

# **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, amend. SG. 95/29 Nov 2005, amend. SG. 99/9 Dec 2005, amend. SG. 105/29 Dec 2005, amend. SG. 18/28 Feb 2006, amend. SG. 30/11 Apr 2006, amend. SG. 34/25 Apr 2006, amend. SG. 70/29 Aug 2006, amend. SG. 108/29 Dec 2006, amend. SG. 109/20 Dec 2007, amend. SG. 36/4 Apr 2008, amend. SG. 67/29 Jul 2008, amend. SG. 110/30 Dec 2008*

## **Chapter one. GENERAL PROVISIONS**

Art. 1. (amend. SG 110/96) This law shall provide the production, the grading, the buying out, the industrial processing and the trade with tobacco, the production and the trade with tobacco products.

Art. 2. (1) (prev. art. 2 – SG 110/96) The state management and the control in the field of tobacco and tobacco products shall be implemented by the Council of Ministers.

(2) (new – SG 110/96, amend. SG 33/00; amend. – SG 36/08) The Council of Ministers shall approve national strategy for the development of the tobacco production upon a proposal by the Minister of Agriculture and Food Supply.

(3) (new – SG 110/96, amend. SG 33/00) The regional governors shall develop regional strategies for the development of tobacco production for municipalities, quantities, types, origins and varieties.

## **Chapter two. PRODUCTION OF TOBACCO**

Art. 3. The production of tobacco shall include: the production of seedling, transplanting, growing, harvesting, drying and production manipulation.

Art. 4. (amend. SG 33/00) The production of tobacco shall be implemented by tobacco producers, registered under this law.

Art. 5. (amend. SG 33/00) (1) (amend. – SG 36/08) Every year till January 15 upon

proposal of fund "Tobacco" the Minister of Agriculture and Food Supply shall determine with an order the quantities, the regions, the types, the origins and the varieties for production of tobacco.

(2) The distribution of para 1 in municipalities shall be implemented under conditions and by an order, determined with the regulation for implementation of the law.

(3) On the basis of the distribution of para 2 and the zoning of the origins every year till February 15 the mayor of the municipality shall determine with an order: for the settlements in the municipality – the quantities, the types, the origins and the varieties for production of tobacco; for the producers – the quotas for production of tobacco, the areas, the types, the origins, the varieties and the quantities for production of tobacco. The order shall be presented at the Fund "Tobacco" till February 20.

(4) The order of para 1 shall be promulgated in State Gazette.

(5) Every year till December 1 the buyers of tobacco shall declare at Fund "Tobacco" the quantities, necessary for contracting and buying out for municipalities, types, origins and varieties for the following year.

(6) The tobacco producers shall, till November 15 of the current year, submit applications at the municipality at the location of production about the quantities of tobacco with types, origins and varieties.

(7) Within the term of para 5 the mayors of the municipalities shall present at Fund "Tobacco" summarised data about the quantities of tobacco, declared under para 6, with types, origins and varieties.

(8) (amend. – SG 36/08) The proposal of to the Minister of Agriculture and Food Supply shall be prepared on the basis of the information of para 5 and 7.

(9) The mayor of the municipality shall determine with an order a commission, which shall implement a check till the end of July of the areas with transplanted tobacco by the registered tobacco producers and give conclusion about the observing of the quotas for production of tobacco of para 3. Till August 15 the results of the check shall be sent to Fund "Tobacco".

Art. 6. (amend. SG 33/00) (1) A register of the tobacco producers and of the areas for growing tobacco shall be kept at the municipalities and at Fund "Tobacco" according to the model of appendix No 1.

(2) The mayor of the municipality shall determine the official, who shall keep the register of para 1.

(3) A certificate shall be issued to each tobacco producer about registration, in which shall be described the quota allotted to him under art. 5, para 3. The certificate shall be issued by the mayor of the municipality in two copies till February 20.

Art. 7. (1) The tobacco producers, who are registered under this law, shall receive gratuitously tobacco seeds.

(2) (amend. SG 33/00) The resources for production of tobacco seeds of varieties of tobacco, included in the order of art. 5, para 1, shall be ensured by Fund "Tobacco".

(3) (amend. SG 33/00; amend. – SG 36/08) The production of tobacco seeds shall be implemented by individuals and corporate bodies, registered in a public national register, which shall be kept and preserved by the Ministry of Agriculture and Food Supply and the seeds shall be distributed to the tobacco producers by the mayor of the municipality, where

they are registered.

Art. 8. (1) (amend. SG 33/00; amend. – SG 36/08) The production of tobacco and tobacco seeds shall be implemented according to technological instructions, approved by the Minister of Agriculture and Food Supply.

(2) (suppl. SG 110/96, amend. SG 113/99, revoked – SG 33/00).

### Chapter three. GRADING OF TOBACCO AT BUYING OUT

Art. 9. (1) (suppl. SG 110/96, amend. SG 33/00) The grading of tobacco shall be implemented jointly by the producer and the buyer by an order, determined in the contract between them, or by officials, authorised by the parties and according to the minimum quality requirements, co-ordinated with quality classification with minimum three classes, determined with the regulation for implementation of the law.

(2) (new – SG 33/00) The data about the grading of the tobacco at buying out shall be entered in the delivery – accepting record according to a model – appendix No 2.

(3) (prev. (2) – SG 33/00) At dispute the grading of the tobacco shall be implemented by regional state expert for tobacco with a decision in 5 days term after the application with the participation of the parties.

(4) (prev. (3) – SG 33/00; amend. – SG 36/08) At disputing of the decision of para 3 ultimate decision shall be taken in 10 days term by a three member commission of state experts, appointed with an order by the Minister of Agriculture and Food Supply.

(5) (prev. (4) – SG 33/00, amend., SG 95/05, in force from 01.03.2006; amend. – SG 36/08) The status of the state experts for tobacco, as well as the order for considering the disputes about the grading of the tobacco shall be provided with an ordinance, issued by the Minister of Agriculture and Food Supply within one month after entering of this law into force.

Art. 10. (amend. SG 33/00) All the expenses, connected with the grading of tobacco, except these f art. 9, para 3 and 4, shall be for the account of the buyer.

### Chapter four. BUYING OUT OF THE TOBACCO

Art. 11. (amend. SG 33/00) (1) (amend. SG 57/04, in force from September 1, 2004) The buying out of the tobacco shall be implemented by persons, who have right to implement industrial processing of tobacco, received permission by the Council of Ministers.

(2) (suppl. SG 33/00; suppl. - SG 18/06) The production and the buying out of tobacco shall be implemented with written contracts between the buyers and the tobacco producers or their organizations, recognized according to the order of the ordinance referred to in Art. 9, para 2 of the Law for Agricultural Producers Support, which shall be concluded in the beginning of each production year, but not later than March 31. Contracts cannot be

concluded without a certificate for quota. The persons of para 1 shall be obliged to propose to the producers contracts in compliance with the quota, received by them.

(3) (revoked – SG 33/00).

(4) (new – SG 33/00) The parties cannot conclude contracts at prices, lower than the minimum buying out prices.

(5) (new – SG 33/00) In the contract the parties shall provide compensation for the tobacco producer, equal to the index of change of the prices of producer of agricultural goods at deferring of the term for payment of the bought out tobacco.

(6) (new – SG 33/00) The parties in a contract shall obligatory agree advance payment of not less than 20 percent of the value of the tobacco, payable at the concluding of the contract. At guilty non fulfilment of the contract on behalf of the buyer the advance paid price shall be considered as earnest. At guilty non fulfilment of the contract on behalf of the tobacco producer the advance payment shall be restored to the buyer by Fund "Tobacco" up to the amount of the premiums, which are due to the respective producer, and the rest part shall be restored by the tobacco producer.

(7) (new – SG 33/00) The buyers shall be obliged to buy out the contracted quantities of tobacco and up to 20 percent of the quantities produced additionally from the same areas.

(8) (new – SG 33/00; suppl., SG 20/03; amend. – SG 36/08) The buying out shall be implemented till March 1 of the next year. The deadline for buying out may be extended for individual regions or for the whole country by an order of the Minister of Agriculture and Food Supply.

(9) (new – SG 33/00) The buyer shall, in 7 working days term after the concluding of the contract of para 2, present it to Fund "Tobacco" and at the municipality, where the tobacco producer is registered, for entering in the register of art. 6, para 1.

(10) (new – SG 33/00) The mayor of the municipality shall, till April 15, concede summarised information to Fund "Tobacco" about the concluded contracts for settlements, tobacco producers, types and origins.

(11) (new – SG 33/00) Every year till April 30 the buyers shall present to Fund "Tobacco" information about the bought out quantities of tobacco with types, origins, quality and prices, at which it has been bought.

Art. 12. (1) Tobacco shall be bought cured, manipulated and packed by the producer.

(2) (amend. SG 33/00) Buying out shall be admitted for non cured long leaf tobaccos according to the minimum quality requirements, co-ordinated with quality classification with minimum three classes, determined in the regulation for implementation of the law.

(3) (new – SG 110/96, amend. SG 33/00) The terms for payment of the bought out tobacco shall be determined by the parties in the contract, but not later than 30 days after the accepting of the tobacco.

Art. 13. (suppl. SG 110/96, amend. SG 33/00) (1) The buyers shall be obliged in 10 days term after the buying out of the tobacco to present to the municipality data about the quantity, the type and the origin of the bought out tobacco.

(2) (amend. – SG 36/08) The mayor of the municipality shall every month concede to the Minister of Agriculture and Food Supply data about the quantity submitted tobacco with types and origin.

Art. 14. (amend. SG 110/96, SG 33/00) Fund "Tobacco" can finance the buying out of tobacco, produced under contract, but not bought out, with a decision of the Council of Ministers.

Art. 15. (amend. SG 33/00) Tobaccos, which do not meet the minimum quality requirements, co-ordinated with a classification with minimum three classes, defined in the regulation for implementation of the law, shall not be bought out.

Art. 16. The re-sale of cured, manipulated by the producer tobacco, as well as of the tobacco of art. 12, para 2, shall be prohibited.

## Chapter five. BUYING OUT PRICES

Art. 17. (amend. SG 33/00) (1) (amend. – SG 36/08) Every year till January 31 upon a proposal by the Minister of Agriculture and Food Supply the Council of Ministers shall determine the minimum buying out prices of the tobacco with types, origins and classes.

(2) The proposal of para 1 shall be prepared by Fund "Tobacco".

(3) The Council of Ministers shall approve methodology for determining the minimum buying out prices, which shall comply with the following criteria:

1. expenses for production of tobacco of different types and origins;
2. expenses for industrial processing, preservation and preparation of the manipulated and fermented tobacco for realisation;
3. levels of export prices of the Bulgarian tobaccos and market situation;
4. reaching of the quotas for production of tobacco, approved with the strategy for development of the tobacco production.

(4) The minimum buying out prices shall be promulgated in State Gazette.

Art. 18. (amend. SG 33/00) The minimum buying out prices shall be applied for tobaccos, produced according to the requirements of the law.

## Chapter six. PREMIUMS FOR THE TOBACCO PRODUCERS (new – SG 110/96)

Art. 18a. (new – SG 110/96, amend. SG 33/00) (1) Pecuniary premium can be directly conceded to the tobacco producers by Fund "Tobacco" for regulating the production of tobacco.

(2) Fund "Tobacco" can concede additional pecuniary premium to the producers for improvement of the quality of tobacco and for encouragement of the production of certain types and origins of tobacco.

(3) The amount, the terms and the way of payment of the premiums shall be determined in the regulation for implementation of the law.

## Chapter seven.

### FUND "TOBACCO" (prev. chapter six – SG 110/96)

Art. 19. (1) (amend. SG 33/00; amend. – SG 36/08) At the Minister of Agriculture and Food Supply shall be created Fund "Tobacco" as corporate body with headquarters in Sofia for regulating the production, the buying out and the trade with tobacco.

(2) (new – SG 33/00; amend. – SG 36/08) Fund "Tobacco" shall implement its activity in compliance with this law and according to a regulation, issued by the Minister of Agriculture and Food Supply.

(3) (new – SG 33/00) Bodies of the fund shall be:

1. the management council;
2. the executive director.

(4) (new – SG 33/00, suppl. - SG 70/06; amend. – SG 36/08) The Minister of Agriculture and Food Supply shall by right be chairman of the management council. The management council shall be comprised of 11 members, including its chairman. The Minister of Agriculture and Food Supply and the Minister of Finance shall determine two members each. The Minister of Economy and Energy, the Minister of Labour and Social Policy, the Minister of Regional Development and Public Works and the governor of the Bulgarian National Bank shall determine one member each. The chairman of the Expert council for development of the tobacco production shall by right be member of the management council.

(5) (new – SG 33/00; amend. – SG 36/08) The management council shall, upon a proposal by the Minister of Agriculture and Food Supply, elect among its members executive director of the fund, who shall by right become member of the management council.

(6) (new – SG 33/00) At Fund "Tobacco" shall be created Expert council for development of the tobacco production, in which shall participate representatives of the tobacco producers, of the processors and of the traders of tobacco and scientists. The Expert council for development of the tobacco production shall make proposal to the management council of Fund "Tobacco" about the quotas, the variety structure, the selection of new tobacco varieties, the strategy for development of the tobacco production, the minimum buying out prices and premiums. The chairman of the management council of Fund "Tobacco" shall approve regulation for the activity of the Expert council for development of the tobacco production and determine its chairman.

(7) (new – SG 33/00) The management council shall:

1. determine the conditions and the order for management of the resources of the fund according to the objectives of this law;
2. approve the structure and the payroll list of the fund;
3. create, close and transform the regional structures, representing the fund, according to the regulation for its management and activity;
4. implement control for the purposed spending of the resources of the fund;
5. elect and discharge the executive director;
6. prepare proposals for the minimum buying out prices of the tobacco and the premiums;
7. propose the Council of Ministers for approval the amount, the conditions and the order for conceding purposed pecuniary support to the tobacco producers;
8. present to the Council of Ministers at latest 3 months after the end of the financial year account about the activity of the fund during the current year together with annual

balance sheet.

(8) (new – SG 33/00) The chairman shall summon sessions of the management council at least once in three months.

(9) (new – SG 33/00) The management council can conduct sessions when at least two thirds of its members are present. The decisions shall be taken with simple majority of those present.

(10) (new – SG 33/00) The executive director shall:

1. implement the decisions of the management council;
2. organise and manage the activity of the fund;
3. represent the fund;
4. appoint and discharge the employees of the fund;
5. resolve all the issues, which are not of the exclusive competence of the management council.

(11) (new – SG 33/00; amend. – SG 36/08) The executive director shall be discharge from position with a decision of the management council upon a proposal by the Minister of Agriculture and Food Supply

Art. 19a. (1) (prev. (2) of art. 19, amend. and suppl. SG 33/00) The resources of the fund shall be collected from:

1. revenues from sale of tobacco, bought out with resources of the fund;
2. (amend. SG 110/96; revoked – SG 70/06, in force from the date of coming into effect of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union);
3. (amend. SG 110/96, SG 33/00, in force from January 1, 2001; amend. – SG 108/06, in force from 01.01.2007; amend. – SG 36/08) annual subsidy from the budget of the Ministry of Agriculture and Food Supply in amount, determined by the law on the state budget for the respective year;
4. (amend. SG 110/96, revoked – SG 18/06)
5. one time payment from the state budget for 1994 in amount of 100 thousand levs;
6. (amend. SG 110/96; revoked – SG 70/06, in force from the date of coming into effect of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union);
7. (new – SG 110/96) fines, sanctions and deprivations in favour of the state under the law after deduction of the expenses, that have been made;
8. (prev. item 7 – SG 110/96) grants, supports and other attracted resources;
9. (new – SG 33/00) interests from the resources of the fund;
10. new – SG 110/96, prev. item 9 – SG 33/00) other sources, determined with a law or act of the Council of Ministers.

(2) (prev. (3) of art. 19, amend. SG 33/00) The resources of the fund shall be spent according to annual profit and cost account about:

1. (amend. SG 33/00) production, grading, transport, preservation and ensuring of tobacco seeds according to art. 7, para 1;
2. (new – SG 110/96) premiums for the tobacco producers by the order of art. 18a;
3. (prev. item 2 – SG 110/96, amend. SG 33/00) conceding to the tobacco producers of purposed pecuniary support for buying out of tobacco within the minimum buying out prices of tobacco according to art. 19, para 7, item 7;

4. (prev. item 3 – SG 110/96) keeping the register of the tobacco producers;
5. (prev. item 4 – SG 110/96, amend. SG 33/00) remuneration of state experts of art. 9, para 3 and 4;
6. (new – SG 110/96) expenses, connected with the activity of the fund;
7. (prev. item 5 – SG 110/96, revoked SG 33/00).
8. (new – SG 110/96) other expenses, determined with a law or act of the Council of Ministers.

Para 4 – 6 – revoked SG 33/00.

(3) (prev. (6) - SG 110/96, prev. (7) – SG 33/00) The Council of Ministers shall issue an ordinance for the activity, the collecting and the spending of the resources of Fund "Tobacco" in three months term after the passing of the law.

## Chapter eight.

### INDUSTRIAL PROCESSING OF TOBACCO (prev. chapter seven – SG 110/96)

Art. 20. (amend. SG 110/96, SG 33/00) The industrial processing of tobacco shall include:

1. preservation and keeping of bought out raw tobacco;
2. manipulation, in this number sorting and stripping of long leaf tobaccos;
3. fermentation – natural or achieved with thermal treatment;
4. preservation of the processed and packed tobacco and preparation for realisation.

Art. 21. (1) (amend. SG 33/00, amend. SG 57/04, in force from September 1, 2004; suppl. – SG 70/06, in force from the date of coming into effect of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union) Industrial processing of tobacco can implement persons, registered under the Commercial law and under the Law for the co-operations, as well as foreign persons, registered according to the legislation of a Member State of the European Union, or of another states – parties to the European Union Area Agreement, who have received permission by the Council of Ministers.

(2) (amend. SG 110/96, SG) Industrial processing of tobacco can be implemented by persons, registered under the Commercial Law and the Law for the co-operations and received permission by the Minister of Finance.

(3) (amend. SG 110/96, SG 33/00) The permission of para 1 shall be issued to persons, disposing with technical and technological capacity for industrial processing of tobacco and forming of uniform as quality lots, responding to the respective origin, including appropriate storage and production premises; technically fit facilities and machines or opportunities for separating of leaves and sorting, machines and facilities for mixing and packing of the industrially processed tobacco; fermentation chambers or opportunities for accomplishment of fermentation. Dusting and climatic installations; apparatus for control of the technological process and the quality of the production.

(3) (amend. SG 110/96, SG 33/00, amend. SG 57/04) The conditions and the order for issuing permissions under this article shall be determined with the ordinance of art. 39.

(4) (revoked – SG 57/04)

(5) (new – SG 110/96, revoked – SG 33/00).



(6) (new – SG 110/96, revoked – SG 33/00).

Art. 22. The persons of art. 21 shall bear full responsibility for the quality of the processed tobacco and of its authentic origin.

## Chapter nine. PRODUCTION OF TOBACCO PRODUCTS (prev. chapter eight – SG 110/96)

Art. 23. The production of tobacco products shall include: production of cigarettes, cigars, slim cigars, tobacco for pipe, tobacco for hand made cigarettes and tobacco for chewing.

Art. 24. (amend. SG 110/96, SG 33/00) (1) (amend. SG 57/04, in force from September 1, 2004) The production of tobacco products shall be implemented by persons, registered under the Commercial Law and under the Law for the co-operations and received permission by the Council of Ministers.

(2) (suppl. SG 57/04, in force from September 1, 2004) The permission of para 1 shall be issued to persons with good reputation, the necessary financial capacity and the respective professional experience, disposing with: technical and technological capacity for implementing full production process with appropriate production premises, technically fit facilities and machines for moistening, leave loosening, dusting, saucing, cutting, drying and aromatisation of the tobacco; machines and facilities for production and packing of tobacco products; dusting and climatic installations; apparatus and facilities for control of the technological processes and the quality of the production.

(3) (amend. SG 57/04, in force from September 1, 2004) The conditions and the order for issuing permission under this article shall be determined with the ordinance of art. 39.

Art. 25. (amend. SG 19/94, SG 110/96, SG 33/00) \*1) The tobacco products – local production and from import, shall be sold on the internal market with excise band, put in a way, guaranteeing that the use of the product is impossible without destroying by tearing.

(2) The excise band shall be state security and represent a special paper band, which proved the payment of the due excise.

(3) The conditions and the ways of accounting the excise bands shall be determined with the regulation for implementation of the law.

(4) On the excise band shall be noted serial number and other permanent signs and symbols.

(5) The excise bands shall be issued according to designs (models) approved by the Minister of Finance.

(6) The excise bands shall be applied for, printed, bought and distributed by an order, determined by the Minister of Finance.

(7) The printing, the distribution and the use of excise bands, for which there is no approved design (model) by the Minister of Finance shall be prohibited.

Art. 26. The producers of tobacco products shall bear responsibility for the quality of the products according to the normative provisions in effect in the country or the contracted conditions for export.

## Chapter ten.

### TRADE WITH PROCESSED TOBACCO AND TOBACCO PRODUCTS (prev. chapter nine - SG 110/96)

Art. 27. (amend. SG 33/00) (1) The processed tobaccos of local production shall be sold on the market only by persons, who have received permission according to art. 21, para 1.

(2) The tobacco, acquired by financial institutions, used as pledge, can be bought out by the persons of art. 11.

Art. 28. (amend. SG 110/96) Tobacco products of local production and from import shall be transported, transferred, preserved, offered and sold at commercial sites and stores for wholesale and retail selling only with excise band, stuck on the user's packing under the conditions of art. 25.

(2) The provisions of para 1 shall not be applied for tobacco products, designated for export.

Art. 29. (suppl. SG 110/96, amend. SG 57/04, in force from January 1, 2005, amend. SG 91/05; amend. - SG 70/06) (1) The tobacco products of local production and from import shall be sold on the internal market at prices, registered under conditions and following a procedure, determined by an ordinance of the Council of Ministers.

(2) By the ordinance under para 1 shall be determined the conditions and the procedure for sale of the tobacco products and the control over the sales of these articles.

(3) (new – SG 108/06, in force from 01.01.2007) For application for registration of a purchase price of tobacco products and for issue of a certificate of registered price, state fees shall be paid in amount, specified by a tariff, approved by the Council of Ministers.

(4) (new – SG 108/06, in force from 01.01.2007) The fees under para 3 shall be deposited to the budget of the Ministry of Finance.

Art. 30. (1) (amend. SG 110/96; amend. SG 57/04; amend. - SG 70/06; suppl. - SG 110/08, in force from 01.01.2009) The tobacco products of local production and from import shall be sold on the internal market by traders registered under the Law on the Value Added Tax, who have permission for selling tobacco products, issued by the mayor of the municipality at the location of the commercial site, under conditions and by order, determined by the Regulations for implementation of the law.

(2) The selling of tobacco products shall be prohibited:

1. (amend., SG 70/04) on the territory of nurseries, kindergartens, schools, boarding houses for students, medical and health establishments;

2. (suppl. - SG 70/06) to and from persons below 18 years of age;

3. (suppl. – SG 109/07, in force from 01.01.2008) with damaged entity of the user's packing, except in case of sale of manually rolled cigars;

4. (amend. SG 110/96) without an invoice for buying of sold tobacco and certificate for origin;
5. (amend., SG 70/04) for these not complying with the health requirements;
6. for these with damages and defects, hampering their consumer qualities;
7. (amend. SG 110/96) without pointed out on the packing obligatory elements for informing of the consumers in Bulgarian language and the coding of the tobacco products of the Bulgarian and the foreign producer;
- 8 (new – SG 110/96) without stuck excise band;
9. (new – SG 110/96) without announcing the prices of the tobacco products at a place accessible for the customer and in a way appropriate for apprehension;
10. (new – SG 110/96; suppl. – SG 109/07, in force from 01.01.2008) in loose status of separate pieces or numbers and from open packs, of cigars and slim cigars, on which there is no stuck excise band, except in case of sale of manually rolled cigars.
11. (new – SG 110/01, in force from January 1, 2002; amend., SG 70/04; suppl. - SG 70/06) from automatic machines for sale of tobacco products and from self-service stands;
12. (new – SG 57/04) for oral use;
13. (new – SG 57/04) for such not meeting the requirements for content of tar, nicotine and carbon oxide;
14. (new – SG 57/04) with consumer packing not meeting the requirements for labeling, marking and external design;
15. (new – SG 57/04) when on the packing there are texts, names, trade marks, as well as figures and other signs, determining given product as less harmful.
16. (new, SG 70/04) At sport events and public events organized for children and students.

Art. 31. (revoked – SG 110/96).

Art. 32. (amend. SG 110/96) (1) (amend. SG 33/00) The import of tobacco products shall be co-ordinated with regard to quality, phyto – sanitary and sanitary norms by the competent bodies, determined by the Council of Ministers.

(2) (amend. SG 33/00, amend. SG 57/04) The tobacco products from import must meet the requirements of art. 30, para 2, items 3 – 15. The requirements shall be obligatory documented at a Bulgarian customs point at passing and at the store of the importer with issued by the producer certificate for origin, which shall obligatory accompany each lot and transport vehicle.

(3) (new – SG 57/04) The tobacco products from import, realised on the territory of the country, in this number duty free zones and border check points, must meet the requirements for content, labelling, marking and external design under this law.

Art. 34. (amend. SG 110/96; revoked - SG 70/06)

Art. 35. (amend. SG 110/96, SG 33/00, amend. SG 57/04; amend. – SG 70/06, in force from the date of coming into effect of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union) The advertising of tobacco and tobacco products shall be prohibited, except:

1. on the territory of the enterprises, where tobacco or tobacco products are produced and the sites where trade is carried out with tobacco and tobacco products;

2. the use of trade mark where no persons under 18 years of age participate in the advertisement or which is not intended for or directed to under-aged persons;

3. places or events, where the access of persons under 18 years of age is prohibited.

(2) Prohibited shall be the advertising of tobacco and tobacco products in radio and television broadcasts.

(3) The advertising of tobacco and tobacco products in the press and other printed matter and by way of information society services shall be admitted only with regards to publications, which are:

1. intended exclusively for professionals in the sphere of trade of tobacco and tobacco products and for persons, whose main subject of activity is the production or trade with tobacco and tobacco products;

2. printed or published in a third country and are not intended for the market of a Member State of the European Union, and of other states – parties to the European Economic Area Agreement.

(4) Any other advertisement of tobacco and tobacco products in the press and other printed matter and by way of information society services shall be prohibited.

(5) Prohibited shall be the sponsorship of persons, whose main subject of activity is the production or trade with tobacco and tobacco products of:

1. radio and television broadcasts;

2. events or activities, held in several Member States of the European Union and in other states – parties to the European Economic Area Agreement, or which have cross-border effect in another way.

(6) Prohibited shall be any form of dissemination of tobacco products in the cases under para 5, item 2 with the purpose of direct or indirect promotion of tobacco products.

## Chapter ten.

### "A" HARMFUL COMPONENTS

Art. 35a. (new – SG 57/04) (1) The maximum admissible content of harmful components in the cigarettes shall be as follows:

1. for content of tar in a cigarette:

a) till December 31, 2004 – 15 mg;

b) from January 1, 2005 till December 31, 2005 – 14 mg;

c) from January 1, 2006 till December 31, 2006 – 13 mg;

d) from January 1, 2007 till December 31, 2007 – 12 mg;

e) from January 1, 2008 till December 31, 2009 – 11 mg;

f) from January 1, 2010 till December 31, 2010 – 10 mg;

2. for content of nicotine – 1 mg in a cigarette;

3. for content of carbon oxide – from December 31, 2006 - 10 mg in a cigarette.

(2) The Council of Ministers shall determine with an ordinance the requirements for labelling, marking and external design of the tobacco products.

Art. 35b. (new – SG 57/04) (1) The assessment of the compliance of the content of

tar, nicotine and carbon oxide shall be implemented on the basis of standards, determined with an act of the Council of Ministers.

(2) The measurement and the control shall be implemented in accredited laboratories.

Art. 35c. (new – SG 57/04) (1) The scientific investigations and analyses of the tobacco products for establishing the content of harmful substances, including tar, nicotine and carbon oxide, shall be implemented by the Institute in tobacco and tobacco products in compliance with the respective ISO standard.

(2) The producers and the importers of tobacco products shall each year till the end of December present to the Institute in tobacco and tobacco products:

1. list of all components, used at the production of tobacco products, their quantity by marks and kinds of tobacco products;

2. list of all toxicological data, accessible for the producers and the importers, referring to the components of item 1 in burned or not burned form, especially these connected with unfavourable impact on human health, accounting for all properties, leading to addiction;

3. statement about the requirements for including of each component of item 1 in the content of the tobacco products as well as the function and the category of the component.

(3) Then components in the lists of para 2, item 1 and 2 shall be arranged in descending order according to the weight of each component, contained in the product.

(4) The Institute in tobacco and tobacco products can disseminate information of para 2 except information about the formula of the separate products, which represents trade secret.

(5) The Institute in tobacco and tobacco products shall publish in its publication list of the components of each product in alphabetical order, pointing out the content of tar, nicotine and carbon oxide for each product.

## Chapter eleven.

### PERMISSIONS FOR INDUSTRIAL PROCESSING OF TOBACCO AND PRODUCTION OF TOBACCO PRODUCTS (new – SG 33/00)

Art. 36. (new – SG 33/00) (1) (amend. SG 57/04, in force from September 1, 2004) The persons of art. 21, para 1 and art. 24, para 1 can implement industrial processing of tobacco and produce tobacco products only if they have permission by the Council of Ministers.

(2) (amend. SG 57/04, in force from September 1, 2004) The permissions shall be issued separately for both of the activities of para 1 and shall be termless.

(3) The Council of Ministers shall, upon a proposal by the Minister of Finance, approve a tariff, with which approves the fees for issuing of the permissions of para 1.

Art. 37. (new – SG 33/00) (1) (amend. SG 57/04, in force from September 1, 2004) For issuing of permissions of art. 21, para 1 and art. 24, para 1 written applications shall be submitted to the Council of Ministers, accompanied with:

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

2. (revoked – SG 105/05, in force from 01.01.2006);

3. (revoked – SG 57/04)
  4. (amend. - SG 105/05, in force from 01.01.2006) a certificate from the territorial directorate of the National Revenue Agency about the revenues for due taxes and obligatory insurance instalments;
  5. certificate for tax registration of the applicant under the Law for the value added tax;
  6. (revoked - SG 70/06);
  7. certificate of conviction of the sole entrepreneur – applicant, and when the applicant is a commercial company or co-operation – for the members of their management bodies;
  8. production programme for industrial processing of tobacco with types and origins for the respective harvest;
  9. programme for production of tobacco products;
  10. account of the fulfilment of the production programmes of items 8 and 9 for the previous year;
  11. information about the fulfilment of the basic indices of the bought out and actually paid tobaccos with types and origins by the persons of art. 11 – harvest/year;
  12. document, certifying the rights over the trade marks in the cases of production of tobacco products;
  13. information about the production premises and capacity and the legal basis for their use;
  14. declaration about the amount, the origin and the grounds for possessed resources for implementing the activity, for which permission is required according to model – appendix No 3;
  15. accounting balance sheet, account of the profits and costs and account of the cash flows for the previous three years;
  16. when the permission is for industrial processing of tobacco – document for paid pecuniary deposit or bank guarantee in the accounts of Fund "Tobacco" in extent of 3 percent of the value of the tobacco, offered for buying out in the production programme of item 8, for guaranteeing of its fulfilment; the pecuniary deposit shall be restored after proving of the fulfilment of not less than 80 percent of the announced in the production programme; in contrary case the pecuniary deposit shall remain for the account of Fund "Tobacco";
  17. document for paid state fee.
- (2) (amend. SG 57/04) At non compliance and imprecision in the presented documents shall be determined term for removing them.
- (3) (revoked – SG 57/04)
- (4) (amend. SG 57/04) The Council of Ministers shall issue the permissions of art. 21, para 1 and art. 24, para 1 in up to three months term after receiving of the applications.
- (5) The permissions shall not be issued when:
1. the incompleteness or the imprecision have not been removed within the term, defined under para 2;
  2. (amend. SG 57/04; revoked – SG 105/05, in force from 01.01.2006)
  3. (amend. SG 57/04, in force from September 1, 2004) the applicant does not meet the requirements of art. 24, para 2.
- (6) (amend. SG 57/04) The issued permissions of art. 21, para 1 and art. 24, para 1 shall be entered in a special register in different files and years by an order, determined by the ordinance of art. 39.

Art. 38. (new – SG 33/00, amend. SG 57/04) The permission, issued to the persons art. 21, para 1 and art. 24, para 1 can be withdrawn when:

1. (amend. SG 57/04; revoked – SG 105/05, in force from 01.01.2006)
2. (suppl. SG 57/04) standardisation documents, the quality of the processed tobacco and tobacco products and their authenticity have been breached; differences have been admitted between the entered and the available products – tobacco, tobacco products and excise bands, established with acts of the competent bodies, on the basis of which have been issued and entered into force punitive decrees;
3. the persons of art. 11 have contracted, but not bought out the agreed quantities of tobacco within the terms, pointed out in the respective contracts;
4. the persons of art. 11 have not paid the bought quantities of tobaccos within the terms of art. 12, para 3;
5. the persons of art. 11, para 1, who have made application under art. 5, para 5, do not conclude contracts for buying out of the applied quantities, except when this is due to insurmountable force or to guilty conduct of the producer;
6. the submitted declaration for origin and the basis for possession of resources for the acquired ownership is with incorrect content;
7. the provisions of the law and the regulation for its implementation have been violated;
8. (new – SG 57/04) refusal has been made by the owner of permission.

(prev. art. 39 – 40 – revoked SG 33/00).

Art. 39. (new – SG 33/00, amend. SG 57/04, in force from September 1, 2004) The issuing and the withdrawal of the permissions for industrial processing of tobacco and for production of tobacco products shall be implemented under conditions and by order, determined with an ordinance by the Council of Ministers.

Art. 40. (new – SG 33/00, amend. SG 57/04, in force from September 1, 2004; amend. - SG 30/06, in force from 12.07.2006) The procedures for issuing and withdrawal of the permissions under art. 21, para 1 and art. 24, para 1 shall be implemented by the order of the Administrative procedure code. The acts, with which are divested the permissions or their issuing is refused, can be appealed by the order of the Administrative procedure code.

Art. 41. (new – SG 33/00) (1) (amend. and suppl. - SG 105/05, in force from 01.01.2006) The declaration of art. 37, para 1, item 14 shall be filled in, signed in two copies and presented to the respective territorial directorate of the National Revenue Agency for checking.

(2) (amend. - SG 105/05, in force from 01.01.2006) The territorial directorate of the National Revenue Agency shall check, sign and stamp the data and return one of the copies to the person and the other shall be left at the territorial directorate and preserved in the tax-insurance file till the deleting of the person from the register of the National Revenue Agency.

Art. 42. (new – SG 33/00) (1) The data in the declaration shall reflect the amount, the origin and the ground for possession of the resources of all sources, the paid taxes and fees for

them, the profits and the possessions of the person for the last full calendar years and for the period from the beginning of the current year till the date of the declaration.

(2) (amend. - SG 105/05, in force from 01.01.2006; amend. – SG 67/08) The corporate bodies shall attach as integral part of the declaration at submitting it to the territorial directorate of the National Revenue Agency a certified copy of the accounting balance sheets and the profit and loss account for the last five years, certified by a registered auditor, when this is required under the Law for the accounting.

Art. 42a. (revoked – SG 33/00)

Art. 43. (new – SG 33/00, amend. SG 57/04, in force from September 1, 2004) The employees, processing the received applications for implementing the respective activity, shall be obliged not to divulge the data and the facts, which have become known to them on the occasion of fulfilment of their obligations, except in the cases, when this is provided in a law or upon written request of a state body. Persons, working in tobacco or cigarette enterprises, cannot participate in the activity for processing and considering the received applications for implementing the respective activity.

## **ADMINISTRATIVE – PUNITIVE PROVISIONS**

Art. 44. (prev. art. 36, amend. SG 33/00) (1) An individual or a corporate body, who buys in violation of art. 11, art. 12, para 1 and 2, art. 14 and 15, shall be punished with fine from 10 000 to 15 000 levs, respectively proprietary sanction shall be imposed to him from 50 000 to 100 000 levs, but not less than 30 percent of the value of the bought tobacco, and the tobacco shall be taken in favour of the state.

(2) An individual or a corporate body of art. 11, who has contracted, but has not paid the contracted quantities of tobacco, shall be punished with fine from 5000 to 50 000 levs, respectively a proprietary sanction shall be imposed to him from 25 000 to 125 000 levs.

(3) An individual or a corporate body, who has violated the term of art. 12, para 3, shall be punished with fine from 1000 to 20 000 levs, respectively a proprietary sanction shall be imposed to him from 10 000 to 50 000 levs.

Art. 45. (prev. art. 36a, amend. SG 33/00) (1) (revoked SG 102/00, in force from January 1, 2001).

(2) (revoked SG 102/00, in force from January 1, 2001).

(3) (revoked SG 102/00, in force from January 1, 2001).

(4) The one who prints or disseminated excise bands, for which there is no design (model), approved by the Minister of Finance, shall be punished with fine from 10 000 to 15 000 levs for first violation and from 50 000 to 100 000 for second violation, respectively proprietary sanction shall be imposed in the double extent of the due excise, but not less than 15 000 levs for first violation and from 50 000 to 100 000 levs for second violation.

(5) (amend. SG 102/00, in force from January 1, 2001) The machines, the facilities and the materials of para 4 shall be taken in favour of the state.



Art. 46. (prev. art. 37, amend. SG 33/00, amend. SG 57/04; amend. - SG 70/06) (1) The one, who preserves, offers or sells in trade stores or sites tobacco products in violation of art. 29 and art. 30, and art. 35a, shall be punished with fine from 15 000 to 50 000 levs, respectively a proprietary sanction shall be imposed to him from 50 000 to 100 000 levs and the permission shall be withdrawn for one year and the tobacco products shall be taken in favour of the state.

(2) For second violation the fine shall be from 50 000 to 100 000 levs and the proprietary sanction – from 100 000 to 150 000 levs and the permission shall be withdrawn for a term of three years and the tobacco products shall be taken in favour of the state.

Art. 47. (amend. SG 110/96, prev. art. 38, amend. SG 33/00) (1) (revoked SG 33/00).

(2) (amend. SG 33/00) The one, who violates art. 28 or transport, transfer, preserve, offer or sell in trade sites or stores as wholesale or retail tobacco products with false or forged excise bands, shall be punished with fine from 15 000 to 50 000 levs, respectively proprietary sanction shall be imposed to him from 50 000 to 100 000 levs, the tobacco products as well as the transport vehicles, used for transport, being taken in favour of the state.

(3) The control body, established the violation of para 1 and 2, shall make proposal and the mayor of the municipality at the location of he licensed site of the trader shall withdraw the permission for trade with tobacco products for a term of three years.

Art. 48. (new – SG 33/00) The one, who submits declaration of art. 37, para 1, item 14 with false content, shall be punished with fine from 10 000 to 15 000 levs if he is not subject to graver penalty, respectively proprietary sanction from 50 000 to 100 000 levs.

Art. 49. (prev. SG 40a, amend. SG 33/00; amend. - SG 70/06.) The one, who violates the provisions of art. 32, shall be punished with fine from 15 000 to 50 000 levs, respectively proprietary sanction shall be imposed to him from 50 000 to 100 000 levs, the tobacco products as well as the transport vehicles, used for transport, being taken in favour of the state.

Art. 50. (prev. SG 41, amend. SG 33/00) The one, who violates the provisions of art. 35, shall be punished with fine from 15 000 to 50 000 levs, respectively proprietary sanction shall be imposed to him from 50 000 to 100 000 levs.

Art. 51. (amend. SG 110/96, prev. art. 42, amend. SG 33/00) To the corporate bodies, who have favoured from the violations of the previous provisions, shall be imposed proprietary sanction in extent from 100 000 to 150 000 levs.

Art. 52. (amend. SG 110/96, prev. art. 43, amend. SG 33/00) (1) (prev. art. 43, amend. SG 33/00) The violations of the law shall be established with acts, compiled by the bodies of:

1. (amend. - SG 70/06) the Ministry of Finance – in the cases of art. 29 and 32;
2. (amend. – SG 36/08) the Ministry of Agriculture and Food Supply – in the cases of art. 4, 5, 11, 18 and 32;
3. (amend. and suppl. - SG 70/06) the Ministry of Economy and Energy – in the cases of art. 11, 18, 29, 30, 32 and 35;

4. (revoked - SG 70/06);
4. the Ministry of Interior – in the cases of art. 34;
5. the regional governor – in the cases of art. 6 and 13;
6. (new – SG 57/04, amend., SG 99/05; suppl. - SG 70/06) The Commission for protection of the consumers at the Ministry of Economy and Energy – in the cases of art. 35a.  
(2) new – SG 33/00) The punitive decrees shall be issued by the respective minister or regional governor or by the officials, authorised by them.

Art. 52a. (new – SG 57/04) (1) (amend., SG 99/05) The control for compliance with the requirements of art. 35a shall be implemented by the Commission for protection of the consumers.

(2) In the cases when on the market are offered tobacco products, which do not meet the requirements of art. 35a and the terms of §11 of the transitional and concluding provisions, the control bodies shall issue order with obligatory prescriptions to the producers, the importers and the traders for recall of the tobacco products from the market.

(3) In the cases when the producers, the importers and the traders do not observe the order the control body shall seize and destroy these products.

(4) At import of tobacco products, which do not meet the requirements of art. 35a and in breach of the terms of §11 of the transitional and concluding provisions, the customs bodies shall stop the import of these products and immediately notify the control bodies of para 1.

Art. 53. (prev. art. 44 – SG 33/00) The establishing of the breaches, the issuing, the appealing and the execution of the punitive decrees shall take place by the order of the Law for the administrative offences and penalties.

## Additional provisions

§ 1. (new – SG 33/00) In the context of the law:

1. "Tobacco" is agricultural crop, produced from tobacco seeds. "Tobacco" is also tobacco leaves, harvested in technical ripeness, cured, as well as non cured long leaf tobaccos.

2. "Raw tobacco" is tobacco leaves, harvested in technical ripeness, cured in sunlight, in shade or with warm air, grouped according to the picking with uniform quality and normal humidity content in production packs.

3. "Manipulated tobacco" is the preserved and processed bought out raw tobacco, which has endured sorting, stripping, stabilising of the humid content packing, preservation and is designated for production of tobacco products.

4. (suppl. SG 57/04) "Tobacco products" are all products for smoking, chewing, sniffing and oral use as far as they are even partially produced from tobacco:

a) cigarette – cylindrical body, formed from special paper with sticking, evenly filled with cut tobacco (fibres);

b) filter cigarette - a cigarette, consisting of tobacco part and filter;

c) cigar – a cylindrical body, formed of two layers spirally rolled and stuck tobacco leaves, filled evenly with tobacco, chopped into pieces;

d) slim cigar – a cylindrical body, formed of one layer spirally rolled tobacco leaf, filled evenly with tobacco, chopped into pieces;

e) pipe tobacco – chopped tobacco, worked out of a blend of different types, origins and classes of tobacco, designated for consumption with pipe;

f) tobacco for chewing – tobacco in the form of rolls, strips or cubes and blocks, which are released for retail selling and have been especially prepared for chewing, but not for smoking;

g) tobacco for sniffing – tobacco as powder or granules (grains), which has been especially prepared for sniffing, but not for smoking.

h) (new – SG 57/04) tobacco products for oral use – all products, designated for oral use, except these for smoking or chewing, produced entirely or partially from tobacco as dust or separate particles, or whatever combination of these two forms, especially these, offered in small portions, in permeable porous bags or in a form resembling food product.

5. (new – SG 57/04) "Component" is each substance or component, except tobacco leaves or other natural or unprocessed parts of the tobacco plant, which are used at the production of the tobacco products and are contained in the finished product even in changed form, including the paper, the filters, the inks and the glues.

6. (new – SG 57/04) "Tar" is the raw not aqueous nicotine free condensate of the tobacco smoke.

7. (new – SG 57/04) "Nicotine" are nicotine alkaloids.

8. (new – SG 57/04) "Consumer packing" is the smallest independent packing of given tobacco product, which is offered to the consumers.

8a. (new – SG 109/07, in force from 01.01.2008) "Consumer packing for manually rolled cigars" shall be the smallest delivered by an importer or a wholesale merchant to licensed retail merchants.

9. (prev. 5. – SG 57/04) "Second" is the violation, implemented within one year term after the punitive decree has entered into force, with which to the violator has been imposed penalty for the same violation.

10. (new – SG 57/04) "Advertising" is each form of message, having as objective promotion of a tobacco product.

11. (new – SG 57/04) "Sponsorship" is each form of public or private contribution to the accomplishment of an event, activity or directed to a person, having as objective or its direct or indirect result promotion of a tobacco product.

12. (New – SG 70/06, in force from the date of coming into effect of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union) "Information society service" shall be a service, carried out against payment or gratuitously at a distance, by electronic means and following an explicit request on the part of the recipient of the service, provided that:

a) "at a distance" means that service is carried out, provided that the parties are not in the same place at the same time.

b) "by electronic means" means that the service is sent and received according to its purpose by means of electronic processing (including digital compression) and storage of information, provided that the service is provided by using wires, radio waves, optic or other electromagnetic means;

c) "following an explicit request on the part of the recipient of the service" means that the service is provided upon the explicit statement of the recipient's desire to use the service.

13. (New – SG 70/06, in force from the date of coming into effect of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union) "Third country" shall be a country, which is not a Member of the European Union or is not a party under the

European Economic Area Agreement.

### Transitional and concluding provisions

§ 2. (amend. SG 110/96, prev. § 1, amend. SG 33/00) The disposing with the tobacco and the tobacco products, the machines, the facilities and the transport vehicles, taken in favour of the state, shall be implemented by an order and in a way, determined by the Minister of Finance, and the received resources shall be given to Fund "Tobacco".

§ 3. (amend. SG 110/96) The premiums for the tobacco harvest 1996 shall be implemented by the order of art. 18a, para 1, 2, 4 and 5.

§ 3a. (new – SG 91/05) The Council of Ministers shall till, January 1, 2006, approve the necessary amendments and supplements in the by-law normative acts for the implementation of the law.

§ 4. This law shall revoke the Law for the state monopoly on the tobacco (prom. SG 96/47; amend. SG 93, 234/48; Izv. 41/51, 39/52).

§ 5. The Council of Ministers shall issue regulation for the implementation of this law in one month term after the law enters into force.

### Transitional and concluding provisions of the Law for amendment and supplement of the Law for the tobacco and the tobacco products (prom. SG 33/00)

§ 42. The payments of art. 19a, para 1, item 6 shall be included in the tax base at the levying with value added tax.

§ 43. The provisions of art. 19a, para 1, item 3 and art. 30, para 1, items 1 and 2 shall enter into force on January 1, 2001.

§ 44. The permissions, issued for industrial processing of tobacco and for production of tobacco products till this law enters into force shall be in effect for the term they have been issued.

§ 45. Everywhere the words "Ministry of Agriculture". "Minister of Agriculture", "Ministry of Trade and Foreign Economic Co-operation" and "Minister of Trade and Foreign Economic Co-operation" shall be substituted respectively by "Ministry of Agriculture and Forests", "Minister of Agriculture and Forests", "Ministry of Economy" and "Minister of Economy".

§ 46. Everywhere the words "fund "Tobacco" shall be substituted by "Fund "Tobacco".

**Transitional and concluding provisions  
of the Law for amendment and supplement of the Law of the  
tobacco and the tobacco products (prom. SG 57/04)**

§ 19. The ordinance for the requirements to the content of the labels and the labeling of the consumer packing of tobacco products (SG 90/00) shall be applied till the approval of the ordinance of art. 35a, para 2 as far as it does not contradict with this law.

§ 20. (1) With regard to the production of cigarettes for export the requirements of art. 35a, para 1 shall enter into force from January 1, 2007.

(2) The production and the trade with tobacco products, which do not meet the requirements of art. 35a, para 1, can continue for a period of one year after this law enters into force.

(3) At entering into force of the requirements of art. 35a, para 1, item 1, the tobacco products can be offered on the market till depletion of the quantities but not later than June 30 of the following year.

§ 21. The Council of Ministers shall approve the ordinance of art. 35a, para 2 in three months term after this law enters into force.

§ 22. (1) In 6 months term after the ordinance of art. 39 enters into force to the owners of one year permissions for industrial processing of tobacco and for production of tobacco products, which are issued and have not expired by the date when this law enters into force, shall be issued termless permissions for industrial processing of tobacco and for production of tobacco products under the conditions and by the order, provided in the ordinance of art. 39. With the ordinance shall be defined the term, in which the owners shall be obliged to submit applications of art. 37 for issuing of termless permissions. The owners of one year permissions, submitted applications, can continue their activity till finishing of the production under the ordinance of art. 39 regardless of the expiry of the term of their permissions.

(2) The procedures for issuing of permissions for industrial processing of tobacco and for production of tobacco products, which have not finished till September 1, 2004, shall be finished by the order of this law.

**Transitional and concluding provisions  
TO THE TAX-INSURANCE PROCEDURE CODE**

(PROM. – SG 105/05, IN FORCE FROM 01.01.2006)

§ 88. The code shall enter in force from the 1st of January 2006, except Art. 179, Para 3, Art. 183, Para 9, § 10, item 1, letter "e" and item 4, letter "c", § 11, item 1, letter "b" and § 14, item 12 of the transitional and concluding provisions which shall enter in force from the day of promulgation of the code in the State Gazette.

### Transitional and concluding provisions TO THE ADMINISTRATIVE PROCEDURE CODE

(PROM. – SG 30/06, IN FORCE FROM 12.07.2006)

§ 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 enters in force from 1st of October 2006, except § 2 and § 3, which enter in force from the date of promulgation of the law in the State Gazette.

### Transitional and concluding provisions TO THE LAW FOR AMENDMENT AND SUPPLEMENT OF THE LAW FOR THE TOBACCO AND TOBACCO PRODUCTS

(PROM. - SG 70/06)

§ 15. Paragraphs 2, 3, 4, 8 and 13 shall enter into force from the date of coming into effect of the Treaty concerning the Accession of the Republic of Bulgaria to the European Union.

§ 16. (1) The Council of Ministers shall adopt the ordinance under Art. 29, para 1, as well as the necessary amendments in the normative acts for its implementation in one month term.

(2) Till the entry into force of the ordinance under Art. 29, para 1 the tobacco products shall be sold on the internal market at prices, assessed and registered following the previous procedure.

**Transitional and concluding provisions  
TO THE LAW ON THE STATE BUDGET OF THE REPUBLIC OF  
BULGARIA FOR 2007**

(PROM. – SG 108/06, IN FORCE FROM 01.01.2007)

§ 106. The law shall enter into force from the 1st of January 2007, except for § 103 and 104, which shall enter into force from the day of its promulgation in "State Gazette".

**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.

**Transitional and concluding provisions  
TO THE LAW FOR AMENDMENT AND SUPPLEMENTATION  
OF THE LAW FOR THE FISHERY AND AQUACULTURES**

(PROM. - SG 36/08)

§ 72. In the Law for the tobacco and tobacco products (prom. – SG 101/93; amend. – SG 19/94, SG 110/96, SG 153/98, SG 113/99, SG 33 and 102/00, SG 110/02, SG 20/03, SG 57 and 70/04, SG 91, 95, 99 and 105/05, SG 18, 30, 34, 70 and 108/06 and SG 109/07) everywhere the words "the Minister of Agriculture and Forests", "Minister of Agriculture and Forests", "the Ministry of Agriculture and Forests" shall be replaced respectively with "the Minister of Agriculture and Food Supply", "Minister of Agriculture and Food Supply" and "the Ministry of Agriculture and Food Supply".

**Transitional and concluding provisions**

TO THE LAW ON THE BUDGET OF THE STATE PUBLIC  
INSURANCE FOR 2009

(PROM. – SG 110/08, IN FORCE FROM 01.01.2009)

§ 104. This Law shall enter into force from 1 January 2009, except § 100, Item 7, which shall enter into force from 1 April 2009, provided that the conditions of § 102 are fulfilled.