

# Regulations for Application of the Excise Duties and Tax Warehouses Act

Issued by the Minister of Finance, promulgated in the State Gazette No. 42/23.05.2006, effective 1.07.2006, supplemented, SG No. 61/28.07.2006, amended and supplemented, SG No. 70/29.08.2006, SG No. 8/25.01.2007, supplemented, SG No. 33/20.04.2007, effective 20.04.2007, amended and supplemented, SG No. 4/15.01.2008, effective 1.01.2008, SG No. 28/14.04.2009, effective 14.04.2009, SG No. 100/15.12.2009, effective 15.12.2009, SG No. 24/26.03.2010, effective 26.03.2010, SG No. 78/5.10.2010, effective 5.10.2010, SG No. 16/22.02.2011, effective 22.02.2011, SG No. 44/10.06.2011, SG No. 7/24.01.2012, effective 24.01.2012, SG No. 25/13.03.2013, effective 1.04.2013, SG No. 110/21.12.2013, effective 1.01.2014, supplemented, SG No. 12/11.02.2014, effective 11.02.2014, amended and supplemented, SG No. 28/28.03.2014, effective 28.03.2014, SG No. 49/30.06.2015, effective 30.06.2015, SG No. 2/8.01.2016, effective 8.01.2016, SG No. 13/7.02.2017, effective 7.02.2017, SG No. 80/6.10.2017, effective 1.01.2018

Text in Bulgarian: Правилник за прилагане на Закона за акцизите и данъчните складове

## Chapter One

### GENERAL PROVISIONS

**Article 1.** These Rules shall govern the implementation of the Excise Duties and Tax Warehouses Act, hereinafter referred to as the "Act".

## Chapter Two

### EXCISE DUTY EXEMPTION AND REFUND

#### Section I

#### Procedure of excise duty exemption pursuant to international treaty

**Article 2.** (1) (Supplemented, SG No. 8/2007, previous text of Article 2, amended, SG No. 4/2008) Exemption from payment of excise duty as provided for in Article 21, paragraph 1, item 2 of the Act shall apply on importation or bringing of excise goods into the territory of the state from the territory of another Member State, as well as on bringing out of excise goods from a tax warehouse.

(2) (New, SG No. 4/2008) Where an international treaty under Article 21, paragraph 1, item 2 of the Act provides for a special procedure of exemption the procedure, specified in the respective treaty, shall apply.

(3) (New, SG No. 49/2015, effective 30.06.2015) The procedure of excise duty exemption under an international treaty shall also apply in the cases where excise goods are sold to persons registered under Article 57a of the Act.

**Article 3.** (1) (Amended, SG No. 8/2007, SG No. 4/2008) Exemption under Article 2 (1) shall be granted on the basis of a

written confirmation, sent by the authority coordinating the implementation of the respective international treaty, to:

1. (amended, SG No. 100/2009, effective 15.12.2009) the director of the customs office of customs clearance upon importation;
2. (amended, SG No. 100/2009, effective 15.12.2009) the director of the customs office by registered address of the person, when the goods are brought from the territory of other Member State;
3. (amended, SG No. 100/2009, effective 15.12.2009) the director of the customs office by location of the tax warehouse on the territory of the state.

(2) (Amended, SG No. 8/2007) Confirmation under paragraph 1 shall be required for any importation or bringing into the territory of other Member State of excise goods from a tax warehouse, situated on the territory of this country.

(3) (Amended, SG No. 8/2007) The confirmation under paragraph 1 shall contain:

1. title, date of promulgation and date of entry into force of the international treaty and the grounds for exemption;
2. title of the program or project financed with funds under the international treaty;
3. number, date and subject of the specific contract entered into in accordance with the international treaty;
4. name, registered address, address of management, unified identification code of the person (if a foreign person: that person's identification number in the country where he is a resident) of the contractor under the contract concluded in accordance with the international treaty;
5. type, quantity and value of the excise goods.

(4) (Amended, SG No. 8/2007) Enclosed with the written confirmation shall be copies of all documents necessary for the customs clearance on the importation of the excise goods or for their bringing from the territory of another Member State or bringing out of a tax warehouse, situated on the territory of this country.

(5) The authority coordinating the performance of the respective international treaty shall notify in writing the General Customs Directorate of the Customs Agency of the persons authorised to sign the written confirmations under paragraph 1 and shall send a copy of the contract signed in accordance with the international treaty.

**Article 4.** (1) (Amended, SG No. 100/2009, effective 15.12.2009) The director of the customs office shall check whether the requirements for exemption of excise duty on the goods listed in the written confirmation are complied with.

(2) (Supplemented, SG No. 8/2007, amended, SG No. 100/2009, effective 15.12.2009) If as a result of the check it is established that the requirements for exemption are complied with, the director of the customs office shall take actions or shall notify in writing the director of the customs office responsible for the customs clearance upon importation of the existing grounds for exemption and shall furthermore notify thereof the authority coordinating the performance of the international treaty.

(3) (New, SG No. 100/2009, effective 15.12.2009, amended, SG No. 24/2010, effective 26.03.2010) In the cases of bringing excise goods from the territory of another Member State, as well as on bringing out of excise goods from a tax warehouse on the territory of the country, where as a result of the check it is established that the requirements for exemption are complied with, the director of the competent customs office shall take actions for releasing the excise goods for consumption, notifying thereof the authority coordinating the performance of the international treaty.

(4) (Renumbered from Paragraph 3, amended, SG No. 100/2009, effective 15.12.2009) In the event of non-compliance with the requirements for exemption the director of the customs office shall notify in writing the authority coordinating the performance of the international treaty.

**Article 4a.** (New, SG No. 8/2007) (1) The exemption from payment of excise duty, envisaged in Article 21, paragraph 1, item 1, 3 and 6 of the Act shall be applied on importation or on bringing of excise goods from other Member State, as well as on bringing out of excise goods from a tax warehouse on the territory of this country.

(2) The exemption from payment of excise duty according to paragraph 1 upon bringing of excise goods from another Member State or upon bringing out of excise goods from a tax warehouse, intended for use on the territory of the state, shall be done on the basis of a certificate for exemption of excise duty in the standard form according to Appendix No. 1.

(3) The issuance, movement, receipt and preservation of the copies of the certificate for exemption from excise duty according to paragraph 2 shall be done in accordance with the explanatory notes to the certificate.

(4) (New, SG No. 4/2008) When importing excise goods the exemption from payment of excise duty shall be performed, as follows:

1. under the procedure of Ordinance No. 14 of 1999 on the customs clearance of goods, imported and exported by diplomatic missions, consulates, representations of international organisations and by members of their personnel - for the persons under Article 21, paragraph 1, item 1 of the Act;

2. under the procedure for exemption from import charges - for persons under Article 21, paragraph 1, item 3 of the Act;

3. under the procedure of paragraph 2 - for persons under Article 21, paragraph 1, item 6 of the Act.

(5) (New, SG No. 4/2008) Prior to the shipment of goods from another Member State or bringing out from a tax warehouse on the territory of this country, the certificate under paragraph 2 shall be certified by the Ministry of Foreign Affairs in the cases under Article 21, paragraph 1, items 1 and 6 of the Act or by the Ministry of Defence in the cases under Article 21, paragraph 1, item 3 of the Act. The certificate under paragraph 2 shall also be certified by a customs office, determined by order of the Director of the Customs Agency.

**Article 4b.** (New, SG No. 8/2007, amended, SG No. 24/2010, effective 26.03.2010) In the cases when excise goods are intended for persons, established in another Member State, for the purpose of the exemption, envisaged in Article 21, paragraph 1, items 1, 3 and 6 of the Act, before forwarding of the goods the authorised warehousekeeper on the territory of this state shall dispose of a certificate for exemption from excise duty, issued by the Member State of destination, which shall accompany the goods during their movement under deferred payment of excise duty procedure to the other Member State.

## **Section Ia**

**(New, SG No. 8/2007)**

**Excise duty exemption upon introduction from the territory of another Member State of excise goods by natural persons for personal needs**

**(Title amended, SG No. 28/2009, effective 14.04.2009)**

**Article 4c.** (New, SG No. 8/2007) (1) (Amended, SG No. 4/2008) The manufactured tobacco and alcoholic beverages, bought in another Member State by natural persons for personal needs, which shall be exempt from excise duty, may not exceed the quantities laid down as follows:

1. for manufactured tobacco:

a) cigarettes- 800 pieces;

b) cigars - 200 pieces;

c) cigarillos - 400 pieces;

d) tobacco for smoking - 1 kilogram;

2. for alcoholic beverages:

a) alcoholic beverages under CN heading 2208 - 10 litres;

- b) intermediate products - 20 litres;
  - c) wines - 90 litres (sparkling wines not more than 60 litres);
  - d) (amended, SG No. 4/2008) beer - 110 litres;
3. (repealed, SG No. 4/2008).

(2) (New, SG No. 28/2009, effective 14.04.2009) Manufactured tobacco and alcoholic beverages, brought in the personal luggage of passengers, which shall be exempt from excise duty, may not exceed the quantity thresholds laid down in the Rules on the Implementation of the Value Added Tax Act.

(3) (Renumbered from Paragraph 2, amended and supplemented, SG No. 28/2009, effective 14.04.2009) When it is established that the goods under paragraphs 1 and 2 are for commercial use, the natural persons shall be liable to payment of the full amount of excise duty for the goods imported or brought in.

## **Section Ib**

**(New, SG No. 28/2009, effective 14.04.2009)**

### **Other excise duty exemptions**

**Article 4d.** (1) In the cases of excise duty exemption stipulated by Article 21(1), items 10 and 11 of the Act, the relevant persons shall attest to the export by a customs declaration authenticated in accordance with the customs legislation under which the person is registered as an exporter.

(2) In the cases of excise duty exemption stipulated by Article 21(1), items 12 and 13 of the Act, the relevant persons shall attest to the intra-community delivery by the documents laid down in the Rules on the Implementation of the Value Added Tax Act.

## **Section II**

### **Procedure for refund of excise duty on alcohol and alcoholic beverages**

**Article 5.** (Supplemented, SG No. 4/2008) Completely denatured ethyl alcohol with the denaturing substances, specified in Article 93, shall not be subject to excise duty.

**Article 6.** (Amended, SG No. 70/2006, supplemented, SG No. 8/2007, amended, SG No. 2/2016, effective 8.01.2016) Excise duty paid on alcohol and alcoholic beverages shall be refunded on the grounds of Article 22, paragraphs 3, 4, 5 and 6 of the Act.

**Article 6a.** (New, SG No. 70/2006, supplemented, SG No. 49/2015, effective 30.06.2015, repealed, SG No. 2/2016, effective 8.01.2016).

**Article 6b.** (New, SG No. 70/2006, amended, SG No. 8/2007, amended and supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013, repealed, SG No. 2/2016, effective 8.01.2016).

**Article 7.** (1) (Amended, SG No. 70/2006, SG No. 8/2007, SG No. 4/2008) Refund under Article 22, paragraphs 3 and 5 of the Act shall apply only to producers of vinegar, medicines, veterinary medicine products, flavours used as additives to

foodstuffs and soft beverages with alcoholic strength not exceeding 1.2 % vol and foodstuffs (with filling or otherwise prepared), where alcohol and alcoholic beverages had been input directly or as a component of semi-finished products, provided that the alcoholic contents would not exceed 8.5l of pure alcohol per 100 kg of chocolate products and 5 l of pure alcohol per 100 kg of other foodstuffs, as well as to producers of foodstuffs and soft drinks with alcoholic contents not exceeding 1.2 % vol, who put in their production flavour products with alcoholic contents above 1.2 % vol based on a written request.

(2) The persons under paragraph 1 shall put in their production alcohol and alcoholic beverages with paid excise duty and the latter shall be refunded after the sale of the goods in which these were input.

**Article 8.** (1) (Amended, SG No. 70/2006, SG No. 8/2007) The request for refund shall be filed to the director of the customs office by registered address of the person under Article 7, paragraph 1 according to the standard form in Appendix No. 1b.

(2) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(3) The following shall be enclosed with the request:

1. (amended, SG No. 70/2006) copy of the invoices for the purchased alcohol and alcoholic beverages at prices including excise duty or a customs declaration of the imported alcohol and alcoholic beverages;

2. the input rate of the input alcohol and alcoholic beverages per item according to the technological instruction for production of the respective products or industrial normal;

3. (supplemented, SG No. 8/2007) the authorisation of the Ministry of Health - for producers of medicines or the authorisation from the National Veterinary Medicine Service - for the producers of veterinary medicine products;

4. (amended, SG No. 8/2007, SG No. 4/2008) the sanitary authorisation from the regional public health protection and control inspectorate - for producers of vinegar, medicines, flavours used as additives to foodstuffs and soft beverages and of food products;

5. the documents certifying the sale of the goods manufactured, in which alcohol and alcoholic beverages were input.

**Article 9.** (1) (Amended, SG No. 70/2006) Refund under Article 22, paragraph 4 of the Act shall apply only to medical institutions within the meaning of the Medical Institutions Act, pharmacies within the meaning of the Human Medicinal Drugs and Pharmacies Act, research institutes and laboratories using alcohol and alcoholic beverages with excise duty paid.

(2) (Amended, SG No. 70/2006) Refund under Article 22, paragraph 4 of the Act shall furthermore apply to producers using in their production process alcohol and alcoholic beverages with excise duty paid, provided that the end-product does not contain alcohol.

(3) Excise duty shall be refunded after alcohol and alcoholic beverages have been used by filing a written request.

(4) The request shall be filed to the director of the customs office by registered address of the person under paragraphs 1 and 2 according to the standard form in Appendix No. 2.

(5) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(6) The following shall be attached to the request under paragraph 1:

1. (amended, SG No. 70/2006) copy of the invoices for the purchased alcohol and alcoholic beverages at prices including excise duty or a customs declaration of the imported alcohol and alcoholic beverages;

2. the input rate of the alcohol and alcoholic beverages used in every individual operation according to technological instructions, prescriptions for production or industrial normals;

3. the document certifying the right to carry out the respective activity;

4. the documents certifying carrying out of the respective activities and alcohol and the alcoholic beverages used by type and quantity.

**Article 10.** (1) (Supplemented, SG No. 70/2006, amended, SG No. 2/2016, effective 8.01.2016) The customs office where the request under Article 8, paragraph 1 or Article 9, paragraph 4 is filed shall check for compliance with the requirements for excise duty refund and for existence of executable public liabilities, subject to collection by the Customs Agency.

(2) (Supplemented, SG No. 70/2006, amended, SG No. 2/2016, effective 8.01.2016) The requirements for excise duty refund shall be deemed complied with where as a result of the check under paragraph 1 it is established in a conclusive manner that the criteria for refund under Article 7 or Article 9 have been complied with as well as that the excise duty requested for exemption has been paid.

(3) Where as a result of the check under paragraph 1 some irregularities are established which could be removed, the director of the customs office shall notify in writing the person and shall set an appropriate time limit for their removal.

(4) (New, SG No. 24/2010, effective 26.03.2010) In case as a result of a check it would be established that the ethyl alcohol or the alcoholic beverages, which had been actually input exceed the quantity, purchased according to documents, the difference shall be treated as excise goods, released for consumption under Article 20, paragraph 2, item 21 of the Act.

**Article 11.** (1) (Supplemented, SG No. 70/2006, previous text of Article 11, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) Within 30 days from receipt of the request under Article 8, paragraph 1 or Article 9, paragraph 4, removal of irregularities therein respectively, the director of the customs office shall issue a motivated decision, granting or rejecting completely or partially the request for excise duty refund.

(2) (New, SG No. 25/2013, effective 1.04.2013) In the cases under Article 22, paragraph 4, item 4 of the Act within 14 days from receipt of the request under Article 9, paragraph 4, respectively from the removal irregularities therein, the director of the customs office shall issue a motivated decision, granting or rejecting completely or partially the request.

**Article 12.** (1) (Amended, SG No. 16/2011, effective 22.02.2011) Where the request for refund is granted completely or partially, by the decision under Article 11 the director of the customs office shall order refund of the excise duty or offset against executable public liabilities of the person, subject to collection by the Customs Agency.

(2) (Amended, SG No. 2/2016, effective 8.01.2016) The amounts of excise duty subject to refund shall be transferred by payment order to an account of the person within 7 days from entry into force of the decision under Article 11.

## **Section IIa**

**(New, SG No. 8/2007)**

### **Rules for refund of excise duty paid for excise goods released for consumption on the territory of the state, forwarded to the territory of another Member State under a simplified accompanying document**

**Article 12a.** (1) The request for refund of excise duty according Article 23, paragraph 2 of the Act shall be submitted to the director of the customs office under Article 76b, paragraph 1, item 1 of the Act from the forwarder of the goods to other Member State in the form according Appendix No. 2a.

(2) The following shall be attached to the request under paragraph 1:

1. a copy of the triplicate of the simplified accompanying document (SAD), authenticated by the receiver, as well as by the competent authorities of the other Member State, in the cases when such authentication is done by the receiving Member State;

2. (supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) a copy of an invoice for excise goods purchased on prices with excise duty included or a customs declaration for imported excise goods with excise duty paid;

3. a copy of the notification letter to the customs for the excise goods forwarded to the other Member State;
  4. (amended, SG No. 4/2008) a copy of the document, certifying that the excise duty had been paid, financially secured or exempt from payment in the Member State, to which the excise goods are forwarded.
- (3) (Amended, SG No. 25/2013, effective 1.04.2013) The refund of the excise duty shall be done following the rules established in Article 10, Article 11, paragraph 1 and Article 12 and in observing the relevant specifics.

## **Section IIb**

**(New, SG No. 25/2013, effective 1.04.2013)**

### **Procedure for refunding of excise duty unduly paid or such subject to refund**

**Article 12b.** (New, SG No. 25/2013, effective 1.04.2013) (1) The request for a refund under Article 27, paragraph 1 of the Act shall be filed to the director of the customs office by location of the tax warehouse in cases, where the person is an authorised warehousekeeper or to the competent customs office issuing the certificate of registration, according to the standard form in Appendix No. 2b.

(2) Documents shall be attached to the request under paragraph 1, certifying the grounds for excise duty unduly paid or such subject to refund (payment order, invoice, contract, documents in evidence of receipt of the goods in another Member State and other documents).

(3) The refund of the excise duty shall be done following the rules established in Article 10, Article 11, paragraph 1 and Article 12 and in observing the relevant specifics.

## **Section III**

### **Procedure for exemption from excise duty on ethyl alcohol denatured by a special method and energy products**

**(Title supplemented, SG No. 2/2016, effective 8.01.2016)**

**Article 13.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 2/2016, effective 8.01.2016) Exemption from excise duty on ethyl alcohol denatured by a special method under Article 22, paragraph 2 of the Act and exemption from excise duty on energy products under Article 24, paragraph 2, items 1, 2, 3, 4 and 5 of the Act shall apply only to sole traders or legal entities to which a certificate of excise-exempt end user had been issued.

(2) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 25/2013, effective 1.04.2013) For the purposes of application of paragraph 1 the persons must hold certificate of analysis and/or a protocol of the marking of the respective consignment.

(4) (New, SG No. 24/2010, effective 26.03.2010) Persons using energy products for production of texture lubricants (greases), falling under CN code 2710 19 99, must hold certificate as excise-exempt end users.

(5) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 2/2016, effective 8.01.2016).

(6) (Renumbered from Paragraph 2, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(7) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 13a.** (New, SG No. 4/2008) Exemption from excise duty on energy products under Article 24, paragraph 1, item 4 of the Act shall apply after ascertaining the purposes, for which they would be used, by submission of documents (specifications, analysis certificates, contracts etc.), evidencing that such products are not used as motor fuel or heating fuel.

**Article 13b.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Amended, SG No. 13/2017, effective 7.02.2017) For the purposes of implementation of the provision of Article 24, paragraph 1, item 1 of the Act, in cases of loading energy products on board of vessels and aircraft, the export procedure within the meaning of Article 269 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 269 of 10 October 2013) shall apply.

(2) The exemption from excise duty under Article 24, paragraph 1, item 1 of the Act in regard to gas oil falling under CN codes from 2710 19 41 to 2710 19 49 and to energy products, containing gas oil falling under CN codes from 2710 19 41 to 2710 19 49 shall apply in regard to vessels only on condition that the gas oil would be marked.

(3) For the purposes of implementation of paragraph 2 the persons must hold a certificate of analysis or a protocol, containing information concerning the quantities of gas oil and the marking substances in compliance with Article 103, paragraph 3.

**Article 14.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 2/2016, effective 8.01.2016) For the issuance of certificate of excise-exempt end user a request as per a form according to Appendix No. 3 must be submitted to the head of the customs authority by domicile of the facility, where the ethyl alcohol denatured by a special method or the energy products are to be received and used.

(2) (Amended, SG No. 70/2006, SG No. 8/2007, amended and supplemented, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, repealed, SG No. 25/2013, effective 1.04.2013).

(3) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 15.** (Amended, SG No. 70/2006, amended and supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 78/2010, effective 5.10.2010, amended and supplemented, SG No. 16/2011, effective 22.02.2011, amended, SG No. 44/2011, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 16.** (1) (Amended, SG No. 78/2010, effective 5.10.2010, supplemented, SG No. 25/2013, effective 1.04.2013) The certificate of excise-exempt end user shall be issued according to the standard form in Appendix No. 3a in duplicate - one copy for the customs office issuing the certificate and one copy for the excise-exempt end user.

(2) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 17.** (Amended and supplemented, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 18.** (1) (Amended, SG No. 2/2016, effective 8.01.2016) The General Customs Directorate of the Customs Agency shall keep an electronic register of the certificates issued to excise-exempt end users.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The register shall contain data concerning:

1. the person, having submitted the request – name, seat, registered address and unified identification code of the person;
2. (repealed, SG No. 2/2016, effective 8.01.2016);
3. (amended, SG No. 2/2016, effective 8.01.2016) the precise location of the facility, where the ethyl alcohol denatured by a special method or the energy products are to be received and used by the excise-exempt end user;
4. (amended, SG No. 2/2016, effective 8.01.2016) trade name and CN code of the ethyl alcohol denatured by a special



method or the energy products, which are to be produced and used by excise-exempt end user;

5. (supplemented, SG No. 2/2016, effective 8.01.2016) the purposes, for which the ethyl alcohol denatured by a special method or the energy products are to be used;

6. the trade names and CN codes of the goods manufactured.

**Article 19.** (Amended, SG No. 8/2007, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 20.** (Amended, SG No. 8/2007, repealed, SG No. 25/2013, effective 1.04.2013).

**Article 21.** (1) The customs office which has issued the certificate shall make checks of the excise-exempt end users for compliance with the conditions stipulated in the certificate.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(3) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(4) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

### **Section IIIa**

**(New, SG No. 8/2007)**

#### **Rules for refund of excise duty paid for electric power**

**Article 21a.** (New, SG No. 8/2007) (1) (Supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 49/2015, effective 30.06.2015) The request for refund of excise duty according Article 24g, paragraph 2 of the Act shall be submitted to the director of the customs office by registered address of the persons, consumers of the electric power used for chemical production or in electrolytic, metallurgical or mineralogical processes, as well as used in the production of products subject that the value of the power represents more than 50% of the value of the product, in the standard form according Appendix No. 3b.

(2) The following shall be attached to the request under paragraph 1:

1. consumption rate of the electric power used in every process according technological instructions or industry normals;
2. document, certifying the eligibility to perform a respective activity;
3. document, certifying the excise duty paid for electric power.

### **Section IV**

#### **Procedure for refund of excise duty upon exportation of excise goods**

**(Title amended, SG No. 8/2007)**

**Article 22.** (Amended, SG No. 8/2007) (1) Refund according Article 26 of the Act shall be applied in the cases of exportation of excise goods on the basis of a written request.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) Excluding the cases under Article 24, paragraph 1, item 1 of the Act, the supply of energy products for loading of vessels and aircrafts, excluding those used for private amusement flights and sailing,

shall be considered exportation and the excise duty paid for energy products shall be refunded following the rules and in the time limits, determined in this section, taking into account the relevant specifics.

(3) (New, SG No. 24/2010, effective 26.03.2010) The refund under paragraph 2 in regard to gas oil falling under CN codes from 2710 19 41 to 2710 19 49 and of energy products, containing gas oil falling under CN codes from 2710 19 41 to 2710 19 49, for loading of vessels shall be applied only on condition that the gas oil is marked in conformity with Article 103, paragraph 3.

(4) (Renumbered from Paragraph 3, SG No. 24/2010, effective 26.03.2010) In the cases when the excise duty for energy products with origin from third states has been financially secured, the lifting of the security shall be done in accordance with the customs legislation.

**Article 23.** (1) (Amended, SG No. 28/2009, effective 14.04.2009) The request for refund under Article 22(1) shall be filed to the director of the customs office by registered address of the person according to the standard form in Appendix No. 4.

(2) (Amended, SG No. 8/2007) To ascertain the eligibility to refund, the following shall be enclosed to the request under paragraph 1:

1. (amended, SG No. 70/2006, SG No. 110/2013, effective 1.01.2014) copy of the invoices for purchased excise goods at prices inclusive of excise duty, or copy of the documents, certifying payment of the excise duty, or customs declarations of imported excise goods for which a refund is requested;
2. the export invoice unless the person exports the goods in its name;
3. the analysis certificate under Article 62, paragraphs 1, 2 or 5 of the Act;
4. (amended, SG No. 8/2007, SG No. 28/2009, effective 14.04.2009) a customs declaration authenticated in accordance with the customs legislation under which the relevant person is registered as an exporter.

**Article 23a.** (New, SG No. 28/2009, effective 14.04.2009) (1) (Supplemented, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2013, effective 1.04.2013) The request for refund under Article 22, paragraph 2 shall be submitted by the person having effected directly the delivery of energy products for loading of vessels and aircrafts, to the director of the customs office by registered address of the person. The request shall be submitted as per a form in accordance with Appendix No. 4b.

(2) (New, SG No. 16/2011, effective 22.02.2011) The request under paragraph 1 shall be submitted not earlier than the 15-th day of the month following the month of receipt of the energy products for which refund of the excise duty is requested.

(3) (Renumbered from Paragraph 2, SG No. 16/2011, effective 22.02.2011) To ascertain the eligibility to refund, the following shall be enclosed to the request under paragraph 1:

1. (amended, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) copy of the invoices for purchased excise goods, or copy of the documents, certifying payment of the excise duty, or customs declarations of imported excise goods for which an excise duty refund is requested;
2. (amended, SG No. 16/2011, effective 22.02.2011) documents attesting to the delivery of energy products for loading of vessels or aircrafts (loading order, commodity receipt for loading, supply list, delivery certificate or any other document of loading, indicating: the passage number and date, the destination and initials (name and/or number) of the respective vessel or the respective aircraft);
3. (new, SG No. 24/2010, effective 26.03.2010) certificate of analysis under Article 62, paragraphs 1 and 2 of the Act and in the cases under Article 22, paragraph 3 information must be indicated in the certificate of analysis or in a protocol concerning the quantities of gas oil and the marking substances in compliance with Article 103, paragraph 3.

**Article 23b.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Outside the cases under Article 23a, wherever energy products are used for loading of vessels, conducting commercial fishing in the Black Sea and the Danube River or for loading of and aircrafts, performing specialized aviation tasks, the refund request shall

be submitted by:

a) the person, holding authorization for commercial fishing in the Black Sea and the Danube River, having obtained a certificate to conduct commercial fishing, issued by the Fisheries and Aquaculture Executive Agency, to the director of the customs office by registered address of the person;

b) (amended, SG No. 13/2017, effective 7.02.2017) a person holding an air operator's certificate issued in accordance with Ordinance No. 37 of 2016 on aviation operators (SG No. 87/2016) to the director of the customs office by domicile of the person.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) The request under paragraph 1 shall be submitted as per a form in accordance with Appendix No. 4b not earlier than the 15-th day of the month following the month of receipt of the energy products for which refund of the excise duty is requested.

(3) The following shall be attached to the request under paragraph 1:

1. copy of the invoices for purchased excise goods at prices inclusive of excise duty, copy of the excise duty documents of the energy products received, indicating the excise duty amount or customs declaration for imported excise goods for which an excise duty refund is requested, copy of the vessel logs, where the fuel loading operations shall be entered;

2. loading order, commodity receipt for loading in conformity with Appendix No. 9 to the Ordinance on the quality requirements for liquid fuel and on the conditions, order and manner of control thereof, adopted by DCM [Decree of the Council of Ministers] No. 156 of 2003 (publ., SG No. 66 of 2003, as amended in Nos 69 and 78 of 2005, No. 40 of 2006, No. 76 of 2007 and No. 93 of 2009), supply list, delivery certificate or any other document of loading, indicating the initials (name and/or number) of the respective vessel;

3. a certificate of analysis under Article 62, paragraph 1, item 2 and paragraph 2 of the Act and in the cases under Article 22, paragraph 3 the certificate of analysis or protocol, containing information concerning the quantities of gas oil and the marking substances in compliance with Article 103, paragraph 3.

(4) (Repealed, SG No. 25/2013, effective 1.04.2013).

**Article 23c.** (New, SG No. 25/2013, effective 1.04.2013) The customs offices shall be entitled to request other documents as well, as required for ascertainment of the facts and circumstances in the proceedings of refund under Article 26 of the Act.

**Article 24.** (1) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011) The customs office where the request under Article 23, paragraph 1, Article 23a, paragraph 1 and Article 23b, paragraph 1 is filed shall check for compliance with the requirements for excise duty refund and for existence of executable public liabilities of the person, subject to collection by the Customs Agency.

(2) (Amended, SG No. 8/2007) The requirements for excise duty refund shall be deemed complied with where as a result of the check under paragraph 1 it is established in a conclusive manner that the excise duty requested for refund has been paid and the exportation of the excise goods has taken place.

(3) Where as a result of the check under paragraph 1 some irregularities are established which could be removed, the director of the customs office shall notify in writing the person and shall set an appropriate time limit for their removal.

**Article 25.** (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, SG No. 7/2012, effective 24.01.2012) Within 30 days from receipt of the request under Article 23, paragraph 1, Article 23a, paragraph 1 and Article 23b, paragraph 1, removal of irregularities therein respectively, the director of the customs office shall issue a motivated decision, granting or rejecting completely or partially the request for excise duty refund.

**Article 25a.** (New, SG No. 49/2015, effective 1.09.2015) Where the requirements for refund under this chapter are submitted on paper, the information contained in the requests shall be submitted on electronic carrier as well.

**Article 26.** (1) (Amended, SG No. 16/2011, effective 22.02.2011) Where the request for refund is granted completely or partially, by the decision under Article 25 the director of the customs office shall order refund of the excise duty or offset against executable public liabilities of the person, subject to collection by the Customs Agency.

(2) (Amended, SG No. 2/2016, effective 8.01.2016) The amounts of excise duty subject to refund shall be transferred by payment order to an account of the person within 7 days from entry into force of the decision under Article 25.

## **Section V**

**(New, SG No. 70/2006, repealed, SG No. 24/2010, effective 26.03.2010)**

### **Procedure for refund of excise duty to agricultural producers**

**Article 26a.** (New, SG No. 70/2006, amended, SG No. 8/2007, supplemented, SG No. 4/2008, repealed, SG No. 24/2010, effective 26.03.2010).

**Article 26b.** (New, SG No. 70/2006, repealed, SG No. 24/2010, effective 26.03.2010).

**Article 26c.** (New, SG No. 70/2006, amended, SG No. 4/2008, repealed, SG No. 24/2010, effective 26.03.2010).

**Article 26d.** (New, SG No. 70/2006, repealed, SG No. 24/2010, effective 26.03.2010).

## **Section Va**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Procedure for application of the excise duty rate on lubricating oils, falling under CN codes from 2710 19 71 to 2710 19 93 and other lubricating oils, falling under CN code 2710 19 99**

**Article 26e.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils from another Member State in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied, in conformity with the provisions of Article 76c, paragraph 4, items 1, 3 and 5 and paragraph 5 of the Act.

(2) (Amended, SG No. 2/2016, effective 8.01.2016) Where the lubricating oils are received as pre-packaged products more than 5 litres and up to 210 litres, the customs bodies may authorize the persons to apply a simplified procedure for application of Article 76c, paragraph 4, item 1 of the Act.

(3) (Supplemented, SG No. 2/2016, effective 8.01.2016) For the purposes of applying paragraph 2 the persons may submit a single notification in regard to the total quantity of excise goods, which are to be delivered by another Member State within any calendar month by one consignor.

(4) In the cases under paragraph 2 the individuals may include into the excise duty declaration under Article 87, paragraph 6 of the Act all goods, received within the 14 days' period.

(5) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils from another Member State, which are not packaged in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied, provided that:

1. (repealed, SG No. 13/2017, effective 7.02.2017);

2. the person would declare in writing before the customs authorities that:

- a) the excise goods would be used directly in activities, not constituting production within the meaning of Article 59, and
  - b) the excise goods would not be used as engine fuel or heating fuel; and
  - c) the excise goods would not be used as an additive or for diluting engine fuels;
3. the person shall indicate in the written declaration under item 2 the activities, in which the goods will be used and the persons, which will consume them.
- (6) The written declaration under paragraph 5, item 2 shall apply to the notice under Article 76c, paragraph 5 of the Act.
- (7) Where the lubricating oils are to be used in activities, constituting production under Article 59 of the Act, the notice under Article 76c, paragraph 4, item 1 of the Act shall be submitted by the authorised warehousekeeper, in whose warehouse the goods will be deposited.
- (8) (Repealed, SG No. 16/2011, effective 22.02.2011).

**Article 26f.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied.

(2) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing into the territory of this country lubricating oils, which are not packaged in consumer packages of up to 210 litres, an excise duty rate of BGN 0 per 1,000 kg shall be applied, provided that the importer would declare in writing before the customs authorities that:

1. the excise goods would be used directly in activities, not constituting production within the meaning of Article 59 of the Act; and
2. the excise goods would not be used as engine fuel or heating fuel; and
3. the excise goods would not be used as an additive or for diluting engine fuels.

(3) The person shall indicate in the written declaration under paragraph 2 the activities, in which the goods will be used and the persons, which will consume them.

(4) The written declaration under paragraph 2 shall be attached to the customs declaration.

(5) Where the lubricating oils are to be used for activities, constituting production within the meaning of Article 59 of the Act, the goods shall be admitted to free movement and at the same time be placed under excise duty deferred payment procedure, in compliance with the provisions of Section VIa and Section VIIb of the Act.

**Article 26g.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010) When bringing out of a tax warehouse lubricating oils, which are not packaged in consumer packages of up to 210 litres, except where from the moment of their bringing out the goods are in movement under duty suspension procedure, an excise duty rate of BGN 0 per 1,000 kg shall be applied, provided that the authorised warehousekeeper would declare in writing that:

1. the excise goods would be used directly in activities, not constituting production within the meaning of Article 59 of the Act; and
2. the excise goods would not be used as engine fuel or heating fuel; and
3. the excise goods would not be used as an additive or for diluting engine fuels.

(2) The person shall indicate in the written declaration under paragraph 2 the activities, in which the goods will be used and the persons, which will consume them.

(3) The written declaration under paragraph 1 shall be attached to the excise duty declaration.

## **Section Vb**

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

### **Procedure and method for carrying out operations involving tobacco refuse, which remains outside the scope of Article 12, paragraph 1, item 2 of the Act**

**Article 26h.** (New, SG No. 110/2013, effective 1.01.2014) (1) Any person introducing into the territory of this country from the territory of another Member State tobacco refuse, which remains outside the scope of Article 12, paragraph 1, item 2 of the Act, shall be obliged to:

1. notify in writing the competent customs office by domicile, respectively by registered address prior to the dispatch of the refuse under paragraph 1 from the other Member State that he intends to receive the goods;
2. receive the goods within the terms, specified in the notice under item 1.
3. notify forthwith the competent customs office in case of failure to receive the goods within the terms, specified in the notification, as well as of the causes of any delay or failure to receive.

(2) The written notice under paragraph 1, item 1 shall be submitted as per a form in accordance with Appendix No. 4c. The written notice may also be submitted via electronic means.

(3) Copy of the contract with the person, who is to carry out the operations under Article 12, paragraph 4 of the Act or of any other document, certifying the purpose of the tobacco refuse, shall be attached to the notice under paragraph 1, item 1.

(4) The movement of refuse under paragraph 1 within the territory of this country to the unit of the person introducing the refuse under paragraph 1 and/or to the person, carrying out the operations under Article 12, paragraph 4 of the Act, shall be accompanied by copy of the notice under paragraph 1, item 1.

**Article 26i.** (New, SG No. 110/2013, effective 1.01.2014) (1) (Amended and supplemented, SG No. 28/2014, effective 28.03.2014) Upon introduction into the territory of this country of tobacco refuse which remains outside the scope of Article 12, paragraph 1, item 2 of the Act and following submission of a customs declaration, the importer shall submit along with the customs declaration a declaration as per a form in accordance with Appendix No. 4d.

(2) Copy of the contract with the person, who is to carry out the operations under Article 12, paragraph 4 of the Act or of any other document, certifying the purpose of the tobacco refuse, shall be attached to the notice under paragraph 1.

(3) Upon admission to free circulation the movement of refuse under paragraph 1 within the territory of this country to the unit of the importer and/or to the person, carrying out the operations under Article 12, paragraph 4 of the Act, shall be accompanied by copy of the declaration under paragraph 1.

**Article 26j.** (New, SG No. 110/2013, effective 1.01.2014) (1) (Amended, SG No. 49/2015, effective 30.06.2015) The persons under Article 12, paragraph 4, item 1 and paragraph 5 of the Act shall undertake the relevant activity under Article 12, paragraph 4 of the Act.

(2) (Supplemented, SG No. 49/2015, effective 30.06.2015) In the cases under paragraph 1 the persons whose activity results in and which acquire tobacco refuse falling outside the scope of Article 12, paragraph 1, item 2 of the Act shall submit a prior notice to the customs office by location of the tax warehouse/unit as per a form in accordance with Appendix No. 4e. The notice may also be submitted via electronic means.

(3) Copy of the contract with the person, who is to carry out the operations under Article 12, paragraph 4 of the Act or of any other document, certifying the purpose of the tobacco refuse, shall be attached to the notice under paragraph 2.

(4) The movement of refuse under paragraph 1 within the territory of this country to the person, carrying out the operations under Article 12, paragraph 4 of the Act, shall be accompanied by copy of the notice under paragraph 2.

(5) (Amended, SG No. 28/2014, effective 28.03.2014) The persons under Paragraph 4 shall submit a notice to the customs

office by location of the place of receipt and unloading of the refuse on the territory of this country, specifying its purpose and the term for carrying out the operations under Article 12, paragraph 4 of the Act. The movement of refuse in the territory of this country shall be accompanied by a copy of such notice.

(6) (New, SG No. 49/2015, effective 30.06.2015) The notice under paragraph 5 shall be submitted as per a form according to Appendix No. 4e. The written notice may also be submitted via electronic means.

**Article 26k.** (New, SG No. 110/2013, effective 1.01.2014, amended, SG No. 28/2014, effective 28.03.2014) (1) (Amended, SG No. 49/2015, effective 30.06.2015) In the cases under Article 12, paragraph 4, item 1 of the Act the tobacco refuse shall be destroyed only at units, holding an authorisation, an integrated permit or a registration document under Article 35 of the Waste Management Act concerning activities under codes, as follows:

1. use of the refuse primarily as fuel or by another method of energy generation (R1);
2. above ground combustion (D 10);
3. enrichment with compost and other processes of biological transformation (R3);
4. exchange of refuse for conducting any of the activities under codes R1-R11 (R12);
5. re-grouping or mixing prior to conducting any of the activities under codes D1-D12 (D13), with the exception of D1 and D5 codes.

(2) (Amended, SG No. 49/2015, effective 30.06.2015) The persons submitting tobacco refuse for destruction and the persons destroying tobacco refuse, including the persons under Article 12, paragraph 5 of the Act, which destroy own tobacco refuse under the Waste Management Act, shall submit, not later than 3 days before the date of submission or of destruction of the refuse, a notification of the refuse destruction to the director of the customs office by location of the unit under paragraph 1 and to the director of the customs office by location of the unit where the refuse is generated or stored, as per a form in accordance with Appendix No. 4f. The notice may also be submitted via electronic means.

(3) (Amended, SG No. 49/2015, effective 30.06.2015) Destruction of the tobacco refuse shall be performed in the presence of customs officers designated by order of the director of the Customs Agency or by his or her designee. A protocol shall be drawn up by the customs authorities of the destruction performed, which must be signed by a representative/s of the person at whose unit the destruction was performed.

(4) The tobacco refuse shall be destroyed within a term of three months of submission of the notice under paragraph 2.

(5) The tobacco refuse shall be transported to the location of its destruction accompanied by a copy of the notice under paragraph 2, certified by the customs office.

(6) Where the term under paragraph 4 may not be met, the persons under paragraph 2 shall notify in writing the director of the customs office by location of the unit, where the refuse is stored, of their intentions in accordance with the requirements of Article 12, paragraph 4 of the Act.

(7) The notice under paragraph 6 shall be submitted not later than 7 days prior to expiry of the term under paragraph 4 and certified copies of any documents of proof of the respective circumstance (contracts, invoices, others) shall be attached to it.

(8) (Amended, SG No. 49/2015, effective 30.06.2015) If the destruction of tobacco refuse under paragraph 1, items 4 and 5 would be performed by production of briquettes and pellets at units, where the refuse is generated, the persons under Article 12, paragraph 5, item 1 of the Act shall submit, by the 10-th day of each month a statement-declaration concerning the quantities of tobacco refuse, transformed into briquettes/pellets in the preceding month, as per a form in accordance with Appendix No. 4g. The statement shall be submitted to the customs office by location of the unit where the refuse is generated. The information may also be submitted via electronic means.

(9) In the cases under the preceding paragraph the requirements under paragraphs 1 - 7 shall not apply.

(10) The persons under paragraph 8 shall be obliged to keep records, enabling identification and tracking of the quantities of tobacco refuse, destroyed by way of production of briquettes and pellets, the dates of destruction and the persons, who carried out the activities.

(11) (Supplemented, SG No. 49/2015, effective 30.06.2015) The refuse under paragraph 1 shall be destroyed in a manner, ruling out its use as tobacco products or raw material for producing manufactured tobacco, irrespective of the quality or fitness for use of such tobacco.

(12) (New, SG No. 49/2015, effective 30.06.2015) In the cases under paragraph 3, where tobacco refuse cannot be destroyed within 24 hours from commencement of the destruction actions, the director of the customs office by location of the unit under paragraph 1 shall organise follow-up control, including performance of additional or periodic inspections by the customs authorities. A protocol shall be drawn up of the relevant actions, a copy of which shall be submitted to the customs office by location of the unit where the refuse was generated or stored.

(13) (Renumbered from Paragraph 12, SG No. 49/2015, effective 30.06.2015) The costs of destruction shall be at the expense of the persons under paragraph 2.

**Article 26l.** (New, SG No. 110/2013, effective 1.01.2014) For the purpose of guaranteeing fulfilment of Article 12, paragraph 4 of the Act the customs bodies may:

1. perform inspections and require additional documents;
2. take samples for laboratory analysis;
3. install technical devices under the procedure of Article 102, paragraph 3 of the Act.

**Article 26m.** (New, SG No. 110/2013, effective 1.01.2014) (1) In the cases under Article 12, paragraph 4, item 4 of the Act the persons shall attest to the intra-community delivery by the documents laid down in the Rules on the Implementation of the Value Added Tax Act.

(2) In the cases under Article 12, paragraph 4, item 5, the relevant persons shall attest to the export by a customs declaration authenticated in accordance with the customs legislation, under which the person is registered as an exporter.

**Article 26n.** (New, SG No. 49/2015, effective 30.06.2015) (1) Upon a change in the circumstances wherein the relevant notification was given under this section, and in case of a change in the circumstances related to tobacco refuse movement, the persons shall give a new notice, submitting the required documents.

(2) The information specified in the notice under Article 26h, paragraph 1, item 1 of the type, mark and registration numbers of the vehicles may be submitted in writing by the persons after giving a relevant notice, but not later than the day on which transportation of the tobacco refuse began.

## **Chapter Three**

### **EXCISE DUTY DEFERRED PAYMENT ARRANGEMENT**

#### **Section I**

#### **Issuance of a license for tax warehouse management**

**Article 27.** (Effective 23.05.2006 - SG No. 42/2006) (1) (Amended, SG No. 25/2013, effective 1.04.2013) To obtain a license for tax warehouse management a written request shall be filed to the Director of the Customs Agency according to the standard form in Appendix No. 5.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) Enclosed to the request under paragraph 1 shall be the documents under Article 48, paragraph 2 of the Act.



(3) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, SG No. 78/2010, effective 5.10.2010, SG No. 25/2013, effective 1.04.2013) Where one request is filed for issue of licenses for management of more than one warehouse, then the request shall state separately for every tax warehouse the information under Article 48, paragraph 1 of the Act and the documents under Article 48, paragraph 2, items 7 - 9 and 11, 12, 13, 14, 17, 19 and 20 of the Act shall be enclosed.

**Article 28.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) The tax warehouse for production and storage of excise goods shall be a real property, comprising all buildings and premises, used for production, storage and preparation for bringing out of excise goods, the areas and premises for storage of raw materials and other premises and areas connecting them, including the administrative buildings and installations.

(2) The tax warehouse for production and storage of excise goods shall meet the following safety and control requirements:

1. it must be fenced in, ensuring that its premises and installations are not directly connected to such outside the tax warehouse;
2. it must have access to it arranged via designated entry and exit checkpoints;
3. it must have reliable physical guard or security alarm equipment;
4. its premises must be properly designated by stating the types of activities carried out inside them;
5. all exterior windows, gates and fences must be provided with locking devices;
6. all premises and installations meet the special normative requirements for their operation, including the fire safety norms and rules;
7. (amended, SG No. 49/2015, effective 30.06.2015) metering and control devices must be mounted in the premises, enabling control over the excise goods admitted, produced, stored and brought out of the tax warehouse, which meet the requirements of the Excise Duties and Tax Warehouses Act, of the Measurements Act and of the normative acts on their implementation;
8. (supplemented, SG No. 49/2015, effective 30.06.2015, SG No. 2/2016, effective 8.01.2016) it must have an automated reporting system, capable of keeping track of incoming quantities of raw materials and excise goods and of the excise goods produced, stored and brought out of the tax warehouse, including by depositors identified by UIC;
9. the vessels and tanks in the tax warehouse must have permanent identification and marking upon them of their total capacity and of the trading name of the excise goods.

(3) The tax warehouse for storage of excise goods shall be a real property, comprising all buildings and premises, used for storage and preparation for bringing out of excise goods and other premises and areas, which are connecting them, including the administrative buildings and installations.

(4) The tax warehouse for storage shall meet the following safety and control requirements:

1. it must be separated, ensuring that its premises and installations are not directly connected to such outside the tax warehouse;
2. it must have reliable physical guard or security alarm equipment;
3. all exterior windows, gates and fences must be provided with locking devices;
4. its premises must be properly designated by stating the types of activities carried out inside them;
5. it must meet the special normative requirements for their operation, including the fire safety norms and rules;
6. (amended and supplemented, SG No. 49/2015, effective 30.06.2015) metering devices must be mounted in the premises, enabling control over the excise goods admitting, produced, stored and brought out of the tax warehouse, which meet the requirements of the Excise Duties and Tax Warehouses Act, of the Measurements Act and of the normative acts on their implementation;
7. (supplemented, SG No. 2/2016, effective 8.01.2016) it must have an automated reporting system, capable of keeping track of the quantities of incoming, stored and brought out of the tax warehouse excise goods, including by depositors identified by UIC;

8. the vessels and tanks in the tax warehouse must have permanent identification and marking upon them of their total capacity and of the trading name of the excise goods.

(5) Transportation means and parts thereof may not be used as storage vessels and tanks at a tax warehouse. The usage/keeping of transportation means within the lines of the tax warehouse pending completion of the unloading operations in compliance with the requirements of the law shall not be treated as storage.

(6) (Supplemented, SG No. 2/2016, effective 8.01.2016) For the purposes of applying the provision of Article 47, paragraph 1, item 7 of the Act the premises and/or areas shall be used only by the person, having obtained license for tax warehouse operation.

**Article 29.** (Effective 23.05.2006 - SG No. 42/2006) (1) (Amended, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010) Customs authorities may make on-site inspections of the location, indicated as the place of the tax warehouse, as well as of the direct delivery location/locations, in order to establish whether the requirements of the Act and of the normative acts on its implementation for issue of a license for tax warehouse management had been complied with.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) In the course of inspections under paragraph 1 the persons, having submitted the request, shall ensure access of customs officers to the production and warehouse premises and to the stock records and accounting books as well as assist them where necessary.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) In the event of changes in the circumstances on the basis of which the request has been filed the persons, having submitted the request, shall notify in due course the director of the Customs Agency before issue of the license for management of tax warehouse.

**Article 30.** (Effective 23.05.2006 - SG No. 42/2006) (1) (New, SG No. 24/2010, effective 26.03.2010) The customs officers, having performed the inspection under Article 29, paragraph 1, shall draw up a protocol of the findings of the inspection performed.

(2) (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010) The director of the competent customs office shall prepare an opinion concerning the feasibility of exercising control at the tax warehouse, as well as of the direct delivery location/locations, in compliance with the requirements of the Act and of the normative acts on its implementation, which shall be forwarded, together with the protocol of the inspection performed, to the General Customs Directorate of the Customs Agency.

(3) (Amended, SG No. 8/2007, renumbered from Paragraph 1, supplemented, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) Upon making an inspection for compliance with the requirements of the Act and of the normative acts on its implementation in respect of the person, having submitted the request and the tax warehouses, as well as of the direct delivery location/locations, within the deadlines under Article 49 of the Act the director of the Customs Agency shall issue a license for management of tax warehouse for production and storage of excise goods or a motivated refusal thereof.

(4) (Renumbered from Paragraph 2, amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) Where one request is filed for issue of licenses for management of more than one tax warehouse, licenses shall be issued only for such tax warehouses which meet the requirements of the Act and of the normative acts on its implementation.

(5) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011) The provisions of paragraphs 1 and 2 shall also apply in case of carrying out of inspections in regard to changes in the circumstances, under which the license for operation of the tax warehouse had been issued, including in instances of release of security, as well as when an authorised warehousekeeper would have requested to receive energy products at the direct delivery location/locations.

**Article 31.** (Effective 23.05.2006 - SG No. 42/2006, amended, SG No. 8/2007, amended, SG No. 8/2007, SG No. 2/2016, effective 8.01.2016, SG No. 13/2017, effective 7.02.2017) The license for management of tax warehouse shall be delivered personally to a person representing the authorised warehousekeeper upon submission to the Central Customs Directorate of the Customs Agency of a security to the amount fixed in the license, established by means of a cash deposit or a

bank guarantee according to a standard form.

**Article 31a.** (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 52, paragraph 1, item 2 of the Act the persons shall submit written notice as per a form according to Appendix No. 5a.

**Article 32.** (Effective 23.05.2006 - SG No. 42/2006, amended, SG No. 2/2016, effective 8.01.2016) An electronic register of the authorised warehousekeepers and tax warehouses shall be kept at the Customs Agency in accordance with Article 54, paragraph 2 of the Act.

**Article 32a.** (New, SG No. 110/2013, effective 1.01.2014) The provisions of this Section shall also apply, mutatis mutandis, to cases dealt with by Chapter Four, Section IIa of the Act - Licensing in special cases.

**Article 33.** (Effective 23.05.2006 - SG No. 42/2006, repealed, SG No. 25/2013, effective 1.04.2013).

## **Section Ia**

**(New, SG No. 28/2009, effective 14.04.2009)**

### **Registration of independent small breweries**

**Article 33a.** (New, SG No. 28/2009) (1) (Amended, SG No. 7/2012, effective 24.01.2012) The rate of excise duty referred to in Article 31, paragraph 1, item 7 of the Act shall apply only in respect of the persons under Article 4, item 38 of the Act which hold a licence issued for tax warehouse management, as well as an independent small brewery registration certificate.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) In order to obtain an independent small brewery registration certificate, a request shall be submitted to the Director of the Customs Agency, as per a form according to Appendix No. 5b.

(3) The following documents shall be enclosed with the request:

1. (repealed, SG No. 25/2013, effective 1.04.2013);

2. (supplemented, SG No. 25/2013, effective 1.04.2013) information about the beer produced in the previous year, including the trade name of the commodity; CN code; the degree Plato; the quantity (in hectolitres) in instances, when the authorised warehousekeeper had conducted activity in the course of the preceding year;

3. declaration of the circumstances under Article 4, item 38 of the Act, which also explicitly states the circumstance relating to activities performed jointly with other small breweries;

4. in the cases where one or more small breweries perform joint activities, an agreement regulating the distribution of the overall annual production of the relevant independent small brewery.

(4) (Amended, SG No. 2/2016, effective 8.01.2016) Based on the request and documents enclosed therewith as per paragraph 3, the Director of the Customs Agency shall issue an independent small brewery registration certificate, as per a form according to Appendix 5b, or delivers a registration refusal by a reasoned decision. The timeline for the aforementioned certificate issuance or a registration refusal shall be 14 days following the receipt of the documents or upon dealing with the incompleteness thereof, respectively. If a decision has not been passed within this timeline, this fact shall be considered a silent refusal of registration.

(5) The refusal of registration may be appealed against under the procedure of the Administrative Procedure Code.

**Article 33b.** (New, SG No. 28/2009, effective 14.04.2009, supplemented, SG No. 25/2013, effective 1.04.2013) Should the circumstances under which the certificate referred to in Article 33a, paragraph 4 was issued change, the registered person shall notify the Director of the Customs Agency in writing, within 14 days upon the relevant change occurrence. The notice shall

be submitted as per a form according to Appendix No. 5d.

**Article 33c.** (New, SG No. 28/2009, effective 14.04.2009, repealed, SG No. 110/2013, effective 1.01.2014).

**Article 33d.** (New, SG No. 28/2009, effective 14.04.2009, amended, SG No. 25/2013, effective 1.04.2013) By 31 January of each year, independent small breweries shall submit information about the beer produced in the previous year, as per a form according to Appendix No. 5e, to the customs office by location of the tax warehouse.

**Article 33e.** (New, SG No. 7/2012, effective 24.01.2012) (1) The excise duty rate under Article 31, paragraph 1, item 7 of the Act shall also be applicable to beer, brewed by independent small breweries, registered in the territory of another Member State.

(2) For applying paragraph 1 the persons, which release for consumption beer must hold document proving that such beer had been brewed by an independent small brewery, issued by the competent bodies of the Member State.

(3) The document under paragraph 2 shall be attached to the excise duty declaration.

## **Section II**

### **Registration of specialised small distilleries and small producers of wine**

**Article 34.** (Effective 23.05.2006 - SG No. 42/2006) (1) Owners or lessees of specialised small distilleries and small producers of wine shall file a request for registration to the director of the customs office by location of the unit according to the standard form in Appendix No. 6.

(2) Enclosed to the request for registration of the unit under paragraph 1 shall be the documents under Article 57, paragraph 3 of the Act.

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) In the cases, where the document for commissioning of the unit into operation or the document of title indicates more than one person, the person submitting the request for registration under paragraph 1, shall also attach a written consent from the other persons concerning usage of the unit only by the person, having submitted the request.

**Article 35.** (Effective 23.05.2006 - SG No. 42/2006) (1) (Previous text of Article 35, supplemented, SG No. 24/2010, effective 26.03.2010) After carrying out inspection for compliance with the legal requirements regarding mandatory registration within the time limit under Article 57, paragraph 4 of the Act and of the normative acts on its implementation the director of the customs office shall issue a certificate of registration according to the standard form in Appendix No. 7 or shall refuse to issue such certificate by a motivated decision.

(2) (New, SG No. 24/2010, effective 26.03.2010) In relation to a specialised small distillery and to a small producer of wine a certificate of registration of one owner/lessee only shall be issued.

(3) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 57, paragraph 7 of the Act the registered person shall submit notice as per a form according to Appendix No. 6a.

**Article 36.** (Effective 23.05.2006 - SG No. 42/2006) (1) (Amended, SG No. 2/2016, effective 8.01.2016) The Customs Agency shall keep an electronic register of the specialised small distilleries and small producers of wine in accordance with Article 56, paragraph 2 of the Act.

(2) The register under paragraph 1 shall be public and shall be published on the Internet website of the Customs Agency.

**Article 37.** (Effective 23.05.2006 - SG No. 42/2006) (1) (Supplemented, SG No. 24/2010, effective 26.03.2010) The customs office that has issued the certificate of registration shall carry out checks of the registered persons for compliance with the provisions of the Act and of the normative acts on its implementation or specialised small distilleries, small producers of wine respectively.

(2) (Amended and supplemented, SG No. 24/2010, effective 26.03.2010) Where as a result of the check it is established that the registered person does not meet the requirements of the Act and of the normative acts on its implementation, the director of the customs office who has issued the certificate shall terminate the registration on the grounds of Article 58, paragraph 1, item 3 of the Act by a motivated decision.

## **Section IIa**

**(New, SG No. 8/2007)**

### **Registration of other tax liable persons**

**Article 37a.** (1) (Supplemented, SG No. 25/2013, effective 1.04.2013) The persons under Article 57a, paragraph 1, item 1 - 3 of the Act, with the exception of persons selling natural gas for household or industrial purposes and for motor fuel, shall submit a request for registration to the director of the customs office by registered address and address of management before beginning of activity in the standard form according to Appendix No. 7a.

(2) (New, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 2/2016, effective 8.01.2016) Persons selling natural gas for household or industrial purposes and for motor fuel, as well as persons under Article 57a paragraph 1, items 3a, 3b, 5 and 6 under this Act shall submit requests for registration to the director of the customs office by location of the unit or the network, from which sales would take place in the territory of the respective competent customs office, in the standard form according to Appendix No. 7a.

(3) (Renumbered from Paragraph 2, SG No. 25/2013, effective 1.04.2013) The persons under Article 57a, paragraph 1, item 4 of the Act shall submit a request for registration to the director of the customs office by permanent address, respectively by registered address and address of management of the tax representative in the standard form indicated in paragraph 1.

(4) (Renumbered from Paragraph 3 and amended, SG No. 25/2013, effective 1.04.2013) The documents indicated in Article 57b, paragraph 6 of the Act shall be enclosed to the request.

(5) (New, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) In order to issue certificates of registration to persons under Article 57a, paragraph 1, items 1 - 3b, 5 and 6 of the Act the customs authorities shall conduct on-site inspections in order to verify whether the requirements of the Act and of the normative acts on its implementation had been complied with.

(6) (New, SG No. 25/2013, effective 1.04.2013) In the course of conducting the inspections under paragraph 5 the persons, having submitted the request, must provide access for the customs officers to the production and warehousing premises and to the stock and accounting records, as well as render to them any assistance required.

(7) (New, SG No. 25/2013, effective 1.04.2013) Protocols shall be drawn up in regard to the inspections conducted under paragraph 5.

(8) (Renumbered from Paragraph 4 and amended, SG No. 25/2013, effective 1.04.2013) After the completion of the inspection under paragraph 5 the director of the customs office shall issue a certificate for registration in the standard form according to Appendix No. 7b or deny its issuance by a motivated decision.

(9) (New, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 49/2015, effective 30.06.2015) If issuance of certificates of registration of more than one unit would have been demanded by a single request, a separate certificate of registration shall be issued for each unit except for the persons under Article 57a, Paragraph 1, item 1 of the Act.

(10) (New, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) For the purposes of application of Article 57b, paragraph 14 of the Act the registered person shall submit notice as per a form according to Appendix No. 7c.

(11) (New, SG No. 25/2013, effective 1.04.2013) In the cases under Article 57b, paragraph 2 of the Act if the persons would consume natural gas also for own needs, the certificates of registration shall be issued by the director of the customs office by location of the unit or the network.

**Article 37b.** (New, SG No. 8/2007) (1) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The persons under Article 57c, paragraph 1 of the Act shall submit a request for issuance of registration certificate to the director of the customs office by location of the unit, where the excise goods will be received and unloaded, prior to the start of activity, for the right to receive excise goods under the excise duty deferred payment arrangement, which are forwarded by an authorised warehousekeeper from another Member State, following the form in Appendix No. 7d.

(2) The documents indicated in Article 57c, paragraph 2 of the Act shall be enclosed to the request.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) Within the deadlines prescribed in the Act, the director of the relevant customs office shall issue a certificate for registration for the right of the registered consignee to receive excise goods under the differed payment of excise duty procedure, forwarded by an authorised warehousekeeper from another Member State, in the standard form according to Appendix No. 7e or shall deny its issuance with a motivated decision.

(4) (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 110/2013, effective 1.01.2014) A separate certificate of registration shall be issued in regard to each unit, where excise goods are to be received and unloaded, in which the precise addresses shall be indicated of the direct delivery locations, falling within the territory of the competent customs office.

(5) (New, SG No. 24/2010, effective 26.03.2010) For the purposes of paragraph 4 unit shall denote a plant, factory, building, premises, installation, used only by the person, having obtained a registered consignee certificate.

(6) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 57e, paragraph 2 of the Act the registered person shall submit notice as per a form according to Appendix No. 7f.

## **Section IIb**

**(New, SG No. 8/2007)**

### **Provisionally registered consignees**

**Article 37c.** (New, SG No. 8/2007) (1) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The persons under Article 58a, paragraph 1 of the Act shall submit a request to the director of the customs office by location of the unit, where excise goods are to be received and unloaded for issuance of an authorisation for the one-time receipt of a specific supply of excise goods under the differed payment of excise duty procedure, forwarded by an authorised warehousekeeper from another Member State, in the standard form according to Appendix No. 7g.

(2) (Amended, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) A request for one-time receipt of a specific supply of excise goods shall be submitted not later than 30 days prior to the date of receipt of the goods. The documents referred to in Article 58a, paragraph 2 of the Act shall be enclosed with the request.

(3) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) Within the deadlines prescribed in the Act, the director of the relevant customs office shall issue an authorisation to the provisionally registered consignee for his right to receive the one-time specified quantity of excise goods under the excise duty deferred payment arrangement, in the standard form according to Appendix No. 7h, or shall deny its issuance with a motivated decision.

(4) (Supplemented, SG No. 28/2009, effective 14.04.2009, amended, SG No. 24/2010, effective 26.03.2010) A separate authorisation for receipt of excise goods under excise duty deferred payment arrangement shall be issued for each one-time receipt of excise goods under the excise duty deferred payment arrangement, whereby the delivery timeline cannot be longer than 30 days from the authorisation issuance date.

(5) (New, SG No. 28/2009, effective 14.04.2009) The authorisation referred to in paragraph 3 shall be issued in two copies, one for the customs institution and one for the relevant person.

(6) (New, SG No. 24/2010, effective 26.03.2010) The authorisation under paragraph 3 shall be issued for supply of excise goods under one electronic administrative document.

(7) (New, SG No. 24/2010, effective 26.03.2010) A separate authorisation shall be issued in regard to each unit, where excise goods are to be received and unloaded.

(8) (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 2/2016, effective 8.01.2016) For the purposes of paragraph 7 unit shall denote a plant, factory, building, premises, installation, area, used only by the person, having obtained a registered consignee certificate.

## **Section IIc**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Registered consignors**

**Article 37d.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.04.2013) The persons under Article 58c of the Act shall submit a request of registration to the director of the customs office by their registered address, prior to the start of activity, for the right to consign to another Member State excise goods, admitted in free movement simultaneously with placing them under excise duty deferred payment procedure, in compliance with the provisions of Appendix No. 7i.

(2) The documents, referred to in Article 58d, paragraph 2 of the Act, shall be enclosed with the request.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) Within the deadlines prescribed in the Act, the director of the relevant customs office shall issue a certificate of registration in the standard form according Appendix No. 7j, or shall deny its issuance with a motivated decision.

(4) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 57g, paragraph 2 of the Act the registered person shall submit notice as per a form according to Appendix No. 7k.

## **Section III**

### **Production of excise goods**

**Article 38.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 24/2010, effective 26.03.2010) Production in accordance with Article 59 of the Act shall certainly be carried out only by authorised warehousekeepers that have been granted a license for management of tax warehouse for production and storage of excise goods.

(2) (Repealed, SG No. 4/2008).

**Article 39.** Production of alcohol and alcoholic beverages shall be carried out in accordance with the Wine and Spirit Drinks Act and the normative acts for its implementation.

**Article 40.** Production of manufactured tobacco shall be carried in accordance with the Tobacco and Tobacco Products Act and the normative acts for its implementation.

**Article 41.** (Amended, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 78/2010, effective 5.10.2010).

**Article 42.** (Repealed, SG No. 8/2007).

**Article 43.** (1) For the purposes of applying the provision of Article 25, paragraph 1, item 4 of the Act the authorised warehousekeeper shall produce on request data certifying the technological reject norms.

(2) In the event of changes in the admissible technological reject norms the authorised warehousekeeper shall notify immediately the customs office by location of the tax warehouse thereof, but not later than expiry of the tax period in which the changes have occurred.

**Article 44.** (1) (Amended, SG No. 49/2015, effective 30.06.2015) Notwithstanding the requirements under Article 61, paragraph 1 of the Act, only measuring and control devices accessible for survey or reporting of their readings may be used in the production of excise goods.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 49/2015, effective 30.06.2015) The dismantling of existing measuring and control devices shall take place in the presence of the customs authorities and the installation of new measuring devices shall be carried out also in the presence of the metrological supervision authorities.

(3) Containers and tanks for production and storage of excise goods shall have durable identification and designation of the total capacity and the trade name of the excise good.

(4) (New, SG No. 24/2010, effective 26.03.2010) The order, conditions, specific requirements and control under paragraphs 1, 2 and 3 shall be determined by the regulation under Article 103a, paragraph 2 of the Act.

**Article 45.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) Owners or lessees of specialized small distilleries shall measure:

1. (amended, SG No. 8/2007) the quantity of produced ethyl alcohol (rakiya) using containers with dimensions thereon or calibrated vessels;

2. (amended, SG No. 70/2006) the alcoholic strength by volume in accordance with the provisions of the Regulation on Control and Coordination of Control on Wines, Spirits, Distillates and Alcoholic Beverages adopted by Council of Ministers' Decree No. 232 of 2005 (SG No. 99 of 2005, as amended, No. 110 of 2007).

(2) Owners or lessees of specialized small distilleries shall be obliged to require from the natural persons, who are delivering for the purpose of production of ethyl alcohol (rakiya) fermented grape or fruit materials - of private production by themselves, to complete a statement-declaration.

(3) The statement-declaration under paragraph 2 shall contain:

1. the full names, Personal Number and permanent address of the individual;

2. the quantity and type of the fermented material, provided for distilling.

(4) The individual shall declare in the statement-declaration under paragraph 2 that the fermented grape or fruit materials had been of private production by himself.

(5) The statement-declaration under paragraph 2 shall be completed in triplicate - one copy for the specialized small distillery, the second one is to be provided to the individual and attached to the excise tax document of the individual and the third is provided by the owner or lessee of the unit to the customs office by location of the unit, within the term for submission if the excise duty declaration.

(6) (New, SG No. 110/2013, effective 1.01.2014) The forms of the statement-declarations under paragraph 2 shall be certified in advance by the competent customs office by location of the unit. The customs offices shall keep registers of the forms certified.

**Article 46.** (Amended, SG No. 8/2007) (1) In a specialized small distillery it shall be possible to produce ethyl alcohol (rakiya) from grapes and fruits-private production of natural persons, for their private and family consumption only up to 30 litres of rakiya per annum per family.



(2) In the cases when in specialized small distillery ethyl alcohol (rakiya) is produced, exceeding the quantity in paragraph 1, the registered person shall pay the full amount of excise duty.

(3) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases when the production of wine in a wine production unit of a small wine producer reaches 1,000 hectolitres of wine in the framework of the respective year, the registered person shall immediately notify the director of the customs house who has issued the certificate of registration and shall file a request for issuance of a license for tax warehouse management.

**Article 46a.** (New, SG No. 2/2016, effective 8.01.2016) (1) In the cases of Article 60, paragraph 6 of the Act the owners or lessees of specialised small distilleries shall, within 14 days prior to commencing activity, submit a written notice to the director of the customs office by location of the specialised small distillery, which shall contain information about the period in which alcoholic beverages falling within CN 2208 (rakiya) will be produced in the unit.

(2) Enclosed to the notice under paragraph 1 shall be a certified copy of the statement-declaration under Article 45, paragraph 2, completed by the individual who will deliver for the purpose of production of ethyl alcohol (rakiya) fermented grape or fruit materials – of private production by himself.

**Article 47.** (Amended, SG No. 49/2015, effective 30.06.2015) Licensed and registered persons under the Act shall record the readings of the measuring and controlling instruments in the stock records and in the accounting documents, where applicable.

**Article 48.** (Amended, SG No. 24/2010, effective 26.03.2010) Documentary and physical checks of incoming raw materials and outgoing products, including taking samples for analysis, shall be carried out in tax warehouses for production and storage and in the production units registered under the Act.

**Article 48a.** (New, SG No. 24/2010, effective 26.03.2010) (1) In the cases under Article 60a of the Act the persons, who will be making tests or trial runs of machinery, equipment or installations, shall be obliged to notify the customs office by location of the unit prior to proceeding with such activities.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The notification under paragraph 1 shall be submitted in written form as per a form according to Appendix No. 7l, indicating therein the date and hour of the test or trial run. The tests or trial runs shall take place during normal business hours and in the presence of a customs official, designated by order of the director of the competent customs office.

**Article 48b.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Previous text of Article 48b, SG No. 7/2012, effective 24.01.2012, amended, SG No. 25/2013, effective 1.04.2013) In cases of revocation of the licence for tax warehouse management or removal of the registration under Article 56, paragraph 1, item 2 of the Act, it may be allowed with authorisation and under the control of customs bodies that:

1. the person would finalize the activities relevant to completing of processing of excise goods in stock with the view of bringing them into conformity with the normative requirements in the tax warehouse/unit;

2. the activities relevant to completing of processing of excise goods would be performed in another tax warehouse Article.

(2) (New, SG No. 7/2012, effective 24.01.2012) In the cases under paragraph 1 it may be allowed for the persons to order and receive once only such a number of excise labels, as would not exceed the quantity of excise goods released for consumption, subject to affixing of excise labels.

(3) (New, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 1 the person must submit a request to the director of the customs office by location of the tax warehouse/unit, the license/registration of which had been revoked. Such request shall be submitted as per a form according to Appendix No. 7m.

(4) (New, SG No. 25/2013, effective 1.04.2013) A document of title over the excise goods must be attached to the request under paragraph 3.

(5) (New, SG No. 25/2013, effective 1.04.2013) In cases where processing of excise goods would be completed in another tax warehouse, the request under paragraph 3 shall be accompanied by authorisation from the director of the customs office by location of the tax warehouse, where the excise goods would be introduced for completion of processing thereof.

(6) (New, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) Within 7 days of receipt of the request under paragraph 3 the director of the customs office by location of the tax warehouse/unit shall issue authorisation for completion of processing of excise goods with excise duty paid at the same tax warehouse/unit or in any other tax warehouse or deny the issuance of such authorisation by a motivated decision.

(7) (New, SG No. 25/2013, effective 1.04.2013) At the very least the authorisation under paragraph 6 shall contain the following information:

1. name of the customs office issuing the authorisation;
2. legal grounds and the reasons for issuing the authorisation;
3. name of the person submitting the request;
4. the person's seat and registered address and unified identification code;
5. identification number of the person and identification number of the tax warehouse;
6. name of the authorised warehousekeeper, in whose tax warehouse the processing of the goods would be completed;
7. seat and registered address and unified identification code of the authorised warehousekeeper, in whose tax warehouse the processing of the goods would be completed;
8. identification number of the authorised warehousekeeper, in whose tax warehouse the processing of the goods would be completed and identification number of the tax warehouse
9. address of the tax warehouse where the processing of the excise goods would be completed;
10. types, quantities and CN codes of the excise goods with excise duty levied/paid, the processing of which would be completed;
11. name and unified identification code of the owner of the goods with excise duty levied/paid;
12. term for completion of the processing of the excise goods with excise duty levied/paid.

(8) (New, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 1, item 2 the authorisation under paragraph 7 shall accompany the excise goods in the course of their carriage to the tax warehouse, where processing thereof would be completed.

**Article 48c.** (New, SG No. 24/2010, effective 26.03.2010) The provision of Article 44, paragraph 4 shall also apply in regard to persons under Articles 37a, 37b and 37c, taking into account the respective specifics.

## **Section IV**

### **Storage of excise goods**

**Article 49.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 4/2008) Storage of excise goods under the excise duty deferred payment arrangement shall be carried out by authorised warehousekeepers that have been granted a licence for management of tax warehouse for storage or of tax warehouse for production and storage.

(2) (Amended, SG No. 4/2008, amended and supplemented, SG No. 24/2010, effective 26.03.2010) In compliance with the requirements of Article 66, paragraph 1 of the Act authorised warehousekeepers may also store goods under the excise duty deferred payment arrangement, belonging to a person-depositor, registered under the Value Added Tax Act, including to

subject them to the operations, indicated in Article 65, paragraph 5 of the Act.

(3) (Amended, SG No. 24/2010, effective 26.03.2010) Oil pipelines and oil product pipelines from the site of extraction or from railway discharges or ports to a tax warehouse as well as from a tax warehouse to railway discharges located outside a tax warehouse or near ports, shall form integral part of the respective tax warehouse in the cases, when they are used exclusively for the tax warehouse activity.

(4) (New, SG No. 24/2010, effective 26.03.2010) Outside the cases under paragraph 3, the oil pipelines and oil product pipelines shall be separate tax warehouses.

(5) (Renumbered from Paragraph 4, amended and supplemented, SG No. 24/2010, effective 26.03.2010) In respect of the tax warehouses under paragraphs 3 and 4, the provisions of Article 28 shall apply, taking into account their specifics.

(6) (New, SG No. 25/2013, effective 1.04.2013) The notice under Article 65, paragraph 6 of the Act shall be submitted in written form as per a form according to Appendix No. 7n.

(7) (New, SG No. 25/2013, effective 1.04.2013) In cases of blending of energy products in order to obtain marine fuels the authorised warehousekeepers must ensure a possibility for exercising control using measurement and control devices both in regard to each component at the time of input for blending, as well as to the energy product - marine fuel, obtained as a result of blending.

(8) (New, SG No. 49/2015, effective 30.06.2015) The written notice under paragraph 6 shall be given not later than 24 hours before commencement of the operation for blending of energy products with the view of obtaining marine fuels or the operation for emptying/draining containers and removing deposits or waste from the bottom of energy product containers.

(9) (New, SG No. 49/2015, effective 1.09.2015) The notice under paragraph 6 may also be submitted via electronic means.

**Article 49a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.04.2013) For the purpose of applying the provisions of Article 66, paragraph 5 of the Act and of Article 48b, paragraph 1, item 2 the authorised warehousekeeper, in whose tax warehouse the excise goods would be introduced, shall submit a request to the director of the customs office, in case of existence of extraordinary circumstances, which require storage of excise duties with the excise duty paid, respectively completion of processing of excise goods, released for consumption on the grounds of Article 20, paragraph 2, item 9 of the Act.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) Such request under paragraph 1 shall be submitted as per a form according to appendix No. 7m. The following shall be attached to such request:

1. document, certifying the payment of excise duty;
2. document, certifying the title over the excise goods.

(3) (New, SG No. 25/2013, effective 1.04.2013) In cases where authorisation is requested for introducing excise goods into a tax warehouse in order to complete the processing thereof, which had been released for consumption by another authorised warehousekeeper on the grounds of Article 20, paragraph 2, item 9 of the Act, a copy of the decision to terminate the license for operation of the respective tax warehouse shall be attached to the request.

(4) (Renumbered from Paragraph 3, amended and supplemented, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) Within 7 days of receipt of the request the director of the customs office by location of the tax warehouse shall issue an authorisation for storage of excise duties with the excise duty paid at the tax warehouse, respectively for completion of processing in cases under paragraph 3 or deny its issuance by a motivated decision.

(5) (Renumbered from Paragraph 4, SG No. 25/2013, effective 1.04.2013) At the very least the authorisation under paragraph 3 shall contain the following information:

1. name of the customs office issuing the authorisation;
2. the legal grounds and the reasons for issuing the authorisation;
3. name of the authorised warehousekeeper;

4. identification number of the authorised warehousekeeper;
5. identification number of the tax warehouse;
6. seat and registered office and unified identification code [UIC] of the authorised warehousekeeper;
7. address of the tax warehouse;
8. the types, quantities and CN codes of the stored excise goods with the excise duty paid;
9. name and UIC of the owner of the goods with the excise duty paid;
10. (supplemented, SG No. 25/2013, effective 1.04.2013) term of storage of excise goods with the excise duty paid, respectively for completion of processing in cases under paragraph 3.

(6) (New, SG No. 25/2013, effective 1.04.2013, repealed, SG No. 49/2015, effective 30.06.2015).

(7) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of Article 66, paragraph 5 of the Act excise goods may be introduced into a tax warehouse, for which the excise duty was charged, but not paid, provided the payment deadline for such goods would not have expired as at the moment of introduction.

**Article 49b.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) For the purpose of issuance of authorization under Article 20, paragraph 2, item 6 of the Act, the authorised warehousekeeper shall submit a request as per a form according to Appendix No. 7p.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) Within 7 days of receipt of the request the Director of the Customs Agency shall issue authorization for transportation of the excise goods or a motivated refusal. At the very least the authorization shall contain:

1. trade name, seat and registered office, uniform identification code of the authorised warehousekeeper;
2. identification number of the authorised warehousekeeper;
3. (amended, SG No. 2/2016, effective 8.01.2016) precise address and identification number of the tax warehouse for removing out the excise goods with excise labels affixed;
4. precise address and identification number of the tax warehouse, where the excise goods are to be introduced;
5. types, quantities and CN codes of excise goods;
6. date of performing the transportation and description of the itinerary;
7. names and codes of the competent customs offices by locations of the tax warehouses.

(3) The authorization issued or the refusal to issue an authorization shall be subject to appeal under the rules of the Code of Administrative Procedure.

(4) (Amended, SG No. 25/2013, effective 1.04.2013, amended and supplemented, SG No. 2/2016, effective 8.01.2016) In instances of transportation of excisable goods a copy of the request under paragraph 1 and the authorisation under paragraph 2 and an inventory list of the excise labels, affixed on such excisable goods, shall be attached to the electronic administrative document.

**Article 50.** (Amended, SG No. 4/2008, SG No. 24/2010, effective 26.03.2010) No activities constituting manufacture of excisable goods within the meaning of Article 59 of the Act may be carried out in a tax warehouse for storage.

**Article 51.** Only the operations stipulated in the license for management of tax warehouse for storage may be carried out in the tax warehouse for storage.

**Article 52.** (1) (Supplemented, SG No. 8/2007) Operations for emptying or draining of containers, used for preservation of energy products, for the purpose of removing waste or settlings from the bottoms of containers shall be carried out in the presence of a customs officer establishing the type, quantities and contents of waste products and settlings in the container.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) For the purposes of paragraph 1 the authorised warehousekeeper shall send in advance a written notification as per a form according to Appendix No. 7n to the customs office by location of the warehouse to ensure the presence of a customs officer.

**Article 52a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Operations of blending of liquefied petroleum gases and of petroleum-based fuels with biofuels shall be conducted after notifying the competent customs office that such operations would be undertaken at the tax warehouse.

(2) (Amended, SG No. 25/2013, effective 1.04.2013, repealed, SG No. 49/2015, effective 30.06.2015).

(3) (Amended, SG No. 25/2013, effective 1.04.2013, SG No. 49/2015, effective 30.06.2015) The notification under paragraph 1 shall be submitted as per a form according to Appendix No. 7n and contain information concerning the authorised warehousekeeper, the tax warehouse, the specific operation.

**Article 52b.** (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) Persons, conducting blending of petroleum-based fuels with biofuels, shall be obliged to issue a certificate of analysis for each consignment.

**Article 53.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) For the purpose of applying the provisions under Article 21, paragraph 6 and Article 25, paragraph 1, item 1 of the Act the persons shall notify in writing on a timely basis the customs office by location of the unit/tax warehouse in order to ensure the presence of customs officers during the destruction of the excise goods.

(2) In the cases under Article 25, paragraph 1, item 2 of the Act for establishing the circumstances that have led to the shortage or irrecoverable loss of excise goods as a result of force majeure the authorised warehousekeeper shall notify immediately in writing the customs office by location of the tax warehouse and shall submit a supporting document issued by the competent authority.

(3) The waste and residues obtained as a result of the destruction shall be recorded in the stock records by type and quantity.

(4) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 78/2010, effective 5.10.2010) Energy products classified under CN codes 2710 91 and 2710 99 shall be utilised or disposed of, within the meaning of the Waste Management Act, only by authorised warehousekeepers.

(5) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 78/2010, effective 5.10.2010).

**Article 53a.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 49/2015, effective 30.06.2015, amended, SG No. 2/2016, effective 8.01.2016) In the cases under Article 21, paragraph 6 and Article 25, paragraph 1, item 1 of the Act the person shall submit an application for destruction of excise goods to the director of the customs office by location of the unit, respectively the tax warehouse as per a form according to Appendix No. 7q. In the cases under Article 25, paragraph 1, item 1 of the Act the request shall be submitted not later than 7 days before the date of destruction of the excise goods.

(2) (Repealed, SG No. 25/2013, effective 1.04.2013).

(3) (Repealed, SG No. 25/2013, effective 1.04.2013).

(4) (Amended, SG No. 25/2013, effective 1.04.2013, SG No. 2/2016, effective 8.01.2016) The excise goods with excise labels affixed shall be scrapped and destroyed on the basis of protocols, following verification by the competent customs office of the request under paragraph 1 and after proving the authenticity of excise labels in a conclusive manner. The authenticity shall be established by customs officials, authorised by order of the Director of the Customs Agency, within 2 months of submission of the request under paragraph 1.

(5) In case of finding of false or manipulated excise labels an administrative penal procedure shall be instituted and any excise goods with excise labels affixed shall be seized and kept as evidence pending completion of the administrative penal procedure.

(6) (Supplemented, SG No. 49/2015, effective 30.06.2015) The excise goods with excise labels affixed shall be destroyed by a commission, which must certainly include representatives of the Ministry of Finance, designated by order of the Minister of Finance and customs officials, designated by order of the Director of the Customs Agency or an official authorised thereby.

(7) (Supplemented, SG No. 49/2015, effective 30.06.2015) Any excise goods, upon which no excise labels had been affixed or the same had been removed, shall be destroyed based on protocols by a commission, designated by order of the Director of the Customs Agency or an official authorised thereby.

(8) Any excise goods, including if with excise labels affixed, shall be destroyed in a manner, ruling out their re-use.

(9) The costs of destruction shall be at the expense of the person under paragraph 1.

(10) (Amended, SG No. 25/2013, effective 1.04.2013) The excise goods shall be transported to the site of their destruction, accompanied by a copy of the request under paragraph 1, certified by the customs office.

(11) In the instances under paragraph 5 upon completion of the administrative penal procedure any excise goods with excise labels affixed shall be destroyed by a commission, designated by order of the Director of the Customs Agency.

(12) Upon destruction of the excise goods with excise labels affixed the costs of excise labels shall not be reimbursable.

(13) (New, SG No. 13/2017, effective 7.02.2017) The commissions under paragraphs 6, 7 and 11 shall draw up a statement for the destruction of the excisable products.

**Article 53b.** (New, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 25/2013, effective 1.04.2013) In the cases under Article 25b of this Act a request shall be submitted as per a form according to Appendix No. 7q and the destruction shall be carried out under the procedure and in the manner, determined in Article 53a, taking into account the relevant specifics.

**Article 54.** (Amended, SG No. 49/2015, effective 30.06.2015) In respect of measuring instruments and control devices, containers and tanks used in the tax warehouse for storage the provisions of Article 44 and Article 47 shall apply, taking into account their specifics.

**Article 55.** The authorised warehousekeeper shall record the operations in the stock and accounting records.

## **Section IVa**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Movement of excise goods under excise duty deferred payment arrangement, accompanied by electronic administrative document**

**Article 55a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 25/2013, effective 1.07.2013) For the purpose of applying Article 73b, paragraph 4 of the Act the data, indicated in Appendix No. 7r, must also certainly be completed in the electronic administrative document.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) For the purpose of applying Article 14, paragraph 2 of the Act the codes of the excise goods, determined in Appendix No. 7s shall be used for completing the electronic administrative document.

(3) In the case of consigning excise goods to the place of direct delivery in another Member State the consignor may enter into fields 7c, 7e and 7f of the electronic administrative document the code of the place of direct delivery, if one would be designated in the Member State of destination.

(4) (New, SG No. 25/2013, effective 1.04.2013, amended and supplemented, SG No. 13/2017, effective 1.06.2017) Prior to the start of movement of excise goods under excise duty deferred payment arrangement with a registered electronic administrative document and where a statutory provision exists for the data from the measurement and control devices to be transmitted to the Customs Agency information system, authorised warehousekeepers shall be obliged to make available to the competent customs office via electronic means data regarding the unique identifier of the point of control, the transaction number, and the additional (product) code. In the case of beer data shall be provided of the consignment number and in the case of manufactured tobacco, with the exception of tobacco for smoking, which serves as raw material for producing manufactured tobacco – a list of the bar codes from the measurement and control device – an electronic counting and identification system.

(5) (New, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 49/2015, effective 30.06.2015) Any sales of excise goods made in retail units for duty-free trade to individuals, leaving the territory of the Community, shall be treated as exports. In such cases an electronic administrative document shall be issued in regard to all sales made as a total during the tax period within 7 business days from the date of the last day of the tax period.

(6) (New, SG No. 2/2016, effective 1.07.2016) In the cases under Article 73b, paragraph 10, item 3 of the Act the message of receipt shall contain data about:

1. a licensed warehousekeeper where the excise goods will be received - seat and registered address and unified identification number of the authorised warehousekeeper, identification number of the tax warehouse, address of the tax warehouse;
2. recipient of the message (code of the customs office which is competent for placing the goods under importation customs arrangement);
3. number and date of the invoice;
4. reference number of the transit operation, if any;
5. reference number of the import customs declaration;
6. data about the excise good – unique reference of the good entry, commercial description, CN code, excise product code, quantity, gross weight, net weight density at 15 °C, unique identifier of the point of control, transaction number.

**Article 55b.** (New, SG No. 24/2010, effective 26.03.2010) (1) Where in the course of movement of excise goods under excise duty deferred payment arrangement it would be found that inaccuracies were allowed in the electronic administrative document submitted, the consignor shall forward to the competent customs office a document in hard copy, containing the corrected data from the electronic administrative document and an explanation of such inaccuracies.

(2) Where in the course of movement under excise duty deferred payment arrangement a change would be made of the transportation means due to extraordinary circumstances, the consignor shall submit the document under paragraph 1 with the corrected data regarding transportation and information of the reason, having led to the change of the transportation means.

(3) In the cases under paragraph 2 the nearest customs office shall also be notified.

(4) (New, SG No. 110/2013, effective 1.04.2014) For the purposes of implementation of Article 73d, paragraph 3 of the Act the consignor shall send a written notice as per a form according to Appendix No. 7u via electronic means to the director of the customs office of the territory, where the splitting is to take place, at least 3 hours prior to the start of the splitting.

**Article 55c.** (New, SG No. 24/2010, effective 26.03.2010) (1) For the purpose of applying Article 73g, paragraph 1 of the Act the customs bodies shall confirm to the consignee that the notice of receipt had been registered.

(2) Upon registration by the customs bodies of the notice of receipt of excise goods, submitted by a provisionally registered consignee, the authorisation issued under Article 37c, paragraph 3 shall be cancelled.

(3) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) Upon receipt of energy products at a direct delivery location the authorised warehousekeeper/registered consignee shall forward a written notice as per a form according to Appendix No. 7t via electronic means to the director of the customs office by location of the tax warehouse/unit.

(4) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) The authorised warehousekeeper/registered consignee may not dispose of the energy products, received at the direct delivery location/locations prior to expiry of 3 hours as of the notice under paragraph 3 or until receipt of written permission from the director of the competent customs office by electronic means.

(5) (New, SG No. 25/2013, effective 1.07.2013, amended and supplemented, SG No. 13/2017, effective 1.06.2017) Where a statutory provision exists for the data from the measurement and control devices regarding the excise goods brought in to be transmitted to the Customs Agency information system, the consignee in the territory of this country shall be obliged, simultaneously with the submission of notice of receipt to make available to the competent customs office via electronic means data regarding the unique identifier of the point of control, the transaction number, and the additional (product) code. In the case of beer data shall be provided of the consignment number and in the case of manufactured tobacco, with the exception of tobacco for smoking, which serves as raw material for producing manufactured tobacco – a list of the bar codes from the measurement and control device – an electronic counting and identification system.

**Article 55d.** (New, SG No. 24/2010, effective 26.03.2010) (1) In the cases, where a consignee in the territory of this country is a person under Article 21, paragraph 1, items 1 and 3 of the Act, the competent customs office shall notify the person of the registered electronic administrative document, intended for it.

(2) For the purpose of applying paragraph 1 the competent customs office shall deliver without delay a computer system printout of the registered electronic administrative document to the person under Article 21, paragraph 1, items 1 and 3 of the Act.

**Article 55e.** (New, SG No. 24/2010, effective 26.03.2010) (1) In the cases under Article 55a the person under Article 21, paragraph 1, items 1 and 3 of the Act shall notify without delay the competent customs office of receipt of the excise goods under document in hard copy, containing the data from the notice of receipt under Article 73e of the Act.

(2) Based on the document under paragraph 1 the competent customs office shall enter the notice of receipt into the computer system.

**Article 55f.** (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 110/2013, effective 1.04.2014) The electronic exchange of messages in the course of movement of excise goods under excise duty deferred payment arrangement, as well as of the report of receipt within the meaning of Article 73b, paragraph 10, item 3 of the Act, shall take place following a functional specification, approved by order of the Director of the Customs Agency. The functional specification shall be posted on the Customs Agency website.

## **Section IVb**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Movement of excise goods under excise duty deferred payment arrangement in case of failure of the computer system**

**Article 55g.** (New, SG No. 24/2010, effective 26.03.2010) (1) For the purpose of applying Article 73n, paragraph 2 of the Act it shall be deemed that the computer system has failed in case of loss of functionality of the Customs Agency web application.

(2) In cases under paragraph 1 information to this effect shall be available at the Customs Agency website or the competent customs offices would have been informed accordingly.

**Article 55h.** (New, SG No. 24/2010, effective 26.03.2010) In the cases under Article 73o, paragraph 2 of the Act the customs offices shall deliver a copy of the document under Article 73l, paragraph 1 of the Act or a document on hard copy, containing the requisites of a notification of export, to the competent bodies of the Member State of origin in cases, where one



month following receipt of the excise goods the notice of receipt/the notice of export may not be submitted via the computer system or upon request by the competent bodies of the Member State of origin.

## **Section IVc**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Other provisions concerning movement of excise goods under excise duty deferred payment arrangement**

**Article 55i.** (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 7/2012, effective 24.01.2012) (1) In the cases under Article 75a, paragraph 1 of the Act if excise goods would be expedited from the territory of this country to another Member State or would be exported, the proof that the movement under excise duty deferred payment arrangement had been completed, shall be provided in the form of document, issued or certified by the competent bodies of the Member State of receipt or by the customs office, to which the export declaration had been submitted.

(2) In case of availability of proof under Article 75a, paragraph 1 of the Act the customs office, competent in regard to the consignor, shall finalize the movement in the computer system.

(3) In the cases under Article 75a, paragraph 1 of the Act the proof that the movement under excise duty deferred payment arrangement had been completed in the territory of this country shall be provided by the customs office, competent in regard to the consignee, in the form of certification of a document, containing the requisites of the notice of receipt.

(4) For the purposes of applying paragraph 3 the consignee shall submit for certification to the competent customs office a document in hard copy, containing the requisites of the notice of receipt.

(5) The customs office, competent in regard to the consignee, shall certify the document under paragraph 4 after performing a check for ascertaining receipt of the excise goods and their entry into the stock records.

**Article 55j.** (New, SG No. 13/2017, effective 7.02.2017) (1) In cases where on the territory of the country shortages are established upon completion of the movement of excise goods under excise duty deferred payment arrangement, excise duty shall be due on the grounds of Article 20, paragraph 2, item 8 of the Act.

(2) When the recipient establishes the precise quantity of excise goods for unloading, the quantity of excise goods shall be entered in the "Warehouse Stocks Log" register. Notice of receipt shall be filed in accordance with Article 73 (e) of the Act.

(3) In case of stated shortages in the notice of receipt of excise goods when the sender is established in another Member State, the customs authorities shall carry out verification of the quantities actually received. Verification of the actual quantity sent shall be carried out in accordance with Council Regulation (EU) No. 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No. 2073/2004 (OJ L 121 of 8 May 2012).

(4) After carrying out the verifications referred to in paragraph 3, establishing thereby shortages under paragraph 1, the head of the competent customs office in the territory of which the tax warehouse is located, the facility of the registered recipient or of the temporarily registered recipient shall issue a decision on establishing an excise duty liability for the sender.

(5) The liability determined with the decision under paragraph 4 shall be subject to voluntary payment within 14 days from service thereof. Upon expiry of the time limit for voluntary payment the decision shall be subject to preliminary execution, unless the execution is stayed under the Procedure of the Tax and Social Insurance Procedure Code.

(6) The decision under paragraph 4 may be appealed against under the procedure of the Tax and Social Insurance Procedure Code.

(7) For the purposes of service and collection of the liability established with the decision under paragraph 4, the provisions of chapter twenty-seven "a" of the Tax and Social Insurance Procedure Code may apply.

(8) In the case of Article 73a, paragraph 1, item 2 of the Act, when the notice of receipt ends with shortages, a check under Council Regulation No. 389 of 2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing

Regulation (EC) No. 2073/2004 establishing the payment of the excise duty shall be conducted. In the event the excise duty is not paid in the other Member State, the excise duty shall be due from the authorized warehousekeeper – consignor, subject to the provisions of Article 74a, paragraph 4 of the Act.

## **Section V**

**(Repealed, SG No. 44/2011)**

### **Movement of excise goods under excise duty deferred payment arrangement with accompanying administrative document**

**(Title supplemented, SG No. 24/2010, effective 26.03.2010)**

**Article 56.** (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 44/2011).

**Article 56a.** (New, SG No. 8/2007, amended and supplemented, SG No. 4/2008, supplemented, SG No. 28/2009, effective 14.04.2009, amended, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, repealed, SG No. 44/2011).

**Article 56b.** (New, SG No. 8/2007, amended, SG No. 4/2008, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 44/2011).

## **Section Va**

**(New, SG No. 8/2007)**

### **Movement of excise goods, released for consumption in the territory of this country**

**Article 56c.** (New, SG No. 8/2007) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Excise goods according Article 2, items 1 and 2 and Article 14 of the Act, released for consumption in the territory of the state, which are forwarded to another Member State, shall be accompanied with a simplified accompanying document (SAD) issued by the forwarder, which shall be issued in 3 forms.

(2) The template, layout and the requisites of the forms of SAD are determined in Appendix No. 9a.

(3) The simplified accompanying document may be issued, when the excise goods are accompanied by a commercial document containing the requisites of SAD, which coincide in content and in number of the requisites to SAD. In this case, on a visible place in the commercial document the following text shall be inserted: "Simplified accompanying document of excise goods (for the purposes of the fiscal control)".

(4) (Repealed, SG No. 4/2008).

(5) (Repealed, SG No. 4/2008).

(6) (New, SG No. 25/2013, effective 1.04.2013) The notification under Article 76b, paragraph 2 of the Act shall be submitted as per a form according to Appendix No. 9b.

**Article 56d.** (New, SG No. 8/2007) The movement of fully denatured ethyl alcohol from the territory of the state to the territory of another Member States shall be accompanied by SAD or by the commercial document according Article 56c, paragraph 3.

## **Section Vb**

**(New, SG No. 8/2007)**

### **Movement of excise goods released for consumption on the territory of another Member State**

**Article 56e.** (New, SG No. 8/2007) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Excise goods according Article 2, items 1 and 2 and Article 14 of the Act, released for consumption in the territory of another Member State, which are forwarded to the territory of the state shall be accompanied by the document under Article 56c, paragraphs 2 and 3, issued by the forwarder.

(2) (Amended and supplemented, SG No. 25/2013, effective 1.04.2013) In the cases according paragraph 1 the excise goods shall be accompanied also by a document, issued by the customs office according to permanent address, respectively registered address of the consignee of the excise goods in the territory of the state, following the standard form in Appendix No. 9c, certifying that the amount of the excise duty is paid, financially secured or exempt from payment by the consignee, except for cases under Article 58b, paragraph 5.

**Article 56f.** (New, SG No. 8/2007, amended, SG No. 4/2008) The movement of fully denatured ethyl alcohol from the territory of another Member State to the territory of the country shall be accompanied with SAD or with the commercial document according Article 56c, paragraph 3.

**Article 56g.** (New, SG No. 24/2010, effective 26.03.2010) In case of bringing from the territory of another Member State of lubricating oils, falling within CN codes from 2710 19 71 to 2710 19 93 and other lubricating oils, falling within CN code 2710 19 99, movement within the territory of this country shall be accompanied by a copy of the written notice under Article 76c, paragraph 5 of the Act.

**Article 56h.** (New, SG No. 16/2011, effective 22.02.2011) In the cases under Article 76c of the Act, where excise goods are to be placed under an excise duty deferred payment arrangement, the notice under Article 76c, paragraph 4, item 1 of the Act shall be submitted by the authorised warehousekeeper, into whose tax warehouse the goods are to be introduced, to the director of the customs office by location of the tax warehouse. The security under Article 76c, paragraph 4, item 2 shall be released following submission of proof of registration of the excise goods in the Supplies On Hand log.

**Article 56i.** (New, SG No. 25/2013, effective 1.04.2013) The notification under Article 76c, paragraph 5 of the Act shall be submitted as per a form according to Appendix No. 9d.

## **Chapter Four**

### **FINANCIAL SECURITY, EXCISE LABELS AND PAYMENT OF EXCISE DUTY**

**(Title amended, SG No. 8/2007)**

#### **Section I**

##### **Financial security, provided by authorised warehousekeepers**

**(Title amended, SG No. 8/2007)**

**Article 57.** (1) (Amended, SG No. 110/2013, effective 1.01.2014) The authorised warehousekeepers shall provide security to the customs authorities to ensure payment of the excise duty that may arise, has arisen or was established for the goods

when applying an excise duty deferred payment arrangement to an amount set in accordance with Article 77 of the Act and the provisions of this section.

(2) Only one security shall be provided for every tax warehouse.

(3) (New, SG No. 4/2008, amended, SG No. 25/2013, effective 1.04.2013) Where security is provided by bank guarantee, the same shall be submitted in the form according to Appendix No. 9e.

(4) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) For the purpose of applying paragraph 1 in relation to lubricating oils, falling within CN codes from 2710 19 71 to 2710 19 93 the amount of financial security shall be BGN 0 with the exception of lubricating oils, falling within CN code 2710 19 99, in regard to which the amount of financial security shall be determined in accordance with Article 58, paragraph 1, calculated at the rate, specified in Article 32, paragraph 8 of the Act.

(5) (New, SG No. 78/2010, effective 5.10.2010) For the purposes of application of Article 52, paragraph 1, item 1 of the Act, if the security under paragraph 1 is established by a bank guarantee, the authorised warehousekeeper may also provide security in the form of a cash deposit to account of the General Customs Directorate.

(6) (New, SG No. 13/2017, effective 7.02.2017) In case of modification of the bank guarantee the annex shall contain at least the following information:

1. individualizing data on the bank issuing the annex;
2. data on the authorized warehousekeeper – name, UIC, seat and registered office;
3. the address of the tax warehouse;
4. number of the license for operation of the tax warehouse;
5. amount of the security;
6. number and date of the bank guarantee to which the annex is issued;
7. date of acceptance of the annex.

**Article 58.** (1) (Amended, SG No. 4/2008, SG No. 110/2013, effective 1.01.2014, SG No. 49/2015, effective 30.06.2015) The amount of the security shall be determined using the formula:

$$O = \frac{20 \times ACC_1 + 0 \times ACC_2 + 100 \times AC\Pi + 20 \times AC\Delta}{100}$$

where:

O is the amount of the security;

$ACC_1$  - the amount of the excise duty on the average monthly quantity of warehoused goods, calculated at the rate of individual types of goods (excluding the amount on the average monthly quantity of warehoused distillate and the mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act);

$ACC_2$  - the amount of the excise duty on the average monthly quantity of warehoused distillate and the mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act;

AC\Pi - the amount of the excise duty on the average monthly quantity of goods released to consumption, calculated at the rate of individual types of goods;

AC\Delta - the amount of the excise duty on the average monthly quantity of goods moving under excise duty deferred payment arrangement, calculated at the rate of individual types of goods.

(2) For the purposes of application of paragraph 1 the indicators "average monthly quantity" shall be calculated as follows:

1. for stored goods - the amount of the excise goods available in the tax warehouse on the last day of the month of the year divided by 12;
2. for released for consumption goods - the amount of the quantities of excise goods released for consumption in every month of the year divided by 12;
3. for goods moving under excise duty deferred payment arrangement - the amount of the quantities of excise goods which are in transit under excise duty deferred payment arrangement on the last day of the month of the year divided by 12.

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 110/2013, effective 1.01.2014) For the purpose of applying Article 52, paragraph 1, item 1 of the Act the amount of the excise duty, which arose or could arise when applying the excise duty deferred payment arrangement at any given moment, shall be determined under the formula:

$$A = \frac{20 \times ACC_1 + 0 \times ACC_2 + 100 \times ACP + 20 \times ACD}{100}$$

where:

A is the amount of the excise tax at any given moment;

$ACC_1$  - the amount of the excise tax on the quantity of warehoused goods available, calculated at the rates for the individual types of goods (excluding the amount of excise tax on the quantity of warehoused distillate and on the mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act);

$ACC_2$  - the amount of the excise tax on the quantity of warehoused distillate available or on the warehoused mandatory quantities under the Mandatory Stocks of Crude Oil and Petroleum Products Act at any given moment;

ACP - the amount of the excise duty on the quantity of goods released for consumption, for which the excise tax is outstanding at any given moment, calculated at the rates for the individual types of goods;

ACD - the amount of the excise duty on the quantity of goods moving under excise duty deferred payment arrangement at any given moment, calculated at the rates for the individual types of goods.

## Section Ia

**(New, SG No. 8/2007)**

**Securities provided by registered recipients, registered consignors, tax representatives and on receipt of excise labels in customs arrangements**

**(Title amended, SG No. 13/2017, effective 7.02.2017)**

**Article 58a.** (New, SG No. 8/2007) (1) (Amended, SG No. 25/2013, effective 1.04.2013) The tax representatives according Article 57b, paragraph 4 of the Act and the registered consignees according Article 57c of the Act shall grant financial security, founded on a cash deposit or a bank guarantee, in front of the Customs office by registration of the persons in the amount of one hundred and fifty per cent of the amount of the excise duty due for the average monthly quantity of the goods received.

(2) When implementing paragraph 1 the indicator "average monthly quantity of the goods received" shall be calculated by dividing by 12 the sum of the quantities of the excise goods, received under the rules for distanced sales in the meaning of VATA, respectively for the goods received under the excise duty deferred payment arrangement, by the registered consignee during every month of the year.

(3) (New, SG No. 4/2008) The provision under paragraph 1 shall not apply when the registered consignee under Article 57c of the Act, is an end-user, exempted from excise duty and the goods, received by it, are listed in the certificate of end-user,

exempted from excise duty, issued to it.

(4) (New, SG No. 24/2010, effective 26.03.2010) Persons under Article 57c of the Act render only one security for the excise goods, for each unit separately.

(5) (New, SG No. 78/2010, effective 5.10.2010) For the purposes of application of Article 57e, item 4 of the Act, if the security under paragraph 1 is established by a bank guarantee, the registered consignee may also provide security in the form of a cash deposit to account of the competent customs office.

(6) (New, SG No. 13/2017, effective 7.02.2017) When a security is provided by registered recipients or registered consignors in the form of a bank guarantee, it shall be granted in accordance with the standard form according to Appendix No. 9g.

(7) (New, SG No. 13/2017, effective 7.02.2017) When a security is provided by tax representatives or on receipt of excise labels in customs arrangements in the form of a bank guarantee, it shall be granted in accordance with the standard form according to Appendix No. 9h.

## **Section Ib**

**(New, SG No. 8/2007)**

### **Financial securities, provided by provisionally registered consignees and persons, receiving excise goods in the territory of the state, released for consumption in the territory of another Member State**

**Article 58b.** (New, SG No. 8/2007) (1) (Amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 44/2011) Not registered consignees according to Article 58a and persons according to Article 76c, paragraph 4 of the Act, shall grant financial security or shall deposit the full amount of the excise duty due for a specific quantity of excise goods in front of the Customs office by registered address and address of management, by permanent address or registered address of the persons, respectively. In the cases under Article 76c, paragraph 4 of the Act if the person is not an authorised warehousekeeper, the security shall be provided to the Customs office by location of the tax warehouse.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) Based on the financial security granted or on the deposit of the excise duty by the persons under paragraph 1 the competent Customs office issues a document in the standard form according to Appendix No. 9c, certifying that the amount of the excise duty for the goods, which shall be received is paid, financially secured or that the goods are exempt from payment of excise duty.

(3) (New, SG No. 4/2008) The provision under paragraph 1 shall not apply when the provisionally registered consignee under Article 58a of the Act, is an end-user, exempted from excise duty and the goods, received by it, are listed in the certificate of end-user, exempted from excise duty, issued to it.

(4) (New, SG No. 24/2010, effective 26.03.2010) The provision under paragraph 2 shall not apply to provisionally registered consignees.

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases of receipt of lubricating oils, falling into CN codes from 2710 19 71 to 2710 19 93 in the territory of this country, which were released for consumption in the territory of another Member State, the provisions of Article 83g and Article 83h of the Act shall not apply.

## **Section II**

### **Excise labels**

**Article 59.** (1) Authorised warehousekeepers that affix excise labels on the consumer package of excise goods shall order the necessary quantity of excise labels to the customs office by location of the tax warehouse where the excise labels will be

affixed.

(2) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010) In the cases, where the excise labels on consumer packages of excise goods are to be affixed by the producer - outside the territory of this country or in a temporary or customs warehouse within the meaning of the customs legislation, the persons under Article 64, paragraphs 2 and 3 of the Act shall order the necessary quantity of excise labels from the customs office:

1. (supplemented, SG No. 49/2015, effective 30.06.2015) by seat of the importer or of the person under Article 76c of the Act;

2. by the location of the unit of the registered or provisionally registered consignee;

3. by the location of the tax warehouse of the authorised warehousekeeper.

(3) (Amended, SG No. 8/2007, SG No. 24/2010, effective 26.03.2010 SG No. 78/2010, effective 5.10.2010) The persons under Article 58a of the Act may pay the full amount of the excise duty due for the excise labels ordered before receiving them subject these excise labels shall be intended for goods produced out of the territory of the state.

(4) (New, SG No. 8/2007, repealed, SG No. 24/2010, effective 26.03.2010).

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases where the excise labels on consumer packages of excise goods are to be affixed by the producer – outside the territory of this country or in a temporary or customs warehouse – but the goods are intended for introduction under excise duty deferred payment arrangement into a tax warehouse in the territory of this country, the excise labels shall be requested only by the authorised warehousekeeper by location of the tax warehouse, where the goods are to be introduced.

**Article 60.** (Amended, SG No. 8/2007, supplemented, SG No. 4/2008, amended, SG No. 24/2010, effective 26.03.2010)

(1) (Amended, SG No. 25/2013, effective 1.04.2013) The persons under Article 59 shall file a written request for the necessary quantity of excise labels according to the standard form in Appendix No. 10.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The following shall be attached to the request under paragraph 1:

1. the payment document, proving the payment to account of the Ministry of Finance of the cost of the excise labels ordered;

2. contract or other document, certifying the quantities agreed with the foreign person in the cases of importing or bringing from another Member State by a provisionally registered consignee;

3. declaration by the authorised warehousekeeper or by the registered consignee concerning the average monthly quantities of excise goods, released for consumption, with excise labels affixed and in cases, where the persons did not carry out activity – of the forecast average monthly quantities of excise goods, released for consumption, with excise labels affixed;

4. (new, SG No. 25/2013, effective 1.04.2013) copy of the certificate of registered price in a case, where a request is being submitted for excise labels at a price, which has still not entered into effect as at the date of submission of the request;

5. (new, SG No. 25/2013, effective 1.04.2013) decision of the director of the competent customs office on any request for excise labels in excess of the limit prescribed in Article 64, paragraph 8 of the Act.

(3) (New, SG No. 49/2015, effective 1.09.2015) Where the request for the required quantity of excise labels under paragraph 1 is submitted on paper, the information contained in the request shall be submitted on electronic information carrier as well.

**Article 61.** (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The submitted requests for excise labels together with the payment document, proving payment of the cost of excise labels ordered, shall be sent immediately to the unit at the Ministry of Finance in charge of stocks issuance supervision.

**Article 62.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) Excise labels shall be delivered by the unit at the Ministry of Finance in charge of stocks issuance supervision to the respective customs office by a delivery-acceptance protocol.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The excise labels received at the respective customs office shall be

recorded in the file of the person, having submitted the request.

**Article 63.** (Supplemented, SG No. 8/2007, SG No. 4/2008, amended, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 110/2013, effective 1.01.2014) The authorised warehousekeeper and the persons under Article 59c of the Act may receive excise labels, the number of which may not exceed the average monthly quantities of excise goods, released for consumption, with excise labels affixed, increased by 15 percent and in cases, when the persons did not trade – a number of excise labels, not exceeding the forecast average monthly quantities of excise goods, released for consumption, with excise labels affixed. In cases where such person is an authorised warehousekeeper or registered consignee who launches a new product on the market – he may receive excise labels, the number of which shall not exceed the forecast average monthly quantities of the excise goods, released for consumption, with excise labels affixed.

(2) The persons under Article 58a of the Act may receive excise labels, the number of which shall not exceed the quantity of excise goods, indicated in the authorisation under Article 58b of the Act.

(3) (Amended, SG No. 2/2016, effective 8.01.2016) The persons under Article 64, paragraphs 2 and 3 of the Act may receive excise labels, the number of which shall not exceed the quantity of excise goods, contracted with the foreign person.

(4) (Amended, SG No. 78/2010, effective 5.10.2010, SG No. 25/2013, effective 1.04.2013) Prior to receiving the excise labels the persons under Article 63, paragraph 2 shall pay the full value of the excise duty due or provide to the customs office, where the request for excise labels was submitted, the security under Article 83f of the Act.

(5) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) Prior to receiving the excise labels the persons under Article 63, paragraph 3 shall provide to the customs office, where the request for excise labels was submitted, the security under Article 83 of the Act.

(6) (New, SG No. 110/2013, effective 1.01.2014) For the purposes of application of paragraph 1 any authorised warehousekeeper/registered consignee may order and receive a number of excise labels, not exceeding the total amount of excise duty (the amount of excise duty on all goods), increased by 15 percent with the exception of cigarettes, for which the number of packs shall be taken into account.

**Article 64.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013) Excise labels shall be delivered to the person, having submitted the request in the quantities, determined in Article 63, not later than 30 days from application thereof by a protocol of transfer-and-acceptance according to the standard form in Appendix No. 11. The protocol shall be made in two copies - one for the person and one for the customs office.

(2) (Amended, SG No. 78/2010, effective 5.10.2010) Any excise labels not collected may be delivered to the persons within 30 days of expiry of the term under paragraph 1, after which they shall be returned to the unit at the Ministry of Finance in charge of stocks issuance supervision.

**Article 64a.** (New, SG No. 13/2017, effective 7.02.2017) In case of revocation of a license for the operation of a tax warehouse, unused excise labels may be transferred to another tax warehouse of the same authorized warehousekeeper.

**Article 65.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) Excise labels for alcoholic beverages shall be printed in quantities set out in the Regulation on pre-packed quantities of products (promulgated, SG No. 19/2003; amended, SG No. 27 and 33/2003; amended and supplemented, SG No. 114/2003, SG No. 1/2005, amended, SG No. 40/2006, amended and supplemented, SG No. 55/2008, SG No. 43/2009).

(2) Where the excise label is affixed on the consumer package and is covered by a wrap by the producer, such wrap must be transparent and the excise label must be attached completely and all its protections and requisites must be visible.

**Article 66.** (Amended, SG No. 8/2007, supplemented, SG No. 4/2008, amended, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) The persons referred to in Article 59 may return the excise labels, as requested and received, to the customs office from which the labels were obtained only in the cases where they had not been affixed upon



bottled alcoholic beverages or manufactured tobacco.

- (2) Upon a change in the registered price of manufactured tobacco in respect of which the persons under Article 59 have received excise labels, within 7 days from the date of entry into force of the change said persons shall return any unused excise labels to the respective customs office.
- (3) (Amended, SG No. 78/2010, effective 5.10.2010) Within 7 days of the entry into force of any new model of excise label the persons under Article 59 shall submit a written request concerning any quantities of unused excise labels. Such declaration shall be submitted to the customs office, from which the excise label were received and contain the following information as a minimum: series/issue, serial numbering (from - to) of the excise labels, as well as their total number.
- (4) (Amended, SG No. 78/2010, effective 5.10.2010) As of the date of entry into force of any new model of excise label the persons under Article 59 may not release for consumption any excise goods with affixed excise labels of the model repealed. In the cases under paragraph 3 the persons shall be obliged to return any excise labels unused within 30 days as of the date of entry into force of a new model of excise label.
- (5) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases under paragraphs 1, 2 and 4 the excise labels shall be delivered based on inventory list of excise labels returned according to the standard form in Appendix No. 11a.
- (6) (Amended, SG No. 25/2013, effective 1.04.2013) Within 60 days of delivery of the excise labels a protocol of findings shall be drawn up in regard to the excise labels returned according to the standard form in Appendix No. 12. The protocol shall be prepared in duplicate - one copy for the person and one for the respective customs office after conclusive establishment of the authenticity of the excise labels by customs officials, designated by order of the director of the Customs Agency.
- (7) Upon return of excise labels their cost shall not be refunded.
- (8) (New, SG No. 16/2011, effective 22.02.2011) In case of finding of false or manipulated excise labels an administrative penal procedure shall be instituted and any excise labels shall be seized and kept as evidence pending completion of the administrative penal procedure.
- (9) (Renumbered from Paragraph 8, SG No. 16/2011, effective 22.02.2011) The excise labels under paragraphs 1, 2 and 4 shall be delivered based on protocol of transfer-and-acceptance by the respective customs office to the unit at the Ministry of Finance, in charge of control over printing of securities, following which the excise labels shall be taken off the books of the respective customs office.
- (10) (Renumbered from Paragraph 9, amended, SG No. 16/2011, effective 22.02.2011) The protocol under paragraph 9 shall be drawn up in duplicate - one copy for each of the respective customs office and the unit at the Ministry of Finance, in charge of control over printing of securities and contain a detailed inventory of the excise labels returned and a conclusion as to their authenticity, prepared by officials, designated by order of the director of the Customs Agency.
- (11) (Renumbered from Paragraph 10, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2013, effective 1.04.2013) Any excise labels, which had not been delivered to the persons, having submitted requests, shall be returned by the respective customs office to the unit at the Ministry of Finance, in charge of control over printing of securities, based on protocol of transfer-and-acceptance and no conclusion as to their authenticity will be required. The excise labels returned shall be taken off the books of the respective customs office.
- (12) (Renumbered from Paragraph 11, SG No. 16/2011, effective 22.02.2011) The excise labels, shall be returned by the respective customs office to the unit at the Ministry of Finance, in charge of control over printing of securities, shall be destroyed.
- (13) (New, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 49/2015, effective 30.06.2015) In the cases under paragraph 8 upon completion of the administrative penal procedure the excise labels shall be destroyed by a commission, designated by order of the Director of the Customs Agency. A copy of the protocol of findings concerning the destruction of the excise labels shall be forwarded to the unit at the Ministry of Finance, in charge of control over printing of securities.
- (14) (New, SG No. 16/2011, effective 22.02.2011) Any excise labels under paragraph 13 shall be destroyed in a manner, guaranteeing the impossibility of their re-use.

**Article 66a.** (New, SG No. 8/2007, amended, SG No. 24/2010, effective 26.03.2010, amended and supplemented, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 49/2015, effective 30.06.2015, amended, SG No. 2/2016, effective 8.01.2016, SG No. 13/2017, effective 1.06.2017) (1) In the cases of Article 64, paragraph 21 of the Act regarding excise labels subject to discarding, an inventory shall be submitted according to a standard form in Appendix No. 11a to the competent customs office by seat and registered office of the person or by location of the tax warehouse/facility where the person is an authorized warehousekeeper or a registered recipient/temporarily registered recipient.

(2) In the cases of Article 64, paragraph 22 of the Act authorized warehousekeepers and registered recipients/temporarily registered recipients shall submit an inventory pursuant to paragraph 1. Registered recipients/temporarily registered recipients may submit an inventory only for excise goods which are not delivered and received at the facility.

(3) The excise labels subject to discarding shall be returned to the competent customs office affixed on paper sheets, containing the stamp and identification details of the taxable person, the date on which the excise labels were affixed, and the name and signature of the person who affixed them.

(4) In the cases of paragraph 3 parts from different excise labels shall not be affixed.

(5) The sheets with the affixed excise labels shall be submitted to the competent customs office upon submission of the inventory under paragraph 1. In established cases of affixed parts from different excise labels they shall be returned to the persons upon their submission or at a later stage, for which a protocol shall be drawn up.

(6) Subject to discarding shall be only excise labels with all visible requisites and protections upon conclusive verification of their authenticity by customs officials, as determined by an order of the Director of the Customs Agency. The authenticity of the excise labels shall be established within 60 days of the filing of the inventory.

(7) In case of establishing false or forged excise labels administrative penal proceedings shall be instituted and the excise labels shall be seized and kept as evidence pending completion of the administrative penal proceedings.

(8) The excise labels shall be discarded based on a protocol as per a standard form in accordance with Appendix No. 12a, signed by a representative of the person under paragraphs 1 and 2 and by an employee of the competent customs office by seat and registered office of the person, or by location of the tax warehouse/facility if the person is an authorised warehousekeeper or a registered recipient/temporarily registered recipient.

(9) The protocol for the discarding of the excise labels shall be drawn up not later than 14 days from the preparation of the written finding on their authenticity in duplicate – one for the person and one for the competent customs office. Upon return of excise labels their cost shall not be refunded.

(10) The discarded excise labels shall be destroyed in the presence of a commission, designated by an order of the Director of the Customs Agency or a person designated thereby. The commission shall prepare a protocol of findings in regard to the excise labels destroyed.

(11) In the cases under paragraph 7 the excise labels shall be destroyed after termination of the administrative penal proceedings by a commission designated by an order of the head of the competent customs office. The commission shall prepare a protocol of findings in regard to the excise labels destroyed.

(12) The excise labels shall be destroyed in a manner ensuring impossibility for their re-use.

**Article 66b.** (New, SG No. 8/2007, repealed, SG No. 4/2008, new, SG No. 28/2009, effective 14.04.2009, repealed, SG No. 78/2010, effective 5.10.2010, new, SG No. 13/2017, effective 1.06.2017) (1) The persons submitting an inventory under Article 66a, paragraphs 1 and 2 may request from the head of the customs office by location of the tax warehouse/facility the authenticity of the excise labels subject to discarding and affixed on the excise goods to be verified at the places where they are stored. In these cases, paragraphs 3, 4 and 5 of Article 66a shall not apply.

(2) The excise goods referred to in paragraph 1 shall be delivered to the customs officials under Article 66a, paragraph 6 with a delivery-acceptance protocol, containing at least the following information:

1. date and place of delivery and acceptance of the excise labels;

2. name and UIC of the person submitting the inventory under Article 66a, paragraph 1 or 2;
3. incoming number and date of the inventory under Article 66a, paragraph 1 or 2;
4. type of excise goods;
5. trademark;
6. emission of excise labels;
7. series of the excise labels;
8. number of the excise labels;
9. registered price indicated on the excise label (for tobacco products);
10. Actual alcoholic strength by volume;
11. capacity of the consumer package (for alcoholic beverages);
12. total number of excise labels in accordance with the requisites under items 5, 6, 7, 9, 10 and 11;
13. name, title and signature of the person delivering the excise labels;
14. name, title and signature of the customs officials accepting the excise labels.

(3) The delivery-acceptance protocol shall be drawn up in two copies – one for the person and one for the competent customs office, and the information under items 3 – 12 shall be also drawn up in the form of a spreadsheet to be provided to customs officials tasked with establishing the authenticity of the excise labels.

(4) The excise labels in respect of which actions have been taken to establish their authenticity shall be kept in a suitable place, used by the taxable person, which shall be sealed by the customs authorities. For the actions performed the customs authorities shall draw up a protocol, attaching the protocol under paragraph 3 thereto.

(5) In case of finding false or forged excise labels administrative penal proceedings shall be instituted and the excise labels shall be seized and kept as evidence pending completion of the administrative penal proceedings.

(6) The excise labels with established authenticity shall be discarded under Article 66a, paragraphs 8 and 9.

(7) The discarded excise labels affixed on the excise goods shall be removed from their consumer packages in the presence of customs authorities and shall be stored in accordance with paragraph 4. The tax liable person shall notify in advance the competent customs office at least seven days before the date on which customs officials shall be provided.

(8) The excise labels shall be destroyed within one month of the drafting of a protocol of their discarding on the spot in the facilities under paragraph 1, and when this is impossible – in another appropriate place. The competent customs office shall be notified to ensure the presence of customs officials at least seven days before the date of the destruction.

(9) The discarded excise labels shall be destroyed in the presence of a commission, designated by an order of the Director of the Customs Agency or a person designated thereby. The commission shall prepare a protocol of findings in regard to the excise labels destroyed.

(10) In the cases of paragraph 5 the excise labels shall be destroyed in accordance with Article 66a, paragraph 11.

(11) The excise labels shall be destroyed in a manner ensuring impossibility for their re-use. The costs of destroying the excise labels under paragraph 8 shall be borne by the persons subject to excise duty.

(12) Paragraphs 7 and 8 shall not apply to the destruction of excise goods under Article 53a.

(13) The persons under paragraph 1 shall assist the customs authorities in the verification of the authenticity of the excise labels and their destruction, including by procuring suitable premises and personnel for loading and unloading. The Customs Agency shall not owe any compensation for damaged commercial appearance of the excise goods resulting from actions pertaining to the verification of the authenticity of the excise labels affixed thereon.

**Article 66c.** (New, SG No. 49/2015, effective 30.06.2015) (1) In the cases where goods released for consumption with affixed excise labels will be exported or shipped to another Member State, the excise labels affixed on the consumer packages shall be scrapped after verification of their authenticity.

(2) Paragraph 1 shall apply in the cases of introduction of a new form of excise label or in case of non-conformity of excise goods with statutory requirements.

(3) Actions involving scrapping of excise labels shall be performed only in a tax warehouse and subject to an authorisation of the director of the respective customs office by location of the tax warehouse.

(4) The authenticity of the excise labels shall be verified by the customs authorities before bringing the excise goods in the tax warehouse within 45 days from submitting the request for issuing an authorisation under paragraph 3. The term may be extended by no longer than 15 days by an order of the director of the Customs Agency.

(5) The authenticity of excise labels with damaged integrity and missing requisites may not be verified.

(6) The excise goods under paragraph 1 may be introduced in the tax warehouse, provided that the excise labels that will be scrapped have been requested by the licensed warehousekeeper to whose tax warehouse the excise goods will be delivered and the said person has signed a written contract with the person who is the owner of the excise goods.

(7) In the cases where the excise labels have not been requested by the licensed warehousekeeper into whose tax warehouse the excise goods will be introduced, the owner of the excise goods shall submit to the customs authorities a written confirmation by the person who has requested the excise labels that the said labels have been requested thereby for the excise duties under paragraph 1.

(8) The contract under paragraph 6 shall lay down the manner of delivery and acceptance of the goods as per an inventory list, as well as any other relationships arising from the transaction concluded between the parties.

(9) The inventory list for the delivery and acceptance under paragraph 8 shall be furthermore executed in the form of spreadsheet, which shall contain at least the following:

1. name and UIC of the owner of the excise goods;

2. name and UIC:

a) of the person which has introduced the excise goods into the territory of the country from another Member State, and/or

b) of the person which has imported the excise goods from a third country, and/or

c) of the manufacturer of the excise goods or another identification number (for foreigners);

3. identification number of the tax warehouse into which the excise goods will be introduced;

4. type of the excise goods (tobacco products or alcoholic beverages);

5. CN code;

6. trade name of the goods;

7. trademark;

8. emission of excise labels;

9. series of the excise labels;

10. number of the excise labels;

11. registered price indicated on the excise label (for tobacco products);

12. capacity of the consumer package;

13. actual alcoholic strength by volume;
14. name of the person to whom the excise goods will be sent;
15. VAT number or another identification number of the person under item 14;
16. the country for which the excise goods are intended.

(10) The persons under paragraph 7 shall assist in the verification of the authenticity of the excise labels, including by procuring suitable premises and personnel for loading and unloading.

(11) The Customs Agency shall not owe any compensation for the damaged commercial appearance of the excise goods resulting from actions pertaining to the verification of the authenticity of the excise labels affixed thereon.

(12) Within 3 days from verification of the authenticity of the excise labels the director of the customs office under paragraph 3 shall issue or shall reasonably reject to issue an authorisation for storage of the excise goods with paid excise duty in the tax warehouse.

(13) The excise goods with verified authenticity of the excise labels shall be transported to the tax warehouse in transportation packagings sealed by the customs authorities in a manner that ensures inaccessibility to the inside of the packaging. Upon sealing, the customs authorities shall indicate the date, the customs office, their name and position. A protocol shall be drawn up for the actions performed. The transport packaging shall be accompanied by or attached to it shall be certified copies of the protocol and of the inventory list under paragraph 9.

(14) The excise labels subject to scrapping shall be removed from the consumer packages of the excise goods in the presence of customs authorities. The removed excise labels shall be destroyed in the tax warehouse by cutting, splitting, incinerating or in any other suitable manner.

(15) For the actions performed under paragraph 14 the customs authorities shall draw up a protocol and an inventory list of the excise labels destroyed shall be attached thereto.

(16) The provisions of Article 66a shall apply to the scrapping of excise labels, unless the said Article provides for otherwise.

(17) The procedure for issuance of a permit under Article 49a shall furthermore apply to the issuance of a permit under Article 12, unless the said Article provides for otherwise. Copies of the documents under paragraph 6, the confirmation under paragraph 7 and the inventory list under paragraph 9 shall be attached to the request.

(18) The authorised warehousekeeper shall separate the excise goods both in his reporting and physically under paragraph 1.

(19) The provisions of Article 76a and Article 76b of the Act shall apply to excise goods intended for shipment to another Member State.

(20) The requirements for an export regime under the customs legislation shall apply to excise goods intended for third countries and the goods shall be presented for placement under regime in the tax warehouse. The goods shall be removed from the warehouse upon authorisation of the release of the goods for export regime.

**Article 66d.** (New, SG No. 13/2017, effective 7.02.2017) The written findings of the authenticity of the excise labels shall be kept for a period of five years with effect from 1 January of the year following the year during which the production is completed.

**Article 67.** (Amended, SG No. 8/2007, SG No. 4/2008, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 68.** (Amended, SG No. 8/2007, SG No. 4/2008, SG No. 16/2011, effective 22.02.2011, SG No. 13/2017, effective 7.02.2017) Any excise labels destroyed in accordance with Article 53a, paragraphs 6 and 11, Article 66a, paragraph 13 and Article 66a, paragraphs 11 and 12 shall be struck off the books of the respective customs office.

**Article 68a.** (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 16/2011, effective 22.02.2011,

amended, SG No. 25/2013, effective 1.07.2013, amended and supplemented, SG No. 49/2015, effective 30.06.2015, amended, SG No. 2/2016, effective 8.01.2016) (1) The registered consignees, the tax representatives of VAT registered persons in another Member State, the temporarily registered consignees and the persons under Article 76c shall submit a report of the excise labels received pursuant to Appendix No. 12c, within the time limit for submission of the excise duty declaration.

(2) The report on the excise labels received shall be submitted by the importers before release of the security provided.

(3) As regards any excise labels found missing the persons under Article 59 shall issue a registered electronic excise duty document and pay the excise duty within the term of filing the excise duty declaration.

(4) As regards any excise labels found missing the importers shall pay the excise duty due before release of the security provided.

**Article 68b.** (New, SG No. 49/2015, effective 1.09.2015, supplemented, SG No. 2/2016, effective 8.01.2016) Where the inventory lists and the reports of excise labels under Article 66, Article 66a and the reports on excise labels under Article 68a are submitted on paper, the information contained in the inventory lists shall be submitted on electronic information carrier as well.

**Article 69.** (1) (Amended, SG No. 8/2007, SG No. 16/2011, effective 22.02.2011) Within 7 days from a change in the registered price the persons under Article 64 of the Act shall submit a written declaration for the quantities of manufactured tobacco with affixed excise labels with inscribed thereon old price available. The declaration shall be submitted to the customs office from which the excise labels are received.

(2) (Amended, SG No. 8/2007, SG No. 16/2011, effective 22.02.2011) The quantities of manufactured tobacco with affixed excise labels with inscribed thereon old price available shall be established by an inventory of the tax warehouse of the authorised warehousekeeper or of the storage of the importer, respectively in the storage of the person, who has brought the excise goods from another Member State, by listing the number, the type and the value of the excise labels affixed on the unsold commodities.

(3) (Repealed, SG No. 16/2011, effective 22.02.2011).

(4) (Repealed, SG No. 16/2011, effective 22.02.2011).

**Article 70.** (Amended, SG No. 8/2007) Upon a change of latest registered prices of manufactured tobacco released for consumption with affixed excise labels with the old prices written on them shall be sold at the price written on the excise labels until depletion of the quantities.

**Article 71.** (Amended, SG No. 8/2007) (1) In the cases under Article 29, paragraph 3, item 5 of the Act, when a sales price is not registered for the relevant tobacco product, the sales price shall be established at:

1. (amended, SG No. 4/2008, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) for cigarettes - BGN 7.50 for 20 pieces;

2. (amended, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 78/2010, effective 5.10.2010).

(2) For manufactured tobacco with a sales price, determined according the provisions of paragraph 1, for which in divergence from customs procedure with deferred payment or temporary storage there is a registered sales price higher than that by which the excise duty is financially secured, the excise duty due shall be determined on that higher price.

**Article 72.** (Amended, SG No. 28/2009, SG No. 78/2010, effective 5.10.2010, SG No. 16/2011, effective 22.02.2011) (1) In the cases referred to in Article 123, paragraph 4 of the Act, the inventory of the goods shall be made in duplicate - one copy for the customs office and one copy for the relevant person as per the standard form according to Appendix No. 13.

(2) The inventory referred to in paragraph 1 shall be submitted together with the written notice under Article 123, paragraph 4

of the Act.

(3) (New, SG No. 110/2013, effective 1.01.2014) The person's sheet of the inventory or a certified copy thereof shall be kept at the unit and must be provided to the customs bodies during inspections.

### **Section III**

**(New, SG No. 8/2007)**

#### **Determination and payment of excise duty**

**Article 72a.** (New, SG No. 8/2007, amended, SG No. 4/2008, repealed, SG No. 24/2010, effective 26.03.2010).

**Article 72b.** (New, SG No. 8/2007, amended, SG No. 4/2008) (1) (Amended, SG No. 7/2012, effective 24.01.2012, SG No. 110/2013, effective 1.01.2014) Remittance of excise duty into the state budget in the cases under Article 44, paragraph 1, items 3 and 4 of the Act shall be made within the term of 14 days for submission of the excise duty declaration.

(2) (Repealed, SG No. 24/2010, effective 26.03.2010).

(3) (Amended, SG No. 7/2012, effective 24.01.2012, SG No. 110/2013, effective 1.01.2014) Remittance of excise duty into the state budget in the cases under Article 44, paragraph 1, item 6 of the Act shall be made within the term of 14 days following expiry of the tax period.

(4) (New, SG No. 24/2010, effective 26.03.2010, SG No. 110/2013, effective 1.01.2014) Remittance of excise duty into the state budget in the cases under Article 44, paragraph 1, item 7 of the Act shall be made within the term of 14 days of issuance of the excise tax document.

(5) (New, SG No. 49/2015, effective 30.06.2015) Remittance of excise duty into the state budget in the cases under Article 44, paragraph 1, item 8 of the Act shall be made to the account of the customs office which has issued the tax assessment act, within the time limits set out in the Tax and Social Insurance Procedure Code.

(6) (Renumbered from Paragraph 4, SG No. 24/2010, effective 26.03.2010, amended, SG No. 110/2013, effective 1.01.2014, renumbered from Paragraph 5, SG No. 49/2015, effective 30.06.2015) Remittance of excise duty into the state budget under paragraphs 1 and 3 shall be evidenced by attaching documents of the payment made to the excise duty declaration.

### **Section IIIa**

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

#### **Special procedure for deducting excise duty against fuel vouchers in the form of state aid for the agricultural sector**

**Article 72c.** (New, SG No. 110/2013, effective 1.01.2014) In the cases under Article 45a, paragraph 2 of the Act the vouchers shall be transferred to the competent customs office by a delivery-acceptance protocol as per the standard form according to Appendix No. 13a.

**Article 72d.** (New, SG No. 110/2013, effective 1.01.2014) (1) In the cases under Article 45b, paragraph 1 of the Act the check shall be performed by customs officials, included into a list of experts, approved by the Director of the Customs Agency.

(2) The customs officials under paragraph 1 shall draw up a written opinion within two months of preparing the protocol under Article 72c.

(3) If at the moment of transfer to the competent customs office any vouchers would be found, which are not listed in the electronic register of the Ministry of Agriculture and Food of the vouchers, made available to agricultural producers, the customs bodies shall conduct a check in regard to their issuance, including by making inquiries with the Regional Agriculture Directorates under the authority of the Minister of Agriculture and Food.

(4) The assignment and conduct of the checks of authenticity shall be performed under terms and procedure, determined by order of the Director of the Customs Agency.

**Article 72e.** (New, SG No. 110/2013, effective 1.01.2014) (1) For the purposes of Article 45a, paragraph 1 of the Act the nominal value of the fuel vouchers accepted shall be used to pay entirely or in part the excise duty due under an excise duty declaration for the respective tax period.

(2) Vouchers, which are not listed in the register of the Ministry of Agriculture and Food of the vouchers, made available to agricultural producers, may be used to pay off obligations for excise duty due under an excise duty declaration following confirmation from the Ministry of Agriculture and Food that the vouchers had indeed been issued and a conclusion regarding their authenticity.

(3) For the purposes of implementation of Article 45a, paragraph 1 of the Act the tax liable person shall be informed of any vouchers found not genuine or tampered with and of their nominal value within 7 days of completion of the check.

**Article 72f.** (New, SG No. 110/2013, effective 1.01.2014) After performing the check of the authenticity of the vouchers received the same shall be stored under procedure and manner, determined by order of the Director of the Customs Agency.

## **Chapter Five**

### **REPORTING AND DOCUMENTATION**

#### **Section I**

#### **Reporting and documentation of authorised warehousekeepers and registered persons under the Act**

**Article 73.** (1) (Amended, SG No. 8/2007) Authorised warehousekeepers, registered persons under the Act, as well as the other tax-liable persons under the Act shall keep documentation and reporting in accordance with the provisions of the Accountancy Act, the Excise Duties and Tax Warehouses Act, the Value Added Tax Act and these Rules.

(2) (Amended, SG No. 8/2007) The persons under paragraph 1 shall keep records, which shall allow identification and tracing of the excise goods received, produced, stored, sold or used.

(3) (New, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 25/2013, effective 1.04.2013, amended, SG No. 110/2013, effective 1.01.2014) The persons under paragraph 1, carrying out activities involving manufactured tobacco, except for any authorised warehousekeepers, who hold duty free trade licenses, engaged in retail trade, shall be obliged to use a measurement and control device - system for electronic counting and identification for the purposes of reporting, performed by them.

(4) (New, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) In instances of direct delivery the authorised warehousekeeper shall keep a register of the notices forwarded under Article 55c, paragraph 3, containing the following information as a minimum:

1. serial number, date and hour of the notice;
2. consignor's name, the identification number of the tax warehouse/excise duty number;



3. trade name and CN code of the energy products;
4. precise address of the direct delivery location;
5. date and hour of receipt of the energy products at the direct delivery location;
6. date and hour of receipt of permission from the director of the competent customs office (if any);
7. (amended, SG No. 44/2011) serial number and date of the electronic administrative document.

**Article 74.** (1) (Supplemented, SG No. 78/2010, effective 5.10.2010) The stock records of authorised warehousekeepers shall contain specific information about all delivered, produced and stored goods in the tax warehouse as well as all goods removed from the warehouse, including those received under direct delivery terms.

(2) Any operation carried out in the tax warehouse shall be recorded in the stock records.

(3) Stock records shall be made available in the premises of the tax warehouse.

(4) (Supplemented, SG No. 78/2010, effective 5.10.2010) Entry of data about the goods and operations in the stock records shall be made immediately upon receipt of the goods in the tax warehouse, performance of operations, and removal of the goods from the tax warehouse, including those received under direct delivery terms.

(5) (New, SG No. 49/2015, effective 30.06.2015) The goods secured as proof under Article 103, paragraph 2 of the Act or left for safekeeping to customs or other authorities shall be recorded separately in the stock records.

(6) (New, SG No. 2/2016, effective 8.01.2016) On the date of transfer of ownership of the excise goods in the tax warehouse the authorised warehousekeeper shall record in the automated reporting system relevant data about the goods and the new owner thereof.

**Article 75.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) Separate stock records shall be kept for any individual tax warehouse by types of operations and goods.

(2) In a tax warehouse for production and storage of excise goods the stock records of stored goods shall be separated from the stock records related to the production process.

(3) Excise goods stored in a tax warehouse for which excise duty has been paid shall be recorded in the stock records separately from the other goods for which no excise duty is paid.

(4) Excise goods with affixed excise label shall be stated in the stock records separately from those on which no excise label is affixed or from those on which foreign excise labels are affixed.

(5) (New, SG No. 24/2010, effective 26.03.2010) Any non-excise goods, produced on the territory of the tax warehouse, shall be indicated in the stock records separately from the excise goods.

**Article 76.** (Amended, SG No. 8/2007, supplemented, SG No. 4/2008, SG No. 28/2009, effective 14.04.2009, amended, SG No. 24/2010, effective 26.03.2010) (1) The authorised warehousekeepers shall mandatorily keep a Supplies On Hand log.

(2) (Amended, SG No. 16/2011, effective 22.02.2011) At the very least the authorisation under paragraph 1 shall contain the following information:

1. general data:

a) identification number of the authorised warehousekeeper;

b) identification number of the tax warehouse;

c) unified identification code of the authorised warehousekeeper;

2. (amended, SG no. 44/2011, SG No. 25/2013, effective 1.04.2013) data for the excise goods received into and produced in the tax warehouse:

a) trade name of the goods;

b) trademark;

c) excise product code;

d) CN code and additional code corresponding to their trade name;

e) (amended, SG No. 49/2015, effective 30.06.2015) degree of alcohol, degree Plato, capacity of the consumer package, number of consumer packages, and with regard to cigarettes – also sale price, length of cigarettes excluding the filter or the tip;

f) unit of measurement;

g) the quantity of the goods indicated in the electronic administrative document/simplified accompanying document or any other document or in the cases, where placing of excise goods with excise duty paid into a tax warehouse had been authorised - the quantity of the goods indicated in the registered electronic excise duty document, in the invoice or in any other document;

h) (supplemented, SG No. 49/2015, effective 30.06.2015) type, number and date of the electronic administrative document/simplified accompanying document or any other document or in the cases, where placing of excise goods with excise duty paid into a tax warehouse had been authorised - the quantity of the goods indicated in the registered electronic excise duty document, in the invoice or in any other document;

i) the actual quantity of excise goods introduced and in cases where a statutory provision exists for the data from the measurement and control devices regarding the excise goods introduced to be transmitted to the Customs Agency information system, a transaction number and the unique identifier of the point of control must be indicated;

j) the manner of introduction;

k) the date of receipt of the goods at the tax warehouse;

l) code of title of ownership over the goods - "0" - property of an authorised warehousekeeper and "1" - property of a depositor;

m) UIC of the owner of the goods;

3. (amended, SG No. 44/2011, SG No. 25/2013, effective 1.04.2013) data regarding any excise goods removed from the tax warehouse and any removed excise goods, in regard to which the movement under excise duty deferred payment arrangements has not been completed, any excise goods input in the production in the tax warehouse and any goods destroyed under the control of the customs authorities:

a) trade name of the goods;

b) trademark;

c) excise product code;

d) CN code and additional code corresponding to their trade name;

e) (amended, SG No. 49/2015, effective 30.06.2015) degree of alcohol, degree Plato, capacity of the consumer package, number of consumer packages, and with regard to cigarettes – also sale price, length of cigarettes excluding the filter or the tip;

f) unit of measurement;

g) (supplemented, SG No. 110/2013, effective 1.04.2014) the quantity of the goods indicated in electronic administrative document, or in the export customs declaration, in the cases under Article 73b, paragraph 12 of the Act, or in the registered electronic excise duty document, and in the cases where data are to be electronically transmitted from the measuring and control devices for the released excise goods to the information system of the Customs Agency, the transaction number and the unique identifier of a control point shall be specified; where the goods are input in production in the tax warehouse or where

goods with paid excise duty are released, the quantity of the goods as specified in another document;

h) (supplemented, SG No. 110/2013, effective 1.04.2014, SG No. 49/2015, effective 30.06.2015) type, number and date of the electronic administrative document, or in the export customs declaration, in the cases under Article 73b, paragraph 12 of the Act, or of the excise tax document and in the cases, where the goods had been input into production in the tax warehouse or goods with excise duty paid would be removed – the number and date of any other document;

i) intended use of the goods:

j) the date of removal of the goods from the tax warehouse;

k) code of title of ownership over the goods – "0" – property of an authorised warehousekeeper and "1" – property of a depositor;

l) UIC of the owner of the goods;

m) (supplemented, SG No. 110/2013, effective 1.04.2014) the date of registration of the message of receipt in the computer system, or the date of the Exit Results message in the cases under Article 73b, paragraph 13;

n) (supplemented, SG No. 110/2013, effective 1.04.2014) volumes of shortages or surpluses, indicated in the message of receipt, or the date of the Exit Results message in the cases under Article 73b, paragraph 13; where in case of any differences between the shortages indicated and the limit values of losses from natural wastage during movement of excise goods under excise duty deferred payment arrangements the number and date of the registered electronic excise duty document shall be entered;

o) number and date of the registered electronic excise duty document for the quantities of excise goods, for which no message had been received within the terms under Article 74 of the Act;

4. (supplemented, SG No. 25/2013, effective 1.04.2013) data about losses from natural wastage during storage and transportation of excise goods upon their removal from the tax warehouse and number and date of the document, certifying the quantities of losses from natural wastage.

(3) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, SG No. 44/2011, SG No. 25/2013, effective 1.04.2013) For the purposes of paragraph 2, item 2, letter "j" the following codes shall be used:

1. code 01 - under electronic administrative document;

2. code 02 - produced in the tax warehouse;

3. code 03 - acquired in any other manner;

4. code 04 - with excise duty paid;

5. code 05 - under simplified accompanying with the exception of code 12;

6. code 06 - notice under Article 76c, with the exception of codes 05 and 12;

7. code 07 - by electronic administrative document under direct delivery terms for energy products;

8. 08 - with excise duty paid, introduced by persons, having received energy products, released by the State Agency State Reserve and War-Time Stocks in order to bring them into conformity with the requirements of the Energy from Renewable Sources Act;

9. 09 - with excise duty paid, property of the State Agency State Reserve and War-Time Stocks;

10. (amended, SG No. 49/2015, effective 30.06.2015) 10 - received energy product in the tax warehouse in the cases of blending biofuels with petroleum-based fuels with paid excise duty, property of the State Agency State Reserve and War-Time Stocks;

11. 11 - fully denatured ethyl alcohol, supplied by another tax warehouse in the territory of this country;

12. 12 - fully denatured ethyl alcohol, supplied by another Member State;
13. 13 - manufactured tobacco, produced at the tax warehouse, received at the premises for storage;
14. (new, SG No. 110/2013, effective 1.04.2014) 14 - under the procedure of Article 73b, paragraph 10 of the Act;
15. (new, SG No. 49/2015, effective 30.06.2015) 15 – goods secured as proof under Article 103, paragraph 2 of the Act through sealing the unit or part thereof or left to safekeeping by customs or other authorities;
16. (new, SG No. 49/2015, effective 30.06.2015) 16 – goods in respect whereof the grounds for securing them as proof have dropped and the goods are returned to the airport;
17. (new, SG No. 2/2016, effective 8.01.2016) 17 – with an electronic administrative document for goods with excise labels affixed and sent from a tax warehouse of the same authorised warehousekeeper.

(4) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 16/2011, effective 22.02.2011, supplemented, SG No. 7/2012, effective 24.01.2012, repealed, SG No. 25/2013, effective 1.04.2013).

(5) (Amended, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013, SG No. 2/2016, effective 1.07.2016) Data concerning the excise labels shall also be entered on the register under paragraph 1 in the cases, where affixing of excise labels is required for the goods available at the beginning of the tax period and received at the tax warehouse during the tax period, excise labels affixed on excise goods stored in the tax warehouse, excise labels affixed on excise goods released for consumption, excise labels affixed on excise goods received from another tax warehouse of the same authorised warehousekeeper, excise labels affixed on excise goods forwarded from another tax warehouse of the same authorised warehousekeeper, initial quantity of excise labels affixed on excise goods stored in the tax warehouse, final quantity of excise labels affixed on excise goods stored in the tax warehouse, excise labels forwarded to a producer outside the territory of this country, excise labels returned unused, excise labels returned for discarding, destroyed excise labels affixed on excise goods, missing excise labels, excise labels not returned within the prescribed time limit and available at the end of the tax period, as follows:

1. registration number and date of the document of receipt of the excise labels;
2. type of the excise labels;
3. serial number of the excise labels;
4. capacity/volume of the package;
5. alcoholic strength by volume % vol.;
6. sales price in BGN;
7. emission of excise labels.

(6) (New, SG No. 25/2013, effective 1.04.2013, repealed, SG No. 2/2016, effective 8.01.2016).

(7) (New, SG No. 25/2013, effective 1.04.2013) Upon introduction into the tax warehouse and upon removal therefrom of beer, no unique identifier of the point of control shall be entered into the register under paragraph 1 and the number of the excise goods consignment shall be entered into the "Transaction Number" field.

(8) (New, SG No. 25/2013, effective 1.04.2013) Upon introduction into the tax warehouse and upon removal therefrom of manufactured tobacco, with the exception of tobacco for smoking, which is being introduced into the tax warehouse for use as raw material for production of manufactured tobacco, as well as upon introduction from the manufacturing into the storage premises, the number of the list of the bar codes from the measurement and control device - an electronic counting and identification system shall be entered into the "Transaction Number" field of the register under paragraph 1.

(9) (New, SG No. 110/2013, effective 1.04.2014) The information under paragraph 5, item 3 shall be indicated only in the case of receipt of the excise duty labels at the tax warehouse.

(10) (New, SG No. 110/2013, effective 1.04.2014) Outside the cases under paragraph 9 the information concerning the excise duty labels under paragraph 5, item 3 shall be indicated, marked starting with series and No ... - to series and No ... .

**Article 77.** (Amended, SG No. 8/2007) The register Supplies on Hand log shall be opened on the date of submission of the license for tax warehouse management.

**Article 78.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) At the end of every tax period, at the end of every calendar year and at the end of license termination a recap of the Supplies On Hand log shall be made.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 1 where for the respective tax period losses from natural wastage would be reported and recorded in the Supplies On Hand log, those must be established in the course of a check (stock-taking) performed by the authorised warehousekeepers, to be reflected in a document in standard form according to Appendix No. 23.

(3) (New, SG No. 25/2013, effective 1.04.2013) The document under paragraph 2 may also be submitted vial electronic means, together with the excise duty declaration for the respective tax period.

(4) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 78/2010, effective 5.10.2010, renumbered from paragraph 3, SG No. 25/2013, effective 1.04.2013) In cases of change of the excise duty rate the quantities of excise goods in stock shall be established by conducting a stock-taking at the tax warehouse of the authorised warehousekeeper.

(5) (New, SG No. 13/2017, effective 7.02.2017) If no wastage is reported and recorded under paragraph 2 for any tax period, authorized warehousekeepers shall establish the losses from natural wastage at the end of each calendar year and shall state them in the document as per a standard form under Appendix No. 23. The wastage shall be entered in the "Warehouse Stocks Log" register on the date of the verification (inventory).

**Article 79.** (1) (Previous text of Article 79, SG No. 49/2015, effective 30.06.2015) In the cases of inspections made by customs authorities the ascertained quantities shall be recorded in the stock records. Such quantities shall be stated as opening warehouse stock as of the date of the inspection made.

(2) (New, SG No. 49/2015, effective 30.06.2015) The persons under paragraph 1 shall record separately in the reporting of the goods secured as proof under Article 103, paragraph 2 of the Act or left to safekeeping by the customs or other authorities.

**Article 79a.** (New, SG No. 8/2007) The tax-liable persons, who are not authorised warehousekeepers shall keep records which shall contain at least the following:

1. trade name of the goods;
2. (new, SG No. 25/2013, effective 1.07.2013) code of the excise product;
3. (renumbered from item 2, SG No. 25/2013, effective 1.04.2013) CN code and an additional code of the commodity, which corresponds to its trade name;
4. (renumbered from item 3 and supplemented, SG No. 25/2013, effective 1.04.2013) unit of measurement, degree of alcohol, degree Plato; in regard to cigarettes- sale price, number of pieces in the package and length of cigarettes excluding the filter or the tip;
5. (supplemented, SG No. 24/2010, effective 26.03.2010, renumbered from item 4, SG No. 25/2013, effective 1.04.2013) quantities of the goods, indicated in electronic administrative document, respectively in the simplified accompanying document, certifying the acquisition and/or the delivery of the goods;
6. (renumbered from item 5, amended, SG No. 25/2013, effective 1.04.2013) the actual quantity of the goods received and in cases, where a statutory option exists for the data from the measurement and control devices to be transmitted to the Customs Agency information system, a transaction number and the unique identifier of the point of control must be indicated;
7. (renumbered from item 6, amended, SG No. 25/2013, effective 1.04.2013) serial number and date of the document under item 5.

**Article 80.** (Amended, SG No. 8/2007) (1) (Amended, SG No. 4/2008, amended and supplemented, SG No. 24/2010, effective 26.03.2010, supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 2/2016, effective 8.01.2016) The registered electronic excise duty document shall be issued by the authorised warehousekeepers, the persons registered under Article 3, paragraph 1, items 4 and 6 of the Act and contain the respective requisite elements of Appendix No. 14. A registered electronic excise duty document shall be issued by excise-exempt end users only in the cases, when the energy products are used for purposes other than those indicated in the certificate. In the cases under Article 20, paragraph 2, items 9, 10 and 19 of the Act the registered electronic excise duty document shall be issued by the tax liable person on the date of communicating the decision to revoke the licence, registration or for termination of the effect of the certificate of excise-exempt end user. The requisite elements of the tax documents under Article 84, paragraph 6 of the Act shall be completed taking into account the respective specifics of the excise goods.

(2) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) A registered electronic excise duty document shall also be issued in the cases under Article 43, paragraph 1, item 4 of the Act, except where any excise goods, received as a result of testing or trial, would be destroyed under the control of customs authorities.

(3) (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) Persons under Article 57 and Article 58c of the Act may issue excise duty documents, containing the respective requisite elements of Appendix No. 14 in hard copy, taking into account the respective specifics of the excise goods. The excise duty document shall be issued in duplicate - one copy for each of the issuer and the recipient, without a requirement for registration in the Customs Agency information system.

(4) (Renumbered from Paragraph 2, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) A registered electronic excise debit statement or the registered electronic excise credit statement shall be issued by the persons under paragraph 1 in the standard form according Appendix No. 14, by indicating the type of the notification and the basis for the amendment, as well as the serial number and date of the excise duty tax document, to which the notification refers.

(5) (Amended, SG No. 4/2008, renumbered from Paragraph 3, amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) The registered electronic excise duty document shall be issued on the date of the release of the excise goods for consumption, excluding the cases under Article 20, paragraph 2, items 5, 15, 16, 17 and 18 of the Act.

(6) (Supplemented, SG No. 28/2009, effective 14.04.2009, renumbered from Paragraph 4, supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) For the purposes of Article 84, paragraph 3 of the Act if the tax invoice issued for the respective tax period would contain the requisite elements of an excise duty document, the persons selling electric power for industrial purposes shall issue a registered electronic excise duty document for the total quantities of electric power sold for industrial needs not later than the 10th day of the month, following the month during which the sales took place. In the cases of export or shipment of coal, coke, electric power and natural gas to another Member State, no registered electronic excise duty document shall be issued.

(7) (Renumbered from Paragraph 5, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013) Excluding the cases under paragraphs 3 and 6 any persons, having released for consumption excise goods, shall make available to the consignee and to the person transporting the excise goods the registered electronic excise duty document in hard copy.

(8) (Renumbered from Paragraph 6, SG No. 24/2010, effective 26.03.2010) When transactions of electrical power or natural gas are conducted by the means of transmission systems and the consumers for private and commercial use pay for the electric power or the natural gas at a determined basis, for consumed quantity under paragraph 4 shall be considered the base determined for every specific consumer.

(9) (Renumbered from Paragraph 7, SG No. 24/2010, effective 26.03.2010) When in actual measuring of the consumed electric power or natural gas there emerge grounds for change in the amount of excise duty, determined according the provisions of paragraph 6, the change shall be documented with the issuance of a general excise notification for increase or decrease of the amount of the excise duty.

(10) (New, SG No. 33/2007, renumbered from Paragraph 8, SG No. 24/2010, effective 26.03.2010) The persons under Article 57a of the Act shall issue an excise credit notification for the quantities of energy surplus sold by the commercial use consumers to the electricity system operator.

(11) (New, SG No. 33/2007, renumbered from Paragraph 9, SG No. 24/2010, effective 26.03.2010) The quantities of energy surplus according paragraph 8 shall be certified by an acceptance certificate as per Appendix No. 22, which shall be issued by the electricity system operator.

(12) (New, SG No. 33/2007, renumbered from Paragraph 10, SG No. 24/2010, effective 26.03.2010) The acceptance certificate under paragraph 9 shall be extended to the persons under Article 57a of the Act up to the 5th day of the month, following the month for which the quantity of the energy surplus refers.

(13) (New, SG No. 33/2007, renumbered from Paragraph 11, SG No. 24/2010, effective 26.03.2010) When the commercial use consumer buys electric power from more than one person under Article 57a of the Act, the electro-energetic system operator shall distribute the quantities of energy surplus between those persons proportionally on the basis of the contracted quantities electric power between the persons under Article 57a and the consumer.

(14) (New, SG No. 25/2013, effective 1.04.2013) A registered electronic excise duty document shall be issued in regard to the sales of excise goods made in retail units for duty-free trade to individuals, not leaving the territory of the Community, as an aggregation of all sales during any 24-hour period.

(15) (New, SG No. 25/2013, effective 1.07.2013, supplemented, SG No. 110/2013, effective 1.01.2014) Any registered electronic excise duty document containing errors shall be cancelled before any goods would leave the tax warehouse or before the persons registered under Article 57a, paragraph 1, items 1 - 3 of the Act would have submitted an excise duty declaration under Article 87, paragraph 1 of the Act.

(16) (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of paragraph 15 the person shall submit a cancellation request via electronic means in standard form according to Appendix 14c, which shall contain:

1. number and date of the registered electronic excise duty document, which is proposed to be cancelled;
2. reason for requesting cancellation;
3. declaration by the person that the goods had never left the tax warehouse.

(17) (New, SG No. 25/2013, effective 1.04.2013) Cancellation of a registered electronic excise duty document may not take place before expiry of 3 hours of submission of the request under paragraph 16 or until receipt of notice from the customs authorities of cancellation of the document by electronic means.

(18) (New, SG No. 25/2013, effective 1.04.2013, amended, SG No. 49/2015, effective 30.06.2015) The excise goods relevant to the cancellation request which may not be released for consumption, shall be measured by the measurement devices at the points of control at the points of introduction only in case a statutory provision exists for the data from the measurement and control devices to be transmitted electronically to the Customs Agency information system.

(19) (New, SG No. 25/2013, effective 1.04.2013) The customs authorities shall be entitled to perform an on-site inspection in order to verify the circumstance under Article 84, paragraph 11 of the Act, namely that the excise goods had never left the tax warehouse or the unit of the registered person and for the purpose of cancellation of the registered electronic excise duty document. A protocol shall be drawn up of the outcome of the inspection.

(20) (New, SG No. 25/2013, effective 1.04.2013) If a discrepancy would be found between the data of the transaction, indicated in the registered electronic excise duty document and of the transaction during the measurement under paragraph 18, an electronic excise duty document must be submitted in regard to anything missing.

(21) (New, SG No. 25/2013, effective 1.04.2013) The specific requirements and form of the data for submission via electronic means of the excise duty document or the excise duty debit/credit statement and its registration in the Customs Agency information system, shall be determined by order of the director of the Customs Agency.

(22) (New, SG No. 110/2013, effective 1.01.2014) The registered electronic excise duty documents, issued on the grounds of Article 20, paragraph 2, items 9 and 19 of the Act shall also be cancelled in case any court would stay preliminary execution of a decision of the director of the Customs Agency to terminate the validity of the license for tax warehouse management or a decision of the head of the competent customs office to terminate the validity of the excise-exempt end user certificate. The cancellation shall be performed by the tax liable person on the date of communication of the act of court for staying preliminary execution of the decision of the director of the Customs Agency to terminate the validity of the license for tax warehouse

management or the decision of the head of the competent customs office to terminate the validity of the excise-exempt end user certificate.

(23) (New, SG No. 110/2013, effective 1.01.2014) In the cases under Article 84, paragraph 18 of the Act after the cancellation of the electronic excise duty document, issued under Article 20, paragraph 2, item 9 of the Act in regard to the goods, brought out of the tax warehouse, new excise duty documents shall be issued, wherein the number of the tax document cancelled shall be indicated.

(24) (New, SG No. 110/2013, effective 1.01.2014) In the cases under Article 84, paragraph 18 of the Act after the cancellation of the excise duty document, issued under Article 20, paragraph 2, item 19 of the Act in regard to goods consumed for purposes other than those shown in the certificate, new excise duty documents shall be issued, wherein the number of the tax document cancelled shall be indicated.

(25) (New, SG No. 49/2015, effective 30.06.2015) A unique control number (UCN) and in a bar code in Code 128 format shall be printed on the registered electronic excise tax document generated by the information system of the Customs Agency.

(26) (New, SG No. 49/2015, effective 30.06.2015) The persons under Article 84, paragraph 4 of the Act shall attach copies of the issued excise tax documents to the excise duty declaration.

(27) (New, SG No. 2/2016, effective 8.01.2016) The persons under Article 57a, paragraph 1, item 5 of the Act shall issue an excise tax document for all quantities of biogas released for consumption not later than the date of filing the excise duty declaration or the date of announcing the decision of the termination of registration.

(28) (New, SG No. 2/2016, effective 8.01.2016) In the cases of Article 24, paragraph 1, items 3 and 4 of the Act an excise tax document shall be issued only if the goods are intended for use as motor fuel or heating fuel.

(29) (New, SG No. 2/2016, effective 8.01.2016) In the cases of paragraphs 27 and 28 an excise tax document may be issued in hard copy without a requirement for registration in the Customs Agency information system.

**Article 80a.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No. 78/2010, effective 5.10.2010, SG No. 25/2013, effective 1.04.2013, SG No. 2/2016, effective 8.01.2016) In cases of application of reduced excise duty rates under Article 33, paragraph 1, items 2 and 4 and the rate under Article 33a, paragraph 1 of the Act in regard to lubricating oils, containing marked gas oil in accordance with their technical specification, the person, which is clearing the goods for consumption shall issue a registered electronic document for certifying the intended use in standard form in accordance with Appendix No. 14a. The requirements and format of the data of the registered electronic document for certifying the intended use shall be determined by order of the director of the Customs Agency. The excise goods shall be accompanied by a copy of the registered electronic excise duty document in hard copy and of the registered electronic document for certifying the intended use in hard copy.

(2) (New, SG No. 25/2013, effective 1.04.2013) In case of application of the excise duty rate under Article 33, paragraph 1, item 6 of the Act to the registered electronic excise duty document the persons shall issue the document under paragraph 1, provided that the volume of the natural gas quantities sold would exceed 300 thousand m<sup>3</sup>, measured in standard conditions for each recipient - sole proprietor or legal entity, as a total for all sales made, respectively for the entire quantity of natural gas consumed within the tax period.

(3) (Renumbered from Paragraph 2 and amended, SG No. 25/2013, effective 1.04.2013) A hard copy of the registered electronic document for certifying the intended use under paragraphs 1 and 2 shall be certified by the consumer of excise goods for heating and shall be returned so certified to the person, releasing the goods for consumption.

(4) (Renumbered from Paragraph 3, SG No. 25/2013, effective 1.04.2013) A separate document shall be issued for each consumer. In cases where the goods are to be delivered to one consumer using different means of transportation, a separate document shall be issued for each means of transportation.

(5) (Amended, SG No. 78/2010, effective 5.10.2010, renumbered from Paragraph 4, SG No. 25/2013, effective 1.04.2013) In regard to lubricating oils, containing marked gas oil in accordance with the technical specification the rate under Article 33, paragraph 1 and the rate under Article 33a, paragraph 1 of the Act shall not apply to any difference between the quantities, indicated in the excise duty tax document and the total of the quantities in field 8 of the certified appendix/-ces No. 14a.



(6) (New, SG No. 25/2013, effective 1.04.2013) Upon receipt of the certified hard copy of the registered electronic document, attesting to the intended use the person, releasing the excise goods for consumption, must reflect in the Customs Agency information system the data, indicated in columns 7, 8 and 9 and in field 10 of the hard copy.

(7) (New, SG No. 25/2013, effective 1.04.2013) The requirements and format of the data for submission via electronic means of the document for certifying the intended use and its registration in the Customs Agency information system shall be determined by order of the director of the Customs Agency.

**Article 80b.** (New, SG No. 24/2010, effective 26.03.2010) (1) (Previous text of Article 80b, SG No. 78/2010, effective 5.10.2010) In the cases of Article 33, paragraph 6 of the Act, where an excise tax document had been issued on the grounds of paragraph 5 of the same article, an excise credit note shall be issued for adjustment of the excise duty amount, indicating the legal grounds and the date of return of the certified document under Article 80a, paragraph 1.

(2) (New, SG No. 78/2010, effective 5.10.2010) The provision of paragraph 1 shall also apply in case an excise duty tax document had been issued in the cases under Article 80a, paragraph 4 for lubricating oils, containing marked gas oil.

**Article 80c.** (New, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2013, effective 1.04.2013, SG No. 2/2016, effective 8.01.2016) The provisions of Articles 80a and 80b shall not apply to release for consumption of the excise goods under Article 33, paragraph 1, items 5, 7 and 8 of the Act and to liquefied petroleum gas (LPG) in pressure vessels for heating, brought out of a tax warehouse.

**Article 80d.** (New, SG No. 24/2010, effective 26.03.2010) (1) Where the goods are delivered to more than one location the seat and registered office of the consignor shall be entered in the "precise address of the delivery location" field of the excise tax document.

(2) In the cases under paragraph 1 for certifying the delivery locations the person indicated as consignee in the excise tax document shall issue a document in accordance with Appendix No. 14b, which is to be attached to the excise tax document.

(3) The person under paragraph 2 shall be obliged to preserve the document under paragraph 2, certified by the person/s who will use the goods.

(4) (New, SG No. 25/2013, effective 1.04.2013) Appendix No. 14b shall also be issued where sales of natural gas will be conducted between persons, registered under Article 57a, paragraph 1, items 2 and 3 of the Act, with the exception of cases of supply over fixed networks.

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases under paragraph 4 Appendix No. 14b shall be issued by the person registered under Article 57a, paragraph 1, items 2 and 3 of the Act - supplier of the natural gas.

(6) (New, SG No. 13/2017, effective 7.02.2017) In case of a ship loading, in order to attest the place of the supply, attached to the excise tax document shall be a copy (copies) of the document(s) referred to in Appendix No. 10 of the Ordinance on the requirements for the quality of liquid fuels, the conditions, the procedure and the manner of their control, and Appendix No. 14b shall not be issued.

**Article 80e.** (New, SG No. 25/2013, effective 1.04.2013) (1) In the cases under Article 65, paragraph 7 of the Act the authorised warehousekeeper shall issue a registered electronic excise duty document, wherein the excise duty due will be charged at the rate, determined in Article 32, paragraph 1 of the Act.

(2) For the purposes of application of Article 65, paragraph 8 of the Act the authorised warehousekeeper shall issue a registered electronic credit statement with the document under paragraph 1 on the date of removal of the energy products from the tax warehouse for the amount of the excise duty, paid for petroleum-based fuels.

**Article 80f.** (New, SG No. 25/2013, effective 1.04.2013) (1) (Amended, SG No. 13/2017, effective 7.02.2017) In case of problems encountered while working with the Customs Agency information system the persons shall notify on the following e-mail address: [servicedesk@customs.bg](mailto:servicedesk@customs.bg).

(2) For the purposes of application of Article 85a, paragraph 3 of the Act it shall be deemed that the information system is not operational in case of loss of functionality of the Customs Agency web application.

(3) Loss of functionality of the information system shall be ascertained by the customs authorities, which shall be obliged to declare an emergency procedure after such ascertainment, but not later than 1 hour as of the notification under paragraph 1.

(4) In the cases under paragraph 3 information to this effect shall be announced at the Customs Agency website, in the e-excise duties section.

(5) In case of emergency circumstances where the Customs Agency information system is not functioning, the persons shall issue excise duty documents, excise duty debit/credit statement or Appendix No. 14a in hard copy.

(6) Upon resumption of the functioning of the Customs Agency information system the documents under paragraph 1, issued in hard copy, shall be registered within 7 days by the tax liable persons with the Customs Agency information system.

(7) Any tax documents issued under paragraph 5, as well as those under Article 80, paragraph 3, shall be cancelled following submission to the competent customs office of a cancellation request under Appendix No. 14c, provided the excise goods had not left the tax warehouse or the unit of the registered person. A copy of the excise duty document issued shall be attached to the request.

**Article 81.** (1) (Amended, SG No. 8/2007, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 2/2016, effective 8.01.2016) When implementing the provisions of Article 20, paragraph 2, items 2, 3, 8, 16, 18 and 19 of the Act an authorised warehousekeeper, a person registered under the Act or an excise-exempt end user, when using ethyl alcohol denatured by a special method or energy products for purposes other than those indicated in the certificate, shall issue an excise tax document by not filling data for receiver at such instances.

(2) (Amended, SG No. 44/2011) In the cases under Article 76 of the Act where an excise tax document is issued on the grounds of an obligation which has arisen as a result of non-compliance with the conditions for movement of excise goods under excise duty deferred payment arrangement an excise credit note shall be issued for correction of the amount of the excise duty, indicating the grounds and the administrative reference code of the electronic document and the date of registration of the message of receipt in the computerised system is mandatorily entered.

**Article 81a.** (New, SG No. 25/2013, effective 1.07.2013) (1) Where a statutory provision exists for the data from the measurement and control devices to be transmitted to the Customs Agency information system, as well as for the purposes of Article 84, paragraph 6, item 19 of the Act and of Article 55a, paragraph 3, Article 76, paragraph 2 the transaction number shall be indicated in the registered electronic administrative document, the registered electronic excise duty document and the Supplies on Hand log, whereby the tax liable person had registered information from the locations, selected for introduction and removal from the tax warehouse or the unit, regarding:

1. quantities of energy products, determined using a measurement and control device;
2. number of packages of manufactured tobacco, accounted for by a measurement and control device - an electronic counting and identification system;
3. number of bottles, accounted for by tallying counters for reporting numbers of pre-packaged quantities of products and consumer packages of alcoholic beverages;
4. quantities of ethyl alcohol by volume 80 % vol. or more and distillates, determined using a measurement and control device.

(2) The transaction number shall also be indicated in the Supplies on Hand log whereby the tax liable person had registered information concerning the following, produced at the tax warehouse:

1. number of packages of manufactured tobacco, accounted for by tallying counters for reporting numbers of pieces or consumer packages of manufactured tobacco;
2. quantities of ethyl alcohol by volume 80 % vol. or more and distillates, determined using a measurement and control device.

**Article 82.** (1) (Amended, SG No. 8/2007, SG No. 4/2008, SG No. 24/2010, effective 26.03.2010) The authorised warehousekeepers and the persons registered under Articles 57, 57a, 57c and 58c of the Act shall submit at the customs by location of the tax warehouse, respectively at the customs which has issued the certificate for registration, for every tax period an excise duty declaration in the standard form as follows:

1. for alcohol and alcoholic beverages according to Appendix No. 15;
2. for manufactured tobacco according to Appendix No. 16;
3. for energy products and electric power according to Appendix No. 17.

(2) (New, SG No. 4/2008) Submission of the excise duty declarations under Article 87, paragraph 6 of the Act shall be performed, depending on the excise goods using the forms under paragraph 1, as follows:

1. (amended, SG No. 24/2010, effective 26.03.2010) in the cases under Article 20, paragraph 2, item 12 - in the customs office by location of the unit;
2. (new, SG No. 24/2010, effective 26.03.2010) in the cases under Article 20, paragraph 2, item 13 - in the customs office by location of the corporate seat or by permanent address of the tax liable person;
3. (renumbered from Item 2, SG No. 24/2010, effective 26.03.2010) in the cases under Article 20, paragraph 2, item 19 - in the customs office, which issued the certificate to the tax liable person.

(3) (Renumbered from Paragraph 2, SG No. 4/2008) The excise declaration shall be submitted in person or by proxy and the person submitting the declaration shall certify his identity and representative power.

(4) (New, SG No. 28/2009) The excise duty declaration shall also specify the goods referred to in Article 21, paragraph 1, items 10 to 13 of the Act which have been exported or shipped to another Member State.

(5) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(6) (New, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 25/2013, effective 1.04.2013).

(7) (New, SG No. 2/2016, effective 8.01.2016) The persons registered under Article 57a, paragraph 1, item 5 of the Act shall submit to the competent customs office an annual excise duty declaration in accordance with Appendix No. 17.

**Article 83.** (1) (Supplemented, SG No. 8/2007, amended, SG No. 4/2008, previous text of Article 83, SG No. 16/2011, effective 22.02.2011) Excise declarations shall be registered with the customs office, where the declaration was submitted incoming number and date of filing of the declaration shall be advised in writing to the person submitting the declaration.

(2) (New, SG No. 16/2011, effective 22.02.2011) In the cases under Article 87, paragraph 8 of the Act the declarer shall be informed of the acceptance of the excise declaration via electronic letter of response, containing the declaration's registration number and the date of its acceptance.

**Article 84.** (1) (Amended, SG No. 4/2008, SG No. 16/2011, effective 22.02.2011) The tax liable persons may also submit the data of the excise declaration on electronic information carrier (floppy disk, CD or portable flash memory) in accordance with parameters, determined by order of the Director of the Customs Agency.

(2) (Amended, SG No. 16/2011, effective 22.02.2011) The information in the register Supplies on Hand log shall be submitted on an electronic information carrier (floppy disk, CD or portable flash memory) in accordance with parameters, determined by order of the Director of the Customs Agency.

(3) (Amended and supplemented, SG No. 16/2011, effective 22.02.2011) Where the data under paragraphs 1 and 2 are submitted on electronic information carrier (floppy disk, CD or portable flash memory) or via electronic means, no copy from the Supplies on Hand log is required.

(4) (New, SG No. 16/2011, effective 22.02.2011) In the cases under Article 87, paragraph 8 and Article 88, paragraph 4 of the Act the specific requirements and the format of data for submission via electronic means shall be determined by order of the Director of the Customs Agency.

(5) (New, SG No. 25/2013, effective 1.04.2013) In the cases under Article 87, paragraph 5 of the Act the persons shall submit to the director of the competent customs office a request in standard form in accordance with Appendix No. 17a.

**Article 85.** (Amended, SG No. 28/2009) The tax liable persons shall make available their documentation and records to customs officers, affording all the necessary assistance in the performance of inspections.

**Article 85a.** (New, SG No. 25/2013, effective 1.04.2013) The following codes shall be used in determining the intended use of the excise goods:

1. 11 - for goods, which have left the warehouse under excise duty deferred payment arrangement to another tax warehouse on the territory of this country;

1a. (new, SG No. 49/2015, effective 30.06.2015) 111 - for goods, which have left the wine-producing unit of a small wine producer under excise duty deferred payment arrangement to an authorised warehousekeeper, a registered recipient, a temporarily registered recipient in another Member State of the European Union or to an authorised warehousekeeper on the territory of this country;

2. 12 - for goods, which have left the warehouse under excise duty deferred payment arrangement for another tax warehouse in the territory of another Member State;

3. 13 - for goods, which have left the warehouse under excise duty deferred payment arrangement for a registered consignee in another Member State;

4. 14 - for goods, which have left the warehouse under excise duty deferred payment arrangement for a provisionally registered consignee in another Member State;

4a. (new, SG No. 2/2016, effective 8.01.2016) 15 - for goods with affixed excise labels, which have left the warehouse under excise duty deferred payment arrangement to another tax warehouse of the same authorised warehousekeeper;

5. 20 - for energy products, released for consumption, intended for uses other than as fuel for heating purposes or motor fuel (for excise-exempt end users);

6. 23 - for energy products, released for consumption, intended for use as dual use products (for excise-exempt end users);

7. 24 - for energy products, released for consumption, intended for use for injection into blast-furnaces for the purposes of chemical reduction as additive to coals used as basic fuel (for excise-exempt end users);

8. 25 - for energy products, released for consumption, intended for use in the generation of electric power (for excise-exempt end users);

9. 26 - for energy products, released for consumption, intended for use in mineralogical processes (for excise-exempt end users);

10. 27 - for energy products used in a tax warehouse in the production of energy products, on condition that the energy products used would have been produced in the same tax warehouse;

10a. (new, SG No. 2/2016, effective 8.01.2016) 28 - for released for consumption denatured ethyl alcohol intended for input into end products that are not intended for human consumption;

11. 30 - for goods, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal;

11a. (new, SG No. 110/2013, effective 1.01.2014) 301 - for goods, removed from the warehouse under the terms of Article 73b, paragraph 12 of the Act;

12. 31 - for unmarked energy products, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal, intended for supply to vessels;

13. 32 - for marked energy products, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal, intended for supply to vessels;

14. 33 - for goods, which have left the warehouse under an excise duty deferred payment arrangement in cases of removal, intended for supply to aircraft;
15. 34 - for marked energy products, released for consumption, intended for vessels;
16. 35 - for unmarked energy products, released for consumption, intended for vessels;
17. 400 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 1 of the Act;
- 17a. (new, SG No. 110/2013, effective 1.01.2014) 401 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 1a of the Act;
18. 410 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 2 of the Act;
19. 411 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 3 of the Act;
20. (repealed, SG No. 49/2015, effective 30.06.2015);
21. 413 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 9 of the Act;
22. 414 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 10 of the Act;
23. 415 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 4 of the Act;
24. 416 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 6 of the Act;
25. 420 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 11 of the Act;
26. 421 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 12 of the Act;
27. 422 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 12a of the Act;
- 27a. (new, SG No. 49/2015, effective 30.06.2015) 423 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 8 of the Act;
- 27b. (new, SG No. 49/2015, effective 30.06.2015) 424 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 8 of the Act;
28. 43 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 13 of the Act;
29. 44 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 14 of the Act;
30. 45 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 15 of the Act;
31. 46 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 16 of the Act;
32. 47 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 17 of the Act;
- 32a. (new, SG No. 49/2015, effective 30.06.2015) 471 - sale of natural gas by persons registered under Article 57a, paragraph 1, item 2 from a unit which constitutes a compressed natural gas station;
33. 48 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 18 of the Act;
34. 49 - for goods, released for consumption pursuant to Article 20, paragraph 2, item 19 of the Act;
35. 50 - for goods, intended for other uses;
36. 510 - for goods, intended for diplomatic and consular missions and representations of international organisations and for the members of their personnel;
37. 520 - for goods, intended for the armed forces of any other state, which is party to the North Atlantic Treaty Organization, for use by such armed forces; for the needs of the civilian personnel, accompanying them or for supplying their offices;

38. 53 - for goods, released for consumption, for which a duly ratified, promulgated and enacted international treaty provides for exemption from taxes, levies and other charges (payments, charges) having the effect of indirect tax;
39. 54 - for goods, released for consumption, intended for the institutions of the European Union;
40. 55 - for fully denatured ethyl alcohol, released for consumption;
41. 56 - for goods, released for consumption under direct delivery terms in accordance with Article 20, paragraph 2, item 12b of the Act;
42. 57 - removal of goods with the excise duty paid, introduced into the tax warehouse under code 04;
43. 58 - goods destroyed under the control of the customs authorities;
44. 60 - for coal, coke, electric power and natural gas being exported;
45. 61 - for exported energy products, other than those under Article 14, paragraph 1 of the Act;
- 45a. (new, SG No. 49/2015, effective 30.06.2015) 62 - for coal, coke, electric power and natural gas intended for another Member State;
46. 63 - for energy products, other than those under Article 14, paragraph 1 of the Act, intended for another Member State;
47. (repealed, SG No. 2/2016, effective 8.01.2016);
48. 65 - for unmarked energy products, released for consumption, intended for heating purposes;
49. 66 - excise labels missing, in regard to which an obligation arose to pay excise duty;
- 49a. (new, SG No. 49/2015, effective 30.06.2015) 67 - goods secured as proof under Article 103, paragraph 2 of the Act by seizure;
- 49b. (new, SG No. 49/2015, effective 30.06.2015) 68 - goods secured as proof under Article 103, paragraph 2 of the Act by sealing of the unit or part thereof;
50. 700 - energy products, released for consumption, containing biodiesel;
51. 710 - energy products, released for consumption, containing bioethanol;
52. 75 - for energy products input for blending at the warehouse in order to obtain marine fuels;
53. (amended, SG No. 49/2015, effective 30.06.2015) 76 - for energy products with excise duty paid, input for blending of biofuels with petroleum-based fuels with excise duty paid, property of the State Reserve and War-time Stocks State Agency;
54. (amended, SG No. 49/2015, effective 30.06.2015) 77 - released for consumption energy products obtained from blending of biofuels with petroleum-based fuels with excise duty paid, property of the State Reserve and War-time Stocks State Agency;
55. 78 - removal of goods with the excise duty paid, introduced into the tax warehouse under code 09;
56. 90 - for goods, input into production into the warehouse;
57. 901 - for manufactured tobacco, input for packing into packages, in which the excise goods will be removed from the tax warehouse;
- 57a. (new, SG No. 2/2016, effective 8.01.2016) 902 - for marking gas oil and kerosene as a ordinary operation in the tax warehouse;
- 57b. (new, SG No. 2/2016, effective 8.01.2016) 903 - for blending biofuels with petroleum-based fuels as an ordinary operation in the tax warehouse;
- 57c. (new, SG No. 2/2016, effective 8.01.2016) 904 - for blending energy products with one and the same CN code and

classifying them in a new lot as an ordinary operation in the tax warehouse;

58. 91 - e-ADs not finalised;

59. 92 - credit statement of e-AD finalised;

60. 93 - credit statement in instances of correction of the excise duty amount;

61. 94 - credit statement in case of reduced rate;

62. (amended, SG No. 110/2013, effective 1.01.2014, SG No. 13/2017, effective 7.02.2017) 95 - transaction between persons under Article 57a, paragraph 1, items 1, 2, 3, 3a, 3b, 5 and 6 of the Act;

63. 96 - consumption of electric power for performing or maintaining generation of electric power;

64. 97 - goods under Article 25, paragraph 1, item 3 of the Act;

65. 98 - debit statement in instances of correction of the excise duty amount.

**Article 85b.** (New, SG No. 25/2013, effective 1.04.2013) In instances or termination of the license for operation of a tax warehouse or of the registration the excise declaration shall be submitted within 14 days of the date of communication of the decision for termination.

**Article 85c.** (New, SG No. 13/2017, effective 7.02.2017) (1) For alcohol and alcoholic beverages, the conformity of the Combined Nomenclature codes as at 31 December 1992 with the codes of the Combined Nomenclature applicable from 1 January 2017 shall be in accordance with Appendix No. 17aa.

(2) For energy products and electricity the conformity of the Combined Nomenclature codes as at 1 January 2002 with the codes of the Combined Nomenclature applicable from 1 January 2017 shall be in accordance with Appendix No. 17ab.

## **Section II**

### **Reporting and documentation of excise-exempt end users**

**Article 86.** (1) Excise-exempt end users shall keep their documentation and records in accordance with the provisions of the Accountancy Act, the Excise Duties and Tax Warehouses Act, the Value Added Tax Act and these Rules

(2) (Supplemented, SG No. 2/2016, effective 8.01.2016) The excise-exempt end users shall keep stock records, which shall allow tracing of received, stored, and used ethyl alcohol denatured by a special method or energy products.

**Article 87.** (1) Stock records shall be kept separately for each item, by intended use and by type of received and used energy products.

(2) (Amended, SG No. 8/2007, supplemented, SG No. 2/2016, effective 8.01.2016) Entry of data in the stock records of ethyl alcohol denatured by a special method or energy products shall be carried out immediately after receipt of the goods.

**Article 88.** (Amended, SG No. 8/2007, supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 2/2016, effective 8.01.2016) The material resources records of the excise duty exempt end users shall contain the following information as a minimum:

1. the ethyl alcohol denatured by a special method or energy products received – number and date of the document, with which the goods are received and all other data from it;

2. the used ethyl alcohol denatured by a special method or energy products for the purposes indicated in the certificate:

- a) the documents issued in relation to the use of ethyl alcohol denatured by a special method or energy products for the excise-exempt purposes;
  - b) the trade name of the excise goods;
  - c) CN code;
  - d) the unit of measure;
  - e) the quantity of the used ethyl alcohol denatured by a special method or energy products;
  - f) the quantity of the energy products in litres equalized at temperature 15° C;
  - g) description of the used special method for ethyl alcohol denaturing;
  - h) data about the authorised warehousekeeper and the tax warehouse in which denaturing of ethyl alcohol under a special method has been carried out – INAW, INTW, precise address of the tax warehouse;
3. the used ethyl alcohol denatured by a special method or energy products for purposes other than those indicated in the certificate:
- a) documents issued in connection with the usage of the energy products for purposes other than those indicated in the certificate;
  - b) the trade name of the excise goods;
  - c) CN code;
  - d) the unit of measure;
  - e) the quantity of the used ethyl alcohol denatured by a special method or energy products;
  - f) the quantity of the energy products in litres equalized at temperature 15° C;
4. the goods produced from ethyl alcohol denatured by a special method or energy products;
- a) documents, issued in connection with the goods manufactured (technical specifications, consumption rates, maximum values of technological losses of input ethyl alcohol denatured by a special method or energy products etc.);
  - b) the trade name of the goods manufactured;
  - c) CN code of the goods manufactured;
  - d) the unit of measurement;
  - e) the annual volumes of the goods manufactured by their intended uses – for sale in the territory of this country, for export or for another member state.

**Article 89.** (Supplemented, SG No. 8/2007, amended, SG No. 16/2011, effective 22.02.2011) (1) (Supplemented, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) Excise-exempt end users shall submit to the customs office which has issued the certificate within 14 days following the end of the calendar month a recapitulation declaration of the received and used ethyl alcohol denatured by a special method or energy products, which shall contain the following data according to trade name, excise product code, CN code of the energy products and unit of measurement:

1. available quantities of ethyl alcohol denatured by a special method or energy products at the beginning of the month;
2. available quantities of ethyl alcohol denatured by a special method or energy products during the month;
3. available quantities of ethyl alcohol denatured by a special method or energy products during the month by purposes of use;
4. utilized quantities during the month for purposes other than those indicated in the certificate;



5. available quantities of ethyl alcohol denatured by a special method or energy products at the end of the month;
6. available quantity of the manufactured goods at the end of the month;
7. quantity sold of the goods manufactured by their intended uses – for sale in the territory of this country, for export or for another member state;
8. number and date of the excise declaration (in cases, where the person had used excise goods for purposes, different for those stated in the certificate of excise-exempt end user.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) The declaration under paragraph 1 shall be submitted in standard form in accordance with Appendix No. 17b. The declaration may also be submitted via electronic means under the terms and procedure of the Tax and Social Insurance Procedure Code.

(3) In the cases under paragraph 2 the specific requirements and the format of data for submission via electronic means shall be determined by order of the Director of the Customs Agency.

(4) (New, SG No. 25/2013, effective 1.04.2013) The recapitulation declaration shall be submitted in person or by an authorised representative and the individual submitting the declaration must establish his identity and powers of representation.

(5) (New, SG No. 49/2015, effective 30.06.2015) In instances of termination of the certificate of excise duty exemption of an end user the recapitulation declaration shall be submitted within 14 days of the date of communication of the decision for termination.

(6) (New, SG No. 2/2016, effective 8.01.2016) In the cases referred to in Article 28a of the Act data about energy products used in the co-generation of heat and electricity shall be reported in the recapitulation declaration.

**Article 90.** (Supplemented, SG No. 13/2017, effective 7.02.2017) Excise-exempt end users shall provide access by customs officials to their documentation and records as well as to their production and storage premises and to the available inputs and finished goods, affording all the necessary assistance in the performance of inspections.

## **Chapter Six**

### **PROHIBITIONS AND RESTRICTIONS**

#### **Section I**

##### **Denaturing of ethyl alcohol**

**Article 91.** (Supplemented, SG No. 25/2013, effective 1.04.2013) Denaturing of ethyl alcohol and of bioethanol, used for blending with motor fuels, may be carried out by the general method or by a special method.

**Article 92.** The provision of Article 22, paragraph 1 of the Act shall apply only to ethyl alcohol that is fully denatured by the general method.

**Article 93.** (1) (Amended, SG No. 25/2013, effective 1.07.2013, previous text of Article 93, SG No. 110/2013, effective 1.01.2014, amended, SG No. 13/2017, effective 1.08.2017, SG No. 80/2017, effective 1.08.2017) Denaturing of ethyl alcohol by the general method shall be carried out by adding together the following substances to 100 l of ethyl alcohol with actual alcoholic strength by volume of at least 90% vol.:

1. isopropyl alcohol (IPA) – 3 l;

2. methyl ethyl ketone (MEK) – 3 l;

3. denatonium benzoate – 1,0 g.

(2) (New, SG No. 110/2013, effective 1.01.2014) Denaturing of ethyl alcohol under a special method shall mean a procedure, where a formula different from the general method would be applied, having in mind any unfavourable impact ascertained, which the denaturing agent used in the general method would have over the qualities and characteristics of a specific product or group of like products, in view of their specific use.

**Article 94.** Denaturing by the general method shall be carried out in a tax warehouse in the presence of a customs officer and provided that:

1. denaturing of ethyl alcohol is authorised by the issued license for tax warehouse management;
2. denatured alcohol will be used for products that are not intended for human consumption.

**Article 95.** (1) (Amended, SG No. 24/2010, effective 26.03.2010) Denaturing of ethyl alcohol by the general method as well as storage of fully denatured ethyl alcohol and denaturing substances shall be carried out in places, completely separated from the premises where non-denatured ethyl alcohol is produced and stored.

(2) (Amended, SG No. 24/2010, effective 26.03.2010) The containers where denaturing takes place shall be positioned in such a manner as to allow customs authorities to examine all parts inside and outside and be able to determine the exact quantity of the liquid contained therein.

**Article 96.** (1) (Supplemented, SG No. 25/2013, effective 1.04.2013) Before starting the denaturing operations by the general method the authorised warehousekeeper shall notify the customs office by location of the tax warehouse 24 hours before carrying out the denaturing operation and shall demand the presence of a customs officer.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) Notification under paragraph 1 shall be in writing in standard form in accordance with Appendix No. 7n, specifying the date and hour of the planned denaturing operation by the general method. The denaturing operation shall be carried out during the working hours of the customs office.

(3) For the purposes of control the customs authorities may take samples of the ethyl alcohol intended for denaturing, the denaturing substances, and the fully denatured ethyl alcohol.

**Article 97.** The fully denatured ethyl alcohol by the general method may not be mixed, poured or rectified, nor be subject to any other operation aimed at its purification.

**Article 98.** (Amended, SG No. 70/2006, SG No. 24/2010, effective 26.03.2010, SG No. 16/2011, effective 22.02.2011, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 110/2013, effective 1.01.2014, amended, SG No. 2/2016, effective 8.01.2016) (1) For the purposes of application of Article 22 (2) of the Act, denaturing of ethyl alcohol by a special method shall be carried out as follows:

1. denaturing of ethyl alcohol by a special method for input into end products: perfumes, colognes, eaux de toilette, liquid mouth fresheners shall be carried out by one of the nationally agreed special methods:

a) by adding 78 grams of tertiary butanol and 0.8 grams of denatonium benzoate (bitrex) per 100 litres of ethyl alcohol with actual alcoholic strength by volume over 90 %, or

b) by adding 2 litres of isopropyl alcohol per 100 litres of ethyl alcohol with actual alcoholic strength by volume over 90 %;

2. (repealed, SG No. 13/2017, effective 7.02.2017).

(2) The approved methods for special denaturing under Paragraph 1, items 1 and 2 may be furthermore used for denaturing of ethyl alcohol intended for input in other types of end products under Article 22 (2) of the Act, other than those listed in

paragraph 1.

**Article 98a.** (New, SG No. 2/2016, effective 8.01.2016) (1) In case the special methods for denaturing of ethyl alcohol are not applicable to the production of a specific end product under Article 22 (2) of the Act, manufactured on the territory of the country, as well as to denatured ethyl alcohol intended for consumption outside the territory of this country, denaturing of ethyl alcohol may be carried out by other special denaturing methods.

(2) The special denaturing methods other than those referred to in Article 98 (2) and (3) shall be agreed in advance with the customs office by location of the tax warehouse where denaturing by a special method of the ethyl alcohol will be carried out.

(3) The request for clearance of a special method for denaturing of ethyl alcohol shall be submitted by the manufacturer of the end products produced on the territory of the country, by location of the tax warehouse where denaturing by a special method will be carried out, in accordance with the standard form in Appendix No. 17c. The request may also be submitted via electronic means. The special method agreed shall be relevant only to the end products, described in the request.

(4) The request for clearance of a special method for denaturing of ethyl alcohol intended for consumption outside the territory of this country shall be submitted by the authorised warehousekeeper in whose tax warehouse denaturing will be carried out, in accordance with the standard form in Appendix No. 17c. The request may also be submitted via electronic means.

(5) After the requirements, determined in Paragraphs 2, 3 and 4 would be fulfilled, the customs office under Paragraph 2 shall agree the denaturing method following a positive opinion of the Central Customs Laboratory of the Customs Agency.

(6) The Central Customs Laboratory shall issue the opinion under paragraph 5 within 14 days of receipt of the request from the competent customs office.

(7) Denaturing by a special method shall be performed at a tax warehouse and in the presence of a customs official.

**Article 98b.** (New, SG No. 2/2016, effective 8.01.2016) For nationally agreed special methods of denaturing for end products other than those referred to in Article 98, paragraph 1 shall also be deemed those set out in Commission Regulation (EC) No. 3199/93 of 22.11.1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty where denaturing is performed in a tax warehouse outside the territory of this country.

**Article 99.** (1) (Amended, SG No. 70/2006, SG No. 25/2013, effective 1.04.2013, SG No. 2/2016, effective 8.01.2016) 24 hours prior to the start of each specific operation of denaturing by the special method the authorised warehousekeeper shall be obliged to notify the customs office by location of performance of the special denaturing and to request the attendance of a customs official.

(2) Notification under paragraph 1 shall be in writing, specifying the date and hour of the planned denaturing operation by a special method. The denaturing operation shall be carried out during the working hours of the customs office.

(3) For the purposes of control the customs authorities may take samples of the ethyl alcohol intended for denaturing, the denaturing substances, and the specially denatured ethyl alcohol.

(4) (New, SG No. 25/2013, effective 1.04.2013, repealed, SG No. 2/2016, effective 8.01.2016).

**Article 100.** (Amended, SG No. 70/2006) The persons completing denaturing under the common method or denaturing under special method shall be obliged to:

1. keep record of the substances received and used for denaturing;

2. (amended, SG No. 24/2010, effective 26.03.2010) keep record of the quantities of denatured alcohol by denaturing method applied - by consumers and by purposes of use;

3. make inventory at the end of every month of the substances for denaturing and the data thereof shall be sent to the customs office by location of the denaturing operation.

**Article 100a.** (New, SG No. 44/2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) Bioethanol shall be denatured by general and a special method for the purposes of application of Article 32, paragraph 10 of the Act.

(2) (Amended, SG No. 25/2013, effective 1.04.2013) Denaturing of bioethanol by general and a special method shall be performed at a tax warehouse and in the presence of a customs official.

(3) (Amended, SG No. 25/2013, effective 1.04.2013, SG No. 2/2016, effective 8.01.2016) Denaturing of bioethanol, intended for blending with petrol, shall be performed using the following special method, which is coordinated nationwide: 2 litres of isopropyl alcohol (2-propanol) shall be added to each 100l of dehydrated ethyl alcohol with alcoholic content of not less than 98.7% vol., irrespective of whether it contains any other denaturing substances.

(4) (Repealed, SG No. 25/2013, effective 1.04.2013).

(5) (Repealed, SG No. 25/2013, effective 1.04.2013).

(6) (Repealed, SG No. 25/2013, effective 1.04.2013).

**Article 100b.** (New, SG No. 44/2011) (1) (Amended, SG No. 25/2013, effective 1.04.2013) 24 hours prior to the start of each specific operation of denaturing by the special method Article the authorised warehousekeeper shall be obliged to notify the customs office by location of performance of the special denaturing and to request the attendance of a customs official.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) The notification under paragraph 1 shall be made in writing in standard form in accordance with Appendix No. 7n, indicating therein the date and hour of the planned operation of denaturing by the special method. The operation of denaturing shall be conducted during the hours of business of the customs office.

(3) For the purposes of control the customs bodies shall be entitled to take samples of the bioethanol, intended for denaturing, of the denaturing agents and of the specially denatured bioethanol obtained.

**Article 100c.** (New, SG No. 110/2013, effective 1.01.2014) Bioethanol, which had been denatured outside the territory of the Republic of Bulgaria and intended for blending with gasoline, shall be deemed denatured by a special method if it would meet the requirement under Article 100a, paragraph 3.

**Article 101.** The advised quantity of ethyl alcohol for denaturing may not be less than 100 l.

## **Section II**

### **Marking of gas oil and kerosene**

**Article 102.** (1) (Amended, SG No. 70/2006, SG No. 28/2009, effective 14.04.2009, SG No. 49/2015, effective 30.06.2015, SG No. 2/2016, effective 8.01.2016) For the purposes of application of Article 24(1), item 1, paragraph 2, items 1 – 5 and Article 26(2) of the Act, gas oil falling within CN codes from 2710 19 41 to 27 10 19 49 and kerosene falling within CN code 27 10 19 25 0 shall be marked in accordance with the provisions of this Section.

(2) Marking on the customs territory of the country shall be carried out only in a tax warehouse in the presence of a customs officer.

**Article 103.** (Amended, SG No. 24/2010, effective 26.03.2010) (1) (Repealed, SG No. 2/2016, effective 8.01.2016).

(2) The following combination of substances in the quantities specified shall be used for marking of kerosene:

1. Solvent Yellow 124 (chemically pure) from 6 to 9 mg/l, and

2. Solvent Blue 35 (chemically pure) - at least 10 mg/l.

(3) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No. 25/2013, effective 1.04.2013) A combination of substances in the quantities specified shall be used for marking the gas oil, intended for vessels and of gas oil, intended for obtaining marine fuel, as well as for gas oil under Article 33a, paragraph 4 of the Act, and gas oil, intended for excise exempt end users, as follows:

1. Solvent Yellow 124 (chemically pure) from 6 to 9 mg/l, and

2. Solvent Blue (chemically pure) or Solvent Blue 35 similar (chemically pure) - at least 10 mg/l.

(4) (Amended, SG No. 2/2016, effective 8.01.2016) The substances under paragraphs 2 and 3 may be added separately or as a mixture prepared in advance, provided that the mixture is added in such a quantity which ensures that the substances would be available in the quantities stipulated in paragraphs 2 and 3.

**Article 104.** (Amended, SG No. 70/2006, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010)

(1) (Repealed, SG No. 2/2016, effective 8.01.2016).

(2) The exemption from excise duty under Article 24, paragraph 1, item 1 of the Act, as well as the refund of excise duty paid under Article 26, paragraph 2 of the Act in regard to energy products for vessels, shall also apply to gas oil and energy products, containing marked gas oil, marked outside the territory of the Republic of Bulgaria, provided that they contain a combination of the substances in the quantities and types as stipulated in Article 103, paragraph 2.

**Article 105.** (1) Substances used for marking shall be stored separately from other substances and in containers which have signs of the substance contained therein.

(2) Marked fuels shall be stored separately from other fuels in the tax warehouse.

**Article 106.** (1) (Amended, SG No. 25/2013, effective 1.04.2013) 24 hours before starting any individual operation of manual marking of fuels an authorised warehousekeeper shall notify the customs office by location of the tax warehouse and shall demand the presence of a customs officer.

(2) (Supplemented, SG No. 25/2013, effective 1.04.2013) Notification under paragraph 1 shall be in writing in standard form in accordance with Appendix No. 7n, specifying the date and hour of the planned fuel marking operation. The marking operation shall be carried out during the working hours of the customs office.

(3) (New, SG No. 49/2015, effective 30.06.2015) In the cases of automatic marking the authorised warehousekeeper shall notify the customs office by location of the tax warehouse not later than 3 hours before the beginning of the marking operation. The notice shall be submitted as per a form according to Appendix No. 7o.

**Article 107.** (1) (Amended and supplemented, SG No. 28/2009, supplemented, SG No. 24/2010, effective 26.03.2010) In the cases of automatic marking of kerosene and gas oil, the system used shall mandatorily meet the requirements of the Measurements Act and shall be approved in advance by the customs authorities.

(2) (Amended, SG No. 28/2009, effective 14.04.2009, SG No. 24/2010, effective 26.03.2010) The authorised warehousekeeper shall file a written request for approval of automatic marking of the fuels under paragraph 1 to the director of the Customs Agency, indicating:

1. the identification number of the authorised warehousekeeper;
2. the identification number of the tax warehouse where the automatic marking system will be used;
3. the methods of marking and a detailed description of the process and equipment that will be used;
4. the products to be marked;
5. the containers and places to be used for storage of the marking substances or marking mixtures;

6. the measures for controlled access to the automatic marking system and marking substances.

(3) (Amended, SG No. 28/2009, supplemented, SG No. 78/2010, effective 5.10.2010) Approval of the automatic system for marking of kerosene and gas oil shall be recorded in the license for tax warehouse management.

**Article 108.** (1) A authorised warehousekeeper shall:

1. keep record of the marking substances received and used;

2. (amended, SG No. 24/2010, effective 26.03.2010) keep record of the quantity of marked fuel, separating it by types of fuels and by consumers;

3. make inventory at the end of every month of the marking substances or the marking mixture stored or used in the tax warehouse and the data thereof shall be sent to the customs office by location of the tax warehouse.

(2) For the purposes of control customs authorities may take samples from the marked fuel, marking substances and marking mixture.

**Article 108a.** (New, SG No. 16/2011, effective 22.02.2011) (1) (Supplemented, SG No. 2/2016, effective 8.01.2016)

Marked energy products and energy products under Article 33, paragraph 1, item 2 of the Act shall be transported on the territory of this country only using means of transportation, equipped by a Global Positioning System (GPS) by the persons at their expense.

(2) The Global Positioning System (GPS) shall consist of:

1. GPS/GSM device;

2. (amended, SG No. 7/2012, effective 24.01.2012, SG No. 49/2015, effective 30.06.2015) sensors for control of all inlets and outlets of transportation vessels, where no measurement and control devices have been installed;

3. controller for taking the readings of measurement and sensor controls devices;

4. technical device, ensuring autonomous powering of the system or the GPS.

(3) The global system under paragraph 1 must:

1. include elements, possessing the respective certificates for input as equipment into means of transportation for transportation of fuels;

2. collect data from the measurement and control devices and sensors, mounted on the means of transportation and transmit them via a GSM network to the Customs Agency;

3. (amended, SG No. 13/2017, effective 7.02.2017) ensure an uninterrupted signal from the GPS device to a provider of GPS services, transmitting the data in real time.

(4) (Repealed, SG No. 49/2015, effective 30.06.2015).

(5) (Repealed, SG No. 49/2015, effective 30.06.2015).

(6) (Amended, SG No. 49/2015, effective 30.06.2015) The vessels, intended for overland transport (road, including railroad), must have available measurement and control devices, which keep track of the fuel quantities unloaded and the vessels for transportation, intended for water transport, measurement and control devices, which keep track of the fuel quantities loaded and unloaded.

(7) The measurement and control devices under paragraph 6 must have a capability for transmission of their readings to the controller under paragraph 2, item 3.

(8) (Repealed, SG No. 49/2015, effective 30.06.2015).

(9) (Repealed, SG No. 49/2015, effective 30.06.2015).

(10) (New, SG No. 25/2013, effective 1.04.2013, repealed, SG No. 49/2015, effective 30.06.2015).

(11) (New, SG No. 49/2015, effective 30.06.2015, amended, SG No. 2/2016, effective 8.01.2016) Transportation of energy products under paragraph 1 on the territory of the country shall be performed after determining a corridor (a route) for movement. The corridor (route) shall be comprised of starting points (places of loading), interim points (if any) and final points (places of unloading).

(12) (New, SG No. 49/2015, effective 30.06.2015) The global positioning system (GPS) under paragraph 2 shall transmit to a provider of GPS services at least the following data:

1. (amended, SG No. 2/2016, effective 8.01.2016) location of the vessels for transportation of energy products;
2. date, hour, minute and direction of movement of the means of transportation;
3. state of the means of transport (in movement or stop);
4. information about the designated corridor (route) for movement of the means of transportation;
5. (amended, SG No. 2/2016, effective 8.01.2016) state of the inlets and outlets of the vessels for transportation of energy products on which control sensors have been mounted (open or closed);
6. place of loading and unloading by raising the alarm;
7. (amended, SG No. 2/2016, effective 8.01.2016) quantity of unloaded energy products (for road transport, incl. railroad);
8. (amended, SG No. 2/2016, effective 8.01.2016) quantity of loaded and unloaded energy products (for water transport);
9. indication with data about damaged connection "control sensor - controller" and/or "measuring and control device - controller".

(13) (New, SG No. 49/2015, effective 30.06.2015, amended, SG No. 2/2016, effective 8.01.2016, SG No. 13/2017, effective 7.02.2017) The GPS services provider shall transmit to the Customs Agency information system the data under paragraph 12, regardless of the products transported on the transportation vessels, and shall provide online access by the customs authorities to the GPS system for the purposes of monitoring. In case of technical problems, the customs authorities shall be notified immediately at the telephone numbers or e-mails for contact provided by the director of the respective customs office.

(14) (New, SG No. 49/2015, effective 30.06.2015, supplemented, SG No. 13/2017, effective 7.02.2017) The persons who are the owners or users of the means of transportation under paragraph 1 and the transportation vessels under paragraph 6 as well as the providers of GPS services under paragraph 13 shall be responsible for the transmission of the data and the authenticity of the electronically submitted information to the customs authorities.

(15) (New, SG No. 49/2015, effective 30.06.2015) The format of the protocol for transmission of data under paragraph 12 and the technical requirements for the GPS system for monitoring of means of transportation shall be determined by an order of the director of the Customs Agency.

(16) (New, SG No. 49/2015, effective 30.06.2015) The data under paragraph 12 and all events registered by the GPS monitoring system (exit from the pre-set corridor; lost connection with the GPS; receipt of signal from the control sensor; stopped means of transportation for a period exceeding 3 minutes; data from the totalizer of the measuring and control device; fault in the connection between the controller mounted on the means of transportation and a measuring and control device or sensor; switching on/off of the GPS, etc.) shall be stored for a period of no less than 6 months. The customs authorities shall have access to such information at any time.

**Article 108b.** (New, SG No. 110/2013, effective 1.01.2014) (1) (Supplemented, SG No. 2/2016, effective 8.01.2016) For the purposes of implementation of Article 93, paragraph 8 of the Act the transportation of marked energy products and energy products under Article 33, paragraph 1, item 2 of the Act to units or installations of the Bulgarian army the officials, controlling the efficient usage of the army transportation, shall make available to the competent customs office information regarding:

1. (supplemented, SG No. 2/2016, effective 8.01.2016) the units or installations of the Bulgarian army at which marked energy

products and energy products under Article 33, paragraph 1, item 2 of the Act are received and used;

2. (supplemented, SG No. 2/2016, effective 8.01.2016) the army transportation vehicles, used for transportation of marked energy products and energy products under Article 33, paragraph 1, item 2 of the Act from the depots for petroleum, oil and lubricants of the Ministry of Defence to the locations of delivery and consumption by the Bulgarian Army;

3. (supplemented, SG No. 2/2016, effective 8.01.2016) the rules of transportation of marked energy products and energy products under Article 33, paragraph 1, item 2 of the Act, intended for heating of military units/installations of the Bulgarian Army.

(2) (Amended, SG No. 2/2016, effective 8.01.2016) The energy products under paragraph 1 must certainly be accompanied by copies of documents, certifying the charging of the excise duty payable and documents, certifying the purpose of the energy products.

(3) In instances of change of the information under paragraph 1 the officials, controlling the efficient usage of the army transportation, shall notify the customs office within 14 days of the occurrence of the new circumstances.

**Article 108c.** (New, SG No. 49/2015, effective 30.06.2015) (1) (Amended, SG No. 2/2016, effective 8.01.2016) For issuance of a certificate under Article 93, paragraph 8 of the Act a written request shall be submitted in standard form as per Appendix No. 24 to the director of the customs office by domicile of the person who is the owner or user of the vessels for transportation of energy products. The request may also be submitted via electronic means.

(2) Attached to the request under Paragraph 1 shall be a certified copy of a contract with a provider of GPS services , entered into for mounting of a Global Positioning System (GPS) and use of the service "GPS monitoring of means of transportation".

(3) Enclosed to the request under paragraph 2 shall be an express clause on the liability under Article 108a, paragraph 14. The contract shall also contain the requirements under Article 108a, paragraphs 15 and 16.

(4) The Global Positioning System (GPS) shall be installed on the means of transportation in a manner guaranteeing compliance with the requirements under Article 108a, paragraphs 3 and 12. With the view to preventing unauthorised action, the GPS/GSM device shall be secured by the customs authorities by affixing customs seals.

(5) The customs authorities shall check compliance with the requirements for the measuring and control devices under Article 108a, paragraph 6 and the availability of the Global Positioning System (GPS) under paragraph 4. Tests in real time to ascertain compliance shall be conducted.

(6) In the cases under paragraphs 4 and 5 the customs authorities shall draw up a protocol of the ascertained compliance or non-compliance with the requirements set out in Article 108a. Attached to the protocol shall be photos certified by the customs authorities of the mounted measuring and control sensors and devices.

(7) (Amended, SG No. 2/2016, effective 8.01.2016) In the cases of compliance with the requirements and successfully completed tests under paragraph 5, within 14 days from drawing up the protocol under paragraph 6, the director of the customs office shall issue for each separate vessel a certificate of approved vessel for transportation of energy products in a standard form as per Appendix No. 25. The certificate shall be issued in two copies and shall be valid on the territory of the whole country.

(8) (Amended, SG No. 2/2016, effective 8.01.2016) The certificate of approved vessel for transportation of energy products shall be delivered against signature of a representative or proxy of the person under paragraph 1 upon verification of the right for carrying dangerous goods. A certified copy of the certificate shall be kept in the transportation means under paragraph 4 and shall be presented to the customs authorities in case of check.

(9) (Amended, SG No. 2/2016, effective 8.01.2016) In case of change in the circumstances, based on which the request was submitted for issuance of certificate of approval of vessel for transportation of energy products, the persons under paragraph 1 shall notify the customs authorities within 14 days of occurrence thereof and submit any documents required.

(10) (Amended, SG No. 13/2017, effective 7.02.2017) The validity of the certificate of approved vessel for transportation of energy products shall be terminated:

1. at the request of the person referred to in paragraph 1;



2. at the initiative of the customs authorities:

a) upon establishing the facts and the circumstances under Article 93, paragraph 12 of the Act;

b) upon violation of the provisions of Article 93, paragraphs 6 and 7 of the Act and provided that the administrative proceedings have not ended with the conclusion of an agreement;

c) when the transportation vessel has served for committing another violation, established by the customs authorities, provided that administrative proceedings have not ended with the conclusion of an agreement.

(11) (Amended, SG No. 2/2016, effective 8.01.2016) For termination of the validity of the certificate of approved vessel for transportation of energy products the person under paragraph 8 shall submit its copy to the competent customs office. The copies of the certificate shall be destroyed by the customs authorities in his presence and a protocol shall be drawn up therefor.

(12) (Amended, SG No. 2/2016, effective 8.01.2016) In case of loss, damage or destruction of the certificate of approved vessel for transportation of energy products the persons under paragraph 1 shall notify immediately the competent customs office of the reasons and circumstances which caused the occurrence of the respective event. The customs authorities may demand additional information.

(13) (Amended, SG No. 2/2016, effective 8.01.2016) The lost, damaged and destroyed certificates of approved vessel for transportation of energy products shall be deemed invalid and shall be terminated under the terms and procedure of paragraph 11. The competent customs office shall be notified immediately of the loss, damage or destruction of the certificate.

(14) (Amended, SG No. 2/2016, effective 8.01.2016) The Customs Agency shall keep an electronic register of the issued certificates and of the terminated certificates of approved vessel for transportation of energy products, containing at least the following data:

1. certificate number;
2. date of issue of the certificate;
3. customs authority which issued the certificate of registration;
4. name of person;
5. the person's unified identification code;
6. identification data of the transportation means and of the transportation vessel;
7. number and date of the protocols under paragraph 6;
8. details regarding the circumstances under paragraphs 12 and 13;
9. date of termination of the certificate.

(15) The information under paragraph 14, items 1, 2, 3, 4, 6 and 9 shall be published on the official website of the Customs Agency under terms, procedure and format, determined by order of the Director of the Customs Agency.

(16) (Amended, SG No. 2/2016, effective 8.01.2016) The persons which have obtained a certificate of approved vessel for transportation of energy products shall use the technical means under Article 108a, paragraphs 2 and 6 according to their intended purpose within their operating scope, ensuring their availability, proper use and continuous data transmission to the provider of GPS services.

(17) (Amended, SG No. 2/2016, effective 8.01.2016) In case of technical problems or incidents which have occurred during loading, transporting or unloading of energy products under Article 108a, paragraph 1, the competent customs office shall be notified immediately on the telephone numbers or e-mails for contact, provided by the director of the customs office.

(18) (Amended, SG No. 2/2016, effective 8.01.2016, supplemented, SG No. 13/2017, effective 7.02.2017) The seals affixed shall be removed by the customs authorities within 3 days from termination of the validity of the certificate of approved vessel for transportation of marked energy products, unless the person has filed a new written request for issuing a certificate for the

same vessel. A protocol of the actions performed shall be drawn up.

(19) (New, SG No. 13/2017, effective 7.02.2017) A certificate of approved vessel for transportation of energy products shall be terminated by a decision of the head of the competent customs office, taking into consideration the presence or absence of notification under Article 108a, paragraph 13 and under paragraph 17 of this Article. In the case of paragraph 10, item 2 "a", the decision is subject to prior performance.

**Article 108d.** (New, SG No. 49/2015, effective 30.06.2015) (1) (Amended, SG No. 2/2016, effective 8.01.2016) The director of the competent customs office may issue a certificate of approved vessel for transportation of energy products for a means of transport on which a global positioning system (GPS) has been already installed, under the terms and procedure of Article 108a and Article 108c, paragraphs 1 - 8.

(2) Paragraph 1 shall furthermore apply in the cases of Article 108c, paragraph 13.

(3) (New, SG No. 13/2017, effective 7.02.2017) This article shall not apply in case of a request within the time limit under Article 108c, paragraph 18, unless the head of the competent customs office directs otherwise by a decision.

**Article 108e.** (New, SG No. 49/2015, effective 30.06.2015) (1) The written notification under Article 94a, paragraph 4 of the Act shall contain at least the following information:

1. the person's name/company name and unique civil number/unique identification code under BULSTAT;
2. (amended, SG No. 2/2016, effective 8.01.2016) the reasons requiring a change in the place of storage or use of the energy products for heating;
3. date of occurrence of the force majeure;
4. number and date of the document certifying the intended purpose under Article 80a;
5. exact location and quantity of the energy products at the time of notification;
6. identification data about the means of transportation, in case the energy products are moved to a location other than the location specified in the document certifying the intended purpose under Article 80a;
7. other information at the person's discretion.

(2) (Amended, SG No. 2/2016, effective 8.01.2016) A notification under paragraph 1 shall be furthermore given in the cases of force majeure occurrence, which makes the storage or use of energy products for heating dangerous to human life and health or to the environment.

(3) A notification under paragraph 2 shall be given only upon a written order or prescription by a competent authority, and a certified copy thereof shall be attached.

(4) For the purposes of verifying the circumstances under paragraphs 1 and 2, the customs authorities may perform checks or take any other actions as may be necessary to exercise control. A protocol shall be drawn up for the checks performed and for the verified facts and circumstances.

(5) (Amended, SG No. 2/2016, effective 8.01.2016) Upon giving the notifications under paragraphs 1 and 2 or at a later stage, the customs authorities may make written recommendations regarding the storage or use of energy products for heating.

(6) A copy of the protocols under paragraph 4 shall be sent to the Central Customs Directorate of the Customs Agency within 14 days from their drawing up.

### **Section III**

#### **Other restrictions and prohibitions**

**Article 109.** (1) (Supplemented, SG No. 4/2008, amended, SG No. 24/2010, effective 26.03.2010) The excise rate under Article 33, paragraph 1 of the Act shall apply to liquefied petroleum gas (LPG) used for heating (for industrial and household needs) in installations with storage containers (tanks) of a volume of up to 10 m<sup>3</sup> and in the containers for transportation (bottles, cisterns) liquefied petroleum gas (LPG) used for heating (for industrial and household needs) which meet the requirements of the Technical Requirements to Products Act and normative acts concerning the structure and safe exploitation of containers operated under pressure.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013, effective 1.04.2013) After refilling the bottles for transportation of liquefied petroleum gas (LPG), intended for heating (for industrial and household purposes), shall be secured by heat-shrink caps which must be destroyed before use and shall bear the following information:

1. (supplemented, SG No. 4/2008) the logo of the respective authorised warehousekeeper, holding license for operation of a tax warehouse on the grounds of Article 50, paragraph 1 of the Act;

2. the identification number of the tax warehouse where the refilling was carried out;

3. the actual quantity in kilograms of the liquefied gas in the bottle, written as follows: "Net weight .... kg".

(3) (New, SG No. 24/2010, effective 26.03.2010) The bottles for transportation of liquefied petroleum gas (LPG), used as motor fuel, must be marked by a prominent permanent inscription, reading "Motor Fuel".

**Article 109a.** (New, SG No. 25/2013, effective 1.04.2013) The vessels for delivery of natural gas for household needs shall be clearly marked in a prominent spot by a permanent inscription reading "natural gas for household needs".

**Article 110.** (Repealed, SG No. 24/2010, effective 26.03.2010).

**Article 111.** (1) (Amended, SG No. 70/2006, SG No. 4/2008, SG No. 7/2012, effective 24.01.2012, SG No. 110/2013, effective 1.01.2014) When entering into deals with excise goods the persons, which charged the excise duty for the national budget, shall issue a tax invoice, indicating the amount of the excise duty due on a separate line. An invoice shall be issued for every deal concluded, indicating the type and quantity of excise goods, their value, the amount of the excise duty due, the name and BULSTAT code of the contractor and the receiver on the invoice.

(2) (New, SG No. 25/2013, effective 1.04.2013) Outside the cases under paragraph 1 when conducting transactions in excise goods the tax invoice may be issued by the consignee of the delivery or by the person, depositing the goods into the tax warehouse.

(3) (Renumbered from Paragraph 2, SG No. 25/2013, effective 1.04.2013) The original invoice shall be submitted to the receiver under the transaction. The invoice shall be issued in minimum 3 copies.

(4) (Renumbered from Paragraph 3, SG No. 25/2013, effective 1.04.2013) The invoice shall be issued within 5 days from the earlier of the two - the date of transfer of ownership over the goods or the date of payment, including partial payment.

## **Section IV**

**(New, SG No. 24/2010, effective 26.03.2010)**

**Procedure for issuance of authorisations for trading in manufactured tobacco**

**(Title amended, SG No. 16/2011, effective 22.02.2011)**

**Article 112.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 113.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 114.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2013, effective 1.04.2013) Written request must be submitted for obtaining authorisation for trading in manufactured tobacco under Article 90a, paragraph 1 of the Act, in standard form according to Appendix No. 19a, to the director of the customs office by the location of the commercial warehouse or outlet or to the nearest customs office, to which the following documents must be attached:

1. (repealed, SG No. 25/2013, effective 1.04.2013);
2. (repealed, SG No. 25/2013, effective 1.04.2013);
3. (repealed, SG No. 44/2011);
4. (supplemented, SG No. 80/2017, effective 1.01.2018) a declaration that the person is not undergoing insolvency or liquidation proceedings - only in regard to persons, which are not listed in the Commercial Register;
5. (amended, SG No. 16/2011, effective 22.02.2011) a certificate of clear conviction record concerning the circumstances under Article 90a, paragraph 2, item 4, letter "a" of the Act and if the persons are not Bulgarian citizens - a declaration;
6. (amended, SG No. 16/2011, effective 22.02.2011) a declaration concerning the circumstances under Article 90a, paragraph 2, item 4, letter "b" of the Act;
7. (repealed, SG No. 13/2017, effective 7.02.2017);
8. precise address and type of the facility;
9. a document of title or contract for lease of the commercial warehouse or outlet;
10. (supplemented, SG No. 78/2010, effective 5.10.2010) a copy of the authorisation for commissioning of the trading facility into operation or any other document, evidencing its purpose, issued by the respective competent body;
11. certificate of registration of a fiscal device in accordance with Regulation No. H-18 of 2006 on the registration and reporting of sales in commercial outlets using fiscal devices;
12. (amended, SG No. 16/2011, effective 22.02.2011, SG No. 49/2015, effective 30.06.2015, repealed, SG No. 80/2017, effective 1.01.2018);
13. copies of the contracts executed for supply of manufactured tobacco or a list of the suppliers;
14. (repealed, SG No. 25/2013, effective 1.04.2013).

(2) (Repealed, SG No. 16/2011, effective 22.02.2011).

(3) (New, SG No. 25/2013, effective 1.04.2013) The suppliers shall be indicated with their names and UICs in the request under paragraph 1.

**Article 115.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 116.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 117.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 16/2011, effective 22.02.2011) The authorisation for trading in manufactured tobacco shall be issued in standard form in accordance with Appendix No. 19b in duplicate - one copy for the customs office, issuing the authorisation and one for the person, to whom it is issued.

(2) (Repealed, SG No. 16/2011, effective 22.02.2011).

**Article 117a.** (New, SG No. 25/2013, effective 1.04.2013) For the purposes of application of Article 90f, paragraph 1, item 1 of the Act the persons shall submit to the director of the competent customs office a notice in standard form in accordance with Appendix No. 19c.

**Article 117b.** (New, SG No. 13/2017, effective 7.02.2017) (1) In the cases of Article 90b, paragraphs 3 and 4 of the Act the persons authorized to trade in tobacco products, shall provide the following information on its own or otherwise used vehicles:

1. number and date of the authorisation for trade in tobacco products;
2. name and UIC of the person authorized to trade in tobacco products;
3. mark and model of the means of transport;
4. registration number of the means of transport;
5. identification number (VIN) of the means of transport;
6. the owner of the means of transport (name/company name, PIN/UIC);
7. legal grounds on the basis of which the means of transport is used, if it is not own – contract (number and date) and parties to the contract (name/company name, PIN/UIC).

(2) The customs authorities may require other information in relation to the supply of tobacco products, to be provided not later than 3 days.

(3) Copies of the authorization to trade in tobacco products and the document for submission of the information referred to in paragraph 1 to the competent customs office shall be kept in the means of transport.

**Article 118.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

**Article 119.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010) (1) (Supplemented, SG No. 25/2013, effective 1.04.2013, amended, SG No. 2/2016, effective 8.01.2016) The Customs Agency shall keep a public electronic register of the authorisations issued for trading in manufactured tobacco, which shall include:

1. code of the customs office issuing the authorisation;
2. identification number;
3. name of person;
4. type of the unit;
5. code of the customs office by registered office of the person;
6. registered office of the person;
7. UIC of the person;
8. address of the unit;
9. date of submission;
10. termination of the registration.

(2) (Repealed, SG No. 44/2011).

**Article 120.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010, repealed, SG No. 16/2011, effective 22.02.2011).

## **Section V**

**(New, SG No. 24/2010, effective 26.03.2010)**

### **Determination of market price**

**Article 121.** (Repealed, SG No. 8/2007, new, SG No. 24/2010, effective 26.03.2010) For the purposes of implementation of Articles 106a and 107f, paragraph 3 of the Act the market price of goods, confiscated or abandoned in favour of the state, as well as of the carriage, transportation and other means or installations, instrumental or used for perpetrating legal offences, shall be determined under the order of Regulation No. H-9 of 2006 on the order and ways of determining market prices (SG No. 70 of 2006).

## **Section VI**

**(New, SG No. 25/2013, effective 1.04.2013)**

### **Procedure, manner and format of submission of documents via electronic means and on electronic carrier**

**(Title supplemented, SG No. 49/2015, effective 30.06.2015)**

**Article 121a.** (New, SG No. 25/2013, effective 1.04.2013) (1) (Amended, SG No. 13/2017, effective 1.06.2017) Any requests, notifications, applications for excise labels, inventories for return of excise labels/inventories of excise labels subject to discarding, the reports on the excise labels received under the Act and under these Rules, as well as the information under Article 88a of the Act may also be submitted by the individuals via electronic means.

(2) (Supplemented, SG No. 49/2015, effective 30.06.2015) The specific requirements and format for submission via electronic means or on an electronic carrier shall be determined by an order of the director of the Customs Agency.

## **Chapter Seven**

**(Repealed, SG No. 8/2007)**

### **PROVISIONS ON SALE OF GOODS AT DUTY-FREE**

### **RETAIL UNITS AND REPLENISHMENT OF LIQUID FUELS IN THE FREE ZONES**

**Article 122.** (Repealed, SG No. 8/2007).

**Article 123.** (Repealed, SG No. 8/2007).

## **TRANSITIONAL AND CONCLUDING PROVISIONS**

**§ 1.** (Amended, SG No. 25/2013, effective 1.04.2013) The persons that have been granted a license for tax warehouse

management for production and storage based on a request submitted before entry into force of these Rules shall bring their premises for production of excise goods in conformity with the requirements set out in Article 28, paragraph 1, item 3 within 3 months from entry into force of these Rules.

**§ 1a.** (New, SG No. 61/2006) (1) Excise duties paid in regard to goods, received prior to 30.VI.2006 in retail units for duty-free trade, the sale of which would take place after the said date, shall be reimbursed on the legal grounds of § 1(3) of the Transitional and Concluding Provisions of the Excise Duties and Tax Warehouses Act based on a statement-declaration in standard form, in accordance with Annex No. 20, to which the documents under Article 116, paragraph 2, items 1 and 3 shall be attached.

(2) Reimbursement shall take place under terms and procedure, as prescribed in Article 116, paragraphs 2, 3 and 4 and Article 117 - 119.

**§ 1b.** (New, SG No. 70/2006) For refund of excise duty paid according to § 2a of the transitional and final provisions of the Excise Duties and Tax Warehouses Act a request for refund in the form as provided for in Appendix No. 21 shall be submitted.

**§ 2.** These Rules are issued on the grounds of § 4 of the transitional and concluding provisions of the Excise Duties and Tax Warehouses Act.

**§ 3.** These Rules shall come into force on 1 July 2006 except for the provisions of Articles 27 - 37, which shall come into force from the promulgation of these Rules in the State Gazette and shall repeal the Rules on the Implementation of the Excise Duties Act (promulgated in the State Gazette No. 16 of 1999; amended and supplemented, Nos. 55 and 80 of 1999, No. 4 of 2000, No. 12 of 2001, Nos. 21 and 58 of 2002, No. 33 of 2003, Nos. 14, 16, 58 and 97 of 2004; corrected, No. 101 of 2004; amended and supplemented, No. 8 of 2005 and No. 9 of 2006).

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RULES to Amend and Supplement  
the Rules on Implementation of the  
Excise Duties and Tax Warehouses Act  
(SG No. 8/2007)

.....  
§ 76. Everywhere in the appendices the word "BULSTAT" shall be replaced by "UIC".

TRANSITIONAL AND CONCLUDING PROVISIONS  
to the Rules to Amend and Supplement  
the Rules on Implementation of the Excise  
Duties and Tax Warehouses Act  
(SG No. 33/2007)

§ 3. (1) For the quantities of energy surpluses, referring to tax periods from the 1st of January 2007 up to the entry into force of these rules of implementation, the persons under Article 57a shall issue excise credit notifications according Article 80,

paragraph 8 within the 31st of May 2007 deadline.

(2) The quantities of energy surpluses according paragraph 1 shall be certified with an acceptance certificate according Article 80, paragraph 9 for every tax period from the 1st of January to the entry into force of these rules of implementation.

(3) The acceptance certificates under paragraph 2 shall be extended by the electro-energetic operator to the persons under Article 57a of the Act within the 10th May 2007 deadline.

§ 4. (1) The persons, who up to 31st of May 2007 inclusive, have submitted a request according Article 14, paragraph 1 for issuance of a certificate for an excise exempt end user of coke and/or coals, on the basis of which have received a certificate for an excise exempt end user of coke and/or coals, shall have the rights and obligations of excise exempt end users and for the period from 1st of January to the issuance of the certificate, provided for the used in production coke and coals Article 24, paragraph 2 of the Act is applied.

(2) In the cases under paragraph 1 the excise paid shall be refunded according the provisions of Article 27 of the Act.

## TRANSITIONAL AND CONCLUDING PROVISIONS

to the Rules to Amend and Supplement the Rules on

Implementation of the Excise Duties and Tax Warehouses Act

(SG No. 28/2009, effective 14.04.2009)

§ 33. The validity term of the issued authorisations for receipt of specific quantities of excise goods, under excise duty deferred payment arrangement, by provisionally registered consignees shall be 30 days as from the entry into force of these Rules.

§ 34. These Rules shall enter into force on the date of their promulgation in the State Gazette.

RULES to Amend and Supplement

the Rules on Implementation of the

Excise Duties and Tax Warehouses Act

(SG No. 24/2010, effective 26.03.2010)

.....

§ 112. Throughout the text of the rules the words "central customs directorate" shall be replaced by "Central Customs Directorate".

§ 113. (Effective 1.04.2010 - SG No. 24/2010) Throughout the text of the rules and the appendices hereto the words "registered trader", "the registered trader", "a registered trader" and "registered traders" shall be replaced respectively by "registered consignee", "the registered consignee", "a registered consignee" and "registered consignees"; the words "unregistered traders", "an unregistered trader", "the unregistered trader" and "unregistered trader" shall be replaced respectively by "provisionally registered consignees", "the provisionally registered consignee", "a provisionally registered consignee" and "provisionally registered consignee" - as of 01 April 2010.

## Transitional and Concluding Provisions

§ 114. Persons under Article 73, paragraph 1 shall be obliged to introduce the system for electronic counting and identification for the purposes of reporting, performed by them under Article 73, paragraph 3, within six months of entry into force of these



rules.

§ 115. The rules shall enter into force as of the date of their publication in State Gazette, with the exception of § 113, which shall enter into force as of 01 April 2010.

RULES to Amend and Supplement  
the Rules on Implementation of the  
Excise Duties and Tax Warehouses Act  
(SG No. 78/2010, effective 5.10.2010)

.....

§ 45. Throughout the text of these Rules and of the appendices thereto the phrase "current certificate of entry on the commercial register" shall be replaced by "current certificate of good standing".

RULES to Amend and Supplement  
the Rules on Implementation of the  
Excise Duties and Tax Warehouses Act  
(SG No. 44/2011)

.....

§ 18. Throughout these Rules and the appendices hereto the phrases "accompanying administrative document", "accompanying administrative document or", "accompanying administrative document/", "/the accompanying administrative document", "the accompanying administrative document/", "accompanying administrative documents/", "/the accompanying administrative documents", "the accompanying administrative document" and "AAD/" shall be deleted.

RULES to amend and supplement  
the Rules on Implementation of the  
Excise Duties and Tax Warehouses Act  
(SG No. 25/2013, effective 1.04.2013)

.....

Supplementary provisions

§ 146. Throughout these Rules and the appendices hereto the words "application", "the application" and "applications" shall be replaced respectively by "request", "the request" and "requests".

§ 147. Throughout these Rules and the appendices hereto the phrases "the applicants" and "the applicant" shall be replaced respectively by "persons, having submitted the request" and "the person, having submitted the request".

Concluding provision

§ 148. These Rules shall enter into effect on 1 April 2013, except for § 40, item 3, § 41, item 3, § 53, § 65 and § 72, which shall enter into effect on 1 July 2013.

RULES to Amend and Supplement  
the Rules on Implementation of the  
Excise Duties and Tax Warehouses Act  
(SG No. 110/2013, effective 1.01.2014)

.....  
Supplementary Provision

§ 29. Throughout the text of these Rules the phrase "national budget" shall be replaced by the phrase "state budget".

Transitional and Concluding Provisions

§ 30. By 1 April 2014 at the latest the authorised warehousekeepers, who have provided security in the form of a bank guarantee, shall bring the same into conformity with § 27 of the Rules.

§ 31. These Rules shall enter into effect as of 1 January 2014, except for § 8, § 10 and § 17, which shall enter into force as of 1 April 2014.

TRANSITIONAL AND CONCLUDING PROVISIONS

to the Rules to Amend and Supplement the Rules on  
Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 49/2015, effective 30.06.2015)

§ 59. Everywhere in the Rules the words "Ordinance No. 3 of 2010 on the specific requirements and control exercised by customs authorities over devices for measurement of excise goods" shall be replaced by "Ordinance No. H-1 of 2014 on the specific requirements and control exercised by customs authorities over devices for measurement and control of excise goods".

§ 60. The persons shall give a notification under Article 52a in the cases of blending of biofuels with petroleum-based fuels with excise duty paid, property of the State Reserve and War-time Stocks State Agency, with the view of bringing them into conformity with the requirements of the Energy from Renewable Sources Act until their full depletion. A copy of the contract certifying sale of fuels by the State Agency State Reserve and War-Time Stocks and a copy of document, certifying the charging and payment of excise duty shall be attached to the notification.

§ 61. Certificates of approved vessels for transportation of marked energy products, which have been issued before entry into force of these Rules, shall be re-issued ex officio by the customs authorities not later than 1 September 2015. The owners and users of approved vessels for transportation of marked energy products shall execute annexes or new contracts under Article 108a, paragraph 2 within three months from entry into force of these Rules and a certified copy thereof shall be submitted to the competent customs office.

§ 62. By 1 September 2015 the notification under Article 49, paragraph 6 may be submitted at the e-mails published on the website of the Customs Agency.

§ 63. These Rules shall enter into force on the day of their promulgation in the State Gazette, except for § 4, § 12 in relation to Article 49, paragraph 9, § 20, and § 25, which shall enter into force on 1 September 2015.

TRANSITIONAL AND CONCLUDING PROVISIONS

to the Rules to Amend and Supplement the Rules on  
Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 2/2016, effective 8.01.2016)

§ 93. The reports on received excise labels to be submitted under Article 68a for the last two quarterly periods of 2015 shall be prepared and submitted by the authorised warehousekeepers in accordance with the hitherto applicable procedure.

§ 94. These Rules shall enter into force on the day of their promulgation in the State Gazette, except for § 24, § 30, item 2, § 86, item 1, and § 88, which shall enter into force on 1 July 2016.

RULES to Amend and Supplement  
the Rules on Implementation of the  
Excise Duties and Tax Warehouses Act  
(SG No. 13/2017, effective 7.02.2017)

.....  
§ 39. Anywhere in the Rules the words "certificate of presence or absence of tax liabilities and liabilities for compulsory social insurance contributions" shall be deleted.

Transitional and Final Provisions

§ 40. Issued prior to the entry into force of this regulation guarantees in the form of a bank guarantee shall continue to have effect until the expiration of their term or until their change.

§ 41. These Rules shall enter into force on the day of its promulgation in the State Gazette with the exception of the provisions of § 6, 7, 13, 14 and 29, which shall enter into force from 1 June 2017, and the provision of § 23, which shall enter into force from 1 August 2017.

TRANSITIONAL AND CONCLUDING PROVISIONS

to the Rules to Amend and Supplement the Rules on  
Implementation of the Excise Duties and Tax Warehouses Act  
(SG No. 80/2017, effective 1.01.2018)

.....

§ 15. (Effective 6.10.2017 - SG No. 80/2017) The methods set out in Commission implementing Regulation (EC) No. 162/2013 of 21 February 2013 amending the annex to Council Regulation (EC) No. 3199/93 concerning the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (OB, L 49 of 22 February 2013) are recognised until 31 December 2017.

§ 16. These Rules shall enter into force on 1 January 2018 with the exception of § 1, which shall enter into force on 1 August 2017 and § 15 which shall enter into force as of the day of their publication in State Gazette.

**Appendix No. 1**

to Article 4a, Paragraph 2

(New, SG No. 8/2007,

amended, SG No. 4/2008, effective 1.01.2008,

SG No. 24/2010, effective 26.03.2010,

SG No. 44/2011)

EUROPEAN COMMUNITY

CERTIFICATE OF EXEMPTION FROM EXCISE DUTY

(Council Directive 2008/118/EC – Article 12(1))

Registration No

1. Organization/ Physical Person

Name .....

Street and number .....

Postal code place .....

(Host) Member state.....

2. COMPETENT AUTHORITY FOR AUTHENTICATION

(Name, address and telephone number.)

.....

3. DECLARATION FROM ORGANIZATION OR PERSON- RIGHT-HOLDER

The Organization or the Person<sup>1</sup> declares herewith, that:

(a) the goods, indicated in cell 5 are intended<sup>2</sup>

? for official use by	? for private use by
? foreign diplomatic mission	? member of a foreign diplomatic mission
? foreign consular representation	? member of a foreign consular representation
? international organizations	? member of an international organization
? armed forces of a state, Party to the North Atlantic Treaty Organisation (NATO force)	.....
	(Name of the Organization) (see cell 4)

(b) the goods, described in cell 5, comply with the conditions and restrictions, applicable at exemption in the host member state, named in cell 1 and

(c) the above noted information shall be given in good faith The Organization or the person undertakes herewith to pay to the Member state, from which the goods are forwarded, the excise duty payable in the case the goods do not comply with the conditions for exemption or are not used for the purpose indicated.

Place, date	.....
	Name and status of the signing person
	.....
	Signature

4. STAMP OF THE ORGANIZATION

(in case of exemption for private use )

.....

Name and status of the signing person

Signature

.....

place, date

5. Description of the goods for which exemption of excise duty is requested

A. Data for the licensed warehouse keeper

(1) Name and address .....

(2) Member state .....

(3) Excise No. ....

(optionally)

B. Data about goods

No	Detailed description of the goods <sup>(3)</sup> (or reference to the attached order document)	Quantity or number	Value with excise duty excluded		Currency
		Total amount			

6. CONFIRMATION BY THE COMPETENT AUTHORITY OF THE HOST MEMBER STATE

The consignment of goods, described in cell 5 corresponds

? completely

? to the quantity .....(number) <sup>(4)</sup>

on the conditions for exemption of excise duty

.....

Place, date

.....

Name and status of the signing person

.....

Signature

7. Permission for exemption from authentication (in case of exemption for official use)

With letter No..... from.....on

(reference to the file) (date)

..... is permitted by

(name of the right-holding organization)

.....exemption from authentication in Cell 6.

(name of competent authority in the host member state )

.....

Name and status of the signing person

.....

Signature

.....

Place, date

(Stamp)

- (1) Strike out the unnecessary
- (2) A cross is placed in the relevant box.
- (3) The unnecessary space is crossed out
- (4) Goods, which are not liable to exemption from excise duty shall be crossed out in Cell 4.

**Explanatory notes**

1. This certificate shall be used as a authentication of the licensed warehouse operator for exemption from payment of excise duty for consignments of goods, addressed for

organizations/ persons- right-holders, mentioned in Art. 23, paragraph 1 of Council Directive 2008/118/EC of 16 December 2008. Therefore, a certificate shall be issued for every licensed warehouse operator. The licenses warehouse operator shall be except that bound to preserve this certificate in his documentation according the legislative provisions, applicable in his Member state.

2. (a) (Amended, SG No. 4/2008, SG No. 44/2011) The general specification of the paper to be used is set out in the Official Journal of the European Community No C 164 of 01.07.1989. For all copies white paper sized 210 mm x 297 mm with maximum deviation for length minus 5 mm and plus 8 mm shall be used.

The certificate for excise duty exemption shall be issued in 2 copies:

Copy 1. shall be kept by the forwarder.

Copy 2. shall accompany the excisable goods, in regard to which the certificate was issued.

(b) Any unused space in cell 5.B shall be crossed out so as to preclude any additional entries.

(c) (Amended, SG No. 4/2008) The document must be filled out legibly and indelibly. No deletions or corrections shall be made. The document shall be completed in a language, recognized by the host Member State.

(d) If the description of goods (cell 5. B of the certificate) refers to a document for purchase, completed in a language, different from the understandable for the receiving Member state, the organization or the person, to which excise duty exemption is permitted, shall attach a translation.

(d) On the other hand, if the certificate is completed in a language, non- understandable for the Member state of the licensed warehouse operator, the organization or the person, to which excise duty exemption is permitted, shall be obliged to attach a translation to the information, referred to the goods in cell 5.B.

(e) Understandable language shall mean one of the officially used languages in the Member state or every other official language of the Community, which the Member state declares could be used for this purpose.

3. With the declaration envisaged in cell 3 of the certificate the organization or the person, to which excise duty exemption is permitted, shall make available the necessary information for review of the request for exemption in the member state of destination.

4. By authenticating in cell 4 of the certificate the organization verifies the data in cells 1 and 3(a) of the document and certifies that the person, who may be exempt from excise duty, is a member of its staff.

5. (a) The reference to the order document (cell 5.B of the certificate) shall contain at least the date and the number of the order. The order document shall contain all the elements, indicated in cell 5 of the certificate. In the case the certificate should be authenticated by the competent authority of the receiving Member state, the order document should also be authenticated.

(b) The indication of the excise number of the licensed warehouse operator in the manner, as provided in Art. 15(a), paragraph 2 (a) of Council Directive 2008/118/EC of 16 December 2008 shall be mandatory.

(c) The currencies should be indicated by a three letters code according the international standard ISODIS4127, established by the International Organization for Standardisation.

6. The above noted declaration of the right-holding organization or person should be authenticated in cell 6 with the stamp of the competent authority of the receiving member state. This authority may give its consent coordinated with another authority of its Member state.

In order to simplify the procedure the competent authority may permit the right-holding organization not to stamp in case of exemption for official use. The organization, which has the right of excise duty exemption should mention this exemption from duty in cell 7 of the certificate.

#### **Appendix No. 1a**

to Article 6b, Paragraph 1

(New, SG No. 70/2006,

renumbered from Appendix No. 1, SG No. 8/2007,

amended, SG No. 24/2010, effective 26.03.2010,

SG No. 25/2013, effective 1.04.2013,





			SAD for imports	D for imports	oic or consignee under SAD for imports	oic or consignee under SAD for imports		chase invoice or SAD for imports					on purchase invoice or SAD for imports		excise duty	evidencing the levying of excise duty			measurement based on data in the purchase invoice or SAD for imports		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	26
Total excise duty amount:																					

In words: .....

I enclose hereto the documents required under Art. 8, paragraph 3 of RIEDTWA.

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct.

I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

**Appendix No. 2**  
to Article 9, Paragraph 4  
(Amended, SG No. 70/2006,  
SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013,  
SG No. 49/2015, effective 30.06.2015)

Incoming No..... Date .....

Territorial Customs Office .....

Details of the applicant

UIC .....

Business name .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Details of bank account, to which the refund amount is to be transferred: Commercial bank .....

Bank code (BIC) ..... IBAN .....

REQUEST

for refund of excise duty pursuant to Art. 22, paragraph 4 of EDTWA

No	Data on the alcohol and alcoholic beverages purchased										Data on the e-EDD				Alcohol and alcoholic beverages used				Activities performed			
	Excise product code	CN code	Number of purchase invoice or SA D for imports	Date of purchase invoice or SA D for imports	UIC of issuer of the purchase invoice or SA D for imports	Name of issuer of the purchase invoice or SA D for imports	Unit of measurement	Alcohol quantity based on purchase invoice or SA D for imports	Alcoholic strength	Unique control number	Date	Quantity of purchase alcohol based on purchase invoice or SA D for imports	Excise duty rate	UI of the person levying the excise duty	No and date of the document, evidencing the levying of excise duty	Activity type	Unit of measurement	Number of activities performed for the type	Quantity of alcohol input per product specified in units of measurement based on data in the purchase invoice or SA D for imports	Amount of excise duty, subject to refund		
1	2	3	4	5	6	7	8	9	10	11	12	13	15	16	17	18	19	20	21	22	23	
Total excise duty amount:																						

In words: .....

I enclose hereto the documents required under Art. 8, paragraph 3 of RIEDTWA.

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....





State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Details of bank account, to which the refund amount is to be transferred: Commercial bank .....

Bank code (BIC) ..... IBAN .....

**REQUEST**

for refunding/deducting excise duty pursuant to Art. 27, paragraph 1 of EDTWA

On the grounds of Art. 27, paragraph 1 of EDTWA I am requesting refund/deduction of unduly paid (refundable) excise duty in the amount of ..... (BGN)

In words .....

Reasons for requesting the refund..... (blank field)

I am attaching the following information to the request:

No	Data on the excise goods												Data on the payment order and on the e-EDD								Amount of unduly paid or refundable excise duty
	Excise product code	CN code	Number of purchase invoices or SA D for imports	Date of purchase or SA D for imports	UI of issuer of the purchase invoice or SA D for imports	Name of issuer of the purchase invoice or SA D for imports	Unit of measurement	Quantity based on purchase invoice or SA D for imports	Tax base according to purchase invoice or SA D for imports	Excise duty rate	Price incl. excise duty/y/month of excise duty based on SA D	No of payment order	Date of the payment order	Order number of the payment order	Date of receipt of the amount on the account of the customer's office	Figure of the amount on the payment order	Grounds for payment	Unique control number	Date		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Total excise duty amount:																					

I am attaching the following documents: .....

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct.

I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp:  
.....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

\*\* Field reserved for Customs Office use.

**Appendix No. 3**

to Article 14, Paragraph 1  
(Amended, SG No. 8/2007,  
SG No. 24/2010, effective 26.03.2010,  
SG No. 78/2010, effective 5.10.2010,  
SG No. 16/2011, effective 22.02.2011,  
supplemented, SG No. 44/2011,  
amended, SG No. 25/2013, effective 1.04.2013,  
SG No. 2/2016, effective 8.01.2016,  
SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. ....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE .....

Date .....

REQUEST

for issuance of certificate of excise-exempt end user

by .....,

represented by .....,

Personal Number/Alien's Identity Number.....

UIC .....

Seat and registered address

State ..... Region .....

Municipality ..... City/town/village.....

Postal Code ..... street ..... number .....

Telephone ..... Mobile .....

Fax ..... E-mail .....

Website .....

Correspondence address

State ..... Region .....

Municipality ..... City/town/village.....

Postal Code ..... street ..... number .....

Telephone ..... Mobile Fax .....

E-mail .....

Website .....

Contact person: .....

Telephone ..... Mobile .....

Fax ..... E-mail .....

Website .....

On the grounds of Art. 24a, paragraph 4 of the Excise Duties and Tax Warehouses Act (EDTWA)

I hereby request the issuance of a certificate of excise-exempt end user.

Pursuant to the requirements of Art. 24a, paragraph 5 of EDTWA I am providing the following information:

1. Precise location of the unit where the ethyl alcohol denatured by a special method or the energy products will be received and used:

2. Purposes for which the ethyl alcohol denatured by a special method or the energy products will be used:

*(Describe the purposes for which ethyl alcohol denatured by a special method under Art. 22, paragraph 2 of the Act or energy products under Art. 24, paragraph 2, items 1 - 5 of the Act will be used)*

3. Commercial names and CN codes of the ethyl alcohol denatured by a special method or the energy products that will be used:

4. Annual projected quantities of ethyl alcohol denatured by a special method or energy products, which will be received and used – by type of activity, and for energy products – by type of energy products as well:

5. Stock records to be kept by the end user – by type of activity, and for energy products – by type of energy product as well:

6. Maximum output capacity:

7. Maximum warehousing capacity for receipt of excise goods (ethyl alcohol denatured by a special method or energy products):

8. Commercial names and CN codes of the goods manufactured, types and volumes of final commercial packages of the goods manufactured (if possible to indicate):

9. Annual projected quantities of goods manufactured by intended use – for sale on the country's territory, for export or for another Member State:

10. Description of the special method for denaturing of ethyl alcohol:

I am attaching, in accordance with Art. 24a, paragraph 6 of EDTWA, the following documents:

1. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
2. certificate of clear conviction record concerning the circumstances under Art. 24a, paragraph 3, item 3, letter "a" of the Act and if the persons are not Bulgarian citizens – a declaration;
3. declaration concerning the circumstances under Art. 24a, paragraph 3, item 3, letter "b" of the Act;
4. (repealed, SG No. 80/2017, effective 1.01.2018);
5. (repealed, SG No. 13/2017, effective 7.02.2017);
6. plan of the facility with indication of its location and of the purpose of premises and equipment;
7. document of title or contract for lease of the facility;
8. copy of the authorization for commissioning of the facility into operation;
9. list of suppliers;
10. license, permit or registration for conducting the business in which the ethyl alcohol denatured by a special method or the energy products are to be used, where required by law;

11. technological flowchart of the production process, consumption rates, maximum values of technological losses, technical specification, and in the cases of co-generation of heat and electricity consumption rates shall include separate data about the quantity of energy products used for generation of heat and quantity of energy products used for generation of electricity;

12. documents issued on the grounds of an approved and publicly accessible standard (Bulgarian, international, European) pursuant to the National Standardisation Act;

13. license for electricity generation, issued under the procedure of the Energy Act.

Date: \_\_\_\_\_ Signature and stamp: .....

*Note.* The person shall fill out this information separately for every individual unit where energy products will be received, stored and used.

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 3a**

to Article 16, Paragraph 1

(New, SG No. 25/2013, effective 1.04.2013,

amended and supplemented, SG No. 2/2016, effective 8.01.2016)

REPUBLIC OF BULGARIA	
MINISTRY OF FINANCE	
THE CUSTOMS AGENCY	
TERRITORIAL CUSTOMS OFFICE	
.....	
CERTIFICATE OF EXCISE-EXEMPT END USER	
№ .....	
On the grounds of request submitted under incoming No ..... of ..... and on the grounds of Article 24b of the Excise Duties and Tax Warehouses Act this certificate of excise-exempt end user is issued to .....,	
represented by .....,	
UIC: .....	
Seat and registered address	
State..... Region ..... Municipality ..... City/town/village .....	
Postal Code ..... street ..... number .....	
Location of the unit where the ethyl alcohol denatured by a special method or the energy products will be received and used	
State..... Region ..... Municipality ..... City/town/village .....	
Postal Code ... street ..... number .....	
Commercial names of the ethyl alcohol denatured by a special method or the energy products, which are to be obtained and used	CN code







1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	product code		reference of purchase invoice or SA D for imports	purchase invoice or SA D for imports	number of the purchase invoice or SA D for imports	measure of the purchase invoice or SA D for imports		based on purchase invoice or SA D for imports	according to purchase invoice or SA D for imports	duty rate	control number		of goods exported based on the sale invoice or SA D for exports		the persons, which levied and paid the excise duty	date of the document, evidencing the levying of excise duty		duty, subject to refund
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total excise duty amount:																		

In words: .....

I enclose hereto the documents required under Art. 23, paragraph 2 of RI EDTWA.

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

**Appendix No. 4a**  
to Article 26a, Paragraph 2  
(New, SG No. 70/2006,  
repealed, SG No. 24/2010, effective 26.03.2010)

**Appendix No. 4b**  
to Article 23a, Paragraph 1  
(New, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

Incoming No..... Date .....

Territorial Customs Office .....

Details of the applicant

UIC .....

Business name .....

Seat and registered address

State..... Region ..... Municipality .....

City/town/village ..... Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality .....

City/town/village ..... Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Details of bank account, to which the refund amount is to be transferred: Commercial bank .....

Bank code (BIC) ..... IBAN .....

REQUEST

for refund of excise duty pursuant to Art. 26, paragraph 2 of EDTWA

No	Excise goods purchased or imported											Data on the e-EDD		Excise goods exported				Amount of excise duty, subject to refund
	Excise product code	CN code	Number of purchase invoice or SA D for imports	Date of purchase invoice or SA D for imports	UIC of issuer of the purchase invoice or SA D for imports	Name of issuer of the purchase invoice or SA D for imports	Unit of measurement	Quantity based on purchase invoice or SA D for imports	Tax base according to purchase invoice or SA D for imports	Excise duty rate	Unique control number	Date	Quantity of goods exported based on the sale invoice or SA D for exports	Tax base	UIC of the persons, which levied and paid the excise duty	No and date of the document, evidencing the levying of excise duty		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total excise duty amount:																		

In words: .....

I enclose hereto the documents required under Art. 23, paragraph 2/Art. 23b, paragraph 1 of RIEDTWA.

.....  
I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp:  
.....

\* This form shall certainly be typed and submitted on magnetic carrier. The values shall be shown in Levs and stotinki.

**Appendix No. 4c**  
to Article 26h, paragraph 2  
(New, SG No. 110/2013, effective 1.01.2014,  
supplemented, SG No. 49/2015, effective 30.06.2015)

Incoming No. №

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE.....

**NOTICE**

concerning receipt of tobacco refuse, which remains outside the scope of Article 12, paragraph 1, item 2 of the Excise Duties and Tax Warehouses Act

by.....

represented by.....

PIN/Alien's ID No..... ,

UIC..... ,

Seat and registered address:

State ..... Region ..... Municipality..... City/town/village..... Postal Code.....

Street ..... Number .....

Telephone ..... Mobile ..... Fax.....

E-mail..... Web address.....

Correspondence address:

State ..... Region ..... Municipality..... City/town/village..... Postal Code.....

Street ..... Number.....

Telephone ..... Mobile ..... Fax.....

E-mail..... Web address.....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail..... Web address.....

In connection with the requirements of Article 26h, paragraph 1 of RIEDTWA I am making available to

you the following information:

1. ....

*(date of dispatch of the refuse under Article 26h, paragraph 1, item 1 from the other Member State)*

2. ....

*(description of the itinerary from the Member State of dispatch to the Republic of Bulgaria)*

3. ....

*(description of the refuse under Article 26h, paragraph 1 and the quantity thereof)*

4. ....

*(name/business name and address of the consignor and carrier)*

5. ....

*(location of receipt and unloading of the refuse under Article 26h, paragraph 1 in the territory of this country)*

6. ....

*(date, by which the refuse under Article 26h, paragraph 1 must be received and unloaded in the territory of this country)*

7. ....

*(intended purpose of the refuse under Article 26h, paragraph 1)*

8. ....

*(name/business name and address of the person, who is to perform the respective activity under Article 12, paragraph 4 of the Act)*

I am attaching to the notice the following:

.....

*((copy of contract with the person, who is to perform the respective activity under Art. 12, paragraph 4 of the Act, any other document, certifying the intended purpose, the type, make and registration numbers of the vehicles to be used for transportation of tobacco refuse, as well as other documents, relevant to the notice, at the person's discretion)*

*(name, signature, stamp)*

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovskist, Sofia.

**Appendix No. 4d**  
to Article 26i, paragraph 1  
(New, SG No. 110/2013, effective 1.01.2014,  
amended, SG No. 28/2014, effective 28.03.2014)

Incoming No. №...

TO  
THE DIRECTOR OF

Date.....

DECLARATION

concerning import of tobacco refuse, which remains outside the scope of Art.12, paragraph 1, item 2 of the Excise Duties and Tax Warehouses Act

by

..... ,

represented by

..... ,

PIN/Alien's ID No..... ,

UIC.....

Seat and registered address:

State ..... Region ..... Municipality ..... City/town/village ..... Postal Code .....

Street ..... Number .....

Telephone ..... Mobile..... Fax .....

E-mail..... Web address .....

Correspondence address:

State ..... Region..... Municipality ..... City/town/village ..... Postal Code .....

Street ..... Number .....

Telephone ..... Mobile..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile..... Fax.....

E-mail ..... Web address .....

In connection with the requirements of Art. 26i, paragraph 1 of RIEDTWA I am making available to you the following information:

1. ....

*(customs declaration No)*

2. ....

*(location of receipt and unloading of the refuse under Art.26i, paragraph 1 in the territory of this country)*

3. ....

*(intended purpose of the refuse under Art.26i, paragraph 1)*

4. ....

*(name/business name and address of the person, who is to perform the respective activity under*

Art. 12, paragraph 4 of the Act)

5. ....

(description of the refuse under Art.26i, paragraph 1 and the quantity thereof)

I am attaching to the declaration the following:

.....

*(copy of contract with the person, who is to perform the respective activity under Art. 12, paragraph 4 of the Act, any other document, certifying the intended purpose, as well as other documents, relevant to the declaration, at the person's discretion)*

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 4e**

to Article 26j, paragraph 2

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

amended, SG No. 28/2014, effective 28.03.2014,

amended and supplemented, SG No. 49/2015, effective 30.06.2015)

Incoming No. №...

TO

Date.....

THE DIRECTOR OF  
CUSTOMS HOUSE.....

**NOTICE**

by persons under Article12, paragraph 5, item 1 and 4 of the Excise Duties and Tax Warehouses Act

..... ,

represented

by..... ,

PIN/Alien's ID No .....

UIC..... ,

TWIN.....

Seat and registered address:

State ..... Region ..... Municipality .. City/town/village..... Postal Code

.....

Street .....

Number

.....

Telephone.....

Mobile .....

Fax

.....

E-mail.....

Web

address



.....  
Correspondence address:

State ..... Region ..... Municipality .. City/town/village..... Postal Code  
.....

Street ..... Number  
.....

Telephone ..... Mobile .....  
Fax.....

E-mail..... Web address  
.....

Contact ..... person:  
.....

Telephone ..... Mobile .....  
Fax.....

E-mail ..... Web address  
.....

Address of the tax warehouse or unit, where the tobacco waste is generated or of the unit of a person  
under Article12, paragraph 1, item 2 of the Act:  
.....

In connection with the requirements of Article 26j, paragraph 2 of RIEDTWA I am making available to  
you the following information:

1. ....

*(description of the refuse under Article26j, paragraph 1 and the quantity thereof)*

2. ....

*(name/business name and address of the carrier)*

3. ....

*(location of receipt and unloading of the refuse under Article26j, paragraph 1 in the territory of  
this country)*

4. ....

*(date, by which the refuse under Article26k, paragraph 1 must be received and unloaded in the  
territory of this country)*

5. ....

*(intended purpose of the refuse under Article26j, paragraph 1)*

6. ....

*(name/business name and address of the person, who is to perform the respective activity under  
Article 12, paragraph 4 of the Act)*

I am attaching to the notice the following:  
.....  
.

*(copy of contract with the person, who is to perform the respective activity under Article 12, paragraph 4 of the Act, any other document, certifying the intended purpose, the type, make and registration numbers of the vehicles to be used for transportation of tobacco refuse as well as other documents, relevant to the notice, at the person's discretion)*

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovskist, Sofia.

**Appendix No. 4f**  
to Article 26k, paragraph 2  
(New, SG No. 110/2013, effective 1.01.2014,  
amended, SG No. 28/2014, effective 28.03.2014,  
supplemented, SG No. 49/2015, effective 30.06.2015)

Incoming No. №...

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE.....

Notice of destruction of tobacco refuse under Art. 12, paragraph 4 of the Excise Duties and Tax Warehouses Act (EDTWA)

UIC .....

AWIN .....

TWIN .....

Address of the tax warehouse/unit, where the refuse is stored:  
.....

State ..... Region ..... Municipality ..... City/town/village ..... Postal Code .....

Street ..... Number .....

Telephone ..... Mobile ..... Fax .....

E-mail..... Web address .....

Seat and registered address:

State ..... Region..... Municipality ..... City/town/village ..... Postal Code .....

Street ..... Number .....

Telephone ..... Mobile..... Fax .....

E-mail..... Web address  
.....

Correspondence address:

State ..... Region..... Municipality..... City/town/village ..... Postal Code  
.....

Street .....  
Number.....

Telephone ..... Mobile..... Fax  
.....

E-mail..... Web address  
.....

Contact ..... person:  
.....

Telephone ..... Mobile ..... Fax  
.....

E-mail..... Web address  
.....

With the view to apply the provisions Art. 12, paragraph 4, item 1 of EDTWA I am submitting a notice of  
destruction of tobacco refuse and I am providing to you  
the following information:

1. (Amended, SG, No. 28/2014, effective 28.03.2014) Type and quantity of tobacco refuse:  
.....  
.....

*(refuse shall be indicated by its particle sizes in mm, its trade name, product code and quantities,  
expressed in the unit of measurement under Art. 29, paragraph 2 of the Act)*

2. Address and type of the unit, where the tobacco refuse is to be destroyed: .....

3. Authorisation for activities involving waste under the Waste Management Act.....  
.....  
.....

4. (Amended, SG, No. 28/2014, effective 28.03.2014) Manner of destruction of tobacco refuse under paragraph 26k,  
paragraph 1 .....  
.....  
.....

5. (Repealed, SG No. 28/2014, effective 28.03.2014,new, SG No. 49/2015, effective 30.06.2015)  
Type, make and registration numbers of the means of transport to be used for transportation of tobacco  
refuse  
.....  
.....

*(name, signature, stamp)*

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovskist, Sofia.

**Appendix No. 4g**  
to Article 26k, paragraph 8  
(New, SG No. 28/2014, effective 28.03.2014)

Incoming No. № ..... TO  
Date ..... yr. THE DIRECTOR OF  
..... CUSTOMS HOUSE

STATEMENT-DECLARATION

regarding the quantities of tobacco refuse, used for production of briquettes and pellets in the month of .....

from .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

TWIN.....

Seat and registered address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... streetNumber .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Address of the tax warehouse or unit, where the tobacco waste is generated or of the unit of the person under Art. 12, paragraph 4, item 1 of the Act:  
.....

In connection with the requirements of Art. 26k, paragraph 8 of RIEDTWA I am making available to you the following information:

1. Quantity of tobacco processed in the month of .....

2. Quantity of briquettes/pellets .....

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: Sofia

47 G. S. Rakovski st.

**Appendix No. 5**

to Article 27, Paragraph 1  
(Amended, SG No. 4/2008, effective 1.01.2008,  
SG No. 24/2010, effective 26.03.2010,  
SG No. 78/2010, effective 5.10.2010,  
SG No. 44/2011, SG No. 7/2012, effective 24.01.2012,  
SG No. 25/2013, effective 1.04.2013,  
SG No. 49/2015, effective 30.06.2015,  
supplemented, SG No. 2/2016, effective 8.01.2016,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. № ..... TO THE DIRECTOR OF  
Date ..... yr. THE CUSTOMS AGENCY

**REQUEST**

for issuance of license for tax warehouse operation

from .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 47 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby requesting issuance of a license/licenses for tax warehouse/tax warehouses operation.

Pursuant to the provisions of Art. 48, paragraph 1 of EDTWA I am hereby submitting the following information:

1. Description of the operations to be carried out at the tax warehouse:

(Describe the operations to be carried out at the warehouse, including the customary operations under Art.65, paragraph 5 of the Act – brief description of the production process, performance of operations such as marking, denaturing, affixing of excise labels, etc. Indicate also whether the purpose of the respective tax warehouse is production and storage of excise goods or only storage of excise goods or brewing of beer as a small independent brewery.

2. Business plan, containing:

2.1. The type of excise goods to be produced or stored:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.2. the average monthly projected quantity of excise goods to be warehoused – by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.3. the maximum projected quantity of excise goods, which would be in circulation under excise duty suspension arrangement at the same time – by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.4. the production capacity for excise goods and the maximum warehousing capacity for storage of excise goods - by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.5. the average monthly projected capacity of excise goods released for consumption - by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.6. the average monthly projected quantity of goods in circulation under excise duty suspension arrangement – by types of goods and excise duty rates

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Yearly projected volume of produced and/or stored excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

4. Yearly projected volume of movement of excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

5. Description of the systems under Art. 47, paragraph 1, item 8 of the EDTWA:

(brief description of the reporting system used (e.g. software product), ensuring control over the raw materials, the incoming, produced, processed, stored and outgoing excise goods from the tax warehouse based on the stock records information entered, stored and processed).

6. Exact location, description and intended use of the premises of the tax warehouse:

(indicate the exact address of the tax warehouse, number of premises and their intended use).

7. Type of security to be provided:

(indicate the type of the security to be provided – by cash deposit or bank guarantee).

8. Names of employees, authorised to sign electronic administrative documents:

(Names and Personal Numbers of employees authorized to sign electronic administrative documents for the tax warehouse).

9. Exact position of the direct delivery location/locations

(indicate the precise address of the location/locations, other than the tax warehouse location, where excise goods are to be received, consigned from another Member State, under direct delivery terms).

10. Person excluded from the scope of Ordinance No H-1 of 2014 on the specific requirements and control exercised by customs authorities over devices for measurement and control of excise goods.

? Yes                      ? No

11. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc.  
–.....;
- g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

\* The information from item 1 to item 9 shall be entered by the person filing the request for each tax warehouse separately, enclosing the documents under Art. 48, paragraph 2 items 6, 7, 8, 9, 11, 12, 14, 19 and 20.

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Pursuant to Art. 48, paragraph 2 of the Act I am attaching the following documents:

1. certificate of clear conviction record of the persons representing the authorised warehousekeeper – in original issued by the court, and where the persons are not Bulgarian citizens – a declaration.
2. declaration under Art. 47, paragraph 1, item 3, letter “b” that the persons representing the authorised warehousekeeper have not been members of a managing or controlling body or partners in general partnership wound up by insolvency where unsatisfied creditors have remained.
3. (repealed, SG No. 13/2017, effective 7.02.2017);
4. (repealed, SG No. 80/2017, effective 1.01.2018);
5. license, permit or registration for carrying on business if required by law – in certified copy;
6. title deed or rent contract for the premises and/or areas of the tax warehouse – certified copy;
7. current drawing of the real property;
8. plan of the premises of the tax warehouse with clear marking of the locations and purposes of the premises and installations, including any containers and their capacities, as well as the positions of the measurement devices;
9. annual financial statements concerning the past three years – audited by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act where the person has been carrying out business for more than two years and interim financial statements, prepared at the end of the month preceding the month of filing the request;
10. user’s manual concerning the accounting systems applied;
11. flowchart of the production process, consumption rates, maximum values of technological rejects, technical specification;
12. list of the full names and the Personal Numbers of the persons, authorised to sign the electronic administrative documents and their specimen signatures, including copies of the certificates of electronic signature - for persons/employees, authorised to sign electronic administrative documents;

13. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
14. annual projected quantities of the principal raw materials, to be used in the manufacture of excise goods and consumption rates for obtaining end products;
15. analysis of the financial status, confirmed by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act, where the person has been in business for more than one year.
16. contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the tax warehouse location;
17. plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;
18. declaration on identification of measurement and control devices available at the control points.

Date: .....

Signature and stamp:

**Appendix No. 5a**

to Article 31a, Paragraph 1  
 (New, SG No. 25/2013, effective 1.04.2013,  
 amended, SG No. 49/2015, effective 30.06.2015,  
 supplemented, SG No. 2/2016, effective 8.01.2016,  
 amended, SG No. 13/2017, effective 7.02.2017,  
 amended and supplemented,  
 SG No. 80/2017, effective 1.01.2018)

Incoming No. № .....

TO

Date ..... yr.

THE DIRECTOR OF  
 THE CUSTOMS AGENCY

Notification of change in the circumstances, based on which the license for tax warehouse operation was issued

by .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Address of the tax warehouse, where the operations are to be carried out:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....



Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 52, paragraph 1, item 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which the license for operation of tax warehouse No ..... / .....yr. was issued, as follows:

1. Description of the operations to be carried out at the tax warehouse:

(Describe the operations to be carried out at the warehouse, including the customary operations under Art.65, paragraph 5 of the Act – brief description of the production process, performance of operations such as marking, denaturing, affixing of excise labels, etc. Indicate also whether the purpose of the respective tax warehouse is production and storage of excise goods or only storage of excise goods.

2. Business plan, containing:

2.1. the type of excise goods to be produced or stored:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.2. the average monthly projected quantity of excise goods to be warehoused – by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.3. the maximum projected quantity of excise goods, which would be in circulation under excise duty suspension arrangement at the same time – by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.4. the production capacity for excise goods and the maximum warehousing capacity for storage of excise goods - by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.5. the average monthly projected capacity of excise goods released for consumption - by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2.6. the average monthly projected quantity of goods in circulation under excise duty suspension arrangement – by types of goods and excise duty rates:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Yearly projected volume of produced and/or stored excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

4. Yearly projected volume of movement of excise goods under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

5. Description of the systems under Art. 47, paragraph 1, item 8 of the EDTWA:

(brief description of the reporting system used (e.g. software product), ensuring control over the raw materials, the incoming, produced, processed, stored and outgoing excise goods from the tax warehouse based on the stock records information entered, stored and processed)

6. Exact location, description and intended use of the premises of the tax warehouse:  
(indicate the exact address of the tax warehouse, number of premises and their intended use).

7. Type of security to be provided:  
(indicate the type of the security to be provided – by cash deposit or bank guarantee)

8. Names of employees, authorised to sign electronic administrative documents:  
(Names and Personal Numbers of employees authorized to sign electronic administrative documents for the tax warehouse).

9. Exact position of the direct delivery location/locations:  
(indicate the precise address of the location/locations, other than the tax warehouse location, where excise goods are to be received, consigned from another Member State, under direct delivery terms).

10. Person excluded from the scope of Ordinance No H-1 of 2014 on the specific requirements and control exercised by customs authorities over devices for measurement and control of excise goods.

? Yes ? No

11. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – .....
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. – .....
- g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

\* The information from item 1 to item 9 shall be entered by the person filing the request for each tax warehouse separately, enclosing the documents under Art. 48, paragraph 2 items 6, 7, 8, 9, 11, 12, 14, 19 and 20.

12. Other changes, not indicated above:  
(free text field)

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Pursuant to Art. 48, paragraph 2 of the Act I am attaching the following documents:

- 1. certificate of clear conviction record of the persons representing the authorised warehousekeeper – in original issued by the court, and where the persons are not Bulgarian citizens – a declaration.
- 2. declaration under Art. 47, paragraph 1, item 3, letter “b” that the persons representing the authorised warehousekeeper have not been members of a managing or controlling body or partners in general partnership wound up by insolvency where unsatisfied creditors have remained.

3. (repealed, SG No. 13/2017, effective 7.02.2017);
4. (repealed, SG No. 80/2017, effective 1.01.2018);
5. license, permit or registration for carrying on business if required by law – in certified copy;
6. title deed or rent contract for the premises and/or areas of the tax warehouse – certified copy;
7. current drawing of the real property;
8. plan of the premises of the tax warehouse with clear marking of the locations and purposes of the premises and installations, including any containers and their capacities, as well as the positions of the measurement devices;
9. annual financial statements concerning the past three years – audited by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act where the person has been carrying out business for more than two years and interim financial statements, prepared at the end of the month preceding the month of filing the request;
10. user’s manual concerning the accounting systems applied;
11. flowchart of the production process, consumption rates, maximum values of technological rejects, technical specification;
12. list of the full names and the Personal Numbers of the persons, authorised to sign the electronic administrative documents and their specimen signatures, including copies of the certificates of electronic signature - for persons/employees, authorised to sign electronic administrative documents;
13. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
14. annual projected quantities of the principal raw materials, to be used in the manufacture of excise goods and consumption rates for obtaining end products;
15. analysis of the financial status, confirmed by a registered auditor or by a specialized audit enterprise within the meaning of the Independent Financial Audit Act, where the person has been in business for more than one year.
16. contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the tax warehouse location;
17. plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;
18. other documents relevant to the notification;
19. declaration on identification of measurement and control devices available at the control points

Date: .....

Signature and stamp:

Note. Reflect only data and documents, which are relevant to the change.

**Appendix No. 5b**  
to Article 33a, Paragraph 2  
(New, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 5a, amended,  
SG No. 25/2013, effective 1.04.2013)

Incoming No. № .....

TO

Date ..... yr.

THE DIRECTOR OF

THE CUSTOMS AGENCY

REQUEST

for registration of independent small brewery

by .....

represented by .....

Personal Number/Alien’s Identity Number .....

UIC .....

TWIN .....

AWIN .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 55a, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I hereby request the issuance of certificate of registration as independent small brewery with tax warehouse address at: Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am providing the following information for the issuance of certificate of independent small brewery:

1. Annual projected volume of beer brewed

(the excise product must be indicated by CN code and quantity in hectolitres).

2. Quantity of beer brewed in the previous year

(if the person had been in business and the excise product must be indicated by CN code and quantity in hectolitres).

Pursuant to the Art. 33, paragraph 3 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA) I am hereby submitting the following information:

1. declaration of the circumstances under Art. 4, item 28 of EDTWA, which id also expressly stating any circumstances of conducting joint activities with other small breweries;

2. in the cases, where two or more small breweries are conducting joint activities – an agreement for splitting the total annual output of the independent small brewery .....

Date: ..... Signature and stamp: .....

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 5c**

to Article 33a, Paragraph 4

(New, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA

MINISTRY OF FINANCE

THE CUSTOMS AGENCY

CERTIFICATE OF REGISTRATION

OF INDEPENDENT SMALL BREWERY

№ .....

This certificate is issued pursuant to Art. 55a, paragraph 3 of the Excise Duties and Tax Warehouses Act to: .....

Seat and registered address .....

UIC .....

AWIN .....

TWIN .....

Tax warehouse address .....

This certificate is issued in connection with the implementation of the provision of Art. 31, paragraph 1, item 7 of the Excise Duties and Tax Warehouses Act.

Date: DIRECTOR OF THE CUSTOMS AGENCY

Date handed over:

**Appendix No. 5d**  
to Article 33b, Paragraph 1  
(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. № .....

TO

Date ..... yr.

THE DIRECTOR OF

THE CUSTOMS AGENCY

Notification of change in the circumstances, based on which certificate of independent small brewery was issued

by .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 55a, paragraph 5 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which certificate of independent small brewery was issued:

.....  
.....

(free text field)

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 5e**  
to Article 33d

(New, SG No. 28/2009, effective 14.04.2009,  
formerly Appendix No. 5b, amended,  
SG No. 25/2013, effective 1.04.2013)

Territorial Customs Office

Incoming No..... /..... .

(to be completed by the customs administration)

Information regarding beer brewed in the previous year .....

Provided by .....

Seat and registered address:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

UIC .....

AWIN .....

TWIN .....

Tax warehouse address:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Correspondence address:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

No	Commercial name of the goods	CN code	Excise product code	Degrees Plato	Quantity (in hectolitres)	Excise duty rate	Excise duty amount
1	2	3		4	5	6	7

I, the undersigned ....., hereby declare that I represent the person and that the information stated in this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission of false data.

Date: ..... Position: ..... Signature and stamp: .....

\* This form must be submitted by 31 January of each year in regard to the quantities of beer brewed in the preceding year.

**Appendix No. 6**  
to Article 34, Paragraph 1  
(Amended, SG No. 8/2007,  
SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

REQUEST

for  
registration of specialized small distillery/small wine producer winery  
by .....,  
represented by .....,  
Personal Number/Alien's Identity Number .....,  
UIC .....

Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 57, paragraph 1 of the Excise Duties and Tax Warehouses Act I hereby request to be registered as specialized small distillery/small wine producer winery at the following address:

..... number, street  
City/town/village: ..... Municipality: ..... Region .....

Telephone: ..... Fax: .....

Type of excise goods: .....

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name and the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act)

Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....

Please find enclosed the following documents in accordance with Art. 57, paragraph 3 of the Excise Duties and Tax Warehouses Act:

1. technical information on the opened and closed production units or warehouses, specifying the area and their location, full description of the technological equipment, including containers, their volume;
2. original or a notary certified copy of a document certifying the unit's commissioning into exploitation, issued in accordance with the Spatial Development Act;
3. a license, permit or registration, where this is required by law;
4. a declaration that the unit meets the requirements of Art. 4, items 8 and 9 of the EDTWA;
5. a list of the full names and personal identification numbers of the persons that manage the production process (Managers of the units) and comply with the requirements of the Wine and Spirit Drinks Act and the by-laws for its implementation;
6. declaration on identification of measurement and control devices available at the control points

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 6a**  
to Article 35, Paragraph 3  
(New, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. № ..... TO THE DIRECTOR OF THE  
Date ..... yr. .... CUSTOMS HOUSE

Notification of change in the circumstances, based on which certificate of registration as specialized small distillery/small wine producer winery was issued

By .....,  
represented by .....,  
Personal Number/Alien's Identity Number .....,  
UIC .....

Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....  
Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....  
Contact person: .....  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....  
Specialized small distillery/small wine producer winery with address:  
..... number, street  
City/town/village: ..... Municipality: ..... Region .....  
Telephone: ..... Fax: .....  
Type of excise goods: .....



(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name and the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act)

Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....

On the grounds of Art. 57, paragraph 6 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which certificate No ..... / .....yr. was issued, as follows: .....

I am attaching the following documents:  
.....

Date: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law. Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 7**  
to Article 35

(Amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE  
.....

CERTIFICATE OF REGISTRATION

No .....  
.....

On the grounds of request submitted under reg. No .....or .....(date) and on the grounds of Art.57, paragraph 4 of the Excise Duties and Tax Warehouses Act (EDTWA) certificate of registration shall be issued to:

.....,  
represented by .....,

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Precise location of the specialized small distillery/small wine producer winery .....

Types of excise goods \_\_\_\_\_ CN code

Date:  
Date handed over:

Director of customs house:

**Appendix No. 7a**  
to Article 37a, Paragraph 1  
(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013,  
amended and supplemented,  
SG No. 2/2016, effective 8.01.2016,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

REQUEST

for  
registration of persons under Art. 57a, paragraph 1 of the Excise Duties and Tax Warehouses Act  
(EDTWA)

by .....

represented by .....

Personal Number/Alien's Identity Number....., UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am requesting, on the grounds of Art. 57a, paragraph 1 of EDTWA, to be registered as:

person which produces, imports or introduces into the territory of this country coke or coal/person,  
engaging in transactions in coke or coal;

person holding license under the Energy Act, who sells electricity to consumers of electricity for  
household or industrial needs/person who sells natural gas for household or industrial needs and as motor  
fuel;

person consuming own electricity or natural gas for own needs, holding license under the Energy Act  
for electricity generation, for electricity or natural gas transmission or distribution, for electricity trading, for  
public supply of electricity or natural gas or for acquisition from end suppliers of electricity or natural  
gas/person extracting natural gas and consuming natural gas for own needs;

person selling own electricity generated from renewable energy sources from a plant with total  
installed capacity of up to 5 MW, to household and/or industrial consumers;

person consuming own electricity generated from renewable energy sources from a plant with total installed capacity of up to 5 MW, except for the persons consuming own electricity for household needs;

tax representative of the registered persons for VAT purposes in another Member State, which introduces excise goods into the territory of this country for effecting supplies under distance sale conditions under the Value Added Tax Act;

person producing and selling bio gas for industrial needs, and a person producing and consuming bio gas for own needs, except for a person consuming own bio gas for household needs;

person importing or introducing into the territory of this country, consuming own or selling compressed or liquefied natural gas, and a person performing activities for liquefying or re-gasifying of liquefied natural gas.

1. Precise location of the site or network, from which sale of natural gas or bio gas for household or industrial needs and as motor fuel would take place in the territory of the respective competent customs office: .....

..... number, street

City/town/village: ..... Municipality: ..... Region .....

Telephone: ..... Fax: .....

2. Type of excise goods: .....

(excise goods must be indicated using the respective CN codes, the quantities in the unit of measurement under Art. 28; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Average monthly quantity of excise goods, supplied by means of distance sales: .....

(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

4. Type of security: .....(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

5. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device –.....;

b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;

d) certificate of calibration –.....;

e) position of installation of the measurement and control device –.....;

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

Pursuant to Art. 57b, paragraph 6 of the Act I am attaching the following documents:

1. certificate of clear conviction record concerning the circumstances under Art.57a, paragraph 2, item 3, letter “a” of EDTWA and if the persons are not Bulgarian citizens – a declaration;

2. declaration concerning the circumstances under Art. 57a, paragraph 2, item 3, letter “b” of EDTWA;

3. (repealed, SG No. 13/2017, effective 7.02.2017);

4. (repealed, SG No. 80/2017, effective 1.01.2018);

5. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;

6. a license, permit or registration, where this is required by law;

7. user’s manual concerning the automated accounting systems applied by the persons under Art. 57a,

paragraph 1, items 2 and 3 of EDTWA;

8. plan of the site or network, from which sale of natural gas for household or industrial needs and as motor fuel would take place in the territory of the respective competent customs office, with clear marking of the locations and purposes of the premises, installations and containers and their capacities, as well as of the positions of the measurement devices for persons under Art. 57a, paragraph 2 of EDTWA;

9. document containing data on (for persons under Art. 57a, paragraphs 2 and 3 of EDTWA) (data may be provided as file attachment):

- all control points of the respective distribution and/or transmission network;
- type of billing and control device;
- factory number, year of manufacture, manufacturer, year of commissioning into operation and precision class of the billing and control device;
- number of type approval certificate or number of notification body, which assessed the conformity of the billing and control device to the essential requirements in regard to it;
- address of consumption and identification code of the billing and control device.

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 7b**  
to Article 37a, Paragraph 4  
(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 25/2013, effective 1.04.2013,  
SG No. 2/2016, effective 8.01.2016)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE

.....  
CERTIFICATE OF REGISTRATION

No .....

On the grounds of request submitted under reg. No ..... from .....(date) and on the grounds of Art.57b, paragraph 7 of the Excise Duties and Tax Warehouses Act (EDTWA) certificate of registration under Art.57b, paragraph 7, item ... of EDTWA shall be issued to:

.....,  
represented by .....,

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Precise location of the site or network, from which sale the excise goods by the persons under Art. 57b of the EDTWA would take place in the territory of the respective competent customs office.....

(only for the persons under Article 57b, paragraph 2 of EDTWA)

Activity performed: .....

Types of excise goods

CN code

Date:  
Date handed over:

Director of customs house:

**Appendix No. 7c**  
to Article 37a, Paragraph 10  
(New, SG No. 25/2013, effective 1.04.2013,  
amended and supplemented,  
SG No. 2/2016, effective 8.01.2016,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Notification of change in the circumstances, based on which certificate of registration of person under Article 57a, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) was issued.

by .....  
represented by .....  
Personal Number .....  
UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

On the grounds of Art. 57b, paragraph 14 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which certificate of registration No ..... / .....yr. was issued, as follows:

1. Precise location of the site or network, from which sale of excise goods from the persons under Article 57b of the Act would take place in the territory of the respective competent customs office:

.....  
..... number, street  
City/town/village: ..... Municipality: .....  
Telephone: ..... Fax: .....

2. Type of excise goods: .....

(excise goods must be indicated using the respective CN codes, the quantities in the unit of measurement under Art. 28, paragraph 1; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. Average monthly quantity of excise goods, supplied by means of distance sales:  
.....

(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

4. Type of security: .....(only for the persons under Article 57a, paragraph 1, item 4 of EDTWA)

5. Data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;
- g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

6. Other changes, not indicated above.

(free text field)

I am attaching, in accordance with Art. 57b, paragraph 6 of EDTWA, the following documents:

- 1. certificate of clear conviction record concerning the circumstances under Art.57a, paragraph 2, item 3, letter “a” of EDTWA and if the persons are not Bulgarian citizens – a declaration;
- 2. declaration concerning the circumstances under Art. 57a, paragraph 2, item 3, letter “b” of EDTWA;
- 3. (repealed, SG No. 13/2017, effective 7.02.2017);
- 4. (repealed, SG No. 80/2017, effective 1.01.2018);
- 5. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
- 6. a license, permit or registration, where this is required by law;
- 7. user’s manual concerning the automated accounting systems applied by the persons under Art. 57a, paragraph 1, items 2 and 3 of EDTWA;
- 8. plan of the site or network, from which sale of natural gas for household or industrial needs and as motor fuel would take place in the territory of the respective competent customs office, with clear marking of the locations and purposes of the premises, installations and containers and their capacities, as well as of the positions of the measurement devices for persons under Art. 57a, paragraph 2 of EDTWA;
- 9. document containing data on (for persons under Art. 57a, paragraphs 2 and 3 of EDTWA) (data may be provided as file attachment):
  - all control points of the respective distribution and/or transmission network;
  - type of billing and control device;
  - factory number, year of manufacture, manufacturer, year of commissioning into operation and precision class of the billing and control device;
  - number of type approval certificate or number of notification body, which assessed the conformity of the billing and control device to the essential requirements in regard to it;
  - address of consumption and identification code of the billing and control device;
- 10. other documents relevant to the notification.

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Note. Reflect only data and documents, which are relevant to the change.

**Appendix No. 7d**

to Article 37b, Paragraph 1  
(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
supplemented, SG No. 7/2012, effective 24.01.2012,  
formerly Appendix No. 7c, amended, SG No. 25/2013,  
effective 1.04.2013, SG No. 110/2013, effective 1.01.2014,  
SG No. 49/2015, effective 30.06.2015,  
amended and supplemented,  
SG No. 2/2016, effective 8.01.2016,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. №.....

TO

THE DIRECTOR OF THE

Date ..... yr.

..... CUSTOMS HOUSE

**R E Q U E S T**

for recordation of registered consignee under Article 57c, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA)

from .....

represented by .....

PIN/Alien's ID No .....

UIC .....

Seat and registered address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code .....

..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address:

State..... Region ..... Municipality ..... City/town/village ..... Postal Code .....

..... street Number .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Article 57c, paragraph 1 of EDTWA I am requesting to be recorded as registered consignee.

I am providing the following information:

1. type of excise goods which are to be received:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under [Article 28, paragraph 1 of the EDTWA](#); for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2. average monthly quantity of excise goods, received under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Article 28, paragraph 1 of EDTWA; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. type of security provided:

.....;

4. names and Personal Numbers/Aliens' Identity Numbers of employees, authorised to sign electronic administrative documents:

(full names and PINs/Alien's ID Nos of employees, authorised to sign electronic administrative documents);

5. precise location of the unit where the goods will be received and unloaded: .....

(indicate the precise address of the unit – street No, town/city/village, municipality, region, telephone, fax);

5a. Exact position of the direct delivery location/locations: .....

(indicate the precise address of the location/locations, other than unit location, where excise goods are to be received, dispatched from another Member State, under direct delivery terms).

6. person excluded from the scope of Ordinance No H-1 of 2014 on the specific requirements and control exercised by customs authorities over devices for measurement and control of excise goods.

? Yes                    ? No

7. data from the declaration on identification of measurement and control devices available at the control points, as follows:

a) name and type of the measurement and control device –.....;

b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;

c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;

d) certificate of calibration –.....;

e) position of installation of the measurement and control device –.....;

f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;

g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

I am attaching the following documents:

1. a license, permit or registration, where this is required by law;

2. document of title or contract for lease of this facility;

3. certificate of clear conviction record concerning the circumstances under Article 57c, paragraph 1, item 3, letter "a" of EDTWA and if the persons are not Bulgarian citizens – a declaration;

4. declaration concerning the circumstances under Article 57c, paragraph 1, item 3, letter "b" of EDTWA;

5. (repealed, SG No. 13/2017, effective 7.02.2017);

6. (repealed, SG No. 80/2017, effective 1.01.2018);

7. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;

8. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;

9. plan of the premises and/or areas with clear marking of the locations of the installations, including containers and their volume, as well as the positions of the measuring technical devices;

9a. Contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the unit's location;

9b. Plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;

10. user's manual concerning the automated accounting systems applied at the unit;

11. declaration on identification of measurement and control devices available at the control points

.....

(name, signature, stamp)



The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 7e**  
to Article 37b, Paragraph 4  
(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 7d, amended,  
SG No. 25/2013, effective 1.04.2013,  
SG No. 110/2013, effective 1.01.2014)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE

.....  
CERTIFICATE OF REGISTERED CONSIGNEE

№ .....

On the grounds of request submitted under incoming No ..... of ..... and on the grounds of Article 57d, paragraph 1 of the Excise Duties and Tax Warehouses Act this certificate of registered consignee is issued to .....,

represented by .....,

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code ...  
..... street Number .....

Location of the unit where the energy products will be received and unloaded:

.....

Precise address of the delivery location:

Types of excise goods CN code

Type of security: .....

Amount of security: .....

Date: Director of customs house: .....

Date handed over: .....

**Appendix No. 7f**  
to Article 37b, Paragraph 6  
(New, SG No. 25/2013, effective 1.04.2013,  
amended, SG No. 110/2013, effective 1.01.2014,  
SG No. 49/2015, effective 30.06.2015,  
amended and supplemented,  
SG No. 2/2016, effective 8.01.2016,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. №.....

TO

Date ..... yr.

THE DIRECTOR OF THE

Notice

..... CUSTOMS HOUSE

of change in the circumstances, based on which certificate of recordation of registered consignor was

issued  
from .....  
represented by .....  
Personal Number/Alien's Identity Number .....  
UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code .....  
..... street Number .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village ..... Postal Code .....  
..... street Number .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Contact person:

Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

On the grounds of Article 57e, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which Certificate of registration of registered consignee No ..... was issued, as follows:

1. types of excise goods which are to be received: .....

*(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under [Article 28, paragraph 1 of EDTWA](#); for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).*

2. average monthly quantity of excise goods, received under excise duty suspension arrangement:

.....  
*(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Article 28, paragraph 1 of EDTWA; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).*

3. type of security provided: .....

4. names and Personal Numbers/Aliens' Identity Numbers of employees, authorised to sign electronic administrative documents: .....

*(full names and Personal Numbers of employees, authorised to sign electronic administrative documents);*

5. precise location of the unit where the goods will be received and unloaded. ....

*(indicate the precise address of the unit – street No, town/city/village, municipality, region, telephone, fax);*

5a. exact location of the place / places of direct supply: .....

*(specify the exact address of the place / places other / and location of the site where you will receive excise goods dispatched from another Member State under the direct delivery);*

6. person excluded from the scope of Ordinance No H-1 of 2014 on the specific requirements and control exercised by customs authorities over devices for measurement and control of excise goods.

Yes No

7. data from the declaration on identification of measurement and control devices available at the control points, as follows:

- a) name and type of the measurement and control device –.....;
  - b) factory number, year of manufacture, manufacturer, year of commissioning into operation –  
.....;
  - c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
  - d) certificate of calibration –.....;
  - e) position of installation of the measurement and control device –.....;
  - f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;
  - g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....
8. other changes, not indicated above: .....
- (free text field).*

I am attaching the following documents:

- 1. a license, permit or registration, where this is required by law;
- 2. document of title or contract for lease of this facility;
- 3. certificate of clear conviction record concerning the circumstances under Article 57c, paragraph 1, item 3, letter “a” of EDTWA and if the persons are not Bulgarian citizens – a declaration;
- 4. declaration concerning the circumstances under Article 57c, paragraph 1, item 3, letter “b” of EDTWA;
- 5. (repealed, SG No. 13/2017, effective 7.02.2017);
- 6. (repealed, SG No. 80/2017, effective 1.01.2018);
- 7. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
- 8. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;
- 9. plan of the premises and/or areas with clear marking of the locations of the installations, including containers and their volume, as well as the positions of the measuring technical devices;
- 9a. Contract or other document with the person – recipient of energy products, in case the same would be received at direct delivery location/s, other than the unit’s location;
- 9b. Plan of the direct delivery location, showing the positions of the measurement and control devices for the energy products received;
- 10. user’s manual concerning the automated accounting systems applied at the unit;
- 11. declaration on identification of measurement and control devices available at the control points;
- 12. other documents relevant to the notification:  
.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Note. Reflect only data and documents, which are relevant to the change.

**Appendix No. 7g**  
to Article 37c, Paragraph 1  
(New, SG No. 8/2007,  
supplemented, SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
supplemented, SG No. 7/2012, effective 24.01.2012,  
formerly Appendix No. 7e, amended,

SG No. 25/2013, effective 1.04.2013,  
SG No. 49/2015, effective 30.06.2015,  
amended and supplemented,  
SG No. 2/2016, effective 8.01.2016,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

REQUEST

for one-time receipt of a specific supply of excise goods under  
the deferred payment of excise duty procedure by a non-registered trader  
by .....,  
represented by .....,  
Personal Number/Alien's Identity Number .....,  
UIC .....,  
Seat and registered address  
State..... Region..... Municipality..... City/town/village.....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....,  
Correspondence address  
State..... Region..... Municipality..... City/town/village.....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....,  
Contact person: .....,  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

I am requesting permission to receive a one-time specific supply of excise goods under an excise duty suspension arrangement and I am making available the following information:

1. Data on the authorised warehousekeeper – consignor;  
- business name/name of the authorised warehousekeeper – consignor;  
- identification number of the authorised warehousekeeper – consignor;  
- identification number of the tax warehouse of dispatch.
2. Type of excise goods which are to be received:  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).
3. Precise location of the unit where the goods will be received and unloaded: (indicate the precise address of the unit – street No, town/city/village, municipality, region, telephone, fax).
4. Names of employees, authorised to sign electronic administrative documents:  
(Names and Personal Numbers of employees authorized to sign electronic administrative documents for the tax warehouse)
5. Person excluded from the scope of Ordinance No H-1 of 2014 on the specific requirements and control exercised by customs authorities over devices for measurement and control of excise goods.

? Yes ? No

6. Data from the declaration on identification of measurement and control devices available at the control

points, as follows:

- a) name and type of the measurement and control device –.....;
- b) factory number, year of manufacture, manufacturer, year of commissioning into operation – ....  
.....;
- c) document of approved type number or of evaluated conformity to essential requirements in regard to the measurement and control device –.....;
- d) certificate of calibration –.....;
- e) position of installation of the measurement and control device –.....;
- f) metrological characteristics: measurement range, precision class or margin of error, resolution etc. –  
.....;
- g) procedure, mode and format of electronic data transmission from the measurement and control devices to the automated accounting system of the persons – .....

Please, find enclosed the following documents in accordance with Art. 58a, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA):

1. a license, permit or registration, where this is required by law;
2. document of title or contract for lease of this facility;
3. contract for delivery of the excise goods;
4. certificate of clear conviction record concerning the circumstances under Art. 58a, paragraph 1, item 1, letter “b”, sub-letter “aa” of EDTWA and where the persons are not Bulgarian citizens – a declaration;
5. declaration concerning circumstances under Art. 58a, paragraph 1, item 1, letter “b”, sub-letter “bb” of EDTWA;
6. (repealed, SG No. 13/2017, effective 7.02.2017);
7. (repealed, SG No. 80/2017, effective 1.01.2018);
8. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
9. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;
10. plan of the premises and/or areas with clear marking of the locations of the installations, including containers and their volume, as well as the positions of the measuring technical devices;
11. user’s manual concerning the automated accounting systems applied at the unit;
12. declaration on identification of measurement and control devices available at the control points

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 7h**  
to Article 37c, Paragraph 3  
(New, SG No. 8/2007,  
amended, SG No. 28/2009, effective 14.04.2009,  
SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 7f, amended,  
SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE  
.....

PERMIT

No .....

On the grounds of request submitted under incoming No ..... of ..... and on the grounds of Article 58b of the Excise Duties and Tax Warehouses Act this permit for one-time receipt of a specific supply of excise goods under the deferred payment of excise duty procedure by a non-registered trader is issued to:

.....,

represented by .....,

UIC: .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Place of receipt and unloading of the goods: .....

Consignor: .....

excise duty number .....

status: .....

address: .....

place of dispatch: .....

Types of excise goods	Quantity	CN code
-----------------------	----------	---------

Excise duty amount: .....

In words .....

The excise duty is paid

No and date of the document:

the excise duty is secured by monetary deposit

No and date of the document:

No excise duty is due on the grounds of:

(mark the correct option)

Validity term – one month as of the date of handing over.

Date: ..... Director of the Customs House:

Date handed over: .....

**Appendix No. 7i**  
to Article 37g, Paragraph 1  
(New, SG No. 24/2010, effective 26.03.2010,  
supplemented, SG No. 7/2012, effective 24.01.2012,  
formerly Appendix No. 7g, amended,  
SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. No ..... TO THE DIRECTOR OF THE  
Date ..... yr. .... CUSTOMS HOUSE

REQUEST

for registration as a registered consignor

by .....,

represented by .....  
Personal Number/Alien's Identity Number .....  
UIC .....  
Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....  
Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....  
Contact person: .....  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

I am hereby requesting to be registered as a registered consignor.

Pursuant to the requirements of Art. 58d, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) I am making available the following information:

1. type of excise goods which are to be consigned to another Member State under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2. average monthly quantity of excise goods, consigned under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. the type of security to be provided:

4. the customs offices, where release of the excise goods for free circulation will take place:

5. names and Personal Numbers of employees, authorised to sign electronic administrative documents:

(full names and Personal Numbers of employees, authorised to sign electronic administrative documents);

I am attaching, in accordance with Art. 58d, paragraph 2, the following documents:

1. certificate of clear conviction record concerning the circumstances under Art. 58c, paragraph 1, item 3, letter "a" and if the persons are not Bulgarian citizens – a declaration;

2. declaration concerning the circumstances under Art. 58c, paragraph 1, item 3, letter "b";

3. (repealed, SG No. 13/2017, effective 7.02.2017);

4. (repealed, SG No. 80/2017, effective 1.01.2018);

5. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;

6. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.





Personal Number/Alien's Identity Number .....  
 UIC .....  
 Seat and registered address  
 State..... Region ..... Municipality ..... City/town/village .....  
 Postal Code ... street ..... number  
 Telephone ..... Mobile ..... Fax .....  
 E-mail ..... Web address .....  
 Correspondence address  
 State..... Region ..... Municipality ..... City/town/village .....  
 Postal Code ... street ..... number  
 Telephone ..... Mobile ..... Fax .....  
 E-mail ..... Web address .....  
 Contact person: .....  
 Telephone ..... Mobile ..... Fax .....  
 E-mail ..... Web address .....

On the grounds of Art. 57g, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which Certificate of registration of registered consignor No ..... was issued, as follows:

1. type of excise goods which are to be consigned to another Member State under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

2. average monthly quantity of excise goods, consigned under excise duty suspension arrangement:

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. the type of security to be provided:

.....

4. the customs offices, where release of the excise goods for free circulation will take place:

.....

5. names and Personal Numbers of employees, authorised to sign electronic administrative documents:

(full names and Personal Numbers of employees, authorised to sign electronic administrative documents);

6. other changes not indicated above.

(free text field)

Pursuant to Art. 58d, paragraph 2 of the Act I am attaching the following documents:

1. certificate of clear conviction record concerning the circumstances under Art. 58c, paragraph 1, item 3, letter "a" and if the persons are not Bulgarian citizens – a declaration;

2. declaration concerning the circumstances under Art. 58c, paragraph 1, item 3, letter "b";

3. (repealed, SG No. 13/2017, effective 7.02.2017);

4. (repealed, SG No. 80/2017, effective 1.01.2018);

5. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;

6. list containing the full names and Personal Numbers of the individuals, authorised to sign electronic administrative documents, their specimen signatures and certificates of electronic signature;

7. other documents relevant to the notification:

Date: Signature and stamp:

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

Note: Reflect only data and documents, which are relevant to the change.

**Appendix No. 71**  
to Article 48a, Paragraph 2  
(New, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Notification of testing or trial run of machinery, equipment or installations  
by .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am notifying you, on the grounds of Art. 60a, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA), of the upcoming manufacture of excise goods outside a tax warehouse, in connection with testing or trial run of machinery, equipment or installations, as follows:

1. Precise location of the facility, where the manufacturing process would take place:

..... number, street

City/town/village: ..... Municipality: .....

Telephone: ..... Fax: .....

2. Types and quantities of input raw materials: .....

(the goods must be indicated using the respective CN codes and in cases, where excise goods are being input, the quantities must be shown in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato)

3. Types and quantities of excise goods, which would be manufactured: .....

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

4. Hour and date of the testing/trial run: .....

5. Purpose of the excise goods manufactured: (to be released for consumption or for destruction)

.....  
.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7m**  
to Article 48b, Paragraph 3  
(New, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Request for issuance of permit for finalisation of processing of excise goods in instances of termination of license for tax warehouse operation

by .....,  
represented by .....

Personal Number/Alien's Identity Number .....,  
UIC .....

AWIN [authorised warehousekeeper identification number].....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

TWIN [tax warehouse identification number], the license of which was terminated .....

Tax warehouse address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

TWIN of the tax warehouse, where finalisation of processing is to take place:

Tax warehouse address

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....  
E-mail ..... Web address .....

I am making a request, on the grounds of Art. 48b, paragraph 1 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA), for issuance of permit for finalisation of processing of excise goods in view of termination of License No .... for tax warehouse operation and I am making available the following information:

1. Circumstances which necessitate the finalisation of processing of the excise goods:  
.....

(free text field)

2. Types and quantities of excise goods .....

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for ethyl alcohol – the degree of alcohol and for cigarettes – the sale price).

3. Time required for finalisation of processing .....

4. Data on the owner of excise goods – name, UIC, company seat and registered address.

5. Number and date of the permit for introduction of excise goods with excise duty charged/paid into a tax warehouse, issued by the director of the customs house by location of the tax warehouse, where the finalisation of processing would take place (in cases, where the finalisation of processing of goods would take place at another tax warehouse).

6. Unique control number of the e-EDD and date.

I am attaching the following documents:

1. Document, evidencing the payment of excise duty (if any).

2. Document of ownership of the excise goods.

3. Permit for introduction of excise goods with excise duty charged/paid into a tax warehouse, issued by the director of the customs house by location of the tax warehouse, where the finalisation of processing would take place (in cases, where the finalisation of processing of goods would take place at another tax warehouse).

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7n**  
to Article 49, Paragraph 6  
(New, SG No. 25/2013, effective 1.04.2013,  
amended, SG No. 49/2015, effective 30.06.2015,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №.....

TO

Date ..... yr.

THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

Notification of performance of the operations under Art. 65, paragraph 5, items 2 at a tax warehouse or of denaturing by special method at a unit of the manufacturer of the products under Art. 22, paragraph 2 of the Excise Duties and Tax Warehouses Act (EDTWA)

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Address of the tax warehouse/unit, where the operations are to be carried out:

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am notifying you, on the grounds of Art. 65, paragraph 6 of the Excise Duties and Tax Warehouses Act (EDTWA) and of Art. 96 and Art. 99, of the upcoming performance of the following routine operations (mark the correct option by 'X'):

denaturing of ethyl alcohol applying general method

denaturing of ethyl alcohol applying a special method

manual marking of gas oil and kerosene

blending of liquefied petroleum gases\*

blending of biofuels with petroleum-based fuels\*

emptying/draining of vessels and removal of sediments or waste from the bottoms of vessels for energy products

blending of energy products in order to obtain marine fuels

blending of biofuels with petroleum-based fuels with excise duty paid, released by the State Reserve and War-time Stocks State Agency with the view of bringing them into conformity with the requirements of the Energy from Renewable Energy Sources Act

For the purposes of conducting the routine operations I am making available to you the following information:

1. Hour and date of performance of the routine operation .....

\* Not to be completed in cases of submission of one-time notification of performance of the operations of blending of liquefied petroleum gases and blending of biofuels with petroleum-based fuels.

2. Types and quantities of excise goods .....

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act and for ethyl alcohol – the degree of alcohol)

3. Opinion of the Central Customs Laboratory concerning the special method of denaturing – No and date.

I am attaching (in the cases blending of biofuels with petroleum-based fuels with excise duty paid, released by the State Reserve and War-time Stocks State Agency with the view of bringing them into conformity with the requirements of the Energy from Renewable Energy Sources Act until their full depletion):

1. copy of contract of sale of fuels from the State Reserve and War-time Stocks State Agency;

2. copy of the document, evidencing the charging and payment of the excise duty.

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7o**  
to Article 49a, Paragraph 2  
(New, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

REQUEST

for introduction of excise goods with the excise duty paid into a tax warehouse

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Tax warehouse address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am notifying you, on the grounds of Art. 66, paragraph 5 of the Excise Duties and Tax Warehouses Act (EDTWA), in connection with Art. 49a, paragraph 1 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA), of the need of storage/finalization of processing of excise goods with excise duty charged/paid into a tax warehouse under identification No ..... and I am making available to you the following information:

1. extraordinary circumstances, necessitating the introduction for storage/finalisation of processing (where goods would be introduced for finalisation of processing due to termination of license for tax warehouse operation) of excise goods with excise duty charged/paid into the tax warehouse:

.....  
2. data regarding goods with excise duty charged/paid:  
.....

(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).

3. name and UIC of the owner of goods with excise duty charged/paid;

4. term; ..... (indicate the term from .....(date) to ..... (date) of storage/finalisation of processing (where goods would be introduced for finalisation of processing due to termination of license for tax warehouse operation) of excise goods with excise duty charged/paid);

5. information regarding the precise location, permanent identification and total capacity of the vessels and tanks, where the goods with excise duty charged/paid would be stored on the territory of the tax warehouse;

6. unique control number of the e-EDD and date.

I am attaching the following documents:

1. documents, certifying payment of excise duty (type, No / date);
2. documents, certifying the title over the goods with excise duty charged/paid;
3. copy of Decision No ...../....(date) for termination of License No ... for tax warehouse operation.

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7p**

to Article 49b, Paragraph 1

(New, SG No. 25/2013, effective 1.04.2013,  
amended and supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №.....

TO

Date ..... yr.

THE DIRECTOR OF

THE CUSTOMS AGENCY

Request for issuance of permit in the cases under Art. 20, paragraph 2, item 6

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

AWIN [authorised warehousekeeper identification number].....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....





--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

.....  
 (name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7q**  
 to Article 53a, Paragraph 1 and Article 53b  
 (New, SG No. 25/2013, effective 1.04.2013,  
 amended, SG No. 49/2015, effective 30.06.2015,  
 supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... TO  
 Date ..... yr. THE DIRECTOR OF THE  
 ..... CUSTOMS HOUSE

Request for destruction of excise goods and goods under Art. 21, paragraph 6, Art. 25, paragraph 1, item 1 and Art. 25b, paragraph 1 of the Act

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Tax warehouse/unit address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

For the purpose of applying the provisions of Art. 21, paragraph 6, Art. 25, paragraph 1, item 1 and Art. 25b, paragraph 1 of EDTWA I am submitting a request for destruction of goods and I am making available to you the following information:

1. Types and quantities of excise goods/raw materials for production of manufactured tobacco:  
(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name, the quantities in the unit of measurement under Art. 28, paragraph 1 and for ethyl alcohol – the degree of alcohol).
2. Location of destruction of excise goods/raw materials for production of manufactured tobacco  
.....
3. Authorisation for activities involving waste under the Waste Management Act.
4. Substantiation of the need of destruction of excise goods/raw materials for production of manufactured tobacco (free text field).  
.....
5. Inventory list of the labels affixed on excise goods:

No	Type of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, %	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Excise labels emission	Series	From No	To No	Quantity of excise labels	Total excise duty amount	Acceptance protocol number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

**Appendix No. 7r**  
to Article 55a, Paragraph 1  
(New, SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 7i, SG No. 25/2013,  
effective 1.04.2013,  
supplemented, SG No. 13/2017,  
effective 7.02.2017)

Data which must certainly be entered in the electronic administrative document pursuant to appendix I, Table 1 of Regulation (EC) No. 684/2009

A            B            C  
9            c            Invoice date  
                 Hour of

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on  
14 a VAT number of the person, responsible for organizing transportation  
15 Trader First carrier  
17 h Degrees Plato

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**Appendix No. 7s**  
to Article 55a, Paragraph 2  
(New, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 78/2010, effective 5.10.2010,  
SG No. 16/2011, effective 22.02.2011,  
supplemented, SG No. 44/2011,  
SG No. 7/2012, effective 24.01.2012,  
formerly Appendix No. 7j, amended, SG No. 25/2013,  
effective 1.04.2013)

National energy products codes

EPC	CAT	Unit	Description
E001*	E	GJO	Energy products under CN codes 2701, 2702 and 2704
E002	E	kg	Energy products under CN code 2706
E003	E	kg	Energy products under CN codes 2707 91, 2707 99
E004	E	litre	Energy products under CN code 2709
E006	E	kg	Energy products under CN codes 2710 19 71 to 2710 19 99, with the exception of texture lubricants (greases)
E007	E	kg	Heavy oils, other than lubricating oils under CN codes 2710 19 51, 2710 19 55, from code 2710 19 71 to 2710 19 99 and code 2710 20 90
E008	E	kg	Energy products under CN codes 2710 91 and 2710 99
E009*	E	GJO	Energy products under CN codes 2711 11 and 2711 21
E010	E	kg	Energy products under CN code 2711 29
E011	E	kg	Energy products under CN codes 2901 21 to 2902 19
E012*	E	kWh	Energy products under CN code 2716
E013	E	litre	Energy products under CN code 2909 19 90 (MTBE)
E016	E	litre	Energy products under CN codes 2710 19 71 to 2710 19 99, with the exception of texture lubricants (greases) and CN code 2710 20 90
E017	E	kg	Energy products under CN codes 3811 21, 3811 29 and 3811 9000

\* In regard to E001, E009 and E012 no excise duty suspension arrangement is applicable.

**Appendix No. 7t**  
to Article 55c, Paragraph 3  
(New, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

NOTICE

of receipt of the excise goods at a direct delivery location

by .....,

represented by .....,

Personal Number/Alien's Identity Number .....,

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

For the purposes of application of Art. 55c, paragraph 3 of RIEDTWA I am making available to you the following information:

1. name of the consignee, tax warehouse identification number or excise duty number;

2. commercial names and CN codes of the energy products

(excise goods must be indicated using the respective CN codes, the excise product code and the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act)

3. precise address of the delivery location;

4. hour and date of receipt of the energy products at a direct delivery location.

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 7u**

to Article 55b, paragraph 4

(New, SG No. 110/2013, effective 1.01.2014, supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №...

Date.....

TO  
THE DIRECTOR OF  
CUSTOMS HOUSE

.....

NOTICE

concerning splitting of movement

by .....

represented by .....

,

PIN/Alien's ID No .....

UIC.....

Seat and registered address:

State ..... Region ..... Municipality ... City/town/village ..... Postal Code.....

Street .....

Number

.....

Telephone ..... Mobile.....  
Fax.....

E-mail..... Web address  
.....

Correspondence address

State ..... Region ..... Municipality ..... City/town/village ..... Postal Code.....

Street.....  
Number.....

Telephone ..... Mobile ..... Fax  
.....

E-mail..... Web address  
.....

Contact ..... person:  
.....

Telephone ..... Mobile ..... Fax  
.....

E-mail..... Web address  
.....

For the purposes of application of Article 55, paragraph 4 of RIEDTWA I am making available to you the following information:

1. name of the consignee, tax warehouse identification number or excise duty number;
2. commercial names and CN codes of the energy products;

(excise goods must be indicated using the respective CN codes, the excise product code and the quantities in the unit of measurement under Article 28, paragraph 1 of EDTWA)

3. quantity of energy products;
4. precise address of the location of splitting of the movement;
5. hour and date of splitting of the movement;
6. state/s of receipt after the splitting.

.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovskist, Sofia.

**Appendix No. 8**  
to Article 56, Paragraph 2  
(Amended, SG No. 8/2007,  
repealed, SG No. 44/2011)

**Appendix No. 9**

to Article 56, Paragraph 3  
(Repealed, SG No. 44/2011)

**Appendix No. 9a**

to Article 56c, Paragraph 2  
(New, SG No. 8/2007, amended, SG No. 44/2011)

EUROPEAN COMMUNITY SIMPLIFIED ACCOMPANYING DOCUMENT  
 EXCISE DUTIES INTERCOMMUNITY MOVEMENT OF GOODS RELEASED FOR CONSUMPTION

<b>1</b>	1 Supplier (Name and address)      VAT No	2 Registration No. of transaction
	4 Receiver (Name and address)      VAT No	3 Competent authority in the country of destination- (Name and address)
	5 Carrier/Vehicle	6. Registration No. and date of declaration
	7 Place of delivery	
	<b>1</b>	
8. Markings and quantity, No. and type of packages, description of goods		<b>9 Code of the good</b> (CN code)
		10 Quantity
		<b>11 Gross weight</b> (kg)
		<b>12 Net weight</b> (kg)
		13 Invoice price/commercial value
<b>14 Certificates</b> (for some wines, alcoholic beverages, small breweries and distilleries)		
A Control by competent authorities		<b>15</b> Cells 1-22 correctly completed Return of the Copy 3. is required.
		yes      no      (*)
		Enterprise of signing person and telephone number
		Name of signing person
		Place and date

\* Strike out the field



## Explanatory notes

### INTERCOMMUNITY MOVEMENT OF GOODS, SUBJECT TO EXCISE DUTY TAXATION, RELEASED FOR CONSUMPTION IN THE FORWARDING MEMBER STATE

#### 1. General notes

1.1. (Amended, SG No. 44/2011) The simplified accompanying document is required for the application of the provisions on excise duties as per Article 7 of Council Directive 92/12/EEC of 25 February 1992.

1.2. The document must be filled out legibly and indelibly. Data may be printed in advance. No deletions or corrections shall be made.

1.3. The general specification of the paper to be used and the size of the cells are set out in the Official Journal of the European Community<sup>4</sup> No C 164/3 of 01.07.1989., page 3

For all copies white paper sized 210 mm x 297 mm with maximum deviation for length minus 5 mm and plus 8 mm.

1.4. Any unused space in cells is stricken off so as to preclude additional entries.

1.5. The accompanying document is comprised of 3 copies.

Copy 1. kept by the supplier.

Copy 2. accompanying the goods and kept by the receiver.

Copy 3. accompanies the goods and is returned to the supplier with a certification of receipt, completed by the person, indicated in cell 4, if the supplier requests so, especially for the purposes of refund.

#### 2. Content of the cells

Cell 1 Supplier: the full name, address and VAT No (if it has) of the person, supplying the goods in the member state. If the person has an excise duty number it should be also indicated.

Cell 2 Registration No of the transaction: registration number, identifying the movement of the goods in his commercial accountancy. In the general case this is the number and the date of the invoice.

Cell 3. Competent authority in the state of receipt: name and address of the competent authority responsible for excise duty control at the place of origin.

Cell 4. Receiver: the full name, address and VAT No (if it has) of the person, receiving the goods. If the person has an excise duty number it should be also indicated.

Cell 5. Carrier: it should be indicated „supplier”, „receiver” or the name and the address of the person, responsible for the arrangement of the first movement, if different from the persons, indicated in cell 1 or cell 4; the means of transport should also be indicated.

Cell 6. Registration No. and date of the declaration: the declaration and/or the letter of authorisation, which should be given by the competent authority in the Member state of receipt before commencement of movement

Cell 7. Place of delivery: the actual place of delivery if the goods are not delivered at the address specified in Cell 4.

Cell 8. Full description of the goods: markings and number, No and type of packages: e.g. containers, number of internal packages, e.g. cardboards; and commercial description of the goods.

The description may continue on a separate sheet of paper, which shall be enclosed to the set. A packaging list may be used for this purpose.

For alcohol and alcohol beverages with the exception of beer the alcoholic strength (percentage content by volume at 20°C) shall be indicated.

For beer the Plato degrees or percentage alcoholic strength by volume at 20°C shall be indicated and/or both indications in accordance with the requirements of the receiving member state and the sending member state. For mineral oils density at 15°C shall be stated.

Cell 9 Code of the good (CN code)

Cell 10. Quantity: number, weight or volume, as it is established for the purposes of excise duty in the member state of receipt, for example:

- cigarettes, number of pieces expressed in thousands;
- cigars and cigarillos, net weight;
- alcohol and alcoholic beverages, litres of the product at 20°C, rounded to the second digit after the decimal point;
- mineral oils, with the exception of heavy fuels, litres at 15°C.

Cell 11 Gross weight: the gross weight of the consignment.

Cell 12 Net weight: weight of the goods without the package.

Cell 13. Price under invoice/commercial value: the total value according the invoice with excise duty included. If there is not a transaction, which is connected to the movement, the commercial value should be indicated. In this case the note „without transaction” should be added.

Cell 14 Certificates: this cell shall be filled out for some certificates, which are required only in copy No.2.

1. For some categories of wine, where necessary a certificate of origin and quality of products shall be specified in accordance with the legislation of the Community in this field.

2. For some categories of alcoholic beverages a certificate of place of production shall be specified in accordance with the legislation of the Community in this field.

3. For beer produced in small independent breweries defined in the Council Directive concerning the structure of excise duty on alcohol and alcoholic beverages, in respect of which a reduced rate of excise duty is required in the member state of receipt, the sender shall certify the following:  
“Hereby I certify that the described product is produced in a small independent enterprise whose production for the previous year amounts to hectolitres of beer”.

4. For ethyl alcohol produced in a small distillery defined in the Council Directive concerning the structure of excise duty on alcohol and alcoholic beverages in respect of which a reduced rate of excise duty is required in the member state of receipt the sender shall certify the following:  
“Hereby I certify that the described product is produced in a small distillery whose production for the previous year amounts to..... hectolitres of pure alcohol”.

Cell 15. Enterprise of the signing person, etc.: the document shall be filled out by the person responsible for the movement of the goods or on its behalf. That can be the supplier or the receiver. If the supplier requests Copy 3 to be returned to him with a certificate for receipt, this should be indicated

Cell A Control of the competent authorities: the competent authorities shall indicate checks performed on copies 2, 3 and 4. All findings shall be certified by the signature and stamp of the responsible officer and shall be dated.

Cell B Confirmation of receipt: it is given by the receiver and is returned to the supplier, if he requires so, especially for the purposes of refund.

2

Copy for the receiver

2

1 Supplier (Name and address)	VAT No	2 Registration No. of transaction
4 Receiver (Name and address) VAT No		3 Competent authority in the Receiving country - (Name and address)
5 Carrier/Vehicle		6. Registration No. and date of declaration
7 Place of delivery		

8. Markings and quantity, No. and type of packages, description of goods	9 Code of the good (CN code)	
	10 Quantity	11 Gross weight (kg)
		12 Net weight (kg)
	13. Invoice price /commercial value	

**14 Certificates** (for some wines, alcoholic beverages, small breweries and distilleries)

A Control by competent authorities	15 Cells 1-22 correctly completed Return of the Copy 3. is required.
	yes      no      (*)
	Enterprise of signing person and telephone number
	Name of signing person
	Place and date
	Signature

C CONFIRMATION OF RECEIPT

Goods received by the receiver

Date .....

Place

Registration No.

The excise duty has been paid/declared in front of competent authority (\*).

Date .....

Registration No.

Other notes of the receiver:

Place/date..... Name of signing person.....

Signature

\* strike out the unnecessary

A Control (continued)

<b>3</b> Copy to be returned to the supplier:	1 Supplier (Name and address)      VAT No	2 Registration No. of transaction	
	4 Receiver (Name and address)      VAT No	3 Competent authority in the country of destination - (Name and address)	
	5 Carrier/Vehicle	6 Registration No. and date of declaration	
	7 Place of delivery		
	<b>3</b>		
8. Markings and quantity, No. and type of packages, description of goods		<b>9 Code of the good</b> (CN code)	
		10 Quantity	<b>11 Gross weight</b> (kg)
			<b>12 Net weight</b> (kg)
		13. Invoice price/commercial value	
<b>14 Certificates</b> (for some wines, alcoholic beverages, small breweries and distilleries)			
A Control by competent authorities          Continue overleaf (copies 2, and 3)		<b>15</b> Cells 1-22 correctly completed Return of the Copy 3. is required.	
		yes      no      (*)	
		Enterprise of signing person and telephone number	
		Name of signing person	
		Place and date	
		Signature	

C CONFIRMATION OF RECEIPT

Goods received by the receiver

Date .....

Place

Registration No.

The excise duty has been paid/declared in front of competent authority (\*).

Date .....

Registration No.

Other notes of the receiver:

Place/date ..... Name of signing person .....

Signature:

\* strike out the unnecessary

A Control (continued)

**Appendix No. 9b**

to Article 56c, Paragraph 6

(New, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... TO  
Date ..... yr. THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

**NOTICE**

of dispatch of excise goods, released for consumption in the territory of this country to another Member State in accordance with Art. 76b, paragraph 1, item 1 of the Excise Duties and Tax Warehouses Act (EDTWA)

by .....  
represented by .....  
Personal Number/Alien's Identity Number .....,  
UIC .....

**Seat and registered address**

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

**Correspondence address**

State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

For the purposes of application of Art. 76b, paragraph 2 of RIEDTWA I am making available to you the following information:

1. date of dispatch of the excise goods from the territory of this country;
2. description of the itinerary from the territory of this country to the to the territory of the Member State of destination;
3. types of excise goods which are to be dispatched:  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).
4. name/business name and address of the consignee and carrier;
5. location of receipt of the excise goods in the territory of the other Member State;
6. the term, by which the excise goods must be received in the territory of the other Member State.

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

**Appendix No. 9c**  
to Article 56e, Paragraph 2  
(New, SG No. 8/2007,  
amended, SG No. 28/2009, effective 14.04.2009,  
SG No. 24/2010, effective 26.03.2010,  
formerly Appendix No. 9b, amended,  
SG No. 25/2013, effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE  
CERTIFICATE

No .....

On the grounds of request submitted under incoming No ..... of ..... and on the grounds of Article 83h of the Excise Duties and Tax Warehouses Act this certificate of paid/secured or non-lia- ble to payment excise duty is issued to .....

represented by .....

UIC: .....

Status: Authorised warehousekeeper  
Person registered under Art. 76c, paragraph 4 of EDTWA  
Tax representative

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Place of receipt and unloading of the goods: .....

Number of the notification: .....

(Art. 76c, paragraph 4, item 1 of EDTWA)

Consignor:

Business name and status .....

Address: .....

Place of dispatch of the goods .....

Description of the goods:

Commercial name and CN code: .....

Quantity: .....

Type of security: .....

Excise duty amount: .....

The excise duty is:

- paid/secured

- non-lia- ble to payment .....

(legal grounds)

Document No and date .....(...../dd.mm.yyyy)

Date: Director of customs house:

Date handed over:

**Appendix No. 9d**

to Article 56i

(New, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

Incoming No. №.....

TO

Date ..... yr.

THE DIRECTOR OF THE

..... CUSTOMS HOUSE

**NOTICE**

of receipt of excise goods, released for consumption in the territory of another Member State in accordance with Art. 76c, paragraph 4, item 1 of the Excise Duties and Tax Warehouses Act (EDTWA)

from .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

In connection with the requirements of Art. 76c, paragraph 5 of EDTWA I am making available to you the following information:

1. date of dispatch of the excise goods from the territory of the other Member State;
2. description of the itinerary from the Member State of dispatch to the Republic of Bulgaria;
3. types of excise goods which are to be received:  
(excise goods must be indicated using the respective CN codes, the excise product code, the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act; for alcohol and alcoholic beverages – the degree of alcohol or degree Plato and for cigarettes – also the sale price).
4. name/business name and address of the consignor and carrier;
5. location of receipt and unloading of excise goods in the territory of this country;
6. the term in which the excise goods must be received and unloaded in the territory of this country.

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 9e**

to Article 57, Paragraph 3



(New, SG No. 4/2008, effective 1.01.2008,  
formerly Appendix No. 9c, SG No. 25/2013,  
effective 1.04.2013,  
amended, SG No. 110/2013, effective 1.01.2014,  
supplemented, SG No. 12/2014, effective 11.02.2014,  
SG No. 13/2017, effective 7.02.2017)

## BANK GUARANTEE

for a deferred payment of excise duty procedure

### I. Obligation of guarantor

1. We, ..... Bank

represented by .....,

registered address .....

shall hereby become solidary guarantor before the Customs Agency Headquarters

up to the maximum amount of BGN .....,

for the performance of each obligation for payment of excise duty by

....., as authorised warehousekeeper

in the process of operation of a tax warehouse at [address]

.....,

licence No....., as principal obligations, as well as any costs and other receivables, resulting from their collection.

2. (Supplemented, SG No. 13/2017, effective 7.02.2017) The bank shall undertake to pay, within 7 days as of the date of first written request by Customs Headquarters any amount, up to the maximum limit indicated in the guarantee, payable for excise duty that became due, or may become due, or was established during the validity term of the bank guarantee, as well as obligations for payment of excise duty in connection with Article 20, paragraph 2, item 9 of the Excise Duties and Tax Warehouses Act together with any interest charged, as of the first day after the date such obligation arose, except where prior to expiry of such term the bank or any other interested party would be able to prove to the customs bodies that the obligation to pay the excise duty had been cleared.

Where such request would have been delivered by mail, the date of the postmark shall be treated as date of the request.

Customs Headquarters may, upon request by the bank and for other reasons, found justified, extend the 7 days' term, as of the date of the request for payment, in which the bank must perform payment of the amounts requested. Any costs, resulting from the extension of such additional term and interest in particular, must also be paid by the bank.

3. This guarantee shall enter into force as of the date of its written acceptance by the Customs Headquarters of the Customs Agency.

4. The term of this guarantee shall not be limited or it shall be valid through

.....

5. A request for payment shall be delivered to the bank not later than 6 months following expiry of the term of validity of the guarantee or its cancellation.

6. (New, SG No. 12/2014, effective 11.02.2014) For the purposes of this guarantee the bank shall

designate the following official address for correspondence and notices

.....

The bank shall undertake to accept all correspondence and notices, related to this guarantee, which would be addressed to it.

The bank shall undertake to maintain its service address for contacts and if a change to it would need to be made, to notify in advance thereof the Customs Headquarters of the Customs Agency.

This bank guarantee shall be issued in two identical counterparts – one each for the Bank and for the Customs Headquarters of the Customs Agency.

Made in ..... on .....

Guarantee for the amount of BGN .....

*(each of the signing officials must write the amount in numerals and in longhand before the signature)*

.....

*(signatures and stamp of the bank)*

**II. Acceptance of guarantee by the Customs Headquarters of the Customs Agency.**

Guarantee accepted on: .....

(signature and stamp)

**Appendix No. 9g**

to Article 58a, Paragraph 6

(New, SG No. 13/2017, effective 7.02.2017)

**BANK GUARANTEE**

for excise duty deferred payment arrangement

**I. Obligation of guarantor**

1. We, bank .....,

represented by .....,

with corporate seat in .....,

become a co-guarantor before the territorial customs office (TCO) .....

.....

up to the maximum amount of BGN ..... for

performance of any obligation for the payment of excise duty by the registered consignee/registered consignor\* .....

Certificate of Registration ....., as principal obligation, as well as any costs and other receivables, arising from its collection.

2. The bank undertakes to pay within 7 days from the date of the first written request of TCO ..... the sums due to the maximum amount specified in the guarantee for obligations for payment of excise duty that have arisen, that might arise or which are established for the period of the bank guarantee, as well as obligations for payment of excise duty in connection with Article 20, paragraph 2, item 10 of the Excise Duties and Tax Warehouses Act together

with interest effective from the first day after the date on which the obligation arose, unless before the expiry of that period, the bank or any other person concerned proves to the satisfaction of the customs authorities that the obligation to pay excise duty is extinguished.

Where such request would have been delivered by mail, the date of the postmark shall be treated as date of the request.

TCO ..... may, upon the request of the bank and for other reasons found justified, extend the 7 days' term from the date of the request for payment, in which period the bank shall make the payment of the amounts requested. Any costs, resulting from the extension of such additional term and interest in particular, must also be paid by the bank.

3. The guarantee shall enter into force on the day of its acceptance in writing by TCO .....

4. The term of this guarantee shall not be limited or it shall be valid through .....

5. A request for payment shall be delivered to the bank not later than 6 months following expiry of the term of validity of the guarantee or its cancellation.

6. For the purposes of this guarantee the bank is designating a service address for correspondence and notices, as follows .....

.....

The bank shall undertake to accept all correspondence and notices, related to this guarantee, which would be addressed to it.

The bank shall undertake to maintain its service address for contacts and if a change to it would need to be made, to notify in advance thereof the Customs Headquarters of the Customs Agency.

This bank guarantee is issued in two identical counterparts – one for the bank and one for TCO .....

Done in ..... on .....

"Guarantee for the amount of BGN ....."  
(each of the signing officials must write the amount in numerals and in longhand before the signature)

.....  
(signatures and stamp of the bank)

II. Acceptance of the guarantee by TCO .....

Guarantee accepted on: .....  
(signature and stamp)

-----  
\* In the bank guarantee leave only the required text identifying the person – the registered consignee or registered consignor.

**Appendix No. 9h**  
to Article 58a, Paragraph 7  
(New, SG No. 13/2017, effective 7.02.2017)

**BANK GUARANTEE**

**I. Obligation of guarantor**

1. We, bank .....,  
represented by .....,  
with corporate seat in .....,

become a co-guarantor before the territorial customs office (TCO) .....

up to the maximum amount of BGN ..... for

performance of any obligation for the payment of excise duty by the tax representative under Article 57b, paragraph 4 of the Excise Duties and Tax Warehouses Act (EDTWA) by a person upon receipt of excise labels in customs arrangements\* .....

Certificate of Registration ....., as principal obligation, as well as any costs and other receivables, arising from its collection.

2. The bank undertakes to pay within 7 days from the date of the first written request of TCO ..... the sums due to the maximum amount specified in the guarantee for obligations for payment of excise duty that have arisen, that might arise or which are established for the period of the bank guarantee, as well as obligations for payment of excise duty in connection with Article 20, paragraph 2, item 10 of the Excise Duties and Tax Warehouses Act together with interest effective from the first day after the date on which the obligation arose, unless before the expiry of that period, the bank or any other person concerned proves to the satisfaction of the customs authorities that the obligation to pay excise duty is extinguished.

Where such request would have been delivered by mail, the date of the postmark shall be treated as date of the request.

TCO ..... may, upon the request of the bank and for other reasons found justified, extend the 7 days' term from the date of the request for payment, in which period the bank shall make the payment of the amounts requested. Any costs, resulting from the extension of such additional term and interest in particular, must also be paid by the bank.

3. The guarantee shall enter into force on the day of its acceptance in writing by TCO .....

4. The term of this guarantee shall not be limited or it shall be valid through .....

5. A request for payment shall be delivered to the bank not later than 6 months following expiry of the term of validity of the guarantee or its cancellation.

6. For the purposes of this guarantee the bank indicates a service address for correspondence and notices, as follows .....

The bank shall undertake to accept all correspondence and notices, related to this guarantee, which would be addressed to it.

The bank shall undertake to maintain its service address for contacts and if a change to it would need to be made, to notify in advance thereof the Customs Headquarters of the Customs Agency.

This bank guarantee is issued in two identical counterparts – one for the bank and one for TCO .....

Done in ..... on .....

"Guarantee for the amount of BGN ....."

(each of the signing officials must write the amount in numerals and in words before the signature)

.....  
(signatures and stamp of the bank)

II. Acceptance of the guarantee by TCO .....

Guarantee accepted on: .....





								vol		cigar	pac						
								/lengt		s	kag						
								h of			e						
								cigare									
								ttes									
								excl.									
								the									
								filter									
								or tip									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		17	18

**Total excise duty amount:** .....

**Date:**

**Delivered by:** .....

*(authorized official -*

Name: .....

Position:.....

Signature:.....)

**Received by:** .....

*(on behalf of the applicant*

Name: .....

Position:.....

Signature:.....)

**Appendix No. 11a**

to Article 66, paragraph 5,  
 Article 66a, paragraph 1 and Article 66b  
 (New, SG No. 25/2013, effective 1.04.2013,  
 amended and supplemented, SG No. 2/2016, effective 8.01.2016,  
 SG No. 13/2017, effective 7.02.2017)

Incoming No. № .....

Territorial Customs Office: .....

Inventory list of excise labels returned/inventory list of excise labels subject to discarding

Person's name .....

UIC .....

Identification number: .....

(enter identification number of tax warehouse, or identification number of registered consignee, or identification number of a provisionally registered consignee or identification number of a person under Article 76c of the Act)

Address: .....

(enter address of the tax warehouse, or of the unit of the registered consignee, or of the provisionally registered consignee or identification number of a person under Article 76c of the Act)

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

This day, ...../...../ ..... yr., the following excise labels were delivered to ..... Territorial Customs Office in connection with Article 64, paragraph 23 of the Excise Duties and Tax Warehouses Act (EDTWA):

No	Type of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Excise labels emission	Series	From No	To No	Quantity of excise labels	Total excise duty amount	Acceptance protocol number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Delivered by:  
(on behalf of .....  
name, signature, stamp)

Received by:  
(authorized official  
name, signature, stamp)

**Appendix No. 12**  
to Article 66, Paragraph 6  
(Amended, SG No. 24/2010, effective 26.03.2010,  
amended and supplemented, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 2/2016, effective 8.01.2016)

**WRITTEN STATEMENT OF ASCERTAINMENT**

No.

Concerning excise labels, returned to Territorial Customs Office ..... by:

Name of the person .....

UIC .....



Identification number: .....

(enter a tax warehouse identification number or a registered consignee identification number, or a provisionally registered consignee identification number or identification number of a person under Art. 76c of the Act)

Address: .....

(enter address of tax warehouse, or of the unit of a registered consignee, or of the unit of a provisionally registered consignee or of a person under Art. 76c of the Act)

No	Type of excise labels	Trade goods	Trade name of goods	Tr ad	Exci se	C N	Capa city	Unit of measur ement	of Actual alcohol strengt h	Sale price per packa ge	Price per piece of hand-rolled cigars	Exci se duty amo s	Exci se label emis sion	Ser ies	Fr om	To	Quant ity of the excise labels	Total of excise duty amo unt
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	

Total excise duty amount: .....

The reason for the return of the excise labels is:.....

.....	.....	.....
(Date)	Delivered by:	Received by:
	(Name and position of the person)	(Name and position of the officer at TCO)

**Appendix No. 12a**  
to Article 66a, Paragraph 2  
(New, SG No. 8/2007,  
amended, SG No. 24/2010, effective 26.03.2010,  
supplemented, SG No. 25/2013, effective 1.04.2013,  
SG No. 2/2016, effective 8.01.2016)

Protocol of discarding of excise labels

No. ...

Territorial Customs Office: .....

Name of the person .....

UIC .....

Identification number: .....

*(enter a tax warehouse identification number or a registered consignee identification number, or a provisionally registered consignee identification number or identification number of a person under Art. 76c of the Act)*

Address: .....

*(enter address of tax warehouse, or of the unit of a registered consignee, or of the unit of a provisionally registered consignee or of a person under Art. 76c of the Act)*

No	Type	Trade	Tra	Exc	C	Capaci	Unit	of	Actua	Sale	Pric	Exci	Excis	Se	Fr	To	Quan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	of the name	of goods	de mar	ise pro	co de	ty consu	ment	alcoh	olic	per pac	per pie	duty	labels	rie	om	No	tity of	excise
	excise	labels	goods	duct	code	mer	packag	streng	th by	kag of	ce per	amo	emiss				the	duty
								volum	e -%	d-r	kag						excise	amount
								vol./le	ngth	d	olle	e					e	
								of	ciga	rs							labels	
								cigare	ttes	excl.	the	filter	or tip					

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18

Total excise duty amount: .....

The reason for discarding the excise labels is.....

..... (Date)  
 Delivered by: ..... Delivered by: ..... Received by:  
 (Name and position of the person) (Name and position of the officer at TCO)

**Appendix No. 12b**  
 to Article 66b, Paragraph 3  
 (New, SG No. 28/2009, effective 14.04.2009,  
 repealed, SG No. 16/2011, effective 22.02.2011)

**Appendix No. 12c**  
 to Article 68a, Paragraph 1

(New, SG No. 24/2010, effective 26.03.2009,  
 amended, SG No. 16/2011, effective 22.02.2011,  
 SG No. 25/2013, effective 1.04.2013,  
 supplemented, SG No. 49/2015, effective 30.06.2015,  
 amended and supplemented, SG No. 2/2016, effective 8.01.2016)

Territorial Customs Office: .....

Incoming No. № ..... /.....

**EXCISE LABELS REPORT**

Person's name .....

UIC .....

Identification number: .....

(enter identification number of tax warehouse, or identification number of registered consignee, or a provisionally registered consignee or identification number of a person under Art. 76c of the Act)

Address: .....

(enter address of the tax warehouse, or of the unit of the registered consignee, or of the provisionally registered consignee or identification number of a person under Art. 76c of the Act)

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

**1. Excise labels in stock at the start of the reporting period**

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocol/s - No and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

**2. Excise labels received during the reporting period**

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocols - No and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

### 3. Excise labels, affixed on excise goods

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocols - No and date	Excise declaration - number and date	Payment date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

### 4. Delivered to producers outside the territory of this country

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes excl. the filter or tip	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocols - No and date	SA D file - No and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

### 5. Excise labels returned unused

No	Types of excise labels	Trade name of the goods	Trade mark	Excise product code	CN code	Capacity of the consumer package	Unit of measurement	Actual alcoholic strength by volume, % vol./length of cigarettes	Sale price per package	Sale price per piece of hand-rolled cigars	Excise duty amount per package	Quantity of excise labels	Total excise duty amount	Protocols - No and date	Protocols of findings
----	------------------------	-------------------------	------------	---------------------	---------	----------------------------------	---------------------	--	------------------------	--	--------------------------------	---------------------------	--------------------------	-------------------------	-----------------------

								excl. the filter or tip			age		ount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

6. Excise labels returned for discarding

No	Type s of excise labels	Trad e name of the goods	Trad e mark	Excise product code	CN code	Capa city of the cons umer pack age	Unit of meas urem ent	Actu al alcoh olic streng th by volu me, % vol./l length of cigar ettes excl. the filter or tip	Sale price per pack age	Sale price per piece of hand -rolle d cigar s	Excise duty amou nt per pack age	Quan tity of excise labels	Total excise duty amou nt	Proto col/s - No and date	Proto col/s of disca rding
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

7. Cancelled excise labels, affixed on excise goods

No	Types of excise labels	Trade name of the goods	Tra de mar k	Excise pro duct cod e	CN cod e	Capacit y of the consum er packag e	Unit of meas ure ment	Actual alcohol ic strengt h by volum e, % vol./le ngth of cigaret tes excl. the filter or tip	Sale pric e per pac kag e	Sale pric e per piec e of han d-ro lled ciga rs	Excise duty amou nt per pac kag e	Quanti ty of excise labels	Tota l excise duty amou nt	Proto col/s - No and date	Protoc ol/s of finding s concer ning destru ction of excise goods with excise labels affixed
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. Missing excise labels

No	Type s of excise labels	Trad e name of the good	Trad e mark	Excise prod uct code	CN code	Capa city of the cons umer	Unit of meas urem ent	Actu al alcoh olic stren	Sale price per pack age	Sale price per piece of	Excise duty amou nt	Quan tity of excise labels	Total excise duty amou	Proto col/s - No and date	Calc ulate d amou nts of
----	----------------------------------	-------------------------------------	-------------------	-------------------------------	------------	--	-----------------------------------	--------------------------------------	-------------------------------------	-------------------------------------	------------------------------	-------------------------------------	---------------------------------	---------------------------------------	--------------------------------------



								filter or tip						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Completion instructions:

This form must certainly be typewritten and submitted on electronic carrier.

The various sections of the report are to be completed depending on the activity of the economic operator.

A total number of excise labels shall be included for each group of excise labels from the report (the total of quantities of excise labels in column 13), in which the total number of excise labels shall be included, by:

Sale price per package (column 10) for tobacco products;

Actual alcoholic strength by volume - % vol. (column 9) and Capacity of the consumer package (column 8) – for alcoholic beverages.

Excise labels in stock at the start/end of the reporting period – includes any unused excise labels, as well as any excise labels returned, which have been handed over to the customs house, but in regard to which a respective protocol of findings or a protocol of discarding have not yet been signed as at the date of submission of the report.

Excise labels, affixed on excise goods - includes any excise labels, affixed on excise goods released for consumption and any excise labels, affixed on excise goods to be destroyed, but in regard to which the protocol of destruction has not been signed yet.

[Excise labels] Delivered to producers outside the territory of this country - includes the excise labels delivered but not returned, including such delivered in earlier periods.

The following columns must certainly be completed in regard to alcoholic beverages: 1,2,3,5,6,7,8,9,12,13,14,15,16,17.

The following columns must certainly be completed in regard to manufactured tobacco: 1,2,3,4,5,6,7,8,10,11,12,13,14,15,16,17.

Excise labels, affixed on excise goods that have been taken as samples in case of control exercised by customs authorities shall be reported in section 7 “Destroyed excise labels, affixed on excise goods”.

**Appendix No. 13**  
to Article 72, Paragraph 1  
(Title amended, SG No. 28/2009,  
effective 14.04.2009)

Regional Customs Office .....

Incoming No. .... / .....

(to be filled out by the customs administration)

Name and correspondence address of the person

.....

SIC .....

**INVENTORY**

of excisable goods without excise label (or affixed with forged  
excise label or excise label with expired validity)

1. Supplier - name, SIC

.....

2. Delivery under invoice No. .... Date .....

3. Trade name of the goods

4. Quantity (number of units)





					n of		duty is voucher		
					excise		claimed was made		
					duty is		provided		
					claimed				
1	2	3	4	5	6	7	8	9	10

Aggregate amount of the nominal values of vouchers: ..... (.....).

In words

Date of signing:

**Handed over by:**

**Received by:**

*(for the applicant – name and position)*

*(competent employee – name and position)*

**Appendix No. 13b**

to Article 72, Paragraph 3  
 (New, SG No. 28/2009, effective 14.04.2009,  
 repealed, SG No. 78/2010, effective 5.10.2010)

**Appendix No. 14**

to Article 80, Paragraph 1 and 2  
 (Amended, SG No. 8/2007, SG No. 24/2010,  
 effective 26.03.2010,  
 SG No. 25/2013, effective 1.04.2013,  
 SG No. 28/2014, effective 28.03.2014,  
 amended and supplemented, SG No. 49/2015, effective 30.06.2015,  
 supplemented, SG No. 2/2016, effective 8.01.2016)

**Correspondence address**

recipient

**Correspondence address**

issuer

**UIC**

**TWIN/INRT**

**I**

**N**

**UIC/PIN**

**Depositor:**

**EXCISE DUTY DOCUMENT**

**№**

**UIC**

**UNIQUE CONTROL**

**№**

**Excise duty notification**

**Place and date of issuance:** ...../  
...../ ..... yr.

debit

**Appendix No 14a: issue, No and date**

**Carrier and registration No of the means of transportation:**

credit

**No and date of the document, evidencing the Accompanying excise duty non-liability for payment of excise duty** ...../...../...../..... yr.

**No and date of issuance of certificate of excise-exempt end user:**

**Number of certificate of analysis/protocol of Grounds for adjustment: conformity of the respective batch:**

No	Co	Tra	AR	Actual	Tra	Trans-a	C	Grounds	Alco	Sal	Co	No	Uni	Co	Grounds	for	Excise	duty	rate
mm	de	K	quantities	ns-	ction	N	(Ne	for	holic	e	nsu	of	t	of	effi	levying	excise		
erci	mar	No	UCPI	-	acti	value	co	w,	obligatio	stren	pri	-m	co	me	-ci	duty	under		
al	k	of	Unique	on	EP	de	SG	n	to	gth/d	ce	er	nsu	asu	ent	Art.28	and	Art.	

name  
 e-A Control No Code No. charge egre pa -m re- for 29 of EDTWA  
 D Point 2/2 excise e ck er me rec  
 or Identifier 016 duty or Plato a-g pa nt alc  
 No , for /lengt e ck u-l  
 of effe non-liabi h of ca a-g ati  
 oth tiv lity to cigar pa- es on  
 er e pay ette cit to  
 doc 1.0 excise excl tax  
 um 7.2 duty the bas  
 ent 016 filter e  
 ) and  
 Add tip/u  
 iti-o pper  
 nal calor  
 cod ific  
 e of value  
 the  
 goo  
 d

1 2 3 4 5 6 7 8 9 10 10a 11 12 13 14 14 15 16 17 18 19 20 21 22 23 24  
a

In words:

**Precise address of the delivery and unloading location:** \_\_\_\_\_

Goods rec

**Recipient:**

name. surname

Identification No of the unit (petrol station, storage tank) \_\_\_\_\_

PIN/  
Alien'

Prepared by: \_\_\_\_\_

s ID  
No

\_\_\_\_\_  
(name, surname, signature)

Power of attorney No /  
yr.

Explanatory notes

(REVERSE OF APPENDIX No 14)

1. General:

1.1. (Supplemented, SG No. 2/2016, effective 8.01.2016) The excise duty document/registered electronic excise duty document (e-EDD) is a private document, issued by authorised warehousekeepers, by persons, registered under the Excise Duties and Tax Warehouses Act (EDTWA), as well as by persons under Art. 3, paragraph 1, items 4 and 6 of EDTWA for certifying the incurrance of obligation for levying and payment of excise duty.

1.2. The excise duty document/registered e-EDD shall be issued in conformity with Art.84, paragraphs 7 and 8 of EDTWA for each individual consignee and for each individual (incl. articulated) motor vehicle.

1.3. Documents, registered in the information system of the Customs Agency, shall qualify as issued registered e-EDD. For registration purposes the person shall submit e-EDD by:

- uploading of XML file;
- web application;
- system-system type connection.

2. Data from the electronic messages of e-EDD shall be structured in groups and the fields/columns, indicated below, shall be completed as follows:

2.1. Excise duty document No field: enter a ten-digit number of the document, chronologically registered in the person's accounts.

2.2. Appendix No 14a: issue, No and date field: enter the number/s and date of issuance of the document/s and that date may not differ from the date of issuance of e-EDD.

2.2a. (New, SG No. 2/2016, effective 8.01.2016) Field "Carrier and registration number of the means of transportation": besides data about the carrier and the means of transportation the number of the certificate of approved vessel shall be completed

2.3. № and date of the document, evidencing the non-liability for payment of excise duty field: enter the numbers of documents, evidencing the non-liability for payment of excise duty (Art. 24, paragraph 2, item 3/CEEU [certificate of excise-exempt end user] No or pursuant to Art. 21, paragraph 1, item 13/invoice No; No of carriage document, etc.).

2.4. Column No 4 (ARK No of e-EDD or No of other document): enter the number of the document, by which the goods released for consumption were introduced or received by the tax liable person.

2.4a. (New, SG No. 49/2015, effective 30.06.2015) Column No. 5 "Actual quantities" – for goods falling within code E001 of the excise product, you shall complete the quantity in kilograms as well for goods falling within code E009 of the excise product, and when selecting codes 47 and 48 of the CL200 nomenclature, you shall complete as a second unit of measurement cubic metre (M3), and when selecting code 471 of the CL200 nomenclature, you shall complete as a second unit of measurement kilogram (kg)

2.5. Columns No 6 and No 7 (Unique control point identifier and Transaction No): enter the data in accordance with the procedure, order and format, envisaged in Art.103a, paragraph 4 of EDTWA. These columns shall not be completed, where no statutory provision had been made for electronic transmission of data to the automated accounting system of the persons and to the information system of the Customs Agency.

Where e-EDD is issued for beer, no unique control point identifier needs to be entered and the number of the excise goods batch shall be entered into the Transaction number field.

(Amended, SG No. 28/2014, effective 28.03.2014) Where e-EDD is issued for manufactured tobacco the number of the list of bar codes from the measurement and control device - electronic counting and identification system shall be entered in column 7. A list of the bar codes of excise goods shall be attached to the e-EDD issued.

2.6. Column No 11: enter the applicable codes of Nomenclature CL 200 of the Unified format for data from excise declarations, recapitulation declarations and logs of goods available in stock at the warehouse, submitted via electronic means.

2.7. Column No 12: enter the values of the respective indicators, shown in the certificates of analysis, such as: upper calorific value for brown coal 3500 kcal/kg; % vol. for vodka at a temperature of 20°C.

2.8. Column No 15: enter the unit of measurement, used for expressing the quantity in column No 5.

2.9. (Supplemented, SG No. 2/2016, effective 8.01.2016) Column No 16: indicate the recalculation coefficient in case the unit of measurement, indicated in column No 12, would be different from the unit of measurement, indicated in Art. 28, paragraph 1 of EDTWA.

2.10. Column No 27 (increase/decrease): to be completed only in case of issuance of statement to excise duty document or registered electronic debit or credit statement. Indicate the difference, which must be deducted or charged additionally, between the excise duty levied in accordance with e-EDD issued and the excise duty actually due in accordance with the grounds for adjustment.



2.11. Identification No of the unit (petrol station, storage tank) field: enter the unit's identification number from the Register of facilities for sale of liquid fuels at the NRA.

2.12. Column 25 Payment: note the applicable option pursuant to Nomenclature CL 163 of the Unified format for data from excise declarations, recapitulation declarations and logs of goods available in stock at the warehouse, submitted via electronic means.

2.13. Data concerning the date of bringing out and the natural person, who actually brings the goods out of the tax warehouse, shall be entered into the Goods received on, Recipient, PIN/Alien's ID No and Power of attorney No fields.

2.14. (New, SG No. 49/2015, effective 30.06.2015) The barcode under Art. 80, paragraph 25 is printed to the left of UCN, centered and justified, with size at e-EDD – 90 mm x 9 mm, and in case of credit/debit statement – 40 mm x 4 mm.

2.15. (New, SG No. 2/2016, effective 8.01.2016) In the cases where the good is intended for excise-exempt end user, in the field "Recipient, Address for correspondence and UIC/PIN" data about the excise-exempt end user shall be completed.

#### **Appendix No. 14a**

to Article 80a, Paragraph 1

(New, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 49/2015, effective 30.06.2015,  
amended, SG No. 2/2016, effective 8.01.2016)

Document certifying the purpose of excise goods and the precise address of the delivery location

1. Recipient:

(person, indicated as recipient in the excise tax document)

2. Issuer:

(person releasing the goods for consumption)

Correspondence address:

UIC:

Correspondence address:

UIC:

3. Carrier:

(to be completed by the issuer)

Correspondence address: UIC:

Date of loading:

4. Consumer:

(person which will use the excise goods for heating)

Correspondence address: UIC/Personal Number:

5. Carrier to the consumer: (to be completed by the consignee if the carrier is other than that indicated by the issuer)

Reg. No of the vehicle:

No of the certificate of approved vessel

Correspondence address:

UIC:

Date of reloading:

Reg. No of the vehicle:

No of the certificate of approved vessel

6. No and date of the document ...../.....

7. Unique control number of registered electronic excise duty document

No	Type	C	Quantit	Unit	of	Precis	Date of	Quantity	Confirmation	of receipt by the consumer at
of	excise	co	y	measur	ent	addres	receipt	received	the	delivery location (person in charge
goods	de				s	of	by	the	-name, surname, signature, document in	evidence of the representative powers of the
					the		consum	er	person)	
					deliver					
					y					
					locatio					

1 2 3 4 5 6 7 8 9  
n

8. Consignee: 9. Prepared by: .....  
 ..... (name, surname, signature)  
 (own name and surname)

10. Date of return of the document: .....

*(to be completed by the person releasing the excise goods for consumption upon receipt of the certified document from the person which will use the energy products for heating)*

**Explanatory notes**

(reverse of Appendix No. 14a)

**1. General:**

1.1. (Amended, SG No. 2/2016, effective 8.01.2016) A registered electronic document for certifying the purpose (Appendix No. 14a) shall be completed and issued by the person, who releases the goods for consumption for the purposes of applying the duty rates under Article 33, paragraph 1, items 2 and 4 of the Excise Duties and Tax Warehouses Act (EDTWA).

1.2. Appendix No. 14a shall be issued for each individual consignee and for each individual motor vehicle.

1.3. The sum total of the quantities under column 4 of all appendices No. 14a to the respective e-EDD shall be equal to the quantity, indicated in the Actual quantity column of the e-EDD.

1.4. If the consumer would receive the quantities at more than one location, the precise address of the delivery location shall be indicated in each separate line in column 6.

2. Data from the electronic messages for Appendix No. 14a shall be structured in groups and the fields/columns shall be completed as directed and envisaged below:

2.1. Fields 1 - 4, 6, 8, 9 and 10, as well as columns 1 - 6 shall be completed by the issuer.

2.2. Field 7 shall be generated by the information system of the Customs Agency.

2.3. Columns 1-6 shall be completed by the issuer.

2.4. Columns 7, 8 and 9 shall be completed by the consumer upon receipt of the goods.

2.5. In addition to data on the individual, the identification of the document (power of attorney, employment contract, etc.) certifying the representative powers of the person, shall also be entered in column 9.

**3. Specific cases.**

3.1. When applying the duty rate under Article 33, paragraph 1, item 6 of the Act the person, who released the excise goods for consumption shall:

3.1.1. Issue Appendix No. 14a on condition that the volume of quantities of natural gas sold are above 300 thousand cu.m, measured in standard conditions for each consignee - sole proprietor or legal entity, in regard to all sales performed, respectively the entire quantity of natural gas consumed within the taxation period.

3.1.2. Complete fields 1, 2, 4, 6, 8, 9 and 10, as well as columns 1 - 6.

3.1.3. Columns 8 and 9 shall be completed by the consumer for the entire quantity of natural gas consumed for industrial needs within the taxation period.

**Appendix No. 14b**

to Article 80d, Paragraph 2

(New, SG No. 24/2010, effective 26.03.2010)

**Document certifying the precise address of the delivery location**

<b>Recipient:</b>	<b>Issuer:</b>
(the person which will use the excise goods)	(the person, indicated as recipient in the excise tax document)

Correspondence address:	Correspondence address:
UIC in Bulstat:	UIC in Bulstat:
<b>Carrier:</b>	
Correspondence address:	
UIC in Bulstat:	
<b>Reg. No of the vehicle::</b>	

**No and date of the document .....**  
**accompanying excise tax document No ...../...../...../..... г.**

No	Type of excise goods	CN code	Quantity	Unit of measurement	Precise address of the delivery location	Date of receipt	Confirmation of receipt at the delivery location (own name, surname, signature and stamp)

Recipient: ..... Prepared ..... by: .....  
(own name and surname) (signature and stamp) (own name and surname) (signature and stamp)

**Note:** \* The document shall be issued by the person, indicated as recipient in the excise tax document in regard to each person, which will use the goods and in regard to each vehicle.

\*\* The document shall be stored by the person, indicated as recipient in the excise tax document.

**Appendix No. 14c**  
to Article 80, Paragraph 15  
(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. №.....  
Date ..... yr.

TO  
THE DIRECTOR OF THE  
..... CUSTOMS HOUSE

REQUEST  
for cancellation of registered electronic excise duty document/excise duty document in hard copy  
by .....,  
represented by .....,  
Personal Number/Alien's Identity Number .....,  
TWIN/INRT.....  
UIC .....  
Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

For the purposes of application of Art. 80, paragraph 15 of RIEDTWA I am making available to you the following information:

1. unique control number and registration date of the registered electronic excise duty document/number and date of the issued excise duty document in hard copy;
2. reason for requesting cancellation.

I declare that the excise goods under the registered electronic excise duty document/excise duty document are on hand and have not left the tax warehouse.

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 15**

to Article 82, Paragraph 1, Item 1

(Amended, SG No. 8/2007,

supplemented, SG No. 24/2010, effective 26.03.2010,

amended, SG No. 16/2011, effective 22.02.2011, SG No. 44/2011,

supplemented, SG No. 25/2013, effective 1.04.2013,

SG No. 49/2015, effective 30.06.2015,

amended, SG No. 13/2017, effective 7.02.2017)

**EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES**

COPY FOR  
COMPETENT CUSTOMS OFFICE

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Tax Period		Pag e No.:
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to:		Tot al pag es:

IN

UIC

6 INFORMATION ABOUT THE EXCISE GOODS

6.1	6.2	6.3	6.4	6.5	6.6	6.7
No	Intended purpose of the goods	Na me of the goods	Code of the goods	Unit of measure	Quantity removed from warehouse	Plato degree/alcoholic strength
		Ad diti ona l Co de				

A

CONTROL AT COMPETENT CUSTOMS OFFICE

B 1.

DOCUMENTARY CONTROL

B 2.

CON

Signature and stamp of competent authority:

9

DECLARANT

Signature and stamp

**ADDITIONAL PAGES TO THE EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES**

COPY 1  
FOR  
COMPET  
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CUSTOM  
S OFFICE

AUTHOR INA  
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WAREH  
OUSE  
KEEPER

UIC

1

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	Tax Per iod	Pag e No.:	
	from:		
	to:	TO TA L PA GE S	

IN

6 INFORMATION ABOUT THE EXCISE GOODS

6.1	6.2	6.5
No	Name of the goods	Unit of measurement
	Intended purpose of the goods	

**9 DECLARANT**

Signature and stamp

**EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES**

COPY FOR THE 1  
AUTHORISED  
WAREHOUSEKEEPER /  
REGISTERED PERSON

AU INA  
TH W  
ORI  
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WA  
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4 5

Tax  
Period

from:

to: IN

6 INFORMATION ABOUT THE EXCISE GOODS

6.1 6.4 6.5 6.6 6.7 6.9

No	Inten ded purp ose of the good s	Co de the go od s	Uni t of me asu re nt s	Qu anti ty of re mo ved fro m wa reh ou se	Plato degree/alcoholic strength	Excise duty rate
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Trade name EP code

A CONTROL AT COMPETENT CUSTOMS OFFICE

B 1. 7 AMOUNT OF EXCISE DUTY DUE DOCUMENTARY CONTROL

Signature and stamp of competent authority:

**ADDITIONAL PAGES TO THE EXCISE DECLARATION OF ALCOHOL AND ALCOHOLIC BEVERAGES**

COPY FOR 1  
THE  
AUTHORIS  
ED  
WAREHOU  
SEKEEPER  
/  
REGISTE  
RED  
PERSON

AUTHOR INA  
ISED W  
WAREH  
OUSE  
KEEPER

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**2**

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5

2

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IN

6 INFORMATION ABOUT THE EXCISE GOODS

6.1 6.2

6.5

No	Intended purpose of the goods	Name of the goods	Unit of measurement
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9

**Appendix No. 16**

to Article 82, Paragraph 1, Item 2  
(Amended, SG No. 8/2007,  
supplemented, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 16/2011, effective 22.02.2011,  
SG No. 44/2011, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 49/2015, effective 30.06.2015)

**EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO**

COPY FOR

THE COMPETENT CUSTOMS OFFICE

1

AUTHORISED WAREHOUSEKEEPER

AWN

A

COMPETENT CUSTOMS OFFICE

UIC

*Incoming No: ...../ ..... yr.*

1

4

Taxation period

from:

to:

5

Page No

Total

pages:

2

TAX WAREHOUSE

TWIN

3

REGISTERED PERSON

IN

UIC

6

**INFORMATION ON THE EXCISE GOODS**

6.1

6.2

6.3

6.4

6.5

6.6

6.7

6.7a

6.8

6.9

6.10

6.11

6.12

6.13

No

No

Purpose of the goods

Name of the goods

Code of the goods

Unit of measurement

Quantity of goods, brought out of the warehouse

Sale price

No of consumer packages

Specific excise duty

*(per 1,000 pcs.)*

Proportionate excise duty

Excise duty amount

No of excise labels missing

Payment

Excise duty paid-in

Commercial name

Trade mark

Code

of

EP

Code

in

CN

Additional code

BGN

No of pcs. in

package

Length of cigarettes excl. filter and tip

Sale price for the entire quantity

Rate

Specific

Proportionate

Total

B

CONTROL AT THE COMPETENT CUSTOMS OFFICE

7

AMOUNT OF EXCISE DUTY PAYABLE

B1

DOCUMENTARY CONTROL

B2

CONTROL OF THE PAYMENT

**Signature and stamp of the competent body**

**Signature and stamp of the competent body**

IN WORDS:

8

APPENDICES

Document type

Document

number

Date

Purpose

Description

9

DECLARER (signature and stamp)

**ADDITIONAL PAGE TO THE EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO**

COPY FOR 1 AUTHORIZED AM  
THE WAREHOUSEKEEP N  
COMPETENT ER  
CUSTOMS UIC  
OFFICE 1

*Incoming No: ...../ ..... yr.*





A

COMPETENT CUSTOMS OFFICE

UIC

Incoming No: ...../ ..... yr.

2

4

Taxation period

from:

to:

5

Page No

Total

pages:

2

TAX WAREHOUSE

TWIN

3

REGISTERED PERSON

IN

UIC

6

INFORMATION ON THE EXCISE GOODS

6.1

6.2

6.3

6.4

6.5

6.6

6.7

6.8

6.9

6.10

6.11

6.12

6.13

№

No

Purpose of the goods

Name of the goods

Code of the goods

Unit of measurement

Quantity of goods

brought out from the warehouse

Sale price

Specific excise duty

*(per 1,000 pcs.)*

Proportionate excise duty

Excise duty amount

No of excise labels missing

Payment

Excise duty paid-in

Commercial name

Trade mark

Code

of

EP

Code

in

CN

Additional code

BGN

No of pcs. in

package

Length of cigarettes excl. filter and tip

Sale price for the entire quantity

Rate

Specific

Proportionate

Total

B  
CONTROL AT THE COMPETENT CUSTOMS OFFICE

7  
AMOUNT OF EXCISE DUTY PAYABLE

B1  
DOCUMENTARY CONTROL

B2  
CONTROL OF THE PAYMENT

**Signature and stamp of the competent body**

**Signature and stamp of the competent body**

IN WORDS:

8

APPENDICES

Document type

Document

number

Date

Purpose

Description

9

DECLARER (signature and stamp)

ADDITIONAL PAGE TO THE EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO

COPY FOR 1 THE AUTHORISED WAREHOUSEKEEPER/REGISTERED PERSON  
1 AUTHORISED WAREHOUSEKEEPER  
UIC

Incoming No: ...../ ..... yr.

4 Tax 5 2  
atio n peri od  
Pag e No  
from :  
Total  
to: pag es:

IN

6 INFORMATION ON THE EXCISE GOODS

6.1 No	6.2 Pur pose of the goods	6.3 Name of goods	6.4 Code of the goods	Unit of measurement							
No	Code of the goods	Code	Add ition	BG No	of pcs. in	Length excl. filter and tip	of cigarettes	Sal e	Rat e	Spe cific	Proportionate

goods in al package  
EP CN code

price  
for  
the  
entire  
quantity

9 DECLARER (signature and stamp)

**Appendix No. 17**

to Article 82, Paragraph 1, Item 3  
(Amended, SG No. 8/2007,  
supplemented, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 16/2011, effective 22.02.2011,  
SG No. 44/2011, SG No. 25/2013, effective 1.04.2013,  
supplemented, SG No. 49/2015, effective 30.06.2015)

**EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY**

COPY FOR

THE COMPETENT

CUSTOMS OFFICE

1

AUTHORISED WAREHOUSEKEEPER

AWIN

A

COMPETENT CUSTOMS OFFICE

UIC

*Incoming No: ...../ ..... yr.*

1

4

Taxation period

from:

to:

5

Page No

Total

pages:

2

TAX WAREHOUSE

TWIN



3

REGISTERED PERSON

IN

UIC

6

INFORMATION ON THE EXCISE GOODS

6.1

6.2

6.3

6.4

6.5

6.6

6.8

6.8a

6.8b

6.9

6.10

6.11

6.12

No

No

Purpose of the goods

Commercial name

Trade mark

Code of the goods

Unit of measurement

Quantity of goods, brought out of the warehouse

Tax base

No of consumer packages

Consumer package capacity

Excise duty rate

Excise duty amount

Payment

Excise duty paid-in

Code

of

EP

Code

in

CN

Additional code

LTR,

HLT,

PCE,

KG,

M,

TNE

CO2 (t)

GJ

per

LTR,

HLT,

PCE,  
KGM, TNE  
Per t  
CO<sub>2</sub>  
per GJ

B

CONTROL AT THE COMPETENT CUSTOMS OFFICE

7

AMOUNT OF EXCISE DUTY PAYABLE

B1

DOCUMENTARY CONTROL

B2

CONTROL OF THE PAYMENT

Signature and stamp of the competent body

Signature and stamp of the competent body

IN WORDS:

8

APPENDICES

Document type

Document

number

Date

Purpose

Description

9

DECLARER (signature and stamp)

**ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY**

COPY FOR  
THE COMPETENT  
CUSTOMS OFFICE

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to: IN

**6 INFORMATION ON THE EXCISE GOODS**

6.1	6.2	6.3	6.4	6.5
No	Purpose of goods	Com the merc	Tra de mar k	Cod e of the goods
No	of goods	al nam e	EP CN	Unit of measurement
		Cod e of	Cod e in al	
		of EP	Add tion al cod e	

Quantity of  
brought on  
warehouse

9 DECLARER (signature and stamp)

ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY

COPY FOR 1 AUTHORIZED WAREHOUSEKEEPER AWIN

THE  
AUTHORIZED UIC  
D

Incoming No:  
...../.....  
yr.

WAREHOUSE  
KEEPER/R  
REGISTERED  
PERSON

4 Taxation period 5

2

Page No

from:

to:

Total

pages:

IN

6 INFORMATION ON THE EXCISE GOODS

6.1 6.2  
No Purpose of the goods  
No Code  
of  
EP

6.6 6.8  
Quantity of goods, brought out Tax base  
of the warehouse  
LTR,  
HLT,  
PCE, GJ  
KG,  
M,  
TNE

B CONTROL AT THE COMPETENT CUSTOMS OFFICE

B1 DOCUMENTARY B2  
CONTROL

CO  
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RO  
L  
OF  
TH  
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PA  
YM  
EN  
T

Signature and stamp of the  
competent body

Signature and stamp of the competent body

DECLARER (signature and stamp)

**ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY**

COPY FOR 1 AUTH AWI  
THE AUTHORISED ORISE N  
WAREHOUSEKEEPER/REGISTERED PERSON WARE  
HOUS  
EKEEP  
ER

UIC Incoming No: ...../  
..... yr.

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from US  
: E  
to: Total  
pag  
es:

IN

**6 INFORMATION ON THE EXCISE GOODS**

6.1 6.2 6.3 6.4 6.5

No	Purpose of goods	Com al name	Trade mark	Cod e of the goods	Unit of measurement
		Cod e of EP	Code in CN	Add ition al code	

Quantity of brought out warehouse

**9 DECLARER (signature and stamp)**

**Appendix No. 17a**  
to Article 84, Paragraph 5  
(New, SG No. 25/2013, effective 1.04.2013)

Incoming No. № ..... Date TO THE DIRECTOR OF .....  
..... yr. CUSTOMS HOUSE

REQUEST

for extension of the deadline for submission of excise duty declarations on the grounds of Art. 87,  
paragraph 5 of EDTWA

by .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

AWIN .....

TWIN .....

IN under the EDTWA .....

Taxation period, in regard to which extension of the deadline for submission of excise duty declaration  
was requested .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Reasons for the request.....

.....  
.....  
.....  
.....  
.....

The undersigned , ..... hereby declare that I represent the person and the information stated in  
this form is true and correct. I am aware of the liability under Art. 313 of the Penal Code for submission  
of false data.

Date: ..... Position: ..... Signature and stamp: .....

**Appendix No. 17aa**  
to Article 85c, Paragraph 1  
(New, SG No. 13/2017, effective 7.02.2017)



A correlation table of the Combined nomenclature codes and the codes of the excise product for alcohol and alcoholic beverages within the meaning of EDTWA

Combined nomenclature of 31.12.1992	Combined nomenclature of 1.01.2017	Excise product code
2203	2203 00 01	B000
2203	2203 00 09	B000
2203	2203 00 10	B000
220410	2204 10 11	W300
2204	2204 10 13	W300
2204	2204 10 15	W300
220410	2204 10 91	W300
220410	2204 10 93	W300
220410	2204 10 94	W300
220410	2204 10 96	W300
220410	2204 10 98	W300
22042110	2204 21 06	W300
22042110	2204 21 07	W300
22042110	2204 21 08	W300
22042110	2204 21 09	W300
2204	2204 21 06	W200
2204	2204 21 07	W200
2204	2204 21 08	W200
2204	2204 21 09	W200
2204	2204 21 11	W200
2204	2204 21 12	W200
2204	2204 21 13	W200
2204	2204 21 17	W200
2204	2204 21 18	W200
2204	2204 21 19	W200
2204	2204 21 22	W200
2204	2204 21 23	W200
2204	2204 21 24	W200
2204	2204 21 26	W200
2204	2204 21 27	W200
2204	2204 21 28	W200
2204	2204 21 31	W200
2204	2204 21 32	W200
2204	2204 21 34	W200
2204	2204 21 36	W200
2204	2204 21 37	W200
2204	2204 21 38	W200, I000

2204	2204 21 42	W200
2204	2204 21 43	W200
2204	2204 21 44	W200
2204	2204 21 46	W200
2204	2204 21 47	W200
2204	2204 21 48	W200
2204	2204 21 61	W200
2204	2204 21 62	W200
2204	2204 21 66	W200
2204	2204 21 67	W200
2204	2204 21 68	W200
2204	2204 21 69	W200
2204	2204 21 71	W200
2204	2204 21 74	W200
2204	2204 21 76	W200
2204	2204 21 77	W200
2204	2204 21 78	W200
2204	2204 21 79	W200
2204	2204 21 80	W200
2204	2204 21 81	W200
2204	2204 21 82	W200
2204	2204 21 83	W200
2204	2204 21 84	W200, S200
2204	2204 21 85	W200, I000, S200
2204	2204 21 86	W200, I000, S200
2204	2204 21 87	W200, I000, S200
2204	2204 21 88	W200, I000, S200
2204	2204 21 89	W200, I000, S200
2204	2204 21 90	W200, I000, S200
2204	2204 21 91	W200, I000, S200
2204	2204 21 93	W200, I000, S200
2204	2204 21 94	W200, I000, S200
2204	2204 21 95	W200, I000, S200
2204	2204 21 96	W200, I000, S200
2204	2204 21 97	W200, I000, S200
2204	2204 21 98	W200, I000, S200
2204	2204 22 10	W200, W300
2204	2204 22 22	W200
2204	2204 22 23	W200
2204	2204 22 24	W200
2204	2204 22 26	W200
2204	2204 22 27	W200
2204	2204 22 28	W200

2204	2204 22 32	W200
2204	2204 22 33	W200
2204	2204 22 38	W200
2204	2204 22 78	W200
2204	2204 22 79	W200
2204	2204 22 80	W200
2204	2204 22 81	W200
2204	2204 22 82	W200
2204	2204 22 83	W200
2204	2204 22 84	W200
2204	2204 22 85	W200, I000, S200
2204	2204 22 86	W200, I000, S200
2204	2204 22 88	W200, I000, S200
2204	2204 22 90	W200, I000, S200
2204	2204 22 91	W200, I000, S200
2204	2204 22 93	W200, I000, S200
2204	2204 22 94	W200, I000, S200
2204	2204 22 95	W200, I000, S200
2204	2204 22 96	W200, I000, S200
2204	2204 22 97	W200, I000, S200
2204	2204 22 98	W200, I000, S200
22042910	2204 29 10	W300
2204	2204 29 10	W200
2204	2204 29 22	W200
2204	2204 29 23	W200
2204	2204 29 24	W200
2204	2204 29 26	W200
2204	2204 29 27	W200
2204	2204 29 28	W200
2204	2204 29 32	W200
2204	2204 29 38	W200
2204	2204 29 78	W200
2204	2204 29 79	W200
2204	2204 29 80	W200
2204	2204 29 81	W200
2204	2204 29 82	W200
2204	2204 29 83	W200
2204	2204 29 84	W200
2204	2204 29 85	W200, I000, S200
2204	2204 29 86	W200, I000, S200
2204	2204 29 88	W200, I000, S200
2204	2204 29 90	W200, I000, S200
2204	2204 29 91	W200, I000, S200

2204	2204 29 93	W200, I000, S200
2204	2204 29 94	W200, I000, S200
2204	2204 29 95	W200, I000, S200
2204	2204 29 96	W200, I000, S200
2204	2204 29 97	W200, I000, S200
2204	2204 29 98	W200, I000, S200
2204	2204 30 10	W200
2204	2204 30 96	W200
2204	2204 30 98	W200
2205	2205 10 10	W200, W300, I000
2205	2205 10 90	I000, S200
2205	2205 90 10	W200, W300, I000
2205	2205 90 90	I000, S200
2206	2206 00 10	W200, I000, S200
2206	2206 00 31	W200, W300, I000, S200
2206	2206 00 39	B000, W200, W300, I000, S200
2206	2206 00 51	W200, I000, S200
2206	2206 00 59	B000, W200, I000, S200
2206	2206 00 81	W200, I000, S200
2206	2206 00 89	B000, W200, I000, S200
2207	2207 10 00	S300
2207	2207 20 00	S400
220810	2103 90 30	S500
220810	2106 90 20	S500
220810	3302 10 10	S500
2208	2208 20 12	S200
2208	2208 20 14	S200
2208	2208 20 26	S200
2208	2208 20 27	S200
2208	2208 20 29	S200
2208	2208 20 40	S200
2208	2208 20 62	S200
2208	2208 20 64	S200
2208	2208 20 86	S200
2208	2208 20 87	S200
2208	2208 20 89	S200
2208	2208 30 11	S200
2208	2208 30 19	S200
2208	2208 30 30	S200
2208	2208 30 41	S200
2208	2208 30 49	S200
2208	2208 30 61	S200
2208	2208 30 69	S200

2208	2208 30 71	S200
2208	2208 30 79	S200
2208	2208 30 82	S200
2208	2208 30 88	S200
2208	2208 40 11	S200
2208	2208 40 31	S200
2208	2208 40 39	S200
2208	2208 40 51	S200
2208	2208 40 91	S200
2208	2208 40 99	S200
2208	2208 50 11	S200
2208	2208 50 19	S200
2208	2208 50 91	S200
2208	2208 50 99	S200
2208	2208 60 11	S200
2208	2208 60 19	S200
2208	2208 60 91	S200
2208	2208 60 99	S200
2208	2208 70 10	S200
2208	2208 70 90	S200
2208	2208 90 11	S200
2208	2208 90 19	S200
2208	2208 90 33	S200
2208	2208 90 38	S200
2208	2208 90 41	S200
2208	2208 90 45	S200
2208	2208 90 48	S200
2208	2208 90 54	S200
2208	2208 90 56	S200
2208	2208 90 69	S200
2208	2208 90 71	S200
2208	2208 90 75	S200
2208	2208 90 77	S200
2208	2208 90 78	S200
2208	2208 90 91	S300
2208	2208 90 99	S300

**Appendix No. 17ab**  
to Article 85c, Paragraph 2  
(New, SG No. 13/2017, effective 7.02.2017)

A correlation table of the Combined nomenclature codes and the codes of the excise product for energy products

Combined nomenclature applicable from 1 January 2002	Combined nomenclature applicable from 1 January 2017	Excise product code
from 1507 to 1518	from 1507 to 1518	E200
2701, 2702 and 2704	2701, 2702 and 2704	E001
2705	2705	E998
2706	2706	E002
2707 10 10 and 2707 10 90	2707 10 00	E300
2707 20 10 and 2707 20 90	2707 20 00	E300
2707 30 10 and 2707 30 90	2707 30 00	E300
2707 50 10 and 2707 50 20	2707 50 00	E300
2707 91	2707 91	E003
2707 99, 2707 60 00	2707 99	E003
2708	2708	E003
2709	2709	E004
2710 11 31	2710 12 31	E300
2710 11 51	2710 12 51	E410
2710 11 59	2710 12 59	E410
2710 11 31	2710 12 31	E410
2710 11 41	2710 12 41	E420
2710 11 45	2710 12 45	E420
2710 11 49	2710 12 49	E420
2710 19 41	2710 19 43	E420
2710 19 41	2710 19 46	E430
2710 19 41, 2710 19 45	2710 19 47	E430
2710 19 45, 2710 19 49	2710 19 48	E430
2710 19 41	2710 20 11	E430
2710 19 41	2710 20 15	E430
2710 19 41, 2710 19 45	2710 20 17	E430
2710 19 45, 2710 19 49	2710 20 19	E430
2710 19 41	2710 19 43	E430
2710 19 41	2710 19 46	E440
2710 19 41, 2710 19 45	2710 19 47	E440
2710 19 45, 2710 19 49	2710 19 48	E440
2710 19 41	2710 20 11	E440
2710 19 41	2710 20 15	E440
2710 19 41, 2710 19 45	2710 20 17	E440
2710 19 45, 2710 19 49	2710 20 19	E440
from 2710 19 71 to 2710 19 99, excluding consistent lubricants (greases)	from 2710 19 71 to 2710 19 99, excluding consistent lubricants (greases)	E006
2710 19 51, 2710 19 55 and from 2710 19 71 to 2710 19 99	2710 19 51, 2710 19 55, from 2710 19 71 to 2710 19 99 и 2710 20 90	E007
2710 91	2710 91	E008

2710 99	2710 99	E008
2710 19 21	2710 19 21	E440
2710 19 25	2710 19 25	E450
2710 19 21	2710 19 21	E450
2710 19 25	2710 19 25	E460
2710 19 61	2710 19 62	E460
2710 19 61	2710 19 64	E470
2710 19 63, 2710 19 65, 2710 19 69	2710 19 68	E470
2710 19 61	2710 20 31	E470
-2710 19 61	2710 20 35	E470
2710 19 63, 2710 19 65, 2710 19 69	2710 20 39	E470
2710 11 21	2710 12 21	E470
2710 11 25	2710 12 25	E480
2710 19 29	2710 19 29	E480
2710 11 11	2710 12 11	E480
2710 11 15	2710 12 15	E490
2710 11 21	2710 12 21	E490
2710 11 25	2710 12 25	E490
2710 11 70	2710 12 70	E490
2710 11 90	2710 12 90	E490
2710 19 11	2710 19 11	E490
2710 19 15	2710 19 15	E490
2710 19 31	2710 19 31	E490
2710 19 35	2710 19 35	E490
2710 19 51	2710 19 51	E490
2710 19 55	2710 19 55	E490
2711 11 00	2711 11 00	E009
2711 21 00	2711 21 00	E009
2711 12 11	2711 12 11	E490
2711 12 19	2711 12 19	E500
2711 12 91	2711 12 91	E500
2711 12 93	2711 12 93	E500
2711 12 94	2711 12 94	E500
2711 12 97	2711 12 97	E500
2711 13 10	2711 13 10	E500
2711 13 30	2711 13 30	E500
2711 13 91	2711 13 91	E500
2711 13 97	2711 13 97	E500
2711 14 00	2711 14 00	E500
2711 19 00	2711 19 00	E500
2713	2713	E998

2714	2714	E998
2715	2715	E998
2716	2716	E998
2901 10 10, 2901 10 90	2901 10 00	E500
2902 20 00	2902 20 00	E600
2902 30 00	2902 30 00	E700
2902 41 00	2902 41 00	E700
2902 42 00	2902 42 00	E700
2902 43 00	2902 43 00	E700
2902 44 00	2902 44 00	E700
2905 11 00	2905 11 00	E700
3824 90 99	3826 00 10	E800
3824 90 99	3824 99 92, 3824 99 93	E910
3824 90 99	3826 00 90	E920
3811 11 00	3811 11 10	E920
3811 11 00	3811 11 90	E930
3811 19 00	3811 19 00	E930
3811 90 00	3811 90 00	E930

**Appendix No. 17b**  
to Article 89, paragraph 2  
(New, SG No. 25/2013, effective 1.04.2013,  
amended, SG No. 2/2016, effective 1.07.2016)

RECAPITULATION DECLARATION OF EXCISE-EXEMPT END USER

COPY FOR 1 EXCIS **CE**  
THE COMPETENT E-EXE **EE**  
CUSTOMS OFFICE MPT **U**  
END **No**  
USER  
UIC

Incoming No: ...../.....

2 Taxat 3  
ion  
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d  
1  
Pag  
e  
No:  
fro  
m:  
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Tot  
al  
pag  
es:



4.1	4.2		4.3	4.4	4.5	4.6
<b>№</b>	<b>Name of goods</b>	<b>of the goods</b>	<b>Code of the goods</b>	<b>Unit of measurement</b>	<b>Quantities in stock at the beginning of the MONTH</b>	<b>Quantities received during the MONTH</b>
<b>in series</b>	<b>Trade mark</b>	<b>Code of EP</b>	<b>Code in CN</b>	<b>Additional code</b>	<b>Quantities used during the MONTH, by purpose</b>	

INFORMATION ON THE GOODS MANUFACTURED

Finished products in stock                      Finished products sold

5 DECLARER (signature and stamp)

RECAPITULATION DECLARATION OF EXCISE-EXEMPT END USER

COPY FOR THE EXCISE-EXEMPT END USER

1      **EXCISE-EXEMPT END USER**

CE  
EE  
U  
No

USER

2

Incoming No: ...../.....

2      **Taxation period**

**Page No:**

**from:**

**Total pages:**

**to:**

4 INFORMATION ON THE EXCISE GOODS

4.1	4.2		4.3	4.4	4.5	4.6
<b>№</b>	<b>Name of goods</b>	<b>of the goods</b>	<b>Code of the goods</b>	<b>Unit of measurement</b>	<b>Quantities in stock at the beginning of the MONTH</b>	<b>Quantities received during the MONTH</b>
<b>in series</b>	<b>Trade mark</b>	<b>Code of EP</b>	<b>Code in CN</b>	<b>Additional code</b>	<b>Quantities used during the MONTH, by purpose</b>	

INFORMATION ON THE GOODS MANUFACTURED

**Manufactured products in stock at the end of the month**

**Manufactured products sold during the month by intended purpose – for sale country's territory, for export or for another Member State**

5 DECLARER (signature and stamp)

**Appendix No. 17c**

to Article 98, paragraph 2

(New, SG No. 25/2013, effective 1.04.2013,  
amended and supplemented, SG No. 49/2015, effective 30.06.2015,  
SG No. 2/2016, effective 8.01.2016)

Incoming No. №..... Date ..... TO THE DIRECTOR OF .....  
yr. CUSTOMS HOUSE

Request for coordination of a special method of denaturing

from .....

represented by .....

Personal Number/Alien's Identity Number .....

UIC .....

AWIN [authorised warehousekeeper identification number].....

TWIN [tax warehouse identification number].....

Address of the tax warehouse/unit, where denaturing is to be carried out

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

I am making a request, on the grounds of Art. 98a, paragraph 3/Art. 98a, paragraph 4 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA), for coordination of a special method of denaturing and I am making available to you the following information:

1. Types and quantities of excise goods to be denatured .....

(excise goods must be indicated using the respective CN codes, the excise product code, the commercial name and the quantities in the unit of measurement under Art. 28, paragraph 1 of the Act)

2. Types and quantities of denaturing substances .....
3. The quantity of denatured ethyl alcohol input per unit of finished product.
4. Type, application and package of the finished product .....
5. (New, SG No. 49/2015, effective 30.06.2015) Certificate or another document issued by a competent authority, proving the right to produce the product specified in the request, where this is required by a legal act.
6. (New, SG No. 49/2015, effective 30.06.2015) Permit for commissioning the unit or another document ascertaining its intended purpose, issued by the relevant competent authority.
7. (New, SG No. 49/2015, effective 30.06.2015) Document of technological equipment and production capacity.
8. (New, SG No. 49/2015, effective 30.06.2015) Technical specification of the product for which coordination of a special denaturing method is requested.
9. (New, SG No. 49/2015, effective 30.06.2015) Certificates, safety assessments and other documents required under the national and Community legislation for the production of the product.

.....  
(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G.S. Rakovski st, Sofia.

(New, SG No. 49/2015, effective 30.06.2015) Remarks:

1. The legal grounds on which the request is submitted shall be specified.
2. The information on items 3, 4, 5, 6, 7, 8 and 9 shall be completed when the request is submitted by the producer of end products.

#### **Appendix No. 18**

to Article 84, paragraph 1  
(Amended, SG No. 8/2007,  
amended and supplemented, SG No. 28/2009,  
effective 14.04.2009, amended, SG No. 24/2010,  
effective 26.03.2010, SG No. 78/2010, effective 5.10.2010,  
repealed, SG No. 16/2011, effective 22.02.2011)

#### **Appendix No. 19**

to Article 84, paragraph 2  
(Amended, SG No. 8/2007,  
supplemented, SG No. 4/2008, effective 1.01.2008,  
SG No. 28/2009, effective 14.04.2009,  
amended, SG No. 24/2010, effective 26.03.2010,  
SG No. 78/2010, effective 5.10.2010,  
repealed, SG No. 16/2011, effective 22.02.2011)

**Appendix No. 19a**

to Article 114, paragraph 1

(New, SG No. 24/2010, effective 26.03.2010,

amended, SG No. 44/2011,

SG No. 25/2013, effective 1.04.2013,

SG No. 49/2015, effective 30.06.2015,

SG No. 13/2017, effective 7.02.2017,

amended and supplemented,

SG No. 80/2017, effective 1.01.2018)

Incoming No. № .....

TO

Date ..... yr.

THE DIRECTOR OF THE

..... CUSTOMS HOUSE

**REQUEST**

for issuance of permit for sale of manufactured tobacco

by .....

represented by .....

Personal Number/Alien's Identity Number ....., UIC .....

Seat and registered address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Correspondence address

State..... Region ..... Municipality ..... City/town/village .....

Postal Code ... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Contact person: .....

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

On the grounds of Art. 90c, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) I hereby request the issuance of permit for sale of manufactured tobacco in regard to retail unit/warehouse, as follows:

Type of unit: .....

(indicate the type of unit in accordance with Art. 90b of EDTWA)

Precise address of the unit/warehouse:

Region ..... Municipality ..... City/town/village .....

Postal Code ..... street ..... number

Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Suppliers:

1. ....
2. ....
3. ....

(indicate suppliers by business name and UIC)

Pursuant to the requirements of Art. 114, paragraph 1 of RIEDTWA I am providing the following documents:

1. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
2. certificate of clear conviction record concerning the circumstances under Art. 90a, paragraph 2, item 4, letter "a" of the Act and if the persons are not Bulgarian citizens – a declaration;
3. declaration concerning the circumstances under under Art. 90a, paragraph 2, item 4, letter "b" of the Act;
4. (repealed, SG No. 13/2017, effective 7.02.2017);
5. precise address and type of the unit;
6. a document of title or contract for lease of the premises of the commercial warehouse or unit;
7. copy of the authorization for commissioning of the retail unit into operation or other document, certifying its purpose, issued by the respective competent body;
8. certificate of registration of a fiscal device in accordance with Regulation No H-18 of 2006 on the registration and reporting of sales in commercial outlets using fiscal devices;
9. (repealed, SG No. 80/2017, effective 1.01.2018);
10. copies of the contracts executed for supply of tobacco products or a list of the suppliers.

Note. In cases, where permits for more than one commercial warehouse or unit are being requested by a single request, the documents under items 5, 6, 7, 8 and 10 shall be submitted in regard to each of them separately.

Date: \_\_\_\_\_ Signature and stamp: \_\_\_\_\_

The data submitted by you is protected according to the Personal Data Protection Act and the normative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

**Appendix No. 19b**  
to Article 117, paragraph 1  
(New, SG No. 24/2010, effective 26.03.2010,  
amended, SG No. 44/2011, SG No. 25/2013,  
effective 1.04.2013)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
THE CUSTOMS AGENCY  
TERRITORIAL CUSTOMS OFFICE

.....  
PERMIT  
for trading in manufactured tobacco

№ ...../.....20 ...

On the grounds of Art. 90e of the Excise Duties and Tax Warehouses Act  
this permit for trading in manufactured tobacco is issued to:

.....  
Company seat and registered office: .....  
UIC in BULSTAT: .....

Type of the trading unit/warehouse .....  
Trading warehouse/unit address .....  
.....  
Date: Director of customs house:  
Date handed over:

**Appendix No. 19c**  
to Article 117a  
(New, SG No. 25/2013, effective 1.04.2013,  
amended, SG No. 13/2017, effective 7.02.2017,  
amended and supplemented,  
SG No. 80/2017, effective 1.01.2018)

Incoming No. № ..... TO  
Date ..... yr. THE HEAD OF CUSTOMS OFFICE

Notification of change in the circumstances, based on which the permit for trading in manufactured tobacco was issued

by .....  
represented by .....  
PIN/Alien's ID No .....  
UIC .....

Trading unit address .....  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

Seat and registered address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....  
Correspondence address  
State..... Region ..... Municipality ..... City/town/village .....  
Postal Code ... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....  
Contact person: .....  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....  
On the grounds of Article 90f, paragraph 1 of the Excise Duties and Tax Warehouses Act (EDTWA) I am hereby notifying you of changes to the circumstances, based on which the permit for trading in manufactured tobacco No ...../.....yr. was issued, as follows:  
Type of unit: .....  
(indicate the type of unit in accordance with Article 90b of EDTWA)

Precise address of the unit/warehouse:  
Region ..... Municipality ..... City/town/village .....  
Postal Code ..... street ..... number  
Telephone ..... Mobile ..... Fax .....

E-mail ..... Web address .....

Suppliers:

1. ....
2. ....
3. ....

(indicate suppliers by business name and UIC)

Other changes in circumstances:

I am attaching the following documents:

1. (supplemented, SG No. 80/2017, effective 1.01.2018) declaration that the person is not undergoing a bankruptcy or liquidation procedure - only in regard to persons, which are not listed in the Commercial Register;
2. certificate of clear conviction record concerning the circumstances under Article 90a, paragraph 2, item 4, letter "a" of the Act and if the persons are not Bulgarian citizens – a declaration;
3. declaration concerning the circumstances under under Article 90a, paragraph 2, item 4, letter "b" of the Act;
4. (repealed, SG No. 13/2017, effective 7.02.2017);
5. precise address and type of the unit;
6. a document of title or contract for lease of the premises of the commercial warehouse or unit;
7. copy of the authorization for commissioning of the retail unit into operation or other document, certifying its purpose, issued by the respective competent body;
8. certificate of registration of a fiscal device in accordance with Regulation No H-18 of 2006 on the registration and reporting of sales in commercial outlets using fiscal devices;
9. (repealed, SG No. 80/2017, effective 1.01.2018);
10. copies of the contracts executed for supply of tobacco products or a list of the suppliers;
11. copy of the permit issued for sale of manufactured tobacco, if any;
12. other documents relevant to the permit.

Date: .....

Signature and stamp:

Note: Reflect only data and documents, which are relevant to the change.

**Appendix No. 20**  
to Article 116, paragraph 1  
(Repealed, SG No. 8/2007)

**Appendix No. 21**  
to Paragraph 1b  
(New, SG No. 70/2006)

TCH .....

Reg. № ..... / ..... (date)

(to be completed by the customs administration)

Name and address for correspondence of the person

SIC .....

TB ..... BIC ..... IBAN .....

Request for refund of excise duty in compliance with § 2a of EDTWA

Goods with excise duty paid by 30 June 2006									Released for Consumption/ Goods sold			Amount of Excise Subject to Refund
Nº	Commercial name	CN code	Unit of measure	Quantity	Unit price with excise included	Alcoholic content of Ethyl Alcohol	Excise duty rate	IDLhK)/SIC of the excise duty payer	Commercial Name	Unit of Measure	Quantity	
1	2	3	4	5	6	7	8	9	10	11	12	13
Total Amount of Excise:												

In Words: .....

Enclosed to this request are the following documents:

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

The undersigned, ..... I declare that I represent the person and the information indicated in this form is true and accurate. It is known to me that for inaccurate data I will be liable before the law according to Art. 313 of the Penal Code.

Date: ..... Position: ..... Signature and stamp: .....

\* This form is obligatory completed on a type writer. The amounts are indicated in BGN two digits after the decimal.

**Appendix No. 22**  
to Article 80, paragraph 11  
(New, SG No. 33/2007, effective 20.04.2007,  
amended, SG No. 2/2016, effective 8.01.2016)

Period	
--------	--

**Section A: Data for the electro energetic system operator (ESO)**

Name	
Headquarters and address of management	
SIC	

**Section B: Data for the person according Article 57a**



Name	
Headquarters and address of management	
SIC	
Code No. with ESO	

**Section C: Data for the commercial use consumers, entered into contract for supply of energy with the person, indicated in section B**

No.	Name of the consumer	Headquarters and address of management	SIC	Code No. with ESO	Contracted energy quantity for the period, MWh	Quantity energy surplus, MWh
1						
2						
3						
4						

The undersigned ..... I declare that I represent the person, indicated in section A and the information disclosed on this form is true and correct. It is known to me that for false data I bear the responsibility according Art. 313 of the Penal Code.

Date: ..... Position: ..... Signature and stamp: .....

\* This form shall be mandatory filled in on a tape writer.

**Appendix No. 23**  
to Article 78, paragraph 2  
(New, SG No. 25/2013, effective 1.04.2013)

<p>PROTOCOL No ..... / FOR ASCERTAINING OF PERMISSIBLE WASTAGE DURING STORAGE AND TRANSPORTATION (STOCK-TAKING) IN</p> <p><b>THE MONTH OF ..... 20..... BY AUHTORISED WAREHOUSEKEEPER .....</b></p>
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	Prepared by: (name, surname, signature)
<p>Note:</p> <ol style="list-style-type: none"> <li>1. This document shall be completed only in regard to the wastage indicated in the PSS register for the respective period.</li> <li>2. The final balance from the preceding period shall be entered as value of field 9;</li> <li>3. The systemic number of the system shall be indicated after Protocol No; the number of the inventory list from the economic operator's account shall be entered after the oblique stroke.</li> </ol>	

**Appendix No. 24**  
to Article 108c, paragraph 1  
(New, SG No. 49/2015, effective 30.06.2015,  
amended, SG No. 2/2016, effective 8.01.2016)

Incoming No. ....  
Date .....

TO:  
THE DIRECTOR OF  
CUSTOMS OFFICE .....

REQUEST  
for issuance of a certificate of approved vessel for transportation of energy products

by .....

Represented by.....

PIN .....

UIC:.....

Seat and registered address:

State ..... Region .....

Municipality ..... City/town/village .....

Postal Code ..... Street ..... Number .....

Telephone: ..... Mobile: .....

Fax: .....

E-mail ..... Web address .....

Correspondence address: .....

State ..... Region .....

Municipality ..... City/town/village .....

Postal Code ..... Street ..... Number .....

Telephone ..... Mobile .....

Fax .....

E-mail ..... Web address .....

Contact ..... person: .....

Telephone ..... Mobile: .....

Fax: .....

E-mail ..... Web address .....

Pursuant to Art. 93, paragraph 8 of the Excise Duties and Tax Warehouses Act I hereby request you to issue a certificate in my name of approved vessel for transportation of energy products for:

1. Motor vehicle (road tanker or road tractor) with registration number (State Control Number - SCN) ..... and/or trailer/semi-trailer with registration number (identification number) .....

2. Container-tanker for carriage of dangerous goods with identification number/inventory number

.....  
..  
3. Railway wagon-tanker for carriage of dangerous goods with identification number  
.....  
..

4. Vessel with identification number ..... and name .....

The total capacity of the vessel for transportation of energy products is ..... litres/ kilograms (*to be completed in accordance with the technical specification of the producer*).

The following documents are enclosed to the request:

1. Certified copy of a contract with a provider of GPS services.
  2. Certified copy of a document certifying the right to carry dangerous goods.
  3. Certified copy of a document certifying the right of ownership or use of the transportation means and/or the vessel for transportation of marked energy products.
- .....  
.

(*name, signature, stamp*)

The data submitted by you is protected according to the Personal Data Protection Act and legislative acts governing the protection of information and shall be processed only in relation with performing the functions of the Customs Agency stipulated by law.

**Appendix No. 25**  
to Article 108c, paragraph 7  
(New, SG No. 49/2015, effective 30.06.2015,  
amended, SG No. 2/2016, effective 8.01.2016)

REPUBLIC OF BULGARIA  
MINISTRY OF FINANCE  
CUSTOMS AGENCY  
CUSTOMS OFFICE.....

CERTIFICATE

of approved vessel for transportation of energy products

No...../.....

Pursuant to a submitted request reg. No. ....

of ..... (date) and on the grounds of Art. 93, paragraph 8 of the Excise Duties and Tax Warehouses Act I hereby issue a certificate of approved vessel for transportation of energy products to:

.....  
(name of the owner or user of the vessel for transportation of energy products)

UIC:.....

Represented by.....

Seat and registered address.....

State..... Region.....

Municipality ..... City/town/village.....

Postal Code..... Street..... Number.....,

to certify that the said person is entitled to transport energy products on the territory of this country by means of:

1. Type of the means of transportation.....
2. Identification number of the transportation means (to be completed for road tanker, road tractor or vessel) .....
3. Name of the vessel .....
- .....
4. Identification number of the vessel for transportation of energy products (to be completed for trailer or semi-trailer tanker) .....
- .....
5. Identification number/inventory number of container-tanker .....
6. Identification number of railway wagon-tanker .....
7. Total capacity of the vessel for transportation of energy products .....
8. Mounted measurement and control devices under Art. 108a, paragraph 6 of the Rules on Implementation of the Excise Duties and Tax Warehouses Act (type, identification number, documents for approved type or assessed compliance with material technical requirements, place of mounting) .....
- .....
- .....
9. Description of inlets and outlets of the vessel for transportation of energy products where control sensors have been installed under Art. 108a, paragraph 2, item 2 of the Rules on Implementation of the Excise Duties and Tax Warehouses Act .....
- .....
- .....

Date: Director of customs office:

Date of submission: