

Regulations for Application of the Excise Duties and Tax Warehouses Act

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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 for excise duty exemption and refund of excise duty paid under an international treaty (Title amended, SG No. 60/2018, effective 20.07.2018)

Article 2. (1) (Supplemented, SG No. 8/2007, previous text of Article 2, amended, SC 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, SG No. 25/2019) the director of the customs territorial directorate of the customs clearance upon importation;

2. (amended, SG No. 100/2009, effective 15.12.2009, SG No. 25/2019) the director of the territorial customs directorate by registered address of the person where the goods are introduced from the territory of another Member State;

3. (amended, SG No. 100/2009, effective 15.12.2009, SG No. 25/2019) the director of the customs territorial directorate by location of the tax warehouse within the territory of the country.

(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, SG No. 25/2019) The director of the territorial customs directorate 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, SG No. 25/2019, SG No. 53/2020, effective 12.06.2020) If as a result of the check it is established that the requirements for exemption are complied with, the director of the territorial customs directorate shall take actions for customs clearance or shall notify in writing the customs office responsible for the customs clearance 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, SG No. 25/2019) In the cases of importing excise goods from the territory of another Member State or 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 territorial customs directorate 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, SG No. 25/2019) Where the requirements for exemption are not satisfied, the director of the territorial customs directorate 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 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 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) (1) (Previous text of Article 4b, SG No. 60/2018, effective 20.07.2018) 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.

(2) (New, SG No. 60/2018, effective 20.07.2018, amended, SG No. 53/2020 effective 12.06.2020) In the cases under Article 21, paragraph 1, item 2 and 3 of the Act the exemption shall be by way of refund when the excise duty is paid:

1. at their importation of excise goods into the territory of the country;

2. at bringing of excise goods into the territory of the country from the territory of another Member State;

3. where excise goods are purchased on the territory of the country;

4. at the removal of excise goods from a tax warehouse;

5. where excise goods are sold by persons registered under Article 57a, paragraph 1 of the Act.

(3) (New, SG No. 60/2018, effective 20.07.2018) Refund of excise duty under paragraph 2 shall be carried out on the basis of a request in standard form in accordance with Appendix No. 1a.

(4) (New, SG No. 60/2018, effective 20.07.2018) Attached to the request under paragraph 3 shall be documents certifying the charging and/or payment of the excise duty, and in cases of excise goods purchased on the territory of the country the tax invoices (original or certified copies) for the purchases made and their inventory

shall be attached as well.

(5) (New, SG No. 60/2018, effective 20.07.2018, amended, SG No. 25/2019) The request under paragraph 3 together with the documents under paragraph 4 shall be submitted to the director of Yugozapadna Territorial Directorate.

(6) (New, SG No. 60/2018, effective 20.07.2018, amended, SG No. 25/2019) Yugozapadna Territorial Directorate shall check the request under paragraph 3 for regularity and eligibility, as well as the attached documents. In the event that irregularities are established, the authority making the check shall notify the person filing the request and shall set a 14-day period for elimination of the irregularities or for submission of additional information, effective as of receipt of the notification. The director of Yugozapadna Territorial Directorate shall collect ex officio information about existence of the right to refund under paragraph 2.

(7) (New, SG No. 60/2018, effective 20.07.2018, amended, SG No. 25/2019) On failure to rectify the irregularities or failure to provide the additional information within the time limit set, the head of the territorial customs directorate shall issue a decision which terminates the proceedings. The decision for termination of the proceedings shall be subject to appeal under the procedure of Chapter Ten, Section IV of the Administrative Procedure Code.

(8) (New, SG No. 60/2018, effective 20.07.2018) Within one month from receipt of the request or rectification of the irregularities therein or submission of the requested additional information, the authority under paragraph 5 shall issue a reasoned opinion admitting or rejecting the request in part or in full and shall refund or deduct the refundable amount. Where no decision has been issued, this shall be deemed as a silent refusal of the request in whole.

(9) (New, SG No. 60/2018, effective 20.07.2018) The decision under Paragraph 8 may be appealed against under the procedure of the Tax and Social Insurance Procedure Code.

(10) (New, SG No. 60/2018, effective 20.07.2018) The refundable amount shall be transferred by payment order to an account of the person within 7 days from entry into force of the decision under paragraph (8).

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.

Article 4e. (New, SG No. 60/2018, effective 20.07.2018) (1) In the case of exemption from the payment of excise duty under Article 21, paragraph 1, item 16 of the Act, the persons shall submit a notification to the competent customs office according to:

1. the location of the tax warehouse or unit of the tax liable person;
2. the registered office of the person upon importation of excise goods into the territory of the country.

(2) The notification shall be submitted prior to commencement of transportation to the place where scientific research or research on the quality of the production will be carried out.

(3) The notification shall contain at least the following information:

1. name and UIC of the persons referred to in paragraph 1;
2. identification number of the tax warehouse or unit;
3. name and UIC of the person who will carry out the scientific research or research on the quality of the production;
4. type of excise goods (cigarettes or smoking tobacco);
5. CN code;
6. quantity (short or kg);
7. date of transportation;
8. purpose of scientific research and/or research on the quality of production;
9. date and signature.

(4) The movement of the excise goods shall be accompanied by a copy of the registered notification.

(5) In the cases under Article 21, paragraph 1, item 16 of the Act, when the goods are dispatched to another Member State, the provisions of the excise duty deferred payment procedure or Article 76a of the Act shall apply.

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, SG No. 25/2019) The request for refund shall be filed to the director of the territorial customs directorate 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;

6. (new, SG No. 60/2018, effective 20.07.2018) cost range of the ethyl alcohol used for cleaning and/or disinfection in the activities for the production of medicinal products within the meaning of the Medicinal Products in Human Medicine Act and veterinary medicinal products within the meaning of the Veterinary Practices Act in accordance with the technological instructions or industry benchmarks.

Article 9. (1) (Amended, SG No. 70/2006, SG No. 60/2018, effective 20.07.2018) Refund under Article 22, paragraph 4, items 1 - 3 of the Act shall apply only to medical institutions within the meaning of the Medical - Treatment Facilities Act, pharmacies within the meaning of the Medicinal Products in Human Medicine Act, research institutes and laboratories using alcohol and alcoholic beverages with excise

duty paid.

(2) (Amended, SG No. 70/2006, supplemented, SG No. 60/2018, effective 20.07.2018) Refund under Article 22, paragraph 4, item 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) (Amended, SG No. 25/2019) The request shall be filed to the director of the territorial customs directorate 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, SG No. 25/2019) The territorial customs directorate where the request under Art. 8, paragraph 1 or Art. 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) (Amended, SG No. 25/2019) Where as a result of the check under paragraph 1 some irregularities are established which could be removed, the director of the territorial customs directorate 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, SG No 25/2019) Within 30 days from receipt of the request under Article 8, paragraph 1 or Article 9, paragraph 4, from removal of irregularities therein respectively, the director of the territorial customs directorate 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, amended, SG No. 25/2019) In the cases under Art. 22, paragraph 4, item 4 of the Act within 14 days from receipt of the request under Article 9, paragraph 4, from the removal of irregularities therein respectively, the director of the territorial customs directorate 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, SG No. 25/2019)

Where the request for refund is granted completely or partially, by the decision under Article 11 the director of the territorial customs directorate 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. (New, SG No. 8/2007) (1) (Amended, SG No. 25/2019) The request for refund of excise duty under Article 23, paragraph 2 of the Act shall be submitted to the director of the territorial customs directorate under Article 76b, paragraph 1, item 1 of the Act by the consignor of the goods to another Member State according to the standard form in 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. (amended, SG No. 25/2019) a copy of the notification letter to the territorial customs directorate about the excise goods sent 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) (Amended, SG No 25/2019) The request for refund under Art. 27, paragraph 1 of the Act shall be filed to the director of the territorial customs directorate by registered address of the person or by location of the tax warehouse in cases where the person is an authorised warehousekeeper, or to the competent customs office that has issued 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, amended, SG No 25/2019) For the issuance of a certificate of excise-exempt end user a request shall

be submitted according to the standard form in appendix No. 3 to the director of the territorial customs directorate by location 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, amended, SG No. 25/2019) 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 territorial customs directorate 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;

7. (new, SG No. 60/2018, effective 20.07.2018) the date of service of the certificate for excise-exempt end user;

8. (new, SG No. 60/2018, effective 20.07.2018) date of termination of the certificate for excise-exempt end user.

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) (Amended, SG No. 25/2019) The territorial customs directorate that 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, amended, SG No. 25/2019) The request for refund of excise duty according Art. 24g, paragraph 2 of the Act shall be filed to the director of the territorial customs directorate 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, provided that the value of the power accounts for more than 50% of the value of the product, according to the standard form in 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, supplemented, SG No 25/2019)□ Excluding the cases under Article 24, paragraph 1, item 1 of the Act, the supply of energy products for loading them on vessels and aircraft, 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. In cases of loading energy products on board of vessels and aircraft, the export procedure for the formalities concerning the export customs declaration laid down in Article 269, paragraph 3 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.

(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, SG No. 25/2019)□ The request for refund under Article 22, paragraph 1 shall be filed to the director of the

territorial customs directorate 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, SG No 25/2019) The request for refund under Article 22, paragraph 2 shall be filed by the person having effected directly the delivery of energy products for loading of aircraft or vessels, to the director of the territorial customs directorate 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;

4. (new, SG No. 25/2019) a declaration according to the standard form in appendix No. 4h or another document stating the circumstances contained in appendix No. 4h, which declaration shall be submitted to the supplier by the ship owner of a vessel, whether established or not in the territory of the country, which shall specify the purposes of the sailing in regard to compliance with the criteria for application of the right to refund excise duty for energy products under Article 26, paragraph 2 of the Act;

5. (new, SG No. 25/2019) a declaration according to the standard form in appendix No. 4i or another document stating the circumstances contained in appendix No. 4h, which declaration shall be submitted to the supplier by the a legal representative or authorised person of an aviation operator, whether established or not in the territory of the country, which shall specify the purposes of flying in regard to compliance with the criteria for application of the right to refund excise duty for

energy products under Article 26, paragraph 2 of the Act;

6. (new, SG No. 25/2019) a customs declaration certifying the leaving of the energy products the Union customs territory and their supply to the board of a vessel or aircraft, indicating the supplier person as the exporter.

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) (amended, SG No. 25/2019) the person, holding authorisation 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 territorial customs directorate by registered address of the person;

b) (amended, SG No. 13/2017, effective 7.02.2017, SG No. 25/2019) the 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 territorial customs directorate by registered address 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. (amended, SG No. 60/2018, effective 20.07.2018) loading order, commodity receipt for loading in conformity with Appendix No. 10 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 (promulgated, SG No. 66/2003, amended, SG No. 69 and 78/2005, SG No. 40/2006, SG No. 76/2007 and SG No. 93/2009), 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 23d. (New, SG No. 53/2020, effective 12.06.2020) (1) Where energy products are used to refuel vessels or aircraft for the needs of structures of the Ministry of Defence or the Ministry of Interior, as well as for higher military schools, the refund request shall be submitted in standard form in accordance with appendix No. 4b by the representative of:

1. the Ministry of Interior, a specialised structure of the Ministry of Interior or by the interior minister;

2. the Ministry of Defence, the structures directly subordinated to the minister of defence, the Bulgarian Army or by the minister of defence;

3. a higher military school.

(2) The request under paragraph 1 shall be submitted not earlier than the 15th day of the month following the month of use of the energy products for which refund of the excise duty is requested.

(3) To ascertain the eligibility to refund, the following shall be enclosed to the request under paragraph 1:

1. copies of the invoices for purchased excise goods at prices inclusive of excise duty, or copy of the document, certifying payment of the excise duty, or customs declarations of imported excise goods for which a refund of excise is requested;

2. documents attesting to the delivery of energy products for loading of vessels or aircraft (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. a certificate of analysis under Article 62, paragraph 1 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. a declaration according to the standard form in appendix No. 4h or another document stating the circumstances contained in appendix No. 4h, which declaration shall be submitted to the supplier by the ship owner of a vessel, whether established or not in the territory of the country, which shall specify the purposes of the sailing in regard to compliance with the criteria for application of the right to refund excise duty for energy products under Article 26, paragraph 2 of the Act;

5. a declaration according to the standard form in appendix No. 4i or another document stating the circumstances contained in appendix No. 4h, which declaration shall be submitted to the supplier by the a legal representative or authorised person of an aviation operator, whether established or not in the territory of the country, which shall specify the purposes of flying in regard to compliance with the criteria for application of the right to refund excise duty for energy products under Article 26, paragraph 2 of the Act.

Article 24. (1) (Supplemented, SG No. 78/2010, effective 5.10.2010, amended, SG No 16/2011, effective 22.02.2011, SG No. 25/2019, SG No. 53/2020, effective 12.06.2020). The territorial customs directorate where the request under Article 23, paragraph 1, Article 23a, paragraph 1, Article 23b, paragraph 1 and Article 23d, 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) (Amended, SG No. 25/2019) Where as a result of the check under paragraph 1 some irregularities are established, which could be removed, the director of the territorial customs directorate 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, SG No. 25/2019 SG No. 53/2020, effective 12.06.2020) Within 30 days from receipt of the request under Article 23, paragraph 1, Article 23a, paragraph 1, Article 23b, paragraph 1 and Article 23d, paragraph 1, removal of irregularities therein respectively, the director of the territorial customs directorate 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, SG No. 25/2019) Where the request for refund is granted completely or partially, by the decision under Article 25 the director of the territorial customs directorate 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 rate for 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, and for lubricating preparations and preparations used for oil and grease treatment within CN code 3403 (Title supplemented, SG No. 53/2020, effective 12.06.2020)□

Article 26e. (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No 78/2010, effective 5.10.2010, supplemented, SG No. 53/2020, effective 12.06.2020)□ When bringing into the territory of this country lubricating oils, lubricating preparations and preparations used for oil and grease treatment from another Member State in consumer packages of up to 210 litres, an excise rate of BGN 0 per 1000 kg or 1000 litres shall apply, depending on the tax base set, subject to compliance with the provisions of Article 76c, paragraph 4, items 1, 3 and 5, and paragraph 5 of the Act.

(2) (New, SG No. 53/2020, effective 12.06.2020) The persons receiving in the territory of this country excise goods released for consumption in another Member State shall attach to written notification under Article 76c, paragraph 5 of the Act documents certifying the quantities (proforma invoices, analysis certificates, requests, orders and/or other documents) and the type of lubricating oils and lubricating preparations and preparations for oil and grease treatment.

(3) (Amended, SG No. 2/2016, effective 8.01.2016, renumbered from Paragraph 2, supplemented, SG No. 53/2020, effective 12.06.2020)□ Where the lubricating oils, lubricating preparations and preparations used for oil and grease treatment are received as pre-packaged products of more than 5 litres and up to 210 litres, the customs authorities may authorise the persons to apply a simplified procedure for application of Article 76c, paragraph 4, item 1 of the Act.

(4) (Supplemented, SG No. 2/2016, effective 8.01.2016, renumbered from

Paragraph 3, amended, SG No. 53/2020, effective 12.06.2020) For the purposes of applying paragraph 3 the persons may submit a single notification in regard to the total quantity of excise goods, which are to be dispatched from another Member State within any calendar month by one consignor.

(5) (Renumbered from Paragraph 4, amended, SG No. 53/2020, effective 12.06.2020) In the cases under paragraph 3 the individuals may include into the excise duty declaration under Article 87, paragraph 6 of the Act all goods, received within the 14-day period.

(6) (Amended, SG No. 78/2010, effective 5.10.2010, renumbered from Paragraph 5, supplemented, SG No. 53/2020, effective 12.06.2020) When bringing into the territory of this country lubricating oils, lubricating preparations and preparations used for oil and grease treatment from another Member State in consumer packages other than up to 210 litres, an excise rate of BGN 0 per 1000 kg or 1000 litres shall apply, depending on the tax base set, 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. (amended, SG No. 60/2018, effective 20.07.2018, supplemented, SG No 53/2020, effective 12.06.2020) in the written declaration under item 2 the person shall indicate the activities in which the goods will be used and the persons who will consume them, except for the cases of ship supply; in cases where the lubricating oils, lubricating preparations and preparations used for oil and grease treatment are intended for ship supply, the persons shall submit an additional written declaration with information about the names of the vessels within 7 days after the day of delivery.

(7) (Renumbered from Paragraph 6, amended, SG No. 53/2020, effective 12.06.2020) The written declaration under paragraph 6, item 2 shall apply to the notification under Article 76c, paragraph 5 of the Act.

(8) (Renumbered from Paragraph 7, supplemented, SG No. 53/2020, effective 12.06.2020) Where the lubricating oils, lubricating preparations and preparations used for oil and grease treatment are to be used in activities constituting production under Article 59 of the Act, the notification under Article 76c, paragraph 4, item 1 of the Act shall be submitted by the authorised warehousekeeper in whose warehouse the goods will be received.

(9) (Repealed, SG No. 16/2011, effective 22.02.2011, renumbered from Paragraph 8, SG No. 53/2020/2020, effective 12.06.2020).

Article 26f. (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No 78/2010, effective 5.10.2010, supplemented, SG No. 53/2020, effective 12.06.2020) When importing lubricating oils, lubricating preparations and preparations used for oil and grease treatment into the territory of this country in consumer packages of up to 210 litres, an excise rate of BGN 0 per 1000 kg or 1000 litres shall apply, depending on the tax base set.

(2) (Amended, SG No. 78/2010, effective 5.10.2010, supplemented, SG No 53/2020, effective 12.06.2020) When importing lubricating oils, lubricating preparations and preparations used for oil and grease treatment into the territory of this country in consumer packages other than up to 210 litres, an excise rate of BGN 0 per 1000 kg or 1000 litres shall apply, depending on the tax base set, provided that the importer declares in writing to 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) (Amended, SG No. 60/2018, effective 20.07.2018, supplemented, SG No 53/2020, effective 12.06.2020) In the written declaration under paragraph 2 the person shall indicate the activities in which the goods will be used and the persons who will consume them, except for the cases of ship supply. In cases where the lubricating oils, lubricating preparations and preparations used for oil and grease treatment are intended for ship supply, the persons shall submit an additional written declaration with information about the names of the vessels within 7 days after the day of delivery.

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

(5) (Supplemented, SG No. 53/2020, effective 12.06.2020) Where the lubricating oils, lubricating preparations and preparations used for oil and grease treatment are to be used for activities constituting production within the meaning of Article 59 of the Act, the goods shall be admitted to free circulation and at the same time shall be placed under duty suspension arrangement, in compliance with the provisions of Sections VIa and VIb of the Act.

Article 26g. (New, SG No. 24/2010, effective 26.03.2010) (1) (Amended, SG No 78/2010, effective 5.10.2010, supplemented, SG No. 53/2020, effective 12.06.2020) When bringing out of a tax warehouse lubricating oils, lubricating preparations and preparations used for oil and grease treatment which are not in consumer packages of up to 210 litres, except where from the moment of their bringing out the goods move under duty suspension arrangement, an excise rate of BGN 0 per 1000 kg or 1000 litres shall apply, depending on the tax base set, provided that the authorised warehousekeeper declares 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 processing of tobacco leaves and tobacco refuse, which remain outside the scope of Article 12, paragraph 1, item 2 of the Act
(Title amended, SG No. 25/2019)

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, SG No. 25/2019) 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 territorial customs directorate by location of the unit under paragraph 1 and to the director of the territorial customs directorate by location of the unit where the refuse is generated or stored, according to the standard form in 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) (Amended, SG No. 25/2019) The tobacco refuse shall be transported to the location of its destruction accompanied by a copy of the notification under paragraph 2, certified by the territorial customs directorate.

(6) (Amended, SG No. 25/2019) Where the term under paragraph 4 may not be met, the persons under paragraph 2 shall notify in writing the director of the territorial customs directorate 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, amended, SG No. 25/2019) 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 territorial customs directorate 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.

Article 26o. (New, SG No. 25/2019) (1) The persons engaged in processing of tobacco leaves which do not contain glycerine shall state this circumstance to the competent customs office by location of the unit.

(2) Upon a change in the declared circumstances the persons shall notify the director of the territorial customs directorate by location of the unit within 7 days of occurrence thereof.

(3) To verify the truthfulness of the declared information the customs authorities may carry out checks and take samples for laboratory testing.

Section Vc
(New, SG No. 25/2019)
Special procedure for notification of customs authorities of excisable collector's items

Article 26p. (New, SG No. 25/2019) (1) The notification under Art, 45g of the act shall be submitted on hard copy to the director of the territorial customs directorate by

location of the unit/premises where the excisable collector's items will be stored.

(2) The notification under paragraph 1 shall be submitted in advance by the person that has acquired the excisable collector's items, but not later than three days from the date of acquisition thereof.

(3) The excisable collector's items to be offered for sale in the country or to be stored in business-related units and premises shall be introduced into a tax warehouse to affix excise labels thereon.

(4) The excisable items under paragraph 3 shall be stored in the tax warehouse as goods of a tax warehouse depositor under Article 65, paragraph 3, item 2 of the Act.

(5) The notice under Paragraph 1 shall be submitted as per a form according to appendix No. 4k.

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, amended, SG No. 25/2019) The director of the competent territorial customs directorate 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, repealed, SG No 60/2018, effective 20.07.2018);□

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, SG No. 25/2019) By 31 January of each year, independent small breweries shall submit information about the beer produced in the previous year, according to the standard form in appendix No. 5e, to the territorial customs directorate 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) (Amended, SG No. 25/2019) Owners or lessees of specialised small distilleries and small producers of wine shall file a request for registration to the director of the territorial customs directorate 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, amended, SG No. 25/2019) After carrying out inspection for compliance with the requirements of the Act and the normative acts on its implementation regarding mandatory registration within the time limit under Article 57, paragraph 4 of the Act the director of the territorial customs directorate 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, amended, SG No. 25/2019) The territorial customs directorate that has issued the certificate of registration shall carry out checks of the registered persons for compliance with the provisions of the Act and with the normative acts on its implementation as regards specialised small distilleries, small producers of wine respectively.

(2) (Amended and supplemented, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2019) 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 territorial customs directorate 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. (New, SG No. 8/2007) (1) (Supplemented, SG No. 25/2013, effective 1.04.2013, amended, SG No. 60/2018, effective 20.07.2018, SG No. 25/2019) The persons under Article 57a, paragraph 1, items 1 – 3 of the Act, with the exception of the persons selling natural gas from natural gas compression facilities to end consumers for household or industrial purposes and for motor fuel, shall submit a request for registration to the director of the territorial customs directorate by seat and registered address before commencing the activity, according to the standard form in appendix No. 7a.

(2) (New, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 2/2016 effective 8.01.2016, amended, SG No. 60/2018, effective 20.07.2018, SG No. 25/2019) □ Persons selling natural gas from natural gas compression facilities to end consumers for household or industrial purposes and for motor fuel, as well as persons under Article 57a, paragraph 1, items 3a, 3b, 5 and 6 of the Act, shall submit a request for registration to the director of the territorial customs directorate by location of the unit from which sales are effected on the territory of the respective competent customs authority, according to the standard form in appendix No. 7a.

(3) (Renumbered from Paragraph 2, SG No. 25/2013, effective 1.04.2013, SG No. 25/2019) □ The persons under Article 57a, paragraph 1, item 4 of the Act shall submit a request for registration to the director of the territorial customs directorate by permanent address, respectively by seat and registered address of the tax representative, according to the standard form referred to 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, supplemented, SG No. 25/2019) In order to issue certificates of registration to persons under Article 57a, paragraph 1, items 1 – 3b, 5 and 6 of the Act or upon a change in the circumstances relating to the adding of a new unit for pursuit of activity the customs authorities shall conduct on-site inspections 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, amended, SG No. 25/2013, effective 1.04.2013, SG No. 25/2019) After the completion of the inspection under paragraph 5 the director of the territorial customs directorate shall issue a certificate of registration in the standard form according to appendix No. 7b or shall refuse issuance by a motivated decision.

(9) (New, SG No. 25/2013, effective 1.04.2013, supplemented, SG No. 49/2015, effective 30.06.2015, amended, SG No. 60/2018, effective 20.07.2018) If issuance of certificates of registration of more than one unit would have been demanded by a single request, a certificate of registration shall be issued for each

unit except for the persons:

1. under Article 57a, paragraph 1, item 2 of the Act, selling natural gas from natural gas compression facilities for household or industrial needs and for motor fuel;

2. under Article 57a, Paragraph 1, items 3, 3a, 3b, 5 and 6 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, amended, SG No. 53/2020 effective 12.06.2020) In the cases under Article 57b, paragraph 2 of the Act if the persons consume natural gas also for own needs, the certificate 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, SG No. 25/2019) The persons under Article 57c, paragraph 1 of the Act shall submit a request for issuance of registration certificate to the director of the territorial customs directorate by location of the unit where the excise goods will be received and unloaded, prior to commencement of activity, for the right to receive excise goods under the duty suspension arrangement, forwarded by an authorised warehousekeeper from another Member State, according to the standard 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, SG No. 25/2019) Within the deadlines prescribed in the Act, the director of the relevant territorial customs directorate shall issue a certificate of registration for the right of the registered consignee to receive excise goods under the duty suspension arrangement, forwarded by an authorised warehousekeeper from another Member State, according to the standard form in appendix No. 7e or shall refuse issuance by 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, SG No. 25/2019) The persons under Article 58a, paragraph 1 of the Act shall submit a request to the director of the territorial customs directorate by location of the unit where the excise goods are to be received and unloaded, for issuance of an authorisation for one-time receipt of a specific quantity of excise goods under duty suspension arrangement, forwarded by an authorised warehousekeeper from another Member State, according to the standard form in 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, SG No. 25/2019) Within the deadlines prescribed in the Act, the director of the relevant territorial customs directorate shall issue an authorisation to the temporarily registered consignee for his right to receive one-time specified quantity of excise goods under the duty suspension arrangement, according to the standard form in appendix No. 7h, or shall refuse issuance by 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, SG No. 25/2019) The persons under Article 58c of the Act shall submit a request for registration to the director of the territorial customs directorate by their seat and registered address, prior to commencement of activity, for the right to consign to another Member State excise goods admitted into free circulation with simultaneous placement under excise duty suspension arrangement, according to the standard form in 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, SG No. 25/2019) Within the deadlines prescribed in the Act, the director of the relevant territorial customs directorate shall issue a certificate of registration according to the standard form in Appendix No. 7j, or shall refuse issuance by 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 of 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, SG No. 25/2019) In the cases when the production of wine in a wine production unit of a small wine producer reaches 1000 hectolitres of wine in the respective year, the registered person shall immediately notify the director of the territorial customs directorate 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, repealed, SG No. 25/2019).□

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) (Amended, SG No 25/2019)□ 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 notify the territorial customs directorate by location of the unit prior to start of such activities.

(2) (Amended, SG No. 25/2013, effective 1.04.2013, SG No. 25/2019) 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 an order of the director of the competent territorial customs directorate.

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, amended, SG No. 25/2019) In the cases under paragraph 1 the person must submit a request to the director of the territorial customs directorate by location of the tax warehouse/unit, the licence/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, amended, SG No. 25/2019) 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 territorial customs directorate 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, SG No. 25/2019) Within 7 days of receipt of the request under paragraph 3 the director of the territorial customs directorate 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 shall refuse 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, SG No. 25/2019) For the purposes of applying the provisions of Article 66, paragraph 5 and of Article 48b, paragraph 1, item 2 of the Act the authorised warehousekeeper in whose tax warehouse the excise goods would be introduced, shall submit a request to the director of the territorial customs directorate in case extraordinary circumstances exist, which require storage of excise duties with the excise duty paid, respectively completion of the 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, amended, SG No. 25/2019) In the cases where authorisation is requested for introducing excise goods into a tax

warehouse to complete the processing thereof, which goods have been released for consumption by another authorised warehousekeeper on the grounds of Article 20, paragraph 2, item 9 of the Act, the date and number of the decision to terminate the licence 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, SG No 25/2019) Within 7 days of receipt of the request the director of the territorial customs directorate by location of the tax warehouse shall issue an authorisation for storage of excise goods with the excise duty paid at the tax warehouse, respectively for completion of processing in cases under paragraph 3 or shall refuse issuance of the authorisation 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, SG No. 53/2020, effective 12.06.2020) For the purpose of issuance of authorization under Article 20, paragraph 2, item 6, litterae "a" 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 49c. (New, SG No. 53/2020, effective 12.06.2020) (1) For the purposes of issuance of authorisation under Article 20, paragraph 2, item 6, littera "b" of the Act, the authorised warehousekeeper shall submit a request as per a form according to appendix No. 7w.

(2) Within 7 days of receipt of the request the Director of the territorial customs 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. 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 authorisation issued or the refusal to issue an authorization shall be subject to appeal under the rules of the Code of Administrative Procedure.

(4) 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 49d. (New, SG No. 53/2020, effective 12.06.2020) (1) In the cases under Article 39b, paragraph 1 of the Act the authorised warehousekeeper who has been granted authorisation under the terms and procedure of the Duty Free Sales Act shall submit a notification as per a standard form under appendix No. 8a to the director of the territorial directorate by location of the unit.

(2) In the cases under Article 39b, paragraph 1 of the Act the authorised warehousekeeper who has been granted authorisation under the terms and procedure of the Duty Free Sales Act shall submit a notification as per a standard form under appendix No. 8b to the director of the territorial directorate by location of the unit.

Article 49e. (New, SG No. 82/2020) (1) In the cases under Article 47, paragraph 14 of the Act the warehousing capacity, which may be used by persons under Article 47, paragraph 12 of the Act, shall be at least 15 per cent of the total maximum warehousing capacity for preservation of energy products, recorded in the license, based on information provided regarding the preservation of excisable goods – by types of goods and excise duty rates under Article 48, paragraph 2, item 13, littera "d" of the Act.

(2) Information regarding the warehousing capacity for preservation of own energy products shall be presented in the business plan under Article 48, paragraph 2, item 13 of the Act.

(3) Access for usage of warehousing capacity by the persons under Article 47,

paragraph 12 of the Act shall be provided under the following conditions:

1. submission by the persons of a substantiated request, to which documents must be attached in evidence of the need of storage of energy products, to include also information on the quantities and types of excisable goods and the periods of time, for which the person intends to preserve such energy products.

2. the relations between the authorised warehousekeeper and the persons under Article 47, paragraph 12 of the Act shall be regulated under equivalent terms, as those regulating relations with other persons - depositors into the tax warehouse.

3. in case there would be no other depositors into the tax warehouse, relations between the authorised warehousekeeper and the persons under Article 47, paragraph 12 of the Act shall be regulated based on market principles and taking into account the market value.

(4) Upon submission of the request under paragraph 3, item 1, the authorised warehousekeeper shall notify the person under Article 47, paragraph 12 of the Act of the possibility/impossibility to use warehousing capacity, wholly or in part, based on the quantities, types of excisable goods and the terms - as indicated in the request under paragraph 3, item 1.

(5) A refusal by the authorised warehousekeeper to provide warehousing capacity for use shall also be presumed in case no response would be provided to the authorised warehousekeeper within 14 days of receipt of the request under paragraph 3, item 1.

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, SG No. 25/2019) 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 territorial customs directorate by location of the unit, respectively the tax warehouse, according to the standard form in 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, SG No. 25/2019, effective 1.07.2019) The excise goods with excise labels affixed shall be destroyed on the basis of protocols, following verification by the competent territorial customs directorate in the request under paragraph 1 and after proving the authenticity of the 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, amended, SG No 25/2019, effective 1.07.2019) Any excise goods upon which no excise labels had been affixed or the same had been removed, shall be destroyed with protocols by a commission, designated by an order of the Director of the Customs Agency or by 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, supplemented, SG No 60/2019, effective 30.07.2019) 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. For the purpose of applying Article 12, paragraph 1, item 4 of the Act, the respective national code determined in Appendix No. 7v shall be used for completing the electronic administrative document regarding the movement in the territory of the country.

(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. (amended, SG No. 60/2018, effective 20.07.2018) data about excise goods depending on their specifics – a unique commodity record reference, commercial description, CN code, excise product code, quantity, gross weight, net weight, density at 15 °C, alcoholic strength by volume in percentage at 20 °C, degree Plato, a unique identifier of the control point, the number of the transaction.

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, amended, SG No. 25/2019) For the purposes of implementation of Article 73d, paragraph 3 of the Act the consignor shall send a written notice according to the standard form in appendix No. 7u via electronic means to the director of the territorial customs directorate of the territory where the separation is to take place, at least 3 hours prior to the start of the separation.

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, SG No. 25/2019) Upon receipt of energy products at a direct delivery location the authorised warehousekeeper/registered consignee shall send a written notice in the standard form according to appendix No. 7t via electronic means to the director of the territorial customs directorate 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, SG No. 25/2019) 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 a written permission from the director of the competent territorial customs directorate 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) (1) (Previous text of Article

55h, amended, SG No. 60/2018, effective 20.07.2018) 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, accordance with Appendix No. 32, 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.

(2) (New, SG No. 60/2018, effective 20.07.2018) In cases where the computer system does not work and a paper document shall be submitted for:

1. a message for submission of e-AD, the document shall be filed in a standard form according to Appendix No. 28;

2. a cancellation message, the document shall be filed in a standard form according to Appendix No. 29;

3. a message for a change of the place of destination, the document shall be filed in a standard form in accordance with Appendix No. 30;

4. a message of separation, the document shall be filed in accordance with Appendix No. 31.

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, amended, SG No. 60/2018 effective 20.07.2018, SG No. 25/2019) In the cases of Article 75b of the Act, where the shortages established are within the norms set for maximum natural wastage, in the notice of receipt the code - 1 shall be indicated and in the field for additional information (cell 6c) the serial number of the Body Record Unique Reference shall be indicated - quantity of wastage, expressed in the unit of measurement in line with appendix No. 7s or in line with Table 11 - "Excise product" from Annex II of Regulation No. 684/2009 - written in Bulgarian "Фира", and in brackets "wastage" shall be written in English or in the official language of the Member State of origin.

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, amended, SG No. 25/2019) In the cases under paragraph 1 the excise goods shall be accompanied also by a document, issued by the territorial customs directorate by permanent address, respectively registered address of the consignee of the excise goods in the territory of the country, certifying that the amount of the excise duty for the goods is paid, financially secured or exempt from payment by the consignee, according to the standard form in appendix No. 9c, except for the 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, supplemented, SG No 53/2020, effective 12.06.2020) In case of bringing in 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, as well as lubricating preparations and preparations used for oil and grease treatment, falling within CN code 3403, 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, amended, SG No. 25/2019 supplemented, SG No. 27/2021) In the cases under Article 76c of the Act, where excise goods are to be placed under duty suspension arrangement, the notice under Article 76c, paragraph 4, item 1 of the Act shall be submitted by the authorised warehousekeeper in whose tax warehouse the goods are to be introduced, to the director of the territorial customs directorate 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 and copies of invoice, bill of lading, packaging list or other document certifying the type and quantity of the excise goods forwarded by the consignor to the other Member state.

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.

Section VI

(New, SG No. 53/2020, effective 12.06.2020)

Requirements, establishment and coordination of the video surveillance and control system in tax warehouses

Article 56j. (New, SG No. 53/2020, effective 12.06.2020) (1) The video surveillance and control system under Article 47b of the Act is a combination of software and hardware with relevant functionality, intended for video control in tax warehouses.

(2) Video control in tax warehouses shall be carried out by means of:

1. real-time visual surveillance:

a) of the means of transport entering and leaving the tax warehouse, as well as of natural persons in the cases of tax warehouses for production and/or storage of ethyl alcohol;

b) at the places for loading and unloading of excise goods, as well as at the places for bringing them in and out of the unit, for tax warehouses without possibility for direct access of means of transport;

c) at the places of bringing excise goods in and out of the tax warehouses of authorised warehousekeepers who have been authorised as operators of duty free sales units under the terms and procedure of the Duty Free Sales Act.

2. continuous recording of visual images on a digital logger, allowing for confirmation of the events occurred (recorded);

3. automatic recording and recognition of the plate numbers for identification of moving means of transport, as well as means of transport from and to which excise goods are loaded/unloaded in the cases referred to in item 1, letter "b";

4. automatic logging of messages about events (alerts).

(3) Visual surveillance shall be carried out by the customs authorities in real time based on the remote access to the system referred to in paragraph 1 provided by authorised warehousekeepers, subject to the following requirements:

1. customs officials shall access the system only through the communication network and using the software platform for video surveillance of the Customs Agency;

2. the link between the platform under item 1 and the video surveillance and control system in tax warehouses shall be effected through a static IP address;

3. surveillance shall be possible through simultaneous real-time review of the information from several cameras in the unit, selected by the customs authorities;

4. the video image shall contain information about the identification and location of the video camera;

5. customs officials may increase digitally the size of the whole video image or a selected part thereof;

6. the customs officials may take snapshots of the events recorded by the video cameras and save them in graphic file format;

7. customs officials may save the video images monitored by them as video files.

(4) Authorised warehousekeepers shall provide possibility for remote review of the information under paragraph 2, item 2 and customs officials shall be able to:

1. search for the occurred (recorded) events:

a) by date and hour/minute/second;

b) by specific video camera in accordance with its identification or location;

c) by specific event – for the cases of messages of events (alerts) logged in the video surveillance and control system;

2. manage the reproduction of the video recordings;

3. prepare and record snapshots of the events recorded with the video cameras;

4. record the video recordings reviewed by them as video files, indicating the date and time of start and end of recording.

(5) The information under paragraph 2, item 3 shall be sent to the information system of the Customs Agency at a permitted error rate for recognised plate numbers during 24-hour identification not exceeding:

1. 10 % for road transportation vehicles;

2. 15 % for railway transportation vehicles.

(6) To achieve the permitted error rate under paragraph 5, authorised warehousekeepers may:

1. impose restrictions on the speed of entering and leaving the tax warehouse means of transport, including by use of barring devices;

2. require from the persons responsible for the driving of the means of transport to clean the number plates for their identification;

3. apply other technical or technological solutions.

(7) The information under paragraph 2, item 3 shall be sent to the information system of the Customs Agency in accordance with appendix No. 33. The information about each event shall be sent from the video surveillance and control system until the moment of obtaining automatic confirmation of its logging. The specific requirements and format of the data sent shall be approved by the director of the Customs Agency and shall be published on the website of the Customs Agency.

(8) When establishing the video surveillance and control system digital

network (IP) video cameras shall be used, compliant with their intended use (for image surveillance and/or recognition of the plate numbers of the means of transport) to the following technical requirements:

1. image definition (resolution) of not less than 1280 x 720 pixels;
2. data wire transfer (in case of available wireless access to the cameras the latter shall be forbidden);
3. protection degree in case of external assembly not less than IP66;
4. automatic switch to night mode and luminous sensitivity allowing for night surveillance within a range of not less than 30 metres;
5. zoom lens with autofocus;
6. 3D-DNR filter for noise reduction in the image in case of low light;
7. wide hardware dynamic range (WDR) of not less than 120dB;
8. highlight compensation (HLC);
9. black light compensation (BLC);
10. image stabilisation for camera shake (OIS/EIS);
11. smart infrared lighting with automatic intensity control according to the lighting conditions;
12. mechanical infrared filter (ICR);
13. progressive-scan image sensor;
14. video compression standard H.264 (MPEG-4 AVC) or H.265 (HEVC) and not less than 15 frames per second;
15. data accuracy in accordance with the permitted error rate under paragraph 5 and effective surveillance during hours of darkness;
16. maintenance of at least two user accounts;
17. compatibility with external sensors, where necessary;
18. option for logging of messages about events (alerts).

(9) The digital logger-server shall meet the following technical requirements:

1. shall support at least five IP video cameras;
2. shall have frequency band of not less than 256 Mbps for incoming and outgoing data traffic;
3. shall have a channel for data transfer (network interface) of at least 1000 Mbps (Gigabit Ethernet);
4. shall support simultaneously at least three user accounts;
5. shall have pentaflex functionality (surveillance, review of recordings, remote surveillance, archiving, remote review of recordings);
6. shall have capability, independently or in combination with the cameras, for analysis of video content – VCA (Video Content Analysis);
7. shall be capable of logging messages of events (alerts) and sending them in uniform format;
8. shall be capable of e-mail notification upon logging of messages of events (sending alerts);
9. shall be capable of event management and event logging from external sensors, where necessary;
10. wireless access to the device shall be forbidden.

(10) The video cameras and the digital logger independently or in combination shall have at least the following analytical (smart) functions:

1. a function that allows for making analysis to detect moving objects crossing a virtual line;
2. a function allowing for reporting of messages of events in the following cases:
 - a) closing the video camera;
 - b) lens smear;
 - c) displacing the video camera in another direction;
3. LPR (License Plate Recognition) or ANPR (Automatic Number Plate Recognition) allowing for detection and recording of number plates or other types of

designation plates with numbers for identification of means of transport; for automatic recognition of the identification numbers of railway vehicles another type of OCR (Optical Character Recognition) software is also allowed.

(11) The video surveillance and control system shall record mandatorily the following messages of events (alerts):

1. alerts of lost video signal (interrupted link between a video camera and the digital logger);
2. alerts of failure in the installed hard disks;
3. alerts of moving objects under paragraph 10, item 1;
4. alerts of events under paragraph 10, item 2;
5. alerts of external events coming from external sensors, where applicable.

(12) In the cases referred to in paragraph 2, item 3, in order to detect and automatically recognise the identification numbers of means of transport, the video surveillance and control system shall generate a snapshot of their movement, respectively stopping/starting upon loading and unloading of excise goods, recorded in a graphic file format.

(13) The information under paragraph 12 shall be sent to the information system of the Customs Agency in accordance with the provisions of paragraph 7.

(14) The following shall be received and stored in the video surveillance and control system:

1. the information under paragraph 2, item 2;
2. the information under paragraph 2, item 3 in the format as per the application under paragraph 7;
3. data about the identification and location of each camera;
4. the information under paragraph 12 with data on the relevant date and time of recording;
5. logging messages of events (alerts) under paragraph 11, namely:
 - a) date, time and duration of the interrupted signal between a specific video camera and the digital logger;
 - b) date and time of the failure of the hard disk;
 - c) date and time of detection of the moving object – for the events under paragraph 11, item 3;
 - d) date, time and duration of the lens smear, closure or displacement of the video camera;
 - e) date and time of the recorded events under paragraph 11, item 5.

(15) The information under paragraph 14 shall be stored on the digital loggers for a period of no less than 1 month. The video surveillance and control system shall be capable of protection against deletion and traceability of attempted deletions with relevant date and time.

(16) Upon expiry of the one-month period, the information shall be archived and stored in the video surveillance and control system for a period of at least 2 months. The information shall be protected in accordance with paragraph 15.

(17) Archiving of the information shall be carried out automatically and chronologically (by date), in a suitable file format, and its deletion before expiry of the time limit under paragraph 16 shall be prohibited.

(18) Authorised warehousekeepers shall enable technically the customs authorities to freely review and record the archived information under paragraph 16.

(19) Authorised warehousekeepers shall ensure internet connection of the video surveillance system at data transfer speed of no less than 50 Mbps. The provider of the internet services shall ensure the speed of the data transfer at all times.

(20) In the cases of paragraphs 2 – 4, video control in tax warehouses of authorised warehousekeepers who have been granted also authorisation for duty free sales shall be carried out only by means of visual surveillance through access provided to the video surveillance cameras under Article 15, paragraph 1, item 3 of the Duty

Free Sales Act. The recording of the video images shall be kept within the time limits referred to in paragraphs 15 and 16.

Article 56k. (New, SG No. 53/2020, effective 12.06.2020) (1) The video surveillance and control system in tax warehouses shall be compatible with the platform for video surveillance of the Customs Agency. The system shall be designed and built independently by the authorised warehousekeeper or pursuant to a signed contract with a third party merchant within the meaning of the Commerce Act or under the law of another Member State or a State party to the Agreement on the European Economic Area (system integrator).

(2) The video surveillance and control system shall include components possessing relevant technical certificates, specifications and documents for their input into the system.

(3) The documents under paragraph 2 shall contain the technical characteristics of the components, demonstrating that they meet the requirements for being input into the system set out in the regulations.

(4) To build the video surveillance and control system a conceptual design shall be drawn up, including a description of the system and the envisaged components, accompanied by certified copies of the documentation of technical characteristics of the video cameras and the digital logger-server. Attached to the design shall also be a list of detailed characteristics of the other components – hard disks, software, connecting cables and connectors, power supply, as well as a technical drawing (sketch) with general layout of the unit, designating:

1. all points (including emergency entrances and exits) of entry or exit of the tax warehouse, stating their intended use – for natural persons and/or means of transport, and in the cases of Article 56j, paragraph 2, item 1, letter "b" – also the dedicated points for loading and unloading;

2. the location of individual video cameras, external sensors (where applicable), the location of the digital logger and designation of the cabling between them.

(5) Every video camera from the video surveillance and control system shall be registered in advance by the authorised warehousekeeper in the information system of the Customs Agency and the video camera shall be identified by a unique number generated by it.

(6) The authorised warehousekeeper shall submit a request for coordinating the establishment of the video surveillance and control system in accordance with appendix No. 34. Attached to the request shall be the design documentation under paragraph 4.

(7) To comply with the requirements of Article 47b of the Act, authorised warehousekeepers may extend and improve the functionality of the already established systems for video surveillance of the tax warehouses before submitting a request under paragraph 6. At their initiative, authorised warehousekeepers may provide opportunities to customs authorities for remote video surveillance of points other than those referred to in Article 56j, paragraph 2, item 1, without the need to coordinate a design.

(8) Within 7 days of submitting the request for coordination, the customs authorities shall examine the presented design and the documentation attached thereto and may give written prescriptions concerning:

1. submission of additional technical documentation if the requirements of paragraph 4 are not complied with;

2. building video surveillance at designated points in the unit through which means of transport or natural persons can enter or exit (for tax warehouses for production and/or storage of ethyl alcohol), if this has not been envisaged in the technical drawing (sketch) under paragraph 4;

3. permanent blockage (closure) of emergency entrances and exits of the unit,

unless the design provides for establishing video surveillance at such points;

4. replacement of video cameras and/or a digital logger if their parameters do not meet the requirements set out in the Regulations.

(9) Within the deadline set by the customs authorities for compliance with the prescriptions given, the authorised warehousekeepers shall notify in writing the director of the territorial directorate by location of the tax warehouse about their fulfillment and shall attach the required documentation. Within 7 days from the notification, the director of the territorial directorate shall issue an act of coordination or refuses to coordinate the design.

(10) The customs authorities shall carry out functionality and performance tests of the video surveillance and control system within one month from the date of issue of the act of coordination of the design.

(11) The functionality and performance tests of the video surveillance and control system shall be conducted to check compliance with the requirements under Article 56j, paragraph 3, items 3 – 7, paragraphs 4, 7, 11, 12, 13, 14 and 18, and real situations can be simulated or created for the successful logging of messages of events (alerts). The tests shall furthermore establish whether:

1. the required video cameras are installed at all points in accordance with the design or whether the entrances/exits are blocked (closed) in accordance with the design; the customs authorities shall restrict the use of the blocked entrances and exits by putting technical means of control under Article 102, paragraph 3, item 3 of the Act;

2. the video cameras are permanently installed (fixed);

3. within the range of recording by the cameras there are items or obstacles preventing the clear recording of the identification numbers of the means of transport and other identification thereof.

(12) For the tests conducted, the customs authorities shall draw up a verification protocol indicating the degree of functionality and performance of the video surveillance and control system built.

(13) When the degree of functionality and performance is unsatisfactory, the authorised warehousekeepers are given prescriptions and a deadline is set (not exceeding 14 days) for elimination of the relevant gaps or inconsistencies with the protocol under paragraph 12. Upon compliance with the prescriptions, the customs authorities shall be notified in accordance with paragraph 9 of conducting the new required tests.

(14) Within 7 days of conducting the tests, the director of the territorial directorate by location of the tax warehouse shall send a written opinion to the General Customs Directorate of the Customs Agency in accordance with Article 30 paragraph 2 concerning the possibility for video control implementation at the unit. Attached to the opinion shall be copies of the protocols of conducted tests and the evidence gathered in the testing.

(15) After establishing the video surveillance and control system, the authorised warehousekeepers shall submit to the territorial directorate by location of the tax warehouse a report (in digital format and on hard copy) generated by the video surveillance and control system, detailing the configuration settings of the digital logger-server and the cameras connected to it, with a picture taken by each camera.

Article 56l. (New, SG No. 53/2020, effective 12.06.2020) (1) The video surveillance and control system shall be used in continuous round-the-clock mode of operation and shall have:

1. an autonomous power supply for a period of at least 24 hours by means of independent power line via uninterruptible power supply (UPS), generator and/or other power supply system;

2. a reliable source of accurate astronomical time and shall ensure time

synchronisation between each of its components.

(2) The functionality of the autonomous power supply and the accuracy of the astronomical time shall be established with the tests under Article 56k.

(3) The authorised warehousekeepers shall maintain at all times the video surveillance and control system in good operational condition in compliance with the requirements for it and shall render assistance for the unimpeded remote access and review of the information by the customs authorities.

(4) For the purposes of paragraph 3, where the video surveillance and control system is built by other persons, authorised warehousekeepers shall enter into contracts with them for warranty service and maintenance of the system. The contract shall include a condition that for the maintenance of the system or in case of need of repair:

1. only parts and components compliant with the requirements of these Regulations shall be used;

2. the functionality of the system shall not be changed unless prescribed otherwise or upon consultation of the change with the customs authorities.

(5) Original or certified copy of the current contract referred to in paragraph 4 shall be available in the tax warehouse.

(6) A protocol shall be issued for the implemented servicing, customisation or replacement/repair of parts and components of the video surveillance and control system by the persons who have done them and a copy of it shall be kept in the tax warehouse. The protocol shall contain at least the following information:

1. the name and position of the person who draws it up;

2. the place and date on which actions were taken for servicing, customisation or replacement or repair of parts/components of the system;

3. the reasons leading to the actions taken;

4. a detailed description of the replaced and new parts or components of the system;

5. signature and stamp.

(7) The authorised warehousekeepers shall limit and prevent any manipulation of or other unauthorised influence on the system and its components.

(8) For the purposes of paragraph 7 authorised warehousekeepers:

1. within 7 days of coordinating the video surveillance and control system, shall approve internal rules which shall be mandatory for their employees; the persons responsible for the driving of the means of transport entering or leaving the tax warehouses shall familiarise with the internal rules and should they breach them, the authorised warehousekeepers may restrict their access to the unit;

2. may restrict the access to individual components or functionality of the video surveillance and control system of the persons under item 1, and the persons under item 4.

(9) Authorised warehousekeepers shall designate visibly and in a suitable manner the points at which continuous surveillance is in place. At their discretion, they may put notice boards and other information devices in the units to clarify the obligations of the persons under paragraph 8, as well as the requirements under Article 56j, paragraph 6.

(10) An original and a certified copy of the rules under paragraph 8, item 1 shall be made available in the tax warehouse.

(11) Authorised warehousekeepers shall be notified by the video surveillance and control system of any case of interrupted signal between a video camera and the digital logger.

(12) The information about the events under Article 56j, paragraph 11 shall be forwarded to the video surveillance platform of the Customs Agency in accordance with its specification.

(13) In the cases of paragraph 11, the authorised warehousekeepers or the persons under paragraph 4 shall establish the reason for the interrupted video signal

and shall restore the functionality of the video surveillance and control system as soon as possible.

(14) Actions to remove the breakdown that has led to the interruption of the video signal or any other temporary inoperability of the video surveillance and control system shall be taken up to 72 hours of the occurrence of the temporary inoperability.

(15) In the event of interruption of the video signal or any other temporary inoperability of the system (emergency procedure) the authorised warehousekeepers shall ensure logging on hard copy of all means of transport entering and leaving the tax warehouse. During logging, the place, the exact date and time of movement, the identification numbers of the means of transport, as well as the name, position and signature of the person that made the recordings shall be indicated. The hard copies shall be kept within three months from the beginning of each emergency procedure and shall be presented upon request.

(16) The emergency procedure shall apply from the occurrence of the temporary inoperability (including hard disk failure and interruption of the internet connection) and the authorised warehousekeeper shall block passage through all places where no logging of means of transport under paragraph 15 can be provided. Blocking shall be carried out by locking mechanisms or in some other appropriate manner.

(17) The emergency procedure under paragraph 15 shall be applied by the authorised warehousekeepers within the time limit under paragraph 14. Where the operability of the video surveillance and control system cannot be restored in the said time limit, the authorised warehousekeeper shall ban access (entry and exit) of means of transport to the unit:

1. only through places where the signal between the video camera and the digital logger-server is interrupted;
2. through all places when the temporary inoperability applies to the entire system.

(18) Notwithstanding Article 56k, paragraph 14, the director of the territorial directorate by location of the tax warehouse shall send to the General Customs Directorate of the Customs Agency a motivated opinion that it is not possible to have effective video surveillance and control in the unit when it is established that:

1. a partial or complete video surveillance is not available for a period exceeding 72 hours, taking into account the presence or absence of a protocol under paragraph 6 and actions under paragraph 17;

2. the information under Article 56j, paragraph 7 has not been sent for a period exceeding 24 hours (taking into account the application of an emergency procedure) or the permitted error rate has been exceeded in regard to recognised numbers for identification of means of transport during a period of 24 hours;

3. access by customs authorities to any functionality or to the video surveillance and control system as a whole is hindered;

4. after coordinating the video surveillance and control system some of its parts or components are replaced by parts or components which do not meet the requirements of these Regulations or that the system has limited or modified functionality;

5. the time limits under Article 56j, paragraphs 15 and 16 have not been complied with;

6. means of transport have entered and/or left the tax warehouse but there is no information thereof in the video surveillance and control system or in the registers under paragraph 15;

7. documents have been drawn up or data exist about means of transport for which there is no information in the video surveillance and control system or in the registers under paragraph 15;

8. the requirements laid down in paragraph 15 have not been met;

9. servicing, customisation or replacement/repair of parts and components of

the video surveillance and control system have been carried out without issuing a protocol under paragraph 6 or the protocol does not meet the requirements set out herein;

10. the video surveillance and control system has been manipulated or any other unauthorised action has been performed against it.

(19) The circumstances under paragraph 18 shall be established by the customs authorities with a protocol, attaching thereto all the evidence gathered. Drawing up of documents and the presence of the information under paragraph 18, item 7 shall be established with a review or assessment conducted by the customs authorities or the revenue authorities.

(20) The customs authorities may restrict access to the digital loggers under Article 56j, paragraph 2, item 2 in accordance with Article 102, paragraph 3, item 3 of the Act. Access shall be mandatorily restricted in the cases referred to in paragraph 18, items 6, 7 and 10.

(21) In the cases referred to in paragraph 20, where a need of servicing, replacement or repair of the digital logger arises, a notification shall be sent to the territorial directorate by location of the tax warehouse. The customs authorities shall restore access to the digital logger within 24 hours from sending of the notification by applying the emergency procedure under paragraph 15.

Article 56m. (New, SG No. 53/2020, effective 12.06.2020) (1) In addition to customs authorities, authorised warehousekeepers shall provide access to the video surveillance and control system in their units only to persons (users) with whom they have concluded employment or other contract or with whom they have other legal relations set out by law, attaching them a user role with a period of activity.

(2) The video surveillance and control system shall ensure clear authentication of the users when working with it and there shall be embedded controls for mandatory completion of their details. The system shall allow encoding of the communication between the digital logger-server and the users accessing it.

(3) The video surveillance and control system shall have reliable protection against deliberate or accidental deletion or change of recorded data, including the authentication data. During the administration of users and their rights, the system shall store the full history of the actions performed.

(4) The video surveillance and control system shall allow logging and recording of all actions (event logging) in a single system in order to ensure traceability of recordings (Audit and System Logging, Rule Logging).

(5) Within 14 days from coordination of the video surveillance and control system, authorised warehousekeepers shall present to the territorial directorate by location of the tax warehouse:

1. a list of the administrators and users to whom access to handle the system has been granted, and a short description and term of the rights granted thereto;

2. an application by their legal representative that during the establishment of the system they have not commissioned the creation of a possibility for changes that cannot be traced, and for circumventing the requirements to it; the application shall be completed in person in free wording, shall be signed and the stamp of the authorised warehousekeeper shall be affixed thereon;

3. an application by the legal representative of the persons under Article 56k, paragraph 1 that the system is built in a way that does not allow changes that cannot be traced, and for circumventing the requirements to it; the application shall be completed in person in free wording, shall be signed and the stamp of the person shall be affixed thereon.

(6) Within 7 days of a change in the circumstances under paragraph 5, a new list and/or application shall be submitted.

(7) Servicing, customisation or replacement/repair of parts and components of the video surveillance and control system as well as changes in its functionality shall

be carried out only by the persons under Article 56k, paragraph 1. Any action shall be ascertained by a protocol under Article 56l, paragraph 6.

(8) Should they establish that the video surveillance and control system has been manipulated or any other unauthorised impact has been exerted on it, the authorised warehousekeeper or the person who the system shall immediately notify in writing the territorial directorate by location of the tax warehouse.

(9) To establish manipulation of or unauthorised impact on the video surveillance and control system the customs authorities may commission an expert examination to be conducted under the Tax and Social Insurance Procedure Code. In these cases the persons under Article 56k, paragraph 1 shall submit all the data and documents required for the purposes of the expert examination, as well as:

1. a full installation package of the version/versions of the software that is the object of the expert examination, or
2. shall ensure orderly environment and shall assist in the testing for detection of unauthorised actions.

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, SG No. 25/2019, SG No. 53/2020, effective 12.06.2020) For the purposes of applying paragraph 1 for:

1. lubricating oils falling within CN codes from 2710 19 71 to 2710 19 93 and consistent greases falling within CN code 2710 19 99, the amount of financial security shall be BGN 0, with the exception of other 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;

2. lubricating preparations and preparations used for oil and grease treatment falling within CN code 3403 the amount of financial security shall be determined in accordance with Article 58, paragraph 1, calculated at the rate set out in Article 32, paragraph 13 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. (amended, SG No. 60/2018, effective 20.07.2018) data on the authorized warehousekeeper – name, UIC;
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.

(7) (New, SG No. 60/2018, effective 20.07.2018) In the case of a change of the period of validity of the bank guarantee, the said period shall not be less than one year from the date of expiry of the validity of the previous security.

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:

$$O = \frac{20 \times ACC_1 + 0 \times ACC_2 + 100 \times АСП + 20 \times АСД}{100}$$

where:

O is the amount of the security;

ACC₁ - 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);

ACC₂ - 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;

АСП - 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;

АСД - 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:

$$A = \frac{20 \times ACC_1 + 0 \times ACC_2 + 100 \times АСП + 20 \times АСД}{100}$$

where:

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

ACC₁ - 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);

ACC₂ - 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;

АСП - 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;

АД - 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, SG No. 25/2019) The tax representatives under Article 57b, paragraph 4 of the Act and the registered consignees under Article 57c of the Act shall provide financial security in the form of a cash deposit or a bank guarantee, to the territorial customs directorate 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, amended, SG No. 25/2019) Temporarily

registered consignees under Article 58a and the persons under Article 76c, paragraph 4 of the Act shall provide financial security or shall deposit the full amount of the excise duty due for the specific quantity of excise goods to the territorial customs directorate by seat and registered address, by permanent address or domicile of the persons, respectively. In the cases under Article 76c, paragraph 4 of the Act, where the person is an authorised warehousekeeper, the security shall be provided to the territorial customs directorate by location of the tax warehouse.

(2) (Amended, SG No. 24/2010, effective 26.03.2010, SG No. 25/2013 effective 1.04.2013, SG No. 25/2019) Based on the financial security provided or on the deposit of the excise duty by the persons under paragraph 1 the territorial customs directorate shall issue a document certifying that the amount of the excise duty for the goods to be received is paid, financially secured or that the goods are exempt from payment of excise duty, according to the standard form in appendix No. 9c.

(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, supplemented, SG No 25/2019) In the cases of receipt of lubricating oils falling into CN codes from 2710 19 71 to 2710 19 93 and greases falling into CN code 2710 19 99 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.

(6) (New, SG No. 25/2019) In the cases of paragraph 5, the director of the territorial customs directorate or an official authorised thereby, within the time limit under Article 76c, paragraph 6 of the Act, shall notify in writing and electronically to an e-mail specified by the person of the unique identification number generated for the purposes of submitting an electronic excise tax document and an excise declaration.

Section II **Excise labels**

Article 59. (1) (Amended, SG No. 25/2019) Authorised warehousekeepers that affix excise labels on the consumer package of excise goods shall order the necessary quantity of excise labels to the territorial customs directorate 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, SG No 25/2019) 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 territorial customs directorate:

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, repealed, SG No. 25/2019, effective 20.05.2019);□

5. (new, SG No. 25/2013, effective 1.04.2013, amended, SG No. 25/2019) a decision of the director of the competent territorial customs directorate 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, SG No. 25/2019) Excise labels shall be delivered by Securities Printing Supervision Department at the Ministry of Finance to the respective territorial customs directorate by a delivery-acceptance protocol.

(2) (Amended, SG No. 25/2013, effective 1.04.2013, SG No. 25/2019) The excise labels received at the respective territorial customs directorate 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, SG No. 25/2019) 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, SG No. 25/2019) Prior to receiving the excise labels the persons under Art. 63, paragraph 3 shall provide to the territorial customs directorate where the request for excise labels was submitted, a 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, SG No. 25/2019) 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 territorial customs directorate.

(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) (1) (Amended, SG No. 25/2019) The excise labels received by the persons referred to in Article 59 may return them to the territorial customs directorate from which the labels

were obtained only in the cases where they had not been affixed on bottled alcoholic beverages or tobacco products.

(2) (Amended, SG No. 25/2019, effective 20.05.2019, SG No. 60/2019 effective 30.07.2019) Upon a change in the registered price the tobacco products designated with the old price may be released for consumption within 30 days from entry into force of the new registered price and tobacco products designated with the old registered price may not be released for consumption if they are tobacco products released for consumption with a registered new price. Upon a change in the registered price of:

1. tobacco products, after the expiry of 14 days from the date of entry into force of the new registered price the tobacco products designated with the old price:

a) may not be introduced into a tax warehouse for storage;

b) may not be introduced in the places for storage of the tobacco products manufactured in the tax warehouse;

c) may not be imported or received into the territory of the country from the territory of another Member State;

2. cigars and cigarillos 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 territorial customs directorate.

(3) (Amended, SG No. 78/2010, effective 5.10.2010, SG No. 25/2019) Within 7 days of the entry into force of any new model of excise label the persons under Art. 59 shall submit a written request concerning any quantities of unused excise labels. Such declaration shall be submitted to the territorial customs directorate from which the excise label were received and shall contain the following information as a minimum: series/issue, serial numbering (from – to) of the excise labels, as well as their total quantity.

(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, SG No. 25/2019) 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 territorial customs directorate after conclusive establishment of the authenticity of the excise labels by customs officials, designated by an 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, amended, SG No. 25/2019) The excise labels under paragraphs 1, 2 and 4 shall be delivered by the respective territorial customs directorate to the Securities Printing Supervision Department at the Ministry of Finance by a delivery-acceptance protocol, following which the excise labels shall be taken off the books of the respective territorial customs directorate.

(10) (Renumbered from Paragraph 9, amended, SG No. 16/2011, effective

22.02.2011, SG No. 25/2019) The protocol under paragraph 9 shall be drawn up in duplicate – one copy for the respective territorial customs directorate and one for the Securities Printing Supervision Department at the Ministry of Finance and shall contain a detailed inventory of the excise labels returned and a conclusion as to their authenticity, prepared by officials designated by an 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, SG No. 25/2019) Any excise labels which had not been delivered to the persons having submitted requests, shall be returned by the respective territorial customs directorate to the Securities Printing Supervision Department at the Ministry of Finance by a delivery-acceptance protocol and no conclusion as to their authenticity will be required. The excise labels returned shall be taken off the books of the respective territorial customs directorate.

(12) (Renumbered from Paragraph 11, SG No. 16/2011, effective 22.02.2011, amended, SG No. 25/2019) The excise labels returned by the respective territorial customs directorate to the Securities Printing Supervision Department at the Ministry of Finance 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) (Amended, SG No. 25/2019) 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 director of the competent territorial customs directorate. 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) (Amended, SG No. 25/2019) The persons submitting an inventory under Article 66a, paragraphs 1 and 2 may request from the director of the territorial customs directorate by location of the tax warehouse/unit 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. (amended, SG No. 25/2019, effective 20.05.2019, SG No. 60/2019, effective 30.07.2019) registered price indicated on the consumer packages for tobacco products other than cigars and cigarillos, or the registered price indicated on the excise label for cigars and cigarillos;
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) (Amended, SG No. 60/2018, effective 20.07.2018) The excise goods with excise labels in respect of which actions have been taken to establish the authenticity of excise labels shall be kept in a suitable place used by the tax liable 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) (Amended, SG No. 25/2019) Actions involving scrapping of excise labels shall be performed only in a tax warehouse and subject to an authorisation of the director of the competent territorial customs directorate 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. (amended, SG No. 25/2019, effective 20.05.2019, SG No. 60/2019 effective 30.07.2019) registered price indicated on the consumer packages for tobacco products other than cigars and cigarillos, or the registered price indicated on the excise label for cigars and cigarillos;

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) (Amended, SG No. 53/2020, effective 12.06.2020) Within 3 days from

verification of the authenticity of the excise labels the director of the territorial customs directorate under paragraph 3 shall issue or shall reasonably reject to issue authorisation for storage of 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, SG No. 25/2019, effective 1.07.2019)□ The excise labels destroyed in accordance with Article 66, paragraph 13 and Article 66a, paragraphs 11 and 12 shall be taken off the books of the respective territorial customs directorate.

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) (Amended, SG No. 60/2018, effective 20.07.2018) Registered recipients, temporarily registered recipients and the persons under Article 76c shall submit, in the period for submission of excise duty declaration, a report on the excise labels received in accordance with Appendix No. 12c.

(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, SG No. 25/2019, effective 20.05.2019, supplemented, SG No. 60/2019, effective 30.07.2019) Within 15 days from a change in the registered price, the persons under Article 64 of the Act shall submit a written declaration of the available quantities of manufactured tobacco products with the old price inscribed on the consumer package or on the excise label (for cigars and cigarillos). The declaration shall be submitted to the territorial customs directorate from which the excise labels were received.

(2) (Amended, SG No. 8/2007, SG No. 16/2011, effective 22.02.2011, SG No 25/2019, SG No. 60/2019, effective 30.07.2019) The available quantities:

1. of tobacco products other than cigars and cigarillos with the old price inscribed on the consumer package shall be established by an inventory of the tax warehouse of the authorised warehousekeeper or of the storage in the importer, respectively of the storage of the person who had brought the excise goods from another Member State, by listing the number, the type of the excise labels and the selling price inscribed on the consumer package, as affixed on the unsold commodities;

2. cigars and cigarillos 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, SG No. 25/2019, effective 20.05.2019) (1) (Previous text of Article 70, supplemented, SG No. 60/2019, effective 30.07.2019) Upon a change in the registered prices of tobacco products other than cigars and cigarillos, the excise goods released for consumption with affixed excise labels and old prices written on the consumer package shall be sold at the price written on the consumer package until depletion of the quantities.

(2) (New, SG No. 60/2019, effective 30.07.2019) Upon a change of latest registered prices of cigars and cigarillos 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) (Amended, SG No. 60/2018, effective 20.07.2018) In the cases under Article 29, paragraph 4, 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.

(3) (New, SG No. 25/2019, effective 20.05.2019) The amount of excise duty on cigarettes due in cases of absent excise labels shall be determined on the basis of the selling price referred to in paragraph 1, item 1.

(4) (New, SG No. 25/2019, effective 20.05.2019, amended, SG No. 60/2019 effective 30.07.2019) The amount of excise duty on smoking tobacco and heated tobacco products due in cases of absent excise labels shall be determined on the basis of the largest consumer package capacity indicated in the relevant delivery-acceptance protocol for receipt of excise labels.

(5) (New, SG No. 60/2019, effective 30.07.2019) The amount of excise duty on cigars and cigarillos payable in the absence of excise labels shall be determined on the basis of the capacity of the consumer package for which the economic operator has obtained the relevant excise labels.

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, amended, SG No. 27/2021 effective 1.01.2022) 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 Agency, 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

Section IIIa
(New, SG No. 110/2013, effective 1.01.2014, repealed, SG No. 60/2018,
effective 20.07.2018)
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, repealed, SG No. 60/2018 effective 20.07.2018).□

Article 72d. (New, SG No. 110/2013, effective 1.01.2014, repealed, SG No. 60/2018 effective 20.07.2018).□

Article 72e. (New, SG No. 110/2013, effective 1.01.2014, repealed, SG No. 60/2018 effective 20.07.2018).□

Article 72f. (New, SG No. 110/2013, effective 1.01.2014, repealed, SG No. 60/2018 effective 20.07.2018).□

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. (amended, SG No. 25/2019) the date and time of receipt of the authorisation from the director of the competent territorial customs directorate (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) (amended, SG No. 25/2019) a code of ownership of the good - "0" - ownership of authorised warehousekeeper, "1" - ownership of depositor, or "2" - ownership of a person under Article 45g of the Act;

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) (amended, SG No. 25/2019) a code of ownership of the good - "0" - ownership of authorised warehousekeeper, "1" - ownership of depositor, or "2" - ownership of a person under Article 45g of the Act;
 - 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;

18. (new, SG No. 25/2019) 19 – introduction of a good under Article 45g of the Act;

19. (new, SG No. 25/2019) 20 – introduction of a good under Article 53, paragraph 5 of the Act.

(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. (supplemented, SG No. 25/2019, effective 20.05.2019, SG No. 60/2019 effective 30.07.2019) the selling price in BGN (it shall not be recorded for tobacco products in case of scrapping, absent excise labels or where the excise labels are not affixed on the tobacco products other than cigars and cigarillos);

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, amended, SG No. 60/2018 effective 1.10.2018) The document referred to in paragraph 2 shall be submitted electronically simultaneously with the excise duty declaration for the respective tax period, when the excise duty declaration is submitted electronically.

(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, amended, SG No. 60/2018 effective 1.10.2018) Authorised warehousekeepers shall establish losses from natural wastage of energy products at the end of each tax period, documenting them with the document in standard form in accordance with Appendix No. 23. The wastage shall be entered in the "Warehouse Stocks Log" register on the date of the verification (inventory).

(6) (New, SG No. 60/2018, effective 1.10.2018) Outside the cases of paragraph 5, authorised warehousekeepers shall establish the losses from natural wastage at the end of each calendar year and shall state them in the document in standard form in accordance with Appendix No. 23. The wastage shall be entered in the "Warehouse Stocks Log" register on the date of the verification (inventory).

(7) (New, SG No. 25/2019) Authorised warehousekeepers having obtained a license for tax warehouse management under section IIa of chapter four of the Act shall establish losses from natural wastage of energy products at the end of each quarter, documenting them with the document in the standard form in accordance with 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, SG No. 27/2021) 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. 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. Registered electronic excise duty document shall be issued by the taxable person:

1. In the cases under Article 43, paragraph 5, items 1 in relation to Article 20, paragraph 2 items 9, 10 and 19 of the Act on the date of communicating the decision on termination of the license, the registration or on termination of the effect of the certificate of excise-exempt end user.

2. In the cases under Article 43, paragraph 5, items 1 in relation to Article 20, paragraph 2 items 9, 10 and 19 of the Act within fourteen days from the date of entry into effect of the decision for termination, in instances of suspended provisional execution of:

a) a decision for termination of the validity of the tax warehouse operation license, or

b) a decision of the director of the competent territorial directorate for terminating the effect of a registration.

(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, supplemented, SG No. 82/2020) The persons under Article 57a of the Act shall issue a credit statement regarding the volumes of energy surplus, sold by industrial consumers to the electricity system operator and/or on an exchange market of electricity, organised by a holder of license for organizing an exchange market of electricity, issued under the procedure and terms of the Energy Act.

(11) (New, SG No. 33/2007, renumbered from Paragraph 9, SG No. 24/2010 effective 26.03.2010, supplemented, SG No. 82/2020) 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. The volumes of energy surplus under paragraph 8, sold on the exchange market of electricity, shall be certified by a protocol in accordance with Appendix No. 22a, drawn up by the holder of license for organizing an exchange market of electricity, issued under the procedure and terms of the Energy Act.

(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, amended, SG No. 25/2019) 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 the 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 director of the competent territorial customs directorate 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 the court for staying the 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 director of the competent territorial customs directorate 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, amended, SG No. 60/2018 effective 20.07.2018) In case of application of the excise duty rate under Article 33, paragraph 1, item 6 of the Act the persons shall issue the document under paragraph 1 along with the registered electronic excise duty document, provided that the energy value of the natural gas quantities sold exceeds 3 thousand kilowatt-hours (kWh) per recipient who is a sole proprietor or legal entity, in total for all sales made, for the entire quantity of natural gas consumed within the tax period, respectively.

(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) (Repealed, SG No. 53/2020, effective 12.06.2020).□

(3) (Repealed, SG No. 53/2020, effective 12.06.2020).□

(4) (New, SG No. 25/2013, effective 1.04.2013, amended, SG No. 53/2020 effective 12.06.2020)□ A document under appendix No. 14b shall 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, amended, SG No. 53/2020 effective 12.06.2020)□ 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.

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.

(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, SG No. 25/2019) The authorised warehousekeepers and the persons registered under Articles 57, 57a, 57c and 58c of the Act shall submit an excise duty declaration in the standard form to the territorial customs directorate by location of the tax warehouse or to the territorial customs directorate which has issued the certificate of registration respectively, for every tax period 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, SG No. 25/2019) in the cases under Article 20, paragraph 2, item 12 – in the territorial customs directorate by location of the unit;

2. (new, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2019) in the cases under Article 20, paragraph 2, item 13, in the territorial customs directorate by seat or by permanent address of the tax liable person;

3. (renumbered from Item 2, SG No. 24/2010, effective 26.03.2010, amended, SG No. 25/2019) in the cases under Article 20, paragraph 2, item 19 – in the territorial customs directorate which has 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, amended, SG No. 25/2019) Excise declarations shall be registered with the territorial customs directorate where the declaration was submitted and the 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, amended, SG No. 25/2019) In the cases referred to in Article 87, paragraph 5 of the Act the persons shall submit to the director of the competent territorial customs directorate a request in the standard form according to 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, supplemented, SG No 25/2019) 111 - for goods, which have left the wine-producing unit of a small wine producer under duty suspension arrangement to an authorised warehousekeeper, a registered consignee, a temporarily registered consignee in another Member State of the European Union or to an authorised warehousekeeper in 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;

- 4b. (new, SG No. 53/2020, effective 12.06.2020) 17 - for cigarettes and hand rolling tobacco with affixed excise labels, which have left the warehouse under excise duty deferred payment arrangement to a warehouse which is a duty free sales unit;
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;
- 17b. (new, SG No. 25/2019) 402 - for goods released for consumption pursuant to Article 45g 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, amended, SG No. 60/2018, effective 20.07.2018) 471 - sale of natural gas by persons registered under Article 57a, paragraph 1, item 2 from natural gas compression facilities;
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;
- 39a. (new, SG No. 60/2018, effective 20.07.2018) 540 - for goods intended for the purposes of Article 21, paragraph 1, item 16 of the Act;
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;

51a. (new, SG No. 25/2019) 73 - bringing out a good under Article 53, paragraph 5 of the Act;

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;

57d. (new, SG No. 60/2018, effective 20.07.2018) 905 - incorporation of energy products with additives in order to improve the quality of energy products;

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;

62a. (new, SG No. 25/2019) 951 - a transaction between persons registered under Article 57a, paragraph 1, item 2 of the Act as traders of electric power and persons having obtained a license for trade in electricity under the Energy 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, SG No. 25/2019) Excise-exempt end users shall submit to the territorial customs directorate 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, SG No. 53/2020 effective 12.06.2020) Excise-exempt end users shall provide access of customs

officials to their documentation and records, to the automated reporting system, 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. (amended, SG No. 60/2018, effective 20.04.2018) isopropyl alcohol (IPA) – 1 l;
2. (amended, SG No. 60/2018, effective 20.04.2018) methyl ethyl ketone (MEK) – 1 l;
3. denatonium benzoate – 1,0 g.

(2) (New, SG No. 60/2018, effective 20.07.2018) When checking for compliance with the requirements for completely denatured ethyl alcohol, results of laboratory testing within the tolerances for the content of the substances under paragraph 1 as defined in the test methods shall be accepted.

(3) (New, SG No. 110/2013, effective 1.01.2014, renumbered from Paragraph 2, SG No. 60/2018, effective 20.07.2018) 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, amended, SG No

25/2019). Before starting the denaturing operations by the general method the authorised warehousekeeper shall notify the territorial customs directorate 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) (Amended, SG No. 25/2019) The special denaturing methods other than those referred to in Article 98, paragraphs 2 and 3 shall be agreed in advance with the territorial customs directorate 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) (Amended, SG No. 25/2019) When the requirements set out in paragraphs 2, 3 and 4 are fulfilled, the territorial customs directorate under paragraph 2 shall agree the denaturing method following a positive opinion of the Central Customs Laboratory of the Customs Agency.

(6) (Amended, SG No. 25/2019) The Central Customs Laboratory shall issue the opinion under paragraph 5 within 14 days of receipt of the request from the territorial customs directorate.

(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, SG No. 25/2019) Twenty-four hours prior to the start of each specific operation of denaturing by the special method the authorised warehousekeeper shall notify the territorial customs directorate by location of the special denaturing and shall request the presence of a customs officer.

(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. (amended, SG No. 25/2019) make inventory at the end of every month of the substances for denaturing and the data thereof shall be sent to the territorial customs directorate 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, SG No. 25/2019) Twenty-four hours prior to the start of each specific operation of denaturing by the special method the authorised warehousekeeper shall notify the territorial customs directorate by location of the special denaturing and shall request the presence of a customs officer.

(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 has 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, SG No. 25/2019) Twenty-four hours before starting any individual operation of manual marking of fuels the authorised warehousekeeper shall notify the territorial customs directorate 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, amended, SG No. 25/2019) In the cases of automatic marking the authorised warehousekeeper shall notify the territorial customs directorate 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, SG No. 25/2019) 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 territorial customs directorate.

(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, SG No. 25/2019) 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 territorial customs directorate 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, SG No. 25/2019) 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 territorial customs directorate shall issue, for each separate vessel, a certificate of approved vessel for transportation of energy products in the 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, SG No. 53/2020, effective 12.06.2020) In the event of changes in the circumstances on the basis of which the request for issuing a certificate of approved vessel for transportation of energy products has been issued:

1. the persons under paragraph 1 shall notify the customs authorities within 14 days of occurrence thereof by submitting the required documents and information;

2. the competent territorial directorate shall check compliance with the circumstances referred to in items 1, 7, 8 and 9 of the certificate in standard form in accordance with appendix No. 25;

3. the authority under paragraph 7 shall issue an authorisation, which shall form an integral part of the issued certificate and which may be appealed in accordance with the Administrative Procedure Code.

(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, SG No. 25/2019) 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 at the telephone numbers or e-mails for contact, provided by the director of the territorial customs directorate.

(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, amended, SG No. 60/2018 effective 20.07.2018, SG No. 25/2019) The certificate of approved vessel for transportation of energy products shall be terminated by a decision of the director of the competent territorial customs directorate, taking into consideration the presence or absence of notification under Article 108a, paragraph 13 and under paragraph 17 of this article. The decision shall be subject to provisional execution.

Article 108d. (New, SG No. 49/2015, effective 30.06.2015) (1) (Amended, SG No 2/2016, effective 8.01.2016, SG No. 25/2019) The director of the competent territorial customs directorate 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, amended, SG No. 25/2019) This article shall not apply in case of a request filed within the time limit under Article 108c, paragraph 18, unless the director of the competent territorial customs directorate orders 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 m³ 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 109b. (New, SG No. 25/2019) The provisions of Article 109 shall not apply to acetylene falling within CN code 2901 29 00, which is intended for use, is offered for sale or is used only as fuel for heating for, which the equivalent fuel is liquefied petroleum gas (LPG).

Article 109c. (New, SG No. 53/2020, effective 12.06.2020) (1) In the cases referred to in Article 91b, paragraph 6 of the Act, a notification shall be submitted in standard form in accordance with appendix No. 35 of any change of the means of transport in the territory of the country.

(2) The notification shall be submitted:

1. for the excise goods dispatched from another Member State – by their consignee in the country;

2. for excise goods taken out from a tax warehouse in the territory of the country – by the authorised warehousekeeper.

(3) The notification under paragraph 1 shall be submitted:

1. to e-mail addresses published on the website of the Customs Agency before commencing the transloading of the excise goods;

2. in writing or electronically to the territorial directorate by location of the

tax warehouse on the day of transloading or on the first business day after the transloading of the excise goods.

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.

Article 111a. (New, SG No. 60/2018, effective 20.07.2018) In the cases of Article 99, paragraph 6 of the Act, the persons providing services related to publication of notices and communications shall notify in advance their senders of the relevant prohibitions and administrative and penal liability.

Article 111b. (New, SG No. 60/2018, effective 20.07.2018) (1) (Amended, SG No 53/2020, effective 12.06.2020) In the cases of Article 99a, paragraph 3 of the Act, the senders and consignees shall present a personal identification document within the meaning of the Bulgarian Identification Documents Act. Foreign citizens who do not have a personal identification document or a document of permanent residence shall identify themselves by a passport or other equivalent document.

(2) (Repealed, SG No. 53/2020, effective 12.06.2020).□

(3) (Amended, SG No. 53/2020, effective 12.06.2020) Information about the prohibitions and requirements set out in Article 99a, paragraphs 1, 2, 3, 7 and 10 of the Act, as well as the punishment for sending excise goods in the cases of Article 112a, paragraphs 3 and 4 of the Act shall be clearly displayed in the relevant unit of the postal network. The employees of the postal operator shall explain the persons' duties and liability.

(4) (Amended, SG No. 53/2020, effective 12.06.2020) In the cases of Article 99a, paragraph 7 of the Act, witnesses of the drawing up of the protocol may be employees of the postal operator and other persons. On establishing prohibited excise goods or tobacco refuse, the circumstances shall be recorded in the protocol (including the details of the sender and the recipient) and the postal consignment shall be packaged in a way that prevents access to its contents. The consignment shall be stored separately from the other consignments in premises with continuous video surveillance.

(5) (New, SG No. 25/2019, amended, SG No. 53/2020, effective 12.06.2020) In the event of doubt or should they establish that the postal consignments contain prohibited excise goods or tobacco refuse, the employees of the postal operator shall notify the relevant security structure.

(6) (New, SG No. 53/2020, effective 12.06.2020) When preparing the transport documents for internal or outgoing international consignments, postal operators shall enable and shall require from consignees to designate (by ticking or appropriate text) whether the consignments contain excise goods or tobacco refuse.

When doubts arise or where the sender has indicated that the consignment contains excise goods or tobacco refuse, the postal operator may:

1. require clarification about the type, quantity and intended use of the items sent;
2. require a more detailed description in the transport document.

(7) (New, SG No. 53/2020, effective 12.06.2020) Processing and storage of identification details of the senders and consignees shall be carried out only in the cases referred to in Article 20, paragraph 1, item 11 of the Postal Services Act.

Article 111c. (New, SG No. 60/2018, effective 20.07.2018) (1) In the cases of Article 102b, paragraph 2, item 2 of the Act, at the request of the customs authorities the persons driving the vehicle shall fill out a declaration in standard form as per Appendix No. 27.

(2) The declaration under paragraph 1 shall also be completed in the cases of Article 102c, paragraph 1 of the Act.

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, SG No. 25/2019) A written request must be submitted for obtaining authorisation for trading in tobacco products under Article 90a, paragraph 1 of the Act, in the standard form according to appendix No. 19a, to the director of the territorial customs directorate by the location of the commercial warehouse or unit 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, amended, SG No 60/2018, effective 20.07.2018) 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. (repealed, SG No. 60/2018, effective 20.07.2018);
9. (amended, SG No. 25/2019) a title deed or a lease contract for the premises of the commercial warehouse or unit or indication of the identification data from the relevant document/s on the basis of which information can be gathered ex officio by reference to the inter-register exchange medium;
10. (supplemented, SG No. 78/2010, effective 5.10.2010, SG No. 25/2019) a copy of the authorisation for regular commissioning of the retail unit or another document certifying its intended use, issued by the relevant competent body, or

indication of the identification data from the relevant document/s on the basis of which information can be gathered ex officio;

11. (amended, SG No. 53/2020, effective 12.06.2020) a certificate of registration of a fiscal device under Ordinance No. H-18 of 2006 on the registration and reporting via fiscal devices of the sales in retail units, the requirements to the software for their management, and requirements to the persons effecting sales through an electronic store, or a declaration that during the sale of the tobacco items at the retail unit payment shall be made only in cash to a payment account, credit transfer, direct debit or via money remittance carried out through a payment service provider in the meaning of the Payment Services and Payment Systems Act;

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, amended, SG No. 25/2019

□ The authorisation for trading in tobacco products shall be issued in the standard form in accordance with appendix No. 19b in duplicate – one copy for the territorial customs directorate issuing the authorisation and one copy 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, amended, SG No. 25/2019) 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 territorial customs directorate a notice in the 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).

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, supplemented, SG No. 53/2020, effective 12.06.2020) Any requests, notifications, applications for excise labels, inventories for return of excise labels/inventories of excise labels subject to discarding, the inventories of excise labels affixed on excise goods, the reports on the excise labels received under the Act and under these Regulations, 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).

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,
amended, SG No. 53/2020, effective 12.06.2020,
SG No. 82/2020)

.....
§ 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. (Amended, SG No. 53/2020, effective 12.06.2020) (1) (Amended, SG No. 82/2020) The securities issued before the entry into force of these Regulations in the form of term bank guarantee shall continue to have effect until the expiration of their

term or until their change, but not later than 31 December 2020, unless the same are aligned with the requirements under Appendix No. 9e to Article 57, paragraph 3 of the Regulations.

(2) Termless bank guarantees accepted before 7 February 2017 and in respect of which no change has been made in regard to a commitment of the bank for obligations for payment of excise duty in connection with Article 20, paragraph 2, item 9 of the Excise Duties and Tax Warehouses Act shall continue to be effective not later than 31 December 2020, unless they are aligned with the requirements of appendix No. 9e to Article 57, paragraph 3 of the Regulations.

§ 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.

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. 60/2018, effective 20.07.2018)

§ 52. The notifications referred to in Article 4e may be submitted electronically from 1 January 2019.

§ 53. Vouchers under Article 72f, for which the legislative basis for their use has been removed and all proceedings have been completed, shall be destroyed by a committee established by an order of the head of the customs office in which they are available or by an official authorised thereby.

§ 54. The quantities of ethyl alcohol denatured under Commission Implementing Regulation (EU) 2017/1112 of 2017 amending Regulation (EC) No. 3199/93 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (OJ L 162 of 23 June 2017) may be marketed until stocks are exhausted.

§ 55. These Rules shall enter into force on the date of promulgation in the State Gazette, with the exception of § 21, which shall enter into force on 1 October 2018.

RULES

to Amend and Supplement the Rules on Implementation
of the Excise Duties and Tax Warehouses Act
(SG No. 25/2019)

.....
§ 59. Everywhere in the Rules the words "the head of the competent customs

authority", "the head of the customs office", "the head of the competent customs office", "the head of the relevant customs office", "a customs office", "the customs office" and "the competent customs office", "territorial customs department" and "TCD" shall be replaced by "the director of the competent customs office", "the director of the territorial directorate", "the director of the competent territorial directorate", "the director of the relevant territorial directorate", "a territorial directorate", "the territorial directorate", "a territorial department" and "TD".

Transitional and Final Provisions

§ 60. The excise labels received with the selling price inscribed thereon, having been ordered by 19 April 2019, shall be reported in accordance with the procedure set out until entry into force of these Rules and in the cases of missing excise labels, with the selling price inscribed thereon:

1. for cigarettes – the proportional excise duty shall be charged on the basis of the price inscribed on the respective excise label;
2. for the other tobacco items – the excise duty shall be calculated on the basis of the package for which the excise labels were received.

§ 61. Paragraphs 14, 15, 16, 17, 19, 20, 21, § 22, item 3, § 48, 49, 50, 51, 52 and 53 shall enter into force on 20 May 2019, § 10 and 18 shall enter into force on 1 July 2019, and § § 47, 54 and 55 shall enter into force on 1 January 2020.

TRANSITIONAL AND CONCLUDING PROVISIONS

to the Regulations amending and supplementing the Regulations
on Application of the Excise Duties and Tax Warehouses Act
(SG No. 53/2020, effective 12.06.2020)

§ 51. For any instituted and pending proceedings for excise refund under applications filed by persons in the meaning of Article 23d, paragraph 1, the provisions of these Regulations shall apply.

.....
§ 53. (1) Within 7 days of submitting a request for coordination of the establishment of the video surveillance system under Article 47b of the Excise Duties and Tax Warehouses Act, the director of the territorial directorate shall:

1. issue an act of coordination of the design, or
2. give prescriptions to the person regarding:
 - a) the submission of additional technical documentation if the requirements of Article 56k, paragraph 4 are not complied with;
 - b) establishing video surveillance at designated points in the unit through which means of transport can enter or leave, if this has not been envisaged in the technical drawing (sketch) under Article 56k, paragraph 4;
 - c) permanent blockage (closure) of emergency entrances and exits of the unit, unless the design provides for establishment of video surveillance at such points;
 - d) replacement of video cameras and/or a digital logger if their parameters do not meet the requirements set out in the Regulations.

(2) The territorial director shall set a deadline for the implementation of the prescriptions which shall not exceed 3 days.

(3) The person to whom prescriptions have been given shall submit to the registry of the territorial directorate the relevant documents establishing the implementation of the prescriptions within the deadline set.

(4) Upon expiry of the deadline under paragraph 2, the director of the competent territorial directorate shall, within 3 days, issue the act of coordination or refuse to issue the coordination of the design.

(5) Upon delivery of the act of coordination of the design, the authorised warehousekeeper shall notify the director of the competent territorial directorate within the time limit under § 38, paragraph 5 of the Act amending and supplementing

the Corporate Income tax Act (promulgated, SG No. 96/2019, amended, SG No 18/2020) of his readiness to conduct tests of the functionality and performance of the video surveillance and control system.

§ 54. Within 10 days of promulgation of these Regulations in the State Gazette, the requirements and the format of the data sent under Article 56j, paragraph 7 shall be published on the website of the Customs Agency.

.....

CONCLUDING PROVISIONS

to the Regulations amending and supplementing the Regulations on Application of the Excise Duties and Tax Warehouses Act (SG No. 82/2020)

§ 4. In the time limit referred to in § 23(2) of the Transitional and Concluding Provisions to the Act to Amend and Supplement the State Contingency Reserves and Wartime Stocks Act (SG No. 65/2020) the authorized warehousekeepers who store energy products are required to present a business plan under item 13 of Article 48 (2) from the Excise Duties and Tax Warehouses Act that should also contain information about the capacity of the warehouse for storing their own energy products.

.....

FINAL PROVISION

to the Rules to Amend and Supplement the Regulations for Application of the Excise Tax Act (SG No. 27/2021)

§ 5. Paragraph 2 which shall enter into force on 1 January 2022.

Appendix No. 1

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 Person1 declares herewith, that:

(a) the goods, indicated in cell 5 are intended2

- for official use by
- foreign diplomatic mission
- foreign consular representation
- international organizations

- for private use by
- member of a foreign diplomatic mission
- member of a foreign consular representation
- member of an international organization

| | |
|--|--|
| <input type="checkbox"/> 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. <div style="text-align: right;">(optionally)</div> |
| B. Data about goods |

| № | Detailed description of the goods ⁽³⁾ (or reference to the attached order document) | Quantity or number | Value with excise duty excluded | | Currency | |
|---|--|--------------------|---------------------------------|-------------|----------|--|
| | | | value per unit | total value | | |
| | | | | | | |
| | | Total amount | | | | |

| | |
|---|---|
| 6. CONFIRMATION BY THE COMPETENT AUTHORITY OF THE HOST MEMBER STATE The consignment of goods, described in cell 5 corresponds <input type="checkbox"/> completely <input type="checkbox"/> to the quantity(number) ⁽⁴⁾ on the conditions for exemption of excise duty | Name and status of the signing person |
| Place, date | |

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

REQUEST from

.....
(name of the person submitting the request)

Represented by

.....
(names of the person representing the person who filed the request)

.....
(indicate the address for the notification under Article 4b, paragraph 7, and for service of the decision referred to in Article 4b, paragraph 8 of the Rules on Implementation of the Excise Duties and Tax Warehouses Act)

.....
(indicate the e-mail address for the notification under Article 4b, paragraph 7, and for service of the decision referred to in Article 4b, paragraph 8 of the Rules on Implementation of the Excise Duties and Tax Warehouses Act)

for refund of excise duty in the amount of:

BGN;

for purchases of excise goods for the period from..... 20... to 20...,

under an international treaty....., promulgated in number .dated of the

State Gazette and effective on

I wish to refund the excise duty paid on the purchases of excise goods for the needs of

.....
(indicated are excise goods for which a duly ratified, promulgated and enacted international treaty provides for exemption from any tax, levy and other charges (payments, deductions) having the effect of indirect tax;

I wish the amount to be transferred to the account of

(indicate the bank account of the person who has filed a request for excise duty refund under Article 4b, paragraph 2 of the Rules on Implementation of the Excise Duties and Tax Warehouses Act)

Bank, account No

Attached to this request are the documents required under Article 4b, paragraph 4 of the Rules on Implementation of the Excise Duties and Tax Warehouses Act:.....and a notary certified power of attorney in the case of filing by proxy.

.....
 (date) (signature and stamp of the applicant's request for refund of excise duty)

Appendix No. 1b

Incoming No. Date
 Territorial 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, paragraphs 3 and 5 of EDTWA

| No. | Data on the alcohol and alcoholic beverages purchased | | | | | | | | | | Data of E |
|---------------------------|---|---------------------|---------|---|---|---|--|---------------------|---|--------------------|-----------------------|
| | Commercial name of the goods | Excise product code | CN code | Number of purchase invoice or SAD for imports | Date of purchase invoice or SAD for imports | UIC of issuer of the purchase invoice or of consignee under SAD for imports | Name of issuer of the purchase invoice or of consignee under SAD for imports | Unit of measurement | Alcohol quantity based on purchase invoice or SAD for imports | Alcoholic strength | Unique control number |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 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.

Incoming No. Date

Territorial 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 | |
|----|---|---------------------|---------|---|---|---|--|---------------------|---|--------------------|-----------------------|----|
| | Commercial name of the goods | Excise product code | CN code | Number of purchase invoice or SAD for imports | Date of purchase invoice or SAD for imports | UIC of issuer of the purchase invoice or of consignee under SAD for imports | Name of issuer of the purchase invoice or of consignee under SAD for imports | Unit of measurement | Alcohol quantity based on purchase invoice or SAD for imports | Alcoholic strength | Unique control number | Di |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

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. 2a

Incoming No/ Date

Territorial Office

Details of the applicant

UIC

Business name

Seat and registered address

State..... Region Municipality City/town/village

Postal Code Mobile Fax street number
 Telephone 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. 23, paragraph 2 of EDTWA

| No | Excise goods purchased or imported | | | | | | | | | | |
|---------------------------|------------------------------------|---------------------|---------|---|---|---|--|---------------------|---|--|------------------|
| | Commercial name of the goods | Excise product code | CN code | | Date of purchase invoice or SAD for imports | UIC of issuer of the purchase invoice or of consignee under SAD for imports | Name of issuer of the purchase invoice or of consignee under SAD for imports | Unit of measurement | Quantity based on purchase invoice or SAD for imports | Price incl. excise duty/amount of excise duty based on SAD | Excise duty rate |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Total excise duty amount: | | | | | | | | | | | |

In words:
 I enclose hereto the documents required under Art. 12a, paragraph 2 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. 2b

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 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:

| Data on the excise goods | | | | | | | | | | | | |
|--------------------------|------------------------------|---------------------|---------|---|---|---|--|---------------------|---|---|------------------|------------------------------------|
| No | Commercial name of the goods | Excise product code | CN code | Number of purchase invoice or SAD for imports | Date of purchase invoice or SAD for imports | UIC of the issuer of the purchase invoice or of the consignee under SAD for imports | Name of the issuer of the purchase invoice or of the consignee under SAD for imports | Unit of measurement | Quantity based on purchase invoice or SAD for imports | Tax base according to purchase invoice or SAD for imports | Excise duty rate | Price exc duty/a of ex duty t on S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

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

Incoming No.

TO

THE DIRECTOR OF

Date

CUSTOMS HOUSE

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 Stat:

.....

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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 24a, paragraph 3, item 3, letter "a" of the Act and if the persons are not Bulgarian citizens;
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. (supplemented, SG No. 25/2019) document of title or contract for lease of the facility or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;
 8. (supplemented, SG No. 25/2019) copy of the authorization for commissioning of the facility into operation or an indication for individualized data of the permit issued and the issuing authority on the basis of which information may be gathered ex officio;
 9. list of suppliers;
 10. (supplemented, SG No. 25/2019) 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 or indication for individualized data of the relevant document(-s) and issuing authority(-ies) on the basis of which information may be gathered ex officio;
 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. (supplemented, SG No. 25/2019) license for electricity generation, issued under the procedure of the Energy Act or an indication for individualized data of the permit issued and the issuing authority on the basis of which information may be gathered ex officio;
 14. (new, SG No. 25/2019) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 24a, paragraph 7 of this Act.
- I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 7, 8, 10 and 13 can be gathered ex officio, in the case of non-submission of copies of the same:

Date: _____ Name, 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

REPUBLIC OF BULGARIA

MINISTRY OF FINANCE

THE CUSTOMS AGENCY

TERRITORIAL 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 |
| | |
| Purposes for which the ethyl alcohol denatured by a special method or the energy products will be used: | |
| Commercial names of the excise goods | CN code |
| | |
| | |

Date:

Director of customs house:

Date handed over:

(name, surname, signature)

Appendix No. 3b

Incoming No..... Date Territorial 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. 24g, paragraph 1 of EDTWA

| No | Commercial name of the goods | Excise product code | CN code | Unit of measurement | Electricity quantity used | Excise duty rate | UIC of the persons, which levied and paid the excise duty | Unique control number of the e-EDD | Date of the e-EDD | Amount of excise duty, subject to refund |
|----|------------------------------|---------------------|---------|---------------------|---------------------------|------------------|---|------------------------------------|-------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |
| | | | | | | | | | | |

In words:

I enclose hereto the documents required under Art. 21a, paragraph 2 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. 4

Incoming No..... Date

Territorial 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 1 of EDTWA

| No | Excise goods purchased or imported | | | | | | | | | | |
|----|------------------------------------|---------------------|---------|---|---|---|---|---------------------|---|---|-----------|
| | Commercial name of the goods | Excise product code | CN code | Number of purchase invoice or SAD for imports | Date of purchase invoice or SAD for imports | UIC of the issuer of the purchase invoice or of consignee under SAD for imports | Name of issuer of the purchase invoice or SAD for imports | Unit of measurement | Quantity based on purchase invoice or SAD for imports | Tax base according to purchase invoice or SAD for imports | Exc du ra |
| | | | | | | | | | | | |

| | | | | | | | | | | | |
|---------------------------|---|---|---|---|---|---|---|---|----|----|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 1 |
| Total excise duty amount: | | | | | | | | | | | |

In words:
I enclose hereto the documents required under Art. 23, paragraph 2 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. 4a

Appendix No. 4b

Incoming No..... Date

Territorial 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 | | | | | | | | | | |
|---------------------------|------------------------------------|---------------------|---------|---|---|---|---|---------------------|---|---|-----------|
| | Commercial name of the goods | Excise product code | CN code | Number of purchase invoice or SAD for imports | Date of purchase invoice or SAD for imports | UIC of issuer of the purchase invoice or of consignee under SAD for imports | Name of issuer of the purchase invoice or SAD for imports | Unit of measurement | Quantity based on purchase invoice or SAD for imports | Tax base according to purchase invoice or SAD for imports | Exc du ra |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 1 |
| Total excise duty amount: | | | | | | | | | | | |

In words:
I enclose hereto the documents required under Art. 23, paragraph 2/Art. 23b, paragraph 1/Art. 23d, 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

Incoming No. №

Date.....

TO
THE DIRECTOR OF
CUSTOMS HOUSE.....

NOTICE

concerning receipt of tobacco refuse, which remains outside the scope of Article12, 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 Article26h, 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 Article26h, 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 Article26h, paragraph 1 in the territory of this country)

6.

.....
(date, by which the refuse under Article26h, paragraph 1 must be received and unloaded in the territory of this country)

7.

.....
(intended purpose of the refuse under Article26h, 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. Rakovski st, Sofia.

Appendix No. 4d

Incoming No.
Date.....

TO
THE DIRECTOR OF
CUSTOMS HOUSE.....

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

Incoming No. ...
Date.....

TO
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 Article 26j, 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. Rakovski st, Sofia.

Appendix No. 4f

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. Rakovski st, Sofia.

Appendix No. 4g

Incoming No.
Date yr.

TO
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. 4h

ДЕКЛАРАЦИЯ DECLARATION

Ние/We,,
(име на корабпритежателя/shipowner's name – the company, that operates the ship on his own behalf regardless of whether he is the owner of the ship or using it on other legal grounds)

.....
(седалище, адрес на управление/registered seat, address)

.....
(ЕИК (ако има такъв) на корабпритежателя/корабособственика
shipowner's Unified Identification Code (if any))
.....

(име и регистрационен номер (ако има такъв) на плавателния съд/Name and registration number (if any) of the vessel)

Декларираме, че посоченият по-горе плавателен съд:

We declare that the above mentioned vessel:

1. е вписан в корабен регистър на държавата, под чието знаме плава;
is entered in a ship register of the State under which flag she navigates

2. се използва за търговски цели, и по-специално:

are used for commercial purposes, in particular:

транспортиране на пътници срещу заплащане

да/не

for carriage of passengers for consideration

yes/no

транспортиране на стоки срещу заплащане

да/не

for carriage of goods for consideration

yes/no

предоставяне на услуги срещу заплащане

да/не

supply of services for consideration

yes/no

3. се използва за нуждите на държавни органи

да/не

3. are performed for the purposes of public authorities.

yes/no

Настоящата декларация се предоставя във връзка с прилагането на правото на освобождаване от облагане с акциз по чл. 24, ал.1, т. 1 от ЗАДС и на възстановяване на акциз по чл. 26, ал. 2 от ЗАДС.
The current declaration is presented in relation to the application of the right of exemption from excise duty according to Article 24, para 1, p. 1 of the Excise Duties and Tax Warehouses Act and for refunding of excise duties according to Article 26, para 2 of the Excise Duties and Tax Warehouses Act.

Долуподписаният декларирам, че посочената в този формуляр информация е вярна и точна.

Undersigned,, I declare that the information filled in this form is true and accurate.

Дата Длъжност подпис

Date..... Position signature

Appendix No. 4i

ДЕКЛАРАЦИЯ/DECLARATION

Аз (И),

(три имена), в качеството си на законен представител или упълномощено лице
(name, middle name, surname), in the capacity of legal representative or authorized person

на авиационен оператор:
of the aviation operator: наименование/name

адрес (address).....

ЕИК

Unified Identification Code:

номер/дата на документ за авиационен оператор:.....

Number/date of the document for the aviation operator:.....

Декларирам, че посоченият по-горе авиационен оператор извършва полет/и за търговски цели, и по-специално:

I declare that the above mention aviation operator performs commercial flight/s, in particular:

1. транспортиране на пътници срещу заплащане

да/не

for carriage of passengers for consideration

yes/no

2. транспортиране на стоки срещу заплащане

да/не

for carriage of goods for consideration

yes/no

3. предоставяне на услуги срещу заплащане

да/не

supply of services for consideration

yes/no

4. извършва полет/и за нуждите на държавни органи

да/не

performs flight/s for the purposes of public authorities.

yes/no

Настоящата декларация се предоставя във връзка с прилагането на правото на освобождаване от облагане с акциз по чл. 24, ал. 1, т. 1 от ЗАДС и на възстановяване на акциз по чл. 26, ал. 2 от ЗАДС загодина.

The current declaration is presented in relation to the application of the right of exemption from excise duty according to Article 24, para 1, p.1 of the Excise Duties and Tax Warehouses Act and for refunding of excise duties according to article 26, para 2 of the Excise Duties and Tax Warehouses Act for year.

Във всички случаи, когато бъдат извършвани полети, извън посочените по-горе, се задължавам предварително да уведомя писмено за това обстоятелство доставчика, за да бъде начислен акциз, съгласно действащото законодателство.

In all cases, when flights outside of the above mentioned are performed, I undertake to notify in advance the supplier in writing of this circumstance in order to charge an excise duty in accordance with the applicable legislation.

Долуподписаният декларирам, че посочената в този формуляр информация е вярна и точна. Известно ми е, че за неверни данни нося отговорност по чл. 313 НК.

Undersigned,..... declare that the information filled in this form is true and accurate. I am

Appendix No. 4j

Incoming No.

Date

TO
THE DIRECTOR OF
THE TERRITORIAL CUSTOMS DIRECTORATE

NOTIFICATION

by the persons under Art. 45g of the Excise Duties and Tax Warehouses Act

.....
represented by

Personal Number/Alien's Identity Number

UIC

Tax warehouse ID number

Seat and registered address:

Country Administrative Region Municipality City/village Postal Code

Street Number

Telephone Mobile Fax

E-mail Web address

Correspondence address:

Country Administrative Region Municipality City/village Postal Code

Street Number

Telephone Mobile Fax

E-mail Web address

Contact person:

Telephone Mobile Fax

E-mail Web address

Exact address of the unit or premises where the excisable collector's items are stored

Data about the excise goods:

1.
(type, mark, quantity, capacity and alcohol content, distinctive features and/or relevant factors for the coll value)

2.
(name/company name of the person from whom the excise goods are acquired and address for corresponc

3.
(method of acquisition)

4.
(number and date of invoice, in case the excise goods are acquired through a purchase by the person givir notification)

5.
(intended purpose of the excise goods – for private collection or for collection implying the sale of the ex goods)

6.

Enclosed to the notification are:

..(a copy of the invoice under item 4; a certificate or another document certifying the possible collector's va
the excise goods)

.....
(name, signature,

The data submitted by you is protected according to the Personal Data Protection Act and legislative acts governing protection of information and shall be processed only in relation with performing the functions of the Customs Agen stipulated by law.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia

Appendix No. 5

Incoming No.
Date yr.

TO THE DIRECTOR OF
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. (Amended, SG No. 53/2020, effective 12.06.2020) 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 trade name, 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. (Repealed, SG No. 25/2019).

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: Name, 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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 47, paragraph 1, item 3, letter "a" of the Act, if the persons are not Bulgarian citizens;

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. (supplemented, SG No. 25/2019) license, permit or registration for carrying on business if required by law – in certified copy or an indication for individualized data of the permit issued and the issuing authority on the basis of which information may be gathered ex officio;

6. (supplemented, SG No. 25/2019) title deed or rent contract for the premises and/or areas of the tax warehouse – certified copy or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;

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. (repealed, SG No. 60/2018, effective 20.07.2018);

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. (repealed, SG No. 25/2019);

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. (amended, SG No. 60/2018, effective 20.07.2018) analysis of the financial status, confirmed by a registered auditor 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;

19. (new, SG No. 25/2019) a copy of the permit for regular operation of the site or an indication for individualized data of the permit issued and the issuing authority on the basis of which information may be gathered ex officio;

20. (new, SG No. 25/2019) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 47, paragraph 3 of this Act;

21. (new, SG No. 25/2019) a document proving that the distilling equipment for production of ethyl alcohol, distillates, and spirit drinks is acquired:

a) by a person registered under the Wine and Spirit Drinks Act, or

b) after the conduct of a public sale, or

c) by a person who or which has conducted business using the distilling equipment as an authorised warehousekeeper or a registered person under Article 57, Paragraph 1 of this Act.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 5, 6 and 19 can be gathered ex officio, in the case of non-submission of copies of the same:

Date:

Name, signature and stamp:

Appendix No. 5a

Incoming No.

Date yr.

TO

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].....

TW IN [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. (amended, SG No. 53/2020, effective 12.06.2020) 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 trade name, 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. (Repealed, SG No. 25/2019).

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:

Name, 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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 47, paragraph 1, item 3, letter "a" of the Act, if the persons are not Bulgarian citizens;

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. (supplemented, SG No. 25/2019) license, permit or registration for carrying on business if required by law – in certified copy or an indication for individualized data of the permit issued and the issuing authority on the basis of which information may be gathered ex officio;

6. (supplemented, SG No. 25/2019) title deed or rent contract for the premises and/or areas of the tax warehouse – certified copy or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;

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. (repealed, SG No. 25/2019);

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;

20. (new, SG No. 25/2019) a copy of the permit for regular operation of the site or an indication for individualized data of the permit issued and the issuing authority on the basis of which information may be gathered ex officio;

21. (new, SG No. 25/2019) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 47, paragraph 3 of this Act;

22. (new, SG No. 25/2019) a document proving that the distilling equipment for production of ethyl alcohol, distillates, and spirit drinks is acquired:

a) by a person registered under the Wine and Spirit Drinks Act, or

b) after the conduct of a public sale, or

c) by a person who or which has conducted business using the distilling equipment as an authorised warehousekeeper or a registered person under Article 57, Paragraph 1 of this Act.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 5, 6 and 20 can be gathered ex officio, in the case of non-submission of copies of the same:

Date:

Name, signature and stamp:

Note. Reflect only data and documents, which are relevant to the change.

Appendix No. 5b

Incoming No. № TO
Date THE DIRECTOR OF
yr. 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 ...

..... Telephone street number Fax
..... Mobile
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 in 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:

Name, 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

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:

Represented by

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

Incoming No. №

Date yr.

TO

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:

Name, 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

Territorial 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.

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. (supplemented, SG No. 25/2019, amended, SG No. 27/2021) a copy of the permit for commissioning
 into regular operation of the facility or any other document, certifying its purpose, issued by the respective
 competent authority or indicating individualized data of the permit granted and the issuing administrative
 authority, based on which the information may be verified *ex officio*;

3. (supplemented, SG No. 25/2019) a license, permit or registration, where this is required by law or a
 n indication for individualized data of the permit issued and the issuing authority on the basis of which

information may be gathered ex officio;

4. (amended, SG No. 53/2020, effective 12.06.2020) a declaration that the unit meets the requirements of Art. 4, items 8, 9 and 38a 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;

7. (new, SG No. 25/2019) a document proving that the distilling equipment for production of ethyl alcohol, distillates, and spirit drinks is acquired:

a) by a person registered under the Wine and Spirit Drinks Act, or

b) after the conduct of a public sale, or

c) by a person who or which has conducted business using the distilling equipment as an authorised warehousekeeper or a registered person under Article 57, Paragraph 1.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 2 and 3 can be gathered ex officio, in the case of non-submission of copies of the same:

.....
(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

Incoming No.

Date yr.

TO THE DIRECTOR OF THE

..... 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:

Name, 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

REPUBLIC OF BULGARIA
MINISTRY OF FINANCE
THE CUSTOMS AGENCY
CUSTOMS OFFICE

CERTIFICATE OF REGISTRATION

Nº

On the grounds of request submitted under reg. No from(date) and on the grounds of Art. 57, paragraph 6 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:

Director of customs house:

Date handed over:

Appendix No. 7a

Incoming No.

Date yr.

TO

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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 57a, paragraph 2, item 3, letter "a" of EDTWA, if the persons are not Bulgarian citizens;

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. (supplemented, SG No. 25/2019) a license, permit or registration, where this is required by law or an indication for individualized data of the document issued and the issuing authority on the basis of which information may be gathered ex officio;

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. (new, SG No. 25/2019) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 57b, paragraph 6, item 10 of this Act.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under item 6 can be gathered ex officio, in the case of non-submission of copies of the same:

.....
(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

REPUBLIC OF BULGARIA
MINISTRY OF FINANCE
THE CUSTOMS AGENCY
TERRITORIAL CUSTOMS OFFICE

.....
CERTIFICATE OF REGISTRATION
№

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

The precise location of the facility or network, from which the sale of the excise goods by the persons under Article 57b of the Act are conducted.

Activity performed:

| Types of excise goods | CN code |
|-----------------------|---------|
| | |
| | |

Date:
Date handed over:

Director of customs house:

Appendix No. 7c

Incoming No.yr.
Date

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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 57a, paragraph 2, item 3, letter "a" of EDTWA, 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. (supplemented, SG No. 25/2019) a license, permit or registration, where this is required by law or an indication for individualized data of the document issued and the issuing authority on the basis of which information may be gathered ex officio;

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. (new, SG No. 53/2020, effective 12.06.2020) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 57a, paragraph 8 of the Act;

11. (renumbered from item 10, SG No. 53/2020, effective 12.06.2020) other documents relevant to the notification.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under item 6 can be gathered ex officio, in the case of non-submission of copies of the same:

.....
(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

Incoming No.

TO

THE DIRECTOR OF THE

Date yr.

..... CUSTOMS HOUSE

REQUEST

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. (repealed, SG No. 25/2019);

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. (supplemented, SG No. 25/2019) a license, permit or registration, where this is required by law or an indication for individualized data of the document issued and the issuing authority on the basis of which information may be gathered ex officio;

2. (supplemented, SG No. 25/2019) document of title or contract for lease of this facility or an indication for individualized data of the relevant document(s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;

3. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Article 57c, paragraph 1, item 3, letter "a" of EDTWA, if the persons are not Bulgarian citizens;

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. (repealed, SG No. 25/2019);

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. (new, SG No. 53/2020, effective 12.06.2020) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 57c, paragraph 12 of the Act.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 1 and 2 can be gathered ex officio, in the case of non-submission of copies of the same:

.....

(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.

REPUBLIC OF BULGARIA
MINISTRY OF FINANCE
THE CUSTOMS AGENCY
CUSTOMS OFFICE

CERTIFICATE OF REGISTERED CONSIGNEE

Nº

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

Incoming No.

TO

Date yr.

THE DIRECTOR OF THE

..... CUSTOMS HOUSE

Notice

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. (repealed, SG No. 25/2019);

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. (supplemented, SG No. 25/2019) a license, permit or registration, where this is required by law or an indication for individualized data of the document issued and the issuing authority on the basis of which information may be gathered ex officio;

2. (supplemented, SG No. 25/2019) document of title or contract for lease of this facility or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;

3. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Article 57c, paragraph 1, item 3, letter "a" of EDTWA, if the persons are not Bulgarian citizens;

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. (repealed, SG No. 25/2019);

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. (new, SG No. 53/2020, effective 12.06.2020) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 57c, paragraph 12 of the Act;

13. (renumbered from item 12, SG No. 53/2020, effective 12.06.2020) other documents relevant to the notification.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 1 and 2 can be gathered ex officio, in the case of non-submission of copies of the same:

.....

(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

Incoming No.
Date yr.

TO
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. (Repealed, SG No. 25/2019).

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. (supplemented, SG No. 25/2019) a license, permit or registration, where this is required by law or an indication for individualized data of the document issued and the issuing authority on the basis of which information may be gathered ex officio;

2. (supplemented, SG No. 25/2019) document of title or contract for lease of this facility or an indication for individualized data of the relevant document(s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;

3. contract for delivery of the excise goods;

4. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 58a, paragraph 1, item 1, letter "b", sub-letter "aa" of EDTWA, where the persons are not Bulgarian citizens;

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. (repealed, SG No. 25/2019);
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;
13. (new, SG No. 53/2020, effective 12.06.2020) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 58a, paragraph 7 of the Act.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 1 and 2 can be gathered ex officio, in the case of non-submission of copies of the same:

.....
(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

REPUBLIC OF BULGARIA
MINISTRY OF FINANCE
THE CUSTOMS AGENCY
CUSTOMS OFFICE

.....
PERMIT

№ of

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:

Incoming No.
Date yr.

TO THE DIRECTOR OF THE
..... 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. (repealed, SG No. 25/2019).

I am attaching, in accordance with Art. 58d, paragraph 2, the following documents:

1. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 58c, paragraph 1, item 3, letter "a", if the persons are not Bulgarian citizens;

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. (repealed, SG No. 25/2019);

7. (new, SG No. 53/2020, effective 12.06.2020) declarations by the owners, managers, procurists, majority partners and/or shareholders for the circumstances under Article 58c, paragraph 3 of the Act.

Date:

Name, 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.

MINISTRY OF FINANCE
THE CUSTOMS AGENCY
CUSTOMS OFFICE

CERTIFICATE OF REGISTERED CONSIGNOR

Nº

On the grounds of request submitted under incoming No of and on the grounds of Article 57f, paragraph 1 of the Excise Duties and Tax Warehouses Act this certificate of registered consignor is issued to,

represented by,

UIC:

Seat and registered address

State..... Region Municipality City/town/village

Postal Code ... street number

Types of excise goods to be consigned CN code

Customs offices, where release of the excise goods for free circulation will take place:

.....

Type of security:

(bank guarantee/deposit

Amount of security:

Date:

Director of customs house:

Date handed over:

Appendix No. 7k

Incoming No. TO THE DIRECTOR OF THE

.....

Date CUSTOMS HOUSE

yr.

Notification of change in the circumstances, based on which certificate of registration of registered consignor 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. 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. (repealed, SG No. 25/2019);
 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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 58c, paragraph 1, item 3, letter "a", if the persons are not Bulgarian citizens;
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. (repealed, SG No. 25/2019);
7. other documents relevant to the notification:

Date:

Name, 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

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

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

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. 70

Incoming No.

Date yr.

TO

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;

7. (new, SG No. 25/2019) number and date of the decision for termination License No ... to manage a tax warehouse in the absence of a copy of the decision.

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. (repealed, SG No. 25/2019).

.....
(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

Incoming No.
Date yr.

TO
THE DIRECTOR OF
THE CUSTOMS AGENCY

Request for issuance of permit in the cases under Art. 20, paragraph 2, item 6, letter "a"
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 of the tax warehouse of dispatch

Address of the tax warehouse of dispatch of excise goods with excise labels affixed

Telephone Mobile Fax

E-mail Web address

Contact person:

Telephone Mobile Fax

TWIN of the tax warehouse of receipt

Address of the tax warehouse of receipt of the excise goods with excise labels affixed

State..... Region Municipality City/town/village

Postal Code street number

Telephone Mobile Fax

E-mail Web address

On the grounds of Art. 20, paragraph 2, item 6, letter "a" of the Excise Duties and Tax Warehouses Act (EDTWA), in connection with Art. 49b, paragraph 1 of the Rules on the Implementation of the Excise Duties and Tax Warehouses Act (RIEDTWA), I am submitting a request for issuance of permit for transportation of excise goods, with excise labels affixed, to tax warehouse under TWIN ..., and I am making available to you the following information:

1. 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. Date of conducting transportation
4. Description of itinerary (free text field)
5. Inventory list of the labels affixed on excise goods:

| | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|------------------|--|------|--|--|--|
| | | | | | | | | Actual alcoholic | | Sale | | | |
|--|--|--|--|--|--|--|--|------------------|--|------|--|--|--|

| 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 | strength by volume, % of cigarettes excl. the filter or tip | Sale price per package | price per piece of hand-rolled cigars | Excise duty amount per package | Excise labels emission | Se |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|---|------------------------|---------------------------------------|--------------------------------|------------------------|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 1 |
| | | | | | | | | | | | | | |

.....
(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

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 | 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, % 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 | Se |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|------------------------|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

.....
(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

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 |
| | f | Hour of submission |
| 14 | a | VAT number of the person, responsible for organizing transportation |
| 15 | | Trader First carrier |
| 17 | h | Degrees Plato |
| | p | Commercial description |
| | r | Trademark of products* <i>*The trademark of excise goods must certainly be indicated, if applicable.</i> |
| | b | Identification of transport units (identification numbers of the main and additional vehicle/s, divided by a slash must be indicated). |

Appendix No. 7s

National energy products codes

| No | EPC | CAT | Unit | Description |
|----|-------|-----|-------|--|
| 1 | E001* | E | GJO | Energy products under CN codes 270 and 2704 |
| 2 | E002 | E | kg | Energy products under CN code 2706 |
| 3 | E003 | E | kg | Energy products under CN codes 270 2707 99 |
| 4 | E004 | E | litre | Energy products under CN code 2709 |
| 5 | E006 | E | kg | Energy products under CN codes 271 to 2710 19 99, with the exception of lubricants (greases) |
| 6 | E007 | E | kg | Heavy oils, other than lubricating oils codes 2710 19 51, 2710 19 55, from 2710 19 71 to 2710 19 99 and code 2710 90 |
| 7 | E008 | E | kg | Energy products under CN codes 271 2710 99 |
| 8 | E009* | E | GJO | Energy products under CN codes 271 2711 21 |

| | | | | |
|----|-------|---|-------|--|
| 9 | E010 | E | kg | Energy products under CN code 2711 |
| 10 | E011 | E | kg | Energy products under CN codes 2902 2902 19 |
| 11 | E012* | E | kWh | Energy products under CN code 2716 |
| 12 | E013 | E | litre | Energy products under CN code 2909 (MTBE) |
| 13 | E016 | E | litre | Energy products under CN codes 271 to 2710 19 99, with the exception of lubricants (greases) and CN code 271 |
| 14 | E017 | E | kg | Energy products under CN codes 381 3811 29 and 3811 9000 |
| 15 | E019 | E | litre | Energy products under CN codes 381 |
| 16 | E020 | E | litre | Energy products under CN codes 340 |

* In regard to E001, E009 and E012 no excise duty suspension arrangement is applicable.

Appendix No. 7t

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

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. Rakovski st, Sofia.

Appendix No. 7v

| EPC | CAT | Unit | Description |
|------|-----|------|--|
| T001 | T | kg | Tobacco products codes KH 2401 20 within the scope of Article 12, paragraph (1), item 4 of the Act |

Appendix No. 7w

Incoming No. TO
 Date THE DIRECTOR OF
 TD

Request for issuing authorisation in the cases under Article 20, paragraph 2, item 6, letter "b" of EDTWA from
 represented by
 PERSONAL IDENTITY NUMBER/ALIEN'S IDENTITY NUMBER
 UIC
 INAW



Seat and registered address:

Country Administrative Region Municipality City/village
Postal Code Street Number
Telephone Mobile Fax

E-mail Website
Correspondence address:
Country Administrative Region Municipality City/village
Postal Code Street Number
Telephone Mobile Fax

E-mail Website
Contact person:
Telephone Mobile Fax

E-mail Website
INTW of the tax warehouse of dispatch
Address of the tax warehouse of dispatch of the excise goods affixed with excise labels
Country Administrative Region Municipality City/village
Postal Code Street Number
Telephone Mobile Fax

E-mail Website
INTW of the tax warehouse of receipt
Address of the tax warehouse of receipt of the excise goods affixed with excise labels
Country Administrative Region Municipality City/village
Postal Code Street Number
Telephone Mobile Fax

E-mail Website

Pursuant to Article 20, paragraph 2, item 6, letter "b" of the Excise Duties and Tax Warehouses Act (EDTWA) in connection with Article 49c, paragraph 1 of the Regulations for Application of the Excise Duties and Tax Warehouses Act (RAEDTWA) I hereby request issuance of authorisation for transportation of the excise goods affixed with excise labels to tax warehouse with INTW No., providing you with the following information:

1. Type and quantity 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 Article 28, paragraph 1 of the Act; for cigarettes – the selling price)
2. Date of transportation
3. Description of the route
(free text field)
4. Inventory of the excise labels affixed on the excise goods:

| No | Commercial name of the goods | Trade mark | Code of the excise product | CN Code | Capacity of the consumer packet | Unit of measure | Length of cigarettes without filter or mouthpiece | Selling price per packet | Amount of excise duty per packet | Issue of excise labels | Series | From No | To No | Number of excise labels |
|----|------------------------------|------------|----------------------------|---------|---------------------------------|-----------------|---|--------------------------|----------------------------------|------------------------|--------|---------|-------|-------------------------|
| 41 | 42 | 43 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | : |
| | | | | | | | | | | | | | | |

.....
(name, signature, :)

The data submitted by you is protected according to the Personal Data Protection Act and legislative acts governing information and shall be processed only in relation with performing the functions of the Customs Agency stipulated Central Customs Directorate of the Customs Agency: Sofia, 47 G.S. Rakovski street.

Appendix No. 8

Appendix No. 8a

Incoming No.
Date

TO
THE DIRECTOR OF TERRITORIAL
DIRECTORATE

NOTIFICATION

under Art. 39b, paragraph 1 of the Excise Duties and Tax Warehouses Act

from
UIC
represented by
PERSONAL IDENTITY NUMBER/ALIEN'S IDENTITY NUMBER



Address of the unit:

Country..... Region Municipality..... City/village
Postal Code Street Number.....
Telephone Mobile Fax
E-mail Website
Correspondence address:
Country..... Region Municipality..... City/village
Postal Code Street Number.....
Telephone Mobile Fax
E-mail Website
Contact person:
Telephone Mobile Fax
E-mail Website

For the purposes of application of Article 39b, paragraph 1 of the EDTWA I hereby provide the following information:

Trade marks of the cigarettes that will be sold at a price higher than the registered price for them:

1. price (in figures and words):
 2. price (in figures and words):
 3. price (in figures and words):
- (the person shall add lines as may be necessary to describe the trade marks and their price)
Date from which the respective trade mark of the cigarettes will be sold:.....
.....

(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.

Address of the Central Customs Directorate of the Customs Agency: Sofia, 47 G.S. Rakovski street.

Appendix No. 8b

Incoming No.
Date

TO
THE DIRECTOR OF TERRITORIAL
DIRECTORATE

NOTIFICATION

under Art. 39b, paragraph 3 of the Excise Duties and Tax Warehouses Act

from
UIC
represented by
PERSONAL IDENTITY NUMBER/ALIEN'S IDENTITY NUMBER
Address of the unit:
Country..... Region Municipality City/village.....
Postal Code Street Number
Telephone Mobile Fax
E-mail Website
Correspondence address:
Country..... Region Municipality City/village.....
Postal Code Street Number
Telephone Mobile Fax
E-mail Website
Contact person:
Telephone Mobile Fax
E-mail Website

For the purposes of application of Article 39b, paragraph 3 of EDTWA I hereby provide the following information:

- on the trade marks of cigarettes and the registered prices at which they will be sold:
1. price (in figures and words):
 2. price (in figures and words):
 3. price (in figures and words):

(the person shall add lines as may be necessary to describe the trade marks and their price)

Date, from which the respective trade mark of the cigarettes will be sold at the registered price:
.....

(name, signature, stamp)

The data submitted by you is protected according to the Personal Data Protection Act and legislative acts

Appendix No. 9

Appendix No. 9a

EUROPEAN COMMUNITY EXCISE DUTIES SIMPLIFIED ACCOMPANYING DOCUMENT INTERCOMMUNITY MOVEMENT OF GOODS RELEASED FOR CONSUMPTION

| | | |
|--|--|---|
| 1 Copy for the Supplier | 1 Supplier (Name and address) VAT No | 2 Registration No. of transaction |
| | | 3 Competent authority in the country of destination |
| | 4 Receiver (Name and address) VAT No | |
| | 5 Carrier/Vehicle | 6. Registration No. and date of declaration |
| | 7 Place of delivery | |
| 1 | 8. Markings and quantity, No. and type of packages, description of goods | 9 Code of the good (CN code) |
| | | 10 Quantity 11 Gross weight |

| | |
|--|--------------------------------|
| | 12 Ne |
| | 13. Invoice price/commercial v |

14 Certificates (for some wines, alcoholic beverages, small breweries and distilleries)

| | |
|------------------------------------|---|
| A Control by competent authorities | 15 Cells 1-22 correctly comp Return of the Copy 3. is req |
| | Enterprise of signing person |
| | Name of signing person |
| | Place and date |

* Strike out the field

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)

Incoming No.
Date yr.

TO
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 EDTWA 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.

Address of the Central Customs Directorate of the Customs Agency: 47 G. S. Rakovski st, Sofia.

REPUBLIC OF BULGARIA
MINISTRY OF FINANCE
THE CUSTOMS AGENCY
TERRITORIAL OFFICE
CERTIFICATE
№

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-liable 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-liable to payment
 (legal grounds)
 Document No and date(...../dd.mm.yyyy)
 Date: Director of customs house:
 Date handed over:

Appendix No. 9d

Incoming No.
 Date yr.

TO
 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

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

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 office (TO)
.....

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 TO 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.

TO 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 TO

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 TO

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 TO

Guarantee accepted on:
(signature and stamp)

.....
* In the bank guarantee leave only the required text identifying the person – the registered consignee or registered consignor.

BANK GUARANTEE

I. Obligation of guarantor

1. We, bank,
 represented by,
 with corporate seat in,
 become a co-guarantor before the territorial office (TO)

 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 TO 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.

TO 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 TO

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 TO

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 TO
 Guarantee accepted on:

 (signature and stamp)

* In the bank guarantee leave only the required text identifying the person – the tax representative under Article 57b, paragraph 4 of EDTWA, or a person upon receipt of excise labels in customs arrangements.

Appendix No. 10

Territorial Customs Office
 Incoming No..... /
 (to be completed by the customs administration)

EXCISE LABELS REQUEST

Person's name
 UIC
 Identification number:
 (enter identification number of tax warehouse, or identification number of registered consignee, or identification number of 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

| 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 | New registered price | Sale price per piece of hand-rolled cigars | Excise duty amount per pack |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|----------------------|--|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

Total excise duty amount:
 (to be completed only for alcoholic beverages)

I am attaching to the request documents pursuant to Art. 60, paragraph 2:
 Date: Name and position: Signature and stamp:
 Completion instructions: This form must certainly be typewritten. The values shall be shown in

Levs and stotinki.

Columns 1, 2, 3, 5, 6, 7, 8, 9, 13, 14 and 15 shall be completed for alcohol and alcoholic beverages.

(Supplemented, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 5, 6, 7, 8 and 14 must be completed in regard to tobacco products other than cigars and cigarillos.

(New, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14 and 15 must be completed in regard to cigars and cigarillos

In the cases where the request is submitted by a cigarette importer, all the columns shall be completed.

Column 11 shall be completed only in the cases, where a new price would have been registered for the respective brand, by marking "yes" at the respective line.

Appendix No. 11

Territorial Customs Office

PROTOCOL OF TRANSFER-AND-ACCEPTANCE

No.....

This day,..../..../....yr., the following were delivered by the Territorial Customs Office

..... to:

Name of the person

UIC

Identification number

(enter a tax warehouse identification number or a registered consignee identification number or a provisionally registered consignee or identification number of a person under Art. 76c of the Act)

Address:

(enter address of tax warehouse or of the facility of a registered consignee or of the facility of provisionally registered consignee or identification number of a person under Art. 76c of the Act)

Excise labels delivered

| No | Type of the excise labels | Trade name | Trademark | 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 |
|----|---------------------------|------------|-----------|---------------------|---------|----------------------------------|---------------------|---|------------------------|--|--------------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

Total excise duty amount:

(to be completed only for alcoholic beverages)

Date:

Delivered by:

(authorized official -

Name:

Position:

Signature:

Received by:

(on behalf of the applicant

Name:

Position:

Signature:.....)

Note:

1. Columns 1, 2, 3, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 17 and 18 must be completed in regard to alcohol and alcoholic beverages.

2. (Supplemented, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 5, 6, 7, 8, 13, 14, 15, 16 and 17 must be completed in regard to tobacco products other than cigars and cigarillos.

3. (New, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17 and 18 must be completed in regard to cigars and cigarillos.

4. (Renumbered from Item 3, SG No. 60/2019, effective 30.07.2019) In the cases where the transmittal protocol is drawn up in connection with a request made by a cigarette importer, all columns shall be completed.



5. (New, SG No. 53/2020, effective 12.06.2020) In case of change of the seat and the address of management of the importers and the persons under Art. 76c of EDTWA the document shall be prepared by the customs office where the request for excise labels has been submitted.

Appendix No. 11a

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 | 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 | Excise labels emission | Serie |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|------------------------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

Delivered by:
(on behalf of
name, signature, stamp)

Received by:
(authorized official
name, signature, stamp)

Note:

I. Cases where the inventory must be filed for the return of excise labels that are not affixed to excise good
1. Columns 1, 2, 3, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 17, 18 and 19 must be completed in regard to alcohol an
2. (Supplemented, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 5, 6, 7, 8, 13, 14, 17 and 19 mus
products other than cigars and cigarillos.

3. (New, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 4, 5, 6, 7, 8, 10, 11 (for hand-rolled cigars c
must be completed in regard to cigars and cigarillos.

II. Cases where the inventory is filed for excise labels to be scrapped.

1. Columns 1, 2, 3, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 17, 18 and 19 must be completed in regard to alcohol an
2. (Supplemented, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 5, 6, 7, 8, 13, 14, 17 and 19 mus
products other than cigars and cigarillos.

3. (New, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 4, 5, 6, 7, 8, 10, 11 (for hand-rolled cigars) must be completed in regard to cigars and cigarillos.

III. In the cases under items I and II where the inventory is submitted by a cigarette importer, all the columns

IV. (New, SG No. 53/2020, effective 12.06.2020) In case of change of the seat and the address of manager of the importers and the persons under Art. 76c of EDTWA the document shall be prepared by the customs office where the request for excise labels has been submitted.

Appendix No. 12

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 the excise labels | Trade name of 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 | Price per piece of hand-rolled cigars | Excise duty amount per package | Excise labels emission | Serial |
|----|---------------------------|---------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|---------------------------------------|--------------------------------|------------------------|--------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

Total excise duty amount:

(to be completed only for alcoholic beverages and cigars and cigarillos)

The reason for the return of the excise labels is:

.....
(Date)

Delivered by:
(Name and position of the person)

Received by:
(Name and position of the officer at TCO)

Note:

1. Columns 1, 2, 3, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 17, 18 and 19 must be completed in regard to alcohol and alcoholic beverages.

2. (Supplemented, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 5, 6, 7, 8, 13, 14 and 17 must be completed in regard to tobacco products other than cigars and cigarillos.

3. (New, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17 and 18 must be completed in regard to cigars and cigarillos.

4. (Renumbered from Item 3, SG No. 60/2019, effective 30.07.2019) In cases where the finding protocol is drawn up in connection with returned labels by a cigarette importer, all columns shall be completed.

5. (New, SG No. 53/2020, effective 12.06.2020) In case of change of the seat and the address of manager of the importers and the persons under Art. 76c of EDTWA the document shall be prepared by the customs office where the request for excise labels has been submitted.

Appendix No. 12a

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 of the excise labels | Trade name of 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 | Price per piece of hand-rolled cigars | Excise duty amount per package | Excise labels emission | Series |
|----|---------------------------|---------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|---------------------------------------|--------------------------------|------------------------|--------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

Total excise duty amount:

The reason for discarding the excise labels is.....

(Date)
by:

Delivered by:

(Name and position of the person)

Received by:

Delivered

(Name and position of the officer at TCO)

Note:

1. Columns 1, 2, 3, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 17, 18 and 19 must be completed in regard to alcohol and alcoholic beverages.

2. (Supplemented, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 5, 6, 7, 8, 13, 14 and 17 must be completed in regard to tobacco products other than cigars and cigarillos.

3. (New, SG No. 60/2019, effective 30.07.2019) Columns 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17 and 18 must be completed in regard to cigars and cigarillos.

4. (Renumbered from Item 3, SG No. 60/2019, effective 30.07.2019) In cases where the scrapping report is drawn up in connection with the scrapping of excise labels by a cigarette importer, all columns are must be completed.

5. (New, SG No. 53/2020, effective 12.06.2020) In case of change of the seat and the address of management of the importers and the persons under Art. 76c of EDTWA the document shall be prepared by the customs office where the request for excise labels has been submitted.

Appendix No. 12b

Appendix No. 12c

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 |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

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 |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

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 |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

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 | Sale price per package | Sale price per piece of hand-rolled cigars | Excise duty amount per package | Quantity of excise labels |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|----------------------------|----|----|----|----|--|
| | | | | | | | | excl. the filter or tip | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |

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 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 |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

6. Excise labels returned for discarding

| 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 |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

7. Cancelled 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 |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

(New, SG No. 53/2020, effective 12.06.2020) *Note:* In case of change of the seat and the address of management of the importers and the persons under Art. 76c of EDTWA the document shall be prepared by the customs office where the request for excise labels has been submitted.

8. Missing excise labels

| 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 |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|---------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

9. Excise labels not returned in due course

| 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 excisable labels |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

10. Excise labels in stock at the end 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 excisable labels |
|----|------------------------|-------------------------|------------|---------------------|---------|----------------------------------|---------------------|--|------------------------|--|--------------------------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

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.

(Amended, SG No. 25/2019, effective 20.05.2019, supplemented, SG No. 60/2019, effective 30.07.2019) For tobacco products other than cigars and cigarillos under items 1, 2, 4, 5, 9 and 10 columns 4, 9, 10, 11, 12 and 14 must not be filled in.

For cigarettes under item 8, column 4 shall not be filled in.

(New, SG No. 60/2019, effective 30.07.2019) Columns: 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17 must certainly be completed for cigars and cigarillos.

Cigarette importers, shall complete all the columns.

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

Regional OfficeIncoming No.
 INVENTORY of excisable goods with
 1. Supplier - name, SIC.....

I hereby notify you of established goods under Article 123, paragraph I, the undersigned h
Date: Position: Signature and stamp:

Appendix No. 13a

Territorial Office:

PROTOCOL OF TRANSFER-AND-ACCEPTANCE
No

This day, .../.../...yr., the following gas oil vouchers were delivered to the Territorial Office ... to:..... by:

Name of person
UIC

Identification number:
(enter identification number of tax warehouse, or identification number of registered consignee, or identification number of non-registered trader)

Address:
(enter address of the tax warehouse, or of the unit of the registered consignee, or of the unit of the provisionally registered consignee)

Correspondence address:
E-mail:

the following vouchers:

| No | Voucher series | Voucher No | Name of the agricultural producer - recipient | UIC/PIN | Litres of gas oil for which reduction of excise duty is claimed | Nominal value of voucher | Year, for which reduction of excise duty is claimed | Code identifying the stage, at which the voucher was made provided | Registered/Not registered |
|----|----------------|------------|---|---------|---|--------------------------|---|--|---------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |
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Aggregate amount of the nominal values of vouchers: (.....).
In words

Date of signing:

Handed over by:
(for the applicant - name and position)

Received by:
(competent employee - name and position)

Appendix No. 13b

Appendix No. 14

Correspondence address

recipient

| | | | | | | | | | | | |
|---|-----------------|--|--|-------------------|--|----------------|-------------------|---------|---------|---|--|
| UIC/PIN | | | | | | | | | | | |
| EXCISE DUTY DOCUMENT | | | | | | | | | | | |
| Nº | | | | | | | | | | | |
| UNIQUE CONTROL | | | | | | | | | | | |
| Nº | | | | | | | | | | | |
| Place and date of issuance:// ... | | | | | | | | | | | |
| Appendix No 14a: issue, No and date | | | | | | | | | | | |
| Carrier and registration No of the means of transportation: | | | | | | | | | | | |
| Nº and date of the document, evidencing the non-liability for payment of € | | | | | | | | | | | |
| No and date of issuance of certificate of excise-exempt end user: | | | | | | | | | | | |
| Number of certificate of analysis/protocol of conformity of the respective | | | | | | | | | | | |
| No | Commercial name | Trade mark | ARK No of e-AD or No of other document | Actual quantities | UCPI – Unique Control Point Identifier | Transaction No | Transaction value | EP Code | CN code | (New, SG No. 2/2016, effective 1.07.2016) Additional code of the good | Group for obligation to charge excise duty for non-liability payment excise duty |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 10a | 11 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | In words: | | | | | | | | | |
| | | Precise address of the delivery and unloading location: _____ | | | | | | | | | |
| | | Identification No of the unit (petrol station, storage tank) _____ | | | | | | | | | |
| | | Prepared by: _____ | | | | | | | | | |
| | | (name, surname, signature) | | | | | | | | | |

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. Nº 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/CEEEU [certificate of excise-exempt end user] No or pursuant to Art. 21, paragraph 1, item 3.3. invoice No, No of carriage document, etc.)

2.4. Column No 4 (ARK No or 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, amended, SG No. 60/2018, effective 20.07.2018, supplemented, SG No. 25/2019, effective 1.01.2020) 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 kilowatt-hour (kWh), and when selecting code 471 of the CL200 nomenclature, you shall complete as a second unit of measurement kilogram (kg) or cubic meter.

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.

2.5a. (New, SG No. 53/2020, effective 12.06.2020) Column No 8 (Trans-action value): enter the value in monetary terms excluding excise duty and VAT for the entire quantity of goods for energy products (petrol and gas oil) and ethyl alcohol with an alcohol content of 80% vol or more (including bioethanol), and for cigarettes - selling price in BGN for the whole quantity.

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

| 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) Correspondence address: UIC: | 2. Issuer: (person releasing the goods for consumption) Correspondence address: UIC: |
| 3. Carrier: (to be completed by the issuer) Correspondence address: UIC: | 4. Consumer: (person which will use the excise goods for heating) Correspondence address: UIC/Personal |

| Date of loading: | | | | Number: | | | | |
|---|----------------------|---------|----------|--|--|-----------------------|-----------------------------------|--|
| Reg. No of the vehicle: No of the certificate of approved vessel | | | | 5. Carrier to the consumer: (to be completed by the consignee if the carrier is other than that indicated by the issuer) 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 of excise goods | CN code | Quantity | Unit of measurement | Precise address of the delivery location | Date of receipt | Quantity received by the consumer | Confirmation of receipt by the consumer at the delivery location (person in charge -name, surname, signature, document in evidence of the representative powers of the person) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |
| 8 | | | | . Consignee: (own name and surname) | | 9. Prepared by: | | |
| 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. (Amended, SG No. 60/2018, effective 20.07.2018) Issue Appendix No. 14a on condition that the energy value of the natural gas quantities sold exceeds 3 million kilowatt-hour (kWh) 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

Document certifying the precise address of the delivery location

| | |
|--|---|
| Recipient: | Issuer: |
| (the person which will use the excise goods) | (the person, indicated as recipient document) |
| Correspondence address: | Correspondence address: |
| UIC in Bulstat: | UIC in Bulstat: |
| Carrier: | |
| Correspondence address: | |
| UIC in Bulstat: | |
| Reg. No of the vehicle:: | |

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 delivery (signature, surname, s |
|----|----------------------|---------|----------|---------------------|--|-----------------|---|
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| | | | | | | | |

Recipient:
 (own name and surname) (signature and stamp)

Prepared by:
 (own name and surname) (signature and stamp)

Note: * The document shall be issued by the person, indicated as recipient in the excise tax document 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

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

| | | | | | | | | | | | | |
|--|--|----------------------|-------------------------------------|-------------------------------|------------|--------------------|------------------------|--|---------------------------------------|-------------------------------|--------------------------------|----|
| COPY FOR COMPETENT CUSTOMS OFFICE | | 1 | | 1 AUTHORISED WAREHOUSE KEEPER | | | | | | INAW | | |
| | | 1 | | | | | | | | UIC | | |
| 4 | Tax Period from: to: | 5 | Page No.: Total pages: | 2 TAX WAREHOUSE | | | | | | INTW | | |
| | | | | 3 REGISTERED PERSON | | | | | | IN | | |
| | | | | | | | | | | UIC | | |
| 6 | | | | | | | | | | | | |
| 6.1 | 6.2 | 6.3 | | 6.4 | | | 6.5 | 6.6 | 6.7 | 6.7a | 6.7b | Ta |
| No | Intended purpose of the goods | Name of the goods | | Code of the goods | | | Unit of measurement | Quantity of goods removed from warehouse | Plato degree/alcoholic strength | No of consumer packages | Consumer package capacit | |
| | | Trade name | Trade mark | EP code | CN code | Additional Code | | | | | | |
| | | | | | | | | | | | | |
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| CONTROL AT COMPETENT CUSTOMS OFFICE | | | | | | | | | | | | |
| A | | | | | | | | | B2. | | | |
| B | DOCUMENTARY CONTROL | | | | | | | | CONTROL | | | |
| 1. | | | | | | | | | | | | |

Signature and stamp of competent authority:

Signature and s

| | | |
|---|---------------------|-------|
| 9 | DECLARANT | _____ |
| | Signature and stamp | _____ |

ADDITIONAL

| | | | | | | | | | | | |
|-----------------------------------|------------|----------|-------------|-----------------------------|-------------------|------|-----|--|--|--|--|
| COPY FOR COMPETENT CUSTOMS OFFICE | | | 1 | AUTHORISED WAREHOUSE KEEPER | INAW | | | | | | |
| | | 1 | | | | | UIC | | | | |
| 4 | Tax Period | 5 | Page No.: | 2 | TAX WAREHOUSE | INTW | | | | | |
| | from: | | TOTAL PAGES | | | | | | | | |
| | to: | | | 3 | REGISTERED PERSON | IN | | | | | |
| | | | | UIC | | | | | | | |

6 INFORMATION ABOUT THE EXCISE GOODS

| 6.1 | 6.2 | 6.3 | | 6.4 | | | 6.5 | 6.6 | 6.7 | 6.8 |
|-----|-------------------------------|-------------------|------------|-------------------|---------|-----------------|---------------------|--|---------------------------------|----------|
| No | Intended purpose of the goods | Name of the goods | | Code of the goods | | | Unit of measurement | Quantity of goods removed from warehouse | Plato degree/alcoholic strength | Tax base |
| | | Trade name | Trade mark | EP code | CN code | Additional Code | | | | |
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|---|---------------------|-------|
| 9 | DECLARANT | _____ |
| | Signature and stamp | _____ |

| | | | | | | | | | |
|-------------------------|---|-----------------------------|------|--|--|--|--|--|--|
| COPY FOR THE AUTHORISED | 1 | AUTHORISED WAREHOUSE KEEPER | INAW | | | | | | |
|-------------------------|---|-----------------------------|------|--|--|--|--|--|--|



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|---|-------------------------------------|-------------------|--------------|-------------------|-------------------|--|---------------------|--|---|--------------------|--------|--|--|--|--|
| WAREHOUSEKEEPER / REGISTERED PERSON | | 2 | | | | | | | | | | | | | |
| 4 | Tax Period | 5 | Page No.: | 2 | TAX WAREHOUSE | | | | INTW | | | | | | |
| | from: | | Total pages: | | | | | | | | | | | | |
| | to: | | | 3 | REGISTERED PERSON | | | | IN | | | | | | |
| 6 | INFORMATION ABOUT THE EXCISE GOODS | | | | | | | | | | | | | | |
| 6.1 | 6.2 | 6.3 | | 6.4 | | | 6.5 | 6.6 | 6.7 | 6.8 | | | | | |
| No | Intended purpose of the goods | Name of the goods | | Code of the goods | | | Unit of measurement | Quantity of goods removed from warehouse | Plato degree/alcoholic strength | Tax base | Excise | | | | |
| | | Trade name | Trade name | EP code | CN code | Additional Code ional Code Code code | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
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| A | CONTROL AT COMPETENT CUSTOMS OFFICE | | | | | | | | | | | | | | |
| B | DOCUMENTARY CONTROL | | | | | | | | B2. | CONTROL OF PAYMENT | | | | | |
| 1. | | | | | | | | | | | | | | | |
| Signature and stamp of competent authority: | | | | | | | | | | | | | | | |
| 9 | DECLARANT | | | | | | | | Signature and stamp of competent authority: | | | | | | |
| | Signature and stamp | | | | | | | | | | | | | | |

ADDITIONAL

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|---|--|---|--|---|-------------------|--|--|-----------------------------|------|--|--|------|--|--|--|--|
| COPY FOR THE AUTHORISED WAREHOUSEKEEPER / REGISTERED PERSON | | 2 | | 1 | | | | AUTHORISED WAREHOUSE KEEPER | | | | INAW | | | | |
| | | | | | | | | | | | | UIC | | | | |
| 4 | | 5 | | 2 | TAX WAREHOUSE | | | | INTW | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | 3 | REGISTERED PERSON | | | | IN | | | | | | | |

| | | | | | |
|---|---|--|---|---|--|
| B | CONTROL AT THE COMPETENT CUSTOMS OFFICE | | B2 | CONTROL OF THE PAYMENT | |
| B1 | DOCUMENTARY CONTROL | | | | |
| Signature and stamp of the competent body | | | Signature and stamp of the competent body | | |
| 9 | DECLARER (signature and stamp) | | | Signature and stamp of the competent body | |

ADDITIONAL PAGE TO THE EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO

| | | | | | | | | | | | | | | |
|---------------------------------------|--------------------------------|------------------------------|------------|---------------------|---------|---------------------|---|----|------------|-----------------------|---|------------------------------------|------|--|
| COPY FOR THE COMPETENT CUSTOMS OFFICE | | 1 AUTHORIZED WAREHOUSEKEEPER | | AWIN | | | | A | C | | | | | |
| 1 | | | | UIC | | | | | | | | | | |
| 4 | Taxation period from: to: | 5 | Page No | 2 TAX WAREHOUSE | | TWIN | | | | | | | | |
| | | | | 3 REGISTERED PERSON | | IN | | | | | | | | |
| | | Total pages: | | | | UIC | | In | | | | | | |
| 6 INFORMATION ON THE EXCISE GOODS | | | | | | | | | | | | | | |
| 6.1 | 6.2 | 6.3 | | 6.4 | | 6.5 | 6.6 | | 6.7 | 6.8 | 6.9 | | S | |
| 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 | | Specific excise duty (per 1,000 pcs.) | Proportionate excise duty | | |
| | | Commercial name | Trade mark | EP Code | CN code | Additional code | | | BGN | No of pcs. in package | Length of cigarettes excl. filter and tip | Sale price for the entire quantity | Rate | |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| 9 | DECLARER (signature and stamp) | | | | | | | | | | | | | |

EXCISE DUTY DECLARATION CONCERNING MANUFACTURED TOBACCO

| | | | | | | | | |
|---|-----------------|------------------------------|---------|-----------------|--|------|--|---|
| COPY FOR THE AUTHORIZED WAREHOUSEKEEPER/REGISTERED PERSON | | 1 AUTHORIZED WAREHOUSEKEEPER | | AWIN | | | | A |
| 2 | | | | UIC | | | | |
| 4 | Taxation period | 5 | Page No | 2 TAX WAREHOUSE | | TWIN | | |

| | | | | | | | | | | | | | | |
|---|----------------------|-------------------|---------------------|-------------------|------------|-----------------|---------------------|--|------------|---|---|---------------------------------------|------------------------------------|------|
| from: | | | 3 REGISTERED PERSON | | | IN | | | | | | | | |
| to: | Total pages: | | | | | 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 | | |
| № 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 | |
| | | 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 |
| | | | | | | | | | | | | | | |
| B CONTROL AT THE COMPETENT CUSTOMS OFFICE | | | | | | | | | | 7 | | | | |
| B1 DOCUMENTARY CONTROL | | | | | | | | B2 CONTROL OF THE PAYMENT | | 7 | | | | |
| Signature and stamp of the competent body | | | | | | | | | | IN | | | | |
| Signature and stamp of the competent body | | | | | | | | | | 8 | | | | |
| 9 DECLARER (signature and stamp) | | | | | | | | | | Signature and stamp of the competent body | | | | |

ADDITIONAL PAGE TO THE EXCISE DUTY DECLARATION CONCERNING MANUFACTURE

| | | | | | | | | | | | | | | |
|---|----------------------|-------------------|------------------------------|-------------------|------------|-----------------|---------------------|---|------------|-----------------------|---|---------------------------------------|------------------------------------|------|
| COPY FOR THE AUTHORISED WAREHOUSEKEEPER/REGISTERED PERSON | | | 1 AUTHORISED WAREHOUSEKEEPER | | | AWIN | | | | A | | | | |
| 2 | | | | | | UIC | | | | | | | | |
| 4 | Taxation period | 5 | 2 TAX WAREHOUSE | | | TWIN | | | | | | | | |
| from: | | Page No | | | | | | | | | | | | |
| to: | | Total pages: | 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 | | |
| № 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 | | | Specific excise duty (per 1,000 pcs.) | Proportionate excise duty | |
| | | 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 |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|---|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | |
| 9 | DECLARER (signature and stamp) | | | | | | | | | | | | |

Appendix No. 17

EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS

| | | | | | | | | | | | | | |
|---------------------------------------|---------------------------|-----------------|-------------------------|---|------------|-----------------|---------------------|---|---------------------------|---------|----|-------------------------|------------|
| COPY FOR THE COMPETENT CUSTOMS OFFICE | | 1 | | AUTHORISED WAREHOUSEKEEPER | | | | AWIN | | | | | |
| | | 1 | | | | | | | | | | | |
| 4 | Taxation period from: to: | 5 | Page No Total pages: | 2 | | | | TAX WAREHOUSE | | TWIN | | | |
| | | | | | | | | | | | | | |
| | | | | 3 | | | | REGISTERED PERSON | | IN | | | |
| | | | | | | | | | | | | | |
| 6 | | | | | | | | INFORMATION ON | | | | | |
| 6.1 | 6.2 | 6.3 | | 6.4 | | | 6.5 | 6.6 | 6.8 | | | 6.8a | |
| 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 | C packages |
| | | | | Code of EP | Code in CN | Additional code | | | LTR, HLT, PCE, KG, M, TNE | CO2 (t) | GJ | | |
| | | | | | | | | | | | | | |
| B | | | | CONTROL AT THE COMPETENT CUSTOMS OFFICE | | | | | | | | | |
| B1 | | | | DOCUMENTARY CONTROL | | | | B2 | | | | COI | |
| | | | | Signature and stamp of the competent body | | | | | | | | | |
| | | | | | | | | | | | | Signature body | |
| 9 | | | | DECLARER (signature and stamp) | | | | | | | | | |

ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY

| | | | | | | | | | | | | | | |
|---------------------------------------|----------|---|--|----------------------------|--|--|--|---------------|--|------|--|--|--|---|
| COPY FOR THE COMPETENT CUSTOMS OFFICE | | 1 | | AUTHORISED WAREHOUSEKEEPER | | | | AWIN | | | | | | A |
| | | 1 | | | | | | UIC | | | | | | |
| 4 | Taxation | 5 | | 2 | | | | TAX WAREHOUSE | | TWIN | | | | |

| | | | | | | | | | | | | | |
|-----------------------------------|----------------------|-----------------|---------------------|-------------------|------------|-----------------|---------------------|---|----------|--|--|------------------|--|
| period | Page No | | | | | | | | | | | | |
| from: | | | 3 REGISTERED PERSON | | | | | IN | | | | | |
| to: | Total pages: | | | | | | | UIC | | | | | |
| 6 INFORMATION ON THE EXCISE GOODS | | | | | | | | | | | | | |
| 6.1 | 6.2 | 6.3 | | 6.4 | | | 6.5 | 6.6 | 6.8 | | | 6.9 | |
| № 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 | | | Excise duty rate | |
| | | | | Code of EP | Code in CN | Additional code | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 9 DECLARER (signature and stamp) | | | | | | | | | | | | | |

ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING

| | | | | | | | | | | | | | | |
|---|----------------------|-----------------|------------------------------|-------------------|------------|-----------------|---------------------|---|---------------------------|---------|----|-----------------------------|-----------|--------|
| COPY FOR THE AUTHORISED WAREHOUSEKEEPER/REGISTERED PERSON | | | 1 AUTHORISED WAREHOUSEKEEPER | | | | | AWIN | | | | | A | |
| | | | | | | | | UIC | | | | | | |
| 2 | | | 2 TAX WAREHOUSE | | | | | TWIN | | | | | | |
| 4 | | | 3 REGISTERED PERSON | | | | | IN | | | | | | |
| 5 | | | | | | | | UIC | | | | | | |
| 6 INFORMATION ON THE EXCISE GOODS | | | | | | | | | | | | | | |
| 6.1 | 6.2 | 6.3 | | 6.4 | | | 6.5 | 6.6 | 6.8 | | | 6.9 | E | |
| № 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 | | | Excise duty rate | | |
| | | | | 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 CO2 | per GJ |
| | | | | | | | | | | | | | | |
| B CONTROL AT THE COMPETENT CUSTOMS OFFICE | | | | | | | | | | | | 7 | | |
| B1 DOCUMENTARY CONTROL | | | | | | | | B2 CONTROL OF THE PAYMENT | | | | | | |
| Signature and stamp of the competent body | | | | | | | | | | | | IN | | |
| | | | | | | | | | | | | 8 | | |

| | | |
|---|--------------------------------|---|
| 9 | DECLARER (signature and stamp) | Signature and stamp of the competent body |
|---|--------------------------------|---|

ADDITIONAL PAGES TO THE EXCISE DUTY DECLARATION CONCERNING ENERGY PRODUCTS AND ELECTRICITY

| | | | | | | | | | | | | | | |
|--|---------------------------------|--------------------|---------------|----------------------------|------------------|--------------------|------------------------|--|----------|------------------|--|--|--|--|
| COPY FOR THE AUTHORISED WAREHOUSEKEEPER/REGISTERED PERSON | | | 1 | AUTHORISED WAREHOUSEKEEPER | AWIN | | | | | | | | | |
| | | | | | UIC | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 4 | Taxation period | 5 | Page No | 2 | TAX WAREHOUSE | TWIN | | | | | | | | |
| | from: | | Total pages: | | | | | | | | | | | |
| | to: | | | | 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 | 6.9 | | | | |
| № 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 | Excise duty rate | | | | |
| | | | | Code of EP | Code in CN | Additional code | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 9 | DECLARER (signature and stamp) | | | | | | | | | | | | | |

Appendix No. 17a

Incoming No. TO THE DIRECTOR OF
Date 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

A correlation table of the Combined nomenclature codes and the codes of the excise product for alcohol and alcoholic beverages within the meaning of ED

| No | Combined nomenclature of 31.12.1992 | Combined nomenclature of 1.01.2020 г. | Excise product code |
|-----|-------------------------------------|---------------------------------------|---------------------|
| 1. | 2203 | 2203 00 01 | B000 |
| 2. | 2203 | 2203 00 09 | B000 |
| 3. | 2203 | 2203 00 10 | B000 |
| 4. | 220410 | 2204 10 11 | W300 |
| 5. | 2204 | 2204 10 13 | W300 |
| 6. | 2204 | 2204 10 15 | W300 |
| 7. | 220410 | 2204 10 91 | W300 |
| 8. | 220410 | 2204 10 93 | W300 |
| 9. | 220410 | 2204 10 94 | W300 |
| 10. | 220410 | 2204 10 96 | W300 |
| 11. | 220410 | 2204 10 98 | W300 |
| 12. | 22042110 | 2204 21 06 | W300 |
| 13. | 22042110 | 2204 21 07 | W300 |
| 14. | 22042110 | 2204 21 08 | W300 |
| 15. | 22042110 | 2204 21 09 | W300 |
| 16. | 2204 | 2204 21 06 | W200 |
| 17. | 2204 | 2204 21 07 | W200 |
| 18. | 2204 | 2204 21 08 | W200 |
| 19. | 2204 | 2204 21 09 | W200 |
| 20. | 2204 | 2204 21 11 | W200 |
| 21. | 2204 | 2204 21 12 | W200 |
| 22. | 2204 | 2204 21 13 | W200 |
| 23. | 2204 | 2204 21 17 | W200 |
| 24. | 2204 | 2204 21 18 | W200 |
| 25. | 2204 | 2204 21 19 | W200 |
| 26. | 2204 | 2204 21 22 | W200 |
| 27. | 2204 | 2204 21 23 | W200 |
| 28. | 2204 | 2204 21 24 | W200 |
| 29. | 2204 | 2204 21 26 | W200 |
| 30. | 2204 | 2204 21 27 | W200 |
| 31. | 2204 | 2204 21 28 | W200 |
| 32. | 2204 | 2204 21 31 | W200 |
| 33. | 2204 | 2204 21 32 | W200 |
| 34. | 2204 | 2204 21 34 | W200 |
| 35. | 2204 | 2204 21 36 | W200 |

| 36. No. | Combined nomenclature of 2004 | Combined nomenclature of 2004 | Excise product code W200, S200 |
|------------|----------------------------------|----------------------------------|-----------------------------------|
| 37. | 2204 | 2204 21 38 | W200 |
| 38. | 31.12.1992 2204 | 2204 21 42 | W200 |
| 39. | 2204 | 2204 21 43 | W200 |
| 40. | 2204 | 2204 21 44 | W200 |
| 41. | 2204 | 2204 21 46 | W200 |
| 42. | 2204 | 2204 21 47 | W200 |
| 43. | 2204 | 2204 21 48 | W200 |
| 44. | 2204 | 2204 21 61 | W200 |
| 45. | 2204 | 2204 21 62 | W200 |
| 46. | 2204 | 2204 21 66 | W200 |
| 47. | 2204 | 2204 21 67 | W200 |
| 48. | 2204 | 2204 21 68 | W200 |
| 49. | 2204 | 2204 21 69 | W200 |
| 50. | 2204 | 2204 21 71 | W200 |
| 51. | 2204 | 2204 21 74 | W200 |
| 52. | 2204 | 2204 21 76 | W200 |
| 53. | 2204 | 2204 21 77 | W200 |
| 54. | 2204 | 2204 21 78 | W200 |
| 55. | 2204 | 2204 21 79 | W200 |
| 56. | 2204 | 2204 21 80 | W200 |
| 57. | 2204 | 2204 21 81 | W200 |
| 58. | 2204 | 2204 21 82 | W200 |
| 59. | 2204 | 2204 21 83 | W200 |
| 60. | 2204 | 2204 21 84 | W200, S200 |
| 61. | 2204 | 2204 21 85 | W200, I000, S20 |
| 62. | 2204 | 2204 21 86 | W200, I000, S20 |
| 63. | 2204 | 2204 21 87 | W200, I000, S20 |
| 64. | 2204 | 2204 21 88 | W200, I000, S20 |
| 65. | 2204 | 2204 21 89 | W200, I000, S20 |
| 66. | 2204 | 2204 21 90 | W200, I000, S20 |
| 67. | 2204 | 2204 21 91 | W200, I000, S20 |
| 68. | 2204 | 2204 21 93 | W200, I000, S20 |
| 69. | 2204 | 2204 21 94 | W200, I000, S20 |
| 70. | 2204 | 2204 21 95 | W200, I000, S20 |
| 71. | 2204 | 2204 21 96 | W200, I000, S20 |
| 72. | 2204 | 2204 21 97 | W200, I000, S20 |
| 73. | 2204 | 2204 21 98 | W200, I000, S20 |
| 74. | 2204 | 2204 22 10 | W200, W300 |
| 75. | 2204 | 2204 22 22 | W200 |
| 76. | 2204 | 2204 22 23 | W200 |
| 77. | 2204 | 2204 22 24 | W200 |
| 78. | 2204 | 2204 22 26 | W200 |
| 79. | 2204 | 2204 22 27 | W200 |
| 80. | 2204 | 2204 22 28 | W200 |
| 81. | 2204 | 2204 22 32 | W200 |
| 82. | 2204 | 2204 22 33 | W200 |
| 83. | 2204 | 2204 22 38 | W200 |
| 84. | 2204 | 2204 22 78 | W200 |
| 85. | 2204 | 2204 22 79 | W200 |
| 86. | 2204 | 2204 22 80 | W200 |
| 87. | 2204 | 2204 22 81 | W200 |
| 88. | 2204 | 2204 22 82 | W200 |
| 89. | 2204 | 2204 22 83 | W200 |
| 90. | 2204 | 2204 22 84 | W200 |
| 91. | 2204 | 2204 22 85 | W200, I000, S20 |
| 92. | 2204 | 2204 22 86 | W200, I000, S20 |
| 93. | 2204 | 2204 22 88 | W200, I000, S20 |
| 94. | 2204 | 2204 22 90 | W200, I000, S20 |
| 95. | 2204 | 2204 22 91 | W200, I000, S20 |
| 96. | 2204 | 2204 22 93 | W200, I000, S20 |
| 97. | 2204 | 2204 22 94 | W200, I000, S20 |
| 98. | 2204 | 2204 22 95 | W200, I000, S20 |
| 99. | 2204 | 2204 22 96 | W200, I000, S20 |
| 100. | 2204 | 2204 22 97 | W200, I000, S20 |
| 101. | 2204 | 2204 22 98 | W200, I000, S20 |

| 102. No. | Combined nomenclature of 31.12.1992 | Combined nomenclature of 01.01.2005 | Excise product code |
|-------------|--|--|------------------------|
| 104. | 2204 | 2204 29 22 | W200 |
| 105. | 2204 | 2204 29 23 | W200 |
| 106. | 2204 | 2204 29 24 | W200 |
| 107. | 2204 | 2204 29 26 | W200 |
| 108. | 2204 | 2204 29 27 | W200 |
| 109. | 2204 | 2204 29 28 | W200 |
| 110. | 2204 | 2204 29 32 | W200 |
| 111. | 2204 | 2204 29 38 | W200 |
| 112. | 2204 | 2204 29 78 | W200 |
| 113. | 2204 | 2204 29 79 | W200 |
| 114. | 2204 | 2204 29 80 | W200 |
| 115. | 2204 | 2204 29 81 | W200 |
| 116. | 2204 | 2204 29 82 | W200 |
| 117. | 2204 | 2204 29 83 | W200 |
| 118. | 2204 | 2204 29 84 | W200 |
| 119. | 2204 | 2204 29 85 | W200, I000, S20 |
| 120. | 2204 | 2204 29 86 | W200, I000, S20 |
| 121. | 2204 | 2204 29 88 | W200, I000, S20 |
| 122. | 2204 | 2204 29 90 | W200, I000, S20 |
| 123. | 2204 | 2204 29 91 | W200, I000, S20 |
| 124. | 2204 | 2204 29 93 | W200, I000, S20 |
| 125. | 2204 | 2204 29 94 | W200, I000, S20 |
| 126. | 2204 | 2204 29 95 | W200, I000, S20 |
| 127. | 2204 | 2204 29 96 | W200, I000, S20 |
| 128. | 2204 | 2204 29 97 | W200, I000, S20 |
| 129. | 2204 | 2204 29 98 | W200, I000, S20 |
| 130. | 2204 | 2204 30 10 | W200 |
| 131. | 2204 | 2204 30 96 | W200 |
| 132. | 2204 | 2204 30 98 | W200 |
| 133. | 2205 | 2205 10 10 | W200, W300, I00 |
| 134. | 2205 | 2205 10 90 | I000, S200 |
| 135. | 2205 | 2205 90 10 | W200, W300, I00 |
| 136. | 2205 | 2205 90 90 | I000, S200 |
| 137. | 2206 | 2206 00 10 | W200, I000, S20 |
| 138. | 2206 | 2206 00 31 | W200, W300, I000, S200 |
| 139. | 2206 | 2206 00 39 | B000, W200, W300, S200 |
| 140. | 2206 | 2206 00 51 | W200, I000, S20 |
| 141. | 2206 | 2206 00 59 | B000, W200, I000, S200 |
| 142. | 2206 | 2206 00 81 | W200, I000, S20 |
| 143. | 2206 | 2206 00 89 | B000, W200, I000, S200 |
| 144. | 2207 | 2207 10 00 | S300 |
| 145. | 2207 | 2207 20 00 | S400 |
| 146. | 220810 | 2103 90 30 | S500 |
| 147. | 220810 | 2106 90 20 | S500 |
| 148. | 220810 | 3302 10 10 | S500 |
| 149. | 2208 | 2208 20 12 | S200 |
| 150. | 2208 | 2208 20 14 | S200 |
| 151. | 2208 | 2208 20 16 | S200 |
| 152. | 2208 | 2208 20 18 | S200 |
| 153. | 2208 | 2208 20 19 | S200 |
| 154. | 2208 | 2208 20 26 | S200 |
| 155. | 2208 | 2208 20 28 | S200 |
| 156. | 2208 | 2208 20 62 | S200 |
| 157. | 2208 | 2208 20 66 | S200 |
| 158. | 2208 | 2208 20 69 | S200 |
| 159. | 2208 | 2208 20 86 | S200 |
| 160. | 2208 | 2208 20 88 | S200 |
| 161. | 2208 | 2208 30 11 | S200 |
| 162. | 2208 | 2208 30 19 | S200 |
| 163. | 2208 | 2208 30 30 | S200 |
| 164. | 2208 | 2208 30 41 | S200 |
| 165. | 2208 | 2208 30 49 | S200 |
| 166. | 2208 | 2208 30 61 | S200 |

| No. | Combined nomenclature of 31.12.1992 | Combined nomenclature of 1.01.2020 | Excise product code |
|------|--|---------------------------------------|---------------------|
| 167. | 2208 | 2208 36 79 | S200 |
| 170. | 2208 | 2208 30 82 | S200 |
| 171. | 2208 | 2208 30 88 | S200 |
| 172. | 2208 | 2208 40 11 | S200 |
| 173. | 2208 | 2208 40 31 | S200 |
| 174. | 2208 | 2208 40 39 | S200 |
| 175. | 2208 | 2208 40 51 | S200 |
| 176. | 2208 | 2208 40 91 | S200 |
| 177. | 2208 | 2208 40 99 | S200 |
| 178. | 2208 | 2208 50 11 | S200 |
| 179. | 2208 | 2208 50 19 | S200 |
| 180. | 2208 | 2208 50 91 | S200 |
| 181. | 2208 | 2208 50 99 | S200 |
| 182. | 2208 | 2208 60 11 | S200 |
| 183. | 2208 | 2208 60 19 | S200 |
| 184. | 2208 | 2208 60 91 | S200 |
| 185. | 2208 | 2208 60 99 | S200 |
| 186. | 2208 | 2208 70 10 | S200 |
| 187. | 2208 | 2208 70 90 | S200 |
| 188. | 2208 | 2208 90 11 | S200 |
| 189. | 2208 | 2208 90 19 | S200 |
| 190. | 2208 | 2208 90 33 | S200 |
| 191. | 2208 | 2208 90 38 | S200 |
| 192. | 2208 | 2208 90 41 | S200 |
| 193. | 2208 | 2208 90 45 | S200 |
| 194. | 2208 | 2208 90 48 | S200 |
| 195. | 2208 | 2208 90 54 | S200 |
| 196. | 2208 | 2208 90 56 | S200 |
| 197. | 2208 | 2208 90 69 | S200 |
| 198. | 2208 | 2208 90 71 | S200 |
| 199. | 2208 | 2208 90 75 | S200 |
| 200. | 2208 | 2208 90 77 | S200 |
| 201. | 2208 | 2208 90 78 | S200 |
| 202. | 2208 | 2208 90 91 | S300 |
| 203. | 2208 | 2208 90 99 | S300 |

Appendix No. 17ab
to Article 85c, Paragraph 2

A correlation table of the Combined nomenclature codes and the codes of the excise product for energy products

| No | Combined nomenclature applicable from 1 January 2002 | Combined nomenclature applicable from 1 January 2020 | Excise product code |
|-----|---|---|------------------------|
| 1. | from 1507 to 1518 | from 1507 to 1518 | E200, E999 |
| 2. | 2701, 2702 and 2704 | 2701, 2702, 2704, 2713 11 00 and 2714 10 00 | E001 |
| 3. | 2705 | 2705 | E998 |
| 4. | 2706 | 2706 | E002 |
| 5. | 2707 10 10 and 2707 10 90 | 2707 10 00 | E300 |
| 6. | 2707 20 10 and 2707 20 90 | 2707 20 00 | E300 |
| 7. | 2707 30 10 and 2707 30 90 | 2707 30 00 | E300 |
| 8. | 2707 40 00 | 2707 40 00 | E999 |
| 9. | 2707 50 10 and 2707 50 20 | 2707 50 00 | E300 |
| 10. | 2707 91 | 2707 91 | E003 |
| 11. | 2707 99, 2707 60 00 | 2707 99 | E003 |
| 12. | 2708 | 2708 | E003 |
| 13. | 2709 | 2709 | E004 |
| 14. | 2710 11 11 | 2710 12 11 | E490 |
| 15. | 2710 11 15 | 2710 12 15 | E490 |

| No | Combined nomenclature applicable from 1 January 2002 | Combined nomenclature applicable from 1 January 2020 | Excise code |
|-----|--|--|-------------|
| 16. | | | E480, E490 |
| 17. | 2710 11 31 | 2710 12 31 | E410, E420 |
| 18. | 2710 11 31 | 2710 12 31 | E410, E420 |
| 19. | 2710 11 41 | 2710 12 41 | E420 |
| 20. | 2710 11 45 | 2710 12 45 | E420 |
| 21. | 2710 11 49 | 2710 12 49 | E420 |
| 22. | 2710 11 51 | 2710 12 50 | E410 |
| 23. | 2710 11 59 | 2710 12 50 | E410 |
| 24. | 2710 11 70 | 2710 12 70 | E490 |
| 25. | 2710 11 90 | 2710 12 90 | E490 |
| 26. | 2710 19 11 | 2710 19 11 | E490 |
| 27. | 2710 19 15 | 2710 19 15 | E490 |
| 28. | 2710 19 21 | 2710 19 21 | E450, E460 |
| 29. | 2710 19 25 | 2710 19 25 | E450, E460 |
| 30. | 2710 19 29 | 2710 19 29 | E480 |
| 31. | 2710 19 31 | 2710 19 31 | E490 |
| 32. | 2710 19 35 | 2710 19 35 | E490 |
| 33. | 2710 19 41 | 2710 19 43 | E430, E440 |
| 34. | 2710 19 41 | 2710 19 46 | E430, E440 |
| 35. | 2710 19 41, 2710 19 45 | 2710 19 47 | E430, E440 |
| 36. | 2710 19 45, 2710 19 49 | 2710 19 48 | E430, E440 |
| 37. | 2710 19 41 | 2710 20 11 | E430, E440 |
| 38. | 2710 19 41, 2710 19 45 | 2710 20 16 | E430, E440 |
| 39. | 2710 19 45, 2710 19 49 | 2710 20 19 | E430, E440 |
| 40. | 2710 19 61, 2710 19 63, 2710 19 65, 2710 19 69 | 2710 19 62, 2710 19 66, 2710 19 67 | E470 |
| 41. | 2710 19 61, 2710 19 63, 2710 19 65, 2710 19 69 | 2710 20 32, 2710 20 38 | E470 |
| 42. | 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 |
| 43. | 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 and 2710 20 90 | E007, E016 |
| 44. | 2710 19 51 | 2710 19 51 | E490 |
| 45. | 2710 19 55 | 2710 19 55 | E490 |
| 46. | 2710 19 99 | 2710 19 99 | E998 |
| 47. | 2710 91 | 2710 91 | E008 |
| 48. | 2710 99 | 2710 99 | E008 |
| 49. | 2711 11 00 | 2711 11 00 | E009 |
| 50. | 2711 19 00 | 2711 19 00 | E009 |
| 51. | 2711 21 00 | 2711 21 00 | E009 |
| 52. | 2711 29 00 | 2711 29 00 | E009 |
| 53. | 2711 29 00 | 2711 29 00 | E010 |
| 54. | 2711 12 11 | 2711 12 11 | E500 |
| 55. | 2711 12 19 | 2711 12 19 | E500 |
| 56. | 2711 12 91 | 2711 12 91 | E500 |
| 57. | 2711 12 93 | 2711 12 93 | E500 |
| 58. | 2711 12 94 | 2711 12 94 | E500 |
| 59. | 2711 12 97 | 2711 12 97 | E500 |
| 60. | 2711 13 10 | 2711 13 10 | E500 |
| 61. | 2711 13 30 | 2711 13 30 | E500 |
| 62. | 2711 13 91 | 2711 13 91 | E500 |
| 63. | 2711 13 97 | 2711 13 97 | E500 |
| 64. | 2711 14 00 | 2711 14 00 | E500 |
| 65. | 2711 19 00 | 2711 19 00 | E500 |
| 66. | 2712 | 2712 | E998 |
| 67. | 2713 | 2713 | E998 |
| 68. | 2714 | 2714 | E998 |
| 69. | 2715 | 2715 | E998 |
| 70. | 2716 | 2716 | E012 |
| 71. | 2901 10 10, 2901 10 90 | 2901 10 00 | E600 |
| 72. | from 2901 21 to 2902 19 | from 2901 21 to 2902 19 | E011 |
| 73. | 2902 20 00 | 2902 20 00 | E700 |
| 74. | 2902 30 00 | 2902 30 00 | E700 |
| 75. | 2902 41 00 | 2902 41 00 | E700 |
| 76. | 2902 42 00 | 2902 42 00 | E700 |
| 77. | 2902 43 00 | 2902 43 00 | E700 |

| No | Combined nomenclature applicable from 1 January 2002 to 31 December 2002 | Combined nomenclature applicable from 1 January 2003 to 31 December 2003 | Excise product code |
|-----|--|--|---------------------|
| 78. | 2905 11 00 | 2905 11 00 | E800 |
| 80. | 2909 19 00 | 2909 19 10 and 2909 19 90 | E013 |
| 81. | 3403 | 3403 | E020 |
| 82. | 3811 11 00 | 3811 11 10 | E930 |
| 83. | 3811 11 00 | 3811 11 90 | E930 |
| 84. | 3811 19 00 | 3811 19 00 | E930 |
| 85. | 3811 90 00 | 3811 90 00 | E017, E930 |
| 86. | 3811 21 00 | 3811 21 00 | E017, E998 |
| 87. | 3811 29 00 | 3811 29 00 | E017, E998 |
| 88. | 3817 | 3817 | E998, E999 |
| 89. | 3814 | 3814 | E019 |
| 90. | 3824 90 99 | 3824 99 86, 3824 99 92*, 3824 99 93** and 3824 99 96 *** | E920 |
| 91. | 3824 90 99 | 3826 00 10 | E910, |
| 92. | 3824 90 99 | 3826 00 90 | E920 |

Notes:

* Chemical products or preparations, predominantly composed of organic compounds in liquid state at 20° C, except for anti-rust preparations containing amines as active constituents, not mentioned or included elsewhere.

** Chemical products or preparations, predominantly composed of organic compounds other than those in liquid state at 20° C, except for anti-rust preparations containing amines as active constituents, not mentioned or included elsewhere.

*** Chemical products or preparations, other those predominantly composed of organic compounds, except for anti-rust preparations containing amines as active constituents, and inorganic composite solvents and thinners for varnishes and similar products not mentioned or included elsewhere.

Appendix No. 17b

RECAPITULATION DECLARATION OF EXCISE-EXEMPT END U

| | | | | | | | | | |
|---------------------------------------|-------------------|--------------------------|-------------------|-----------------------------------|-----------------|---------------------|---|--------------------------------------|--|
| COPY FOR THE COMPETENT CUSTOMS OFFICE | | 1 EXCISE-EXEMPT END USER | | | CEEU No | | | | |
| | | | | | UIC | | | | |
| 2 TAXATION PERIOD | | 3 Page No: | | | | | | | |
| FROM: | | Total pages: | | | | | | | |
| TO: | | | | 4 INFORMATION ON THE EXCISE GOODS | | | | | |
| 4.1 | | 4.2 | | 4.3 | | 4.4 | 4.5 | 4.6 | 4.7 |
| № IN SERIES | NAME OF THE GOODS | | CODE OF THE GOODS | | | UNIT OF MEASUREMENT | QUANTITIES IN STOCK AT THE BEGINNING OF THE | QUANTITIES RECEIVED DURING THE MONTH | QUANTITIES USED DURING THE MONTH, BY PURPOSE |
| | COMMERCIAL NAME | TRADE MARK | CODE OF EP | CODE IN CN | ADDITIONAL CODE | | | | |

| | | | | | | | | | |
|--|---------------------------------------|--|--|--|--|----------------|--------------|--|--|
| | | | | | | | MONTH | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| INFORMATION ON THE GOODS MANUFACTURED | | | | | | | | | |
| FINISHED PRODUCTS IN STOCK | | | | | | Finished produ | | | |
| 5 | DECLARER (SIGNATURE AND STAMP) | | | | | | | | |

RECAPITULATION DECLARATION OF EXCISE-EXEMPT END U

| | | | | | | | | |
|---|----------------------------|-------------------------------------|-----------------------------------|--|----------|--|--|--|
| COPY FOR THE EXCISE-EXEMPT END USER | | 1 EXCISE-EXEMPT END USER | | | CEEEU No | | | |
| | | | | | UIC | | | |
| 2 | TAXATION PERIOD | | 3 | | | | | |
| | FROM: TO: | | Page №: Total pages: | | | | | |

| | | | | | | | | | |
|--|--------------------|---------------|-------------------|------------------|--------------------|------------------------|--|---|---|
| 4 INFORMATION ON THE EXCISE GOODS | | | | | | | | | |
| 4.1 | 4.2 | | 4.3 | | | 4.4 | 4.5 | 4.6 | 4.7 |
| № IN SERIES | NAME OF THE GOODS | | CODE OF THE GOODS | | | UNIT OF MEASUREMENT | QUANTITIES IN STOCK AT THE BEGINNING OF THE MONTH | QUANTITIES RECEIVED DURING THE MONTH | QUANTITIES USED DURING THE MONTH, BY PURPOSE |
| | COMMERCIAL NAME | TRADE MARK | CODE OF EP | CODE IN CN | ADDITIONAL CODE | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

INFORMATION ON THE GOODS MANUFACTURED

| | | |
|--|--|---|
| <p>Manufactured products in stock at the end of the month</p> | | <p>Manufactured during the month for purpose – for country's territory or for another Member State</p> |
| <p>5 DECLARER (SIGNATURE AND STAMP)</p> | | |

Appendix No. 17c

Incoming No. Date yr. TO THE DIRECTOR OF 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
 Stateregion Municipality City/town/village
 Postal Code ... street number.....
 Telephone Mobile Fax
 E-mail Web address
 Seat and registered address
 Stateregion Municipality City/town/village
 Postal Code ... street number.....
 Telephone Mobile Fax
 E-mail Web address
 Correspondence address
 Stateregion 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 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, supplemented, SG No. 25/2019) 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 or an indication for individualized data of the document issued and the issuing authority on the basis of which information may be gathered ex officio.
6. (New, SG No. 49/2015, effective 30.06.2015, supplemented, SG No. 25/2019) Permit for commissioning the unit or another document ascertaining its intended purpose, issued by the relevant competent authority or an indication for individualized data of the document issued and the issuing authority on the basis of which information may be gathered ex officio.
7. (New, SG No. 49/2015, effective 30.06.2015) Document of technological equipment and product 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.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 5 and 6 can be gathered ex officio, in the case of non-submission of copies of the same:

..... (name and
 signature, stamp)



The data submitted by you is protected according to the Personal Data Protection Act and the normal acts governing the protection of information and shall be processed only in relation with performing 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 producer of end products.

Appendix No. 18

Appendix No. 19

Appendix No. 19a

Incoming No.
Date yr.

TO
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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Art. 90a, paragraph 2, item 4, letter "a" of the Act, if the persons are not Bulgarian citizens;

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. (repealed, SG No. 60/2018, effective 20.07.2018);
6. (supplemented, SG No. 25/2019) a document of title or contract for lease of the premises of the commercial warehouse or unit or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;

7. (supplemented, SG No. 25/2019) copy of the authorization for commissioning of the retail unit into operation or other document, certifying its purpose, issued by the respective competent body or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered;

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.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which it is possible to gather information on the grounds of paragraphs 6 and 7 in case of failure to produce copies of them:

Note. (Amended, SG No. 60/2018, effective 20.07.2018) In cases, where permits for more than one commercial warehouse or unit are being requested by a single request, the documents under items 6, 7, 8 and 10 shall be submitted in regard to each of them separately.

Date:

Name, 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

REPUBLIC OF BULGARIA
MINISTRY OF FINANCE
THE CUSTOMS AGENCY
TERRITORIAL OFFICE

PERMIT

for trading in manufactured tobacco

No/.....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

Incoming No. TO

.....

Date THE HEAD OF CUSTOMS OFFICE

yr.

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. (amended, SG No. 60/2018, effective 20.07.2018) declaration concerning the circumstances under Article 90a, paragraph 2, item 4, letter "a" of the Act;
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. (repealed, SG No. 60/2018, effective 20.07.2018);
6. (supplemented, SG No. 25/2019) a document of title or contract for lease of the premises of the commercial warehouse or unit or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered ex officio by reference to the interregional exchange medium;
7. (supplemented, SG No. 25/2019) copy of the authorization for commissioning of the retail unit into operation or other document, certifying its purpose, issued by the respective competent body or an indication for individualized data of the relevant document (s) on the basis of which information can be gathered;
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. (supplemented, SG No. 25/2019) copy of the permit issued for sale of manufactured tobacco, if any or an indication for individualized data of the relevant document(s) on the basis of which information can be gathered;
12. other documents relevant to the permit.

I provide the following information regarding the indication of the individualized data of the relevant documents, on the basis of which the information under items 6, 7 and 11 can be gathered ex officio, in the

case of non-submission of copies of the same:

Date:

Name, signature and stamp:

Note: Reflect only data and documents, which are relevant to the change.

Appendix No. 20

Appendix No. 21

TH
 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 | | |
|---|-----------------|---------|-----------------|----------|---------------------------------|-------------------------------------|------------------|-------------------------------------|---|-----------------|----------|
| Nº | Commercial name | CN code | Unit of measure | Quantity | Unit price with excise included | Alcoholic contents 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 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 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



| | |
|--------|--|
| 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. 22a

| |
|--------|
| Period |
|--------|

Section A: Details regarding the holder of license for organizing an exchange market of electricity, issued under the procedure and terms of the Energy Act.

| | |
|----------------------------------|--|
| Name | |
| Seat and correspondence address: | |
| UIC | |

Section B: Details regarding the person under Article 57a

| | |
|----------------------------------|--|
| Name | |
| Seat and correspondence address: | |
| UIC | |
| Code No. of ESO | |

Section C: Details of the industrial consumers, which entered into energy supply contract with the person, indicated in section B

| No. | Consumer's name | Seat and registered address | UIC | Code No. with the ESO | Energy quantity contracted for the period, MWh | Energy surplus volume, MWh |
|-----|-----------------|-----------------------------|-----|-----------------------|--|----------------------------|
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |

I, the undersigned,
 hereby declare that I represent the person, indicated in section A and the information stated herein is true and correct. I am aware of the liability borne under Art. 313 of the Penal Code for submission of false data.
 Date: Position: Signature and stamp:

Appendix No. 23

PROTOCOL No / FOR ASCERTAINING OF PERMISSIBLE WASTAGE
 DURING STORAGE AND TRANSPORTATION (STOCK-TAKING) IN

THE MONTH OF
20..... . BY AUHTORISED
WAREHOUSEKEEPER

| No | Date: | Trade mark | Commercial name | EP Code | CN code | Additional code | Unit of measurement/litres at 15°C; litres at 20°C or kg/ | Quantity in stock at the end of the preceding period | Type of the storage vessel (name) | Location of storage vessel (n |
|----|-------|------------|-----------------|---------|---------|-----------------|---|--|-----------------------------------|-------------------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | |
| | | | | | | | | | | |
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|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | |
| | | | | | | | | | | |

Prepared by:
(name, surname, signature)

Note:

1. This document shall be completed only in regard to the wastage indicated in the PSS register for the respective period.
2. The final balance from the preceding period shall be entered as value of field 9;
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.

Appendix No. 24

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

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: _____

Appendix No. 26

Appendix No. 27

ДЕКЛАРАЦИЯ
ОТ ЛИЦЕТО, УПРАВЛЯВАЩО ТРАНСПОРТНОТО СРЕДСТВО
DECLARATION
FROM A PERSON HANDLING THE VEHICLE

Долуподписаният
I, the undersigned,
(имена по документ за самоличност/names according to ID)

ЕГН/ЛНЧ/Citizen personal ID
Адрес/Address

Телефон за връзка/Phone for contact

В качеството ми на лице, управляващо транспортното средство, с което се осъществява превоз на акцизни стоки/отпадъци от тютюн

As a person controlling/driving the means of transport carrying excise goods/tobacco refuse

МПС марка/модел

Motor vehicle brand/model

Идентификационен номер на МПС/влекача (VIN)

Vehicle identification number (VIN)

Рег. № на влекача

License plate number (tractor)

Рег. № на ремаркетото

License plate number (trailer)

Друго транспортно средство, различно от МПС. Вид и идентификационни данни:

Another means of transport other than a motor vehicle. Type of vehicle and identification data:

.....

.....

.....

Във връзка с извършваната от митническите органи проверка на превоза на акцизни стоки/отпадъци от тютюн декларирам следната информация:

With regard to a check performed by the customs authorities on excise goods/tobacco refuse transportation, I declare the following:

ДАННИ ЗА ДОСТАВЧИКА/ИЗПРАЩАЧА

INFORMATION ABOUT THE SUPPLIER/ CONSIGNOR

Име/наименование

Name

ЕГН/ЛНЧ/ЕИК/Идентификационен номер по ДДС

Citizen/Trader personal ID/VAT Identification number

Издаден електронен административен документ (е-АД), акцизен (АДД) или електронен акцизен данъчен документ (е-АДД), опростен придружителен документ (ОПД), фактура или друг документ, придружаващ стоките:

Electronic administrative document (e-AD), excise (ETD) or electronic excise tax document (e-ETD), simplified accompanying document (SAD), invoice or another document issued, accompanying the goods:

Вид на документа

Document type

№ на документа

Document No

Дата на документа (ДД.ММ.ГГГГ)

Date of document (DD.MM.YYYY)

ДАННИ ЗА ПОЛУЧАТЕЛЯ/КУПУВАЧА НА СТОКАТА

INFORMATION ABOUT CONSIGNEE/BUYER OF THE GOODS

Име/наименование

Name

ЕГН/ЛНЧ/ЕИК/ Идентификационен номер по ДДС

Citizen/Trader personal ID/VAT Identification number

ДАННИ ЗА ПРЕВОЗВАЧА

INFORMATION ABOUT THE CARRIER

Име/наименование

Name

ЕГН/ЛНЧ/ЕИК/ Идентификационен номер по ДДС

Citizen/Trader personal ID/VAT Identification number

Адрес за кореспонденция

Mailing address

.....

Транспортен документ/Transportation document

Вид на документа

Document type

№ на документа

Document No

Дата на документа (ДД.ММ.ГГГГ)

Date of document (DD.MM.YYYY)

ДАННИ ЗА ПРЕВОЗВАНИТЕ СТОКИ

INFORMATION ABOUT THE GOODS TRANSPORTED

Вид на стоката

Type of goods

Количество

Quantity (volume)

Мерна единица:

Measure unit

Присъствах/не присъствах при товаренето на стоките (вярното се подчертава)

I was present/was not present during the loading of the goods (the correct one to be highlighted)

Подробно описание на мястото на товарене/ Detailed description of the place of loading

Дата на товарене (ДД.ММ.ГГГГ)

Date of loading (DD.MM.YYYY)

Час на товарене (ЧЧ:СС)

Time of loading (HH:SS)

Подробно описание на мястото на получаване/ разтоварване

Detailed description of the place of delivery/unloading

Дата на получаване/разтоварване (ДД.ММ.ГГГГ)

Date of delivery/unloading (DD.MM.YYYY)

Час на получаване/разтоварване (ЧЧ:СС)

Time of delivery/unloading (HH:SS)

Запознат съм с правомощията на митническите органи и моите задължения съгласно чл. 102а и 102б от Закона за акцизите и данъчните складове.

I am acquainted with the powers of the customs authorities and my obligations under art. 102a and art. 102b of the Excise Duties and Tax Warehouses Act.

Чл. 102а. (1) Техническите устройства по чл. 102, ал. 3, т. 1 се използват за:

1. проследяване, позициониране и спиране на транспортни средства;
2. наблюдение и/или заснемане на транспортни средства и места, на които се извършват дейности или се държат акцизни стоки;
3. получаване на данни и/или определяне на показатели, имащи значение за акцизното облагане;
4. предотвратяването на нарушения.

(2) Контролът върху движението на акцизни стоки на територията на страната чрез използване на технически устройства се осъществява независимо от мястото на товарене или разтоварване на стоките. При обоснован риск от отклоняване от облагане с акциз или нарушаване на закона митническите органи могат да определят подходящ маршрут за движение на транспортните средства на територията на страната. Маршрутът се определя по начин, който да не създава предпоставки за неоправдани транспортни разходи или за забавяне на превоза.

(3) При инсталиране, използване и демонтиране на техническите устройства митническите органи могат да изискват деклариране на конкретни факти и обстоятелства за акцизните стоки, както и за дейностите, свързани с тях.

(4) При инсталиране, използване и демонтиране на техническите устройства подлежащите на контрол лица, както и техните работници и служители са длъжни да оказват необходимото съдействие (включително с осигуряване на достъп до електрозахранване) и да ги пазят от повреждане или унищожаване. Митническите органи могат да отправят писмени предписания, които са задължителни за лицата.

(5) Лицата, които със свои действия или бездействия са причинили или допуснали причиняването на щети или унищожаване на устройствата по ал. 1, възстановяват направените от Агенция "Митници" разходи в едномесечен срок от получаването на поканата.

(6) Разпоредбите на ал. 1 – 5 се прилагат и за контрола върху отпадъците от тютюн.

Чл. 102б. (1) Подлежащите на контрол лица, които са уведомени от митническите органи, че ще бъдат инсталирани и използвани техническите устройства по чл. 102а, ал. 1, т. 1 и/или че ще бъдат поставени технически средства за контрол с цел ограничаване на достъпа до товара, са длъжни да задържат транспортното средство до предприемане на съответните действия, но за не повече от три часа от уведомяването.

(2) При инсталиране и използване на технически устройства за контрол на движението на акцизни стоки и/или на технически средства за контрол на достъпа до товара лицето, управляващо транспортното

средство, е длъжно:

1. да представи на митническите органи документ за самоличност и всички документи, свързани с товара, с които разполага;
2. да декларира пред митническите органи данни за вида и количеството на акцизните стоки, за изпращача и получателя, за мястото и датата на получаване на стоките, както и да заяви очаквания час на получаване/разтоварване, в случай че липсват документи или документите не съдържат тези данни;
3. да уведоми лицето, посочено като получател и/или изпращач на стоките, за инсталираните технически устройства и/или поставените технически средства за контрол и за задължението на получателя да присъства на мястото на получаване/разтоварване на стоките на територията на страната;
4. да запази целостта и да не допуска повреждането, манипулирането или въздействието по друг неправомерен начин върху техническите устройства и техническите средства за контрол, поставени от митническите органи;
5. да не се отклонява от маршрута, определен по реда на чл. 102а, ал. 2, освен в случаите на непреодолима сила, за които е уведомил митническите органи предварително на телефон за връзка, посочен от тях;
6. да достави превозваните акцизни стоки на мястото на получаването/разтоварването им в страната или на мястото, през което транспортното средство трябва да напусне територията на страната, като присъства при демонтиране на техническите устройства и/или отстраняване на техническите средства за контрол.

Article 102a. (1) The technical devices under Article 102, Paragraph 3, item 1 shall be used for:

1. tracking, establishing the position and intercepting of transport vehicles;
2. monitoring and/or photographing of transport vehicles and of locations, at which activities are being carried out or excise goods are kept;
3. receipt of data and/or the definition of indicators of relevance to the charging of excise duty;
4. prevention of violations.

(2) Monitoring of the movement of excise goods within the territory of this country through the use of technical devices shall be applied irrespective of the place of loading or unloading of the goods. In case a serious risk exists of avoidance of excise duties or of violation of the law the customs authorities may prescribe a suitable route for the movement of the transport vehicles within the territory of the country. This route shall be determined in such a way as not to create conditions for unjustified transportation costs or for delays in the transportation.

(3) When installing, using and dismantling of the technical devices the customs authorities may require declaration of specific facts and circumstances in regard to excise goods, as well as to the activities associated with them.

(4) When installing, using and dismantling of technical devices the persons subject to control and their employees shall be required to provide the necessary assistance (including by providing access to power supply) and to protect them from damage or destruction. The customs authorities may issue written instructions, which shall be mandatory for the persons.

(5) Persons that by their own acts or omissions have caused or allowed the causing of damage to or destruction of the devices under Paragraph 1 shall reimburse the costs of the Customs Agency within one month of receipt of the invitation to do so.

(6) The provisions of Paragraphs 1 - 5 shall also apply to control over tobacco waste.

Art. 102b. (1) The persons subject to control, which have been notified by the customs bodies that the technical devices under Article 102a, Paragraph 1, item 1 will be installed and used and/or that technical control means will be installed for the purpose of restricting access to the

cargo, are obliged to hold back the transportation means for taking the necessary action, but for not more than 3 hours following the notification.

(2) In case of installation and use of technical devices for control of the movement of excisable goods and/or of technical devices for control of access to the cargo, the person, operating the transportation vehicle, shall be obliged to:

1. produce to the customs authorities an identity document and any documents concerning the cargo, which are in its possession.
2. declare before the customs authorities details of the type and quantity of the excisable goods, the consignor and the consignee, the place and date of receipt of the goods as well as to state the expected time of receipt/ unloading, where no documents are available or the documents available do not contain such details;
3. notify the person, indicated as consignee and/or consignor of the goods, of the technical devices installed and/or of the technical control means placed and of the consignee's obligation to be present at the location where the goods are to be received/unloaded in the territory of this country;
4. to protect the integrity of and prevent any damage to, manipulation of or other kind of tampering with the technical devices and the technical control means, installed by the customs authorities;
5. refrain from deviating from the route, determined under the procedure of Article 102a, Paragraph 2, except in instances of force majeure, of which he must notify in advance the customs authorities at a contact telephone, indicated by them.
6. deliver the excisable goods transported to the location of receipt/unloading in this country or to the point, from which the transport vehicle will leave the territory of this country and be present during the dismantling of the technical devices and/or removal of the technical control means.

Запознат съм, че в случай на деклариращи неверни данни нося наказателна отговорност по реда на чл. 313 от Наказателния кодекс.

I am aware that in the case of declared untrue data I have a criminal liability under Art. 313 of the Bulgarian Penal Code.

Appendix No. 28

EUROPEAN UNION FALLBACK ACCOMPANYING DOCUMENT FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

| GOODS SUBJECT TO EXCISE DUTY | | Submission of e-AD | | 1 page: |
|---------------------------------|------------------------------------|---|--|-------------------|
| e-AD for MOVEMENT OF | 1.a Code for the type of place of | 1.b Duration of | 1.d ARC/Number of the fallback procedure | |
| | 1.c Organisation of | 1.e Date and time of validation of e-AD | 1.f Sequence number | |
| | 1g. Date and time of validation of | | 1.h National reference | |
| | 1g. Date and time of validation of | | 1.h National reference | |
| TRADER Consignor | 2.a Excise duty number of | | 2.c Street name | 2.d Street number |
| | 2.b Trader name | | 2.e Postal Code | 2.f City |
| | | | | |

| | | | | | |
|--|--|------------------------------|----------------------|--------------------------|-------------------|
| | 2.g NAD_LNG | | | | |
| TRADER Place of dispatch | 3.a Tax warehouse reference number | | 3.c Street name | 3.d Street number | |
| | 3.b Trader name | | 3.e Postal Code | 3.f City | |
| | 3.g NAD_LNG | | | | |
| OFFICE of dispatch — import | | 4. Office Reference Number | | | |
| TRADER Consignee | 5.a Trader Identification data | | 5.h EORI number | 5.c Street name | 5.d Street number |
| | 5.b Trader name | | 5.e Postal Code | 5.f City | |
| | 5.g NAD_LNG | | | | |
| TRADER COMPLEMENT Consignee | 6.a Country code | | | | |
| | 6.b Serial number of the certificate for | | | | |
| TRADER Place of Delivery | 7.a Trader identification | | 7.c Street name | 7.d Street number | |
| | 7.b Trader name | | 7.e Postal Code | 7.f City | |
| | 7.g NAD_LNG | | | | |
| OFFICE Place of Delivery – Customs | | 8.a Reference number of | | | |
| e-AD | 9.a Local reference number | | 9.b Invoice number | 9.c Invoice date | |
| | 9.d Type code | | 9.e Date of dispatch | 9.g ARC for the previous | |
| IMPORT SAD | | 9.1.a Import SAD number | | | |
| OFFICE Competent Authority at Dispatch | | 10.a Office reference number | | | |
| MOVEMENT GUARANTEE | | 11.a Guarantor Type Code | | | |

EUROPEAN UNION FALBACK ACCOMPANYING DOCUMENT FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

GOODS SUBJECT TO EXCISE DUTY

Submission of e-AD
ARC/Fallback number

1 page:

| | | | | | | |
|-----------|-----------------------------------|---------------|-------------------|-----------------|-------------------------|-------------------|
| e-AD Body | 17.a Body Record Unique Reference | | | | | |
| | 17.b Excise Product Code | | | | | |
| | 17.c CN code | 17.d Quantity | 17.e Gross weight | 17.f Net weight | 17.g Alcoholic strength | 17.h Degree Plato |
| | 17.i Fiscal mark | | | | | |
| | 17.j Fiscal mark_LNG | | | | | |
| | 17.k Fiscal Mark Used flag | | | | | |
| | 17.l Designation of Origin | | | | | |
| | 17.m Designation of Origin_LNG | | | | | |

| | | | | |
|---------------------|---------------------------------|-------------------------------|------------------------------------|--|
| | 17.n Size of Producer | | 17.o Density | |
| | 17.p Commercial description | | | |
| | 17.q Commercial description_LNG | | | |
| | 17.r Brand name of products | | | |
| | 17.s Brand name of products_LNG | | | |
| PACKAGE | 17.1.a Kind of Packages Code | | | |
| | 17.1.b Number of Packages | | 17.1.c Identity of Commercial Seal | |
| | 17.1.d Seal information | | | |
| | 17.1e Seal information_LNG | | | |
| WINE PRODUCT | 17.2.a Category of Wine Product | 17.2.b Wine-Growing Zone Code | 17.2.c Third country of origin | |
| | 17.2.d Other information | | | |
| | 17.2.e Other information_LNG | | | |
| WINE OPERATION Code | | 17.2.1.a Wine operation code | | |

EUROPEAN UNION FALBACK ACCOMPANYING DOCUMENT FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

GOODS SUBJECT TO EXCISE DUTY

Submission of e-AD
ARC/Fallback number

1 page:

| | | |
|--|--|-------------------|
| DOCUMENT Certificate | 18.a Short Description of Document | |
| | 18.b Short Description of Document_LNG | |
| | 18.c Reference of Document | |
| | 18. d Reference of Document_LNG | |
| 19. 1—18 boxes correctly completed | | |
| Enterprise of the signatory and telephone number | | Name of signatory |
| Place and date | | (Stamp) |

GOODS SUBJECT TO EXCISE DUTY

Submission of e-AD
ARC/Fallback number

1 page:

| | | | | | | |
|----------------------------|-----------------------------------|------------------------------|------------------------------------|-----------------|--------------------------------|-------------------|
| e-AD Body | 17.a Body Record Unique Reference | | | | | |
| | 17.b Excise Product Code | | | | | |
| | 17.c CN code | 17.d Quantity | 17.e Gross weight | 17.f Net weight | 17.g Alcoholic strength | 17.h Degree Plato |
| | 17.i Fiscal mark | | | | | |
| | 17.j Fiscal mark_LNG | | | | | |
| | 17.k Fiscal Mark Used flag | | | | | |
| | 17.l Designation of Origin | | | | | |
| | 17.m Designation of Origin_LNG | | | | | |
| | 17.n Size of Producer | | | 17.o Density | | |
| | 17.p Commercial description | | | | | |
| | 17.q Commercial description_LNG | | | | | |
| | 17.r Brand name of products | | | | | |
| | 17.s Brand name of products_LNG | | | | | |
| | PACKAGE | 17.1.a Kind of Packages Code | | | | |
| 17.1.b Number of Packages | | | 17.1.c Identity of Commercial Seal | | | |
| 17.1.d Seal information | | | | | | |
| 17.1e Seal information_LNG | | | | | | |
| WINE PRODUCT | 17.2.a Category of Wine Product | | 17.2.b Wine-Growing Zone Code | | 17.2.c Third country of origin | |
| | 17.2.d Other information | | | | | |
| | 17.2.e Other information_LNG | | | | | |
| WINE OPERATION Code | | | 17.2.1.a Wine operation code | | | |

GOODS SUBJECT TO EXCISE DUTY

Submission of e-AD
ARC/Fallback number

1 page:

19. 1–18 boxes correctly completed

Enterprise of the signatory and telephone number

Name of signatory

Place and date

(Stamp)

Explanatory notes

SUBMISSION OF e-AD

- Box 1. Page number and total number of pages.
- Box 1.a: Indicate the place of destination, using one of the following values: 1 = Tax warehouse (article 17, paragraph 1, item (a), sub-item (i) of Directive 2008/118/EC), 2 = Registered consignee (article 17, paragraph 1, item (a), sub-item (ii) of Directive 2008/118/EC), 3 = Temporary registered consignee (article 17, paragraph 1, item (a), sub-item (ii) and Article 19, paragraph 3 of Directive 2008/118/EC), 4 = Direct delivery (article 17, paragraph 2 of Directive 2008/118/EC), 5 = Exempted consignee (article 17, paragraph 1, item (a), sub-item (iv) of Directive 2008/118/EC), 6 = Export (article 17, paragraph 1, item (a), sub-item (iii) of Directive 2008/118/EC), 8 = Unknown destination (unknown consignee; article 22 of Directive 2008/118/EC).
- Box 1.b: Enter the usual journey time of the vehicle and the distance; It is expressed in hours (H) or days (D), followed by a two-digit number (examples: H12 or D04). The value of “H” shall be less than or equal to 24. The value of “D” shall be less or equal to 92.
- Box 1.c: Specify the person responsible for the organisation of the first transport, using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of the goods, 4 = Other.
- Box 1.d: See list of codes No 2 in annex II for ARC or enter the national number of the fallback procedure.
- Box 1.e: The specified time is local time.
- Box 1.f: At the initial validation the sequence number is set to 1, and then it is incremented by 1 in each e-AD generated by the competent authorities of the Member State of dispatch upon each change of destination.
- Box 1.g: The specified time is local time.
- Box 1.h: Enter the national reference number.
- Box 2.a: Enter the valid SEED registration number of the authorised warehousekeeper or the registered consignor.
- Box 2.b: Enter the full name of the authorised warehousekeeper or the registered consignor.
- Box 2.c: Enter the name of the street of the authorised warehousekeeper or the registered consignor.
- Box 2.d: Enter the street number of the authorised warehousekeeper or the registered consignor. Completion of this field is not mandatory.
- Box 2.e: Enter the postal code of the authorised warehousekeeper or the registered consignor.
- Box 2.f: Enter the city of the authorised warehousekeeper or the registered consignor.
- Box 2.g: Enter the code for the language from appendix II, the list of codes 1 to indicate which

language is used in this set of data.

- Box 3.a Enter the valid SEED registration number of the tax warehouse of dispatch.
- Box 3.b Enter the full name of the tax warehouse of dispatch. Completion of this field is not mandatory.
- Box 3.c Enter the name of the street the tax warehouse of dispatch. Completion of this field is not mandatory.
- Box 3.d Enter the street number of the tax warehouse of dispatch. Completion of this field is not mandatory.
- Box 3.e Enter the postal code of the tax warehouse of dispatch. Completion of this field is not mandatory.
- Box 3.f Enter the city of the tax warehouse of dispatch. Completion of this field is not mandatory.
- Box 3.g Enter the code for the language from appendix II, the list of codes 1 to indicate which language is used in this set of data.
- Box 4.a Enter the code of the customs office responsible for the release for free circulation. See list of codes No 5 in annex II. Enter customs office code from the list of customs offices.
- Box 5.a The code of the type of destination: 1, 2, 3 and 4: enter a valid SEED registration number of the authorised warehousekeeper or the registered consignee, 6: enter the identification number for VAT purposes of the person representing the consignor before the export office. Does not apply to code for the type of destination 5.
- Box 5.b Enter the full name of the subject from box 5.a.
- Box 5.c Enter the name of the street of the subject from box 5.a.
- Box 5.d Enter the street number of the subject from box 5. Completion of this field is not mandatory.
- Box 5.e Enter the postal code of the subject from box 5.a.
- Box 5.f Enter the city of the subject from box 5.a.
- Box 5.g Enter the code for the language from appendix II, the list of codes 1 to indicate which language is used in this set of data.
- Box 5.h Enter the EORI number of the person responsible for the submission of the export declaration in accordance with article 21, paragraph 5 of Directive 2008/118/EC. Completion of this field is not mandatory.
- Box 6.a Enter the Member State of destination, using the code of the Member State from a list of codes No 3 in appendix II. Mandatory for the code of the type of destination 5.
- Box 6.b Required if in the certificate of excise duty exemption set out in Commission Regulation (EC) No 31/96⁽¹⁾, a serial number is indicated.
- Box 7.a The code of the type of destination: 1: enter the valid SEED registration number of the tax warehouse of destination; 2, 3 and 5: enter the identification number for VAT purposes or other identification code.
- Box 7.b Enter the full name of the subject from box 7.a.
- Box 7.c Enter the name of the street on the subject from box 7.a.
- Box 7.d Enter the street number of the subject from box 7.a. Completion of this field is not mandatory.
- Box 7.e Enter the postal code of the subject from box 7.a.
- Box 7.f Enter the city of the subject from box 7.a.
- Box 7.g Enter the code for the language from appendix II, the list of codes 1 to indicate which language is used in this set of data.
- Box 8.a Enter the code of the office of export, in which the export declaration will be filed. See list of codes No 5 in annex II. Enter the code of the office from the list of customs

- offices completing the export formalities.
- Box 9.a A unique sequence number assigned to the e-AD by the consignor used to identify the consignment in the reporting of the consignor.
- Box 9.b Enter the number of the invoice relating to the goods. If the invoice has not yet been compiled, the number of the delivery note or any other transport document shall be provided.
- Box 9.c The document date from section 9b. Completion of this field is not mandatory.
- Box 9.d The possible values for the origins of the movement are: 1 = Origin – a tax warehouse (in the cases referred to in Article 17, paragraph 1, sub-paragraph (a) of Directive 2008/118/EC), 2 = Origin – imports (in the case referred to in Article 17, paragraph 1 sub-paragraph (b) of Directive 2008/118/EC).
- Box 9.e The date on which the movement begins in accordance with article 20, paragraph 1 of Directive 2008/118/EC. This date may not be later than 7 days after the date of submission of the draft e-AD. Date of dispatch may be a past date in the case of article 26 of Directive 2008/118/EC.
- Box 9.f The time in which the movement starts, in accordance with article 20, paragraph 1 of Directive 2008/118/EC. The specified time is local time. Completion of this field is not mandatory.
- Box 9.g ARC to be provided shall be the ARC of the replaced e-AD.
- Box 9.1.a Enter the number or numbers of the single (s) administrative document(s) used for the release for free circulation of the goods concerned.
- Box 10.a Enter the code of the office of the competent authorities in the Member State of dispatch, responsible for excise control at the place of dispatch. See list of codes No 5 in annex II.
- Box 11.a Specify the person or persons responsible for providing the guarantee, using the code for the type of guarantor in appendix II, list of codes No 6.
- Box 12.a Enter the valid SEED registration number or identification number for VAT purposes of the transporter or the owner of the excise goods. Completion of this field is not mandatory.
- Box 12.b Enter the valid SEED registration number or identification number for VAT purposes of the transporter or the owner of the excise goods. Completion of this field is not mandatory.
- Box 12.c Enter the full name of the transporter or the owner of the excise goods.
- Box 12.d Enter the name of the street of the transporter or the owner of the excise goods.
- Box 12.e Enter the street number of the carrier or the owner of the excise goods. Completion of this field is not mandatory.
- Box 12.f Enter the postal code of the carrier or the owner of the excise goods.
- Box 12.g Enter the city of the carrier or the owner of the excise goods.
- Box 12.h Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 13.a Specify the mode of transport at the time of initiation of movement by using the codes in annex II, list of codes No 7.
- Box 13.b Provide a verbal description of the mode of transport, if the code for transport mode is “Other”.
- Box 13.c Enter the language code; see list of codes No 1 in annex II, to indicate which language is used in this set of data.
- Box 14.a Enter the number for VAT purposes of the person responsible for the organisation of transport. Completion of this field is not mandatory.
- Box 14.b Enter the full name of the person responsible for the organisation of transport.

- Box 14.c Enter the name of the street of the person responsible for the organisation of transport.
 Box 14.d Enter the street number of the person responsible for the organisation of transport.
 Completion of this field is not mandatory.
- Box 14.e Enter the postal code of the person responsible for the organisation of transport.
 Box 14.f Enter the city of the person responsible for the organisation of transport.
 Box 14.g Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 15.a Enter the number for VAT purposes of the person making the first carriage.
 Completion of this field is not mandatory.
- Box 15.b Enter the full name of the person making the first carriage.
 Box 15.c Enter the name of the street of the person making the first carriage.
 Box 15.d Enter the street number of the person making the first carriage.
 Box 15.e Enter the postal code of the person making the first carriage.
 Box 15.f Enter the city of the person making the first carriage.
 Box 15.g Enter the language code; see list of codes No 1 in annex II, to indicate which language is used in this set of data.
- Box 16.a Enter the code or codes of the transport unit, which correspond to the transport mode referred to in box 13a. See list of codes No 8 in annex II.
 Box 16.b Enter the registration number of the transport unit or units when the transport unit is different from 5.
 Box 16.c Enter the identity of commercial seals, if such seals are used for sealing of the transport unit.
 Box 16.d Provide any additional information on the commercial seals (e.g. the type of seals used). Completion of this field is not mandatory.
 Box 16.e Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
 Box 16.f Provide any additional information on transport, e.g. the identity of each subsequent carrier, information on subsequent transport units. Completion of this field is not mandatory.
 Box 16.g Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 17.a Enter a unique sequence number starting at 1.
 Box 17.b Enter the applicable code of the excise product by using the codes in annex II, list of codes No 11.
 Box 17.c Enter the CN code, applicable as of the date of dispatch. The value of this data element must be higher than zero.
 Box 17.d Enter the amount (expressed in the unit of measure corresponding to the product code – see annex II, lists of codes No 11 and 12). When moving to a registered consignee under Article 19, paragraph 3 of Directive 2008/118/EC the amount may not exceed the amount that he is entitled to receive. When moving to exempt from excise duty organisation as provided for in Article 12 of Directive 2008/118/EC the amount may not exceed the quantity entered in the certificate of excise duty exemption. The value of this data element must be higher than zero.
 Box 17.e Enter the gross weight of the consignment (the excise goods with the packaging).
 Completion of this field is not mandatory.
 Box 17.f Specify the weight of the excise goods without packaging (for alcohol and alcoholic beverages, for energy products and for all tobacco products except for cigarettes). The value of this data element must be higher than zero.
 Box 17.g Enter the alcoholic strength (strength by volume at 20 °C), if applicable, in accordance

- with annex II, the list of codes No 11. The value of this data element must be higher than zero.
- Box 17.h For beer, specify degree Plato, if the Member State of dispatch and/or the Member State of destination apply an excise duty to beer on this basis. See list of codes No 11 in annex II. The value of this data element must be higher than zero.
- Box 17.i Provide any additional information concerning fiscal markings required by the Member State of destination. Completion of this field is not mandatory.
- Box 17.j Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 17.k Enter “1” if the goods have or contain fiscal markings, or “0” if the goods do not have or do not contain fiscal markings.
- Box 17.l This box may be used to certify the following:
1. In certain wines – in terms of the protected designation of origin (PDO) or protected geographical indication (PGI) and the year of production or wine grape variety (or varieties) vine, in accordance with articles 24 and 31 of Regulation (EC) No 436/2009 ⁽²⁾. The certificate is in the form of the following wording: “This is to certify that this product was manufactured in accordance with the provisions of Regulation (EU) No 1308/2013 of the European Parliament and of the Council ⁽³⁾ and the delegated acts and implementing acts thereto.” If the product is PDO or PGI product, the protected designation or indication and registration number is entered after the text in accordance with article 18 of Commission Regulation (EC) No 607/2009 ⁽⁴⁾.
 2. In some categories of spirits in which the marketing is related to the category or categories, the geographical indication (GI) or the age of the product in accordance with the applicable legislation of the Union on spirits (in particular Article 4, Article 12, paragraph 3, and Article 15 and annex II to Regulation (EC) No 110/2008 of the European Parliament and of the Council ⁽⁵⁾), the certificate shall be in the form of the following wording: “This is to certify that the product or products are marketed and labelled in accordance with the requirements of Article 4, Article 12, paragraph 3, and Article 15 and in annex II to Regulation (EC) No 110/2008, as well as the delegated acts and implementing acts thereto.
 3. For beer which is brewed in an independent small brewery, as defined in Council Directive 92/83/EEC ⁽⁶⁾ and for which a reduced rate of excise duty is expected to be requested in the Member State of destination, the certificate must be in the form of the following text: “This is to certify that the product described has been produced by an independent small brewery.”
 4. For ethyl alcohol produced by a small distillery, as defined in Directive 92/83/EEC and for which a request for reduced rate of excise duty is expected to be filed in the Member State of destination, the certificate must be in the form of the following wording: “This is to certify that the product described has been produced by a small distillery.”
- Box 17.m Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 17.n For beer or spirits for which a certificate is delivered in box 17l (designation of origin), enter the annual production for the previous year in hectolitres of beer or in hectolitres of pure alcohol, respectively. The value of this data element must be higher than zero. Completion of this field is not mandatory.
- Box 17.o Specify the density at 15 °C, if applicable, in accordance with annex II, list of codes No 11. The value of this data element must be higher than zero.

- Box 17.p Provide the trade description of the goods for the purpose of identifying the products transported. For the bulk transport of the wines referred to in part II, items 1 to 9, items 15 and 16 of Annex XII to Council Regulation (EC) No 1308/2013, the product description shall contain the optional particulars set out in Article 120 of that Regulation, provided that they are shown on the labelling or that it is planned to show them on the labelling. Completion of this field is not mandatory.
- Box 17.q Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 17.r Enter the trade mark of the goods, if applicable. Completion of this field is not mandatory.
- Box 17.s Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 17.1.a Specify the type of packages by using one of the codes contained in annex II, list of codes No 9.
- Box 17.1.b Enter the number of packages if they are countable, in accordance with annex II, list of codes No 9.
- Box 17.1.c Enter the identity of commercial seals, if such seals are used for sealing of the packages.
- Box 17.1.d Provide any additional information on the commercial seals (e.g. the type of seals used). Completion of this field is not mandatory.
- Box 17.1.e Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 17.2.a For wine-sector products, included in part XII of annex I to Regulation (EC) No 1308/2013, enter one of the following values: 1 = wine without PDO/PGI, 2 = Variety wine without PDO/PGI, 3 = Wine with PDO or PGI, 4 = Imported wine, 5 = Other.
- Box 17.2.b Indicate the wine-growing zone in which the product transported originates in accordance with appendix 1 to annex VII to Regulation (EC) No 1308/2013.
- Box 17.2.c Enter the “country code” from those listed in annex II, list of codes No 4, but not included in annex II, list of codes No 3, except for the country code “GR”.
- Box 17.2.d Any other information about the wine product. Completion of this field is not mandatory.
- Box 17.2.e Specify the language code from annex II, list of codes No 1 to indicate the language used in this set of data.
- Box 17.2.1.a Enter one or more wine operation codes in accordance with the list in part B, item 1.4, sub-paragraph (b) of annex VI to Commission Regulation (EC) No 436/2009.
- Box 18.a Provide a description of each certificate relating to the goods carried, for example certificates relating to the designation of origin, entered in box 17l.
- Box 18.b Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 18.c Enter the reference data of each certificate that is associated with the goods carried.
- Box 18.d Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 19 Boxes 1 – 18 correctly completed.

¹ Commission Regulation (EC) No. 31/96 of 10 January 1996 on the excise duty exemption certificate (OJ L 8, 11.1.1996, p. 11).

² Commission Regulation (EC) No. 436/2009 of 26 May 2009 for the application of Council Regulation (EC) No. 479/2008 as regards the vineyard register, compulsory declarations and the gathering of information to

monitor the wine market, the documents accompanying consignments of wine products and the wine sector registers to be kept (OJ L 128, 27.5.2009, p. 15).

³ Regulation (EU) No. 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No. 922/72, (EEC) No. 234/79, (EC) No. 1037/2001 and (EC) No. 1234/2007 (OJ L 347, 20.12.2013, p. 67).

⁴ Commission Regulation (EC) No. 607/2009 of 14 July 2009 laying down certain detailed rules for the implementation of Council Regulation (EC) No. 479/2008 as regards protected designations of origin and geographical indications, traditional terms, labelling and presentation of certain wine sector products (OJ NO. L 193, 24.7.2009, p. 60).

⁵ Commission Regulation (EC) No. 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks (OJ L 39, 13.2.2008, p. 16).

⁶ Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 21).

Appendix No. 29

EUROPEAN UNION FALBACK ACCOMPANYING DOCUMENT FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

| GOODS SUBJECT TO EXCISE DUTY | | Cancellation | Page 1: |
|-----------------------------------|--|--------------|-------------------|
| ATTRIBUTE | 1.a Date and time of validation cancellation | | |
| e-AD FOR MOVEMENT OF EXCISE GOODS | 2.b National reference number | | |
| | 3.a Reason for cancellation | | |
| CANCELLATION | 3.b Complementary information | | |
| | 3.c Complementary information_LNG | | |
| 4. Boxes 1—3 correctly filled in | | | |
| | | | Name of signatory |
| Place and date | | | Signature: |

Explanatory notes

CANCELLATION

- Box 1 Page number and total number of pages.
- Box 1.a: The specified time is local time.
- Box 2.a: Enter the ARC or specify the national number of the e-AD fallback procedure for which cancellation is requested.
- Box 2.b: Enter the national reference number.
- Box 3.a: Specify the reason for the cancellation of the e-AD by using the codes in appendix II, list of codes No 10.
- Box 3.b: Enter any additional information about the cancellation of the e-AD.
- Box 3.c: Enter the code for the language from annex II, list of codes No 1 to indicate which language is

used in this set of data.

Box 4: 1 - 3 boxes are correctly completed.

Appendix No. 30

| EUROPEAN | | ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY | | | |
|---|--|---|-----------------|--|--|
| GOODS SUBJECT TO EXCISE DUTY | | Change of the place of destination | | Page 1: | |
| ATTRIBUTE | 1. Date and time of validation of the change of the place of destination | | | | |
| e-AD Update | 2.a Sequence number | 2.c Journey time | | 2.b ARC/Number of the fallback procedure | |
| | 2.d Changed transport arrangement | | | 2.j National reference | |
| | 2.e Invoice number | 2.f Invoice date | | | |
| | 2.g Transport mode code | | | | |
| | 2.h Complementary information | | | | |
| | 2.i Complementary information_LNG | | | | |
| CHANGED destination | 3. Destination type code | | | | |
| TRADER New consignee | 4.a Trader identification | 4.h EORI number | 4.c Street name | 4.d Street number | |
| | 4.b Trader name | | 4.e Postal Code | 4.f City | |
| | 4.g NAD_LNG | | | | |
| TRADER Place of Delivery | 5.a Trader identification | 5.c Street name | | 5.d Street number | |
| | 5.b Trader name | | 5.e Postal Code | 5.f City | |
| | 5.g NAD_LNG | | | | |
| OFFICE Place of Delivery – Customs | 6.a Office reference number | | | | |
| TRADER New Transport Arranger | 7.a Number for VAT purposes | 7.c Street name | | 7.d Street number | |
| | 7.b Trader name | | 7.e Postal Code | 7.f City | |
| | 7.g NAD_LNG | | | | |
| TRADER New Transporter | 8.a Number for VAT purposes | 8.c Street name | | 8.d Street number | |
| | 8.b Trader name | | 8.e Postal Code | 8.f City | |
| | 8.g NAD_LNG | | | | |

| EUROPEAN | | ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY | | | |
|------------------------------|--|---|--|---------|--|
| GOODS SUBJECT TO EXCISE DUTY | | Change of the place of destination | | Page 1: | |
| | | ARC/Number of the fallback procedure | | | |

| | | |
|--|-----------------------------------|---------------------------------|
| TRANSPORT DETAILS | 9.a Transport unit code | |
| | 9.b Identity of Transport Units | 9.c Identity of commercial seal |
| | 9.d Seal Information | |
| | 9.e Seal Information _LNG | |
| | 9.f Complementary information | |
| | 9.g Complementary information | |
| | 10. Boxes 1—9 correctly filled in | |
| Enterprise of the signatory and telephone number | | Name of signatory |
| Place and date | | (Stamp) |

EUROPEAN

ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

GOODS SUBJECT TO EXCISE DUTY

Change of the place of destination

Page 1:

ARC/Number of the fallback procedure

| | | |
|---------------------------------|---------------------------------|---------------------------------|
| TRANSPORT DETAILS | 9.a Transport unit code | |
| | 9.b Identity of Transport Units | 9.c Identity of commercial seal |
| | 9.d Seal Information | |
| | 9.e Seal Information _LNG | |
| | 9.f Complementary information | |
| | 9.g Complementary information | |
| | TRANSPORT DETAILS | 9.a Transport unit code |
| 9.b Identity of Transport Units | | 9.c Identity of commercial seal |
| 9.d Seal Information | | |
| 9.e Seal Information _LNG | | |
| 9.f Complementary information | | |
| 9.g Complementary information | | |
| | | 9.a Transport unit code |
| | 9.b Identity of Transport Units | 9.c Identity of commercial seal |
| | | |

| | |
|--|-------------------------------|
| TRANSPORT DETAILS | 9.d Seal Information |
| | 9.e Seal Information_LNG |
| | 9.f Complementary information |
| | 9.g Complementary information |
| 10. Boxes 1—9 correctly filled in | |
| Enterprise of the signatory and telephone number | Name of signatory |
| Place and date | (Stamp) |

Explanatory notes

CHANGE OF DESTINATION

- Box 1 Page number and total number of pages.
- Box 1.a: The specified time is local time.
- Box 2.a: The initial validation of the e-AD shall be marked as number 1 and then it is incremented by 1 upon each change of the place of destination.
- Box 2.b: Enter the ARC or specify the national number of the fallback procedure of the e-AD for which the place of destination refers.
- Box 2.c: Enter the usual journey time of the vehicle and the distance; It is expressed in hours (H) or days (D), followed by a two-digit number (examples: H12 or D04). The value of “H” shall be less than or equal to 24. The value of “D” shall be less or equal to 92.
- Box 2.d: Specify the person responsible for the organization of transport by using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of the goods, 4 = Other.
- Box 2.e: Enter the number of the invoice relating to the goods. If the invoice has not yet been compiled, the number of the delivery note or any other transport document shall be provided.
- Box 2.f: The document date from box 2e. Completion of this field is not mandatory.
- Box 2.g: Enter the mode of transport by using one of the codes contained in annex II, list of codes No 7.
- Box 2.h: Provide a verbal description of the mode of transport, if the code for transport mode is “Other”.
- Box 2.i: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 2.j: Enter the national reference number.
- Box 3.a: Specify the new destination during the movement by using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC; 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC); 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC); 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC); 6 = Export (point (iii) of Article 17(1) (a) of Directive 2008/118/EC).
- Box 4.a: The code of the type of destination: 1, 2, 3 and 4: enter a valid SEED registration number of the authorised warehouse keeper or the registered consignee, 6: enter the identification number for VAT purposes of the person representing the consignor before the export office.
- Box 4.b: Enter the full name of the subject from box 4.a.
- Box 4.c: Enter the name of the street of the subject from box 4.a.
- Box 4.d: Enter the street number of the subject from box 4.a. Completion of this field is not mandatory.
- Box 4.e: Enter the postal code of the subject from box 4.a.
- Box 4.f: Enter the city of the subject from box 4.a.
- Box 4.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 4.h: Enter the EORI number of the person responsible for the submission of the export declaration in accordance with article 21, paragraph 5 of Directive 2008/118/EC. Completion of this field is not mandatory.
- Box 5.a: The code of the type of destination: 1: enter valid SEED registration number of the tax warehouse of destination; 2

- Box 5.b: and 3: enter the identification number for VAT purposes or other identification code.
Enter the full name of the subject from box 5.a.
- Box 5.c: Enter the name of the street of the subject from box 5.a.
- Box 5.d: Enter the street number of the subject from box 5.a. Completion of this field is not mandatory.
- Box 5.e: Enter the postal code of the subject from box 5.a.
- Box 5.f: Enter the city of the subject from box 5.a.
- Box 5.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 6.a: Enter the code of the office of export in which the export declaration will be filed in accordance with Article 161 (5) of Regulation (EEC) No 2913/92. See list of codes No 5 in annex II. Enter the code of the office from the list of customs offices completing the export formalities.
- Box 7.a: Required for the identification of the person responsible for the organization of transport, if the value in box 2d is "3" or "4". Enter the number for VAT purposes. Completion of this field is not mandatory.
- Box 7.b: Enter the full name of the subject from box 7.a.
- Box 7.c: Enter the name of the street on the subject from box 7.a.
- Box 7.d: Enter the street number of the subject from box 7.a. Completion of this field is not mandatory.
- Box 7.e: Enter the postal code of the subject from box 7.a.
- Box 7.f: Enter the city of the subject from box 7.a.
- Box 7.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 8.a: Indicate the new person effecting the transport. Enter the number for VAT purposes. Completion of this field is not mandatory.
- Box 8.b: Enter the full name of the subject from box 8.a.
- Box 8.c: Enter the name of the street of the subject from box 8.a.
- Box 8.d: Enter the street number of the subject from box 8.a. Completion of this field is not mandatory.
- Box 8.e: Enter the postal code of the subject from box 8.a.
- Box 8.f: Enter the city of the subject from box 8.a.
- Box 8.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 9.a: Specify the code or codes of the transport unit, corresponding to the mode of transport referred to in box 2g (see annex II, list of codes No 8). Completion of this field is not mandatory.
- Box 9.b: Enter the registration number of the transport unit or units when the transport unit is different from 5.
- Box 9.c: Enter the identity of commercial seals, if such seals are used for sealing of the transport unit.
- Box 9.d: Provide any additional information on the commercial seals (e.g. the type of seals used). Completion of this field is not mandatory.
- Box 9.e: Enter the language code, see list of codes No 1 in annex II.
- Box 9.f: Provide any additional information on transport, e.g. the identity of each subsequent carrier, information on subsequent transport units.
- Box 9.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 10: Boxes 1 – 9 correctly filled out.

Appendix No. 31

| EUROPEAN UNION ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY | | | |
|--|---|-----------------------------|---------------------|
| GOODS SUBJECT TO EXCISE DUTY | | Splitting | Page: |
| e-AD splitting | 1.a ARC for the previous stage/Number of the fallback procedure | | |
| | 1.b National reference number | | |
| Member State of Splitting | 2.a Code of the Member State | | |
| Data on e-AD splitting | 3.a Local reference number | 3.b Journey time | |
| | 3.c Changed transport arrangement | | |
| CHANGED destination | | 3.1.a Destination type code | |
| TRADER New consignee | 3.2.a Trader identity | 3.2.c Street name | 3.2.d Street number |
| | 3.2.b Trader name | | |
| | 3.2.e Postal Code | | 3.2.f City |
| | | | |

| | | | |
|--|-------------------------------|-------------------------------|---------------------|
| | 3.2.g NAD_LNG | | |
| TRADER Place of Destination | 3.3.a Trader identity | | 3.3.c Street name |
| | 3.3.b Trader name | | 3.3.d Street number |
| | | | 3.3.e Postal Code |
| | | | 3.3.f City |
| | 3.3.g NAD_LNG | | |
| OFFICE Place of Destination – Customs | | 3.4.a Office reference number | |
| TRADER New Transport Arranger | 3.5.a Number for VAT purposes | | 3.5.c Street name |
| | 3.5.b Trader name | | 3.5.d Street number |
| | | | 3.5.e Postal Code |
| | | | 3.5.f City |
| | 3.5.g NAD_LNG | | |
| TRADER New Transporter | 3.6.a Number for VAT purposes | | 3.6. Street name |
| | 3.6.b Trader name | | 3.5.d Street number |
| | | | 3.6.e Postal Code |
| | | | 3.6.f City |
| | 3.6.g NAD_LNG | | |

EUROPEAN UNION
GOODS SUBJECT TO EXCISE DUTY

ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

Splitting

page: _____

ARC for the previous stage/Number of the fallback procedure

| | | | |
|---------------------------|-------------------------------------|--------------------|-----------------------------------|
| TRANSPORT DETAILS | 3.7.a Transport unit code | | |
| | 3.7.b Identity of Transport Units | | 3.7.c Identity of commercial seal |
| | 3.7.d Seal Information | | |
| | 3.7.e Seal Information_LNG | | |
| | 3.7.f Complementary information | | |
| | 3.7.g Complementary information_LNG | | |
| | 3.8.a Body Record Unique Reference | | |
| 3.8.b Excise product code | | | |
| 3.8.c CN code | 3.8.d Quantity | 3.8.e Gross weight | 3.8.f Net weight |
| 3.8.i Fiscal markings | | | |

| | | |
|------------------|---------------------------------------|-------------------------------------|
| e-AD Body | 3.8. j Fiscal markings_LNG | |
| | 3.8.k Fiscal Mark Used flag | 3.8.o Density |
| | 3.8.p Commercial description | |
| | 3.8.q Commercial description_LND | |
| | 3.8.r Brand name of products | |
| | 3.8.s Brand name of products | |
| PACKAGE | 3.8.1.a Kind of Packages Code | |
| | 3.8.1.b Number of packages | 3.8.1.c Identity of commercial seal |
| | 3.8.1.d Seal Information | |
| | 3.8.1. e information about seals _LNG | |
| | | |

EUROPEAN UNION

ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

GOODS SUBJECT TO EXCISE DUTY

Splitting

page:

ARC for the previous stage/Number of the fallback procedure

4. Boxes 1—3 correctly filled in

| | |
|--|-------------------|
| Enterprise of the signatory and telephone number | Name of signatory |
| Place and date | (Stamp) |

EUROPEAN UNION

ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

GOODS SUBJECT TO EXCISE DUTY

Continuation of splitting

page:

ARC for the previous stage/Number of the fallback procedure

| | | | | |
|--------------------------|-----------------------------------|----------------------------|-----------------------------------|-----------------------------------|
| TRANSPORT DETAILS | Data on e-AD splitting | 3.a Local reference number | 3.b Duration | 3.c Changed transport arrangement |
| | 3.7 a Transport unit code | | | |
| | 3.7.b Identity of Transport Units | | 3.7.c Identity of commercial seal | |
| | 3.7.d Seal Information | | | |
| | 3.7.e Seal Information_LNG | | | |

| | | | |
|---------------------------------------|-------------------------------------|-------------------------------------|--------------------|
| | 3.7.f Complementary information | | |
| | 3.7.g Complementary information_LNG | | |
| e-AD Body | 3.8.a Body Record Unique Reference | | |
| | 3.8.b Excise product code | | |
| | 3.8.c CN code | 3.8.d Quantity | 3.8.e Gross weight |
| | 3.8.f Net weight | | |
| | 3.8.i Fiscal markings | | |
| | 3.8. j Fiscal markings_LNG | | |
| | 3.8.k Fiscal Mark Used flag | | 3.8.o Density |
| | 3.8.p Commercial description | | |
| | 3.8.q Commercial description_LND | | |
| | 3.8.r Brand name of products | | |
| | 3.8.s Brand name of products | | |
| | PACKAGE | 3.8.1.a Kind of Packages Code | |
| 3.8.1.b Number of packages | | 3.8.1.c Identity of commercial seal | |
| 3.8.1.d Seal Information | | | |
| 3.8.1. e information about seals _LNG | | | |
| | | | |

EUROPEAN UNION
GOODS SUBJECT TO EXCISE DUTY

ACCOMPANYING DOCUMENT IN A FALLBACK PROCEDURE FOR MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

Continuation for Splitting

page:

ARC for the previous stage/Number of the fallback procedure

4. Boxes 1—3 correctly filled in

Enterprise of the signatory and telephone number

Name of signatory

Place and date

(Stamp)

SPLITTING

- Box 1 Page number and total number of pages.
- Box 1.a: Enter the ARC or provide the national number of the fallback e-AD procedure, which shall be divided. See list of codes No 2 in annex II.
- Box 1.b: Enter the national reference number.
- Box 2.a: Specify the Member State on whose territory the movement is split by using the code of the Member State in annex II, list of codes No 3.
- Box 3.a: A unique sequence number assigned to the e-AD by the consignor used to identify the consignment in the reporting of the consignor.
- Box 3.b: Enter the usual journey time of the vehicle and the distance; It is expressed in hours (H) or days (D), followed by a two-digit number (examples: H12 or D04). The value of ‘H’ shall be less than or equal to 24. The value of ‘D’ shall be less or equal to 92.
- Box 3.c: Specify the person responsible for the organisation of the first transport, using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of the goods, 4 = Other.
- Box 3.1.a: Indicate the place of destination, using one of the following values:

1 = Tax warehouse (article 17, paragraph 1, point (a) (i) of Directive 2008/118/EC), 2 = Registered consignee (article 17, paragraph 1, point (a)(ii) of Directive 2008/118/EC), 3 = Temporary registered consignee (article 17, paragraph 1, point (a), (ii) and article 19, paragraph 3 of Directive 2008/118/EC), 4 = Direct delivery (article 17, paragraph 2 of Directive 2008/118/EC), 6 = Export (article 17, paragraph 1, point (a)(iii) of Directive 2008/118/EC), 8 = Unknown destination (unknown consignee; article 22 of Directive 2008/118/EC).
- Box 3.2.a: The code of the type of destination: 1, 2, 3 and 4: enter a valid SEED registration number of the authorised warehousekeeper or the registered consignee, 6: enter the identification number for VAT purposes of the person representing the consignor before the export office. Does not apply to destination code 8.
- Box 3.2.b: Enter the full name of the subject from box 3.2.a.
- Box 3.2.c: Enter the name of the street of the subject from box 3.2.a.
- Box 3.2.d: Enter the street number of the subject from box 3.2.a. Completion of this field is not mandatory.
- Box 3.2.e: Enter the postal code of the subject from box 3.2.a.
- Box 3.2.f: Enter the city of the subject from box 3.2.a.

- Box 3.2.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.2.h: Enter the EORI number of the person responsible for the submission of the export declaration in accordance with article 21, paragraph 5 of Directive 2008/118/EC. Completion of this field is not mandatory.
- Box 3.3.a: The code of the type of destination: 1: enter the valid SEED registration number of the tax warehouse, 2 and 3: enter the identification number for VAT purposes or other identification code.
- Box 3.3.b: Enter the full name of the subject from box 3.3.a.
- Box 3.3.c: Enter the name of the street of the subject from box 3.3.a.
- Box 3.3.d: Enter the street number of the subject from box 3.3.a. Completion of this field is not mandatory.
- Box 3.3.e: Enter the postal code of the subject from box 3.3.a.
- Box 3.3.f: Enter the city of the subject from box 3.3.a.
- Box 3.3.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.4.a: Enter the code of the office of export in which the export declaration will be filed in accordance with Article 161 (5) of Regulation (EEC) No 2913/92. See list of codes No 5 in annex II.
Enter the code of the office from the list of customs offices completing the export formalities.
- Box 3.5.a: Enter the number for VAT purposes of the TRADER New Transport Arranger. Completion of this field is not mandatory.
- Box 3.5.b: Enter the full name of the subject from box 3.5.a.
- Box 3.5.c: Enter the name of the street of the subject from box 3.5.a.
- Box 3.5.d: Enter the street number of the subject from box 3.5.a. Completion of this field is not mandatory.
- Box 3.5.e: Enter the postal code of the subject from box 3.5.a.
- Box 3.5.f: Enter the city of the subject from box 3.5.a.
- Box 3.5.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.6.a: Enter the number for VAT purposes of the TRADER New Transporter. Completion of this field is not mandatory.
- box 3.6.b: Enter the full name of the subject from box 3.6.a.

- Box 3.6.c: Enter the name of the street of the subject from box 3.6.a.
- Box 3.6.d: Enter the street number of the subject from box 3.6.a. Completion of this field is not mandatory.
- Box 3.6.e: Enter the postal code of the subject from box 3.6.a.
- Box 3.6.f: Enter the city of the subject from box 3.6.a.
- Box 3.6.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.7.a: Enter the code or codes of the transport units. See list of codes No 8 in annex II.
- Box 3.7.b: Enter the registration number of the transport unit or units when the transport unit is different from 5.
- Box 3.7.c: Enter the identity of commercial seals, if such seals are used for sealing of the transport unit.
- Box 3.7.d: Provide any additional information on the commercial seals (e.g. the type of seals used). Completion of this field is not mandatory.
- Box 3.7.e: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.7.f: Provide any additional information on transport, e.g. the identity of each subsequent carrier, information on subsequent transport units. Completion of this field is not mandatory.
- Box 3.7.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.8.a: Enter the Body Record Unique Reference number for the product in the original split e-AD. The Body Record Unique Reference must be single (unique) for each “e-AD Split Details” record. The value of this data element must be higher than zero.
- Box 3.8.b: Enter the applicable code of the excise product by using the codes in annex II, list of codes No 11.
- Box 3.8.c: Enter the CN code, applicable on the date of the submission of data on the splitting. The value of this data element must be higher than zero.
- Box 3.8.d: Enter the amount (expressed in the unit of measure corresponding to the product code – see annex II, lists of codes No 11 and 12). When moving to a registered consignee under Article 19, paragraph 3 of Directive 2008/118/EC the amount may not exceed the amount that he is entitled to receive. When moving to exempt from excise duty organisation as provided for in Article 12 of Directive 2008/118/EC the amount may not exceed the quantity entered in the certificate of excise duty exemption. The value of this data element must be higher than zero.
- Box 3.8.e: Enter the gross weight of the consignment (the excise goods with the packaging). The value of this data element must be higher than zero.

- Box 3.8.f: Enter the weight of the excise goods without packaging. The value of this data element must be higher than zero.
- Box 3.8.i: Provide any additional information concerning fiscal markings required by the Member State of destination. Completion of this field is not mandatory.
- Box 3.8.j: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.8.k: Enter “1” if the products contain or bear fiscal markings, or “0” if the goods do not contain or do not bear fiscal markings.
- Box 3.8.o: Specify the density at 15 °C, if applicable, in accordance with the table in annex II, list of codes No 11. The value of this data element must be higher than zero.
- Box 3.8.p: Provide the trade description of the goods for the purpose of identifying the products transported. Completion of this field is not mandatory.
- Box 3.8.q: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.8.r: Enter the trade mark of the goods, if applicable. Completion of this field is not mandatory.
- Box 3.8.s: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.8.1.a: Specify the type of packages by using one of the codes contained in annex II, list of codes No 9.
- Box 3.8.1.b: Enter the number of packages if they are countable, in accordance with annex II, list of codes No 9.
- Box 3.8.1.c: Enter the identity of commercial seals, if such seals are used for sealing of the packages.
- Box 3.8.1.d: Provide any additional information on the commercial seals (e.g. the type of seals used). Completion of this field is not mandatory.
- Box 3.8.1.e: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 4: 1 – 3 boxes correctly completed.

Appendix No. 32

to Article 55h, paragraph 1

| | | | | | |
|--|--|---|--------------------------------------|-----------------|-------------------|
| ATTRIBUTE | | 1.a Date and time of validation of Report of receipt/Report of export | | | |
| e-AD FOR MOVEMENT OF EXCISE GOODS | 2.a ARC/Number of the fallback procedure | | 2.b Sequence number | | |
| | 2.c National reference number | | | | |
| TRADER Consignee | 3.a Identification data of | | 3.h EORI trade number | 3.c Street name | 3.d Street number |
| | 3.b Trader name | | 3.e Postal Code | | 3.f City |
| | 3.g NAD_LNG | | | | |
| TRADER Place of Destination | 4.a Trader identification | | 4.c Street name | | 4.d Street number |
| | 4.b Trader name | | 4.e Postal Code | | 4.f City |
| | 4.g NAD_LNG | | | | |
| Office of DESTINATION | | | 5.a Office reference number | | |
| Report of receipt/Report of export | 6.a Date of arrival of excise goods | | | | |
| | 6.b Global Conclusion of Receipt | | | | |
| | 6.c Complementary information | | | | |
| | 6.d Complementary information_LNG | | | | |
| REPORT of receipt/export BODY | 7.a Body Record Unique Reference | | 7.b Indicator of shortage or surplus | | |
| | 7.c Observed shortage or excess | | | | |
| | 7.d Excise product code | | | | |
| | 7.e Refused quantity | | | | |
| UNSATISFACTORY REASON | 7.1.a Unsatisfactory reason | | | | |
| | Complementary Information | | | | |
| | 7.1. Complementary Information_LNG | | | | |
| 8. boxes 1 - 7 correctly filled in | | | | | |
| Enterprise of the signatory and telephone number | | | Name of signatory | | |
| Place and date | | | Signature | | |

| | | |
|--|----------------------------------|--------------------------------------|
| | 7.a Body Record Unique Reference | 7.b Indicator of shortage or surplus |
|--|----------------------------------|--------------------------------------|

| | | |
|--|--|--------------------------------------|
| Report of receipt/Report of export | 7.c Observed shortage or excess | |
| | c) Excise product code | |
| | 7.e Refused quantity | |
| UNSATISFACTORY REASON | 7.1.a Unsatisfactory Reason | |
| | 7.1.b Complementary Information | |
| | 7.1.c Complementary Information_LNG | |
| REPORT of receipt/export BODY | 7.a Body Record Unique Reference | 7.b Indicator of shortage or surplus |
| | 7.c Observed shortage or excess | |
| | c) Excise product code | |
| | 7.e Refused quantity | |
| UNSATISFACTORY REASON | 7.1.a Unsatisfactory Reason | |
| | 7.1.b Complementary Information | |
| | 7.1.c Complementary Information_LNG | |
| REPORT of receipt/export BODY | 7.a Body Record Unique Reference | 7.b Indicator of shortage or surplus |
| | 7.c Observed shortage or excess | |
| | c) Excise product code | |
| | 7.e Refused quantity | |
| UNSATISFACTORY REASON | 7.1.a Unsatisfactory Reason | |
| | 7.1.b Complementary Information | |
| | 7.1.c Complementary Information_LNG 53 | |
| 8. boxes 1 - 7 correctly filled in | | |
| Enterprise of the signatory and telephone number | | |
| Place and date | | |
| Name of signatory | | |
| Signature | | |

Explanatory Notes

REPORT OF RECEIPT/REPORT OF EXPORT



- Box 1.a: Enter the page number and the total number of pages.
The specimen time is local time.
- Box 2.a: Enter the ARC or provide the national number of the fallback e-AD procedure. See list of codes No 2 in annex II.
- Box 2.b: Enter the sequence number of the e-AD. The initial validation the e-AD is set to 1, and then it is incremented by 1 upon each change of the place of destination.
- Box 2.c: Enter the national reference number.
- Box 3.a: The code of the type of destination: 1, 2, 3 and 4: enter a valid SEED registration number of the authorised warehousekeeper or the registered consignee, 6: enter the identification number for VAT purposes of the person representing the consignor before the export office.
- Box 3.b: Enter the full name of the subject from box 3.a.
- Box 3.c: Enter the name of the street of the subject from box 3.a.
- Box 3.d: Enter the street number of the subject from box 3.a. Completion of this field is not mandatory.
- Box 3.e: Enter the postal code of the subject from box 3.a.
- Box 3.f: Enter the city of the subject from box 3.a.
- Box 3.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 3.h: Enter the EORI number of the person responsible for the submission of the export declaration in accordance with article 21, paragraph 5 of Directive 2008/118/EC. Completion of this field is optional for the code for the type of place of destination 6, and otherwise it does not apply.
- Box 4.a: The code of the type of destination: 1: enter the valid registration number according to SEED of the tax warehouse of destination, 2, 3 and 5: enter the identification number for the purposes of VAT or other identification code.
- Box 4.b: Enter the full name of the subject from box 4.a.
- Box 4.c: Enter the name of the street of the subject from box 4.a.
- Box 4.d: Enter the street number of the subject from box 4.a.
- Box 4.e: Enter the postal code of the subject from box 4.a.
- Box 4.f: Enter the city of the subject from box 4.a.
- Box 4.g: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 5.a: Enter the code of the office of the competent authorities in the Member State of destination responsible for excise control at the place of destination. See list of codes No 5 in annex II.
- Box 6.a: The date on which the movement ends in accordance with Art. 20, paragraph 2 of Directive 2008/118/EC.
- Box 6.b: Possible values are: 1 = Receipt is accepted and satisfactory, 2 = Receipt is accepted, although it is unsatisfactory, 3 = Receipt is refused, 4 = Receipt is partially refused, 21 = Departure is accepted and satisfactory, 22 = Departure is accepted, although it is unsatisfactory, 23 = Departure is refused.
- Box 6.c: Enter any additional information about the receipt of the excise goods. Completion of this field is not mandatory.
- Box 6.d: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 7.a: Enter the Body Record Unique Reference number for the relevant e-AD (box 17a from table 1) corresponding to the same excise product as in the relevant excise e-AD for which one of the codes other than 1 and 21 applies. The value of this data element must be higher than zero.
- Box 7.b: Possible values are: S = shortage, E = excess.
- Box 7.c: Enter the amount (expressed in the unit of measure corresponding to the product code - see lists of codes No 11 and No 12). The value of this data element must be higher than zero.
- Box 7.d: Enter the applicable code of the excise product by using the codes in annex II, list of codes No 11.
- Box 7.e: Enter the amount of each product record for which excise goods have been refused (expressed in the unit of measure corresponding to the product code - see annex II, lists of codes No 11 and No 12). The value of this data element must be higher than zero.
- Box 7.1.a: Possible values are: 0 = Other, 1 = Excess, 2 = Shortage, 3 = Damaged goods, 4 = Broken seal, 5 = Reported by the export control system (ECS), 7 = Quantity exceeds the amount specified in the provisional authorisation.
- Box 7.1.b: Enter any additional information about the receipt of the excise goods. Completion of this field is not mandatory.
- Box 7.1.c: Enter the code for the language from annex II, list of codes No 1 to indicate which language is used in this set of data.
- Box 8: Boxes 1 - 7 correctly filled out.

Appendix No. 33

Captured and recognised numbers for identification of passing means of transport by the video surveillance and control system in a unit of authorised warehousekeeper

| | Recognised numbers | Digital file |
|--|--------------------|--------------|
|--|--------------------|--------------|

| Video camera's unique number | Direction of movement | for identification of means of transport | Date and time of capture | (base64 or Multipart format) |
|------------------------------|-----------------------|--|--------------------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

Notes:

1. The unique number of the video camera under Article 56k, paragraph 5 shall be generated by the information system of the Customs Agency.
2. Column 2 "Direction of movement" contains a recording of the direction of movement of the means of transport through the entrance/exit of the unit - "In" for entry or "Out" for exit.
3. In column 3 "Recognised numbers for identification of means of transport" there is a recording of the number plate of a means of transport recognised by the video surveillance system.
4. Column 4 "Date and time of recording" indicates the time of recording the means of transport.
5. Column 5 "Digital file" contains the automatically generated picture of the recorded number for identification of the means of transport in a graphic file format.

Appendix No. 34

TD

Incoming No /

(to be completed by the customs administration)

REQUEST

for coordination of the establishment of the video surveillance and control system

from

represented by

PERSONAL IDENTITY NUMBER/ALIEN'S IDENTITY NUMBER

UIC

INAW

INTW

Seat and registered address:

Country..... Region Municipality City/village

Postal Code Street Number

Telephone Mobile Fax

E-mail Website

Correspondence address:

Country..... Region Municipality City/village

Postal Code Street Number

Telephone Mobile Fax

E-mail Website

Country..... Region Municipality City/village

Postal Code Street Number

Telephone Mobile Fax

E-mail Website

Contact person:

Telephone Mobile Fax

E-mail Website

Telephone Mobile Fax

Pursuant to Article 56k, paragraph 6 of the Regulations for Application of the Excise Duties and Tax Warehouses Act please coordinate my design of a video surveillance and control system for tax warehouse with INTW:

.....

The following documents shall be enclosed with the request:

1. Conceptual design including description of the system and its envisaged components.
2. Certified documentation with the technical parameters of the envisaged video cameras and a digital logger-server.
3. A list with a detailed description of the technical parameters of the envisaged in the design hard disks, software, connecting cables and connectors, power supply.
4. Technical drawing (sketch) with general layout of the unit in accordance with the requirements of Article 56k, paragraph 4.

Date:..... Position:..... Signature and 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. 35

Incoming No. TO
Date THE DIRECTOR OF TERRITORIAL
.....

NOTIFICATION

of change of the means of transport transporting excise goods under duty suspension arrangement
or excise goods intended for excise-exempt end user

from,
represented by,

PERSONAL IDENTITY NUMBER/ALIEN'S IDENTITY NUMBER
UIC
INAW.....
INTW
ID NUMBER
Seat and registered address:
Country..... Region Municipality City/village
Postal Code Street Number
Telephone Mobile Fax
E-mail Website

.....
Correspondence address:
Country..... Region Municipality City/village
Postal Code Street Number
Telephone Mobile Fax
E-mail Website

.....
Contact person:,
Telephone Mobile Fax
E-mail Website

.....
In connection with Article 91b, paragraph 6 of the EDWA in the capacity as sender/consignee of the excise

goods (underline the correct one), we herewith notify you that the means of transport, indicated in:
e-AD, No. dated:
e-AD, No. dated:
will be changed for the following reasons:

.....
(indicate in detail the facts and circumstances entailing the change of the means of transport)

.....
.....
.....

The excise goods will be transshipped to:

.....
(indicate the type and identification details of the new means of transport)

The means of transport will be driven by:

.....
Mobile for contact

Precise address (*for settlements*) or GPS coordinates for the place of transshipment:

.....
The means of transport is owned/used by, UIC,
VAT No. (*for aliens*)

Date: Position: Signature and 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.

Address of the Central Customs Directorate of the Customs Agency: Sofia, 47 G.S. Rakovski street.