

**CONFERENCE ON ACCESSION
TO THE EUROPEAN UNION
- BULGARIA -**

Brussels, 19 September 2002

**CONF-BG 48/02
ADD 10**

Document provided by Bulgaria

Subject : Acceptance of *acquis* until 30 June 2002
Chapter 10 – Taxation

REPUBLIC OF BULGARIA

**SUPPLEMENTARY INFORMATION
TO NEGOTIATING POSITION
UNDER CHAPTER 10 “TAXATION”**

(CONF-BG 22/01)

Bulgaria wishes to refer to its Negotiating Position on Chapter “TAXATION” (CONF-BG 22/01).

Bulgaria would like to confirm that it accepts the new acquis between 1 January 2002 and 30 June 2002 on Chapter “TAXATION” and will implement it as of the date of accession.

Bulgaria would like to note that in the process of negotiations a 3-year transitional period after the date of accession was granted to Bulgaria in order to reach the minimum excise duty rates under art. 2 of Council Directive 92/79/EEC, amended by Council Directive 2002/10/EC.

Bulgaria notes the Decisions, listed in the Addendum, concerning separate Member States and takes these into consideration without objection.

Bulgaria has examined the proposals for directives and decisions, the last ones concerning the Community programme to improve the operation of taxation systems in the internal market (Fiscalis 2007 programme) and the computerizing the movement and surveillance of excisable products. Bulgaria is going to present its position on these, when they become part of the legislation in force.

ADDENDUM

Chapter 10 “Taxation”

European legislation relevant to bulgarian legislation

1. Directives

09.30.10 Turnover

tax/VAT

32002L0038 2002/38/EC OJ L 128 15.05.2002

P. 0041 - 0044

Council Directive 2002/38/EC of 7 May 2002 amending and amending temporarily Directive 77/388/EEC as regards the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services

15/05/2002

09.30.10 Turnover

tax/VAT

32001L0115 2001/115/EC OJ L 015 17.01.2002

P. 0024 - 0028

Council Directive 2001/115/EC of 20 December 2001 amending Directive 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax

17/01/2002

09.30.10 Turnover

tax/VAT

32002R0792 792/2002/EC OJ L 128 15.05.2002

P. 0001 - 0003

Council Regulation (EC) No 792/2002 of 7 May 2002 amending temporarily Regulation (EEC) No 218/92 on administrative cooperation in the field of indirect taxation (VAT) as regards additional measures regarding electronic commerce

15/05/2002

09.30.20 Excise duties 32002L0010 2002/10/EC OJ L 046 16.02.2002

P. 0026 - 0028

Council Directive 2002/10/EC of 12 February 2002 amending Directives 92/79/EEC, 92/80/EEC and 95/59/EC as regards the structure and rates of excise duty applied on manufactured tobacco

Corrected by.. 302L0010R(01)..... (EL)

16/02/2002

09.30.20 Excise duties 32002D0269 2002/269/EC OJ L 093 10.04.2002
P. 0006 - 0006
2002/269/EC: Commission Decision of 8 April 2002 amending Decision
2001/574/EC establishing a common fiscal marker for gas oils and
kerosene (notified under document number C(2002) 1244)
10/04/2002

2. Proposals

09.30 Indirect taxation 52001PC0732 OJ C 075 E

26.03.2002 P. 0328 -
0332

09.10 General 52002PC0010 OJ C 103 E
30.04.2002 P. 0361 -
0365

09.30.10 Turnover
tax/VAT
52002PC0064 OJ C 126 E
28.05.2002 P. 0390 -
0392

Proposal for a Council Directive amending Directive 77/388/EEC as
regards the special scheme for travel agents
/* COM/2002/0064 final - CNS 2002/0041 */
Corrected by.. 502PC0064R(01).... (ES)
28/05/2002

09.30.20 Excise duties 52001PC0547(02) OJ C 103 E
30.04.2002 P. 0217 -
0220

Proposal for a Council Directive amending Directive 92/81/EEC with
regard to the possibility of applying a reduced rate of excise duty on
certain mineral oils containing biofuels and on biofuels
/* COM/2001/0547 final - CNS 2001/0266 */
30/04/2002

Proposal for a Decision of the European Parliament and of the Council
adopting a Community programme to improve the operation of taxation
systems in the internal market (Fiscalis 2007 programme)
/* COM/2002/0010 final - COD 2002/0015 */
30/04/2002

Proposal for a Decision of the European Parliament and of the Council
on computerising the movement and surveillance of excisable products
/* COM/2001/0466 final - COD 2001/0185 */
26/02/2002

European legislation relevant to individual Member States

09.30.20 Excise duties 32002D0167 2002/167/EC OJ L 055 26.02.2002
P. 0036 - 0037

2002/167/EC: Council **Decision** of 18 February 2002 authorising Portugal to apply a reduced rate of excise duty in the autonomous region **of Madeira** on locally produced and consumed rum and liqueurs and in the autonomous region of the Azores on locally produced and consumed liqueurs and eaux-de-vie
26/02/2002

08.60 State aids and
other subsidies

32002D0347 2002/347/ECSC OJ L 126 13.05.2002
P. 0027 - 0030

2002/347/ECSC: Commission **Decision** of 21 November 2001 on the tax-free provisions introduced by **France** for setting up establishments abroad (Text with EEA relevance) (Notified under document number C(2001) 3451)
13/05/2002

09.30.10 Turnover
tax/VAT

32002D0439 2002/439/EC OJ L 151 11.06.2002
P. 0012 - 0013

2002/439/EC: Council **Decision** of 4 June 2002 authorising **Germany** to apply a measure derogating from Article 21 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes
11/06/2002

13.20.10 Iron and steel
industry

32002D0347 2002/347/ECSC OJ L 126 13.05.2002
P. 0027 - 0030

2002/347/ECSC: Commission **Decision** of 21 November 2001 on the tax-free provisions introduced by **France** for setting up establishments abroad (Text with EEA relevance) (Notified under document number C(2001) 3451)
13/05/2002

14.10 General

principles, programmes
and statistics

52001PC0732 OJ C 075 E

26.03.2002 P. 0328 -

0332

Proposal for a Council **Decision** on the arrangements concerning the
AIEM tax applicable in the **Canary Islands**

/* COM/2001/0732 final - CNS 2001/0284 */

26/03/2002

09.30.20 Excise duties 32002D0167 2002/167/EC OJ L 055 26.02.2002

P. 0036 - 0037

2002/167/EC: Council **Decision** of 18 February 2002 authorising

Portugal to apply a reduced rate of excise duty in the autonomous region

of Madeira on locally produced and consumed rum and liqueurs and in

the autonomous region of the Azores on locally produced and consumed

liqueurs and eaux-de-vie

26/02/2002

09.30.20 Excise duties 32002D0166 2002/166/EC OJ L 055 26.02.2002

P. 0033 - 0035

2002/166/EC: Council **Decision** of 18 February 2002 authorising **France**

to extend the application of a reduced rate of excise duty on "traditional"

rum produced in its overseas departments

26/02/2002

09.30.20 Excise duties 32002D0023 2002/23/EC OJ L 011 15.01.2002

P. 0018 - 0019

2002/23/EC: Council **Decision** of 4 December 2001 authorising **Ireland**

to apply a differentiated rate of excise duty to low-sulphur diesel in

accordance with the procedure provided for in Article 8(4) of Directive

92/81/EEC

15/01/2002

09.30.20 Excise duties 32002D0263 2002/263/EC OJ L 092 09.04.2002

P. 0015 - 0016

2002/263/EC: Council **Decision** of 25 March 2002 authorising the

Netherlands to apply a differentiated rate of excise duty to low-sulphur

petrol in accordance with Article 8(4) of Directive 92/81/EEC

09/04/2002

09.30.20 Excise duties 32002D0264 2002/264/EC OJ L 092 09.04.2002
P. 0017 - 0018
2002/264/EC: Council **Decision** of 25 March 2002 authorising **Denmark**
to apply a differentiated rate of excise duty to heavy fuel oil and heating
oil used by certain firms, in accordance with Article 8(4) of Directive
92/81/EEC
09/04/2002

09.30.20 Excise duties 32002D0265 2002/265/EC OJ L 092 09.04.2002
P. 0019 - 0021
2002/265/EC: Council **Decision** of 25 March 2002 authorising **Italy** to
apply a differentiated rate of excise duty to fuels containing biodiesel in
accordance with Article 8(4) of Directive 92/81/EEC
09/04/2002

09.30.20 Excise duties 32002D0266 2002/266/EC OJ L 092 09.04.2002
P. 0022 - 0025
2002/266/EC: Council **Decision** of 25 March 2002 authorising **France** to
apply a differentiated rate of excise duty to biofuels in accordance with
Article 8(4) of Directive 92/81/EEC
09/04/2002

09.30.20 Excise duties 32002D0361 2002/361/EC OJ L 131 16.05.2002
P. 0012 - 0013
2002/361/EC: Council **Decision** of 3 May 2002 on the granting of a
national aid by the authorities of the **Kingdom of the Netherlands** in
favour of road transport undertakings
16/05/2002

09.30.20 Excise duties 32002D0362 2002/362/EC OJ L 131 16.05.2002
P. 0014 - 0014
2002/362/EC: Council **Decision** of 3 May 2002 on the granting of a
national aid by the authorities of the **Italian Republic** in favour of road
transport undertakings
16/05/2002

09.30.20 Excise duties 32002D0363 2002/363/EC OJ L 131 16.05.2002
P. 0015 - 0016
2002/363/EC: Council **Decision** of 3 May 2002 on the granting of aid by
the **French** Government for road transport undertakings
16/05/2002

09.30.20 Excise duties 32002D0375 2002/375/EC OJ L 134 22.05.2002
P. 0048 - 0048
2002/375/EC: Council **Decision** of 7 May 2002 authorising **Luxembourg**
to apply a differentiated rate of excise duty to low-sulphur diesel in
accordance with Article 8(4) of Directive 92/81/EEC
22/05/2002

09.30.20 Excise duties 52001PC0466 OJ C 051 E
26.02.2002 P. 0372 -
0379
Proposal for a Council Decision on the arrangements concerning the
AIEM tax applicable in the Canary Islands
/* COM/2001/0732 final - CNS 2001/0284 */
26/03/2002
