

LAW ON EXCISES AND TAX WAREHOUSES

In force from 01.01.2006, with the exception of the provisions of art. 1 – 46 and art. 59 – 128, and § 1, par. 1, concerning the annulment of the Excise law, as well as § 1, par. 3, which shall enter into force from the 1st of July 2006, and the provisions of § 1, par. 2, § 4 and § 10, item. 2, which shall enter into force from the date of the promulgation of the law in State Gazette.

Prom. SG. [91/15](#) Nov 2005, amend. SG. [105/29](#) Dec 2005, amend. SG. [30/11](#) Apr 2006, amend. SG. [34/25](#) Apr 2006, amend. SG. [63/4](#) Aug 2006, amend. SG. [81/6](#) Oct 2006, amend. SG. [105/22](#) Dec 2006, amend. SG. [108/29](#) Dec 2006, amend. SG. [31/13](#) Apr 2007, amend. SG. [108/19](#) Dec 2007, amend. SG. 109/20 Dec 2007

Chapter one.

GENERAL PROVISIONS

Section I.

Application field

Art. 1. (1) This law shall regulate the levying with excise tax as well as the control over the production, use, storage, movement and securing of goods, subject to levying with excise duty.

Section II.

Subject to levying with excise duty and tax obliged persons

Art. 2. Subject to levying with excise duty are:

1. alcohol and alcoholic beverages;
2. tobacco products;
3. (suppl. – SG 105/06, in force from 01.01.2007) energy products and electrical energy;
4. (revoked – SG 109/07, in force from 01.01.2008)
5. automobiles.

Art. 3. Tax obliged persons are:

1. (amend. – SG 105/06, in force from 01.01.2007) the authorized warehouse keepers and the persons, registered under this present law;
2. (amend. – SG 105/06, in force from 01.01.2007) the persons, obliged under the customs related laws, in regards to excise goods;
3. persons who in violation of this law have produced excise goods out of a tax warehouse or who have disposed with excise goods, for which excise duty was not paid;
4. (suppl. – SG 105/06, in force from 01.01.2007) end consumers, exempted from excise duty and non-registered traders;
5. (new – SG 105/06, in force from 01.01.2007) tax representatives of persons, having VAT registration in another Member State, who carry out deliveries of excise goods under the conditions of remote sale pursuant to the Law on the Value Added Tax.
6. (new – SG 105/06, in force from 01.01.2007) persons, who receive on the territory of the country excise goods, released for use in another Member State, except for the cases under item 5, in which case liable to pay the excise duty shall be the tax representative;
7. (new – SG 109/07, in force from 01.01.2008) the persons importing to the territory of the country automobiles from another Member State.

Section III. Legal terms

Art. 4. In the context of this law:

1. "Excise goods" are the goods, indicated in art. 2.
2. "Authorized warehousekeeper" is a merchant within the meaning of the Commercial Law, who has received a license for producing, storing, receiving and dispatching of excise goods under excise duty suspension regime.
3. "Tax warehouse" is a place where excise goods are produced, stored, received and dispatched by an authorized warehousekeeper under excise duty suspension regime.
4. "Excise duty suspension regime" is an entirety of rules, applied to the production, storage, receipt and dispatch of excise goods.
5. (amend. – SG 105/06, in force from 01.01.2007) "CN code" are tariff codes pursuant to the Combined nomenclature according to Attachment I of the Regulation (EEC) No. 2658/87 of the Council on the tariff and statistical nomenclature and on the Common Customs Tariff. With regard to alcohol and alcoholic drinks the CN codes shall be according to the Combined Nomenclature applied as of 31 December 1992, and with regard to energy products and electrical energy – in compliance with the Combined Nomenclature, applied as of 1 January 2002.
6. "Market price" is the price, written on the excise label, at which tobacco products are sold at retail price to an end consumer. This price shall include the producer's (importer's) expenses for production and realization, the due customs takings, depositions, taxes, excise duty and value added tax (VAT).
7. "Excise sticker (label)" is a state security that proves the deposition of the due excise, which shall be purchased by the Ministry of Finance and cannot be subject to further transactions.
8. (suppl. - SG 63/06, in force from 04.08.2006; amend. - SG 81/06) "Small specialized distillation site" is a place for distillation, where ethyl alcohol (rakiya) is produced from grapes and fruits – personal production of natural persons for personal and family consumption up to 30 litres ethyl alcohol (rakiya) per family unit annually.
9. "Wine production site of a small wine producer" is a place, where not more than 1000 hectolitres per year are produced.
10. (amend. - SG 63/06, in force from 04.08.2006) "Energy product of dual use" is the product used simultaneously as fuels for heating, and for purposes, different from motor fuels and fuels for heating; use of energy products for chemical reduction and in electrolytic and metallurgical processes shall be deemed dual use.
11. "Marking" is an action, during which to the gas oil and kerosene a marker is added, which meets the requirements, determined by the regulation for the implementation of this law.
12. "Denaturation" is an action, whereby to the ethyl alcohol are added substances (admixtures) that are poisonous or unpleasant to the taste or the sense of smell that makes the alcohol dangerous to the health or unsuitable for drinking.
13. "Technical specification" is a document, belonging to the producer, containing description of the commodity, concerning the technology of its production and, its purpose, the technical requirements, the fixed values of definite indices and the testing methods, the packing and marking, its preservation and transportation.
14. (amend. – SG 105/06, in force from 01.01.2007) "End consumer, exempt from excise duty" is a sole trader or a legal person, entitled to receive energy products that are used for purposes exempt from excise duty on the basis of excise exemption certificate.
15. "Private entertainment flights and sailings" is the use of a vessel or an aeronautical vehicle by its owner or by the natural or legal person for purposes, other than the

transportation of passengers or goods or service transactions versus payment or for the necessities of the public authorities.

16. (amend. – SG 105/06, in force from 01.01.2007) "New automobile" is an automobile, for which as of the date of its import, respectively as of the date of signing the declaration pursuant to Art. 76d before customs authorities, one of the following conditions is available:

a) not more than 6 months have elapsed after the date of the first registration (including abroad), or;

b) it has covered not more than 6000 km.

17. "Repeated" is the offence, accomplished in one year period after the enactment of the penal provision with which the person was punished for the same kind of offence.

18. (amend. - SG 63/06, in force from 04.08.2006) "Severe" is the violation, for which there is an enacted penal provision with a proprietary sanction imposed for more than 15 000 levs.

19. "Genuine alcohol content of volume (alcohol content)" are the volumes pure ethyl alcohol, contained at temperature 20 °C in 100 volumes product at the same temperature.

20. (amend. – SG 105/06, in force from 01.01.2007) "% vol" and "% mas" are indications of the alcohol content respectively by volume and by mass.

21. "Pure alcohol" is ethyl alcohol with genuine alcohol content of volume 100 % vol (absolute alcohol).

22. "Biodiesel" is methyl ester, produced from vegetable oils or animal fats with quality of diesel fuel, intended for use as motor fuel for diesel engines, produced from biologically decomposable fractions of products, waste end remainders from agriculture and forest farms, as well as biodecomposable fractions from industrial or domestic waste.

23. (new - SG 81/06) "Bio-ethanol" is ethanol, produced from a biomass and/or from biologically decomposing part of waste, designated to be used as bio-fuel.

24. (new – SG 105/06, in force from 01.01.2007) "Territory of the country" is the geographic territory of the Republic of Bulgaria, continental shelf and the exclusive economic zone.

25. (new – SG 105/06, in force from 01.01.2007) "Territory of a Member State" is the territory of each Member State, in which the Treaty establishing the European Community is applied, as indicated for each Member State under Art. 299 of this Treaty, whereas:

a) in this territory are not included:

aa) for the Federal Republic of Germany: Island Heligoland and the territory of Beussingen;

bb) for the Kingdom of Spain: Ceuta, Melilla and Canary Islands;

cc) for the Republic of Italy: Livigno, Campione d'Italia and Italian waters of the lake Lugano,

dd) (revoked - SG 108/07, in force from 19.12.2007)

ee) for the United Kingdom of Great Britain and Northern Ireland: British Channel Islands and Gibraltar;

ff) for the Republic of France: D.O.M.;

b) movement of excise goods to or from:

aa) Kingdom of Monaco – shall be treated as movement to or from the Republic of France;

bb) Isle of Man – shall be treated as movement to or from the United Kingdom of Great Britain and Northern Ireland;

cc) Jungholtz and Mittenberg (Kleinwalsertal) – shall be treated as movement to or from the Federal Republic of Germany;

dd) San Marino – shall be treated as movement to or from the Republic of Italy.

26. (new – SG 105/06, in force from 01.01.2007) “The Community” and “the territory of the Community” is the territory of the Member States.

27. (new – SG 105/06, in force from 01.01.2007) “Third country” or “third territory” is every territory different from the territory of the Member States.

28. (new – SG 105/06, in force from 01.01.2007) “Registered trader” is a person, who is not a licensed warehouse keeper, but under specific conditions shall have the right to receive excise goods from another Member State under a deferred payment of the excise duty regime. The registered trader cannot store or ship excise goods under a deferred payment of excise duty regime.

29. (new – SG 105/06, in force from 01.01.2007) “Non-registered trader” is a person, who is not a licensed warehouse keeper, but under specific conditions shall have the right to receive a specified amount of excise goods from another Member State under a deferred payment of the excise duty regime. The non-registered trader cannot store or ship excise goods under a deferred payment of excise duty regime.

30. (new – SG 105/06, in force from 01.01.2007) “Importer” is the person liable to pay the import customs charges, as well as the person, having received goods in the territory of the country from third territories, which are a part of the customs territory of the Community.

31. (new – SG 105/06, in force from 01.01.2007) “Standard reservoirs” (ordinary reservoir) are:

a) reservoirs, which are permanently fixed by the manufacturer to all motor vehicles and the permanent fixing of which allows direct supply of fuel both for driving purposes and wherever required for the operation of refrigerating systems or any other systems during transportation; gas reservoirs, fixed on motor vehicles, designated for direct use of gas as a fuel, and reservoirs, fixed on other systems, with which a motor vehicle can be provided, shall also be deemed standard reservoirs;

b) reservoirs, which are permanently fixed by the manufacturer to all containers and the permanent fixing of which allows during transportation direct supply of fuel for the operation of refrigerating systems or any other systems, with which the special containers are provided.

32. (new – SG 105/06, in force from 01.01.2007) “Special container” is every container, provided with specially engineered unit for refrigerating systems, oxygen systems, thermal insulation systems or any other systems.

33. (new – SG 105/06, in force from 01.01.2007) “Mineralogical processes” are the processes, classified in compliance with NACE (Classification of Economic Activities in the European Community) with a code DI 26 “production of other non-metal mineral products” in the Regulations (EEC) No. 3037/90 of the Council on Statistical Classification of Economic Activities in the European Community).

34. (new – SG 105/06, in force from 01.01.2007) “Product cost” is the product production cost pursuant to the provisions of the accountancy-related laws. This value shall be calculated as an average per unit.

35. (new – SG 105/06, in force from 01.01.2007) “Cost of electrical energy” is the actual purchase price of electrical energy or the production cost of electrical energy, provided that it is being generated by the activity.

36. (new – SG 105/06, in force from 01.01.2007) “Export” is movement of excise goods from the territory of the country to the territory of a third country or a third territory;

37. (new – SG 109/07, in force from 01.01.2008) “Energy product for heating” is any product participating in a process, related to dissipation of heat, which is used immediately or through a transportation environment in its primary function.

Chapter two.
EXCISE GOODS
Section I.

Alcohol and alcoholic beverages

Art. 5. "Beer" is every product, falling within CN code 2203, or every product, which is a mixture of beer and non-alcoholic drinks, falling within CN code 2206 with genuine alcohol volume of content, exceeding 0,5 % vol.

Art. 6. (1) "Silent wines" are all products falling within CN codes 2204 and 2205, not included in the range of par. 2, which have:

1. genuine alcohol content of volume, exceeding 1,2 % vol, but not more than 15 % vol, provided that the alcohol contained in the finished product is entirely of fermented origin, or

2. genuine alcohol content of volume, exceeding 15 % vol, but not more than 18 % vol, provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.

(2) (amend. – SG 105/06, in force from 01.01.2007) "Sparkling wines" are all products falling within CN codes 2204 10, 2204 21 10, 2204 29 10 and 2205, which:

1. are contained in bottles with "mushroom stoppers", held down by ties or fastenings, or which have extra pressure, due to carbon dioxide in solution of three or more bars, and

2. have genuine alcohol content of volume, exceeding 1,2 % vol, but not more than 15 % vol, provided that the alcohol contained in the finished product is entirely of fermented origin.

Art. 7. "Other fermented beverages", different from beer and wine, are:

1. the silent fermented drinks, falling within CN codes 2204 and 2205, not mentioned in art. 6, as well as the products, falling within CN code 2206, which are not in the range of item 2, and do have:

a) genuine alcohol content of volume, exceeding 1,2 % vol, but not more than 10 % vol, or

b) genuine alcohol content of volume, exceeding 10 % vol, but not exceeding 15 % vol, provided that the alcohol contained in the finished product is entirely of fermented origin.

2. (amend. – SG 105/06, in force from 01.01.2007) the sparkling fermented drinks, falling within CN code 2206 00 9, as well as the products, falling within CN codes 2204 10, 2204 21 10, 2204 29 10 and 2205, that are not in the range of art. 6, and which:

a) are stored in bottles with "mushroom-stoppers", held by ties or fastenings, or which have extra pressure, due to carbon dioxide in solution of three or more bars, and

b) have genuine alcohol content of volume, exceeding 1,2 % vol, but not more than 13 % vol, or are with an actual alcoholic strength by volume exceeding 13 % vol, but not exceeding 15 % vol, provided that the alcohol contained in the finished product is entirely of fermented origin.

Art. 8. "Intermediate products" are all products with genuine alcohol content of volume, exceeding 1,2 % vol, but not more than 22 % vol, and falling within CN codes 2204, 2205 and 2206, not in the range of [art. 5](#), 6, 7.

Art. 9. "Ethyl alcohol" is every product:

1. falling within CN codes 2207 and 2208 with genuine alcohol content of volume, exceeding 1,2 % vol, even when this product forms part of a product under another chapter of the Combined Nomenclature of the Republic of Bulgaria;
2. included in CN codes 2204, 2205 and 2206, with actual alcoholic strength by volume, exceeding 22 % vol.
3. (new - SG 63/06, in force from 04.08.2006) derived as a result of distillation and suitable for drinking, containing other products in dissolved or non-dissolved condition.

Section II.

Tobacco products

Art. 10. "Cigars and cigarillos" are adapted for smoking cylindrical objects from tobacco, which:

1. are consisted entirely of natural tobacco, or
2. are entirely wrapped up with leaf of natural tobacco, or
3. have fine chopped filling and a covering and a wrapping leaf, both of restored tobacco, as the covering leaf has the normal for the cigars colour and wraps up entirely the cylindrical object, including the filter, but not the tip, if there are such, provided that the unit weight of the product, without the filter and the tip, if there are such, is equal to or greater than 1,2 grams and that the covering leaf is spirally winded at an acute angle no less than 30o regarding the lengthwise axis of the product, or

4. have fine chopped filling and a covering leaf from restored tobacco, the covering leaf with the normal for the cigars colour and wrapping up entirely the cylindrical object, including the filter, but not the tip, if there are such, provided that the unit weight of the product, without the filter and the tip, if there are such, is equal to or greater than 2,3 grams and their perimeter in at least one third of the product is 34 mm. long or more.

(2) "Cigars and cigarillos" are also considered the products, partially made of substances, other than tobacco, but meeting the requirements of par. 1, provided that they are respectively supplied with:

1. one covering leaf of natural tobacco;
2. one covering and one wrapping leaf – both of restored tobacco;
3. one covering leaf of restored tobacco.

(3) (new – SG 105/06, in force from 01.01.2007) It is not to be considered “cigars and cigarillos” products, which do not contain tobacco and are used exclusively for medical purposes.

Art. 11. (1) "Cigarettes" are:

1. suitable for smoking cylindrical objects from tobacco, which do not meet the requirements of art. 10 for cigars and cigarillos;
2. cylindrical objects from tobacco, which are inserted into cigarette paper rolls by means of simple non-industrial processing;
3. cylindrical objects from tobacco, which are wrapped up in cigarette paper by means of simple non-industrial processing

(2) "Cigarettes" are also considered products, consisting entirely or partially of substances, other than tobacco, meeting the requirements of par. 1.

(3) For the purposes of levying with excise the products for smoking under par. 1 and 2 shall be considered as two cigarettes, if without the filter and the tip they are longer than 90 mm., but not longer than 180 mm., respectively as three cigarettes, if without the filter and the tip they are longer than 180 mm., but not longer than 270 mm. long, and so on.

(4) Products, that do not contain tobacco and are used exclusively for medical purposes, are not considered as "cigarettes".

Art. 12. (1) "Tobacco for smoking (pipe and cigarettes)" is:

1. tobacco, which is chopped or fragmented in another way, twisted or pressed into tablets, and is suitable for smoking without additional industrial processing;

2. tobacco waste, suitable for smoking and adapted to retail sale, if it does not meet the requirements for cigars, cigarillos and cigarettes of art. 10 and 11;

3. fine chopped tobacco for rolling of cigarettes, meeting the requirements of item 1 and 2, provided that more than 25 % of the weight of the tobacco particles are cut at width of no less than 1 mm.

(2) "Tobacco for smoking" are also considered the products, consisting entirely of substances, other than tobacco, yet meeting the requirements of par. 1, regarding the definition for tobacco for smoking.

(3) Products, which do not contain tobacco and are used for medical purposes exclusively, are not considered "tobacco for smoking".

Section III.

Energy products and electrical energy (title suppl. – SG 105/06, in force from 01.01.2007)

Art. 13. (amend. – SG 105/06, in force from 01.01.2007) (1) Energy products are the products falling within:

1. CN codes from 1507 to 1518, if intended for usage as fuels for heating or as motor fuels;

2. CN codes from 2701, 2702 and from 2704 to 2715;

3. CN codes 2901 and 2902;

4. CN code 2905 11 00, which are not of synthetic or natural origin, if intended for usage as fuels for heating or as motor fuels;

5. CN code 3403;

6. CN code 3811;

7. CN code 3817;

8. CN code 3824 90 99 0, including biodiesel, if intended for usage as fuels for heating or as motor fuels.

(2) Electrical energy is a product, falling within CN code 2716.

Art. 14. (amend. - SG 63/06, in force from 04.08.2006; amend. – SG 105/06, in force from 01.01.2007) The provisions of Chapter four shall apply to the following energy products:

1. falling within CN codes from 1507 to 1518, if intended for usage as fuels for heating or as motor fuels;

2. falling within CN codes 2707 10, 2707 20; 2707 30 and 2707 50;

3. falling within CN codes from 2710 11 to 2710 19 69; for the energy products with CN codes 2710 11 21, 2710 11 25 and 2710 19 29 the provisions of the law, concerning the movement of excise goods under excise duty suspension regime and the control exercised over them, shall be applied only in case the commodities are in liquid status;

4. falling within CN codes 2711, except for CN codes 2711 11, 2711 21 and 2711 29;

5. falling within CN code 2901 10;

6. falling within CN codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44;

7. falling within CN code 2905 11 00, which are not of synthetic origin, if intended for usage as fuels for heating or as motor fuels;

8. falling within CN code 3824 90 99, if intended for usage as fuels for heating or as motor fuels, including biodiesel.

(2) (amend. – SG 109/07, in force from 01.01.2008) The provisions of Chapter Four shall apply on the territory of the country also to any energy resources, of which a separate excise rate is stipulated, and which are intended for:

1. use, for sale as a motor fuel, as a fuel for heating, as an addition to or for dilution of a motor fuel;

2. provision to end consumers exempt of excise.

(3) (new – SG 109/07, in force from 01.01.2008) Any energy product falling within CN codes 2710 11 21, 2710 11 25 and 2710 19 29 shall be considered in “bulk” in the cases, where it is not packed, transported in containers, which are integral part of the vehicle, as well as in the cases, where it is not packed and transported in containers exceeding 210 litres.

Section IV.

Coffee (revoked – SG 109/07, in force from 01.01.2008)

Art. 15. (revoked – SG 109/07, in force from 01.01.2008)

Art. 16. (revoked – SG 109/07, in force from 01.01.2008)

Art. 17. (revoked – SG 109/07, in force from 01.01.2008)

Section V.

Automobiles

Art. 18. "Automobiles" are the new and used passenger, freight-passenger and racing cars for transporting up to 9 persons, including the driver, with an engine power, exceeding 120 kW according to DIN system or 126 kW according to SAE system, falling within CN code 8703.

Chapter three.

TAX LIABILITY

Section I.

Occurrence of an obligation for excise duty payment

Art. 19. (amend. – SG 105/06, in force from 01.01.2007) (1) The goods under art. 2 are subject to levying with excise tax, unless they are under excise duty suspension regime.

1. at the time of their production in the territory of the country;

2. at the time of their entering the territory of the country from the territory of another Member State;

3. at the time of their import in the territory of the country.

(2) The import of excise goods means entering of non-community excise goods in the territory of the country, as well as entering of community excise goods from third territories, which are a part of the customs territory of the Community.

(3) Regardless of par. 2, when upon entering the territory of the country, the goods are placed under customs regime, their import is considered implemented in case when they are allowed for free merchandise.

Art. 20. (1) The obligation for payment of excise duty shall occur on the date of the release for consumption of the excise goods.

(2) Release for consumption is:

1. the removal of excise goods from a tax warehouse, unless under the conditions and by the order of this law since their removal the goods are moving under excise duty suspension regime;

2. the disregard of the requirements for the movement of excise goods under excise duty suspension regime;

3. the consumption of excise goods in a tax warehouse, unless they are deposited as raw materials in the production of excise goods;

4. the production of excise goods outside excise duty suspension regime;
 5. the import of excise goods, including cases of violation of the customs legislation, unless they are under excise duty suspension regime;
 6. the removal of excise goods from a tax warehouse, with an excise label affixed;
 7. the expiry of a 60-day period from receipt the excise stickers, for which there is not excise due on another basis.
 8. (amend. – SG 105/06, in force from 01.01.2007) ascertainment of shortages of goods, subject to levying with excise tax, including shortages of coal, coke, electrical energy or natural gas, identified with the persons under Art. 57a, par. 1, item 1 and 2;
 9. the termination of the effect of the license for tax warehouse management – for all goods, which by the moment of the termination are under excise duty suspension regime.
 10. (new – SG 105/06, in force from 01.01.2007) termination of the registration of persons – for the available goods which have not been levied with excise duty;
 11. (new – SG 105/06, in force from 01.01.2007) receipt of excise goods from a registered trader under excise duty deferred payment regime;
 12. (new – SG 105/06, in force from 01.01.2007) receipt of excise goods from a non-registered trader under excise duty deferred payment regime;
 13. (new – SG 105/06, in force from 01.01.2007; suppl. – SG 109/07, in force from 01.01.2008) receipt of excise goods, released for use in another Member State, except where the goods are delivered to a tax warehouse on the territory of the country;
 14. (new – SG 105/06, in force from 01.01.2007) receipt of excise goods under the conditions of a remote sale pursuant to the Law for the Value Added Tax.
 15. (new – SG 105/06, in force from 01.01.2007) sale of coal and coke to persons, different from the registered under Art. 57a, par. 1, item 1, except for the sale to physical persons, who are not sole traders;
 16. (new – SG 105/06, in force from 01.01.2007) consumption of coal and coke by the persons under Art. 57a, par. 1, item 1 for their own needs;
 17. (new – SG 105/06, in force from 01.01.2007) sale of electrical energy or natural gas to consumers of electrical energy or natural gas for domestic and production needs pursuant to the provisions of the Law for the Energy;
 18. (new – SG 105/06, in force from 01.01.2007) consumption of electrical energy or natural gas by the persons under Art. 57a, par. 1, item 3 for their own needs, except for the cases of use of electrical energy for production or maintenance of production of electrical energy;
 19. (new – SG 105/06, in force from 01.01.2007) consumption of energy products by exempted from excise duty final users for purposes, different from the indicated in the certificate;
 20. (new – SG 109/07, in force from 01.01.2008) importation on the territory of the country of automobiles from the territory of another Member State.
- (3) In cases when the exact moment of the release for consumption can not be fixed, accepted as such shall be the date of the ascertainment of the actions, facts or circumstances of par. 2 by the control bodies;

Section II.

Exemption and recovery

Art. 21. (1) Exempt from payment of excise duty shall be:

1. excise goods, designated for diplomatic and consular representations, as well as members of their personnel;
2. (amend. - SG 63/06, in force from 04.08.2006) excise goods, for which exemption from taxes, duties and other takings (payments, taxations) with equivalent effect of

indirect tax is provided by an international agreement, ratified, promulgated and enacted by the respective order;

3. excise goods, designated for the armed forces of every other country, party to the North Atlantic Treaty Organization, for use by those armed forces; for the necessities of the civil personnel, accompanying them, or for supplying their officers` dining rooms or canteens.

4. (amend. – SG 105/06, in force from 01.01.2007) excise goods, imported together with international parcels or other shipments, as well as with the passengers` personal baggage within the frames of the permitted duty free import according to the customs-related legislation and the regulation for its implementation.

5. (new – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) tobacco products, alcohol, alcoholic drinks, purchased in another Member State by natural persons for personal use and transported by them in quantities, determined by the Regulation for the application of the law;

6. (new – SG 105/06, in force from 01.01.2007) excise goods, which are designated for the European Community institutions;

7. (new – SG 105/06, in force from 01.01.2007) import or entering from another Member State of electrical energy and natural gas;

8. (new – SG 105/06, in force from 01.01.2007) ethyl alcohol, contained in the imported or entering in the territory of the country products, which by their properties are not designated for consumption as foods or beverages or which are not designated as additives in food and beverages production;

9. (new – SG 105/06, in force from 01.01.2007) import or entering from another Member State of coke and coal by persons under Art. 57a, par. 1, item 1;

(2) (new - SG 63/06, in force from 04.08.2006; suppl. – SG 109/07, in force from 01.01.2008) Provided that for the goods pursuant to par. 1, items 1 and 3 excise has been paid, the exemption shall be made through restoration. The order for restoration is determined, as follows:

1. under Para 1, Item 1 – with an ordinance issued by the Minister of Finance and the Minister of Defence;

2. under Para 1, Item 3 - with an ordinance issued by the Minister of Finance and the Minister of Defense.

(3) (prev. text of Para 2 - SG 63/06, in force from 04.08.2006; amend. – SG 109/07, in force from 01.01.2008) The order for exemption under Para 1 shall be determined in the regulations on application of the law.

(4) (prev. text of Para 3 - SG 63/06, in force from 04.08.2006; amend. – SG 105/06, in force from 01.01.2007)) Excise shall not be due or the excise paid shall be restored for motor vehicles, which are unlawfully divested or stolen and the due import customs takings are restored or remitted by the order of the customs related legislation.

Art. 22. (1) (amend. - SG 63/06, in force from 04.08.2006) The fully denatured ethyl alcohol shall be exempted from excise.

(2) (new - SG 63/06, in force from 04.08.2006) The paid excise shall be subject to restoration for ethyl alcohol which is simultaneously specially denatured and used for manufacturing of products, not designated for consumption by human beings;

(3) (prev. text of Para 2 - SG 63/06, in force from 04.08.2006) Restored shall be the excise duty paid for the alcohol and the alcoholic beverages, invested in the production of:

1. vinegar, falling within CN code 2209;

2. (suppl. – SG 105/06, in force from 01.01.2007; amend. – SG 31/07, in force from 13.04.2007) medicines within the meaning of the Law on Medicinal Products in Human

Medicine and veterinarian medical products pursuant to the provisions of the Law of veterinary activity;

3. (amend. – SG 105/06, in force from 01.01.2007) aromatic products with alcohol content up to 1,2% vol. for additives to foodstuffs and non-alcoholic drinks;

4. (amend. – SG 109/07, in force from 01.01.2008) food products with filling or produced in another way, where the alcohol or the alcohol beverages are introduced directly or as an ingredient in unfinished products, provided that the alcohol content does not exceed 8,5 litres pure alcohol per 100 kilogrammes for the chocolate products, and 5 litres pure alcohol per 100 kilogrammes of the other food products.

(4) (prev. text of Para 3 - SG 63/06, in force from 04.08.2006) Restored shall be the excise duty paid for alcohol and alcohol beverages, when they are used:

1. for medical purposes in medical establishments and pharmacies;
2. as samples for analysis, for necessary production tests or for scientific objectives;

3. for scientific investigations.

4. in the production process, provided that the final product does not contain alcohol;

(5) (new – SG 105/06, in force from 01.01.2007) Subject to refund shall be the excise duty paid for aromatic products with alcoholic content more than 1,2% vol., used as additives in production of foodstuffs and non-alcoholic drinks with alcoholic content not more than 1,2% vol.

(6) (Previous text of par. 4, amend. - SG 63/06, in force from 04.08.2006; prev. par. 5, amend. – SG 105/06, in force from 01.01.2007)) The excise duty paid under par. 2 - 5 shall be restored after the realization of the manufactured goods of par. 2, 3 and 5, respectively after their use under par. 4.

Art. 23. (amend. – SG 105/06, in force from 01.01.2007) (1) Subject to refund to the persons under Art. 76a, par. 4 shall be the excise duty paid, provided that all of the following conditions are available at the same time:

1. the persons have fulfilled their obligations under Art. 76b;
2. the persons have got the third copy of the simplified accompanying document, certified by the consignee in the other Member State;

3. (revoked – SG 109/07, in force from 01.01.2008)

(2) Refunding pursuant to par. 1 shall be arranged by submission of a written request claiming refunding of excise duty to the competent customs office under Art. 76b, par. 1, item 1;

(3) To the request under par. 2 shall be attached documents, determined by the regulation for application of the law;

(4) The head of the competent customs office within 30 days after the submission of the request and the required documents, shall issue a motivated decision, with which he/she shall approve or reject the claim – fully or partially.

(5) The decision under par. 4 can be appealed pursuant to the provisions of the Tax Insurance Procedure Code.

Art. 24. (1) Exempt from levying with excise duty are the following energy products:

1. for aviation and vessels, unless they are used for private entertaining flights and sailing;

2. (amend. – SG 105/06, in force from 01.01.2007) in the standard reservoirs of the motor vehicles and in the containers for special use – upon entering of the vehicles in the territory of the country;

3. (new – SG 105/06, in force from 01.01.2007) with CN codes 2710 11 21, 2710 11 25 and 2710 19 29 – in consumers packing pursuant to the provisions of the Law for consumers' protection and the rules of trade up to 3 l;

4. (new – SG 105/06, in force from 01.01.2007) with CN codes 2705, 2707 40, 270760, from 2707 99 30 to 2708 20, from 2710 19 81 to 2710 19 99, 2712, 2713, 2714, 2715 from 2902 50 to 290290, 3403, 3811 21, 3811 29, in case when they are used for purposes, different from motor fuel and fuel for heating.

(2) Exempt from levying with excise are the following energy products:

1. (amend. - SG 63/06, in force from 04.08.2006) with double function;

2. used for spraying into blast furnaces for the purpose of chemical reduction as an additive to the coal, used as major fuel;

3. (amend. – SG 105/06, in force from 01.01.2007) used for production of electrical energy;

4. (new - SG 63/06, in force from 04.08.2006) used for purposes, other than motor fuels or fuels for heating.

5. (new – SG 105/06, in force from 01.01.2007) used in mineralogical processes;

6. (new – SG 105/06, in force from 01.01.2007) used in a tax warehouse for production of energy products, provided that the used energy products are produced in the same tax warehouse.

(3) The exemption of par. 1, item 1 and par. 2 shall be applied to end consumers exempt from excise duty only.

(4) The order for exemption and issuing of a certificate for the end consumers is determined by the regulation for implementation of this law.

(5) Agency "Customs" keeps a register for the issued certificates.

(6) The form and the content of the register under par. 5 are determined by the regulation for implementation of the law.

Art. 24a. (new – SG 105/06, in force from 01.01.2007) (1) Subject to refund shall be the paid excise duty for electrical energy:

1. to persons – consumers of electrical energy, used for chemical reduction or in electrolytic, metallurgical or mineralogical processes;

2. to persons – consumers of electrical energy, used in production of products, provided that the cost of the energy does not exceed 50 per cent of the product cost;

3. to licensed railway carriers and the managers of the railways infrastructure – for the consumed by them traction and non-traction electrical energy in the course of carrying out of their activity.

(2) The refund under par. 1 shall be done on the grounds of a written claim, which shall be submitted until 30 April of the year, following the consumption of the electrical energy under par. 1.

(3) The claim under par. 2 shall be submitted to the head of the respective customs office where the seat of the persons under par. 1 is located.

(4) To the claim shall be attached documents, determined by the regulation for application of the law.

(5) The head of the competent customs office within three months after submission of the claim and of the required documents shall issue a motivated decision, with which he/she shall approve or reject the claim – fully or partially.

(6) The decision under par. 5 shall be appealed pursuant to the provisions of the Taz Insurance Procedure Code.

(7) The excise duty shall be refunded within 14 days from the date of the issuance of the decision under par. 5 for refunding.

Art. 25. (1) (amend. – SG 105/06, in force from 01.01.2007) The authorized warehouse keepers and registered persons shall not be levied with excise tax or the excise duty paid shall be restored at:

1. (amend. – SG 109/07, in force from 01.01.2008) destruction under the control of the customs authorities of excise goods, including when they bear excise sticker, as well as in case of rejection and destruction of excise stickers under the conditions of Art. 27, par. 7, 8 and 10;

2. shortage and irrecoverable loss as a consequence of insurmountable force of excise goods, including in cases when they bear a excise sticker;

3. shortages from natural wastage due to physical – chemical change of the properties of excise goods at their storage and transportation, fixed in the frame of the established norms for the limit amounts of the natural wastage with the ordinance of par. 2;

4. (amend. – SG 109/07, in force from 01.01.2008) technological waste of the excisable goods within admissible standards determined by the technological documentation for the respective production or activity.

(2) The norms for the limit amounts of the excise goods` natural wastage are determined by an ordinance, issued by the Minister of Finance.

Art. 26. (prev. Art. 26, amend. – SG 105/06, in force from 01.01.2007) In cases of export of excise goods, the excise duty paid to the state budget, shall be refunded.

(2) (new – SG 105/06, in force from 01.01.2007) Except for the cases under Art. 24, par. 1, item 1, the supply of energy resources for filling marine vessels and aircrafts shall be deemed export and the provided/paid excise tax for the goods shall be released/refunded following a procedure and within terms, determined in the regulation for application of the law. This shall not apply to marine vessels and aircrafts which are used for sport and amusement purposes or for personal needs.

Art. 27. (1) Unduely paid excise tax or excise, subject to restoration, shall be restored or deducted against excise due on the grounds of a written request, submitted to the head of the customs at the person`s headquarters or at the location of the warehouse in case the person is an authorized warehousekeeper.

(2) The documents, determined by the regulation for implementation of this law shall be attached to the request.

(3) The body under par. 1 shall issue a motivated decision, with which the request is upheld or refused - completely or partially, within 30 days from receiving the request, respectively from removing its irregularities. The term for pronouncing in the cases under art. 26 is 14 days. The non-resolution within the prescribed time period is deemed as a complete tacit refusal.

(4) (amend. - SG 30/06, in force from 12.07.2006; amend. – SG 105/06, in force from 01.01.2007)) The decision or the refusal of par. 3 can be appealed before the regional customs directorate, who shall pronounce in 14 days term. The non-resolution within the prescribed time period is deemed as a complete confirmation of the decision in its appealed part. The regional customs directorate`s decision or non-resolution shall be appealed by the order of the Tax Insurance Procedure Code.

(5) The excise duty shall be restored within 14 days period from entering into force of the restoration act.

(6) (amend. – SG 105/06, in force from 01.01.2007) The excise stickers, ordered and received by the persons under art. 64, par. 1, 2 and 3, can be returned to the relevant competent customs institution only in case they were not affixed to bottled beverages or tobacco products, with a certifying protocol made, which reflects the type, the emission or series, the total number, the numeration in the serial order, as well as other characteristic features of the respective excise stickers.

(7) (new – SG 105/06, in force from 01.01.2007) Excise stickers, having got a defect in the process of production of tobacco products and bottled alcoholic drinks, shall be rejected with a protocol signed by both parties – the persons under Art. 64 and the competent customs office and shall be left to it.

(8) (new – SG 105/06, in force from 01.01.2007) When due to objective reasons excise goods or consumers backing do not comply with the legislative requirements or with the technical and quality standards of the manufacturer, and for this reason they cannot be sold on the market, the attached to the packing excise stickers shall be rejected and destructed in the presence of the customs body following a procedure and a method, determined in the regulation for application of the law.

(9) (prev. par. 7, amend. – SG 105/06, in force from 01.01.2007) The excise duty of par. 6 shall be deducted or restored according to this Art. On the grounds of a claim for a refund, which shall be submitted within 30 days after the date of forming the certifying protocol of par. 6.

(10) (new – SG 105/06, in force from 01.01.2007) In cases of par. 7 and 8 the excise tax shall be deducted or refunded pursuant to the provision of this Art. on the grounds of a claim for refund, which shall be submitted within 30 days from the date of forming the protocol of par. 7 and 8 and provided that the visible requisites and protections certify uncontestable the authenticity of the excise sticker.

Section III.

Tax base

Art. 28. The tax base for levying with excise shall be, as follows:

1. for beer – the quantity per hectolitres for Plato degrees;
2. for wine - the quantity of hectolitres for a finished product;
3. for the other fermented beverages - the quantity of hectolitres for a finished product;
4. for intermediate products - the quantity of hectolitres for a finished product;
5. for ethyl alcohol - the quantity of hectolitres pure alcohol, measured at a temperature of 20 °C;
6. for petrol, gas oil and kerosene (LPG) - the quantity of litres, set to comparative temperature of 15 °C;
7. for heavy fuel oil and liquefied oil gas – the quantity of heavy fuel oil and liquefied oil gas, measured in tons;
8. for natural gas - warmthcreating ability, measured in gigajoules;
9. (revoked – SG 109/07, in force from 01.01.2008)
10. for cigars and cigarillos – the amount of units;
11. (suppl. - SG 81/06) for biodiesel and bio-ethanol– the quantity of litres, set to a comparative temperature of 15 °C.
12. (new – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) for the coke and coal – top heating value, measured in Gigajoules;
13. (new – SG 105/06, in force from 01.01.2007) for electrical energy – quantity, measured in Megawatthours.

Art. 29. (1) The excise tax on the cigarettes shall be assessed as a sum, consisted of specific and proportional excise. The tax base for calculating the specific excise is the quantity of units and for the proportional excise – the market price.

(2) The excise tax on the tobacco for smoking (pipe and cigarettes) shall be calculated as a sum, consisting of specific and proportional excise. The tax base for calculating the specific excise is the amount of kilogrammes and for the proportional excise – the market price.

(3) The market price under par. 1 and 2 shall be:

1. (amend. – SG 105/06, in force from 01.01.2007) the registered by the established order at the time pointed out in art. 20, par. 2, items 1-5, 8 and 9;
2. the one, written on the excise label – in the cases of art. 20, par. 2, item 6 и 7;
3. (amend. – SG 105/06, in force from 01.01.2007) the registered by the established order at the time of placing the goods under excise duty suspension customs regime, with the exception of cases under item 4;
4. (amend. – SG 105/06, in force from 01.01.2007) the registered by the established order at the time of placing the goods under excise duty suspension customs regime, or temporary warehousing;
5. (amend. – SG 105/06, in force from 01.01.2007) the one, determined by the regulation of implementation of this law – in cases when a market price is not registered for the respective tobacco product under par. 1 and 2 following the established order;
6. (amend. – SG 105/06, in force from 01.01.2007) the registered by the established order at the time of ascertaining of violations under chapter nine by the control bodies.

Art. 30. The tax base for automobiles shall be, as follows:

1. for used automobiles – number kilowatts, depending on the capacity of the engine;
2. for new automobiles – number kilowatts, depending on the capacity of the engine for the difference over 120 kilowatts (kW) according to the DIN system, respectively for the difference over 126 kilowatts (kW) according to the SAE system.

Section IV.

Excise rate

Art. 31. The excise rate for alcohol and alcohol beverages shall be, as follows:

1. for beer – 1,50 levs per 1 hectolitre for a Plato degree;
2. for wine – 0 levs for 1 hectolitre;
3. for other fermented beverages - 0 levs for 1 hectolitre finished product;
4. for intermediate products – 90 levs for 1 hectolitre finished product;
5. for ethyl alcohol - 1100 levs for 1 hectolitre pure alcohol;
6. (amend. – SG 105/06, in force from 01.01.2007) for ethyl alcohol (rakiya), manufactured in a small specialized distillation site – 0 levs for 550 hectolitre pure alcohol.

Art. 32. (1) (amend. – SG 105/06, in force from 01.01.2007) The excise rates on motor fuels are, as follows:

1. for lead-containing petrol with CN codes 2710 11 31, 2710 11 51 and 2710 11 59 - 830 levs for 1000 litres;
2. (amend. – SG 109/07, in force from 01.01.2008) for lead-free petrol with CN codes 2710 11 31, 2710 11 41, 2710 11 45 and 2710 11 49 - 685 levs for 1000 litres;
3. (amend. – SG 109/07, in force from 01.01.2008) for gas oil with CN codes 2710 19 41 to 2710 19 49 - 600 levs for 1000 litres;
4. (amend. – SG 109/07, in force from 01.01.2008) for kerosene with CN codes 2710 19 21 and 2710 19 25 0 - 535 levs for 1000 litres;
5. for liquefied petroleum gas (LPG) with CN codes from 2711 12 11 to 2711 19 00, inclusive energy products with CN codes 2901, 2711 29, from 2902 11 to 2902 44 - 340 levs for 1000 kilogrammes;
6. for natural gas with CN codes 2711 11 00 and 2711 21 00 - 0 levs for 1 gigajoule;
7. (suppl. – SG 109/07, in force from 01.01.2008) for biodiesel with CN code CN 3824 90 99 and bio-ethanol with CN code 2207 20 00 meeting the requirements of Art. 26 of the Law on the Renewable and Alternative Sources of Energy and the Biofuels – 0 levs for 1000 litres;

8. (*) (new – SG 109/07) for lead-free petrol with CN codes 2710 11 31, 2710 11 41, 2710 11 45 and 2710 11 49, in which the contents of bio-ethanol with CN code 2207 20 22 and meeting the requirements of Art. 26 of the Law on the Renewable and Alternative Sources of Energy and the Biofuels are from 4 to 5 percent inclusive – BGN 664 for 1000 litres;

9. (*) (new – SG 109/07) for gas oil with CN codes from 2710 19 41 to 2710 11 49, in which the contents of bio-diesel with CN code 3824 90 99 and meeting the requirements of Art. 26 of the Law on the Renewable and Alternative Sources of Energy and the Biofuels are from 4 to 5 percent inclusive – BGN 582 for 1000 litres.

(2) (amend. – SG 105/06, in force from 01.01.2007) The excise rates on motor fuels, used for agriculture and farming by agricultural producers, approved for financial grants pursuant to the Law for supporting agricultural producers are, as follows:

1. for gas oil with CN codes from 2710 19 41 to 2710 19 49 - 50 levs for 1000 litres;

2. for kerosene with CN codes 2710 19 21 and 2710 19 25 - 50 levs for 1000 litres;

3. for natural gas with CN codes 2711 11 00 0 and 2711 21 00 0 - 0 levs for gigajoule;

4. (suppl. – SG 109/07, in force from 01.01.2008) for biodiesel with CN code 3824 90 99 and bio-ethanol with CN code 2207 20 00, meeting the requirements of Art. 26 of the Law on the Renewable and Alternative Sources of Energy and the Biofuels – 0 levs for 1000 litres.

(3) (new - SG 63/06, in force from 04.08.2006) Excise rates pursuant to par. 2, items 1 and 2 shall be applied by restoration of the difference between the respective rate under par.1 and the rate under par. 2 for a quantity, calculated on the basis of an annual consumption rate of 7,3 liters per decare of registered agricultural land subject to cultivation.

(4) (new - SG 63/06, in force from 04.08.2006) Every year not later than 1 July the Minister of agriculture and forestry shall provide to the Director of the Customs Agency the following information from the register of agricultural producers:

1. Agricultural producer's identification data;

2. Legal and organizational form, name (designation), permanent address (seat and registered address), telephone, fax number, e-mail address;

3. Information about the agricultural land subject to cultivation (in decares) in compliance with the identification of the agricultural lands.

(5) (new - SG 63/06, in force from 04.08.2006; amend. – SG 109/07, in force from 01.01.2008) The right of restoration shall be exercised by the agricultural producers for the motor fuels purchased by them over the current year twice within the limits of the approved annual expenditure norm of 7,3 litres per decare of the registered agricultural land. The restoration claims may be submitted once from 1 July to 15 August for the expended amounts by that date, and from 15 August to 31 Dec of the current year – for the remainder of the norm amount.

(6) (new - SG 63/06, in force from 04.08.2006) The restoration pursuant to par. 3 shall be made within two months after filing the claim following a procedure, set out in the regulations for implementation of the law.

(7) (new – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) The excise rate for energy products with CN codes from 2710 11, different from those under par. 1 and 2, as well we for energy products with CN codes 2707 10, 2707 20, 2707 30, 2707 50, 2709 shall be 685 levs for 1000 litres.

(8) (new – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) The excise rate for energy products with CN codes 2710 19, different from those under par. 1 and 2 shall be 600 levs for 1000 litres.

(9) (new – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) The excise rate of energy products, designated for addition or dilution of engine fuels, shall be the rate under par. 1, item 2 – 5 depending on what type of fuel they are designated for. In case when it is not possible to determine for what type of fuel these products are designated for, the rate shall be 685 levs for 1000 litres.

Art. 33. (1) (amend. - SG 63/06, in force from 04.08.2006; amend. – SG 105/06, in force from 01.01.2007) The excise rates on energy products for heating are as follows:

1. (in force from 01.01.2009 – SG 109/07) for gas oil with CN codes from 2710 19 41 to 2710 19 49 - 50 levs for 1000 litres;

2. for heavy fuel oils with CN codes from 2710 19 61 to 2710 19 69 and for energy products with CN codes 2706, 2707 91, 2707 99 11, 2707 99 11, 2710 91 and 2710 99 - 30 levs for 1000 kg;

3. (in force from 01.01.2009 – SG 109/07) for kerosene with CN codes 2710 19 21 and 2710 19 25 - 50 levs for 1000 litres;

4. for liquefied petroleum gas (LPG) with CN codes from 2711 12 11 to 2711 19 00 - 0 levs for 1000 litres;

5. for natural gas with CN codes 2711 11 00 and 2711 21 00 - 0 levs for 1 gigajoule;

6. for biodiesel with CN code 3824 90 99 – 0 levs for 1000 litres.

7. (amend. – SG 109/07, in force from 01.01.2008) for coal and coke with CN codes 2701, 2702 and 2704 – 0,40 levs for Gigajoule.

(2) The rate under par. 1, item 4 shall be applied to liquefied petroleum gas (LPG) in appliances, used for heating and domestic necessities, which meet the requirements, determined by the regulation for implementation of this law.

Art. 34. (amend. - SG 63/06, in force from 04.08.2006) The rates on gas oil and kerosene under art. 33 shall be applied to marked fuels only.

Art. 34a. (new – SG 105/06, in force from 01.01.2007) (1) (amend. – SG 109/07, in force from 01.01.2008) The excise rate on electrical energy with CN code 2716, except for the cases under par. 2 shall be 1,20 for Megawatt.

(2) The excise rate on electrical energy with CN code 2716 for consumers of electrical energy for domestic needs pursuant to the provisions of the Law on Energy shall be 0 levs for Megawatt.

Art. 35. (1) The energy products under art. 13, designated for use, offered for sale or used as fuels for heating or as motor fuels and for which art. 32, par. 1 and art. 33, par. 1 do not determine an excise rate amount, shall be levied with the rate, fixed for the equivalent fuels for heating or motor fuels.

(2) (suppl. – SG 105/06, in force from 01.01.2007) Except for the energy products under art. 13 and bio-ethanol, all other products, intended for use, offered for sale or used motor fuels, as an additive or for dilution of motor fuels, shall be levied with the rate, determined for the equivalent motor fuels of art. 32, par. 1.

(3) Except for the energy products under art. 13, all other hydrocarbons, with the exception of peat, intended for use, offered for sale or used as fuels for heating, shall be levied with the rate, fixed for the equivalent fuels for heating of art. 33, par. 1.

Art. 36. (revoked – SG 109/07, in force from 01.01.2008)

Art. 37. The excise rate for cigars and cigarillos shall be 270 levs for 1000 units.

Art. 38. The excise rate for tobacco for smoking (for pipe and cigarettes) shall be, as follows:

1. for specific excise – 4,50 levs for 100 g.;
2. for proportional excise – 10 per cent of the market price.

Art. 39. The excise rate for cigarettes shall be, as follows:

1. (amend. – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) for specific excise – 37 levs for 1000 units;
2. (amend. – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) for proportional excise – 35 per cent of the market price.

Art. 40. (1) The excise rate for used automobiles shall be, as follows:

1. for automobiles with engine power, exceeding 120 kW up to 150 kW, according to DIN system – 35 levs per 1 kW;
2. for automobiles with engine power, exceeding 150 kW, according to DIN system – 60 levs per 1 kW;
3. for automobiles with engine power, exceeding 126 kW up to 157,5 kW, according to SAE system – 33,33 levs per 1 kW;
4. for automobiles with engine power, exceeding 157,5 kW, according to SAE system – 57,14 levs per 1 kW;

(2) The excise rate for new automobiles shall be:

1. seven hundred levs + 90 levs for 1 kW for the difference of over 120 kW, according to DIN system;
2. seven hundred levs + 85,71 levs for 1 kW for the difference of over 126 kW, according to SAE system.

Section V.

Determination and Payment of excise duty

Art. 41 The amount of the excise due shall be calculated as the tax base is multiplied by the excise rate.

Art. 42 In the cases, referred in [art. 20](#), par. 1, item 5 the excise duty shall be determined and taken under account by the order, specified for the customs duty.

Art. 43 (1) (amend. – SG 105/06, in force from 01.01.2007) Except for the cases under art. 42, the excise tax shall be calculated by:

1. (amend. – SG 109/07, in force from 01.01.2008) the authorized warehouse keeper, persons under Art. 3, Items 4 and 6 and the registered persons under Art. 57, Art. 57b, par. 3 and Art. 57c on the date, on which it has become due - by issuing a tax document under art. 84, par. 1.

2. the registered person under Art. 57a, par. 1, item 1, 2 and 3 – by issuing a tax document under Art. 84, par. 2 according to the procedure of Art. 84, par. 3 for the goods, for which the excise has become due according to Art. 20, par. 2, item 15m 16, 17 and 18;

3. the registered person under Art. 57a, par. 1, item 1 and 2 – on the date of identification of the deficiency under Art. 20, par. 2, item 8 - by issuing a tax document under art. 84, par. 1.

- (2) The persons under par. 1 are obliged to declare the excise duty, calculated for the tax period, by submitting an excise declaration.

- (3) The tax period is one month long and coincides with the calendar month.

- (4) The first tax period expands from the date of presenting the license or the registration certificate under this law to the last day of the calendar month, during which the licensing or the registration have been accomplished.

- (5) The last tax period expands from the beginning of the calendar month, during which the license or the registration was terminated, to the date of their termination.

Art. 44 (1) The excise due shall be deposited in the republican budget, as follows:

1. (amend. – SG 105/06, in force from 01.01.2007) in the cases of art. 20, par. 2, item 5 – to the account or cash in the pay-office of the competent customs institution by the

importer within the terms for payment of the customs duty, determined by the Law for the customs, when the debtor is a natural person, who is not a sole trader;

2. (amend. – SG 105/06, in force from 01.01.2007) in the cases of art. 20, par. 2, item 5 – to the account of the competent customs institution by the exporter within the terms for payment of the customs duty, determined by the Law for the customs.

3. (new – SG 105/06, in force from 01.01.2007) in the cases of Art. 20, par. 2, item 12 and 13 – to the account of the competent customs institution by permanent address, respectively by seat, by the person having received the goods, within 14 days after their acceptance;

4. (new – SG 105/06, in force from 01.01.2007) in the cases of Art. 20, par. 2, item 19 – to the account of the competent customs institution by the exempted from excise final user within 14 days after the consumption of the energy products for purposes, different from those indicated in the certificate;

5. (new – SG 105/06, in force from 01.01.2007) in the cases of Art. 76d – to the account of the competent customs office by permanent address, respectively seat, by the person within 14 days from the date, on which he/she have been notified of the amount of the excise fee.

6. (prev. item 3 – SG 105/06, in force from 01.01.2007) in all other cases – to the account of the competent customs institution by the authorized warehousekeeper or by the registered person within the terms for submitting the excise declaration.

(2) The excise duty can also be paid by a person, other than the person of par. 1, with the written consent of the debtor.

(3) The excise duty is considered deposited into the republican budget from the date, on which the sum has been received in the account or cash in the pay-office of the competent customs institution of par. 1.

(4) When the excise duty is not deposited into the republican budget within the terms of this Art., the person under par. 1 shall be obliged for its payment.

(5) The customs authorities shall permit the collecting of the goods after paying or ensuring the excise due by the order, determined for the customs duty.

(6) (amend. – SG 109/07, in force from 01.01.2008) In the cases under Art. 64, Para 2 a competent customs institution under Para 1, Item 2 shall be deemed also the customs institution, where the persons have requested excise labels. This customs institution shall confirm the payment of the due excise to the customs institution, where the import formalities are carried out, so that the collection of the goods is permitted.

Art. 45. (1) (amend. – SG 109/07, in force from 01.01.2008) At entering into force of a new extent of the excise rate, the persons of art. 64, par. 1, 2 and 3 shall declare the present quantities of tobacco products and alcoholic beverages with CN code 2208, with an affixed excise label, at the competent customs institution at the location of the warehouse by order, determined by the regulation for implementation of the law.

(2) For the present quantities of par. 1 a supplementary taxation shall be carried out, as the additional excise due is deposited within the terms of art. 44.

Chapter four.

EXCISE DUTY SUSPENSION REGIME

Section I.

General provisions

Art. 46. (1) (amend. – SG 105/06, in force from 01.01.2007) Under excise duty suspension regime within the meaning of this law, the levying with excise of goods at their production, entering or import in the territory of the country.

(2) Excise duty suspension regime shall be applied by an authorized warehousekeeper at:

1. production of excise goods in a tax warehouse;
2. storage of excise goods in a tax warehouse;
3. movement of excise goods.

(3) The excise duty suspension regime do not concern the other tax duties of the tax obliged person.

Section II. Licensing

Art. 47. (1) (prev. Art. 47 – SG 105/06, in force from 01.01.2007) Authorized warehousekeeper can be a person, who:

1. (amend. – SG 105/06, in force from 01.01.2007) is a [merchant](#) within the meaning of the Commercial law or of the legislation of another Members State or a state which is a party under the Agreement of the European Economic Zone, as well as a legal person, established on the grounds of a legal act – in the cases, when the person is a producer of excise goods, or a capital trade company with registered and entirely deposited capital not less than 500 thousand levs – in the cases, when the person is not a producer of excise goods;

2. is not in procedure for insolvency or liquidation;

3. is represented by persons, who:

a) have not been convicted for unclassified misdemeanor;

b) have not been members of managing or control body or unlimited liable partners in a company, terminated due to insolvency, in case dissenting creditors have remained;

4. does not have liquid and exigible customs liabilities, tax duties and liabilities for obligatory insurance payments;

5. (amend. - SG 63/06, in force from 04.08.2006) has not committed a severe or repeated offence of the provisions of this law;

6. has a license or a permission or is registered for carrying out the activity, when this is stipulated by another law;

7. has available own or rented store rooms for carrying out the activities under art. 46, par. 2, which meet the requirements for security and control, determined by the regulation for implementation of this law;

8. uses automated accounting systems which allow in real time the implementation of control over the raw materials, the produced or stored excise goods and guarantee that the person is able to meet the requirements of the regime.

(2) (new – SG 105/06, in force from 01.01.2007) Merchants within the meaning of the legislation of another Members State or a state which is a party under the Agreement of the European Economic Zone, shall carry out activity as a licensed warehouse keeper through a branch in the Republic of Bulgaria.

Art. 48. (1) For issuing a license for tax warehouse management, a written application shall be submitted to the director of Agency "Customs", which shall contain:

1. a description of the operations, which shall take place in the tax warehouse;

2. the type of excise goods, which shall be produced or stored;

3. the annual forecast volume of the produced and/or stored excise goods under excise duty suspension regime according to the business plan of par. 2, item 13;

4. the annual forecast volume of the movement of excise goods under excise duty suspension regime;

5. (suppl. – SG 105/06, in force from 01.01.2007) a description of the systems of art. 47, par. 1, item 8;

6. exact location, description and purpose of the tax warehouses` premises;

7. the type of security, which shall be granted;
8. the names of the employees, authorized to sign enclosed administrative documents.

(2) To the application of par. 1 the following documents shall be submitted:

1. (amend. - SG 34/06, in force from 01.10.2006) a current certificate of registration in the commercial register;

2. (suppl. – SG 105/06, in force from 01.01.2007) a court certificate of conviction for the circumstances under art. 47, par. 1, item 3, item a, and if the persons are not Bulgarian citizens – a declaration;

3. (suppl. – SG 105/06, in force from 01.01.2007) a declaration for the circumstances under art. 47, par. 1, item 3, item b;

4. a certificate for presence or lack of tax liabilities and liability for obligatory insurance payments;

5. (suppl. – SG 105/06, in force from 01.01.2007) a declaration for the circumstances under art. 47, par. 1, item 5;

6. a license, permission or registration for carrying out of activity, when this is required by a law;

7. a document for ownership or a lease agreement for the premises of the tax warehouse;

8. (suppl. – SG 109/07, in force from 01.01.2008) a current plan of the real property;

9. a scheme of the premises of the tax warehouse]

10. the annual financial reports for the previous three years, certified by a registered auditor or a specialized audit enterprise within the meaning of the Law for the independent financial audit, in case the person carries out the activity for more than 3 years, and an intermediate financial report, made towards the end of the month, preceding the month when the application was submitted;

11. a technical documentation for the automated accounting systems used;

12. a technological scheme of the production process, standard costs, maximum values of the technological losses, a technical specification;

13. a business plan, which shall contain information about:

a) the type of the excise goods, which shall be produced or stored in the tax warehouse;

b) the forecast quantity of excise goods averagely per month, which at the same moment shall be moving under excise duty suspension regime – by types of goods and excise rate;

c) the maximum forecast quantity of excise goods, which at the same moment shall be moving under excise duty suspension regime – by types of goods and excise rate;

d) the production capacity for excise goods and the maximum storage capacity for keeping excise goods– by types of goods and excise rate;

e) the forecast extent of the due excise tax averagely per month – by types of goods and excise rate;

14. specimen signatures of the persons under par. 1, item 8.

15. (new – SG 105/06, in force from 01.01.2007) a certified copy of a document, evidencing the unified identification code of the person.

(3) With one application it is possible to ask for the issuance of licenses for the management of more than one tax warehouse.

Art. 49. (1) (new – SG 105/06, in force from 01.01.2007) When the conditions for issuing a license for tax warehouse management are fulfilled and the submitted documents

meet the requirements, the body of Art. 48, par. 1 shall issue a decision on the application within one month after the date of its submission.

(2) (prev. par. 1 – SG 105/06, in force from 01.01.2007) When the presented documents of art. 48, par. 2 fail to meet the requirements or the information given is insufficient, the body of art. 48, par. 1 in 14 days period from receiving the application notifies the applicant and fixes a 14 days term for removal of the irregularities or submission of additional information, as from the date of receipt of the notification.

(3) (prev. par. 2, amend. – SG 105/06, in force from 01.01.2007) Within the term of par. 2 the applicant should remove the irregularities or present the necessary additional information, and in cases of non-fulfillment of this obligation the body of art. 48, par. 1 shall refuse the issuance of the requested license.

(4) (prev. par. 3, amend – SG 105/06, in force from 01.01.2007) Within one month after removing the irregularities or presenting the additional information required, the body of art. 48, par. 1 shall consider the application and the documents attached to it and shall decide about the request.

Art. 50. (1) (amend. – SG 105/06, in force from 01.01.2007) Within the terms of art. 49 the director of Agency "Customs" shall issue a license for tax warehouse management for production and/or storage of excise goods or a motivated refusal.

(2) For each tax warehouse an individual license shall be issued.

(3) (amend. - SG 30/06, in force from 12.07.2006) The license issued or the motivated refusal shall be subject to an appeal by the order of the Administrative procedure code.

Art. 51. (1) The license shall contain:

1. name of the body issuing it;
2. identification number of the authorized warehousekeeper;
3. identification number of the tax warehouse;
4. the factual and the legal grounds for its issuing;
5. (amend. - SG 34/06, in force from 01.10.2006; amend., SG 63/06, in force from 04.08.2006) the trade name, the seat and address of management, the unified identification code of the authorized warehousekeeper;
6. the address of the tax warehouse;
7. description of the activities, which shall be take place in the tax warehouse as well as the type of the excise goods;
8. type and amount of the security;
9. the three names and the unified civil number of the persons, who shall represent the authorized warehousekeeper, as well as other persons, authorized to sign the administrative documents;
10. date of issuance and signature of the person, who has issued the license.

(2) (amend. – SG 105/06, in force from 01.01.2007) The license for tax warehouse management shall be handed over after presenting the security.

(3) The right to apply excise duty suspension regime shall occur from the date of the presentation of the license.

Art. 52. (1) (prev. Art. 52 – SG 105/06, in force from 01.01.2007) The authorized warehousekeeper shall be obliged:

1. not to admit the full amount of the excise duty, which could occur or occurs upon applying excise duty suspension regime, to exceed the extent of the security granted;
2. to notify the customs authorities for all changes in the circumstances under which the license for tax warehouse management is issued in 14 days period from their occurrence, presenting the necessary documents;

3. to ensure unimpeded access of the customs authorities to all premises and the whole territory of the tax warehouse and to provide a room for conducting of the inspections;

4. to observe all the specific requirements for the production, storage and movement of excise goods;

5. to maintain a separate document accounting by kinds of activities and types of excise goods.

(2) (new – SG 105/06, in force from 01.01.2007) In case of amendment of circumstances, which are subject to entering into the issued license, the Director of Agency “Customs” shall issue a decision, which shall be an integral part of the issued and handed over license.

Art. 53. (1) The action of the license for tax warehouse management shall be terminated:

1. at termination of the legal body or in case of death of the natural person – a sole trader;

2. due to a written request of the authorized warehousekeeper;

3. at withdrawal of the license.

(2) The license for tax warehouse management shall be withdrawn in case:

1. the authorized warehousekeeper no longer corresponds to the conditions of art.

47, or

2. a new security is not presented within the terms fixed - such is required in cases when a new amount of the security is determined or the security is no longer valid.

(3) (amend. - SG 30/06, in force from 12.07.2006) The license shall be terminated with a decision of the director of Agency "Customs", which is subject to an appeal by the order of the Administrative procedure code.

Art. 54. (1) At Agency "Customs" a register of the authorized warehousekeepers of tax warehouses shall be kept.

(2) The register shall contain:

1. identification number of the authorized warehousekeeper;

2. identification number of the tax warehouse;

3. (amend. - SG 34/06, in force from 01.10.2006; amend., SG 63/06, in force from 04.08.2006) name, headquarters and address of management, the unified identification code of the authorized warehousekeeper;

4. address of the tax warehouse;

5. the types of excise goods, which could be produced and/or stored at the tax warehouse;

6. date of issuing of the license;

7. date of termination of license`s action.

(3) All subsequent changes occurred in the circumstances of par. 2 shall also be reflected in the register.

(4) The form of the register under par. 1 shall be determined by the regulation of implementation of the law.

Art. 55. Every authorized warehousekeeper shall have the right to obtain information from the registers of art. 24, par. 5 and art. 55 by order determined by the regulation of implementation of the law.

Section III.

Registration of small specialized distillation sites and wine production sites of a small wine producers

Art. 56. (1) Subject to obligatory registration under this law are:

1. the specialized small sites for distillation;

2. the sites for wine production of small wine producers.

(2) Agency "customs" shall keep a register for the sites registered under par. 1, which contains the following information:

1. identification number of the site;

2. (amend. - SG 34/06, in force from 01.10.2006; amend., SG 63/06, in force from 04.08.2006) name, headquarters and address of management, the unified identification code of the person;

3. address of the site;

4. the types of excise goods, which could be produced;

5. registration date;

6. termination date of the registration.

(3) The form of the register under par. 2 shall be determined by the regulation of implementation of the law.

Art. 57. (1) (amend. – SG 105/06, in force from 01.01.2007) Owners or tenants of a site under art. 56, par. 1 can only be the persons under Art. 40c of the Law for the wine and the alcoholic beverages.

(2) The persons under par. 1 shall submit a request for registration of the site to the chief of the customs at the location of the site.

(3) To the application of par. 2 shall be attached:

1. a current certificate of registration in the commercial register - original or copy, certified by a notary;

2. (amend. - SG 81/06) a technical reference for the production sites or warehouses opened and closed with an indication of their square and location, a complete specification of the technical equipment, including the containers, their volume;

3. an original or a copy of a document, certified by a notary, verifying the entering into exploitation of the site, issued by the order of the Law of the spatial planning;

4. (revoked – SG 105/06, in force from 01.01.2007)

5. (amend. - SG 34/06, in force from 01.10.2006; amend. - SG 63/06, in force from 04.08.2006) a copy of the identification card as per the BULSTAT register, certified by the person;

6. a license, permission or registration, when such is required by a law;

7. a declaration that the site meets the requirements of art. 4, item 8 and 9;

8. a list, containing the names and the unified civil numbers of the persons managing the production process (supervisors of the sites) and who are in charge of the requirements of the Law for the wine and the alcoholic beverages and the normative acts for its implementation.

(4) On the grounds of the request and the attached documents of par. 3 the chief of the customs within 14 days from submitting the documents, respectively from removing of the incompleteness thereof, shall issue or refuse by a motivated decision the issuance of certificate for registration. The non-resolution within the prescribed time period is deemed as an explicit refusal to issue the act.

(5) The registered person is obliged to notify in writing the chief of the customs for every change of the data in the request within 14 days period from their occurrence.

Section III.

“A” Obligatory registration (new – SG 105/06, in force from 01.01.2007)

Art. 57a. (new – SG 105/06, in force from 01.01.2007) (1) Subject to obligatory registration under this law shall be the persons:

1. producing, importing or entering to the territory of the country coke or coal, as well as persons, carrying out transactions with coke or coal;

2. having obtained a license pursuant to the Law for energy, selling electrical energy or natural gas to consumers of electrical energy or natural gas for domestic and industrial needs pursuant to the Law for energy;

3. having obtained a license pursuant to the Law for energy for production of electrical energy, for transmission or distribution of electrical energy or natural gas, for trading of electrical energy, for public supply of electrical energy or natural gas or for supply to end suppliers of electrical energy or natural gas, who consume their own electrical energy or natural gas for their own needs;

4. registered for VAT purposes in another Member State, who enter excise goods in the territory of the country for carrying out supplies under the conditions of a distant sale pursuant to the provisions of the Law for the Value Added Tax.

(2) For the persons registered under par. 1 the Agency “Customs” shall maintain a register, containing the following information:

1. name, seat and registered address, unified identification code of the person;
2. types of excise goods, subject to levying with excise by the person;
3. date of registration and reference number of the certificate of registration;
4. date of termination of the registration and reference number of the decision for termination of the registration;
5. competent customs administration.

Art. 57b. (new – SG 105/06, in force from 01.01.2007) (1) The persons under Art. 57a, par. 1, item 1 – 3 shall submit an application for registration to the head of the custom office by the seat and the registered address before initiation of the activity.

(2) The persons under Art. 57a, par. 1, item 4 shall submit an application for registration to the head of the customs office by permanent address, respectively seat and registered address of the tax representative.

(3) Tax representative of a foreign person, registered for VAT purposes in another Member State, can be only a capable natural person with a permanent address in the country or a permanent resident, or a local legal person, which is not under a liquidation procedure or has not been announced in insolvency and does not have collectable or pending tax liabilities and liabilities for insurance installments, collectable by the National Receipts Agency.

(4) The tax representative shall represent the foreign person in all his tax legal relationships, arising on the grounds of this law, and shall be liable jointly and unlimited for the obligations under this law of the registered foreign person.

(5) The application under par. 1 and 2 shall have to contain:

1. recent certificate of entering into the records of the Commercial Register – original or notarized copy, provided that the person is subject to entering into records;
2. a certified by the person copy of a document, evidencing its unified identification code;
3. license, permit of a registration, provided that such is required by the laws;
4. type of excise goods;
5. average monthly amount of excise goods, supplied under the conditions of the remote sales;
6. the type of provided security – for the persons under par. 3.

(6) On the grounds of the application and the attached documents under par. 5 the head of the customs office within 14 days after the submission of the documents, respectively from the elimination of incompleteness thereof, shall issue a certificate of registration or shall reject its issuance with a motivated decision. Non-issuing a decision within the set time shall be deemed an explicit refusal for registration.

(7) The refusal for registration shall be subject to appeal pursuant to the procedure of the Administrative Procedure Code.

(8) The certificate of registration under par. 6 shall be handed over to the tax representative upon presentation of the security under Art. 83a.

(9) The registered person shall be obliged to:

1. notify in writing the head of the competent customs office about every amendment to the data in the application within 14 days after its submission;

2. maintain documentation and accountancy according to the requirements, set in the regulation for application of the law.

Section III.

“B” Registered traders (new – SG 105/06, in force from 01.01.2007)

Art. 57c. (new – SG 105/06, in force from 01.01.2007) (1) The right to be registered as a registered trader shall have the person – capital company pursuant to the Commercial Act with registered and fully deposited capital of not less than 500 thousand levs.

(2) The person under par. 1 shall submit an application for registration to the head of the customs office by the seat and registered address before initiation of the company, containing:

1. recent certificate of entering into the records of the Commercial Register – original or notarized copy;

2. a certified by the person copy of a document, evidencing its unified identification code;

3. license, permit of a registration, provided that such is required by the laws;

4. location and a lay out of the facilities, where the goods are received, as well as a document of ownership or a lease agreement for these facilities;

5. type of excise goods;

6. average monthly amount of excise goods, received under the regime of excise duty deferred payment;

7. list of full names and the personal civil numbers of the persons, authorized to sign accompanying administrative documents and a specimen of their signatures

8. the type of provided security.

(3) When the conditions for registration are fulfilled and submitted documents meet the requirements, the body under par. 2 shall issue a decision on the application within one month after the date of its filing.

(4) When the submitted documents under par. 2 do not meet the requirements or the provided information is not sufficient, the body under par. 2 within 14 days after filing of the application shall notify the applicant and shall set a time period for elimination of irregularities or for provision of further information within 14 days as from the acceptance of the notification.

(5) Within the time, set in par. 4, the applicant shall have to eliminate the irregularities or to provide the required additional information, whereas in case of non-fulfillment of this obligation, the body of par. 2 shall reject the registration.

(6) Within one month after elimination of irregularities or provision of the required additional information the body of par. 2 shall consider the application and the attached to it documents and shall issue a decision thereof.

Art. 57d. (new – SG 105/06, in force from 01.01.2007) (1) Within the terms under Art. 57c the head of the competent customs office shall issue a certificate of registration to the registered trader or a motivated rejection of registration. Non-issuing a decision within the set terms shall be deemed a rejection of registration.

(2) The rejection of registration shall be subject to appeal pursuant to the procedure set in the Administrative Procedure Code.

(3) The certificate of registration shall be handed over to the person upon presentation of the security under Art. 83a.

(4) The right of the registered trader to receive excise goods under a regime of excise duty deferred payment shall arise from the date of handing over of the certificate of registration.

Art. 57e. (new – SG 105/06, in force from 01.01.2007) The registered trader shall be obliged to:

1. maintain separate documented records by types of excise goods and to store the received under a regime of excise duty deferred payment goods separately from other stored goods;

2. notify in writing the head of the customs office on any amendment of the date contained in the application for registration within 14 days from its filing;

3. (amend. – SG 109/07, in force from 01.01.2008) provide free access of customs bodies to all premises and the entire territory of the site and to provide them with a room for carrying out the inspections;

4. not allow the full amount of the excise duty, having arisen or which might arise in case of application of the regime of excise duty deferred payment, to exceed the amount of the provided security.

Art. 58. (amend. – SG 105/06, in force from 01.01.2007) The body under art. 57, par. 2, Art. 57b, par. 1 and 2 and Art. 57c, par. 2 shall terminate the registration:

1. upon a request from the registered person, provided that grounds for obligatory registration are missing;

2. at termination or liquidation of the registered person;

3. on its own initiative, when

a) the registered person does not meet the conditions of this law, or

b) within the set terms the registered trader or the tax representative fail to submit a new security, required in cases, when new amount of the security has been set or when the security validity has stopped being valid.

Section III.

“C” Non-registered traders (new – SG 105/06, in force from 01.01.2007)

Art. 58a. (new – SG 105/06, in force from 01.01.2007) (1) The right to receive a specific quantity of excise goods under a regime of excise duty deferred payment by a licensed warehouse keeper in another Member State shall have a person – trader pursuant to the provisions of the Commercial Act, which is registered in compliance with the Law for the Value Added Tax and has obtained a permit pursuant to the procedure of this section for each specific shipment of excise goods.

(2) For obtaining a permit the person under par. 1 shall submit an application to the head of the customs office by the seat and registered address not later than within 30 days prior to the date of receipt of the goods, containing:

1. recent certificate of entering into the records of the Commercial Register – original or notarized copy;

2. a certified by the person copy of a document, evidencing its unified identification code;

3. license, permit of a registration, provided that such is required by the laws;

4. location of the facilities, where the goods are received, as well as a document of ownership or a lease agreement for these facilities;

5. type and quantity of received excise goods;

6. an agreement for a delivery of the excise goods;

7. designation/name and identification number of the licensed warehouse keeper – consigner;

8. list of full names and the personal civil numbers of the persons, authorized to sign the accompanying administrative document and a specimen of their signatures.

(3) When the conditions for issuance of a permit are fulfilled and submitted documents meet the requirements, the body under par. 2 within 7 days after their submission shall fix the due excise duty and shall notify the person about its amount.

(4) When the submitted documents under par. 2 do not meet the requirements or the provided information is not sufficient, the body under par. 2 within 7 days after filing of the application shall reject to issue a permit. Non-issuing a decision within the set time shall be deemed a rejection for issuing a permit.

(5) The rejection under par. 4 shall be subject to appeal pursuant to the procedure set in the Administrative Procedure Code.

Art. 58b. (new – SG 105/06, in force from 01.01.2007) (1) Within 7 days after the provision of a security or payment of the due excise duty the head of the competent customs office shall issue a permit to a non-registered trader, permitting the person to receive a specific quantity of excise goods under a regime of excise duty deferred payment.

(2) The right of a non-registered trader to receive excise goods under a regime of excise duty deferred payment shall arise from the date of having the permit over.

Section IV.

Production of excise goods

Art. 59. (1) (suppl. - SG 63/06, in force from 04.08.2006) Production of excise goods is any type of treatment or processing, including extraction, derivation and mixing of all sorts of raw materials, materials and/or products, as a result of which excise goods are being produced or packed.

(2) (amend. – SG 105/06, in force from 01.01.2007) Every production of products, containing ethyl alcohol of more than 1,2 % vol. (1% mas), which by their properties are designated for consumption as food or beverages or as additives in production of foodstuff or beverages, shall also be deemed a production of excise goods.

(3) (amend. – SG 109/07, in force from 01.01.2008) The activities and operations of par. 1 with goods under art. 2, item 5, for which an excise duty has been paid, are not deemed as production of excise goods.

Art. 60. (1) (amend. – SG 105/06, in force from 01.01.2007; suppl. – SG 109/07, in force from 01.01.2008) The production of goods under art. 2, item 1 and 2 and under Art. 14 shall be carried out in a tax warehouse for production and storage only.

(2) Alcoholic beverages with CN code 2208 (rakiya) may also be produced in registered small specialized distillation sites.

(3) Wine may also be produced in registered wine production sites of small wine producers.

(4) (amend. – SG 105/06, in force from 01.01.2007) Par. 1 and 3 shall not be applied to the production of wine and other fermented drinks from fruits and grapes - own production, intended only for personal consumption for the natural person or his family.

(5) (revoked – SG 63/06, in force from 04.08.2006)

(6) (revoked – SG 63/06, in force from 04.08.2006)

(7) (new – SG 109/07, in force from 01.01.2008) The regulations on application of the law may specify treatments and production operations allowed in a tax warehouse for storage.

Art. 61. (1) In the production the manufacturers of goods under art. 2 shall be obliged to use measuring devices, which meet the requirements of the [Law for the measurements](#) and the normative acts for its implementation.

(2) The specific requirements and the control over the measuring devices of par. 1 are determined by the Minister of Finance.

Art. 62. (1) (amend. – SG 109/07, in force from 01.01.2008) For every consignment the producers of petrol, gas oil, kerosene, biodiesel and bioethanol are obliged to:

1. define the volume in litres;
2. issue an analysis certificate, containing a consistence indicator at 15 °C (kg/m³).

(2) At the import of goods under par. 1 the analysis certificate of par. 1, item 2 shall be presented for each consignment.

(3) The volume shall be set in comparative temperature of 15 °C by means of measuring the weight in kilogrammes and its re-calculating in litres on the basis of the consistence at 15 °C.

(4) The consistence at 15 °C shall be determined in accordance with BSS EN ISO 3675 or BSS EN ISO 12185 and with the tables according to BSS ISO 91-1.

(5) The values of the initial extract content of the bottled and draught brewer, expressed in Plato degrees, shall be verified with an analysis certificate.

Art. 63. (revoked – SG 109/07, in force from 01.01.2008)

Art. 64. (1) The producers of tobacco products and bottled alcoholic beverages with CN code 2208 and with alcohol content of volume, exceeding 15 % vol, intended for home market realization, are obliged to affix an excise sticker on the consumer packing. The affixation of the excise sticker shall take place in the tax warehouse.

(2) The persons, importing goods under par. 1 on the territory of the country, are obliged to ensure the affixation of an excise sticker on the consumer packing in one of the following ways:

1. at the producer`s – out of the territory of the country, or
2. at the tax warehouse, or
3. (amend. – SG 109/07, in force from 01.01.2008) at a temporary or customs warehouse in the sense of the customs legislation.

(3) (new – SG 105/06, in force from 01.01.2007) The persons, entering in the territory of the country goods under par. 1 from another Member State, shall be obliged to provide affixing of an excise sticker on the consumer packing pursuant to the provisions of par. 2.

(4) (prev. par. 3 – SG 105/06, in force from 01.01.2007) The excise sticker shall be affixed on the consumer packing in a way that guarantees that the use of the commodity shall be impossible without its destruction through pulling apart.

(5) (prev. par. 4 – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) On the excise sticker shall be signified the series, number, other stable marks and symbols. On the excise label of tobacco products the market price shall also be signified. On the excise sticker, intended for consumer packing for manually wrapped cigars, shall be noted also the number of pieces in the packing and the price of a single unit.

(6) (prev. par. 5 – SG 105/06, in force from 01.01.2007) The samples of excise sticker are approved by order, issued by the Minister of Finance, which shall be promulgated in the State Gazette.

(7) (prev. par. 6 – SG 105/06, in force from 01.01.2007) The excise stickers shall be declared, bought, distributed and affixed by an order and in a way, determined by the Minister of Finance.

(8) (prev. par. 7, amend. – SG 105/06, in force from 01.01.2007) The persons under par. 1, 2 and 3 shall declare the necessary number of excise stickers before the competent customs institution, which transmits them to the applicants within thirty days from their declaring.

(9) (prev. par. 8, amend. – SG 105/06, in force from 01.01.2007) The excise labels for tobacco products shall be declared according to the last price registered in compliance with the established order.

(10) (new – SG 109/07, in force from 01.01.2008) The provisions of this Article shall not apply to the cases referred to in Art. 21, Para 1, Items 1 – 6.

Section V.

Storage of excise goods

Art. 65. (1) (amend. – SG 109/07, in force from 01.01.2008) The storage of excise goods includes the storage of excise goods under excise duty suspension regime in a tax warehouse for storage or in a tax warehouse for production and storage.

(2) In a tax warehouse can be stored goods, which are:

1. produced in the same tax warehouse;

2. (amend. - SG 63/06, in force from 04.08.2006) admitted for free movement with simultaneous placement under a regime with excise deferred payment;

3. (suppl. – SG 105/06, in force from 01.01.2007) transported from another tax warehouse under excise duty deferred payment regime on the territory of the country from a tax warehouse on the territory of another Member State;

4. (new – SG 109/07, in force from 01.01.2008) imported on the territory of the country under the order of Art. 76c.

(3) Warehousing shall be allowed only for excise goods, owned by:

1. an authorized warehousekeeper, or

2. a person – investor, registered under the Law for value added tax.

Art. 66. (1) The authorized warehouse keeper shall be obliged to store the goods, differentiating them in types and investors, including a distinction of the goods, for which excise duty is paid and for which it is not.

(2) Storing in a tax warehouse of excise goods, which are not subject to levying with excise, is not allowed, except for the ones, obtained by means of production of energy products.

(3) (new - SG 63/06, in force from 04.08.2006) The authorized warehouse keepers shall be obliged to use measuring devices, meeting the requirements of the Law of measurements and the normative acts related to its application.

(4) (new - SG 63/06, in force from 04.08.2006) Specific requirements and control over measuring devices under par. 3 shall be set out according to the provisions of Art. 61, par. 2.

Section VI.

Movement of excise goods

Art. 67. (amend. – SG 105/06, in force from 01.01.2007) The movement of excise goods under excise duty suspension regime includes:

1. transportation of excise goods from one tax warehouse on the territory of the country to another tax warehouse on the territory of the country, to another tax warehouse on the territory of another Member State, to a registered or non-registered trader in another Member State or to the persons under Art. 21, par. 1, item 1 and 3;

2. transportation of excise goods from a tax warehouse on the territory of the country to the initial customs office or to third territories – in cases of export;

3. transportation of excise goods admitted to free movement with simultaneous placement under a regime of excise deferred payment to a tax warehouse on the territory of the country;

4. transportation of excise goods from one tax warehouse on the territory of another Member State to a tax warehouse on the territory of the country, to a registered or

non-registered trader on the territory of the country or to the persons under Art. 21, par. 1, item 3 and 6.

Art. 68. (1) At movement of excise goods under excise duty suspension regime, they shall necessarily be supplemented with an accompanying administrative document.

(2) (amend. – SG 105/06, in force from 01.01.2007) The accompanying administrative document shall be issued in five duplicate as follows:

1. by the licensed warehouse keeper – consigner – upon releasing of goods from the tax warehouse on the territory of the country to:

- a) another tax warehouse on the territory of the country, or
- b) another tax warehouse on the territory of another Member State, or
- c) registered trader in another Member State, or
- d) non-registered trader in another Member State, or
- e) persons under Art. 21, par. 1, item 1 and 3;

2. by the licensed warehouse keeper – consigner - at releasing the goods from a tax warehouse on the territory of the country with the purpose of exports to the initial customs office or to third territories;

3. by an authorized warehouse keeper, to whose tax warehouse the goods owned by the holder of the regime of admission of free movement shall be delivered in case of placement of the goods under customs regime of free movement.

(3) (new – SG 105/06, in force from 01.01.2007) In case of movement of excise goods under a regime of excise duty deferred payment to a non-registered trader in another Member State the goods shall be obligatorily accompanied also by a document, issued by the competent administration of the consignee Member State, certifying that the excise duty for the goods in the Member State of final destination has been paid or secured.

(4) (new – SG 105/06, in force from 01.01.2007) The mandatory particulars of the document of par. 3 shall be set out in the regulation for application of the law.

(5) (new – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) In case of movement of excise goods under a regime of excise duty deferred payment to persons under Art. 21, par. 1, item 1 and 3 the goods obligatorily shall be accompanied also by a certificate of exemption of excise duty in a form, set out in the regulation for application of the law.

(6) (new – SG 105/06, in force from 01.01.2007) When the movement of excise goods is related to leaving the territory of the country before their releasing from the tax warehouse, the licensed warehouse keeper shall present for certification before the competent customs office the issued copies of the accompanying administrative document.

Art. 69. (1) In the cases of art. 68, par. 2, item 1 the first copy of the accompanying administrative document shall be stored by the consigner, the second, third and the forth one shall accompany the goods, and the fifth one shall be sent to the competent customs office at the location of then consigner`s warehouse.

(2) (amend. – SG 105/06, in force from 01.01.2007) The second, the third and the forth copy of the accompanying administrative document shall be certified at receiving the goods by the authorized warehouse keeper-consignee, by the registered or non-registered trader in another Member State or by the persons under Art. 21, par. 1, item 1 and 3.

(3) (amend. – SG 105/06, in force from 01.01.2007) The second copy shall be kept by the person under par. 2. The third one shall be returned to the consigner and the forth one shall be sent to the competent customs office at the location of the tax warehouse, respectively to the competent customs office by the seat of the consignee.

(4) (new – SG 105/06, in force from 01.01.2007) When the consignee of the goods is located in another Member State, the third copy of the accompanying administrative

document of par. 3 shall have to be certified by the competent administration of that Member State.

Art. 70. (1) In the cases under art. 68, par. 2, item 2 the first copy of the accompanying administrative document shall be preserved by the consigner, the second, third and the fourth one shall accompany the goods, and the fifth duplicate shall be sent to the competent customs office at the location of the warehouse.

(2) (amend. – SG 105/06, in force from 01.01.2007) The second, third and the fourth duplicate of the accompanying administrative document shall be certified by the initial customs office, which shall keep the fourth copy.

(3) (amend. – SG 105/06, in force from 01.01.2007) The second duplicate shall be kept by the person, indicated in box 7 of the accompanying administrative document, and the third duplicate shall be returned to the consigner and shall be kept by him.

Art. 71. (1) In the cases under art. 68, par. 2, item 3 the first copy of the accompanying administrative document shall be kept by the person – title holder of the regime of free movement admission, and the second, third and the fourth duplicate shall go along with the goods. The fifth one shall be kept by the customs office, which has established the regime.

(2) The second, third and the fourth duplicate of the accompanying administrative document shall be certified by the authorized warehousekeeper when receiving the goods at the warehouse.

(3) (amend. – SG 105/06, in force from 01.01.2007) The second duplicate shall be kept by the person under par. 2. The third copy shall be sent to the customs office, which has established the regime, and the fourth one – to the competent customs office at the location of the warehouse.

Art. 71a. (new – SG 105/06, in force from 01.01.2007) (1) In cases of movement of excise goods under a regime of excise duty deferred payment under Art. 67, item 4, the second, the third and the fourth duplicate, issued by a licensed warehouse keeper in another Member State, shall accompany the goods.

(2) The second, the third and the fourth duplicate of the accompanying administrative document shall be certified by the consignee of the goods pursuant to Art. 67, item 4.

(3) The second duplicate shall be kept by the consignee and the fourth copy shall be sent to the competent customs office by the location of the tax warehouse, respectively to the competent customs office by the seat of the registered person, non-registered trader or the person under Art. 21, par. 1, item 1 and 3.

(4) The third duplicate shall be sent back to the consigner, certified by the competent customs office of the consignee.

Art. 72. (1) Corrections and additions in the content of the accompanying administrative document shall not be permitted. Incorrectly formed accompanying administrative document shall be nullified and a new one shall be made.

(2) The sample, the form and the requisites of the accompanying administrative document shall be determined by the regulation for implementation of the law.

(3) The accompanying administrative document shall be reflected in the register "Stock on hand record" in the tax period, for which it is issued, respectively received.

(4) The accompanying administrative document shall be kept by its issuer and its consignee and shall be available for the control bodies for 5 year period.

Art. 73. The copies of the accompanying administrative document shall be presented to the competent customs office to the consigner, respectively the consignee within 15 days period from departing, respectively from the receipt of the goods.

Art. 74. (amend. – SG 105/06, in force from 01.01.2007) The authorized warehouse keeper – consigner or the licensed warehouse keeper, to whose warehouse goods owned by the holder of the free movement admission regime shall be delivered to, is obliged to pay the excise due for the sent or imported goods, indicated in the accompanying administrative document, with the exception of the following cases:

1. (amend. – SG 109/07, in force from 01.01.2008) in case of movement of the goods under Art. 67. item 1 – when by 45 days from the date of releasing of the goods from the warehouse the warehouse keeper has received the third copy of the accompanying administrative document, certified by the consignee;

2. (amend. – SG 109/07, in force from 01.01.2008) in case of movement of the goods under Art. 67, item 2 – when by 45 days from the date of releasing of the goods from the warehouse the warehousekeeper has received the third copy of the accompanying administrative document, certified by export customs office of the warehouse;

3. (amend. – SG 109/07, in force from 01.01.2008) in case of movement of the goods under Art. 67, item 3 - when by 45 days from the date of admission of the goods for free movement the third duplicate has been received at the customs office, which had initiated the regime.

Art. 75 (amend. – SG 105/06, in force from 01.01.2007) The consignees under Art. 67, item 4, except for the persons under Art. 21, par. 1, item 1 and 3 shall be obliged to pay for the received goods the excise due, indicated in the accompanying administrative document.

Art. 76. (amend. – SG 105/06, in force from 01.01.2007) When the duplicates of the accompanying administrative document are received after the deadlines under art. 74, the authorized warehouse keeper – consigner or the licensed warehouse keeper, to whose warehouse the goods owned by the holder of the regime of free movement admission shall be delivered, shall correct the extent of the excise due, which occurs as a consequence of the application of art. 75 in the taxable period, during which the accompanying administrative document was received, by order and in a way, determined by the regulation for implementation of the law.

Chapter four.

"A" MOVEMENT OF EXCISE GOODS, RELEASED FOR CONSUMPTION ON THE TERRITORY OF THE COMMUNITY (NEW – SG 105/06, IN FORCE FROM 01.01.2007)

Section I.

Movement of excise goods, released for consumption on the territory of the country (new – SG 105/06, in force from 01.01.2007)

Art. 76a. (new – SG 105/06, in force from 01.01.2007) (1) In case of movement of excise goods under Art. 2, item 1, 2 and 3 from the territory of the country to the territory of another Member State, which are released for consumption on the territory of the country, the goods shall be accompanied by a simplified accompanying document.

(2) In case of movement of fully denatured ethyl alcohol in compliance with Regulation (EO) No. 3199/93 of the European Commission from the territory of the country to the territory of another Member State, the goods shall be accompanied by a simplified accompanying document.

(3) (revoked – SG 109/07, in force from 01.01.2008)

(4) The simplified accompanying document of par. 1 and 2 shall be issued in 3 copies by the consigner of the goods.

(5) The first copy shall be kept by the person under par. 4, whereas the second and the third copy shall accompany the goods.

(6) The person under par. 4 shall have the right to get a refund of the paid for the goods excise duty pursuant to the provision of Art. 23.

(7) The sample, form and particulars of the simplified accompanying administrative document shall be set in the regulation for application of the law.

(8) The simplified accompanying document may not be issued, provided that the goods are accompanied by a commercial document (invoice, certificate of delivery; shipment document, etc.), provided that this commercial document contains the particulars of the simplified accompanying document and these particulars correspond by content and number to the particulars of the simplified accompanying document.

(9) (revoked – SG 109/07, in force from 01.01.2008)

Art. 76b. (new – SG 105/06, in force from 01.01.2007). (1) The person under Art. 76a, par. 4 shall have the right to get a refund of the excise duty, paid for the goods, provided that the following conditions are available:

1. the person has notified in writing the competent customs office by permanent address, respectively by the seat, that he/she intends to ship the excise goods of Art. 76a to another Member State prior to the shipment of the excise goods from the territory of the country;

2. the person has provided unrestricted access to the customs authorities for possible inspection;

3. the person has provided to the competent customs office a copy of a document, evidencing the payment or security of the excise duty in the Member State, to which the goods are being shipped.

(2) The written notification of par. 1 shall contain:

1. name/designation, address, unified identification code of the person under par. 1;

2. date of shipment of the excise goods from the territory of the country;

3. description of the route from the territory of the country to the territory of the Member State of destination;

4. description of the types of excise goods and their quantity;

5. name/designation and address of the consignee and of the forwarder;

6. place of receipt of the excise goods on the territory of the country;

7. the term, within which the excise goods are supposed to be received on the territory of the country.

Section II.

Movement of excise goods, released for consumption on the territory of another Member State (new – SG 105/06, in force from 01.01.2007)

Art. 76c. (new – SG 105/06, in force from 01.01.2007) (1) In case of movement of excise goods under Art. 2, item 1, 2 and 3 from the territory of another Member State to the territory of the country, which are released for consumption on the territory of another Member State, the goods shall be accompanied by a simplified accompanying document, issued by the consigner in the other Member State.

(2) In case of movement of fully denatured ethyl alcohol in compliance with Regulation (EO) No. 3199/93 of the European Commission from the territory of another Member State to the territory of the country, which is released for consumption on the territory of the other Member State, the goods shall be accompanied by a simplified accompanying document, issued by the consigner in the other Member State.

(3) In case of movement under par. 1 the excise goods shall be accompanied also by the document of Art. 83h, par. 1.

(4) The person of Art. 3, item 6, receiving the goods under par. 1 and 2, shall be obliged to:

1. notify in writing prior to shipment of the excise goods from another Member State the competent customs office by permanent address, respectively seat, that he/she intends to receive excise goods;

2. provide security or to pay the amount of the due excise duty before the competent customs office prior to shipment of the excise goods from another Member State, except for the cases of exemption from excise tax under this law;

3. receive excise goods within the terms, set in the notification under item 1;

4. provide to the competent customs office a copy of the third duplicate of the simplified accompanying document, certified by the consignee, within 7 days after receiving the goods on the territory of the country, including the date of receipt;

5. inform immediately the competent customs office, provided that he/she fails to receive the goods within the terms, indicated in the notification, as well as on the reasons for the delay or non-receipt.

(5) The written notification of par. 4, item 1 shall contain:

1. name/designation, address, unified identification code of the person under par. 2;

2. date of shipment of the excise goods from the other Member State;

3. description of the route from the Member State of shipment to the Republic of Bulgaria;

4. description of the types of excise goods and their quantity;

5. name/designation and address of the consigner and of the forwarder;

6. place of receipt of the excise goods on the territory of another Member State;

7. the term, within which the excise goods are supposed to be received on the territory of another Member State.

(6) Within 7 days from the filing of the notification under par. 4, item 1, respectively within 7 days from amendment of incomplete information thereof, the head of the competent customs office shall determine the due excise duty and shall notify the person about its respective amount.

(7) (new – SG 109/07, in force from 01.01.2008) The provisions of Para 1 shall not apply to the cases of importing excise goods on the territory of the country, which are not subject to excise duty in the relevant Member State.

Art. 76d. (new – SG 105/06, in force from 01.01.2007) (1) (amend. – SG 109/07, in force from 01.01.2008) Every person, who enters in the territory of the country excise goods under Art. 2, item 5 from the territory of another Member State, shall be obliged to submit a declaration in an approved form, set in the regulation for application of the law.

(2) (amend. – SG 109/07, in force from 01.01.2008) The declaration under Para 1 shall be submitted before the competent customs office by the permanent address, respectively by the seat, of the person within 14 days after the importation of the goods. The declaration shall be submitted before the initial registration of the automobile in the Republic of Bulgaria.

(3) Customs authorities shall have the right to require along with the declaration under par. 2 to have the goods presented too.

(4) On the grounds of the submitted declaration the competent customs office shall determine the amount of the due excise duty and shall advise the person about it.

Chapter five. SECURITIES

Section I.

Security at excise duty suspension regime

Art. 77. (1) (suppl. – SG 109/07, in force from 01.01.2008) The authorized warehousekeeper should present a security to the customs authorities in order to ensure the excise tax payment that has occurred or could occur for the goods under excise duty suspension regime, including for the provided excise stickers.

(2) (suppl. - SG 63/06, in force from 04.08.2006) The extent of the security must be determined so that it covers at any moment the full amount of the excise duty, which has occurred or could occur at applying the excise duty suspension regime, except for the cases under Art. 78, par. 3.

Art. 78. (1) The extent of the security under art. 77 shall be determined as a sum of:

1. thirty percent of the amount of the excise duty for quantity of goods averagely per month - in types of goods;

2. ten percent of the amount of the excise duty for the quantity of stored goods averagely per month:

a) (amend. – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) for the quantities of preserved raw distillate, or

b) for the obligatory quantities under the [Law of the obligatory reserves of oil and oil products](#), stored at licensed tax warehouse;

3. a hundred and fifty percent of the amount of the excise due for the quantities of goods, exempt from consumption averagely per month;

4. twenty percent of the amount of the excise tax for quantity of goods in motion under excise duty suspension regime averagely per month.

(2) The indices "quantity of stored goods averagely per month", "quantity of goods, exempt from consumption averagely per month" and "quantity of goods in motion under excise duty suspension regime averagely per month" shall be calculated by order determined in the regulation for implementation of the law.

(3) (new - SG 63/06, in force from 04.08.2006) The extent of the security for a tax warehouse for production and storage of excise goods shall not exceed 30 million levs.

(4) (prev. text of Para 3 - SG 63/06, in force from 04.08.2006) Upon a request of the authorized warehousekeeper there may be determined a higher extent of the security than the one under par. 1.

Art. 79. Upon a change of the circumstances of importance for determining the extent of the security, a new size of the security can be fixed.

Art. 80. (1) (amend. – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) The security of art. 77 can be established with a cash deposit or with a bank guarantee pursuant to the provisions of the customs-related legislation. The bank guarantee form shall be determined in the regulations on application of the law.

(2) The securities shall be received in Bulgarian levs.

(3) An interest on the security, established with a cash deposit, shall not be due.

Art. 81. (1) A change of the type or the extent of the security shall be implemented by a decision of the director of Agency "Customs", which is an integral part of the issued license for tax warehouse management.

(2) (suppl. – SG 105/06, in force from 01.01.2007) The authorized warehouse keeper shall be obliged to grant the new security within 30 days from presenting the decision under par. 1, but not later than the expiration of the validity of the preceding security.

(3) (amend. – SG 105/06, in force from 01.01.2007) The preceding security shall be released with a decision by the director of Agency "Customs" within 30 days as from the date of the presentation of the new security under par. 2.

(4) (amend. – SG 105/06, in force from 01.01.2007) In cases of termination of the validity of the license the security shall be released with a decision of the body under par. 1, after the liability to pay the excise duty has been covered.

Section II.

Other securities

Art. 82. (1) (amend. – SG 105/06, in force from 01.01.2007) In case of placing of goods under a customs regime of excise duty deferred payment or for temporary warehousing of goods, the full amount of the excise due shall be secured with a cash deposit or with a bank guarantee by the order for securing customs takings, determined by the customs-related legislation.

(2) At transit transportation of goods the excise duty shall be secured in the extent and by the order of securing the customs takings.

(3) (amend. – SG 105/06, in force from 01.01.2007) The person, who has obtained a permission for opening and managing a warehouse under customs control (a warehousekeeper) within the meaning of the customs related legislation, shall be (joint) liable along with the investor of the goods in the warehouse for the excise due in case the goods deviate from the customs regime during their storage in the warehouse.

Art. 83. (1) The persons, who have requested excise stickers for foreign commodities, shall present to the customs authorities a security to the full amount of the excise duty.

(2) The provision of par. 1 shall not be applied for authorized warehouse keepers.

(3) The security under par. 1 can be established with a cash deposit or with a bank guarantee. The securities shall be received in Bulgarian levs.

(4) When the security of par. 1 has been established with a bank guarantee, it should have validity term not shorter than 90 days, considered from the date of receipt of the excise labels.

(5) An interest on the security, established with a cash deposit, shall not be due.

(6) Within 60 days, considered from the date of receipt of the excise stickers, the customs authorities undertake actions for utilizing the security presented at the extent of the excise due.

(7) The security under par. 1 shall be liberated within a 30 days period from paying the full amount of the excise duty for the excise labels received.

(8) (amend. – SG 105/06, in force from 01.01.2007) The persons under par. 1 shall have the right to pay the full amount of the due excise duty for the ordered excise labels prior to their receipt.

Section III.

Securities, provided by registered traders or tax representatives (new – SG 105/06, in force from 01.01.2007)

Art. 83a. (new – SG 105/06, in force from 01.01.2007) (1) Tax representatives under Art. 57b, par. 3 and registered traders under Art. 57c shall provide a security before customs authorities in order to secure the payment of the excise duty, which may arise for the goods, received by a foreign person under Art. 57q. par. 1, item 4, respectively for the received goods under a regime of excise duty deferred payment, from a tax warehouse on the territory of another Member State.

(2) The amount of the security shall have to be determined in such a way, that in any case it shall cover the full amount of the excise duty for the received goods, which has arisen or could arise.

Art. 83b. (new – SG 105/06, in force from 01.01.2007) (1) The amount of the security under Art. 83a shall be 150 per cent of the amount of the excise duty, due for the average monthly quantity of received goods.

(2) The indicator “average monthly quantity of received goods” shall be calculated pursuant to a procedure, set in the regulation for application of the law.

(3) Upon person’s request the security can be determined in an amount, higher than the one set in par. 1.

Art. 83c. (new – SG 105/06, in force from 01.01.2007) In case of change of circumstances, which are essential for determination of the amount of the security, a new amount of the security can be determined.

Art. 83d. (new – SG 105/06, in force from 01.01.2007) (1) The security under Art. 83a can be established with a cash deposit or with a bank guarantee pursuant to the provisions of the customs-related legislation.

(2) The securities shall be accepted in BG Levs.

(3) No interest shall be charged on a security, established with a cash deposit.

Art. 83e. (new – SG 105/06, in force from 01.01.2007) Determination of the amount of the security shall be carried out with a decision of the head of the competent customs office by the registered address of the person.

(2) Any amendment to the type or the amount of the security shall be made with a decision of the authority of par. 1

(3) The decisions of par. 1 and 2 shall be issued within the terms under Art. 57b, par. 6, respectively Art. 57c, par. 3 and 4 and shall be handed over to the persons.

(4) The decisions under par. 1 and 2 shall be an integral part of the issued certificate of registration.

(5) The person shall be obliged within 30 days after having the decision of par. 2 over to provide a new security, but not later than the expiration of the validity of the preceding security.

(6) The preceding security shall be released with a decision of the head of the competent customs office within 30 days as from the date of provision of a new security under par. 5.

(7) In cases of termination of the registration the security shall be released with a decision of the head of the competent customs office after covering the liability to pay the excise duty.

Section IV.

Securities, provided by non-registered traders or by persons, receiving excise goods on the territory of the country, released for consumption on the territory of another Member State (new – SG 105/06, in force from 01.01.2007)

Art. 83f. (new – SG 105/06, in force from 01.01.2007) (1) Non-registered traders under Art. 58a and the persons under Art. 76c, par. 4 shall provide a security before the customs authorities or shall deposit the full amount of the due excise for the goods, which are released for consumption on the territory of another Member State and which will be received on the territory of the country.

(2) The security of par. 1 shall be established with a cash deposit pursuant to the provisions of the customs related legislation.

(3) The security shall be accepted in Bulgarian Levs, whereas no interest shall be charged on it.

Art. 83g. (new – SG 105/06, in force from 01.01.2007) (1) Determination of the amount of security, as well as determination of the amount of excise duty, which has to be

deposited, shall be made with a decision of the head of the competent customs within the terms under Art. 58a, par. 3, respectively Art. 76c, par. 6.

(2) The decisions of par. 1 can be appealed pursuant to the provisions of the Administrative Procedure Code.

Art. 83h. (new – SG 105/06, in force from 01.01.2007) (1) Upon provision of the security or depositing of the excise duty the head of the competent customs shall issue to the person a document, certifying that the amount of the excise duty for the goods to be received has been paid, secured or that the goods have been exempted from excise duty payment.

Art. 83i. (new – SG 105/06, in force from 01.01.2007) (1) The security shall be released with a decision of the head of the competent customs within 30 days as from the date, on which the liability of payment of the excise duty is covered.

(2) When the amount of the due excise duty for the received goods is less than the amount of the deposited excise duty under Art. 83h, the non-due deposited excise duty shall be refunded pursuant to the provision of Art. 27.

Chapter six.

DOCUMENTATION AND ACCOUNTANCY

Section I.

Tax documents

Art. 84. (1) Within the meaning of this law, tax documents are:

1. excise tax document;
2. notice of excise tax document.

(2) (suppl. – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) Excise tax document shall be issued on the date, on which the excise goods are released for consumption within the meaning of art. 20, par. 2, except for the cases under art. 20, par. 2, item 5, 15 – 18 and 20.

(3) (new – SG 105/06, in force from 01.01.2007) In case of releasing for consumption under Art. 20, item 15 – 18 an excise tax document shall be issued in total for all accomplished sales, respectively for the whole consumed quantity of coke, coal, electrical energy or natural gas, on the 10th day of the month, following the month, in which the sales/consumption has taken place.

(4) (prev. par. 3 – SG 105/06, in force from 01.01.2007) Tax documents shall be issued in duplicate at least.

(5) (prev. par. 4 – SG 105/06, in force from 01.01.2007) The tax documents issued shall be reflected in the accounting and in the register of the issuer for the tax period of their issuance.

(6) (prev. par. 5 – SG 105/06, in force from 01.01.2007) Corrections and additions in tax documents are not permitted.

(7) (prev. par. 6, amend. – SG 105/06, in force from 01.01.2007) In the cases of par. 6 new tax documents shall be issued.

(8) (prev. par. 7 – SG 105/06, in force from 01.01.2007) The tax documents, issued by the order of this law, shall be preserved for a term of 5 years after the elapse of the tax period for which they refer.

(9) (prev. par. 8 – SG 105/06, in force from 01.01.2007) At stealing, loss, damage or disintegration of tax documents the registered person shall immediately inform in writing the respective competent customs office about these circumstances.

(10) (prev. par. 9 – SG 105/06, in force from 01.01.2007) The tax documents could be issued manually and automatically.

Art. 85. (1) The tax documents are private written documents, issued by the authorized warehousekeeper or by the person, registered under this law, for certification of the occurrence of an obligation for payment and calculation of excise duty.

(2) Except for the requisites under art. 7 from Accountancy law, the tax documents shall obligatorily contain:

1. ten digit number of the document with Arabic figures only;
2. label "original" on the first copy;
3. type of the excise commodity, quantity, base for levying with excise and the excise rate;
4. the amount of the calculated excise duty - on a separate line;
5. ground for occurrence of the obligation for calculating excise duty.

Art. 86. (1) The change of the amount of the calculated excise duty for issued excise tax document shall be documented with a notification to it, also pointing out the ground for change. Notification shall be issued for issued excise tax document only.

(2) The notification shall be:

1. excise debit notification – a tax document with which are reflected the increase of the calculated excise duty with an issued excise tax document;
2. excise credit notification – a tax document with which are reflected the decrease of the calculated excise duty with an issued excise tax document;

(3) The requisites, which the tax notifications shall contain, are:

1. all obligatory requisites for the excise tax document;
2. additional note "Excise debit notification" or " Excise credit notification";
3. ground for the change as well as the number and the date of the excise tax document for which the notification is issued.

Section II.

Other documents

Art. 87. (1) The excise declaration is a document, in which the authorized warehousekeeper or the registered person declares certain information for each tax period connected with his activity, which is ground for occurrence of rights and obligations.

(2) The declaration under par. 1 shall be submitted for each tax warehouse, respectively – for every small specialized distillation site or wine production site of a small wine producer, to the competent customs office at the location of the warehouse or the site in 14 days term after the elapse of the tax period for which it refers.

(3) (new – SG 105/06, in force from 01.01.2007) The declaration under par. 1 for registered persons under Art. 57a and 57c shall be submitted in the competent customs office by registration of the persons within 14 days from the expiration of the tax period, to which it is related.

(4) (prev. par. 3 – SG 105/06, in force from 01.01.2007) The authorized warehousekeepers and the registered persons shall also submit excise declaration in the cases when for the tax period an excise tax has not been calculated.

(5) (prev. par. 4 – SG 105/06, in force from 01.01.2007) At extraordinary circumstances and upon a request by the authorized warehousekeeper or the registered person the competent customs office could extend the term for submitting the excise declaration till the elapse of the next tax period.

(6) (new – SG 109/07, in force from 01.01.2008) In the cases under Art. 20, Para 2, Item 12, 13 and 19 an excise declaration shall be submitted within 14 days from receipt of the excise goods, respectively from the consumption of the energy products for purposes, other than those indicated in the certificate.

Art. 88. (1) (amend. – SG 105/06, in force from 01.01.2007) The authorized warehouse keeper shall obligatory maintain a register "Stock on hand record".

(2) In the register of par. 1 shall be entered the produced and/or stored excise goods, the commodities under movement duty suspension regime, and the goods, liberated for consumption.

(3) The authorized warehousekeeper shall be obliged to submit, together with the excise declaration for the tax period, the information from the register of par. 2 on magnetic carrier with parameters, determined in the regulation for implementation of this law, as well as a copy of the registers under par. 1, except in the cases stipulated by the regulations.

(4) (amend. - SG 63/06, in force from 04.08.2006) The authorized warehousekeeper can file the excise declaration along with the information from the register under par. 2 for the respective tax period through electronic means as well, under the conditions and by the order of the Tax-Insurance Procedure Code. In this case par. 3 shall not be applied.

(5) The data in the register "Stock on hand record" shall obligatory be accounted by the order, established in the accountancy system of the persons under par. 1.

(6) (new – SG 105/06, in force from 01.01.2007) Registered under the law persons shall maintain records with regard to excise goods, determined in the regulation for application of the law.

Art. 89. (1) (prev. Art. 89 – SG 105/06, in force from 01.01.2007) Excise exemption certificate is a document, issued by the competent customs office, which verifies that a definite person is end consumer exempt from excise duty.

(2) (new – SG 105/06, in force from 01.01.2007) The certificate of registration is a document, issued by the competent customs office, certifying that a specific person is registered under this law.

(3) (new – SG 105/06, in force from 01.01.2007) The permit for incidental receipt of excise goods under a regime of excise duty deferred payment is a document, issued by the competent customs office, certifying that a non-registered trader has the right to receive incidentally a specific type and quantity of excise goods under a regime of excise duty deferred payment from a licensed warehouse keeper in another Member State.

Art. 90. The sample, form and the requisites of the documents under this chapter shall be determined by the regulation for implementation of the law.

Chapter seven.

RESTRICTIONS AND PROHIBITIONS

Art. 91. The production of the excise goods under art. 2, item 1, 2 and 3 out of a tax warehouse shall be prohibited, unless otherwise stipulated by this Law.

Art. 91a. (new – SG 109/07, in force from 01.01.2008) Prohibited shall be the production and storage in a tax warehouse of excisable goods, which are out of the scope of the license for management of the tax warehouse.

Art. 92. (1) The retail selling of excise goods from a tax warehouse shall be prohibited.

(2) (amend. – SG 105/06, in force from 01.01.2007) Par. 1 shall not be applied for authorized warehousekeepers, who carry out filling of liquefied petroleum gas (LPG) in bottles, other than the bottles for vehicle gas systems, or for licensed warehouse keepers, who carry out charging with liquefied petroleum gas (LPG) of gas systems and heating facilities in public servicing, administrative, residential and office buildings, fed from vessels for liquefied hydro-carbon gases of a volume of up to 10m³.

(3) (new – SG 105/06, in force from 01.01.2007) Par. 1 shall not be applied for licensed warehouse keepers, who provide wine and/or ethyl alcohol (rakiya) to persons, registered as producers of wine grapes, wine and products made of grapes and wine for family consumption, who have supplied grapes for processing to a licensed warehouse keeper.

Art. 93 (1) The authorized warehousekeeper of energy products shall be obliged to mark all kinds of gas oil with CN codes from 2710 19 41 0 to 2710 19 49 0 and kerosene with CN codes 2710 19 21 0 and 2710 19 25 0, which shall be levied with a rate, lower than the one for motor fuels.

(2) The marking of par. 1 on the customs territory of the country shall be carried out in a tax warehouse only, in the presence of a customs body under conditions and by order, determined by the regulation for implementation of the law.

Art. 94. (1) Shall be prohibited heavy fuel oil, gas oil and kerosene to be contained in:

1. fuel reservoir of motor vehicles, private vessels and private aircrafts;
2. reservoirs of fuel charging stations, pumps for charging motor vehicles, private vessels and private aircrafts;

(2) (revoked – SG 63/06, in force from 04.08.2006)

Art. 95 (1) Filling of liquefied petroleum gas (LPG) in bottles, other than the bottles for vehicle gas units at filling stations for motor vehicles shall be prohibited.

(2) Selling and storage of liquefied petroleum gas (LPG) in bottles, other than the bottles for vehicle gas units at filling stations for motor vehicles shall be allowed only if the bottles have been filled in relevant factory for filling bottles and/or in independent authorized site for filling bottles with liquefied petroleum gas (LPG) out of the territory of filling stations for motor vehicles. The bottles must be protected with heat-shrinkable caps, which shall destroy before use, and shall have the company sign of the respective producer.

Art. 96. All actions, leading to reduction or removal of the marker`s effect, shall be prohibited.

Art. 97. (1) (amend. - SG 63/06, in force from 04.08.2006) The full denaturation of ethyl alcohol on the customs territory of the country shall be carried out at a tax warehouse only.

(2) The denaturation of par. 1 shall be carried out in the presence of a customs body under conditions and by order, determined by the regulation for implementation of the law.

(3) The appearance and the quantity of the substances for denaturation shall be determined by the regulation for implementation of the law.

Art. 98. The extraction of denaturation substances entirely or partially, as well as all activities, leading to reduction or removal of the denaturation substances, shall be prohibited.

Art. 99. (1) (suppl. – SG 109/07, in force from 01.01.2008) Prohibited shall be the affixation, storage, transportation and sale of excise labels of bottled alcoholic beverages with CN code 2208, indicating the quantity hectoliters of pure alcohol, measured at temperature of 20 °C, which is lower than the real quantity hectoliters of pure alcohol, measured at temperature of 20 °C, in the respective bottle.

(2) The sale of tobacco products at a price, other than the market price, shall be prohibited.

(3) The labeling of beer with stickers, indicating initial extract content, measured in Plato degrees, which is lower than the real one, shall be prohibited..

Art. 100. (1) The bottled alcoholic beverages with CN codes 2208 and with alcohol content of volume, exceeding 15 % vol, and tobacco products, designated for the local market only, shall be sold with excise label affixed only.

(2) The order and the way of introduction of the excise labels shall be determined by the Council of Ministers.

Art. 101. (1) The sale of broached (not bottled) alcoholic beverages with CN code 2208 and with alcohol content, exceeding 15 %, shall be prohibited.

(2) The provision of par. 1 shall not regard the sale between authorized warehousekeepers of alcoholic beverages.

(3) The sale of alcoholic beverages with CN code 2208 and with alcohol content, exceeding 15 % in plastic bottles shall be prohibited.

(4) (suppl. – SG 109/07, in force from 01.01.2008) The provision of par. 3 shall not be applied to sale of alcoholic beverages in packages (bottles) up to 0,5 litres inclusive.

Chapter eight.

CONTROL

Art. 102. (1) The control over excise goods, including the ones under excise duty suspension regime, shall be exercised by the customs authorities.

(2) The control includes inspections on the authorized warehousekeepers, the persons, registered under this law, the end consumers, exempt from excise duty and all other persons carrying out activities with excise goods.

(3) The customs bodies are authorized to install technical appliances for implementing control over the movement and the use of excise goods.

(4) The customs bodies shall have the right to take samples from the fuel in the reservoirs of the motor vehicles.

(5) (new – SG 109/07, in force from 01.01.2008) The control on the obligatory oil and oil products reserves in the tax warehouses shall be carried out also by the persons referred to in Art. 30, Para 1 of the Law of the Obligatory Reserves of Oil and Oil Products.

Art. 103. The control shall be exercised by means of physical inspection of the quantity and the other data and indices of importance for excise tax levying, as well as of the accounting and the commercial documentation of the inspected persons.

Art. 104. (Amend., SG 105/2005 in force from 01.01.2006) (1) For the procedures for establishing, securing and collection of excise duties the Tax insuring procedure code shall be applied, inasmuch as it is not provided otherwise by this law. The customs bodies shall have the authority of bodies of receivables and in the cases of art. 121 of the Tax insuring procedure code – of public executives as well.

(2) For the purposes of par. 1, the customs institutions, determined by the Law for the customs, shall have the competences of territorial directorates of the National revenue agency, the director of Agency "Customs" shall have the authority of an Executive Director of the National revenue agency, and the Directors of the customs institutions shall have the authorities of a territorial director.

(3) The powers of art. 112, par. 2, item 1 from the Tax insuring procedure code shall be exercised by the director of the competent territorial customs department.

(4) The powers of a decision-making authority within the meaning of the Tax insuring procedure code shall be exercised by the director of the respective Regional Customs directorate.

Art. 105. Upon a request on behalf of a customs administration body, the state and the local authorities shall be obliged to render timely cooperation during the inspection and investigation of circumstances or the establishment of facts, connected directly with the rights or the obligations of the tax obliged persons under this law.

Art. 106 (1) (amend. - SG 63/06, in force from 04.08.2006) The revenue administration has the right to use information from a tax or customs administration of another country, received as a result of an official enquiry, when determining the duties of the persons, who carry out activities with excise goods, as well as to use this information as an evidence in administrative and court proceedings.

(2) The information, gathered by the order of par. 1, shall be considered as a new circumstance at determining the rights and the obligations of the person, obliged under this law, and could be used for reassessment of excise tax duties, entered into force, if the terms

for initiating proceedings for issuing audit acts, determined by Tax insuring procedure code, have not expired.

Art. 106a. (new – SG 109/07, in force from 01.01.2008) Any excisable goods, of which no enquiry or no evidence has been presented regarding their ownership within 20 days from completion of the protocol for finding by the customs authorities during the control, exercised by them, shall be deemed abandoned in favour of the state.

Art. 107. The Minister of Finance shall issue an ordinance for taking samples and the methods of analysis for the purposes of the control over excise goods.

Chapter nine.

ADMINISTRATIVE PUNITIVE PROVISIONS

Art. 108. (1) A person, who is obliged and does not register under this law, shall be punished with a proprietary sanction amounting from 500 to 3000 levs.

(2) In the cases under par. 1 except for the punishment the person owes the sum of the uncalculated excise duty for the excise goods produced till the date of establishing the offence.

Art. 109. (1) A person, who violates the provision of art. 60, shall be punished with a fine in extent from 500 to 3000 levs.

(2) For repeated offence of par. 1 the fine shall be in extent from 2000 to 6000 levs, and the proprietary sanction - from 4000 to 12 000 levs.

(3) In the cases under par. 1 and 2 except for the punishment the person owes the sum of the uncalculated excise duty for the excise goods produced till the date of establishing the offence.

Art. 109a. (new – SG 109/07, in force from 01.01.2008) (1) Any person, violating the provision of Art. 91a shall be imposed a fine in amount from BGN 500 to 2000 – for natural persons, and a proprietary sanction in amount from BGN 1000 to 3000 – for legal persons and sole entrepreneurs.

Art. 110. (1) (amend. – SG 109/07, in force from 01.01.2008) A person, who does not submit an excise declaration within the term under art. 76d or under Art. 87, shall be punished with a proprietary sanction amounting from 500 to 2500 levs.

(2) For repeated offence of par. 1 the fine shall be imposed in extent from 1000 to 5000 levs.

(3) (revoked – SG 109/07, in force from 01.01.2008)

(4) (revoked – SG 109/07, in force from 01.01.2008)

Art. 111 (1) (amend. – SG 105/06, in force from 01.01.2007; suppl. – SG 109/07, in force from 01.01.2008) A person, who does not observe the notification term in case of changes of circumstances related to the issue of license for management of a tax warehouse or the certificate for registration under this Law shall be punished with a proprietary sanction amounting from 500 to 2500 levs.

(2) A person, who does not observe the term for notifying of art. 57, par. 5, shall be punished with a proprietary sanction in extent from 500 to 2500 levs.

(3) For repeated offence of par. 1 and 2 the proprietary sanction shall be imposed in extent from 1000 to 5000 levs.

Art. 112. (1) A person, who, being obliged to, does not calculate excise duty, shall be punished with a proprietary sanction in double size of the uncalculated excise duty, but not less than 500 levs.

(2) For repeated offence of par. 1 the proprietary sanction shall be in double size of the uncalculated excise duty, but not less than 1000 levs.

(3) For violation under par. 1 and 2, when the person has calculated the tax in the period, following the period, during which the excise duty had to be calculated, the

proprietary sanction shall be in extent 25 percent of the excise tax, but not less than from 200 lev.

Art. 112a. (new – SG 105/06, in force from 01.01.2007) (1) A person, who, being liable, fails to issue a simplified accompanying document, shall be punished with a fine, respectively with a proprietary sanction, amounting to 100 lev.

(2) In case of repeated offence under par. 1 the amount of the fine/sanction shall be 300 lev.

Art. 113. (1) A person, who does not register an issued or received tax document or an accompanying administrative document in his book keeping or in the register "Stock on hand record", or in the excise declaration for the respective tax period, or uses documents with untrue contents, forged or not true documents in his accounting, leading to determination of the excise tax in lower amount, shall be punished with a fine in extent from 200 to 10 000 lev.

(2) For repeated offence of par. 1 the extent of the propriety sanction shall be from 500 to 20 000 lev.

Art. 114. A person, who violates the provision of art. 61, shall be punished with a propriety sanction in extent from 10 000 to 50 000 lev.

Art. 115. A person, who violates the provision of art. 92, shall be punished with a propriety sanction in extent from 2 000 to 5000 lev and for repeated offence – from 4000 to 10 000 lev.

Art. 116. A person, who violates the provision of art. 93, shall be punished with a propriety sanction in extent from 50000 to 10 000 lev and for repeated offence – from 10 000 to 50 000 lev.

Art. 117. (1) A person, who violates the provision of art. 93, shall be punished with a fine in extent from 100 to 300 lev – for the natural persons, and with a propriety sanction in extent from 3000 to 10 000 lev – for the legal persons and the sole traders.

(2) For repeated offence under par. 1 the fine shall be in extent from 200 to 600 lev, and the propriety sanction – from 6000 to 20 000 lev.

Art. 118. (1) A person, who violates the provision of art. 95, shall be punished with a fine in extent from 1000 to 3000 lev – for natural persons, and with a propriety sanction in extent from 3000 to 10 000 lev – for the legal persons and the sole traders.

(2) For repeated offence under par. 1 the fine shall be in extent from 2000 to 6000 lev, and the propriety sanction – from 6000 to 20 000 lev.

Art. 119. (1) A person, who violates the provision of art. 96, 97 and 98, shall be punished with a fine in extent from 100 to 300 lev – for the natural persons, and with a propriety sanction in extent from 1000 to 3000 lev – for the legal persons and the sole traders.

(2) For repeated offence under par. 1 the fine shall be in extent from 200 to 600 lev, and the propriety sanction – from 6000 to 20 000 lev.

Art. 120. (1) A person, who violates the provision of art. 99, par. 1 shall be punished with a propriety sanction in extent from 5000 to 10 000 lev, and for repeated offence – from 10 000 to 20 000 lev.

(2) A person, who violates the provision of art. 99, par. 2, shall be punished with a fine in extent from 100 to 300 lev – for the natural persons, and with a propriety sanction in extent from 3000 to 10 000 lev – for the legal persons and the sole traders.

(3) (new – SG 105/06, in force from 01.01.2007) A person, who violates the provision of Art. 99, par. 3, shall be punished with a propriety sanction in an amount from 2000 to 5000 lev, and in case of a repeated offence – from 5000 to 10000 lev.

(4) (prev. par. 3 – SG 105/06, in force from 01.01.2007) For repeated offence under par. 2 the fine shall be in an amount from 200 to 600 levs, and the propriety sanction – from 6000 to 20 000 levs.

Art. 121 (1) (amend. – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) A person, who violates the provision of art. 64, par. 1 - 4, shall be punished with a fine in extent from 1000 to 3000 levs – for the natural persons, and with a propriety sanction in extent from 2000 to 6000 levs – for the legal persons and the sole traders.

(2) For repeated offence under par. 1, the fine is in extent from 2000 to 6000 levs, and the propriety sanction – from 4000 to 12 000 levs.

(3) A person, who produces or imports excise goods and sticks them over with excise labels, which are fallacious or forged or with expired validity period, shall be punished with a propriety sanction equal to the double extent of the excise due, but not less than 5000 levs, and for repeated offence – not less than 10 000 levs.

(4) A person, who violates the way or order for introducing excise stickers, shall be punished with a propriety sanction in extent of 2000 levs, and for repeated offence – 4000 levs.

(5) (new – SG 109/07, in force from 01.01.2008) Any person, who places, stores, carries or transports used excise stickers, thus violating the requirements of this law and the normative acts on its application, shall be imposed a fine in amount from BGN 1000 to 3000 – fro natural persons, and a proprietary sanction in amount from BGN 2000 to 6000 – for legal persons and sole entrepreneurs.

Art. 122 (1) A person, who violates the provision of art. 101, shall be punished with a fine in extent from 100 to 300 levs – for the natural persons, and with a propriety sanction in extent from 3000 to 10 000 levs – for the legal persons and the sole traders.

(2) For repeated offence under par. 1 the fine is in extent from 200 to 600 levs, and the propriety sanction – from 6000 to 20 000 levs.

Art. 123 (1) (amend. – SG 109/07, in force from 01.01.2008) A natural person, who stores in a warehouse or in a trade room, or in a vehicle, who offers, sells, transports or carries excise goods without excise stickers, when such are obligatory, or excise goods with affixed fallacious or forged excise stickers or ones with expired validity period, shall be punished with a fine in the double extent of the excise due, but no less than 1000 levs, and for repeated offence – no less than 2000 levs.

2) A legal person or a sole trader, who stores in a warehouse or in a trade room, or in a vehicle, who offers, sells or transports excise goods without excise stickers, when they are obligatory, or excise goods, labeled with a fallacious or a forged excise sticker, or one with expired validity period, shall be punished with a propriety sanction in the double extent of the excise due, but no less than 2000 levs, and for repeated offence – no less than 4000 levs.

(3) Paragraphs 1 and 2 shall not be applied for excise goods, not labeled with excise stickers with expired validity period, placed under excise duty suspension regime of movement.

(4) When a legal person or a sole trader, who stores, offers, sells or transports excise goods, at receiving the delivery establishes the availability of excise goods without an excise sticker, when such is compulsory, or labeled with a fallacious or a forged excise sticker or one with an excise sticker with expired validity period, an inventory shall be made in a form, approved by the Minister of Finance, and the person shall inform in writing in 3 days term from the date of receiving or accepting the goods the competent customs institution at the location of the object. In this case the person, who has informed the competent body shall not be sanctioned under par. 2.

(5) The sanctions under par. 1 and 2 shall be imposed on the person, who stores in a warehouse or transports goods without an excise sticker, when such is obligatory, or excise goods, labeled with a fallacious or a forged excise sticker or with expired validity period, in the cases, when the proprietor can not be discovered.

(6) A person, who sells or stores alcoholic beverages and tobacco products, labeled with an excise sticker DUTY FREE, respectively with a sign, which compulsory includes the words DUTY FREE, in a trade room, different from the trade sites for duty free trade, shall be punished with a fine – for the natural persons, who are not sole traders, or with a propriety sanction – for the legal persons and the sole traders, in double extent of the excise due, but not less than 1000 levs, and for repeated offence – not less than 2000 levs.

(7) (new – SG 109/07, in force from 01.01.2008) Para 6 shall not apply, if the excisable goods are placed under customs storage regime or under deferred payment of excise regime in a tax warehouse.

(8) (prev. text of Para 07 – SG 109/07, in force from 01.01.2008) At establishment of tobacco products without an excise sticker or labeled with a fallacious or forged excise sticker, or with an excise sticker with expired validity period, or with an excise sticker, respectively with a sign under par. 6, in automatic machines for sale of tobacco products, the sanctions of par. 1 and 2 shall be imposed on the person, who has received a permission for trade from these automatic machines with tobacco products, according to the Bulgarian legislation.

Art. 123a. (new – SG 105/06, in force from 01.01.2007) (1) One, who avoids fully or partially to pay or to secure the due under this law excise duty, shall be punished with a fine of the double amount of the avoided excise duty, but not less than 1000 levs, and to legal persons and sole traders a proprietary sanction shall be imposed in the double amount of the avoided excise duty, but not less than 2000 levs.

(2) in case of a repeated offence under par. 1 the fine shall be of the triple amount of the avoided excise duty, but not less than 2000 levs, and the proprietary sanction – of the triple amount of the avoided excise, but not less than 4000 levs.

Art. 124 (1) (amend. – SG 105/06, in force from 01.01.2007; suppl. – SG 109/07, in force from 01.01.2008) In the cases of violations under par. 115, 116, 117, 118 and 120, par. 1, Art. 121, par. 1, 2 and 3, Art. 122, 123 and 126 the goods – subject to violation shall be confiscated in favour of the state, regardless of whose ownership they are.

(2) (new – SG 105/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) The means of violator's ownership, having been used for perpetration of an infringement under this law, shall be confiscated in favour of the state, unless their value is obviously inadequate to the gravity of offense.

(3) (new – SG 109/07, in force from 01.01.2008) Any equipment used for commitment of an offence under Art. 109, Para 1 shall be seized in favour of the state, regardless of the ownership.

(4) (prev. par. 2 – SG 105/06, in force from 01.01.2007; prev. text of Para 03 – SG 109/07, in force from 01.01.2008) The Minister of Finance shall issue an ordinance, in which the conditions and the way for disposing with the excise goods confiscated in favour of the state shall be determined.

Art. 125 (1) (suppl. – SG 105/06, in force from 01.01.2007) The end customer, exempted from excise duty, who has received energy products and has used them for purposes, other than the ones, indicated in the excise exemption certificate and has not paid the due excise duty for the goods under this law, shall be punished with a propriety sanction in double extent of the excise, due for motor fuels of the relevant type, but not less than 5000 levs.

(2) For repeated offence the certificate shall be taken away, and the proprietary sanction shall be no less than 10 000 levs.

(3) In the cases under par. 2 the person shall also pay the amount of the excise, due for the relevant type of motor oils, for the quantities available at the moment of taking the certificate away.

(4) (new - SG 63/06, in force from 04.08.2006) Sanctions under par. 1, 2 and 3 shall be imposed also to an agricultural producer, who has used motor fuels of reduced rates in infringement of Art. 32.

Art. 126. (suppl. – SG 109/07, in force from 01.01.2008) A person, who produces, holds in a warehouse or in trade room or in a vehicle, one, who offers, sells or transports excise goods without a tax document under this law, or an invoice, or a customs declaration, or an accompanying administrative document, certifying the payment, charging or securing the excise tax, shall be punished with a fine – for the natural persons, or a proprietary sanction – for the legal persons and sole entrepreneurs, in double extent of the excise due, but not less than 1000 levs, and for repeated offence – not less than 2000 levs.

Art. 126a. (new – SG 105/06, in force from 01.01.2007) Each violation of the provisions of this law, identified by the customs authorities, unless otherwise provided, shall be punished with a fine in an amount from 200 to 100 levs or with a proprietary sanction from 500 to 2000 levs.

Art. 126b. (new – SG 105/06, in force from 01.01.2007; suppl. – SG 109/07, in force from 01.01.2008) For minor cases of violations under Art. 118, 122 and 123, 126 and 126a identified at the time of their perpetration, customs authorities can impose fines with a receipt pursuant to the procedure and in the amounts, set in Art. 39, par. 2 of the Law for administrative offences and sanctions.

Art. 127 (1) The customs body, who doesn't issue in 7 days term a certificate for the presence or the absence of obligations under this law, shall be punished with a fine up to 250 levs, and for a repeated offence – to 500 levs.

(2) The acts for offences shall be compiled by the officials of the Inspectorate of the Minister of Finance, and the punitive decrees shall be issued by the Minister of Finance

Art. 128 (1) The establishing of the offences, the issuing, the appeal and fulfillment of the punitive decrees is performed under the [Law for administrative offences and sanctions](#)

(2) The acts for violations shall be issued by the customs bodies, and the punitive provisions shall be issued by the director of the Agency "Customs" or an authorized official.

Transitional and concluding provisions

§ 1. (1) (In force from 01.07.2006) This law revokes the [Excise law](#) (prom. SG 19/2 Mar 1994, amend. SG 58/27 Jun 1995, amend. SG 70/8 Aug 1995, amend. SG 21/12 Mar 1996, amend. SG 56/2 Jul 1996, suppl. SG 107/17 Dec 1996, amend. SG 51/27 Jun 1997, amend. SG 15/6 Feb 1998, amend. SG 153/23 Dec 1998, amend. SG 103/30 Nov 1999, amend. SG 102/15 Dec 2000, amend. SG 110/21 Dec 2001, amend. SG 45/30 Apr 2002, amend. SG 118/20 Dec 2002, corr. SG 9/31 Jan 2003, suppl. SG 37/22 Apr 2003, amend. SG 103/25 Nov 2003, amend. SG 112/23 Dec 2003, amend. SG 53/22 Jun 2004, amend. SG 113/28 Dec 2004) with the exception of art. 11, par.. 9 and 10, art. 12c, art. 17a, par.. 10, § 2, item. 25 of the Additional provisions, § 26 of the Transitional and concluding provisions of the Law for amendment and supplement of the Excise law (SG 110/01) and § 20 of the Transitional and concluding provisions of the Law for amendment and supplement of the Excise law (SG 118/02), which shall be applied till the adoption of a Law of the duty-free trade.

(2) (In force from 15.11.2005) The persons under § 20, par. 2 from the Transitional and concluding provisions of the Law for amendment and supplement of the

Excise law (SG 118/02) who have authorizations with expired term after the 31th of July 2005, shall continue their activity as a duty free operator till the adoption of a Law of the duty-free trade.

(3) (In force from 01.07.2006; revoked – SG 105/06, in force from 01.01.2007)

§ 2. (1) (amend. - SG 63/06, in force from 04.08.2006) Proceedings of identification and collection of excise liabilities, having been initiated as of 30 June 2006 (inclusive), and the procedures for excise restoration, started before this date, shall be finalized by the authorities of the National Revenue Agency;

(2) (amend. - SG 63/06, in force from 04.08.2006) The accrued as of 30 June 2006 (inclusive) excise shall be declared and deposited as per the provisions of and within the deadlines of the Excise law and the regulations of its implementation,

(3) (new - SG 63/06, in force from 04.08.2006) To the excise liabilities, having occurred as of 30 June 2006 (inclusive) the provisions of the Excise law shall be applied, whereas the determination, provision and collection shall be carried out pursuant to the Tax-Insurance Procedure Code by the authorities of the National Revenue Agency.

(4) (new - SG 63/06, in force from 04.08.2006) Provided by 30 June 2006 (inclusive) securities pursuant to the Excise law shall be released or used by the authorities of the National Revenue Agency pursuant to the provisions of the Excise law and the regulations for its implementation.

§ 2a. (new - SG 63/06, in force from 04.08.2006) (1) The authorized warehouse keepers shall have the right to get a restoration of the paid by 30 June 2006 excise for:

1. Ethyl alcohol (alcohol-containing raw materials), used for the production of alcoholic beverages;

2. Designated for treatment gases with CN codes 290124100, 271114000, 290122000 and 290121000, having been a subject to a special or chemical treatment to final excise products;

3. Designated for treatment heavy oils with CN codes 271019710 and 271019750 and designated for treatment heavy fuels with CN codes 271019510 and 271019550, having been subject to specific or chemical treatment to final excise products;

4. Low-octane gasoline, used for the production of ethylene;

5. Ethylene, used for the production of ethylene-dichloride.

(2) The restoration shall be carried out after releasing for consumption of excise goods, in which goods under Art. 1 have been used, respectively after ethylene-dichloride realization, but not later than 1 July 2007.

(3) (new – SG 109/07, in force from 01.01.2008) The term under Para 2 shall not apply to the excisable goods under Para 1, Item 1.

§ 2b. (new - SG 63/06, in force from 04.08.2006) The annual consumption rate pursuant to Art. 32. par. 3 for 2006 shall be 4,4 liters per decare of registered cultivated agricultural land.

§ 3. The documents, for which this law has provided a model, shall be determined with the regulation for implementation of this law.

§ 4. (In force from 15.11.2005) The Minister of Finance shall issue a regulation for implementation of this law within a 6 month period from its promulgation in the State Gazette.

§ 5. (amend., SG 63/06, in force from 04.08.2006) The ordinances under art. 21, par. 3, art. 25, par. 2, art. 107 and art. 124, par. 2 shall be issued within a term of three months from the enactment of this law.

§ 6. The Minister of Finance:

1. shall determine by order the information from the registers of art. 24, par. 5, art. 54, par. 1 and art. 56, par. 2, which is public;

2. can determine a special order for deposition of the excise duty together with the governor of the Bulgarian National Bank.

§ 7. In the Law for the corporate income tax levying (Prom. SG 115/5 Dec 1997, corr. SG 19/17 Feb 1998, suppl. SG 21/20 Feb 1998, amend. SG 153/23 Dec 1998, amend. SG 12/12 Feb 1999, suppl. SG 50/1 Jun 1999, amend. SG 51/4 Jun 1999, suppl. SG 64/16 Jul 1999, amend. SG 81/14 Sep 1999, amend. SG 103/30 Nov 1999, suppl. SG 110/17 Dec 1999, amend. SG 111/21 Dec 1999, amend. SG 105/19 Dec 2000, suppl. SG 108/29 Dec 2000, amend. SG 34/6 Apr 2001, amend. SG 110/21 Dec 2001, amend. SG 45/30 Apr 2002, suppl. SG 62/25 Jun 2002, amend. SG 119/27 Dec 2002, amend. SG 42/9 May 2003, amend. SG 109/16 Dec 2003, suppl. SG 18/5 Mar 2004, amend. SG 53/22 Jun 2004, amend. SG 107/7 Dec 2004, amend. SG 39/10 May 2005, amend. SG 88/4 Nov 2005, amend. SG 91/15 Nov 2005) the following amendments and supplements shall be made:

1. Art. 2d is created:

(1) The persons who organize gambling games with gambling machines, facilities for implementing the stakes on results from horse or dogs races, roulette and other gambling facilities in casino, instead with corporate tax for the profits and/or with ultimate tax of art. 2a for the gambling games with gambling machines, facility for making stakes on results from horse or dog race, roulette in casino for gambling table and other gambling facilities in casino, shall be levied with ultimate tax on the respective facility.

(2) The persons of par. 1 shall charge and pay the tax in the respective territorial tax directorate at the place of their tax registration by advance quarterly installments and send copy of the money order to the territorial tax directorate at the location of the gambling hall, the site for implementing the stakes or the casino and to the control body for gambling. The installments shall be paid for each site of gambling activity with separate money order in which are pointed out the location and the address of the site. The persons of par. 1 shall submit declaration for the respective quarter according to model approved by the Minister of Finance within the terms for payment of the tax.

(3) The tax of par. 1 shall be paid respectively till January 3 for the first quarter of the calendar year, till April 1 – for the second quarter, till July 1 – for the third quarter and till October 1 – for the fourth quarter of the calendar year.

(4) The levying of the persons of par. 1 for all other activities shall be implemented by the general order.

2. Art. 46d is created:

" The tax of art. 2d shall be in extent as follows:

1. for gambling machine or for facility for implementing stakes on results from horse or dog race – 300 levs for each facility;

2. for roulette in casino for gambling table – 18 000 levs per quarter for each facility;

3. for other gambling facility in casino – 3000 levs per quarter for each facility. "

3. In art. 67a par. 7, 8 and 9 are created:

(7) A person conducting gambling games or using gambling machines and gambling facilities of art. 2d without having paid the due tax shall be punished with fine – for the individuals who are not traders, or with proprietary sanction – for the corporate bodies and the sole entrepreneurs, in double extent of the due tax but not less than 3000 levs.

(8) At repeated violation of par. 7 the extent of the fine shall be the double extent of the due tax but not less than 5000 levs.

(9) The sanctions of par. 7 and 8 shall be applied regardless of the sanctions provided in other laws and in three days term after the establishing of the violation the control bodies under the Law of gambling shall be notified.."

§ 8. In the Law for the Customs (prom. SG 15/6 Feb 1998, amend. SG 89/3 Aug 1998, amend. SG 153/23 Dec 1998, amend. SG 30/2 Apr 1999, amend. SG 83/21 Sep 1999, amend. SG 63/1 Aug 2000, amend. SG 110/21 Dec 2001, suppl. SG 76/6 Aug 2002, amend. SG 37/22 Apr 2003, amend. SG 95/28 Oct 2003, amend. SG 38/11 May 2004, amend. SG 45/31 May 2005, amend. SG 86/28 Oct 2005, amend. SG 91/15 Nov 2005) the following amendments and supplements shall be made:

1. In art. 7, par. 8 a second sentence shall be created: The officials from the inspectorate at the Minister of Finance shall have right to access to all data and documents in the customs administration in connection with the checks implemented by them.

2. In art. 17, par. 1, item 6, the first sentence after the words "stipulated by a law" shall be added "at request by the officials from the inspectorate at the Minister of Finance"

§ 9. Till the entering into force of the act for issuing license for tax warehouse management or the refusal for its issuing, the producers of excise goods found by the 1st of January 2006, who submit a request for licensing till the 1st of May 2006, shall continue their activity as authorized warehousekeepers by the order of this law.

§ 10. In the Law for the tobacco and tobacco products \prom. SG 101/30 Nov 1993, amend. SG 19/2 Mar 1994, amend. SG 110/30 Dec 1996, amend. SG 153/23 Dec 1998, amend. SG 113/28 Dec 1999, amend. SG 33/21 Apr 2000, amend. SG 102/15 Dec 2000, suppl. SG 110/21 Dec 2001, suppl. SG 20/4 Mar 2003, amend. SG 57/2 Jul 2004, amend. SG 70/10 Aug 2004, amend. SG 91/15 Nov 2005) the following amendments and supplements shall be made:

1. Art. 29 shall be amended as follows:

"Art. 29. (1) Cigarettes of local production and from import shall be sold on the internal market at prices, under conditions and by order determined by the Council of Ministers.

(2) The conditions and the order for registration of the prices of the tobacco products except these of par. 1, local production and import, the trade with tobacco products and the control over them shall be determined with ordinance of the Council of Ministers.

2. (In force from 15.11.2005) In the Transitional and concluding provisions § 3a shall be created:

"The Council of Ministers shall till, January the 1st, 2006, approve the necessary amendments and supplements in the by-law normative acts for the implementation of the law."

§ 11. The implementation of the law is assigned to the Minister of Finance.

§ 12. The law shall enter into force on the 1th of January 2006, except for:

1. (amend., SG 63/06, in force from 04.08.2006) the provisions of art. 1 – 31, art. 32, art. 33, par. 1, items 2, 4, 5 and 6 and par. 2, art. 34 – 46, art. 59 - 128, and § 1, par. 1 concerning the annulment of the Excise law, as well as § 1, par. 3, which shall enter into force from the 1th of July 2006;

2. the provisions of § 1, par. 2, § 4 and § 10, item 2, which shall enter into force from the date of their promulgation in the State Gazette.

3. (new, SG 63/06, in force from 04.08.2006; amend. SG 108/06, in force from 01.01.2007; amend. – SG 109/07, in force from 01.01.2008) the provisions of art. 33, par. 1, items 1 and 3, which shall enter into force from the 1 Jan 2009.

The law was passed by the 40th National Assembly on November the 2nd, 2005 and is affixed with the official seal of the National Assembly.

Transitional and concluding provisions
TO THE TAX INSURING PROCEDURE CODE
(Prom. SG 105/29 Dec. 2005)

§ 88. In force from 01.01.2006., with the exception of art. 179, par. 3, art. 183, par. 9, and § 10, item 1, letter "e" and item 4, letter "c", § 11, item 1, letter "b" and § 14, item 12 from the Transitional and Concluding provisions, which shall enter into force from the date of the promulgation of the law in State Gazette.

**Transitional and concluding provisions
TO THE ADMINISTRATIVE PROCEDURE CODE**

(PROM. – SG 30/06, IN FORCE FROM 12.07.2006)

§ 21. In the Law on excises and tax warehouses (prom. SG 91/05; amend. SG 105/05) the words "the Law for the administrative procedures" shall be replaced by "The Administrative procedure code".

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§ 142. The code shall enter into force three months after its promulgation in State Gazette, with the exception of:

1. division three, § 2, item 1 and § 2, item 2 – with regards to the repeal of chapter third, section II "Appeal by court order", § 9, item 1 and 2, § 15 and § 44, item 1 and 2, § 51, item 1, § 53, item 1, § 61, item 1, § 66, item 3, § 76, items 1 – 3, § 78, § 79, § 83, item 1, § 84, item 1 and 2, § 89, items 1 - 4 § 101, item 1, § 102, item 1, § 107, § 117, items 1 and 2, § 125, § 128, items 1 and 2, § 132, item 2 and § 136, item 1, as well as § 34, § 35, item 2, § 43, item 2, § 62, item 1, § 66, items 2 and 4, § 97, item 2 and § 125, item 1 – with regard to the replacement of the word "the regional" with the "administrative" and the replacement of the word "the Sofia City Court" with "the Administrative court - Sofia", which shall enter into force from the 1st of May 2007;

2. paragraph 120, which shall enter into force from the 1st of January 2007;

3. paragraph 3, which shall enter into force from the day of the promulgation of the code in State Gazette.

**Transitional and concluding provisions
TO THE LAW OF THE COMMERCIAL REGISTER**

(PROM. – SG 34/06, IN FORCE FROM 01.10.2006)

§ 56. This law shall enter into force from the 1st of October, with the exception of § 2 and § 3, which shall enter into force from the day of the promulgation of the law in State Gazette.

**Transitional and concluding provisions
TO THE LAW FOR VALUE ADDED TAX**

(PROM. – SG 63/06)

§ 26. This law shall enter into force from the date of entry into effect of the Treaty of Accession of the Republic of Bulgaria to the European Union, except for § 3, § 16, items 1 and 3, § 17, 18, 19, 20, 21, 22, 23 and 24, which shall enter into force from the date of promulgation of the law in State Gazette.

**Transitional and concluding provisions
TO THE LAW FOR AMENDMENT AND
SUPPLEMENTATION OF THE LAW ON EXCISES AND TAX
WAREHOUSES**

(PROM. – SG 105/06, IN FORCE FROM 01.01.2007)

§ 77. (1) The persons under Art. 57a, par. 1, item 1, 2 and 3, who carry out activity as of the day of entering of this law in force, shall submit applications for registration within 14 days from its entering into force.

(2) By the time of handing over of the certificate of registration the persons under par. 1 shall have got all the rights and obligations of registered ones under this law.

§ 78. For the goods, for which circumstances under Attachment V, Chapter IV “Customs Union” of the Protocol to the Treaty for Accession of the Republic of Bulgaria to the European Union, the provisions of Art. 19, par. 1, item 3 shall apply as of the date of accomplishment of customs formalities.

§ 79. State aids, provided in Art. 32, par. 1, item 7, par. 2, item 4 and Art. 33, par. 1, item 6 shall be granted after the European Commission issues a positive decision with regard to their compatibility with the European Economic Community.

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§ 81. The law shall enter in force from 1 January 2007.

**Transitional and concluding provisions
TO THE LAW FOR DUTY FREE TRADE**

(PROM. – SG 105/06, IN FORCE FROM 01.01.2007)

§ 9. The law shall enter in force from the day of entering in force of the Treaty for Accession of the Republic of Bulgaria to the European Union.

**Transitional and concluding provisions
TO THE LAW ON MEDICINAL PRODUCTS IN HUMAN
MEDICINE**

(PROM. – SG 31/07, IN FORCE FROM 13.04.2007)

§ 37. The Law shall enter in force from the day of its promulgation in State Gazette, except for § 22, which shall enter in force one year after entry into force of this Law.

**Additional provisions
TO THE LAW ON THE VALUE ADDED TAX**

(PROM. - SG 108/07, IN FORCE FROM 19.12.2007)

§ 36. This Law shall enter into force on the day of its promulgation in the State Gazette, except § 35, which shall enter into force on 1 January 2007.

**Concluding provisions
TO THE LAW ON AMENDMENT AND
SUPPLEMENTATION OF THE LAW ON EXCISES AND TAX
WAREHOUSES**

(PROM. - SG 109/07, IN FORCE FROM 01.01.2008)

§ 56. This Law shall enter into force from 1 January 2008, except the tax concessions under § 12, Item 1, Letter “e”, constituting a state aid, which shall enter into force after a positive decision has been delivered by the European Commission.