2008) to execute controlled deliveries jointly with the competent authorities of the Ministry of Interior and of the State Agency for National Security with the permission of the respective prosecution office.

(2) (Repealed, SG No. 63/2000).

(3) (Supplemented, SG No. 58/2016) The customs officers shall be entitled to carry duty weapons and use them in cases of inevitable self-defence and as a last resort.

(4) (New, SG No. 76/2002, amended, SG No. 15/2013, effective 1.02.2013, SG No. 58/2016) When exercising their powers under the customs authorities shall be entitled to intercept vehicles inside the country.

(5) (New, SG No. 76/2002, amended, SG No. 105/2005, SG No. 95/2009, SG No. 82/2011, effective 1.01.2012) On a written request of the Director of the Customs Agency and the heads of customs offices the authorities of the National Revenue Agency shall provide information on follow-up transactions related to the quantity, type, value and origin of goods subject to import-export operations, on sums subject to payment or reimbursement under the Value Added Tax Act and the Excise Duty and Tax Warehouses Act, as well as on violations established by the internal revenue bodies, perpetrated by persons engaging in import and export activities;

(6) (New, SG No. 37/2000, amended, SG No. 105/2005) The procedure and modalities for electronic exchange of information between the customs administration and the National Revenue Agency shall be specified in a joint instruction of the director of the Customs Agency and the executive director of the National Revenue Agency.

(7) (New, SG No. 45/2005, amended, SG No. 82/2011, effective 1.01.2012) When conducting inspections in the course of follow-up control or customs investigation, when being hindered in doing so or when available information points to the withholding of facts and circumstances relevant to the case, the customs authorities may carry out searches and seizures under the procedure of the Criminal Procedure Code.

(8) (New, SG No. 45/2005) The provisions of the Criminal Procedure Code shall apply also to the powers and procedural actions of customs authorities under Paragraph 1, Item 10 when conducting inspections under Paragraph 7 as well as concerning the rights and obligations of the inspected persons in relation to the grounds of the search and the seizure, the authorities that are carrying them out and the attending persons, as well as in relation to the protection of the inspected persons.

Article 16a. (New, SG No. 82/2011, effective 1.01.2012) (1) (Amended, SG No. 15/2013, effective 1.02.2013, supplemented, SG No. 60/2015) When information is available that a person has committed a criminal offence under Article 234, 242, 242a and 251 of the Criminal Code, and Article 255 of the Criminal Code in relation to liabilities for payment of VAT on imports and excise duties, and there is a real danger that the person concerned will go into hiding or commit another offence, the customs authorities may detain that individual.

(2) For each arrested person, the customs authority which restricted the person's right to freedom of movement shall issue an

arrest warrant.

(3) No rights of arrested persons-other than the right to freedom of movement-may be restricted. The arrest period may not exceed 24 hours. Arrested persons shall be immediately freed after the reason for arrest has ceased to exist, but in any case no later than the 24-hour timeline.

(4) When an arrested person does not speak Bulgarian, he/she shall be promptly informed of the reasons for his/her arrest in a language the person understands.

(5) Anyone who is arrested shall have the right to legal counsel, from the time of their arrest.

(6) Arrested persons shall have the right to appeal the legality of the arrest before a court of law, as per the procedure of the Code of Administrative Procedure. The competent court shall rule on the appeal without delay.

(7) The competent customs authority shall immediately notify the party specified by the arrested person that an arrest has been made.

(8) (Supplemented, SG No. 60/2015) The customs authorities may inspect the personal belongings of the arrested person and search him/her and a statement shall be drawn up for this action. Arrested persons may be searched only by officers of the same gender.

(9) (New, SG No. 60/2015) The statement under Paragraph 8 shall be signed by the customs authority, by a witness and by the individual searched, who will be provided a copy of the statement.

(10) (New, SG No. 60/2015) The inspection and the search under Paragraph 8 shall be conducted in a manner, which does not offend the honour and dignity of the public.

(9) (Renumbered from Paragraph 9, SG No. 60/2015) When necessary, arrested persons are detained in facilities of the Ministry of Interior's units specially intended for this purpose. In order to do so, a written order shall be issued.

Article 16b. (New, SG No. 82/2011, effective 1.01.2012) (1) (New, SG No. 60/2015) In cases of detaining an individual the customs authorities shall take the necessary measures for ensuring their own safety and the safety of the persons present.

(2) (Renumbered from Paragraph 1, SG No. 60/2015) When arresting a person who is not complying or who is resisting arrest, the customs authorities, upon giving a warning, may use physical force and tools of their trade - handcuffs, if they cannot discharge their duties otherwise.

(3) (Renumbered from Paragraph 2, SG No. 60/2015) When using physical force and tools of their trade, the customs authorities shall protect the life and health of the individuals that are subjected to such force.

(4) (New, SG No. 60/2015) The customs authorities may escort in the territory of this country the individuals, detained under the procedure of Article 16a and the accused, in regard to whom temporary detainment for up to 72 hours was ordered in accordance with the Code of Criminal Procedure. The escort operations in the territory of this country shall be performed by the customs officers under terms and procedure of an instruction by the Minister of Finance.

(5) (Renumbered from Paragraph 3, SG No. 60/2015) The use of physical force and tools of their trade shall be immediately discontinued once the purpose of such a measure is achieved.

(6) (Renumbered from Paragraph 4, SG No. 60/2015) The conditions and procedures for applying the provisions for arrests to be made by customs authorities shall be set out in the instructions under Article 15(3).

Article 16c. (New, SG No. 15/2013, effective 1.02.2013) (1) (Amended, SG No. 66/2013, effective 26.07.2013, SG No. 98/2014, effective 28.11.2014) In order to discharge the powers conferred to it by law, the Customs Agency shall have the right to access, free of charge, the Population Register - National Population Database kept by the Ministry of Regional Development and Public Works.

(2) Information referred to in Paragraph 1 shall be accessed in a manner which prevents its disclosure, while complying with the need-to-know principle within the meaning of Article 3 of the Classified Information Protection Act.

(3) (Amended, SG No. 66/2013, effective 26.07.2013, SG No. 98/2014, effective 28.11.2014) The access to the Population Register - National Population Database shall be regulated in an agreement between the Minister of Regional Development and Public Works and the Director of the Customs Agency.

Article 16d. (New, SG No. 60/2015) (1) For the purpose of exercising their lawful powers the bodies of the Ministry of Interior and of the Customs Agency shall exchange information, including via access to automated information systems.

(2) Information referred to in Paragraph 1 shall be accessed in a manner which prevents its disclosure, while complying with the need-to-know principle within the meaning of Article 3 of the Classified Information Protection Act.

(3) The terms and procedure for the exchange of information shall be determined by a joint instruction of the Minister of Finance and the Ministry of Interior.

Article 16e. (New, SG No. 60/2015) (1) The operative and search activity shall be performed by customs authorities, designated by order of the Minister of Finance based on proposal by the Director of the Customs Agency.

(2) The operative and search activity of the customs authorities shall be aimed at:

1. detection, prevention and suppression of criminal offences under Article 234, 242, 242a and 251 of the Criminal Code and under Article 255 of the Criminal Code in relation to liabilities for payment of VAT on imports and excise duties.

2. establishment of the identity of persons preparing, perpetrating or having perpetrated criminal offences under Article 234, 242, 242a and 251 of the Criminal Code and under Article 255 of the Criminal Code in relation to liabilities for payment of VAT on imports and excise duties.

3. retrieval of items of property that were object of or means for perpetration of criminal offences under Article 234, 242, 242a and 251 of the Criminal Code and under Article 255 of the Criminal Code in relation to liabilities for payment of VAT on imports and excise duties or that could be used in evidence.

(3) The grounds for conducting the operative and search activity of the customs authorities shall be:

1. data received in regard to persons preparing, perpetrating or already having perpetrated criminal offences where it is insufficient for initiating or launching criminal proceedings under Article 234, 242, 242a and 251 of the Criminal Code and under Article 255 of the Criminal Code in relation to liabilities for payment of VAT on imports and excise duties;

2. request from the pre-trial procedure bodies and the court.

Article 16f. (New, SG No. 60/2015) (1) The customs authorities shall conduct the operative and search activity, while respecting the lawful rights of the individuals, by means of:

1. collection, storage and processing of information;
2. taking of samples for analysis and examination of objects and documents;
3. identification and search for persons and objects;
4. performance of documentary cross referencing.

(2) The collection of information shall be performed by:

1. access to information collections, archives or individual documents;
2. communication with persons;
3. investigation of objects and individuals in regard to whom data exists that they are preparing, perpetrating or had perpetrated criminal offences under Article 234, 242, 242a and 251 of the Criminal Code and under Article 255 of the Criminal Code in relation to liabilities for payment of VAT on imports and excise duties;
4. collection, storage and analysis of images.

Article 16g. (New, SG No. 60/2015) The organisation and reporting of the operative and search activity, conducted by the customs authorities, shall be regulated by an instruction of the Minister of Finance.

Article 16h. (New, SG No. 58/2016) (1) (Amended, SG No. 75/2016, effective 27.09.2016, SG No. 98/2016, effective 1.01.2017) Certificates of non-preferential origin of goods shall be issued by persons, having obtained permit for this activity from the Director of the Customs Agency.

(2) Permit under Paragraph 1 shall be issued to any person, which:

1. is not undergoing a bankruptcy or liquidation procedure;
2. is represented by persons, who:
 - a) have not been convicted of an indictable offense of a general nature, related to the economic activity of the applicant;
 - b) have not served as members of a managing or control body or general partners in a company, wound up for bankruptcy, if unsatisfied creditors remained;
3. has no obligations in regard to public state receivables, except for any obligations under acts that have not entered into force, as well as for re-scheduled, deferred or secured obligations;
4. has not committed a serious or repeated violation of the customs or tax legislation, except of more than three years would have elapsed from the entry into force of the settlement or penal decree, whereby the person had been sanctioned for that offence;
5. (new, SG No. 98/2016, effective 1.01.2017) holds accreditation from competent international organisations or satisfies the

following requirements:

- a) keeps an electronic register through which real-time checks are made of the existence and status of traders, their legal or authorised representatives and specimen signatures;
- b) has regional structures in all districts of the country;
- c) provides an opportunity for electronic submission of data and forms for issuing certificates of origin;
- d) maintains a database of all issued certificates of origin and the documents thereto, with an opportunity to provide access to bodies, institutions and/or organisations competent in the field;
- e) does not perform shipment, transportation or export activities.

(3) (Amended, SG No. 75/2016, effective 27.09.2016) Application must be submitted to the Director of the Customs Agency for issuance of the permit under Paragraph 1, containing data regarding the applicant person as well as the purposes of its business activity. The following documents shall be attached to the application:

1. declaration that the person is not undergoing a bankruptcy or liquidation procedure;
2. (amended, SG No. 103/2017, effective 1.01.2018) for individuals who are not Bulgarian citizens - document issued by a competent body in accordance with the legislation of the country, where the applicant is established and in case no such official document is issued by the country, where the applicant is established - declaration of the circumstances under Paragraph 2, item 2, letter "a"; the documents shall be recognised if submitted up to 6 months from the date of their issuance, respectively of their preparation;
3. declaration regarding the circumstances under Paragraph 2, item 2, letter "b";
4. declaration regarding the circumstances under Paragraph 2, item 4;
5. declaration of consent for the conduct of checks by the customs authorities concerning compliance with the requirements for issuance of certificates of non-preferential origin of goods, including on-the-spot checks;
6. declaration concerning availability of employees, trained in the area of non-preferential origin of goods, in compliance with the requirements of Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) 2015/2446, Implementing Regulation (EU) 2015/2447 and Regulation (EC) No. 1186/2009;
7. declaration of undertaking to perform training of their employees in the area of non-preferential origin of goods in accordance with the provisions of Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) 2015/2446 and Implementing Regulation (EU) 2015/2447;
8. (new, SG No. 98/2016, effective 1.01.2017) a statement of the circumstances specified in paragraph 2, item 5, letter "e".

(4) (New, SG No. 103/2017, effective 1.01.2018) For Bulgarian citizens the circumstance under Paragraph 2, Item 2, letter "a" shall be inspected ex officio.

(5) (Amended, SG No. 75/2016, effective 27.09.2016, renumbered from Paragraph 4, SG No. 103/2017, effective 1.01.2018) The Director of the Customs Agency shall rule on the application within one month of the date of its submission.

(6) (Renumbered from Paragraph 5, amended, SG No. 103/2017, effective 1.01.2018) If the documents submitted do not meet the requirements the body under Paragraph 5 shall, within 7 days of receipt of the application, notify in writing the person that submitted the application and impose a deadline for correction of any irregularities within 14 days as of receipt of the notice.

(7) (Renumbered from Paragraph 6, amended, SG No. 103/2017, effective 1.01.2018) Should the person that submitted the application fail to correct the irregularities within the deadline under Paragraph 6 the body under Paragraph 5 shall dismiss the application.

(8) (Renumbered from Paragraph 7, amended, SG No. 103/2017, effective 1.01.2018) Within 14 days of correction of any irregularities the body under Paragraph 5 shall review the application and the documents attached to it and issue a ruling on the application.

(9) (Amended, SG No. 75/2016, effective 27.09.2016, renumbered from Paragraph 8, SG No. 103/2017, effective 1.01.2018) The Director of the Customs Agency shall either issue a permit or refuse to do so by a substantiated decision. In case of refusal to issue a permit new application may be submitted not earlier than one year as of the entry of the refusal into effect.

(10) (Renumbered from Paragraph 9, SG No. 103/2017, effective 1.01.2018) The decision refusing issuance of a permit may be appealed against under the order of the Administrative Procedure Code.

(11) (Amended, SG No. 75/2016, effective 27.09.2016, renumbered from Paragraph 10, SG No. 103/2017, effective 1.01.2018) Any person that has obtained permit under Paragraph 14 shall be obliged to notify in writing the Director of the Customs Agency of all changes to the circumstances, based on which the permit was issued, within 14 days of their occurrence, by submitting the requisite documents.

(12) (Renumbered from Paragraph 11, SG No. 103/2017, effective 1.01.2018) The validity of the permit shall be terminated:

1. upon written request from the person, if the conditions under this Act have been complied with;
2. if the person would cease to comply with the legal requirements for issuance of the permit;
3. if established that the person had submitted untrue data or false documents that served as a basis for issuance of the permit;
4. if following checks by the customs authorities unjustified issuance of certificates of non-preferential origin would be detected.

(13) (Amended, SG No. 75/2016, effective 27.09.2016, renumbered from Paragraph 12, SG No. 103/2017, effective 1.01.2018) The validity of the permit shall be terminated by substantiated decision of the Director of the Customs Agency. The decision shall be subject to provisional execution.

(14) (Renumbered from Paragraph 13, amended, SG No. 103/2017, effective 1.01.2018) The decision under Paragraph 13 may be appealed against under the order of the Administrative Procedure Code.

Article 17. (1) While performing their professional duties the customs officers shall be obliged:

1. to observe the organization of work at the customs office;
2. to protect the property, rights and freedoms of persons;
3. to present a customs sign and an official identification card;
4. (supplemented, SG No. 63/2000) to wear uniform when this is required for the respective positions under the Rules of Organization of the Customs Agency;
5. (new, SG No. 37/2003) to observe the norms of conduct of the customs officer approved with an order of the Minister of Finance;
6. (amended and supplemented, SG No. 63/2000, renumbered from Item 5, SG No. 37/2003, supplemented, SG No. 91/2005, amended and supplemented, SG No. 44/2009, amended, SG No. 58/2016) not to divulge circumstances and facts they have become aware of during or in relation to the performance of their official duties specified herein as official secret except on the written request of a state body when provided by law or of another customs body or of a body of the National Revenue Agency when performing its powers. The terms and procedures for providing information about circumstances and facts constituting official secret to another customs body shall be defined by the Director of the Customs Agency.

(2) (New, SG No. 15/2013, effective 1.02.2013) The list of categories of information that is subject to classification as official secret shall be determined by an order of the Director of the Customs Agency.

(3) (New, SG No. 60/2015) The terms and procedures for the issuance and use of the customs sign and the official identification cards shall be determined by an order of the Director of the Customs Agency.

(4) (Renumbered from Paragraph 2, SG No. 15/2013, effective 1.02.2013, renumbered from Paragraph 3, SG No. 60/2015) Violations of the duties under Paragraph 1 shall be subject to disciplinary sanctions.

Article 17a. (New, SG No. 45/2005) (1) The customs authorities shall collect and process personal data for the purposes of customs supervision and control.

(2) The administrator of the personal data shall be the Director of the Customs Agency who shall assign personal information processing to persons authorised by him/her under the terms and procedures of the Personal Data Protection Act.

(3) Personal data collected and processed by the customs authorities may be provided to authorities of a foreign state in compliance with international agreements to which Bulgaria is a party under the terms and procedures of the Personal Data Protection Act.

Chapter Three

RIGHTS AND LIABILITIES OF PERSONS

Section I

Representation

Article 18. (Amended, SG No. 15/2013, effective 1.02.2013, SG No. 58/2016) (1) In accordance with Article 18 of Regulation (EU) No. 952/2013, any person may appoint a customs representative.

(2) An individual may represent another individual before the customs authorities based on power of attorney with notarial certification of the signatures.

(3) Eligible to function as customs representatives by occupation in the territory of this country shall be persons, registered under the Commerce Act.

(4) Where activities related to customs clearance are performed by an employee of the person who is the holder of rights and obligations, related to goods or by an employee of a customs representative, the same shall be deemed authorised to perform those activities. In such cases no restrictions on the rights of that employee, resulting from his internal official relations with the holder of rights in regard to the goods or from his internal official relations with the customs representative may be enforced vis-a-vis the customs authorities, unless the latter would have been informed in advance in writing of them or if in view of the circumstances such restrictions could have been expected.

(5) The customs authorities shall require any person stating that he/she is acting as a representative to produce evidence in writing thereof. Except in the cases under Paragraph 2 notarial certification of the signatures shall not be required in regard to the evidence.

Section II

Decisions on the application of the customs legislation

(Title amended - SG No. 60/2015)

Article 19. (Supplemented, SG No. 82/2011, effective 1.01.2012, amended and supplemented, SG No. 60/2015, amended, SG No. 58/2016) (1) The decisions on implementation of the customs legislation shall be issued by the Director of the Customs Agency or by the heads of the customs offices.

(2) For the purposes of application of Article 22 of Regulation (EU) No. 952/2013 the Director of the Customs Agency or an officer authorised by him shall issue based on applications received:

1. permit for authorised economic operator for customs simplifications and for authorised economic operator for security and safety;
2. decision relating to binding tariff information;
3. decision relating to binding origin information of the goods;
4. decision relating to simplification of the determination of the elements forming part of the customs value in accordance with Article 73 of Regulation (EU) No. 952/2013;
5. authorisation for deferral of payment;
6. authorisation for comprehensive guarantee for Union transit procedure/common transit regime, for centralised clearance or self-assessment, as well as for waiver of the comprehensive guarantee;
7. authorisation as approved exporter in accordance with the provisions on origin by agreements, executed by the Union with certain states or territories outside the customs territory of the Union or by measures, adopted unilaterally by the Union in regard to such states or territories or within the meaning of the provisions regarding proof of free circulation of goods in the EU-Turkey Customs Union in accordance with Decision No 1/2006 of the EC-Turkey Customs Cooperation Committee of 26 September 2006 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council (2006/646/EC):
8. authorisation for self-assessment;
9. authorisation for centralised clearance, if another Member State is involved;
10. authorisation for regular shipping service;
11. authorisation for use of seals of a special type;
12. authorisation for use of declaration for transit with reduced number of particulars;
13. authorisation for use of an electronic transport document such as a declaration for transit in instances of air and maritime transportation;
14. authorisation for use of Union transit procedure with electronic manifest regarding goods, transported by air or sea;
15. decision for extending the deadline for re-import of goods returned.

(3) The Director of the Customs Agency shall issue authorisations for access to the TIR procedure upon proposal from a national committee, established for monitoring of the authorisations for access to the TIR procedure in conformity with the explanatory note to paragraph 3, Part II of Annex 9 of the Customs Convention on the international transport of goods under cover of TIR carnets, adopted in Geneva on 14 November 1975 (ratified by decree - SG No. 61/1977) (SG No. 7/2004), which comprises representatives of the customs administration, of the national guaranteeing association and of other interested organisations under conditions, terms and rules of procedure, approved by agreement, executed between the customs administration, the national guaranteeing association and other interested organisations.

(4) For the purposes of application of Article 22 of Regulation (EU) No. 952/2013 the heads of the customs offices shall adopt decisions based on applications received, as follows:

1. the head of the customs office, competent for issuance of authorisation for a special regime other than transit regime, for operations in temporary storage facilities, for simplified declaration in instances of regular usage, for entry in the declarant's records, for approval of the locations for presentation of goods other than customs offices and for approval of a location for temporary storage of goods - authorisation for comprehensive guarantee;
2. the head of the customs office at the place where the customs debt is incurred - decision on repayment or remission of an amount of import or export duties;
3. the head of the customs office competent for the place where the goods are presented - approval of the locations for presentation of goods other than customs offices and approval of a location of temporary storage of goods, other than temporary storage facilities;

4. competent for the issuance of authorisation for operations in temporary storage facilities shall be:

- a) the head of the customs office, where the principal records of the applicant for customs purposes, as well as at least one of the temporary storage facilities are located;
- b) the head of the customs office, where the principal records of the applicant for customs purposes are accessible and where his facilities are located, at which the greatest number of operations are performed, if the competent customs authority may not be determined under the procedure of letter "a";

5. the head of the customs office, where the weighting device is located - authorisation for weighting of bananas;

6. the head of the customs office, where the principal records for customs purposes are located or accessible - authorisation of approved issuer of proof of the customs status of Union goods;

7. competent for the issuance of authorisation for simplified declaration in instances of regular usage shall be:

- a) the head of the customs office, where the principal records of the applicant for customs purposes are located, as well as at least one of the locations, where the goods would be placed under a customs regime by simplified declaration;
- b) the head of the customs office, where the principal records of the applicant for customs purposes are accessible and where the locations are situated, at which the greatest number of operations for placing of goods under a customs regime are performed, by simplified declaration, if the competent customs authority may not be determined under the procedure of letter "a";

8. the head of the customs office, where the principal records of the applicant for customs purposes are located, except for the cases under Paragraph 2, item 2 - for issuance of authorisation for entry in the declarant's records in case of imports, irrespective of whether coupled with centralised clearance;

9. the head of the customs office, where the principal records for customs purposes are located - except for the cases under Paragraph 2, item 9 - authorisations for centralised clearance, coupled with simplified declaration in instances of regular usage in imports;

10. competent for the issuance of authorisation for entry in the declarant's records under export regime shall be:

- a) the head of the customs office, where the principal records of the applicant for customs purposes are located and where the goods are packaged or loaded for export;
- b) the head of the customs office, where the principal records of the applicant for customs purposes are located and where the goods are packaged or loaded for export, if the competent customs authority may not be determined under the procedure of letter "a";

11. competent for the issuance of authorisation for use of special regimes other than transit regime, except for the cases under Article 163 of Commission Delegated Regulation (EU) 2015/2446 shall be:

- a) the head of the customs office, where the principal records for customs purposes are located or accessible and where the customs warehousing facility is located - for operations in customs warehousing facilities;
- b) the head of the customs office, where the principal records for customs purposes are located or accessible and where the processing operations are taking place - for use of the inward processing procedure and in the cases of applicants established outside the customs territory of the Union the authorisation shall be issued by the head of the customs office, where the first processing of the goods would take place - for usage of the inward processing procedure;
- c) the head of the customs office, where the principal records for customs purposes are located or accessible and where the goods are located that will be temporarily exported - for usage of the outward processing procedure;
- d) the head of the customs office, where the goods are to be used for the first time, in compliance with the procedures of Article 205, paragraph 2 of Commission Delegated Regulation (EU) 2015/2446 - for the temporary admission procedure;
- e) the head of the customs office, where the principal records for customs purposes are located or accessible - for an applicant established in the customs territory of the Union and in the case of an applicant established outside the customs territory of the Union the authorisation shall be issued by the head of the customs office, where the goods are to be used for the first

time - for the end-use procedure;

f) the head of the respective customs office, where the principal records of the applicant for customs purposes are accessible, as well as at least one of the customs warehousing facilities is located or where the greatest number of operations in customs warehousing facilities or operations for processing or use of the goods are performed, in case the authorisations under letters "a" - "d" relate to several customs offices;

12. competent for the issuance of authorisation for the granting of the status of authorised consignor for placing of goods under the Union transit procedure shall be:

a) the head of the customs office, where the principal records of the applicant for customs purposes are located, as well as at least one of the sites, from which the Union transit operations originate;

b) the head of the customs office, where the principal records of the applicant for customs purposes are accessible and where his sites are located, from which the greatest number of Union transit operations originate, if the competent customs authority may not be determined under the procedure of letter "a";

13. competent for the issuance of authorisations for the granting of the status of authorised consignee for TIR operations and of authorisations for the granting of the status of authorised consignee for receipt of goods, transported under the Union transit procedure, shall be:

a) the head of the customs office, where the principal records of the applicant for customs purposes are located, as well as at least one of the sites, where the TIR or Union transit procedure operations will end;

b) the head of the customs office, where the principal records of the applicant for customs purposes are accessible and where his sites are located, at which the greatest number of TIR or Union transit procedure operations will be discharged, if the competent customs authority may not be determined under the procedure of letter "a";

(5) The supervising customs office in the permits, issued under Paragraph 1, items 8 and 9 and Paragraph 4, items 4, 7-11, shall be respectively the Central Customs Directorate or the territorial customs directorate;

(6) The applications for issuance of permits shall be submitted to the customs authority, competent for making a decision.

(7) For the purposes of application of Article 29 of Regulation (EU) No. 952/2013 any decisions, made without prior application, shall be issued by the head of the customs office, where the facts and circumstances requiring a decision occurred, unless provided for otherwise.

Article 19a. (New, SG No. 60/2015) (1) (Supplemented, SG No. 58/2016) The decision under Article 19 shall be handed over in person to its addressee, or to the debtor, or circulated to all interested parties via a licensed mail operator or by transmission of an electronic message, within three days of its issuance.

(2) In the instances where the decision under Paragraph 1 is handed over in person, this fact shall be attested to by the signatures of the person delivering and of the recipient, also noting the date and manner of the handover. Any refusal to receive a decision shall be attested to by the signatures of the person delivering it and of at least one witness, where the former shall note the names and address of the witness based on the identity documents and the decision shall be deemed validly handed over.

(3) The decision under Paragraph 1, forwarded via a licensed mail operator providing confirmation of delivery, shall be deemed validly handed over on the date, on which the notice was signed or on the date, when a refusal to receive the decision was made, which must be certified by the person delivering the decision.

(4) (New, SG No. 58/2016) The electronic message shall be deemed delivered after the addressee transmits confirmation of its receipt via return electronic message, activation of an electronic reference or its retrieval from the information system of the customs administration. The content of the electronic message shall be authenticated by a printout of the record in the information system, certified by the customs administration.

(5) (Renumbered from Paragraph 4, SG No. 58/2016) The handing over of a decision under Paragraph 1 by attachment to the file shall be made after placing a notice summoning the person in case his address is not known or the person, his representative or proxy could not be found at the registered address or at their permanent addresses after a documented search for them by

the customs authorities.

(6) (Renumbered from Paragraph 5, amended, SG No. 58/2016) The notice under Paragraph 5 shall be placed at a specially designated space at the respective customs office and be posted at the website of the customs administration.

(7) (Renumbered from Paragraph 6, SG No. 58/2016) Should the person fail to appear at the customs office within 14 days of the placing of the notice the decision shall be attached to the file and deemed validly handed over.

(8) (Renumbered from Paragraph 7, amended, SG No. 58/2016) Natural persons against whom proceedings have been instituted of which they have been notified and who reside abroad for more than 30 consecutive days shall be obliged to name before the customs authorities a person on the territory of the country who shall represent them and to whom notices and other acts of the customs administration shall be delivered.

(9) (New, SG No. 58/2016) In case of absence of more than 30 days from the correspondence address the lawful representatives of the legal entities and sole proprietors shall authorise a person for receipt of the notices and other acts from the customs administration.

Article 19b. (New, SG No. 60/2015) (1) (New, SG No. 58/2016) A decision, whereby a customs debt and/or other public state receivables would be established, shall be issued without delay, but in any case not later than 30 days from the launch of the proceedings. The notification of the debtor of the amount of the debt shall be performed by handing over the decision under Article 19.

(2) (New, SG No. 58/2016) The decisions under Paragraph 1, except for the cases under Article 221, Paragraphs 2 and 3, shall be subject to provisional execution.

(3) (Renumbered from Paragraph 1, SG No. 58/2016) In case by decision of the head of the respective customs office a customs debt and other public state receivables would be established, they shall be subject of voluntary compliance within 10 days of the handover of the decision.

(4) (Renumbered from Paragraph 2, amended, SG No. 58/2016) Where execution of the decision under Paragraph 221 has not been suspended under the procedure of Article 3, Paragraph 3 or the customs debt and/or other public state receivables have not been paid within the voluntary compliance term, the decision shall be transmitted for compulsory execution to the competent territorial directorate of the National Revenue Agency and its receipt shall be confirmed by the public executive officer before the customs authority that issued it.

(5) (Renumbered from Paragraph 3, amended, SG No. 58/2016) Where after the transmission of the decision to the National Revenue Agency the debtor would repay the customs debt and/or other public state receivables or part thereof together with any interest, the head of the respective customs office shall notify the National Revenue Agency of the payment. The payments received for customs duties shall be accounted for according to the requirements of European legislation.

(6) (Renumbered from Paragraph 4, amended, SG No. 58/2016) In case of appeal by administrative procedure of the decision transmitted for compulsory execution under the procedure of Paragraph 4 the decision of the Director of the Customs Agency shall be forwarded without delay to the competent territorial directorate of the National Revenue Agency. The decision of the Director of the Customs Agency, whereby the decision appealed against would be revoked as unlawful, shall be regarded as a request for discontinuing the compulsory execution proceedings, instituted by the National Revenue Agency.

(7) (Renumbered from Paragraph 5, SG No. 58/2016) In case of appeal by court procedure of the decision, transmitted for compulsory execution under the procedure of Paragraph 4, the court ruling that entered into effect shall be transmitted to the competent territorial directorate of the National Revenue Agency.

Article 20. (Repealed, SG No. 58/2016).

Article 21. (Amended, SG No. 63/2000, amended and supplemented, SG No. 60/2015, repealed, SG No. 58/2016).

Section III

Currency conversion **(Title amended, SG No. 58/2016)**

Article 22. (Amended, SG No. 58/2016) The Customs Agency shall publish at its website the rates of exchange applicable in accordance with Article 53 of Regulation (EU) No. 952/2013.

Article 23. (Amended and supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

PART TWO

(Repealed, SG No. 58/2016)

ELEMENTS ON THE BASIS OF WHICH IMPORT AND EXPORT DUTIES AND OTHER

MEASURES PROVIDED IN RESPECT OF TRADE WITH GOODS ARE APPLIED

(Title amended, SG No. 37/2003)

Chapter Four

(Repealed, SG No. 58/2016)

CUSTOMS TARIFF. TARIFF CLASSIFICATION

(Title amended, SG No. 37/2003)

Article 24. (Amended, SG No. 63/2000, SG No. 37/2003, SG No. 60/2015, repealed, SG No. 58/2016).

Article 25. (Amended, SG No. 37/2003, repealed, SG No. 60/2015).

Article 26. (Amended, SG No. 63/2000, SG No. 37/2003, SG No. 60/2015, repealed, SG No. 58/2016).

Article 26a. (New, SG No. 37/2003, repealed, SG No. 15/2013, effective 1.02.2013).

Article 27. (Amended, SG No. 37/2003, repealed, SG No. 60/2015).

Article 28. (Amended, SG No. 63/2000, SG No. 37/2003, repealed, SG No. 58/2016).

Chapter Five

(Repealed, SG No. 58/2016)

ORIGIN OF GOODS

Section I

(Repealed, SG No. 58/2016)
Non-Preferential Origin

Article 29. (Amended, SG No. 37/2003, repealed, SG No. 58/2016).

Article 30. (Repealed, SG No. 58/2016).

Article 31. (Repealed, SG No. 58/2016).

Article 32. (Repealed, SG No. 58/2016).

Section II
(Repealed, SG No. 58/2016)
Preferential Origin

Article 33. (Amended, SG No. 37/2003, repealed, SG No. 58/2016).

Chapter Six
(Repealed, SG No. 58/2016)
CUSTOMS VALUE

Article 34. (Amended, SG No. 60/2015, repealed, SG No. 58/2016).

Article 35. (Repealed, SG No. 58/2016).

Article 36. (Repealed, SG No. 58/2016).

Article 37. (Repealed, SG No. 58/2016).

Article 38. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

Article 39. (Repealed, SG No. 58/2016).

Article 40. (Repealed, SG No. 58/2016).

Article 41. (Amended, SG No. 37/2003, repealed, SG No. 94/2010, effective 1.01.2011).

Article 42. (Repealed, SG No. 58/2016).

Article 43. (Repealed, SG No. 58/2016).

PART THREE

(Repealed, SG No. 58/2016)

ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE REPUBLIC OF BULGARIA UNTIL THEY OBTAIN A CUSTOMS ASSIGNMENT

Chapter Seven

(Repealed, SG No. 58/2016)

ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE REPUBLIC OF BULGARIA

Article 44. (Repealed, SG No. 58/2016).

Article 45. (Repealed, SG No. 58/2016).

Article 46. (Repealed, SG No. 58/2016).

Chapter Eight

(Repealed, SG No. 58/2016)

PRESENTATION OF GOODS TO CUSTOMS AUTHORITIES

Article 47. (Repealed, SG No. 58/2016).

Article 48. (Repealed, SG No. 58/2016).

Article 49. (Repealed, SG No. 58/2016).

Chapter Nine

(Repealed, SG No. 58/2016)

MANIFESTATION AND UNLOADING OF GOODS PRESENTED TO CUSTOMS AUTHORITIES

Article 50. (Repealed, SG No. 58/2016).

Article 51. (Repealed, SG No. 58/2016).

Article 52. (Repealed, SG No. 58/2016).

Article 53. (Repealed, SG No. 58/2016).

Article 54. (Repealed, SG No. 58/2016).

Chapter Ten

(Repealed, SG No. 58/2016)

OBLIGATION TO PERFORM FORMALITIES ON OBTAINING A CUSTOMS ASSIGNMENT FOR THE GOODS PRESENTED TO THE CUSTOMS AUTHORITIES (Title amended, SG No. 37/2003)

Article 55. (Supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

Article 56. (Amended, SG No. 37/2003, repealed, SG No. 58/2016).

Chapter Eleven

(Repealed, SG No. 58/2016)

TEMPORARY STORAGE OF GOODS

Article 57. (Repealed, SG No. 58/2016).

Article 58. (Repealed, SG No. 58/2016).

Article 59. (Repealed, SG No. 58/2016).

Article 60. (Amended, SG No. 37/2003, amended and supplemented, SG No. 109/2007, repealed, SG No. 58/2016).

Chapter Twelve

(Repealed, SG No. 58/2016)

FOREIGN GOODS WITH A TRANSIT STATUS

Article 61. (Repealed, SG No. 58/2016).

Article 62. (Repealed, SG No. 58/2016).

Chapter Thirteen
(Repealed, SG No. 58/2016)
OTHER PROVISIONS

Article 63. (Repealed, SG No. 58/2016).

Article 64. (Repealed, SG No. 58/2016).

PART FOUR
INFORMATION EXCHANGE AND POST-RELEASE CONTROL
(Title amended, SG No. 58/2016)

TITLE ONE
(Repealed, SG No. 58/2016)
GENERAL PROVISIONS

Article 65. (Supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

TITLE TWO
COMPETENCIES IN REGARD TO TYPES OF GOODS OR CUSTOMS REGIMES,
MEANS FOR THE EXCHANGE OF INFORMATION AND POST-RELEASE
CONTROL
(Title amended, SG No. 58/2016)

Chapter Fourteen
ELECTRONIC DATA-PROCESSING TECHNIQUES AND MEANS FOR
POST-RELEASE CONTROL
(Title amended, SG No. 58/2016)

Article 66. (1) All goods intended to be placed under a customs regime shall be subject to reporting for the appropriate regime.

(2) (Amended, SG No. 58/2016) Declaration shall be made by using electronic data-processing techniques.

Article 66a. (New, SG No. 63/2000) (1) The Director of the Customs Agency may designate in an order individual customs institutions, which will perform customs activities with respect to certain types of goods and/or in compliance with the customs regimes under which they will be placed.

(2) The order under Paragraph 1 shall be published in the State Gazette.

Article 66b. (New, SG No. 58/2016) (1) For the purposes of application of Article 159 of Regulation (EU) No. 952/2013 the Director of the Customs Agency shall designate in an order the codes and competencies of the customs offices in the territory of the Republic of Bulgaria.

(2) The Director of the Customs Agency shall designate in an order the requirements in regard to the exchange and storage of information via electronic data-processing techniques.

(3) The Director of the Customs Agency shall designate in an order national codes, which are to be used in the process of exchange of data, contained in the customs declarations and the documents and certificates, accompanying them and of other essential information.

(4) The orders under Paragraphs 1 - 3 shall be published in the State Gazette.

Article 67. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

Section I

(Repealed, SG No. 58/2016)

Reporting in Writing under the Normal Procedure

Article 68. (Supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

Article 69. (Repealed, SG No. 58/2016).

Article 70. (Amended, SG No. 63/2000, SG No. 58/2016).

Article 71. (Repealed, SG No. 58/2016).

Article 72. (Repealed, SG No. 58/2016).

Article 73. (Repealed, SG No. 58/2016).

Article 74. (Amended, SG No. 94/2010, effective 1.01.2011, repealed, SG No. 58/2016).

Article 75. (Repealed, SG No. 58/2016).

Article 76. (Repealed, SG No. 58/2016).

Article 77. (Repealed, SG No. 58/2016).

Article 78. (Repealed, SG No. 58/2016).

Article 78a. (New, SG No. 37/2003, repealed, SG No. 60/2015).

Article 78b. (New, SG No. 37/2003, repealed, SG No. 60/2015).

Article 79. (Amended, SG No. 37/2003, repealed, SG No. 58/2016).

Article 80. (Repealed, SG No. 58/2016).

Article 81. (Amended, SG No. 153/1998, amended and supplemented, SG No. 60/2015, repealed, SG No. 58/2016).

Section II

(Repealed, SG No. 58/2016)

Reporting in Writing Under the Simplified Procedure

Article 82. (Repealed, SG No. 58/2016).

Section III

(Repealed, SG No. 58/2016)

Other Types of Reporting

Article 83. (Supplemented, SG No. 63/2000, previous Article 83, supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

Section IV

Subsequent Control of Reporting

Article 84. (Amended, SG No. 58/2016) (1) For the purposes of application of Article 48 of Regulation (EU) No. 952/2013 following the release of the goods the customs authorities shall be entitled to perform post-release control by checking:

1. the accuracy and completeness of the information in the declarations and of the accompanying documents;
2. the declarant's accounts and other records, relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods.

(2) The check under Paragraph 1, item 2 shall be performed under the procedure of Articles 84a and 84l.

Article 84a. (New, SG No. 45/2005) (1) Follow-up control on reporting shall be carried out in respect of all persons who are engaged or involved in an activity the control over which is assigned to the customs authorities by law.

(2) In the course of follow-up control an inspection shall be carried out of the compliance with the law of the actions of the inspected person for applying the respective regimes, procedures and trade policy measures, as well as of the fulfilment of its obligations for paying public state receipts collected by the customs authorities.

(3) Customs authorities shall be obliged to establish impartially the facts and circumstances under Paragraph 2 both to the detriment and in favour of the inspected person. In the course of the inspection the inspected person shall be entitled to receive information on the facts and circumstances established insofar as this would not impede its carrying out.

(4) The inspection shall comprise the goods, the stocks, the accounting records, the trade, accounting and other documentation of the inspected person that is material for the specific case.

(5) (Amended, SG No. 105/2005) The customs authorities shall be obliged to make clear to the inspected person and to the other participants in the proceedings under this Act their procedural rights provided for in the Tax and Social Insurance Procedure Code, according Criminal Procedure Code and to ensure the possibilities that they should be exercised.

Article 84b. (New, SG No. 45/2005) (1) Amended, SG No. 95/2009, effective 1.12.2009) Follow-up control shall be exercised by customs officials in specialised units for follow-up control in the Central Customs Directorate and in the territorial customs directorates.

(2) The competence of the follow-up control units shall be determined according to the registered address, the permanent address respectively, of the inspected person. The competence of the follow-up control unit at the Central Customs Directorate shall be national.

(3) Should it be needed to establish facts and circumstances related to the activity of the inspected person, its affiliate, facility, business or property which are within the competence of another follow-up control unit the Director of the Customs Directorate may permit that the entire inspection or individual actions be performed by that unit.

(4) Should specific knowledge and qualifications be needed other customs officers who command them may participate in the inspection or expert opinions may be requested from them.

Article 84c. (New, SG No. 45/2005) (1) An inspection within the follow-up control framework shall be carried out on the basis of an assignment order.

(2) The order under Paragraph 1 shall be issued by:

1. The Director of the Customs Agency or by officials from the Customs Agency authorised by him/her.
2. (amended, SG No. 95/2009, effective 1.12.2009, SG No. 58/2016) a head of customs office.

(3) The order under Paragraph 1 shall be issued in writing and shall contain:

1. the legal and factual grounds for conducting the inspection;
2. the names and positions of the customs officers who shall carry out the inspection;
3. information on the inspected person;
4. the inspection period;
5. (amended, SG No. 60/2015) the scope of the inspection;
6. (amended, SG No. 60/2015) the period for carrying out the inspection.

(4) (Amended, SG No. 60/2015) The order under Paragraph 1 shall be handed over to the inspected person by the customs officers. The inspected person may be notified in advance of the start of the inspection should this not threaten its objective.

(5) The order under Paragraph 1 may be amended by a new substantiated order of the body that has assigned the inspection. The amendment shall be deemed done as of the date of issuing the new order which shall be handed over to the inspected person.

(6) (Supplemented, SG No. 60/2015) The period for carrying out the inspection within the follow-up control framework shall not exceed two months, as of the date of handing over the order.

(7) In case of justified need the period under Paragraph 6 may be extended by not more than four months with a new substantiated order of the body that has assigned the inspection.

(8) The body that has assigned the inspection shall stop proceedings:

1. in case of force majeure - as of the date of its occurrence;
2. when judicial or administrative proceedings have been instituted that are material to the inspection's outcome - on presenting a certificate thereof issued by the body before which proceedings have been instituted;
3. under other circumstances provided for by law.

(9) The body that has assigned the inspection may direct that it be suspended for a certain period but for not longer than 30 days subject to a substantiated application by the inspected person and following a verification of the circumstances.

(10) The period for carrying out the inspection shall not run as of the date of occurrence of the relevant circumstance for its suspension until the date of its resumption.

(11) The inspection shall be resumed on an order of the body that has assigned it after the grounds for its suspension have become defunct. The resumption order shall be delivered to the inspected person.

(12) Orders on assigning, amending, suspending and resuming an inspection shall not be subject to appeal.

Article 84d. (New, SG No. 45/2005) (1) The inspected person shall be obliged to cooperate with the customs authorities when they are clarifying facts and circumstances that are material to the inspection by:

1. providing commercial, accounting and other documentation;
2. providing explanations requested by the customs authorities;
3. drawing up information memoranda;
4. certifying information memoranda and copies of documents requested by the customs authorities;
5. ensure access to official premises, warehouses and cash offices;
6. ensure space and conditions for carrying out the inspection;
7. appoint persons to grant cooperation in conducting the inspection.

(2) The inspected person shall be obliged, within reasonable time specified by the customs authorities but not less than 24 hours, to provide any information, data, documents, papers, things, information carriers and other evidence relating to the facts and circumstances subject to establishment in the course of the inspection and to specify all persons, state and municipal bodies with which they may be found. This term may be extended should important reasons so require.

(3) The inspected person shall be obliged to ensure to the customs authorities access to its IT system when collection, storing and processing of the information under Paragraph 2 is done by such a system.

(4) In case it is impossible to carry out the inspection at the premises of the inspected person it shall be performed at the customs office. In this case the customs authorities shall compile a protocol and an inventory of the documents, things and other evidence that are handed over to them.

Article 84e. (New, SG No. 45/2005) (1) The evidence in the proceedings under this section may be factual data related to circumstances that are material to the purposes of the inspection, contribute to their clarification and are collected and verified under the procedure herein.

(2) The evidence shall be collected and verified through written explanations, information memoranda and statements of the inspected persons or of their representatives, minutes on explanations of third persons who are not participating in the administrative proceedings, protocols on the actions of the customs authorities, expert opinions, official documents received

through information exchange with the administrations of other states within international cooperation as well as through other means provided for by law.

(3) Any person, state and municipal authority shall be obliged, within seven days after the receipt of a request by the customs authorities, to provide information, data, documents, papers, things, information carriers and other evidence relating to the facts and circumstances specified in the request. This term may be extended by the body that has assigned the inspection.

(4) When conducting an inspection the customs authorities may request cooperation in writing from other bodies in performing actions for the purpose of establishing obligations or liabilities of the inspected person.

(5) When special knowledge that the customs authorities do not possess is required to clarify circumstances and issues that have arisen in the course of the inspection on their initiative or on request by the inspected person the body that has assigned the inspection shall institute an expert examination. When the expert examination has been instituted on request by the inspected person the costs for its carrying out shall be at the expense.

Article 84f. (New, SG No. 45/2005) (1) In the course of an investigation the customs authorities may take action for securing evidence through distraint or through searches and seizures under the procedure of Article 16, Paragraph 7 and 8 of documents, papers and other information carriers, goods and data processing means, as well as through copying data from and on technical carriers allowing its reproduction, taking the necessary steps to preserve its authenticity.

(2) Where no other possibility exists to secure evidence the customs authorities may seal off offices, pay desks, warehouses, trade and other premises for a period of 72 hours.

(3) A statement shall be drawn up for the actions under Paragraphs 1 and 2 a copy of which shall be handed over to the inspected person.

(4) Before the expiry of the term under Paragraph 2 the body that has assigned the inspection may request from the district court within the jurisdiction of which the facility is located to extend the period of the sealing off. The court shall issue a ruling in a closed sitting on the day the request is received and shall determine a term for the sealing off. The ruling shall not be subject to appeal.

(5) The customs authorities shall lift the sealing off if before the expiry of the term under Paragraph 2 the district court has not allowed its extension.

(6) The actions to secure evidence may be appealed against within three days before the body that has assigned the inspection, which shall take a substantiated decision not later than the day following the day of the receipt of the appeal. With its decision the body that has assigned the inspection may confirm in whole or in part or revoke the actions appealed against.

(7) (Amended, SG No. 30/2006, effective 1.03.2007) Should the body under Paragraph 6 fail to make a decision within the term prescribed or in case the appeal is rejected the actions to secure evidence may be appealed against in respect of their compliance with the law within seven days after the expiry of the term for making a decision under Paragraph 6, of the receipt of the decision respectively, before the administrative court within the jurisdiction of which the body that has assigned the inspection is located. The court shall issue a ruling within 14 days, which shall not be subject to appeal.

(8) The appeal shall not suspend the actions to secure evidence.

(9) The decision under Paragraph 6 or the ruling under Paragraph 7, which order to discontinue the actions to secure evidence, shall be implemented by the customs authority that has undertaken them.

Article 84g. (New, SG No. 45/2005, amended, SG No. 105/2005) The provisions of Tax and Social Insurance Procedure Code shall apply to the issues relating to collection, verification and securing evidence and to preparing means of evidence that are not regulated respectively.

Article 84h. (New, SG No. 45/2005, amended, SG No. 58/2016) In the course of conducting the inspection the customs authorities may impose interim security measures under the procedure of Chapter Twenty Six, Section Ia to prevent actions relating to disposal of the property of the inspected person that may result in impossibility or substantial difficulties to collect the

duties or other public state receivables.

Article 84i. (New, SG No. 45/2005) (1) The customs authorities carrying out an inspection within the framework of follow-up control may accept as established the levy elements determined by them as well as to accept as established the avoidance of trade policy measures when one of the following circumstances exists:

1. lack or failure to present accounting information pursuant to the Accountancy Act or the way the accounting is kept does not allow to establish or to determine the amount of the public state receivables as well where the documents required to establish the amount of the public state receivables and to apply trade policy measures have been destroyed at variance with the established procedures;
2. the required documents are missing or damaged in a way to make them unfit for use;
3. the required additional information and data cannot be obtained since the inspected person has not been found at the registered address or at the permanent address following a conscientious and documented search by the customs authorities;
4. in the course of the inspection the inspected person has failed to produce the relevant evidence within the time limit under Article 84d, Paragraph 2.

(2) In the cases under Paragraph 1 the customs authorities shall take into consideration any of the circumstances related to the inspected person concerning:

1. the type and nature of the activity carried out;
2. (amended, SG No. 58/2016) the customs duties and other public state receivables paid;
3. the transactions and the balance in the bank accounts;
4. the official and private documents;
5. the contracts concluded by the inspected person related to its business;
6. the difference between the raw materials and resources supplied and input in production;
7. aggregate information on the profit realised, respectively on the income or revenues from other persons engaged in the same or similar business under the same or similar conditions;
8. price and other terms of the transactions concluded, including information on such transactions between persons related to the inspected person;
9. the supplies received and carried out and the right to tax credit used;
10. other evidence material to the specific case.

(3) The circumstances under Paragraphs 1 and 2 shall be pointed out in the inspection report.

(4) When the circumstances under Paragraph 1, Items 1, 2 and 4 exist the customs authorities shall inform the inspected person that they accept as established the levy elements determined by them and that they accept as established the avoidance of the trade policy measures and shall determine a deadline for producing documents and an opinion.

Article 84j. (New, SG No. 45/2005) (1) (Amended, SG No. 58/2016) When in the course of an inspection evidence is collected within the time limit under Article 84c, Paragraph 3, Item 6 on customs violations committed or on a different amount of the customs duties and other public state receivables owed, the customs authorities conducting the inspection shall hold with the inspected person a final discussion of the circumstances established in the course of the inspection and of the ensuing legal consequences unless the inspected person rejects the discussion in writing. Within seven days after the final discussion the inspected person may present an opinion in writing on the preliminary findings as well as new evidence.

(2) Minutes shall be drawn up of the final discussion, which shall be signed by the customs officers who have conducted the inspection and by the inspected person.

(3) In case the inspected person rejects the final discussion or does not sign the minutes under Paragraph 2 this fact shall be certified by two witnesses.

Article 84k. (New, SG No. 45/2005) (1) (Amended, SG No. 58/2016) A check within the framework of post-release control shall be finalised by a report on the findings, which is to be prepared within 14 days of expiry of the deadline under Article 84c, Paragraph 3, item 6. The written report on the findings must contain:

1. number and date;
2. the names and positions of the customs officers who have conducted the inspection;
3. the factual and legal grounds for the inspection;
4. information on the inspected person;
5. (amended, SG No. 60/2015) the scope of the inspection;
6. the actions carried out and the established facts and circumstances;
7. the findings made;
8. the steps taken to secure the evidence and the public state receivables;
9. (amended, SG No. 58/2016) proposals on determining the amount of any customs duties and other public state receivables and on instituting administrative penal proceedings;
10. list of the evidence enclosed;
11. signatures of the customs officers who have drawn up the report and of the head of the respective follow-up control unit.

(2) (Amended, SG No. 60/2015) The evidence enclosed with the report shall be an integral part thereof. The originals of the collected written evidence shall be enclosed with the copy of the report intended for the customs authority that has assigned the inspection, while certified copies thereof, with the exception of the evidence provided by the inspected person, shall be enclosed with the copy intended for such person.

(3) The factual findings in the report must be supported with evidence and shall be deemed true unless proven otherwise.

(4) (Amended, SG No. 60/2015) Within seven days after its completion the inspection report and the evidence enclosed therewith shall be handed over to the inspected person against signature and shall be presented to the body that has assigned the inspection for follow-up action.

(5) (Repealed, SG No. 82/2011, effective 1.01.2012).

Article 84l. (New, SG No. 45/2005, amended, SG No. 60/2015) The provisions of Article 19a shall apply to handing over notices and documents in the course of carrying out inspections within the framework of follow-up control.

Chapter Fifteen

(Repealed, SG No. 58/2016)

IMPORTATION

Article 85. (Repealed, SG No. 58/2016).

Article 86. (Repealed, SG No. 58/2016).

Article 87. (Repealed, SG No. 58/2016).

Article 88. (Amended, SG No. 37/2003, repealed, SG No. 58/2016).

Article 89. (Repealed, SG No. 58/2016).

Chapter Sixteen

(Repealed, SG No. 58/2016)

SUSPENSIVE ARRANGEMENTS REGIMES AND CUSTOMS ECONOMIC REGIMES

Section I

(Repealed, SG No. 58/2016)

General Provisions

Article 90. (Repealed, SG No. 58/2016).

Article 91. (Repealed, SG No. 58/2016).

Article 92. (Amended and supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 93. (Repealed, SG No. 58/2016).

Article 94. (Repealed, SG No. 58/2016).

Article 95. (Amended and supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 96. (Repealed, SG No. 58/2016).

Section II

(Repealed, SG No. 58/2016)

Transit

Article 97. (Amended, SG No. 63/2000, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 98. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 99. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 100. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 100a. (New, SG No. 60/2015, repealed, SG No. 58/2016).

Article 101. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 102. (Amended and supplemented, SG No. 63/2000, amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 103. (Supplemented, SG No. 37/2003, effective, 1.11.2003, repealed, SG No. 58/2016).

Section III

(Repealed, SG No. 58/2016)

Customs Warehousing

Article 104. (Repealed, SG No. 58/2016).

Article 105. (Repealed, SG No. 58/2016).

Article 106. (Repealed, SG No. 58/2016).

Article 107. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 108. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

Article 109. (Repealed, SG No. 58/2016).

Article 110. (Repealed, SG No. 58/2016).

Article 111. (Amended, SG No. 63/2000, supplemented, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 112. (Repealed, SG No. 58/2016).

Article 113. (Repealed, SG No. 58/2016).

Article 114. (Repealed, SG No. 58/2016).

Article 115. (Repealed, SG No. 58/2016).

Article 116. (Repealed, SG No. 58/2016).

Article 117. (Amended, SG No. 63/2000, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Section IV

(Repealed, SG No. 58/2016)

Inward Processing

Article 118. (Supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 119. (Amended and supplemented, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 120. (Repealed, SG No. 58/2016).

Article 121. (Supplemented, SG No. 37/2003, effective, 1.11.2003, repealed, SG No. 58/2016).

Article 122. (Supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 123. (Repealed, SG No. 58/2016).

Article 124. (Repealed, SG No. 58/2016).

Article 125. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

Article 126. (Amended and supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 127. (Supplemented, SG No. 63/2000, amended, SG No. 58/2016).

Article 128. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 129. (Repealed, SG No. 58/2016).

Article 130. (Repealed, SG No. 58/2016).

Article 131. (Supplemented, SG No. 153/1998, SG No. 63/2000, repealed, SG No. 58/2016).

Article 132. (Repealed, SG No. 58/2016).

Section V

(Repealed, SG No. 58/2016)

Processing Under Customs Control

Article 133. (Repealed, SG No. 58/2016).

Article 134. (Supplemented, SG No. 37/2003, effective, 1.11.2003, repealed, SG No. 58/2016).

Article 135. (Amended, SG No. 63/2000, supplemented, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 136. (Repealed, SG No. 58/2016).

Article 137. (Repealed, SG No. 58/2016).

Article 138. (Amended, SG No. 153/1998, repealed, SG No. 58/2016).

Section VI

(Repealed, SG No. 58/2016)

Temporary Importation

Article 139. (Repealed, SG No. 58/2016).

Article 140. (Repealed, SG No. 58/2016).

Article 141. (Repealed, SG No. 58/2016).

Article 142. (Supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 143. (Repealed, SG No. 58/2016).

Article 144. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 145. (Amended, SG No. 153/1998, repealed, SG No. 58/2016).

Article 146. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

Section VII

(Repealed, SG No. 58/2016)

Outward Processing

Article 147. (Repealed, SG No. 58/2016).

Article 148. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 149. (Repealed, SG No. 58/2016).

Article 150. (Repealed, SG No. 58/2016).

Article 151. (Repealed, SG No. 58/2016).

Article 152. (Repealed, SG No. 58/2016).

Article 153. (Amended and supplemented, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 154. (Repealed, SG No. 58/2016).

Article 155. (Supplemented, SG No. 37/2003, effective 1.11.2003, amended, SG No. 60/2015, repealed, SG No. 58/2016).

Article 156. (Repealed, SG No. 58/2016).

Article 157. (Repealed, SG No. 58/2016).

Article 158. (Repealed, SG No. 58/2016).

Article 159. (Repealed, SG No. 58/2016).

Article 160. (Repealed, SG No. 58/2016).

Article 161. (Repealed, SG No. 58/2016).

Article 162. (Repealed, SG No. 58/2016).

Chapter Seventeen

(Repealed, SG No. 58/2016)

EXPORTATION

Article 163. (Repealed, SG No. 58/2016).

Article 164. (Repealed, SG No. 58/2016).

Chapter Eighteen
(Repealed, SG No. 58/2016)
TEMPORARY EXPORTATION

Article 165. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

TITLE THREE
(Repealed, SG No. 58/2016)
OTHER CUSTOMS ASSIGNMENTS

Chapter Nineteen
(Repealed, SG No. 58/2016)
FREE ZONES AND FREE WAREHOUSES

Section I
(Repealed, SG No. 58/2016)
General Provisions

Article 166. (Repealed, SG No. 58/2016).

Article 167. (Amended, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Article 168. (Supplemented, SG No. 37/2003, effective, 1.11.2003, repealed, SG No. 58/2016).

Article 168a. (New, SG No. 37/2003, effective 1.11.2003, repealed, SG No. 58/2016).

Section II
(Repealed, SG No. 58/2016)
Placing Goods in Free Zones or Free Warehouses

Article 169. (Repealed, SG No. 58/2016).

Article 170. (Repealed, SG No. 58/2016).

Section III
(Repealed, SG No. 58/2016)
Operation of Free Zones and Free Warehouses

Article 171. (Repealed, SG No. 58/2016).

Article 172. (Repealed, SG No. 58/2016).

Article 173. (Repealed, SG No. 58/2016).

Article 174. (Repealed, SG No. 58/2016).

Article 175. (Repealed, SG No. 58/2016).

Article 176. (Repealed, SG No. 58/2016).

Section IV
(Repealed, SG No. 58/2016)
Removal of Goods from Free Zones or Free Warehouses

Article 177. (Repealed, SG No. 58/2016).

Article 178. (Repealed, SG No. 58/2016).

Article 179. (Repealed, SG No. 58/2016).

Chapter Twenty
(Repealed, SG No. 58/2016)
RE-EXPORTATION, DESTRUCTION, AND ABANDONMENT OF GOODS IN
FAVOUR OF
THE STATE
(Title supplemented, SG No. 37/2003)

Article 180. (Amended and supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

Article 180a. (New, SG No. 37/2003, repealed, SG No. 58/2016).

PART FIVE

RELIEFS FROM CUSTOMS DUTY

(Title amended, SG No. 58/2016)

Chapter Twenty-One

RELIEF FROM PAYMENT OF IMPORT DUTY

(Title amended, SG No. 58/2016)

Article 181. (Amended and supplemented, SG No. 106/2008, effective 1.01.2009, amended, SG No. 44/2009, SG No. 58/2016) (1) The cases, in which in view of special circumstances relief is granted from import duty for goods, released for free circulation in the customs territory of the Union, shall be specified in Regulation (EC) No. 1186/2009.

(2) In addition to the cases under Paragraph 1 relief from payment of import duty shall also be granted for used household possessions, imported by individuals, who have permanently resided in a third country for at least 6 consecutive months in connection with practicing a professional activity.

(3) Relief from payment of import duty on household possessions under Paragraph 2 for personal or private use shall be granted, if they correspond in terms of type and quantity to the duration and reason for the temporary residence in the third country.

(4) The right under Paragraph 2 shall be exercised following submission of document, confirming the reason for residence in the third country.

(5) The release for free circulation with relief from payment of import duty on household possessions shall be performed once, not later than 6 months of the end of the temporary residence in the third country.

Article 181a. (New, SG No. 58/2016) The terms and procedure for customs clearance of goods, imported or exported by individuals, enjoying privileges pursuant to the Vienna Convention on diplomatic relations of 18 April 1961 (ratified by decree - SG No. 28/1968) (SG No. 28/1968), the Vienna Convention on consular relations of 24 April 1963 (ratified by decree - SG No. 42/1989) (SG No. 42/1990), consular conventions or pursuant to other international agreements, to which the Republic of Bulgaria is party and their exemption from import duty, VAT, excise duties and charges, except for fees for services actually rendered, when such relief is envisaged in the international agreements referred to, shall be determined by ordinance of the Minister of Finance and the Minister of Foreign Affairs.

Article 181b. (New, SG No. 58/2016) The release for free circulation with relief from payment of import duty shall be performed by the head of the customs office or by an officer, authorised by him, which is competent for the area, in which the permanent domicile or corporate seat of the person entitled to relief from payment of import duty is established.

Chapter Twenty-Two

(Repealed, SG No. 58/2016)

SEA-FISHING PRODUCTS AND OTHER PRODUCTS EXTRACTED FROM THE SEA

Article 182. (Repealed, SG No. 58/2016).

Chapter Twenty-Three (Repealed, SG No. 58/2016) RETURNED GOODS

Article 183. (Amended and supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 184. (Repealed, SG No. 58/2016).

Article 185. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

PART SIX CUSTOMS DEBT

Chapter Twenty-Four SECURITY TO COVER CUSTOMS DEBT

Article 186. (Amended, SG No. 63/2000, SG No. 58/2016) (1) If in the course of application of the customs provisions the customs authorities demand a guarantee in regard to a customs debt the said guarantee may be provided in the forms, envisaged in Article 92, paragraph 1 of Regulation (EU) No. 952/2013.

(2) The forms of providing guarantee within the meaning of Article 92, paragraph 1, letter "c" of Regulation (EU) No. 952/2013, which may be provided for securing a customs debt, shall be:

1. mortgage;
2. pledge;
3. cash deposit or any other means of payment recognised as being equivalent to a cash deposit, made in a currency other than euro or BGN (Bulgarian Levs).

(3) The guarantee provided must cover the amounts of import or export duties and other receivables, arising in connection with the import or export.

(4) For the purposes of Paragraph 2, item 3 the exchange rates of foreign currencies vis-a-vis BGN shall be applicable, as published by the Bulgarian National Bank as at the date of acceptance of the guarantee.

(5) Acceptance of the comprehensive guarantee shall be performed by the competent customs office that issued the authorisation for the comprehensive guarantee.

(6) In the permits, issued under Article 19, Paragraph 2, items 5 and 6 and Paragraph 4, items 1, 4 and 11, the customs office of guarantee, referred to in Article 151, paragraph 1 of Implementing Regulation (EU) 2015/2447 shall be respectively the Central Customs Directorate or the territorial customs directorate;

(7) The acceptance of the individual guarantee shall be performed by the head of the respective customs office, where the obligation for export or import duties or other receivables could arise.

Article 187. (Amended, SG No. 58/2016) (1) Guarantee in the form of mortgage in favour of the state shall be provided by execution of a mortgage contract between the Director of the Customs Agency or an officer, authorised by him and the owner of the real property - subject of the mortgage.

(2) The value of the real property - subject of the mortgage, shall be determined in accordance with the assessment for tax purposes.

Article 188. (Amended, SG No. 58/2016) (1) Guarantee in the form of pledge shall be provided by execution of a pledge contract in favour of the state between the Director of the Customs Agency or an officer, authorised by him and the owner of the property pledged.

(2) Prior to execution of the contract under Paragraph 1 the Director of the Customs Agency or the officer, authorised by him, shall engage an appraiser, registered in the Chamber of Independent Appraisers in Bulgaria. If no expert in the respective field would be available in the register, or he would be unable or unwilling to perform the appraisal, another person from the respective profession or area may be engaged.

(3) The appraiser's opinion shall be drawn up in writing and submitted to the Director of the Customs Agency or the officer, authorised by him, who will accept or reject the final appraisal.

(4) The costs under Paragraph 2 shall be at the expense of the pledgor.

Article 189. (Supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

Article 190. (Repealed, SG No. 58/2016).

Article 191. (Amended, SG No. 58/2016) The acceptance of a cash deposit or any other means of payment recognised as being equivalent to a cash deposit shall be performed based on document, indicating as a minimum the debtor or debtors, which it concerns, the amount required to cover the value of import or export duties, as well as the amount of any other receivables, arising in connection with the import or export.

Article 192. (Repealed, SG No. 58/2016).

Article 193. (Amended, SG No. 58/2016) The undertaking given by a guarantor, which is not used in another Member State, shall be provided depending on the circumstance in the form according to Annex No.1 - for an individual guarantee and according to Annex No.2 - for a comprehensive guarantee.

Article 194. (Repealed, SG No. 58/2016).

Article 195. (Amended, SG No. 58/2016) If the guarantee is incompatible with the proper application of the respective customs regime or the guarantee does not secure in a reliable manner the value of import or export duties and of any other receivables, arising in connection with the import or export the authority, which is to accept the guarantee, may refuse to accept the guarantee offered by a motivated decision, which shall be subject to appeal in court under the Administrative Procedure Code.

Article 196. (Repealed, SG No. 58/2016).

Article 197. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

Article 198. (Repealed, SG No. 58/2016).

Chapter Twenty-Five (Repealed, SG No. 58/2016) OCCURRENCE OF A CUSTOMS DEBT

Article 199. (Amended, SG No. 37/2003, repealed, SG No. 58/2016).

Article 200. (Repealed, SG No. 58/2016).

Article 201. (Amended, SG No. 30/1999, supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

Article 202. (Supplemented, SG No. 63/2000, 37/2003, amended, SG No. 45/2005, repealed, SG No. 58/2016).

Article 203. (New, SG No. 63/2000, repealed, SG No. 58/2016).

Article 204. (Amended and supplemented, SG No. 37/2003, repealed, SG No. 58/2016).

Chapter Twenty-Six PAYMENT OF THE CUSTOMS DEBT

Section I (Repealed, SG No. 58/2016) Entry in the Records and Notification of the Amount of Duty to the Debtor

Article 205. (Supplemented, SG No. 63/2000, repealed, SG No. 58/2016).

Article 206. (Amended, SG No. 37/2003, supplemented, SG No. 45/2005, amended, SG No. 60/2015, repealed, SG No. 58/2016).

Section Ia (New, SG No. 37/2003) Imposition of Security Measures by the Customs Authorities

Article 206a. (1) (Amended, SG No. 58/2016) When the payment of duties and other state receivables collectable by the customs authorities has not been secured under the procedure of Chapter 24 the customs authorities shall be entitled to impose the following security measures:

1. distraint on movables and receivables of the debtor including in bank accounts;
2. distraint on goods in circulation;
3. interdiction on real estate.

(2) (Amended and supplemented, SG No. 58/2016) Security measures shall be imposed when it will be impossible or difficult without them to collect the duties and other state receivables collectable by the customs authorities.

(3) (Amended and supplemented, SG No. 58/2016) Security measures shall be imposed in accordance with the amount of the duties and other public state receivables collectable by the customs authorities.

(4) (Amended, SG No. 105/2005) The measures under Paragraph 1 shall not be imposed on property on which compulsory execution may not be performed without the agreement of the debtor neither on labour remunerations up to the amounts specified in the Tax and Social Insurance Procedure Code.

Article 206b. (1) (Previous text of Article 206b, SG No. 45/2005) Security measures shall be imposed with an ordinance of the head of the customs office in the area where the amount of the customs debt subject to security or other state receivable has been established.

(2) (New, SG No. 45/2005, amended, SG No. 60/2015) The ordinance under Paragraph 1 may be appealed against under the procedure for appealing ordinances for enforced collection of public state receivables.

(3) (New, SG No. 60/2015) Any omission of the Director of the Customs Agency to issue a decision within the term under Paragraph 2 shall be treated as confirmation of the ordinance.

(4) (New, SG No. 60/2015) The decision under Paragraph 2 may be challenged before the administrative court by location of the authority that issued it within 7 days of its handing over to the appellant. Any omission of the authority under Paragraph 3 to issue a decision may be challenged within 14 days of expiry of the term for issuing a decision.

(5) (New, SG No. 60/2015) The court shall revoke the security measure in the debtor would provide security in monetary form, as a bank guarantee or treasury bonds or in case of absence of basis for execution.

(6) (New, SG No. 60/2015) The ruling of the administrative court may not be appealed against.

(7) (New, SG No. 60/2015) Third parties may challenge the security measure, imposed by the head of the customs office over items of property, which on the day of imposition of the distraint or the injunction were in possession of such parties. The appeal shall be refused if it would be found that the item of property was owned by the debtor at the time of imposition of the distraint or the injunction.

(8) (New, SG No. 60/2015) The execution of the ordinance, whereby security was imposed, shall not be suspended by reason of its being challenged.

Article 206c. (Amended, SG No. 105/2005) The provisions of Chapter 24 of the Tax and Social Insurance Procedure Code shall apply to issues not regulated herein.

Section II

(Repealed, SG No. 58/2016)

Payment Terms and Methods

Article 207. (Repealed, SG No. 58/2016).

Article 208. (Repealed, SG No. 58/2016).

Article 209. (Repealed, SG No. 58/2016).

Article 210. (Repealed, SG No. 58/2016).

Article 211. (Amended, SG No. 63/2000, SG No. 60/2015, repealed, SG No. 58/2016).

Section III

(New, SG No. 63/2000, repealed, SG No. 60/2015)

Warrants for Enforced Collection of Public State Receivables Issued by the Customs Authorities

Article 211a. (New, SG No. 63/2000, repealed, SG No. 60/2015).

Article 211b. (New, SG No. 63/2000, amended and supplemented, SG No. 110/2001, SG No. 105/2005, amended, SG No. 12/2009, effective 1.01.2010 - amended, SG No. 32/2009, repealed, SG No. 60/2015).

Article 211c. (New, SG No. 63/2000, amended, SG No. 37/2003, amended and supplemented, SG No. 45/2005, amended, SG No. 12/2009, effective 1.01.2010, amended, SG No. 32/2009, repealed, SG No. 60/2015).

Article 211d. (New, SG No. 63/2000, amended, SG No. 45/2005, repealed, SG No. 60/2015).

Article 211e. (New, SG No. 63/2000, amended, SG No. 45/2005, repealed, SG No. 60/2015).

Article 211f. (New, SG No. 63/2000, amended, SG No. 95/2009, effective 1.12.2009, repealed, SG No. 60/2015).

Article 211g. (New, SG No. 63/2000, supplemented, SG No. 45/2005, repealed, SG No. 60/2015).

Article 211h. (New, SG No. 63/2000, amended, SG No. 95/2009, effective 1.12.2009, repealed, SG No. 60/2015).

Article 211i. (New, SG No. 63/2000, amended, SG No. 45/2005, SG No. 30/2006, effective 1.03.2007, SG No. 12/2009, effective 1.01.2010 - amended, SG No. 32/2009, SG No. 95/2009, effective 1.12.2009, SG No. 55/2010, repealed, SG No. 60/2015).

Article 211j. (New, SG No. 63/2000, amended, SG No. 105/2005, SG No. 59/2007, repealed, SG No. 60/2015).

Article 211k. (New, SG No. 63/2000, amended, SG No. 95/2009, effective 1.12.2009, repealed, SG No. 60/2015).

Article 211l. (New, SG No. 63/2000, repealed, SG No. 45/2005).

Chapter Twenty-Seven
(Repealed, SG No. 58/2016)
EXTINCTION OF CUSTOMS DEBT

Article 212. (New, SG No. 153/1998, amended, SG No. 63/2000, SG No. 60/2015, repealed, SG No. 58/2016).

Article 212a. (New, SG No. 45/2005, repealed, SG No. 58/2016).

Article 213. (Repealed, SG No. 58/2016).

Chapter Twenty-Eight
(Repealed, SG No. 58/2016)
REIMBURSEMENT AND REMISSION OF CUSTOMS DUTY

Article 214. (Repealed, SG No. 58/2016).

Article 215. (Repealed, SG No. 58/2016).

Article 216. (New, SG No. 45/2005, repealed, SG No. 58/2016).

Article 216a. (New, SG No. 45/2005, repealed, SG No. 58/2016).

Article 217. (Repealed, SG No. 58/2016).

Article 218. (Repealed, SG No. 58/2016).

Article 219. (Repealed, SG No. 58/2016).

Article 219a. (New, SG No. 37/2003, repealed, SG No. 58/2016).

PART SEVEN
APPEAL OF DECISIONS

Article 220. (1) (Redesignated from Article 220, SG No. 94/2010, effective 1.01.2011) Any person shall have the right to appeal against decisions of the customs authorities concerning him under the procedure of the Administrative Procedure Code.
(2) (New, SG No. 94/2010, effective 1.01.2011) The acts issued by the Director of the Customs Agency shall be subject to appeal in court under the Administrative Procedure Code.

Article 221. (Amended, SG No. 60/2015) (1) (Amended, SG No. 58/2016) The appeal against the decision under Article 19b shall not suspend its execution.

(2) (Amended, SG No. 58/2016) The execution of a decision under Article 19b may be suspended at the request of the interested person by the Director of the Customs Agency in case of justified suspicion of non-compliance of the decision challenged with the provisions of customs legislation or when irreparable harm could be inflicted on the interested person.

(3) (Amended and supplemented, SG No. 58/2016) In case existence of a customs debt and/or other public state receivables would be established by the decision under Article 19b its execution could be suspended by the body that issued it in case during the term for challenging the decision security would be provided in the value of principal and interest due. The security may be in the form of a cash deposit or surety in the form of a bank guarantee. Lawful interest shall be due for the duration of the suspension.

(4) A decision for refusal to suspend execution may be appealed against in compliance with the procedure of the Administrative Procedure Code.

(5) An appeal shall suspend execution of a decision establishing liabilities, arising from the application of an international convention, to which the Republic of Bulgaria has acceded and the debtors would be the warranting organisations, determined by an act of the Council of Ministers. Following the entry into force of the decision it shall be transmitted within three days to the competent territorial directorate of the National Revenue Agency for compulsory execution.

Article 222. The provisions in Part Seven shall not apply to cases related to repealing or amending acts issued by the customs authorities on the basis of the administrative and penal provisions herein.

PART EIGHT

ADMINISTRATIVE PENAL PROVISIONS

Chapter Twenty-Nine

GENERAL PROVISIONS

Article 223. The customs authorities shall examine, establish and sanction each violation or attempt at violation of the provisions of the customs legislation insofar as the action is not a criminal offence.

Article 224. The actions representing customs violations, the sanctions imposed for them and the liability related to them shall be specified herein.

Article 225. (1) The establishment of violations, the issue of penal ordinances and the appeals thereof shall follow the procedure established by the Administrative Violations and Sanctions Act.

(2) The execution of penal ordinances that have come into force and rulings of the court shall take place under the procedure of the Administrative Violations and Sanctions unless otherwise provided herein.

Article 226. (1) (Amended, SG No. 63/2000, amended and supplemented, SG No. 37/2003, amended, SG No. 58/2016) Persons having perpetrated a customs violation within the territory of the Republic of Bulgaria as well as persons who instigate, assist, conceal or allow such a violation shall be liable under the existing administrative and penal provisions.

(2) (New, SG No. 63/2000, repealed, SG No. 58/2016).

(3) (Repealed, SG No. 37/2003).

(4) (Repealed, SG No. 37/2003).

Article 226a. (New, SG No. 37/2003) (1) The customs authorities shall decree seizure in favour of the state of the goods that are the object of the customs violation as well as the vehicles and the carriers used for the transportation or the carrying of the goods in the cases when such a measure is provided for in this or another act except for the cases under Article 229b, Paragraph 1, Item 3.

(2) (Supplemented, SG No. 60/2015) Before the conclusion of the administrative proceedings the customs authorities shall be entitled to dispose under the procedure of Article 239 of any perishable goods, as well as of goods, the preservation of which by the customs authorities would be impossible or pose a hazard for the life and health of the public or for the environment, as well as of goods, the preservation of which would result in significant costs for the customs administration.

(3) (Amended, SG No. 58/2016) When seizure in favour of the Exchequer is not possible or in the cases under Paragraph 2 the persons under Article 226, Paragraph 1 shall pay jointly a sum equal to the customs value of the object of the violation as well as the vehicles and other carriers used for transporting or carrying the goods.

Chapter Thirty

ADMINISTRATIVE SANCTIONS

Article 227. (Amended, SG No. 45/2005, SG No. 60/2015, repealed, SG No. 58/2016).

Article 228. The customs authorities may, when minor violations of the customs legislation are established, impose fines on the spot under a procedure and in the amount provided for in Article 39 of the Administrative Violations and Sanctions Act.

Article 229. (1) The customs authorities shall be entitled to seize and retain under their control the goods that are the object of customs violations, including vehicles and other means used for their concealment, importation to or exportation from the country as well as material evidence necessary or related to the investigation proceedings as well as goods and cash for securing possible receivables under the penal ordinance.

(2) (Amended, SG No. 63/2000) Goods seized and retained under the control of the customs authorities shall be kept by the customs office until the conclusion of the administrative penal and the criminal proceedings

(3) (New, SG No. 63/2000) The customs authorities shall retain and keep under customs supervision the goods which are object or means, or evidence of committed criminal offence until the completion of the customs formalities in respect of them in conformity with effective legislation.

(4) (Amended, SG No. 30/1999, renumbered from Paragraph (3), SG No. 63/2000) The provisions of the Narcotic Substances and Precursors Control Act shall apply to confiscated narcotic drugs.

(5) (Renumbered from Paragraph (4), SG No. 63/2000, amended and supplemented, SG No. 73/2010, effective 17.09.2010) The customs authorities shall immediately deliver to the authorities of the Ministry of Interior any confiscated firearms, ammunition, explosives and pyrotechnical products.

(6) (Renumbered from Paragraph (5), SG No. 63/2000) When the goods that are the object of customs violations are not seized in favour of the state, including when awarding their equivalent value, the customs duties and the other public state

receivables for them shall be owed without exception.

(7) (New, SG No. 37/2003) The customs authorities shall be entitled to impose the measures under Chapter 26, Section Ia on securing receivables under an act drawn up on establishing a customs violation.

Article 229a. (New, SG No. 37/2003, amended, SG No. 105/2006, SG No. 54/2012, effective 17.07.2012) Until the issuing of the penal ordinance but not later than 30 days after the act on establishing a customs violation is lodged, agreement may be reached between the administrative sanctioning authority and the violator on terminating the administrative penal proceedings for violations under Article 233, Paragraphs 1, 2 and 3, Article 234 and Article 234a, except for the cases when the act is a criminal offence.

Article 229b. (New, SG No. 37/2003, effective 1.07.2003) (1) The agreement shall be drawn up in writing and shall reflect the agreement of the administrative sanctioning authority and the violator on the following issues:

1. has an act been perpetrated, has it been perpetrated by the violator, has it been perpetrated by premeditation, does the act constitute a customs violation;

2. what will the type and size of the sanction be;

3. (amended, SG No. 45/2005) will the goods that are the object of the violation be confiscated in favour of the state as well as the vehicles and carriers used for their transport or carriage or shall they be paid for in an amount at least 25 percent of their equivalent value.

(2) The agreement shall not specify:

1. a sanction other than the one provided for in the act for the specific customs violation;

2. (supplemented, SG No. 58/2016) an amount of the fine or pecuniary sanction lower than 80 per cent the minimum provided for the specific customs violation;

3. (amended, SG No. 45/2005) a sum amounting to less than 25 percent of the cash equivalent of the object of the violation as well as of the cash equivalent of the vehicle or carrier representing their customs value.

(3) The agreement shall be signed by the administrative sanctioning authority and by the violator or his agent authorized expressly for reaching agreement.

(4) Within fourteen days after the signing of the agreement on terminating the administrative penal proceedings the Director of the Customs Agency or a person authorised by him shall issue a decision approving or refusing to approve the agreement. Decisions with which agreements on terminating the administrative penal proceedings are approved shall be sent to the respective public prosecutor within seven days after their issuing.

(5) The agreement on terminating the administrative penal proceedings shall be approved on condition that the requirements of the law have been complied with and the specified in it public state receivables have been paid or have been secured in the deposit account of the respective customs authority.

(6) The decision under Paragraph 4 shall not be subject to appeal save for a decision approving an agreement on terminating the administrative penal proceedings against which the public prosecutor may file an objection in court in relation to its conformity with the law under the procedure of the Administrative Procedure Code. In this case the Prosecutor's objection shall not stop the execution of the decision.

(7) The terms for issuing a penal ordinance shall stop running as of the moment of instituting judicial proceedings on a prosecutor's objection until their conclusion.

(8) In the cases when the agreement on terminating the administrative penal proceedings is not approved or the decision with which it is approved is rescinded by the court the administrative sanctioning authority shall issue a penal ordinance without exception.

Article 229c. (New, SG No. 37/2003, effective 1.07.2003, amended, SG No. 105/2005, SG No. 58/2016) The agreement on terminating the administrative penal proceedings shall enter into force on the date of its approval. The agreement shall have the consequences of an effective penal ordinance.

Chapter Thirty-One

CUSTOMS REGIME VIOLATIONS PROCEEDINGS

Article 230. The customs authorities shall issue an act in all cases of customs regime violations.

Article 231. (Amended, SG No. 63/2000) Penal ordinances shall be issued by the Director of the Customs Agency or by officials appointed by him.

Article 232. (1) (New, SG No. 63/2000, amended, SG No. 37/2003) When the perpetrator is unknown the act shall be signed by the person who has drafted it and by one witness and shall not be served. In that case a penal ordinance shall be issued which shall enter into force at the moment of its issuing.

(2) (Previous Article 232, amended, SG No. 63/2000) When the perpetrator is a known person not found at the address shown at the time of serving the administrative violation act or has left the country or has indicated only an address abroad the penalty decree shall not be served. The decree shall be deemed to have become effective two months after the date of issuing it.

Article 232a. (New, SG No. 58/2016) (1) In instances of violation under Article 234a, manifested in withholding from customs transit procedure, if the location of perpetration of the offence is unknown, it shall be deemed perpetrated in the territory of the customs office of departure and the file on the administrative sanction shall be reviewed there.

(2) In the cases under Paragraph 1, where the customs office of destination has ascertained withholding from customs transit procedure of part of the goods transported, the offence shall be deemed perpetrated in the territory of that customs office and the file on the administrative sanction shall be reviewed there.

Chapter Thirty-Two

CUSTOMS VIOLATIONS AND DEFINING ADMINISTRATIVE SANCTIONS

Article 233. (1) (Amended, SG No. 45/2005, supplemented, SG No. 58/2016) Any person who carries or transports goods through the state frontier or any person who attempts to do so without the knowledge and authorisation of the customs authorities, insofar as the said act is not a criminal offence, shall be sanctioned for customs contraband with a fine amounting to between 100 and 200 per cent on the goods' customs value or in instances of export - to the goods' value.

(2) (New, SG No. 105/2006) For customs smuggling shall be sanctioned any one, who carries or transports goods through the external border of the European Union without the knowledge and the permission of the customs authorities and the goods has been discovered as a result of a check on the territory of Republic of Bulgaria.

(3) (Amended, SG No. 45/2005, renumbered from Paragraph 2, SG No. 105/2006, amended, SG No. 15/2013, effective 1.02.2013, amended and supplemented, SG No. 58/2016) When the violation referred to in Paragraph 1 is committed by using a passenger or carriage vehicle with a secret compartment, or when the smuggling entails excise goods or goods prohibited for import or export, the fine shall range between 200 and 250 per cent of the customs value of the goods upon import or the goods' value at export. In the case of smuggling tobacco products, the fine shall range between 200 and 250 per cent of their sale price.

(4) (New, SG No. 60/2015) In the event of a repeated violation under Paragraphs 1 and 2 a fine shall be imposed in the maximum amount, envisaged for the respective violation.

(5) (New, SG No. 60/2015) In the event of a repeated violation under Paragraph 3 a fine shall be imposed in the maximum amount, envisaged for the respective violation, but not lower than BGN 1,000 and when the violation would involve tobacco products - not lower than BGN 2,000.

(6) (Renumbered from Paragraph 3, SG No. 105/2006, renumbered from Paragraph 4, SG No. 60/2015, supplemented, SG No. 58/2016) The goods that are the object of customs contraband shall be confiscated in favour of the state regardless of who their owner is and if they are missing or have been alienated their equivalent value shall be awarded constituting their customs value or in instances of export - the goods' value.

(7) (Renumbered from Paragraph 4, SG No. 105/2006, renumbered from Paragraph 5, SG No. 60/2015) The goods referred to in Paragraph 3 shall be confiscated in all cases even where the stipulator is unknown.

(8) (Renumbered from Paragraph 5, SG No. 105/2006, renumbered from Paragraph 6, SG No. 60/2015) Vehicles and movable used for transportation of goods that are the object to customs contraband shall be confiscated, regardless of who the owner is, except if their value apparently does not correspond to the value of the object of customs contraband.

Article 234. (Amended, SG No. 63/2000, SG No. 37/2003, SG No. 45/2005) (1) Any person who evades or attempts to evade:

1. (amended, SG No. 58/2016) complete or partial payment or securing of duties or of other public state receivables collectable by the customs authorities, or

2. prohibitions or restrictions on the importation and exportation of goods or the enforcement of trade policy measures shall be sanctioned for customs fraud.

(2) For customs fraud the sanction shall be fine - for natural persons or pecuniary sanction for legal persons and sole traders from 100 to 200 percent of:

1. the amount of the evaded state public receivables - for a violation under Paragraph 1. Item 1;

2. (supplemented, SG No. 58/2016) the customs value of the goods or in instances of export - the value of the goods, involved in the offence under Paragraph 1, item 2.

(3) (Amended, SG No. 58/2016) When the object of the customs fraud are excise goods the sanction shall be fine - for natural persons or a pecuniary sanction - for legal persons and sole traders from 150 to 250 percent of:

1. the amount of the evaded public state receivables - for a violation under Paragraph 1, Item 1;

2. (supplemented, SG No. 58/2016) the customs value of the goods or in instances of export - the value of the goods, involved in the offence under Paragraph 1, item 2.

(4) (Amended, SG No. 105/2006, SG No. 15/2013, effective 1.02.2013, SG No. 60/2015, amended and supplemented, SG No. 58/2016) In the event of customs fraud any goods involved in the violation shall be confiscated in favour of the Exchequer irrespectively of whose property they are and if such would be missing or confiscated - their equivalent shall be adjudged - being their customs value or in instances of export - the value of the goods, unless the value of the duties and/or other public state receivables avoided would not exceed 35 per cent of the customs value of the goods or in instances of export - the value of the goods.

Article 234a. (New, SG No. 63/2000, amended, SG No. 45/2005) (1) (Amended and supplemented, SG No. 58/2016) Any person who deflects temporarily stored goods or goods declared under a customs regime or re-export, by failing to meet the conditions stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned with a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders from 100 to 200 per cent of the customs value of the goods or in instances of export - of the value of the goods that are the object of the violation.

(2) (Amended and supplemented, SG No. 58/2016) When the object of the violation under Paragraph 150 are excise goods

the sanction shall be fine - for natural persons or a pecuniary sanction - for legal persons and sole traders from 250 to 250 per cent of the customs value of the goods or in instances of export - of the value of the goods that are the object of the violation.

(3) (Amended, SG No. 105/2006, SG No. 60/2015) The provisions of Article 233, Paragraphs 6, 7 and 8 accordingly, shall apply in the cases under Paragraphs 1 and 2.

Article 235. (1) (Amended, SG No. 63/2000, supplemented, SG No. 45/2005, amended, SG No. 15/2013, effective 1.02.2013, SG No. 58/2016) Any person who sells, buys or attempts to sell or buy, who gives or accepts as gift, for safekeeping, use, lease or pledge goods which he knows or should reasonably have known to have been imported in violation of the customs legislation or in violation or restrictions and conditions under the norms and regulations shall be sanctioned by a fine - ranging between BGN 300 and BGN 1500 for natural persons and between BGN 500 and BGN 2000 for legal persons and sole traders.

(2) When the disposal under Paragraph 1 is done with goods that are objects of customs violations referred to in Articles 233 and 234 the goods in question shall be confiscated.

(3) (Amended, SG No. 58/2016) The sanctions imposed shall not exempt such persons from payment of the duties payable or other state receivables collectable by the customs authorities save for the cases referred to in Paragraph 2.

Article 236. The sanction referred to in Paragraph 1 shall apply to persons who do not comply with their obligations pursuant to Article 235, Paragraph 1 herein.

Article 237. If goods which by virtue of their nature or their quantity do not have commercial character and are required to be reported are not reported by travellers crossing the state border and are discovered at the usual places during a customs inspection the goods shall be confiscated in favour of the state regardless of whose property they are without the imposition of a fine.

Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.

(2) (Amended, SG No. 94/2010, effective 1.01.2011) The same sanction shall apply to any person who is resisting the customs authorities performing their duties.

(3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 5000.

Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.

Article 238b. (New, SG No. 45/2005, amended, SG No. 42/2009) A person who fails to comply with an obligation under Article 10, Paragraph 6 shall be sanctioned by a fine of up to BGN 1000.

Article 238c. (New, SG No. 15/2013, effective 1.02.2013) (1) (Supplemented, SG No. 60/2015) Whoever crosses the state border while using a passenger or carriage vehicle which is found to contain a secret compartment shall be liable to a fine between BGN 200 and 1,000.

(2) (Supplemented, SG No. 60/2015) In the event of a repeated violation under Paragraph 1, the passenger or carriage vehicle shall be confiscated in favour of the Exchequer regardless of its ownership.

Article 238d. (New, SG No. 58/2016) (1) Whoever fails to submit or to submit in due course data for an entry summary declaration, or a pre-departure declaration, or an exit summary declaration shall be liable to a fine between BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders.

(2) Whoever includes untrue, incomplete or incorrect data for an entry summary declaration, or a pre-departure declaration, or an exit summary declaration shall be liable to a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.

Article 238e. (New, SG No. 58/2016) Whoever fails to fulfil a duty to declare the reference number of a decision concerning binding tariff information shall be liable to a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.

PART NINE

DISPOSAL OF GOODS SEIZED OR ABANDONED IN FAVOUR OF THE STATE AND DISTRIBUTION OF THE PROCEEDS

Article 239. (Supplemented, SG No. 15/2013, effective 1.02.2013, SG No. 60/2015, amended, SG No. 58/2016) (1) The Customs Agency shall dispose by means of sale of all goods confiscated or abandoned to the Exchequer under proceedings, pursued by a customs authority. The sale shall be performed under the order of the Tax and Social Insurance Procedure Code by officials, designated by the Director of the Customs Agency or by officials, authorised by him.

(2) The Customs Agency shall also dispose of:

1. seized perishable goods; perishable shall denote goods, the storage of which in view of their specifics may lead to loss, considerable damage or decline in quality thereof that would substantially reduce their value or lead to impossibility of their usage in accordance with their purpose;

2. seized goods, the storage of which leads to significant costs for the customs administration; goods, the storage of which leads to significant costs for the customs administration shall denote goods, the long-term storage of which is economically unjustified or would lead to costs, exceeding their value; costs of storage of goods shall denote all costs, incurred by the customs authorities in connection with the seizure of the goods, including loading and unloading, transportation, warehousing, security and other costs;

3. seized goods, the storage of which by the customs authorities is impossible.

(3) If any goods under Paragraph 1 are unfit for use or in regard to any goods under Paragraph 2 an opinion of competent bodies exists in the sense that they do not meet the requirements for safety and conformity in regard to life and health of humans, animals, plants and the environment, the same shall be destroyed by the customs authorities.

(4) Any goods abandoned and confiscated to the Exchequer pursuant to this Act, in respect of which a statement has been furnished by the holder of an intellectual property right that the goods concerned were produced without the holder's consent or authorisation, shall be destroyed by the customs authorities.

(5) The goods under Paragraph 1, with the exception of tobacco and tobacco products and alcohol and alcoholic beverages, may be provided at no charge for social welfare purposes to the Ministry of Labour and Social Policy, the Ministry of Health and Ministry of Education and Science; the objects of historic, archaeological, numismatic or artistic value - to the Ministry of Culture and the specimens of the types referred to in Articles 37 and 70 of the Biological Diversity Act - to the Ministry of Environment and Water.

(6) Any animal and plant species under Paragraph 1, abandoned and confiscated to the Exchequer, may be made available at no charge to state or municipal zoological and botanical gardens and to museums of natural sciences.

(7) Any motor vehicles under Paragraph 1, abandoned and confiscated to the Exchequer, may be provided to organisations

funded by the public budget for the discharge of their functions

(8) The Minister of Finance shall issue an ordinance regulating the terms and procedure of disposal of the goods under Paragraphs 3 and 4.

(9) The disposal of excise goods abandoned and confiscated under this Act shall be performed under terms and procedure, determined by the ordinance under Article 124, Paragraph 4 of the Excise Duties and Tax Warehouses Act.

(10) In case of disposal by sale of non-Union goods the same shall be declared under a customs regime or re-export by the buyer.

(11) In regard to non-Union goods provided under Paragraphs 5 and 7 the customs formalities for release for free circulation shall be performed.

Article 240. (1) From the sums received from the sale of goods abandoned or seized in favour of the state the expenses made by the customs authorities for their tracking, transportation and storage shall be deducted, as well as the expenses incurred for their valuation and sale.

(2) (Amended, SG No. 83/1999, SG No. 98/2016, effective 1.01.2017) After deducting the expenses made, the sums under paragraph 1 and the sums equal to the value of the goods confiscated in favour of the state, which are missing or have been expropriated, shall be transferred as revenue into the central budget.

PART TEN

(New, SG No. 58/2016)

PROVISIONS, RELATED TO SPECIFIC CONTROLS

Section I

(New, SG No. 58/2016)

Control of vessels

Article 241. (New, SG No. 58/2016) (1) Customs control of vessels at the ports of the Republic of Bulgaria shall consist of inspection of the vessels' documents regarding the goods transported, of any monetary funds carried, of the vessels' premises and property, of the baggage of passengers, as well as of the personal belongings of passengers and other persons on the vessel.

(2) In regard to the inspections performed under Paragraph 1 the customs authorities shall draw up a record in duplicate, which must also be signed by the master or any other authorised person - the agent of ship, respectively by the vessel manager, to whom a copy of the record shall be provided.

Article 242. (New, SG No. 58/2016) Vessels, arriving from or bound for ports of the Republic of Bulgaria may call only at ports, where customs offices exist or at other ports following permission from the customs authorities. These vessels shall be under customs supervision and may be subjected to customs control at any time during their stay.

Article 243. (New, SG No. 58/2016) (1) No other vessels may approach or stand next to vessels in international voyage, which are under customs supervision and control, without permission from the customs authorities.

(2) No goods, Bulgarian currency, monetary funds, precious metals and stones and products thereof may be accepted or transferred from vessels under customs supervision and control to the shore or to another vessel and vice versa, without

permission from the customs authorities. This provision shall not apply to equipment for loading, unloading or protecting the vessel from damage.

Article 244. (New, SG No. 58/2016) (1) Customs control over the baggage of passengers and vessel crews shall be performed as promptly as possible on-board or at locations specified by the customs authorities in the port area.

(2) Prior to the start of customs control the master, in person or via another authorised individual - agent of ship, respectively the vessel manager, shall submit to the customs authorities:

1. data via the Maritime Single Window – Bulgaria, using IMO FAL forms in accordance with the Convention on Facilitation of International Maritime Traffic, adopted in London on 9 April 1965 (ratified by an Act - SG No. 59/1998) (SG No. 56/1999);

2. the shipping company's manifest;

3. the transportation documents of the goods;

4. any other vessel documents that are required by the customs bodies for exercising control.

(3) Customs control shall cover all premises of the vessel, including the passenger and crew cabins and must be performed as promptly as possible.

(4) The customs authorities may affix customs seals or other enforcement marks upon premises on-board the vessel in order to ensure the customs control.

(5) Upon completion of the entry control the customs authorities shall record any seals or other enforcement marks affixed in the Ship's Stores Declaration (IMO FAL Form 3). The transportation documents and other documents under Paragraph 2, item 4 shall be returned to the master or another authorised individual - the agent of ship, respectively the vessel manager.

Article 245. (New, SG No. 58/2016) The checks performed under Article 241 shall be recorded at the customs office in a register, designated for this purpose in the customs information system. All copies of the records prepared, declarations submitted, shipping company's manifests, crew and passenger lists made available to the customs office shall be kept in a special file.

Article 246. (New, SG No. 58/2016) (1) A discharge order must be submitted to the customs office in order to obtain authorisation for discharge of goods from the ship. The customs authorities shall authorise the discharge, by recording in a register designated for this purpose the discharge order and returning it to the consignor for presentation to the port operator.

(2) The discharge of goods from the ship may commence after presentation to the customs office of the order under Paragraph 1, registered by the port operator.

(3) Upon completion of the operation the discharge order shall be attached to the temporary storage declaration.

Article 247. (New, SG No. 58/2016) (1) In case of detection of discharge of lesser or greater number of parcels, of damage to the goods' packaging, of discrepancies in the weights of parcels and batches or of any other irregularities the port operator shall prepare an act of notification, which must be signed by the master and by the customs officer.

(2) A copy of the act of notification under Paragraph 1 shall be transmitted to the customs office and be stored together with the temporary storage declaration.

Article 248. (New, SG No. 58/2016) (1) After the complete discharge of the vessel the port operator shall draw up a general statement regarding the goods actually discharged from the ship, which must be signed by the master and by the customs officer. A copy of the general statement under Paragraph 1 shall be transmitted to the customs office and stored together with the temporary storage declaration.

(2) Any goods found in a greater number during the discharge must be entered into the temporary storage declaration, unless involved in a customs offence.

(3) Any goods found in a lesser number during the discharge must be reflected in the temporary storage declaration in accordance with the findings of the general statement and with the act of notification attached thereto regarding the goods actually discharged.

Article 249. (New, SG No. 58/2016) A loading order must be submitted to the customs office not later than 24 hours prior to the start of loading of goods on a vessel leaving the customs territory of the Union. In case of authorisation of loading the order shall be registered in a log, designated for such purpose and certified by signature of the customs officer and his personal stamp. One of the copies of the order shall be kept by the customs office and the others must be returned to the port operator.

Article 250. (New, SG No. 58/2016) (1) After loading the vessel the port operator shall submit to the customs office in regard to each separate batch of goods a copy of the broker's order, signed by the master.

(2) The broker's orders under Paragraph 1 shall be recorded at the customs office in a register and attached to the loading order.

Article 251. (New, SG No. 58/2016) Upon completion of the customs control the customs authorities shall remove any seals or other enforcement marks attached, certify the second copy of the Ship's Stores Declaration (IMO FAL Form 3) and transmit to the master a written consent that the vessel may leave the port.

Article 252. (New, SG No. 58/2016) The bodies of the Bulgarian Ports Infrastructure Company shall authorise departure of a vessel by issuing an outward clearance document, after the customs office would authorise the release of the vessel following customs control via the Maritime Single Window – Bulgaria.

Article 253. (New, SG No. 58/2016) The Executive Agency Maritime Administration or the port operator, or the agent of ship, respectively the vessel manager shall be obliged to ensure transportation of the customs authorities to the ships for performance of control activities.

Article 254. (New, SG No. 58/2016) The users of ports as a whole or of technologically separate parts thereof shall be obliged to provide at no charge to the customs offices the service premises required by them, as well as devices for performance of customs control.

Section II

(New, SG No. 58/2016)

Control of trains

Article 255. (New, SG No. 58/2016) (1) Trains arriving into and leaving the customs territory of the Union shall pull up at specified locations at the border railway stations and immediately be presented by the licensed railway carrier to the customs authorities for performance of customs control.

(2) Control over the trains and the goods, passengers and baggage carried by them shall be performed during the standing time at the border railway station. The customs bodies shall be entitled to perform checks of the engines, cars, luggage wagons and mail coaches, as well as of the train crews.

(3) The procedure for performance of customs control at shared border railway stations and/or during travel of passenger trains, shall be determined in the international agreements executed.

(4) The customs authorities shall be entitled to perform control over passenger trains and the passengers and goods, carried by them, also during the travel of passenger trains.

(5) In the course of discharge of their official duties under Paragraph 4 the customs officers shall travel at no charge and for such purpose they need to identify themselves before the train crew of the railway carrier by their badges, issued by the Customs Agency.

(6) The standing times of trains at the border railway stations shall be determined by the National Railway Infrastructure Company in coordination with the Central Customs Directorate.

Article 256. (New, SG No. 58/2016) (1) In regard to trains arriving into and leaving the customs territory of the Union behind their schedules, the border railway station shall notify the customs office of entry or exit forthwith following receipt of the notice of their running behind schedule and as regards unscheduled trains - following receipt of notice regarding the travel of such trains.

(2) The trains having arrived into and leaving the customs territory of the Union may depart from the border stations after the customs authorities issue authorisation for this.

(3) The border stations shall designate a column in the register kept by them of the arriving and leaving trains, in which the customs authorities shall record the date, hour and minute of release of such trains following customs control, and affix a signature and a personal stamp.

(4) In cases of performance of customs control of passenger trains arriving into the customs territory of the Union in the process of their movement the release under Paragraph 3 shall be recorded and certified after the start of the customs control over the train.

Article 257. (New, SG No. 58/2016) (1) The customs offices of entry or exit, exercising supervision and control at border railway stations, shall keep a register of the trains arriving into and leaving the customs territory of the Union.

(2) Data shall be reflected in the register under paragraph 1 regarding the train, the number of its component railway cars, the goods transported, the empty cars and the number of handover and transit quantity sheets submitted in regard to each train for the consignments transferred and received by the licensed railway operators.

Article 258. (New, SG No. 58/2016) (1) In regard to each train having arrived into the customs territory of the Union at the border railway station the licensed railway operator shall submit to the customs office of entry:

1. the handover and/or transit quantity sheet, describing the railway shipments introduced into the customs territory of the Union and the railway cars transporting them;
2. for each railway shipment described in the quantity sheets - copy of the second sheet of the CIM or AIGTR waybill.

(2) The handover and/or transit quantity sheets shall be registered at the customs office of entry into a register, designated for such purpose.

Article 259. (New, SG No. 58/2016) (1) In regard to each train, leaving the customs territory of the Union, the licensed railway operator shall submit to the customs office of exit:

1. the handover and/or transit quantity sheet, describing the railway shipments exited from the customs territory of the Union and the railway cars transporting them;
2. for each railway shipment described in the quantity sheets - copy of the second sheet of the CIM or AIGTR waybill.

(2) The handover and/or transit quantity sheets shall be registered at the customs office of exit into a register, designated for such purpose.

Article 260. (New, SG No. 58/2016) If found that any seals or other enforcement marks affixed upon railway cars under customs control have been damaged or if there are visible traces of unauthorised access to the goods, the licensed railway operator shall draw up a statement of findings, which must be signed by the customs officer, who took part in its drafting. Two copies of that record shall be transmitted to the customs office.

Article 261. (New, SG No. 58/2016) The National Railway Infrastructure Company shall be obliged to provide at no charge to the customs offices the service premises required by them, as well as devices for performance of their control activity.

Article 262. (New, SG No. 58/2016) The customs authorities shall be entitled to detain for inspection passenger trains, arriving into or exiting the customs territory of the Union also past their scheduled departure times.

Section III

(New, SG No. 58/2016)

Control of aircraft

Article 263. (New, SG No. 58/2016) (1) The customs authorities shall exercise customs control over aircraft, their crews, the passengers transported and their baggage, of goods unloaded from and loaded on such means of transportation, when they arrive from or leave for a non-Union airport.

(2) The customs authorities shall be entitled to exercise customs control and any other type of control, assigned to them by virtue of any other legislation, of the baggage of the passengers transported, of goods unloaded from and loaded on such means of transportation, when they perform intra-Union flights.

Article 264. (New, SG No. 58/2016) The customs authorities shall be entitled to detain aircraft for inspection also after the scheduled times for their departure.

Article 265. (New, SG No. 58/2016) The airport administrations, operating the airports approved for international air transport for civilian purposes, shall be obliged to provide at no charge to the customs offices the service premises required by them, as well as devices and control halls for the performance of customs control.

Section IV

(New, SG No. 58/2016)

Inspection of passengers and baggage

Article 266. (New, SG No. 58/2016)(1) The customs inspection of goods and monetary funds and precious metals and stones and products thereof in accordance with the Foreign Currency Act, shall be performed by verification of the data, declared by the passenger and at the discretion of the customs authorities - by inspection of baggage items and individual search of a passenger.

(2) The inspection of baggage items shall be conducted in the presence of the passenger or a person, authorised by him.

(3) Individual searches shall be performed:

1. at locations or in specified premises, prohibited for entry, which are illuminated and heated, equipped with hangers and cabinets for the clothing and belongings of the person, subjected to the search and are equipped with a WC facility for washing prior to and after the personal inspection;

2. by a customs officer of the same gender as the person inspected;
 3. starting by a visual inspection of the head, shoes and parts of the outerwear; if the customs officer has serious grounds to believe that the goods concealed are located in a specific part of the clothing or in the shoes those parts of the clothing or of the shoes shall be examined first;
 4. continuing by visual inspection of the underwear removed after the inspection of the head, shoes and parts of the outerwear;
 5. in cases of body cavities and sections, covered by dressings, only by a medical doctor, summoned by the customs office, in the presence of a customs officer;
 6. in cases of an underage person or person under full or partial guardianship it may be performed only in the presence of the lawful representative or in the presence of the person accompanying him.
- (4) A record shall be drawn up of the individual search performed.

CHAPTER ELEVEN

(New, SG No. 58/2016)

INTERNATIONAL POSTAL CONSIGNMENTS

Article 267. (New, SG No. 58/2016) (1) The customs authorities shall perform control over international postal consignments for verifying compliance with the customs, excise duty and foreign currency legislation, as well as with any prohibitions and restrictions. Control shall be applied using risk analysis techniques.

(2) Upon import or export of goods, contained in international postal consignments, the prohibitions and restrictions introduced in connection with the protection of public morals, public order or security, of human and animal health, plant protection, environmental and cultural heritage protection, preservation of national heritage of artistic, historic or archaeological value or with the protection of intellectual property rights shall be enforced in accordance with the relevant legislation.

Article 268. (New, SG No. 58/2016) (1) The international postal consignments arriving into the territory of the Republic of Bulgaria shall be transported to the Bulgarian exchange sorting center under cover of Delivery Bill CN37/CN38 under the responsibility of the postal operator.

(2) The consignments, presented to the customs authorities accompanied by the bill under Paragraph 1, shall be separated at the Bulgarian exchange sorting center depending on the sender's state into:

1. goods in postal consignments, with presumed Union status, sent from Member States;
2. postal consignments, bearing the label set out in Annex 72-01 of Implementing Regulation (EU) 2015/2447;
3. other consignments.

(3) In case a postal consignment contains Union and non-Union goods at the same time, such item and all accompanying documents must bear the label, set out in Annex 72-01 of Implementing Regulation (EU) 2015/2447.

(4) The postal consignments, which must be transmitted for customs clearance elsewhere, shall be transported under transit procedure. The document Packing List 271 may be used as a transit declaration.

(5) A separate proof of customs status shall be required for the Union goods, contained in consignments under Paragraph 3. The proof of customs status may be placed either inside the consignment itself, clearly marking this fact on the outer side of the package, or mailed separately and in such a case it shall be delivered to the customs office of destination together with the postal consignment by the postal operator.

(6) All postal consignments may be opened for inspection of the contents in the presence of a customs officer without a requirement to notify the recipient of the consignment. A record shall be drawn up by the postal and customs officials of the

results of the joint inspection performed.

Article 269. (New, SG No. 58/2016) (1) The goods inside a postal consignment, bound for third countries, the value of which does not exceed the BGN equivalent of 1,000 euros and are not subject to payment of export duties, shall be deemed declared for export by being removed from the customs territory of the Union. The content of the consignment must be described by the sender in CN22 and/or in CN23.

(2) The goods inside a postal consignment, in regard to which the requirements of Paragraph 1 have not been fulfilled, shall be declared electronically for placing under export regime.

(3) The transportation of international postal consignments by the postal operator via the postal system in accordance with the acts of the Universal Postal Union shall be treated as transit.

Article 270. (New, SG No. 58/2016) The postal operator shall be obliged to provide at no charge to the customs offices the service the premises required by them, as well as devices for the purpose of performance of control.

SUPPLEMENTARY PROVISION

§ 1. Within the meaning herein:

1. (Repealed, SG No. 58/2016).

2. (Repealed, SG No. 58/2016).

3. (Repealed, SG No. 58/2016).

4. (Repealed, SG No. 58/2016).

5. (Amended, SG No. 153/1998, repealed, SG No. 58/2016).

6. (Repealed, SG No. 58/2016).

7. (Repealed, SG No. 58/2016).

8. (Repealed, SG No. 58/2016).

9. (Supplemented, SG No. 82/2011, effective 1.01.2012, amended, SG No. 58/2016) "Customs authorities" shall be the officials in the Customs offices exercising customs supervision and/or exercise control or conduct investigation activities under the Criminal Procedure Code.

10. (Repealed, SG No. 58/2016).

11. (Repealed, SG No. 58/2016).

12. (Repealed, SG No. 58/2016).

13. (Amended, SG No. 60/2015, repealed, SG No. 58/2016).

14. (Repealed, SG No. 58/2016).

15. (Repealed, SG No. 58/2016).

16. (Amended, SG No. 63/2000, repealed, SG No. 58/2016).

17. (Repealed, SG No. 58/2016).

18. (Repealed, SG No. 58/2016).

19. (Repealed, SG No. 58/2016).

20. (Repealed, SG No. 58/2016).

21. (New, SG No. 30/1999) "Controlled delivery" shall mean the methods by which exportation from, transit through or importation to the territory of a country or several countries is allowed of illegally sent or suspected of being illegally sent narcotic substances and precursors and their analogues or substances that substitute them with the knowledge and under the control of the competent authorities of these countries with the purpose of discovering the persons engaging in illegal trafficking.

22. (Renumbered from Item 21, SG No. 30/1999, repealed, SG No. 58/2016).

23. (New, SG No. 153/1998, renumbered from Item 22, SG No. 30/1999, amended, SG No. 63/2000, repealed, SG No. 58/2016).

24. (New, SG No. 63/2000, amended, SG No. 15/2013, effective 1.02.2013) "Official secrecy" shall mean any information which is not state secrecy but is related to the customs authorities' discharging their functions and duties in order to implement the customs, currency and excise law or which has been obtained as a result of such implementation activities and which, if subjected to unlawful access, will adversely affect the interest of the Customs Agency or any other interest that enjoys judicial protection.

25. (New, SG No. 63/2000) "Customs authorities" shall be:

a) the Central Customs Directorate;

b) (repealed, SG No. 95/2009, effective 1.12.2009);

c) the territorial customs directorates;

d) the customs offices;

e) the customs posts.

26. (New, SG No. 37/2003, repealed, SG No. 58/2016).

27. (New, SG No. 37/2003, repealed, SG No. 58/2016).

28. (New, SG No. 37/2003, repealed, SG No. 60/2015).

29. (New, SG No. 37/2003, repealed, SG No. 58/2016).

30. (New, SG No. 37/2003, repealed, SG No. 58/2016).

31. (New, SG No. 37/2003, amended, SG No. 82/2011, effective 1.01.2012, SG No. 42/2015) "Customs intelligence" shall be the collection, processing, verification, analysis, and disclosure of information by the customs authorities for combating customs and foreign exchange violations, infringements of excise duty legislation, and offences in the cases under Article 194, Paragraph 3 of the Criminal Procedure Code.

32. (New, SG No. 45/2005, repealed, SG No. 58/2016).

33. (New, SG No. 15/2013, effective 1.02.2013) "Secret compartment" shall mean a chamber specially made or adjusted in the passenger or carriage vehicle other than the cavities which form part of the original design of the manufacturer.

34. (New, SG No. 15/2013, effective 1.02.2013) "Sale price of tobacco products" shall mean the price entered in a tobacco price register kept by the Ministry of Finance or the price determined pursuant to the procedure of the excise legislation.

35. (New, SG No. 15/2013, effective 1.02.2013) "A repeated" violation shall be any violation committed within one year from the date of entry into force of the penal decree sanctioning the person concerned for the same type of offence.

36. (New, SG No. 60/2015) "Severe violation of customs legislation" shall mean any violation of the provisions of the customs legislation, for which a fine or a pecuniary sanction in a value above BGN 25,000 has been imposed by an effective penal

ordinance.

37. (New, SG No. 58/2016) "Vessels" shall mean waterborne vessels and floating structures.

38. (New, SG No. 58/2016) "Value of goods in instances of export" for the purposes of liability for an administrative offence shall be the price of the commodity for sale for export free Bulgarian frontier or the market price of the commodity net of VAT and excise duty that would have been paid under the same conditions for an identical or like commodity between unrelated persons, including ancillary costs, such as commission, packing, transport, insurance and other costs, directly related to the delivery to the Bulgarian frontier.

TRANSITIONAL AND FINAL PROVISIONS

§ 2. The Excise Tax Act (promulgated in the State Gazette No. 19/1994; amended and supplemented in Nos. 58 and 70/1995, Nos. 21, 56 and 107/1996 and No. 51/1997) shall be Amended and supplemented as follows:

1. Article 5 shall be amended as follows:

(a) in Paragraph 4, the words "temporary importation regime" shall be substituted by "customs regime with suspensive arrangements, except for transit";

(b) paragraph shall be repealed.

2. In § 2 of the Supplementary Provisions, Items 7 and 8 shall be added:

"7. "Enterposed warehouse" shall be a customs warehouse opened and managed under the procedure of Articles 104 to 117 of the Customs Act; 8. "Duty-free zones" shall mean free zones and free warehouses opened and managed under the procedure of Articles 166 to 179 of the Customs Act. "

§ 3. The Value Added Tax Act (promulgated in the State Gazette No. 90/1993; amended and supplemented in No. 57/1995, Nos. 16, 56 and 104/1996 and Nos. 51, 86 and 111/1997) shall be amended and supplemented as follows:

1. Article 23 shall be amended as follows:

"Article 23. (1) No tax shall be due for import of goods when:"

1. the goods enter free zones, entreposed warehouses or duty-free trade outlets;

2. valuable metals are imported intended for the Bulgarian National Bank;

3. an act of parliament or an international agreement ratified and promulgated as provided in the legislation in force, provide for exemption of the import of goods from taxes, fees or other receivables (payments, taxation) with an effect equivalent to indirect tax;

4. grants for humanitarian purposes are imported and placed at the disposal of the State or the municipalities by foreign countries, municipalities, legal or natural persons and organizations;

5. grants are imported provided to academic or medical establishments, scientific, cultural, educational and social organizations; ministries, institutions and other state authorities; the Bulgarian Red Cross, the Agency for Foreign Aid;

6. information carriers are imported related to the participation of the Republic of Bulgaria in the international exchange of publications, when they are exempt from duties and charges;

7. armaments, equipment and machinery are imported for the purposes of the Ministry of Defence, the Ministry of Interior and other authorities of the national security system, the importation of which has been authorised under the established procedures;

8. no duties and charges shall be levied on goods imported by travellers within the allowed duty free import, as well as on

international parcels and other postal deliveries to natural persons, with the exception of sole traders, save for motor vehicles;

9. nuclear fuel is imported;

10. auxiliary technical equipment and devices for disabled persons, including spare parts for them, including cars imported by disabled persons of first category or by persons of six or more years of age and suffering from a condition or disability listed in list approved by the Minister of Health, the Minister of Labour and Social Policy and the Minister of Finance. The exemption from VAT of the import of cars shall follow the provisions of legislation in force for exemption of customs duty and amounting to the Bulgarian currency equivalent of up to USD 900 inclusive. Pursuant to this provision should a car may be imported for a period of three years when it is a second hand car and of five years when it is a new car;

11. life-saving and life-supporting medicines, consumables and medical equipment are imported under centralized deliveries for the Ministry of Health or deliveries for state or municipal hospitals according to a list approved by the Minister of Health and the Minister of Finance.

(2) No tax shall be collected when the goods are placed under the customs regime with suspensive arrangements, including temporary importation and re-exportation. The tax assessed in these cases shall be secured for payment of customs duties pursuant to the amount and under procedures specified in the Customs Act and the Regulations for its application."

2. The following amendments and supplements shall be made to the Supplementary Provisions:

a) Paragraph 5c shall be amended as follows:

§ 5c. "Duty-free zones" shall be the free zones and the free warehouses opened and managed under the provisions of Articles 166 to 179 of the Customs Act."

b) Paragraph 5d shall be created:

§ 5d. "Enterposed warehouse" shall be a customs warehouse opened and managed under the provisions of Articles 104 to 117 of the Customs Act.

§ 4. Item 4 shall be added to Article 52 Paragraph 5 of the Banking Act (State Gazette No. 52/1997), the following new):

"4. the heads in the Customs Agency and in the Regional Customs Directorates, when:

(a) an act by the customs authorities establishes that the person inspected has thwarted the performance of an inspection by the customs authorities or does not keep the required accounting record or they are incomplete or unreliable;

(b) an act by the customs authorities establishes customs violations;

(c) the imposition of distraints on bank accounts is required in order to secure receivables established and collectable by the customs authorities, as well as to secure fines, legal interest due or other similar receivables;

(d) an act by a state authority has established the occurrence of an accidental event, which has brought about the destruction of the accounting documentation of the subject inspected by the customs authorities."

§ 5. Article 17 of the State Savings Bank Act (promulgated in the State Gazette No. 95/1967; amended in Nos. 21/1975, No. 83/1978, No. 41/1985 and No. 59/1996), shall be amended as follows:

1. A new Paragraph 3 shall be inserted:

"(3) By request of the heads of the Customs Agency and in the regional customs directorates, the court may rule disclosure of the information referred to in Paragraph 2, when:

(a) an act by the customs authorities establishes that the person inspected has thwarted the performance of an inspection by the customs authorities or does not keep the required accounting record or they are incomplete or unreliable;

(b) an act by the customs authorities establishes customs violation;

(c) the imposition of distraints on bank accounts is required in order to secure receivables established and collectable by the customs authorities, as well as to secure fines, legal interest due or other similar receivables;

(d) an act by a state authority has established the occurrence of an accidental event, which has brought about the destruction of the accounting documentation of the subject inspected by the customs authorities. "

2. Paragraph 3 shall be renumbered to become Paragraph 4.

§ 6. In Article 83, Paragraph 1 of the Administrative Violations and Sanctions Act (promulgated in the State Gazette No. 92/1969; amended and supplemented in No. 54/1978, Nos. 28 and 101 of 1983, No. 89/1986, No. 24/1987, No. 94/1990, No. 105/1991, No. 59/1992, No. 102/1995, and Nos. 12 and 110/1996), after the words "legal persons" the words "and sole traders" shall be inserted.

§ 7. Item 3 of Article 34 of the Administrative Procedure Act (promulgated in the State Gazette No. 90/1979; amended and supplemented in No. 9/1983, No. 26/1988, No. 94/1990, Nos. 25 and 61/1991, No. 19/1992, Nos. 65 and 70/1995, No. 122/1997), shall be repealed.

§ 8. In Decree No. 2242 on Free Zones (promulgated in the State Gazette No. 55/1987; amended and supplemented in No. 4/1989, No. 84/1993 and No. 26/1996), everywhere the words "free duty-free zones" shall be replaced passim by "free zones."

§ 9. (1) As of 1 January 1998 and until the entry into force of this Act, the Customs General Directorate shall create an off budget account "Financial provision for the combat against fraud and drug-trafficking, training of and incentives to customs officers and development of the border checkpoints infrastructure."

(2) The revenues to the off-budget account shall be collected from:

1. fees for additional services collectable by the customs authorities within amounts specified by the Council of Ministers. Such fees shall not be considered customs duties;
2. proceeds under contracts concluded with legal and natural persons for activities approved by the Minister of Finance within the territory of the border checkpoints and other similar places where additional customs control is required;
3. proceeds intended for the Customs Agency from fines and goods seized in favour of the state after deduction of expenses made, as well as sums being the equivalent value of goods seized in favour of the state when they are missing or have been alienated;
4. twenty per cent of the fines collected for foreign exchange violations;
5. proceeds received from utilization of buildings and equipment, and from provision of information;
6. interests.

(3) The funds in the off-budget account shall be spent for:

1. financial provision for the combat against customs contraband and drugs trafficking;
2. coverage of expenses related to the provision of additional services and the facilities;
3. development and maintenance of the infrastructure of the Customs Agency on the territory of the border checkpoints and for other needs as defined by the Minister of Finance;
4. training and qualification of customs officers;
5. incentives to customs officers and encouragement for the detection of customs and foreign exchange violations;

(4) The excess balance of income over expenditures at the date of entry into force of this Act shall be a transiting balance and

shall come into use for the account under Article 14.

(5) The off-budget account shall be approved by the Minister of Finance upon a proposal by the Director of the Customs Agency. An ordinance of the Minister of Finance shall establish the procedure for collecting and spending of the funds.

§ 10. The balances at 31 December 1997 on the Income-Expense Account covering the Activity of Customs General Directorate, established by Council of Ministers Decree No. 44/1991 on Reduction of Budget Expenditures (promulgated in the State Gazette No. 23/1991; corrected in No. 26/1991; amended and supplemented in Nos. 45 and 70/1991, Nos. 40, 43, 47 and 51/1992, Nos. 5, 96 and 104/1993, Nos. 2, 6, 24 and 33/1995, No. 108/1996 and No. 61/1997), following the implementation of the provisions under § 13 of the Transitional and Final Provisions of the 1997 Republic of Bulgaria State Budget of the Act, shall be debited to the budget of the Customs General Directorate.

§ 11. The balances at 31 December 1997 on the Income-Expense Account pursuant to Articles 102 and 103 by the Regulations for Application of the Customs Act, approved by Council of Ministers Decree No. 5/1975 (promulgated in the State Gazette No. 12/1975; amended and supplemented in No. 49/1978, No. 81/1988, No. 34/1990, Nos. 26 and 30/1991, Nos. 15, 20, 81 and 104/1992, Nos. 37, 68 and 70/1993, Nos. 6, 9, 16, 30 and 62/1997), shall be debited to the off-budget account under § 9.

§ 12. The Customs Act (promulgated in Transactions of the Presidium of the National Assembly No. 21/1960; amended and supplemented in the State Gazette No. 66/1966, No. 26/1969, No. 85/1972, No. 84/1988, No. 30/1990) shall be amended as follows:

1. In Article 17, Paragraph 2, the number "2" shall be replaced by "5,000".
2. In Article 56, Paragraph 1 the words "from five to fifty" and in Paragraph 2, the words "up to BGN 100" shall be replaced by "up to BGN 1 000 000".
3. In Article 58, Paragraph 3, the number "5" shall be replaced by "1000".
4. In Article 66, Paragraph 2, the number "30" shall be replaced by "2000".

§ 13. § 3, Item 1 and § 9, 10, 11 of the Transitional and Final Provisions of this Act shall enter into force on 1 January 1998, while § 12 shall enter into force three days after promulgation of the Act in the State Gazette.

§ 14. (Amended, SG No. 89/1998) This Act shall enter into force on 1 January 1999 and shall repeal:

1. The Customs Act (promulgated in Transactions of the Presidium of the National Assembly No. 21/1960; amended and supplemented in the State Gazette No. 66/1966, No. 26/1969, No. 85/1972, No. 84/1988 and No. 30/1990);
2. Decree No. 692/1951 on determining and paying rewards to discoverers of customs contraband (promulgated in Transactions of the Presidium of the National Assembly No. 2/1951).

§ 15. (1) (Amended, SG No. 89/1998) Within ten months after promulgation of this Act the Council of Ministers shall adopt Regulations for Application of this Act.

(2) (Supplemented, SG No. 105/2006) The Minister of Finance shall issue ordinances and instructions concerning the implementation of this Act and the Regulations for Application thereof, as well as the customs legislation of the European Union.

§ 16. The implementation of this Act shall be assigned to the Minister of Finance and the Director of the Customs Agency.

§ 17. (New, SG No. 105/2006) This Act shall be implemented as long as it does not contradict the customs legislation of the

TRANSITIONAL AND FINAL PROVISIONS to the Lev Re-denomination Act

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

.....

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

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

.....

TRANSITIONAL AND FINAL PROVISIONS

to the Act Amending and Supplementing the Customs Act

(SG No. 63/2000, amended, SG No. 110/2001, effective 1.01.2002)

§ 54. In Article 13, 14, Article 183, Paragraph 2, Article 186, Paragraph 4, Article 231 and § 16 of the Transitional and Final Provisions of the Act the words "the General Customs Directorate" shall be substituted by "Customs Agency" and in Article 21, Paragraph 4 the words ""the General Customs Directorate" shall be substituted by "Central Customs Administration". Everywhere in the Act the words "the head of the General Customs Directorate" shall be substituted by "the Director of the Customs Agency" and the words "the heads of the regional customs directorates" shall be substituted by "the directors of the regional customs directorates".

§ 55. The Customs Agency shall be the legal successor of the National Customs Agency, of the regional customs directorates, customs, customs offices and customs posts.

§ 56. (Effective 1.01.2000, repealed, SG No. 110/2001).

TRANSITIONAL AND FINAL PROVISIONS

to the Act Amending and Supplementing the Customs Act

(SG No. 37/2003)

§ 73. On the occurrence of a customs debt for goods placed under the temporary importation regime under the terms of the repealed Article 17 of the Investment Promotion Act the amount of the debt shall be determined on the basis of the levying elements compatible with these goods at the time of the occurrence of the customs debt. In these cases the provision of Article 203, Paragraph 3 of the Customs Act shall not apply.

§ 74. Within one month after the promulgation of this Act the customs officers shall submit the sworn statement under Article 10, Paragraph 4.

§ 75. The provisions of § 30 - 51 shall enter into force on 1 November 2003, and the provision of § 67 shall enter into force on 1 June 2003.

§ 76. Within one month after the promulgation of this Act the Council of Minister shall adopt amendments to the Regulation on applying this Act.

TRANSITIONAL AND FINAL PROVISIONS

to the Excise Duties and Tax Warehouses Act

(SG No. 91/2005, effective 1.01.2005)

§ 9. Until entry into force of the statement of issuance of a license for management of a tax warehouse or refusal for its issuance existing producers of excisable goods at 1 January 2006 who file an application for license by 1 March 2006 shall continue their activity as licensed warehouse keepers under the procedure of this Act.

TRANSITIONAL AND FINAL PROVISIONS

of the Administrative Procedure Code

(SG No. 30/2006, effective 12.07.2006)

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§ 84. The Customs Act, (promulgated, SG No. 15/1998, amended, SG No. 89/1998, amended and supplemented, SG No. 153/1998, SG No. 30/1999, amended, SG No. 83/1999, amended and supplemented, SG No. 63/2000, 110/2001, supplemented, SG No. 76/2002, amended and supplemented, SG No. 37/2003, amended, SG No. 95/2003, supplemented, SG No. 38/2004, amended and supplemented, SG No. 45/2005, amended, SG No. 86/2005, supplemented, SG No. 91/2005, amended and supplemented, SG No. 105/2005) shall be amended as follows:

.....

3. Everywhere in the act the words "the Administrative Procedure Act" shall be replaced by "the Administrative Procedure Code".

ADDITIONAL PROVISIONS

to the Act Amending and Supplementing

the Excise and Tax Warehouses Act

(SG No. 95/2009, effective 1.01.2010)

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

FINAL PROVISIONS

to the Act Amending and Supplementing

the Excise and Tax Warehouses Act

(SG No. 82/2011, effective 1.01.2012)

§ 16. This Act shall enter into force on 1 January 2012, except for §10(1) which shall enter into force on the date of promulgation of the Act in the State Gazette.

TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Civil Servants Act

(Promulgated, SG No. 38/2012, effective 1.07.2012)

§ 84. (Effective 18.05.2012 - SG No. 38/2012) Within one month after the promulgation of this Act in the State Gazette:

1. the Council of Ministers shall bring the Classifier of Positions in the Administration into conformity with this Act;
2. the competent authorities shall bring the organic acts of the respective administration into conformity with this Act.

§ 85. (1) The legal relationships with the persons of the administrations under the Radio and Television Act, the Independent Financial Audit Act, the Electronic Communications Act, the Financial Supervision Commission Act, the Access to and Disclosure of the Documents and Announcing the Affiliation of Bulgarian Citizens with the State Security Service and the Intelligence Services of the Bulgarian Popular Army Act, the Criminal Assets Forfeiture Act, the Conflict of Interest Prevention and Ascertainment Act, the Social Insurance Code, the Health Insurance Act, the Agricultural Producers Support Act and the Roads Act shall be settled under the terms established by § 36 of the Transitional and Final Provisions of the Act to Amend and Supplement the Civil Servants Act (State Gazette No. 24 of 2006).

(2) The act on appointment of the civil servant shall:

1. award the lowest rank designated in the Classifier of Positions in the Administration for occupation of the position, unless the servant holds a higher rank;
2. fix an individual monthly basic salary.

(3) The additional resources required for social and health insurance contributions of the persons referred to in Paragraph (2) shall be provided within the limits of the expenditures on salaries, remunerations and compulsory social and health insurance contributions under the budgets of the spending units concerned.

(4) The Council of Ministers shall effect the requisite modifications under the off-budget account of State Fund Agriculture arising from this Act.

(5) The governing bodies of the National Social Security Institute and of the National Health Insurance Fund shall effect the requisite modifications under the respective budgets arising from this Act.

(6) Any unused leaves under the employment relationships shall be retained and shall not be compensated by cash compensations.

§ 86. (1) Within one month after the entry into force of this Act, the individual monthly basic salary of the servant shall be fixed in such a way that the said salary, net of the tax due and the compulsory social and health insurance contributions for the

account of the insured person, if they were due, would not be lower than the gross monthly salary received theretofore, net of the compulsory social and health insurance contributions for the account of the insured person, if they were due, and the tax due.

(2) The gross salary referred to in Paragraph (1) shall include:

1. the monthly basic salary or the monthly basic remuneration;
2. supplementary remunerations which are paid constantly together with the monthly basic salary or monthly basic remuneration due and which are contingent solely on the time worked.

§ 87. This Act shall enter into force as from the 1st day of July 2012 with the exception of § 84 herein, which shall enter into force as from the day of promulgation of the Act in the State Gazette.

TRANSITIONAL AND FINAL PROVISIONS to the Public Finance Act

(SG No. 15/2013, effective 1.01.2014)

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§ 123. This Act shall enter into force on 1 January 2014 with the exception of § 115, which came into force on 1 January 2013, and § 18, § 114, § 120, § 121 and § 122, which came into force on 1 February 2013.

TRANSITIONAL AND FINAL PROVISIONS

to the Act on Amendment and Supplement of Spatial Development Act

(SG No. 66/2013, effective 26.07.2013)

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§ 106. The Customs Act (promulgated, SG No. 15/1998, amended, SG No. 89 and 153/1998, SG No. 30 and 83/1999, SG No. 63/2000, SG No. 110/2001, SG No. 76/2002, SG No. 37 and 95/2003, SG No. 38/2004, SG No. 45, 86, 91 and 105/2005, SG No. 30 and 105/2006, SG No. 59 and 109/2007, SG No. 28, 43 and 106/2008, SG No. 12, 32, 42, 44 and 95/2009, SG No. 54, 55, 73 and 94/2010, SG No. 82/2011, SG No. 38 and 54/2012, SG No. 15/2013) the words "Ministry of Regional Development and Public Works" and "Minister of Regional development and Public Works" is replaced by "the Ministry of Regional Development" and "Minister of Regional Development".

.....

§ 117. This Act shall enter into force on the day of its publication in the "State Gazette".

TRANSITIONAL AND FINAL PROVISIONS

to the Act to Amend and Supplement the Spatial Development Act

(SG No. 98/2014, effective 28.11.2014)

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§ 105. In the Customs Act (promulgated, SG No. 15/1998, amended, SG Nos. 89 and 153/1998, Nos. 30 and 83/1999, No. 63/2000, No. 110/2001, No. 76/2002, Nos. 37 and 95/2003, No. 38/2004, Nos. 45, 86, 91 and 105/2005, Nos. 30 and 105/2006, Nos. 59 and 109/2007, Nos. 28, 43 and 106/2008, Nos. 12, 32, 42, 44 and 95/2009, Nos. 54, 55, 73 and 94/2010, No. 82/2011, Nos. 38 and 54/2012, Nos. 15 and 66/2013) everywhere in the text the words "the Ministry of

Regional Development" and "Minister of Regional Development" shall be replaced by "the Ministry of Regional Development and Public Works" and "Minister of Regional Development and Public Works", respectively.

.....

TRANSITIONAL AND FINAL PROVISIONS

to the Act Amending and Supplementing the Customs Act

(SG No. 60/2015)

§ 41. Any proceedings in progress prior to the entry into force of this Act in connection with decisions issued by the customs authorities, any proceedings under the currently repealed Section III in Chapter Twenty-Six - Warrants for Enforced Collection of Public State Receivables Issued by the Customs Authorities and any compulsory execution proceedings before a public executive officer at the National Revenue Agency shall be finalised under the procedure, applicable hitherto.

§ 42. The regulations under Article 10, Paragraph 11 and Article 239, Paragraph 4 shall be issued within three months of the entry into force of this Act.

§ 43. Within one month of the entry into force of this Act the Council of Ministers shall adopt the changes in lower level normative acts, resulting from Article 9, Paragraph 4 of the Customs Act and Article 6, Paragraph 6 of the National Revenue Agency Act.

.....

§ 46. Any pretrial proceedings in progress prior to the entry into force of this Act on the grounds of Article 194, Paragraphs 3 and 5 of the Criminal Procedure Code shall be finalised by the bodies, before which they are pending.

.....

TRANSITIONAL AND FINAL PROVISIONS

to the Act Amending and Supplementing the Customs Act

(SG No. 58/2016)

§ 87. (1) The National committee for monitoring of the authorisations for access to the TIR procedure under Article 19, Paragraph 3 shall be formed within one year of the entry into force of this Act.

(2) Pending the formation of the National committee for monitoring of the authorisations for access to the TIR procedure under Article 19, Paragraph 3 control over the authorisations for access to the TIR procedure shall be performed under the current procedure by the commission, comprising authorised representatives of the Customs Agency, the Ministry of Transport, Information Technology and Communications and of the Association of Bulgarian Enterprises for International Road Transport and the Roads.

§ 88. By 1 October 2018 with the commissioning of the Notification of Arrival, Presentation Notification and Temporary Storage National System pursuant to Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ, L 99/6 of 15 April 2016), hereinafter referred to as "Implementing Decision (EU) 2016/578" the temporary storage declarations for the purposes of presentation of goods, as well as for storage of goods at temporary storage facilities shall be submitted in accordance with Annex No. 3.

§ 89. By 2 October 2017 with the commissioning of the Customs Decisions System pursuant to the Annex to Implementing Decision (EU) 2016/578, the application for operation of temporary storage facilities shall be submitted under Annex No. 4 and the authorisation shall be issued under Annex No. 5.

§ 90. By 2 March 2020 with the approval of the new computerised transit system pursuant to the Annex to Implementing Decision (EU) 2016/578, the Director of the Customs Agency shall issue authorisations for:

- 1. usage of the Union transit procedure for goods carried by railway, air or maritime transport, based on documents in hard copy;
- 2. usage of the Union transit procedure for goods carried by air or maritime transport, based on electronic manifest;

§ 94. Any proceedings pending at the entry into force of this Act under the procedure of Article 3, Paragraph 1, item 13 of the National Revenue Agency Act related to activities of receipt, storage, management, sale, scrapping and destruction of goods confiscated or abandoned to the Exchequer, pursued by the customs authorities, including such concluded by a court act, shall be completed under the current procedure.

§ 96. (1) Within two months of the entry into force of this Act any persons that consume own electricity generated by a plant of a total installed capacity in excess of 5 MW and are not registered under Article 57a, Paragraph 1, item 3 of the Excise Duties and Tax Warehouses Act, shall submit application for registration under Article 57b, Paragraph 1 of the same Act.

(2) Pending the entry into force of the act for issuance of the certificate of registration or of refusal of its issuance the persons under Paragraph 1 shall continue their activity and have all rights and obligations of registered persons under the Excise Duties and Tax Warehouses Act.

(3) Within one month of the entry into force of this Act the persons that have received a certificate of registration under Article 57a, Paragraph 1, item 6 of the Excise Duties and Tax Warehouses Act for engaging in activities involving compressed natural gas, shall be re-registered ex officio under Article 57a, Paragraph 1, item 2 of the same Act.

TRANSITIONAL AND FINAL PROVISIONS

to the Act Amending and Supplementing the Corporate Income Tax Act

(SG No. 75/2016, effective 1.01.2016)

§ 17. In the Customs Act (promulgated, SG No. 15/1998, amended, No. 89 and 153/1998, No. 30 and 83/1999, No. 63/2000, No. 110/2001, No. 76/2002, No. 37 and 95/2003, No. 38/2004, No. 45, 86, 91 and 105/2005, No. 30 and 105/2006, No. 59 and 109/2007, No. 28, 43 and 106/2008, No. 12, 32, 42, 44 and 95/2009, No. 54, 55, 73 and 94/2010, No. 82/2011, No. 38 and 54/2012, No. 15 and 66/2013, No. 98/2014, No. 42 and 60/2015 and No. 58/2016) the following amendments and supplements shall be made:

§ 19. The Act comes into effect on January 1, 2016, with the following exceptions:

- 1. Paragraph 13 (2), item 2, which shall come into effect on the first day of the month following the date of the promulgation of

this Act in the State Gazette;

2. Paragraphs 2, 8, 9, 10, 17 and 18, which shall come into effect on the date of the promulgation of this Act in the State Gazette.

Annex No. 1

to Article 193

(New, SG No. 58/2016)

UNDERTAKING GIVEN BY A GUARANTOR - INDIVIDUAL GUARANTEE

I. Undertaking of the guarantor

1. Name of credit institution, of financial institution or of the insurance company

represented by

with seat and registered address

hereby agrees to be jointly and severally liable before the customs office of guarantee up to the maximum amount of

in favour of the Republic of Bulgaria for the amounts that the person providing this guarantee (name and address of the person, submitting the guarantee by surety):

owes or will owe as customs duties, excise duty* and VAT for the goods described below, covered by the following customs operation:

Goods description:

2. The guarantor shall undertake to pay the amounts claimed at the first request in writing on the part of the competent body and without being entitled to defer payment for a period exceeding 30 days as of the date of the request, unless prior to expiry of the said deadline the company or any other interested party would be able to prove before the customs authorities that the obligations for payment of the debt have been cleared. Upon request by the guarantor and in case of existence of a valid reason the competent body may extend the 30 days' period from the date of the payment demand, in which the former shall be obliged to pay the amounts requested. In such cases interest shall be payable.

3. This undertaking shall have effect as of the date of its acceptance by the customs office of guarantee. The guarantor shall remain liable for the payment of all debts, emerging in the course of the customs operation that is covered by this undertaking and started prior to the date, from which the possible invalidation or possible termination of the undertaking would have become effective, even if the payment request was made after that date.

The guarantor shall confirm that the entire correspondence, all messages and all documents in regard to formalities or procedures, relevant to this undertaking, forwarded to or made in writing in regard to the address indicated, shall be deemed duly served.

The guarantor shall undertake to inform in advance the customs office of guarantee in case of change of his company seat and registered address.

Issued in on (dd/mm/yy)

Undertaking given by a guarantor for the amount of

(amount to be written in words in own hand)

(Signature)

II. Acceptance on the part of the customs office of guarantee.

Customs office of guarantee

(name)

The undertaking given by the guarantor was accepted on
..... in order to secure the customs operation that is being performed under customs
declaration/temporary storage declaration No., of

(Signature and stamp)

* Where the guarantee contract secures excise duty liabilities a banking institution may operate as guarantor.

Annex No. 2
to Article 193
(New, SG No. 58/2016)

UNDERTAKING GIVEN BY A GUARANTOR - COMPREHENSIVE GUARANTEE

I. Undertaking of the guarantor

1. Name of credit institution, of financial institution or of insurance company,
represented by
with seat and registered address

hereby agrees to be jointly and severally liable before the customs office
of guarantee
up to the maximum amount of

(in words)

in favour of the Republic of Bulgaria
for the amounts that the person providing this guarantee (name and address of the person, providing the
guarantee by surety):

owes or will owe as customs duties, excise duty* and VAT, which may be and/or have been charged in
regard to the goods, covered by the customs operations under item 1a and/or 1b.

The maximum amount to which the undertaking relates, shall comprise the following elements:

a) 100/50/30 per cent (delete as appropriate) of the value of the reference amount, corresponding to the
amount of customs duties, excise duties and VAT that may be payable, equal to the aggregate of the
amounts under item 1a,

and

b) 100/30 per cent (delete as appropriate) of the value of the reference amount, corresponding to the
amount of customs duties, excise duties and VAT that may be payable, equal to the aggregate of the
amounts under item 1b;

1a. the values that make up the share of the reference amount, corresponding to the value of the customs
debt and in the respective cases - the taxes that may be payable, shall be as follows for each of the
purposes shown:

a) temporary storage –

b) customs warehousing regime –

c) temporary admission regime with total relief from import duty –

d) inward processing regime –

e) end-use regime –

f) other – indicate the type of operation –

1b. the values that make up the share of the reference amount, corresponding to the value of the customs debt and in the respective cases - the taxes that were charged, shall be as follows for each of the purposes shown:

a) release for free circulation based on standard customs declaration without payment deferral –

b) release for free circulation based on standard customs declaration with payment deferral –

c) release for free circulation based on customs declaration, submitted on the grounds of Article 166 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ, L 343/558 of 29 December 2015) –

d) release for free circulation based on customs declaration, submitted on the grounds of Article 182 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code –

e) placing under the temporary admission regime with partial exemption from import duty –

f) end-use regime (for amounts, shown in the customs declaration for end-use regime) –

g) other – indicate the type of operation –

2. The guarantor shall undertake to pay the amounts claimed at the first request in writing on the part of the competent body and without being entitled to defer payment for a period exceeding 30 days as of the date of the request, unless prior to expiry of the said deadline the company or any other interested party would be able to prove before the customs authorities that the obligations for payment of the debt have been cleared.

Upon request by the guarantor and in case of existence of a valid reason the competent body may extend the 30 days' period from the date of the payment demand, in which the former shall be obliged to pay the amounts requested. In such cases interest shall be payable.

No amounts already paid under the terms of this undertaking shall be subtracted from this value, unless the guarantor would be required to pay an obligation, arising in the course of an operation which commenced prior to the date of receipt of a previous request for payment or up to 30 days thereafter.

3. This undertaking shall have effect as of the date of its acceptance by the customs office of guarantee. The guarantor shall remain liable for payment of all liabilities, arising in the course of a customs operation, covered by this undertaking and started prior to the date, from which the possible invalidation or possible termination of the undertaking would have become effective, even if the payment request was made after that date.

The guarantor shall confirm that the entire correspondence, all messages and all documents in regard to formalities or procedures, relevant to this undertaking, forwarded to or made in writing to the address indicated, shall be deemed duly served.

The guarantor shall undertake to inform in advance the customs office of guarantee in case of change of his company seat and registered address.

Issued in on (dd/mm/yy)

Undertaking given by a guarantor for the amount of

(amount to be written in words in own hand)

.....

(Signature)

II. Acceptance on the part of the customs office of guarantee.

Customs office of guarantee

.....

The undertaking given by the guarantor was accepted on

.....
(Signature and stamp)

* Where the guarantee contract secures excise duty liabilities a banking institution may operate as guarantor.

Annex No. 3
to § 88
(New, SG No. 58/2016)

Customs office code:	No	Date
Signature, Stamp:		
TEMPORARY STORAGE DECLARATION		
(TSD)		
A.1.	Declarant - name	EORI
A.2.	Vehicle (type, registration number, container number)	
A.3.	Country of export	
A.4.	Accompanying documents (international guarantee document, CTD, ESD, bill of lading, invoice, packing list, certificates, etc.)	
A.5.	Available means for vehicle identification (seals, signs, etc.)	
A.6.	EORI	Date, given name, surname, signature
B.		
B.1	Holder of permit for operation of temporary storage facilities (name, EORI)	
BB.2	Location of the temporary storage facility, identification number of the temporary storage facility	
B.3	Form of guarantee - number	
BB.4	The goods described in sector B, must be placed under customs regime or re-exported within 90 days of being deposited into temporary storage	
BB.5	Confirmation of storage by the holder, indicated in sector B.1	Date Given name, surname, signature

Instructions on filling out:

1. The declarant submitting a TSD must complete sectors A and C, except sector C.7.
2. The holder of the permit for operation of temporary storage facilities or his authorised representative shall complete sectors B.1, B.2, B.3 and B.5, except sector B.4.
3. The other sectors and fields are completed ex officio.

C.

TSD No.

Date:

Customs office:

Entry No.	Number	Package type	Article number	Net weight	Gross weight	Identification of goods	Goods description	Consignee
1	2	3	4	5	6	7	8	9

D. ? Goods in excess ? Damaged parcels
 Findings, documented in a record of *(packages)*
 customs inspection conducted No.:

? Goods lacking

Any goods/parcels lacking or in excess shall be recorded ex officio in the TSD as an additional entry No	MRN/reference No. and date	Signature of customs officer	Goods release date	Signature of consignee	Notes
Any goods/parcels in excess shall be recorded ex officio in the TSD as an additional entry No					
Discharge of temporary storage					
Entry No.					

Annex No. 4
to § 89
(New, SG No. 58/2016)

Application for permit for operation of temporary storage facilities

1. Applicant – name, address, EORI

2. Location of the temporary storage facility (address or place)
.....

3. Form and place of keeping the records:

.....
4. Type, common commercial or technical description of the goods, quantity and value

Non-Union goods:

Union goods:

.....
.....
.....

5. Operations envisaged under Article 147, paragraph 2 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ, L 343/558 of 29 December 2015)

.....

6. Movement of goods in temporary storage

.....

7. Supervisory customs office:

.....

8. Documents attached:

.....

Date: Signature, stamp:

city of

(reverse of application)

Instructions and clarifications of points:

3. Indicate the tariff subheadings or chapters of goods.

8. Indicate: plan, drawing of the places, intended for temporary storage of the goods; guarantee proposed (form, amount) and others, related to the activity.

Application for permit for operation of temporary storage facilities

Reference No

1. Holder: name, address, EORI

2. Identification No. of the temporary storage facility

3. Application number and date

4. Location of the temporary storage facility (address or place)

5. Type, common commercial or technical description of the goods, quantity and value.

Non-Union goods

Union goods

6. Form and place of keeping the records

7. Inventory of stocks

(submitted monthly by

8. Guarantee No.:

Form and amount of the guarantee:

9. Operations under Article 147, paragraph 2 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ, L 343/558 of 29 December 2015)

10. Movement of goods in temporary storage

11. Contact person

12. Supervisory customs office

13. Issuing customs office:

Signature, stamp of the customs office:

Date:

city of