

# LOCAL TAXES AND FEES ACT

*Prom. SG. 117/10 Dec 1997, amend. SG. 71/23 Jun 1998, amend. SG. 83/21 Jul 1998, amend. SG. 105/8 Sep 1998, amend. SG. 153/23 Dec 1998, amend. SG. 103/30 Nov 1999, amend. SG. 34/25 Apr 2000, amend. SG. 102/15 Dec 2000, amend. SG. 109/18 Dec 2001, amend. SG. 28/19 Mar 2002, amend. SG. 45/30 Apr 2002, amend. SG. 56/7 Jun 2002, amend. SG. 119/27 Dec 2002, amend. SG. 84/23 Sep 2003, amend. SG. 112/23 Dec 2003, amend. SG. 6/23 Jan 2004, suppl. SG. 18/5 Mar 2004, amend. SG. 36/30 Apr 2004, amend. SG. 70/10 Aug 2004, amend. SG. 106/3 Dec 2004, amend. SG. 87/1 Nov 2005, amend. SG. 94/25 Nov 2005, amend. SG. 100/13 Dec 2005, amend. SG. 103/23 Dec 2005, amend. SG. 105/29 Dec 2005, amend. SG. 30/11 Apr 2006, amend. SG. 36/2 May 2006, amend. SG. 105/22 Dec 2006, amend. SG. 55/6 Jul 2007, amend. SG. 110/21 Dec 2007, amend. SG. 70/8 Aug 2008, amend. SG. 105/9 Dec 2008, amend. SG. 12/13 Feb 2009, amend. SG. 19/13 Mar 2009, amend. SG. 41/2 Jun 2009, amend. SG. 95/1 Dec 2009, amend. SG. 98/14 Dec 2010, amend. SG. 19/8 Mar 2011, amend. SG. 28/5 Apr 2011, amend. SG. 31/15 Apr 2011, amend. SG. 35/3 May 2011, amend. SG. 39/20 May 2011, amend. SG. 30/17 Apr 2012, amend. SG. 53/13 Jul 2012, amend. SG. 54/17 Jul 2012, amend. SG. 102/21 Dec 2012, amend. SG. 24/12 Mar 2013, amend. SG. 30/26 Mar 2013, suppl. SG. 61/9 Jul 2013, amend. SG. 101/22 Nov 2013, amend. and suppl. SG. 105/19 Dec 2014, amend. SG. 14/20 Feb 2015, amend. SG. 35/15 May 2015, suppl. SG. 37/22 May 2015, suppl. SG. 79/13 Oct 2015, amend. and suppl. SG. 95/8 Dec 2015, suppl. SG. 32/22 Apr 2016, suppl. SG. 43/7 Jun 2016, amend. SG. 74/20 Sep 2016, corr. SG. 80/11 Oct 2016, amend. and suppl. SG. 97/6 Dec 2016, amend. and suppl. SG. 88/3 Nov 2017, amend. and suppl. SG. 92/17 Nov 2017, suppl. SG. 96/1 Dec 2017, amend. and suppl. SG. 97/5 Dec 2017, amend. SG. 99/12 Dec 2017, amend. and suppl. SG. 98/27 Nov 2018, amend. and suppl. SG. 108/29 Dec 2018, amend. SG. 1/3 Jan 2019, amend. SG. 24/22 Mar 2019, amend. SG. 32/16 Apr 2019, suppl. SG. 38/10 May 2019, amend. and suppl. SG. 96/6 Dec 2019, amend. SG. 101/27 Dec 2019, amend. SG. 102/31 Dec 2019, suppl. SG. 18/28 Feb 2020, amend. SG. 71/11 Aug 2020, amend. SG. 104/8 Dec 2020, suppl. SG. 107/18 Dec 2020, amend. SG. 110/29 Dec 2020, amend. SG. 14/17 Feb 2021, amend. SG. 16/23 Feb 2021, amend. SG. 8/28 Jan 2022, amend. SG. 17/1 Mar 2022*

## Chapter one.

### GENERAL PROVISIONS (AMEND. - SG 119/02, IN FORCE FROM 01.01.2003)

#### Section I.

#### Local taxes

Art. 1. (1) (New - SG 119/02, in force from 01.01.2003; prev. Art. 1, suppl. – SG 110/07, in force from 01.01.2008) The following local taxes shall go into the municipal budget:

1. real estate tax;
2. inheritance tax;
3. donations tax;
4. tax on onerously acquired property;
5. tax on vehicles;
6. (revoked – SG 106/04; new – SG 110/07, in force from 01.01.2008) patent tax;

7. (new – SG 98/10, in force from 01.01.2011) tourist tax;
8. (new - SG 97/17, in force from 01.01.2018) tax on the taxi transportation of passengers;
9. (previous item 7 – SG 98/10, in force from 01.01.2011, prev. item 8 - SG 97/17, in force from 01.01.2018) other local taxes determined by a law.

(2) (New – SG 110/07, in force from 01.01.2008) The municipal council shall determine by an ordinance the amount of the taxes of par. 1 under the terms and conditions, following the procedures and within the limits, set in this Act.

(3) (New – SG 110/07, in force from 01.01.2008) Where, by the end of the preceding year, the municipal council has not determined the amount of the local taxes for the current year, the local taxes shall be collectable based on the amounts applicable as at 31 December of the preceding year.

(4) (New – SG 110/07, in force from 01.01.2008) No adjustments to the approved by the municipal council amount and method of determination of the local taxes shall be allowable in the course of the year.

Art. 2. (New - SG 119/02, in force from 01.01.2003, amend. - SG 106/04, in force from 01.01.2006) The local taxes shall be paid in cash in the pay-desks of the municipal administration or through a bank to the respective account.

Art. 3. (1) (New - SG 119/02, in force from 01.01.2003; prev. text of Art. 03 - SG 105/14, in force from 01.01.2015) The tax declarations under this Act shall be filed by the taxable persons or their legal representatives in a form approved by the Minister of Finance, which shall be promulgated in the State Gazette.

(2) (New - SG 105/14, in force from 01.01.2015) The tax declarations referred to in Para 1 may be filed also electronically as set out in the [Tax-Insurance Procedure Code](#).

Art. 4. (New - SG 119/02, in force from 01.01.2003) (1) (Amend. - SG 106/04, in force from 01.01.2006, amend. - SG 100/05, in force from 01.01.2006; amend. - SG 105/05, in force from 01.01.2006; suppl. - SG 105/06, in force from 01.01.2007, amend. - SG 1/19, in force from 01.01.2019) The determination, establishment of securities and collection of the local taxes shall be performed by the bodies of the municipal administration under the procedure of the Tax-insurance Procedure Code. The appealing of the acts, related to them shall be performed on the location of the municipality in which area the obligation has occurred, under the procedure of the [Tax-Insurance Procedure Code](#).

(2) (Amend. - SG 105/05, in force from 01.01.2006; amend. – SG 98/10, in force from 01.01.2011) Taxes under this Act, not paid by the deadline, shall be collected along with the interests according to the [Interest on Taxes, Fees and Other Similar State Receivables Act](#). Enforcement shall be conducted by public bailiffs under the procedure of the [Tax-insurance Procedure Code](#) or by private bailiffs under the procedure of [Civil Procedure Code](#).

(3) (New - SG 100/05, in force from 01.01.2006; amend. - SG 105/05, in force from 01.01.2006; suppl. – SG 95/09, in force from 01.01.2010; suppl. – SG 98/10, in force from 01.01.2011) In the procedures under para 1 the municipality administration officers shall have the rights and the obligations of revenue bodies, and in the proceedings of securing of tax liabilities – such of public bailiff. Where, by force of a requirement of a normative act, requirement to present a certificate as per [Art. 87, Para 6](#) of the Tax-Insurance Procedure Code, on tax and fee obligations under this Act certificated of tax and fee of the obliged person due to the municipality of the permanent address, respectively of the seat, shall be presented only.

(4) (New - SG 100/05, in force from 01.01.2006) The officers of para 3 shall be determined by an order of the mayor of the municipality

(5) (New - SG 100/05, in force from 01.01.2006; amend. - SG 105/05, in force from 01.01.2006) The mayor of the municipality shall exercise the rights of a deciding body under [Art. 152, Para 2](#) of the Tax-insurance Procedure Code, and the head of the unit for the local incomes in the respective municipality – of a territorial director of the National Revenue Agency.

(6) (New - SG 100/05, in force from 01.01.2006; amend. - SG 105/05, in force from 01.01.2005) The Executive Director of the National Revenue Agency shall issue methodical instructions on the application of this Act.

(7) (New - SG 105/05, in force from 01.01.2006; amend. – SG 98/10, in force from 01.01.2011) Competent body to postpone and stretch payments of local taxes in amount up to 100 000 BGN and under the condition, that the postponing and stretching is asked for a period up to one year from the date of issuance of the permission, shall be the mayor of the municipality, and in the rest of the cases shall be the municipal council.

Art. 5. (New - SG 119/02; amend., SG 100/05, in force from 01.01.2006; revoked – SG 110/07, in force from 01.01.2008)

Art. 5a. (New - SG 105/14, in force from 01.01.2015) (1) The municipalities shall provide daily information electronically to the Ministry of Finance of:

1. identification data of the obliged persons under this Act;
2. the objects of levying with local tax and fees, their tax assessment and accounting value;
3. the rights of property and use in the objects of levying;
4. the tax relief and exemptions under the present Act;
5. the amount of duties according to types of tax and fees, the payments and the due amounts;
6. (revoked - SG 96/19, in force from 01.01.2020)
7. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) data relevant to the determination of the household waste fee the scope of the data shall be determined by the order under para. 2
8. (prev. para. 7 - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) other data relevant to determining, securing and collecting local tax and fees.

(2) The information under Para 1 shall be provided according to a procedure, manner and in a form specified in an order of the Minister of Finance.

(3) The order referred to in Para 2 shall be published on the websites of the [Ministry of Finance](#) and the [National Association of Municipalities in the Republic of Bulgaria](#).

## **Section II. Local Fees**

Art. 6. (New - SG 119/02, in force from 01.01.2003) (1) The municipalities shall collect the following local fees:

- a) for household waste;
- b) for using markets, market places, fairs, sidewalks, squares and street lanes;
- c) (suppl. - SG 70/04; amend. - SG 105/08, in force from 01.01.2009, amend. - SG 24/19, in force from 01.07.2020, amend. on entry into force - SG 101/19, amend. - SG 17/22, in force from 01.04.2022) for using baby food kitchens, campuses, dormitories and other social services, funded by the municipal budget;
- d) (revoked – SG 70/08; new - SG 79/15, in force from 01.08.2016, amend. - SG 99/17, in force from 01.01.2018, revoked - SG 17/22, in force from 01.04.2022)
- e) for technical services;
- f) for administrative services;
- g) for acquiring graveyards;
- h) (revoked – SG 98/10, in force from 01.01.2011; new - SG 79/15, in force from 01.08.2016) for general support activities within the meaning of the [Pre-school and School Education Act](#), which are not

funded by the state budget and are carried out by the personal development support centres;

i) (new – SG 87/05) for possessing a dog;

j) (prev. i – SG 87/05, in force from 01.01.2007) other local fees determined by a law.

(2) (Suppl. - SG 37/15) For all services and rights, including the ones under para 3 provided by the municipality, with exception of those under para 1, the municipal council shall fix a price.

(3) (New - SG 37/15) Use of municipal sidewalks, squares and streets or parts thereof as paid and free parking areas under the **Road Traffic Act** shall be determined by an ordinance of the Municipal Council.

Art. 7. (New - SG 119/02, in force from 01.01.2003) (1) The local fees shall be determined on the basis of the necessary material-technical and administrative expenses related to the providing of the service.

(2) The local fees shall be simple and proportional and shall be paid through a bank, in cash or by municipal stamp duties, by the deadlines and by the order of this Act.

Art. 8. (New - SG 119/02, in force from 01.01.2003) (1) The municipal council shall determine the size of the fees in compliance with the following principles:

1. reimbursement of the full expenses of the municipality related to the providing of the service;

2. creation of conditions for expansion of the offered services and improvement of their quality;

3. achievement of a better fairness in determining and payment of the local fees.

(2) For a service where the activities can be differentiated an individual fee shall be determined for each activity.

(3) The size of the fee may not reimburse the full expenses of the municipality related to a definite service when the municipal council decides that this is imperative for the protection of the public interest.

(4) (Suppl. - SG 101/13, in force from 01.01.2014) In those cases where the size of fees does not reimburse the full size of the expenses related to the service the difference between the expenses and the size of the fee shall be for the account of the municipal revenue. In the cases of exemption from fees upon decision of the municipal council, the costs for providing the service shall be at the expense of municipal revenues.

(5) The municipal council shall determine by the ordinance under **Art. 9** the order by which the persons not using the service during the respective year, or during a certain period of it, shall be exempt from payment of the respective fee.

(6) (Amend. – SG 110/07, in force from 01.01.2008) The municipal council can exempt certain categories of individuals, entirely or partially, from payment of individual types of fees, by an order determined by the ordinance under **Art. 9**.

Art. 9. (New - SG 119/02, in force from 01.01.2003) The municipal council shall adopt an ordinance for determining and administering of the local fees and prices of services.

Art. 9a. (New - SG 119/02, in force from 01.01.2003) (1) The local fees shall be collected by the municipal administration.

(2) (Amend. SG 106/04, in force from 01.01.2005, revoked, SG 100/05, in force from 01.01.2006)

(3) (Suppl. - SG 96/17, in force from 02.01.2018) The revenue from the local fees shall go to the budget of the municipality unless by the decision under para. 6 was otherwise determined.

(4) (New - SG 105/06, in force from 01.01.2007) The mayor shall issue a permission for deferring and stretching liabilities for local taxes amounting up to 30 000 BGN and on the condition that deferring and stretching are being requested for one year from the date the permission has been issued.

(5) (New - SG 105/06, in force from 01.01.2007; amend. – SG 98/10, in force from 01.01.2011) Permission for deferring and stretching liabilities for local taxes exceeding 30 000 BGN or for a period of more than a year shall be issued by the mayor of the municipality after a decision of the municipality

council.

(6) (New - SG 96/17, in force from 02.01.2018) The municipal council may, by decision, determine which local fees established by law shall not be collected under the procedure of para. 1, but are collected by a concessionaire who is entrusted with the provision of services for which these fees are paid. By this decision the municipal council shall determine the concessionaire's right to withhold all or part of the amount of the collected fees.

Art. 9b. (New - SG 119/02, in force from 01.01.2003; amend. – SG 98/10, in force from 01.01.2011; amend. – SG 19/11, in force from 08.03.2011) Findings, securities and collection of the local fees of this Act shall be executed following the procedure as per **Art. 4, Para 1-5**. The appeal of the acts related thereto shall be implemented in the same manner.

Art. 9c. (New - SG 119/02, in force from 01.01.2003) Where a municipal body is assigned an action or an issuance of a document for which a stamp duty is stipulated the collected fee shall go to the revenue of the municipal budget.

## **Chapter two. LOCAL TAXES**

### **Section I. Tax on immovable properties**

Art. 10. (1) (Amend. - SG 106/04, in force from 01.01.2005; suppl. – SG 39/11, amend. - SG 98/18, in force from 01.01.2019, amend. - SG 96/19, in force from 01.01.2020) Real estate tax is levied on buildings located on the territory of the country and individual objects in buildings, as well as landed properties located within the construction boundaries of settlements and the settlement formations, the landed properties out of them, located on the territory of the country, which according to a detailed development plan are with the designation of **Art. 8, item 1** of the Spatial Development Act, provided that the land use designation is changed, where required pursuant to a special law.

(2) (New – SG 106/04, in force from 01.01.2005) The landed properties, taken by streets, roads of the republican and the municipal road networks and the railway network, to the limiting construction lines, shall not be levied with tax. The landed properties, taken by water sites, state and municipal property, shall also not be levied with taxes.

(3) (Suppl. - SG 109/01, in force from 01.01.2002, prev. Para. 2 – SG 106/04, in force from 01.01.2005) No tax shall be levied on farm land and forests, with exception of the built-up lands - for the actually built-up area and the adherent terrain.

(4) (New - SG 100/05, in force from 01.01.2006; amend. - SG 105/06, in force from 01.01.2007; amend. - SG 105/08, in force from 01.01.2009; amend. - SG 95/09, in force from 01.01.2010; revoked – SG 98/10, in force from 01.01.2011; new – SG 61/13 in force from 01.01.2014) No tax shall be levied on real estate with tax assessment amounting up to BGN 1680 inclusive.

Art. 11. (1) Tax obliged persons shall be the owners of the leviable immovable properties.

(2) (Suppl. - SG 153/98, amend. - SG 106/04, in force from 01.01.2005; suppl. – SG 98/10, in force from 01.01.2011) The owner of a building constructed on state or municipal landed property shall be tax obliged also for the property, or for the respective part of it.

(3) (Suppl. - SG 109/01, amend. - SG 36/06, in force from 01.07.2006; amend. – SG 98/10, in force from 01.01.2011) When real right for use has been established, the tax obliged shall be the user.

(4) (New - SG 36/06, in force from 01.07.2006; suppl. – SG 97/16, in force from 01.01.2017) Upon

concession, tax liable shall be the concessionaire. With extraction concession, the tax liable person is the owner, except for the cases where, in benefit of the concessionaire, real right of using the land or land's relative part is provided.

(5) (New – SG 98/10, in force from 01.01.2011) For a real property, which is state or municipal property, fiscally obliged shall be the person, to whom the property is assigned for management.

Art. 12. (1) (Suppl. - SG 98/18, in force from 01.01.2019) When for a leviable immovable property the right of ownership or the limited real right of use belongs to several persons, their due tax is according to their parts.

(2) (Suppl. - SG 98/18, in force from 01.01.2019) Each of the co-owners of the property, respectively the co-owners of the limited real right of use shall be able to pay the tax for the whole property for the account of the others.

Art. 13. The tax shall be paid regardless of the whether the immovable property is used or not.

Art. 14. (1) (Amend.- SG 100/05, in force from 01.01.2006, amend. - SG 98/18, in force from 01.01.2019) For newly built buildings and constructions that are not subject to commissioning under the procedure of the Spatial Development Act the owner shall notify the municipality in writing about the location of the property within 2 months by submitting a tax return for levying an annual tax on real estate.

(2) (New - SG 98/18, in force from 01.01.2019, suppl. - SG 96/19, in force from 01.01.2020) No tax returns shall be filed for annual tax for newly built buildings subject to commissioning under the procedure of the **Spatial Development Act**. The necessary data for determining the tax of the newly built buildings and/or of the individual units in them shall be provided to the officials under **Art. 4, para. 1** by the assignor of the construction within two months after completion of the building in rough construction in a form determined by the Minister of Finance.

(3) (New - SG 98/18, in force from 01.01.2019) No tax returns shall be filed for charging an annual property tax and limited property rights acquired onerously or gratuitously under the Section III of this chapter.

(4) (New - SG 98/10, in force from 01.07.2011, prev. para. 2, amend. - SG 98/18, in force from 01.01.2019) For newly built or otherwise acquired property or limited right of use, within the term under para. 1 companies submit information about the balance-sheet value and other circumstances, relevant to the determination of the tax

(5) (Amend. - SG 100/05, in force from 01.01.2006; previous Para 2 – SG 98/10, in force from 01.07.2011, prev. para. 3, amend. - SG 98/18, in force from 01.01.2019) In case of reconstruction and change of the purpose of an existing building or of an individual units in buildings, as well as at change of some circumstance which is important for determining the tax, the tax obliged persons shall inform the municipality by the order and in the term of para 1.

(6) (New - SG 102/00, in force from 01.01.2001; previous Para 3 – SG 98/10, in force from 01.07.2011, prev. para. 4, suppl. - SG 98/18, in force from 01.01.2019) For acquiring real estate by inheritance the declaration under para 1 shall be filed within the period under **Art. 32**. If no tax return under para. 1 is filed by the heirs or covenants after the expiration of the term under **Art. 32**, the official under **Art. 4, para. 1** shall create a file for the inherited real estate on the basis of the data available in the municipality and in the population register.

(7) (New - SG 119/02; previous Para 4 – SG 98/10, in force from 01.07.2011, prev. para. 5 - SG 98/18, in force from 01.01.2019, suppl. - SG 96/19, in force from 01.01.2020) The filed declaration by one owner, respectively user, shall be used by the remaining owners or users. The submitted data under para. 2 of the same contracting authority is used by the other contracting entities.

(8) (New - SG 98/18, in force from 01.01.2019) No tax return submitting shall be required when the change of circumstances relevant to determining the tax are certified by the municipality in the cases of

construction tolerance in implementation of the National Energy Efficiency Program for multifamily residential buildings or in its capacity as contracting authority under the **Spatial Development Act**. An employee of the municipal administration ex officio reflects the changes that have occurred in the technical characteristics of the property.

Art. 15. (1) (Amend. - SG 98/18, in force from 01.01.2019) For the newly constructed buildings or parts of buildings tax shall be due from the beginning of the month following the month when they were.

(2) (Amend. - SG 98/18, in force from 01.01.2019) At transfer of the property or at the establishment of a limited right of use the acquirer shall owe the tax from the beginning of the month following the month when the change of ownership or use occurred, except if the tax has been paid by the transferor.

(3) (New - SG 98/18, in force from 01.01.2019, amend. - SG 104/20, in force from 01.01.2021) Completion of a building or part of it shall be established by a certificate of commissioning or a permit for use, issued by the order of the **Spatial Development Act**.

(4) (New - SG 98/18, in force from 01.01.2019, amend. - SG 104/20, in force from 01.01.2021) The bodies issuing the documents under para. 3 shall provide ex officio one copy thereof to the local revenue unit at the municipality within one week of their issuance.

(5) (New - SG 98/18, in force from 01.01.2019) The tax under par. 1 is also due in the cases where within two years from the completion of the building in rough construction, respectively - within one year from the drawing up of a fact finding act under **Art. 176, para. 1** of the Spatial Development Act, the building has not been commissioned or a permit for use has not been issued.

(6) (New - SG 98/18, in force from 01.01.2019, amend. - SG 104/20, in force from 01.01.2021) The construction supervisor or the technical manager - for the fifth category constructions shall provide a copy of the fact finding act under **Art. 176, para. 1** of the Spatial Development Act to the municipality's local revenue unit within one week of its compilation.

(7) (New - SG 98/18, in force from 01.01.2019, amend - SG 16/21) The completion of the building in rough construction shall be established by the order of **Art. 181, para. 3** of the Spatial Development Act. The circumstances under para. 5 shall be established by a fact finding act, made up of by an official of the municipality. The act shall be communicated to the taxable person, who may contest the findings in the act within 7 days of the notification.

Art. 16. (1) (Suppl. - SG 102/00, amend. - SG 100/05, in force from 01.01.2006) At partial or full demolition of the buildings as well at transfer of the immovable properties from unleviable into leviable and vice versa the tax obliged persons shall notify about this the municipality at the location of the property by the order and within the term of **Art. 14, para 1**.

(2) In the cases of para 1, the obligation to pay the tax shall be terminated, respectively occur, from the beginning of the month following the month when the change has occurred.

Art. 17. (Suppl. - SG 153/98; revoked – SG 98/10, in force from 01.01.2011)

Art. 18. (1) (Prev. Art. 18 - SG 153/98; amend., SG 34/00, amend., SG 100/05, in force from 01.01.2006, suppl. - SG 98/18, in force from 01.01.2019) The municipality administration officer shall check the submitted declarations. He shall be able to require additional data about the leviable property, to check the data from the declaration with the accounting books, plans, drawings and documents on the basis of which the property is owned or used and if necessary - also with measuring of the property by the technical bodies and the provided ex officio information under **Art. 15, para. 4, 6 and 7** and **Art. 51, para. 1**.

(2) (New - SG 153/98; amend., SG 34/00, amend., SG 100/05, in force from 01.01.2006, amend. - SG 96/19, in force from 01.01.2020) At request by the municipality administration officers for data and evidence material about property status (copies of maps and plans, computer models, registers etc.) the

corresponding administrative bodies shall be obliged to present them gratuitously in 7 days.

(3) (New - SG 34/00, in force from 01.01.2001) Data under para 2 of the cadastre shall be submitted under the conditions and by the order of the **Cadastre and Property Register Act**.

(4) (New – SG 98/10, in force from 01.01.2011) The National Revenue Agency shall provide information about the sites with registered fiscal devices to the municipal administration through electronic connection within 14 days from the request is received.

Art. 19. (1) (Suppl. - SG 105/14, in force from 01.01.2015) The tax shall be determined for the tax valuation of the immovable properties under **Art. 10, para 1** by January 1 of the year for which it is due and shall be notified to the persons by 1 March of the same year.

(2) (Revoked - SG 153/98)

(3) (New - SG 119/02; suppl., SG 112/03, amend., SG 100/05, in force from 01.01.2006) On change of the tax evaluation of the real estate during the year the tax shall be determined on the new evaluation from the month following the month of change. In the cases of changes introduced by the municipal councils in the boundaries of the zones of settlements and of the categories of the villa zones or of the functional type of the settlement the tax shall be determined on the basis of the new tax evaluation from January 1 of the next year.

(4) (New - SG 95/09, in force from 01.01.2010) Paragraph 3, sentence one shall not apply to non-residential properties, which are not owned by the enterprises or on which no limited real right of use has been instituted.

Art. 20. (Amend. - SG 109/01, amend., SG 100/05, in force from 01.01.2006) The tax valuation of the immovable properties of the citizens shall be determined by a municipality administration officer for standards according to appendix No 2 depending on the kind of the property, the location, the area, the construction and the wearing out, and shall be announced to the tax obliged persons.

Art. 21. (1) (Suppl. - SG 153/98; amend., SG 102/00; amend., SG 109/01; amend. - SG 95/09, in force from 01.01.2010) The tax valuation of the immovable properties of the enterprises shall be their accounting value or the tax valuation according to Attachment No. 2, whichever is higher for the residential properties - the tax valuation according to appendix No 2.

(2) (New - SG 102/00, in force from 01.01.2001; amend. - SG 109/01, in force from 01.01.2002) The tax value of the real estates on which right of using has been established shall be their accountancy value under the balance of the owner or the tax value according to appendix No 2, and for the housing property - the tax value according to appendix No 2.

(3) (New - SG 109/01, in force from 01.01.2002) The tax assessment of the real estates under **Art. 11, para 2** on which buildings of enterprises are constructed shall be determined according to the norms of Appendix No 2.

(4) (Prev. para 2 - SG 102/00, in force from 01.01.2002); prev. para 3 - SG 190/01, in force from 01.01.2002, amend. - SG 100/05, in force from 01.01.2006, amend. - SG 96/19, in force from 01.01.2020) If there is no accounting data the tax valuation shall be determined by a municipality administration officer for the account of the tax obliged person. The tax assessment is determined by an employee of the municipal administration even the presence of accounting data determined in violation of the applicable accounting legislation. The tax assessment is determined in accordance with the procedure of the **Tax-Insurance Procedure Code**.

Art. 22. (Amend. – SG 110/07, in force from 01.01.2008; amend. - SG 105/08, in force from 01.01.2009; amend. - SG 95/09, in force from 01.01.2010; amend. – SG 98/10, in force from 01.01.2011, amend. - SG 98/18, in force from 01.01.2019, declared unconstitutional with CCD No 4 of 2019 - SG 32/19, amend. - SG 14/21, in force from 20.04.2019) **The municipal council shall determine with the ordinance**



**under Art. 1, para. 2 the amount of the tax within the range of 0.1 to 4.5 per thousand on the tax assessment of the real estate.**

Art. 23. (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 109/01, in force from 01.01.2002, amend., SG 100/05, in force from 01.01.2006; amend. – SG 98/10, in force from 01.07.2011, amend. - SG 98/18, in force from 01.01.2019) The tax shall be determined by a municipality administration officer at the location of the real estate and shall be announced to the taxable person or to his legal representative.

Art. 24. (1) From tax shall be exempt:

1. (suppl. - SG 153/98) the municipalities for the properties - public ownership;
2. (suppl. - SG 153/98) the state for the properties - public state property, except the property is conceded for use to another person and this person is not exempt from tax;
3. (revoked - SG 153/98)
4. the local culture centres;
5. the buildings - ownership of foreign countries where are located diplomatic or consular representations under the conditions of reciprocity;
6. (revoked - SG 153/98)
7. (amend. - SG 105/08, in force from 01.01.2009) the buildings of the Bulgarian Red Cross and the Red Cross organisations registered in another Member State of the European Union or another state party to the Agreement on the European Economic Union;
8. (amend. - SG 153/98; amend., SG 119/02, in force from 01.01.2003) the buildings of the high schools and the academies used for study process and scientific activity;
9. (amend. - SG 101/13, in force from 01.01.2014, suppl. - SG 108/18, in force from 01.01.2019) temples and monasteries intended for liturgical activity, together with the landed properties on which they are built, owned by the legally registered creeds in the country, prayer houses together with the landed properties on which they are built, owned by the legally registered creeds in the country, prayer houses, temples and monasteries must be entered in the register under **Art. 12, para. 3** of the Religions Act;
10. the parks, the sport playgrounds, the plots and other similar properties for public needs;
11. (revoked - SG 153/98)
- 11a. (New - SG 109/01, in force from 01.01.2002; amend. – SG 19/09, in force from 10.04.2009) the buildings - cultural valuables, when they are not used for economic purposes;
12. the museums, the galleries, the libraries;
13. (amend. - SG 119/02, in force from 01.01.2003) the properties used for the immediate operation needs of the public transport;
14. (revoked - SG 95/09, in force from 01.01.2010)
15. temporary buildings servicing the construction of a new building or facility till it is finished and pit into operation;
16. (suppl. - SG 153/98; revoked – SG 110/07, in force from 01.01.2008)
17. (new - SG 153/98) the immovable properties the ownership in which has been restored under a law and which cannot be used, for a period of 5 years. The tax for the above mentioned immovable properties used by the state, the municipalities, the public organisations or by commercial companies where they participate, including the privatised, shall be due by the users.
18. (new - SG 18/04; amend. - SG 55/07, in force from 01.01.2008; amend. – SG 24/13, in force from 12.03.2013; amend. - SG 35/15, in force from 15.05.2015) the buildings being brought in use before 1st January 2005 and having obtained certificates of class B energy consumption, and the buildings brought in use before 1st January 1990 and having obtained certificates of class C energy consumption, issued under the procedure of the **Energy Efficiency Act** and the ordinance under **Art. 48** of the Energy Efficiency Act as follows:

a) for a period of 7 years, considered from the year following the year of issuance of the certificate;  
b) for a period of 10 years, considered from the year following the year of issuance of the certificate, if measures for utilization of renewable sources for production of energy for satisfaction of the needs of the building are applied;

19. (new - SG 18/04, in force from 01.01.2005; amend. - SG 55/07, in force from 01.01.2008; amend. - SG 35/15, in force from 15.05.2015) the buildings being brought in use after the 1st of January 2005 and having obtained certificate of energy consumption category "C", as well as the buildings being brought in use before the 1st of January 1990 and having obtained certificate of energy consumption category "D", issued under the procedure of the Energy Efficiency Act and the ordinance under **Art. 48** of the Energy Efficiency Act as follows:

a) for a period of 3 years, considered from the year following the year of issuance of the certificate;  
b) (amend. - SG 35/11, in force from 03.05.2011) for a period of 5 years, considered from the year following the year of issuance of the certificate, if measures for utilization of renewable sources for production of energy for satisfaction of the needs of the building are applied;

(2) (Amend. - SG 153/98) The exemption of para 1, items 1, 2, 4, 7, 8 and 9 shall be under the condition that the properties are not used for economic purpose which is not connected with their direct activity

(3) (New - SG 153/98; revoked - SG 109/01, in force from 01.01.2002)

(4) (Prev. para 3, amend. - SG 153/98; amend. - SG 109/01, in force from 01.01.2002) Para 1 and 2 shall also be implemented for parts of properties.

(5) (New - SG 112/03, in force from 01.01.2004) For the properties under para 1, item 17, the right of ownership of which has been restored before January 1, 1999 the five-year period shall start running from this date, and for the properties, the ownership of which has been restored after this date, this period shall start running from the month following the month of restoration.

(6) (New – SG 101/13, in force from 01.01.2014) Tax exemption under para 1, items 18 and 19 shall apply to the total period for the relevant building not exceeding 10 years.

(7) (New – SG 95/15, in force from 01.01.2016) Tax exemption under para 1, items 18 and 19 shall not apply in those cases where the building has obtained a certificate of energy consumption class as a result of energy efficiency measures undertaken, financed by public funds.

Art. 25. (1) For a property which is basic home the tax is due with 50% decrease.

(2) (Amend. - SG 119/02, in force from 01.01.2003) For a property which is basic home of a person with reduced working ability from 50 to 100 percent a tax shall be due with 75% reduction.

(3) (New - SG 98/18, in force from 01.01.2019) In case of declaration of more than one main residence, reliefs under par. 1 and 2 shall not apply and the tax determined under **Art. 22**, is due in full for each of the residences and for the period in which they are simultaneously declared as main residences.

Art. 26. (Revoked - SG 102/00, in force from 01.01.2001)

Art. 27. The persons shall claim their right to tax exemption or using tax alleviation with a tax declaration which shall be submitted within the term of **Art. 14, para 1**.

Art. 28. (1) (Suppl. - SG 153/98; amend. - SG 102/00, in force from 01.01.2001; amend. – SG 98/10, in force from 01.01.2011; amend. - SG 105/14, in force from 01.01.2015) The tax on the immovable properties shall be paid in two equal parts in the following terms: by June 30 and by October 31 of the year for which it is due.

(2) (Amend. – SG 98/10, in force from 01.01.2011; amend. - SG 105/14, in force from 01.01.2015) Those who pre-paid by April 30 for the entire year shall receive a discount of 5 percent.

(3) (New – SG 100/05, in force from 01.01.2006) In the event of transfer of immovable property or

establishing of real rights over an immovable property the due tax before the transfer/establishment, including for the month of transfer/establishment shall be paid by the assignor/founder before the transfer/establishment.

(4) (New – SG 95/15, in force from 01.01.2016) As regards to real estate, acquired during the current year, the tax shall be paid in the time-limits set out in para 1 and in cases, when such acquisition takes place following the expiry of the time-limits set out in para 1, the tax shall be paid in two months from the date of acquisition of the property.

(5) (Amend. - SG 102/00, in force from 01.01.2003; s appl., SG 109/01, previous Para 3, - SG 100/05, in force from 01.01.2006; prev. text of para 4 - SG 95/15, in force from 01.01.2016) The tax on immovable properties shall go as income for the budget of the municipality on the territory of which is the property. The tax due by the concessionaire for a real estate located on the territory of more than one municipality shall be referred to the revenue of the municipality on whose territory belongs the bigger part of the real estate.

## **Section II.**

### **Tax on inheritance**

Art. 29. (1) With a tax on the inheritance shall be levied the inherited properties according to law or according to a will in the country or abroad belonging to Bulgarian citizens and the properties in the country belonging to foreign citizens.

(2) The properties of citizens without citizenship shall be levied as properties of Bulgarian citizens if their permanent residence is in the territory of the country.

Art. 30. (1) The inherited property shall include the owned by the grantor movable and immovable properties and rights in such properties as well as the other proprietary rights, receivables and liabilities by the moment of opening the inheritance except other is provided with a law.

(2) As inherited shall be levied also the property received in case of death of the grantor immediately by a third person on the basis of a contract concluded by the grantor.

(3) Para 2 shall not be implemented if the contract has been concluded in exercising an obligation under a law.

Art. 31. (1) (Prev. Art. 31 – SG 106/04, in force from 01.01.2005) The tax on inheritance shall be paid by the heirs according to law or the testacy, as well as the legatees.

(2) (New – SG 106/04, in force from 01.01.2005) Tax on inheritance shall not be paid by the surviving spouse and the inheritors of direct line without limits.

Art. 32. (1) (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 100/05, in force from 01.01.2006) At opening the inheritance, the tax obliged persons of **Art. 31** or their legal representatives shall be obliged in 6 months to submit a declaration at the municipality at the last residence of the grantor and if the latter has had residence abroad - at the location of the greater part of his property in the country.

(2) For an heir or legatee who is not spouse, child, parent, brother or sister, the 6 months term for submitting the declaration shall start from the moment he has learned that the inheritance has been opened.

(3) For the properties of persons announced by the court as absent the declarations shall be submitted by the persons who are heirs of the announced absent by the moment of the last message from him. In this case the 6 months term for submitting the declaration shall start at the moment of entering into possession.

(4) When the heir is a person conceived by the moment of opening the inheritance and has been born alive, the term of para 1 for his legal representatives shall start on the day of birth.

(5) The declaration submitted on time by one heir shall benefit the other heirs too.

(6) The tax obliged persons shall point out in the declaration the received inheritance property with kind, location and valuation.

(7) Inheritance properties about which the tax obliged persons have learned after the expiry of the terms of the previous paras shall be declared in one month term after learning. In these cases the due tax shall be recalculated.

Art. 33. (1) The inheritance property except the exempt from tax shall be determined and assessed in lv by the moment of opening the inheritance as follows:

1. (suppl. – SG 54/12, in force from 17.07.2012) the immovable properties on the territory of the state - according to the tax valuation according to appendix No 2;

2. the foreign currency and the precious metals - according to the foreign exchange rate and the prices of the Bulgarian National Bank;

3. the securities - according to market value and when it cannot be determined without significant expenses or difficulties, they shall be valued according to the nominal;

4. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 45/02, in force from 01.01.2002) the vehicles - by their insurance value;

4a. (new - SG 109/01, in force from 01.01.2002; revoked - SG 45/02, in force from 01.01.2002)

5. the other chattels and rights - according to market value;

6. enterprises and share participation in commercial companies or cooperatives - according to the market value and when it cannot be determined without significant expenses or difficulties,- according to the accounting data;

7. (new – SG 54/12, in force from 17.07.2012) the immovable properties on the territory of another Member State of the European Union of a contracting party to the Agreement on the European Economic Area, or a third country – according to the taxation value specified in a document issued for taxation purposes by a competent authority of the respective country, accompanied by an accurate translation in Bulgaria made by a sworn interpreter.

(2) By the order of para 1 shall be valued also the liabilities of the grantor.

(3) The rights and the obligations of the grantor which are not ascertained as grounds or extent, shall be declared but valued and taken into account defining the leviable inheritance amount after clarification in grounds and extent. In these cases the due tax shall be recalculated.

(4) (Amend. - SG 100/05, in force from 01.01.2006) At request by a municipality administration officer or by the interested person, the insurers shall issue within 7 days the insurance value of the possession.

Art. 34. From the asset of the leviable inheritance amount determined by the order of **Art. 33** shall be deducted:

1. the liabilities of the grantor established as grounds and extent by the moment of opening the inheritance if in exchange of these liabilities no property has been acquired which is exempt from inheritance tax; no deduction shall be made for the payables to creditors which receivables from the grantor have expired because of prescription term or have not been implemented in the 6 months term of **Art. 32**.

2. the rights and the receivables which the heirs have transferred in favour of the state or the municipalities by the order established with law within the 6 months term of **Art. 32**;

3. (amend. - SG 153/98) the expenses for the funeral in extent of 1 000 lv;

4. the alleviation provided by the law.

Art. 35. (1) The leviable inheritance amount shall be divided to inheritance shares determined for each heir by the order of the **Inheritance Act**.

(2) The inheritance shares shall be increased, respectively decreased with the value of the testacies

valued by the order of **Art. 33**.

Art. 36. (Amend. - SG 106/04, in force from 01.01.2005; amend. – SG 110/07, in force from 01.01.2008) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the amount of the tax separately for each heir or legatee as follows:

1. (amend. - SG 105/08, in force from 01.01.2009) for brothers and sisters and their children – from 0,4 to 0,8 percent for inheritance share over 250 000 levs;
2. (amend. - SG 105/08, in force from 01.01.2009) for persons out of these pointed out in item 1 – from 3,3 to 6,6 percent for inheritance share over 250 000 levs.

Art. 37. (1) (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 105/05, prev. text of Art. 37 - SG 98/18, in force from 01.01.2019) The tax shall be determined and announced to each heir or covenant individually by the order of the **Tax-insurance Procedure Code**.

(2) (New - SG 98/18, in force from 01.01.2019, revoked - SG 96/19, in force from 01.01.2020)

Art. 38. (1) Exempt from tax shall be:

1. the property of those perished for the Republic of Bulgaria or at implementation of the official duty or at production accidents and natural disasters;
2. (suppl. - SG 109/01, in force from 01.01.2002; suppl. - SG 119/02, in force from 01.01.2003; amend. - SG 105/08, in force from 01.01.2009) the property left by will to the state and the municipalities;
- 2a. (new - SG 105/08, in force from 01.01.2009) the property left by will to the Bulgarian Red Cross, the registered religions in the country, the community cultural centres and the other non-commercial legal persons except the non-profit legal persons acting for private profit;
3. the usual furniture;
4. the small farm implements;
5. the libraries and the musical instruments;
6. the pieces of art which author is the grantor, someone of the heirs or their relative of direct line without restriction, and of the lateral branch - up to fourth degree;
7. the not received pensions of the grantor;
8. the property of Bulgarian citizens abroad for which inheritance tax has been paid in the corresponding country.

(2) When two persons have deceased simultaneously or immediately one after the other and one of them is heir to the other, no tax shall be due for the inheritance share received by the deceased heir.

(3) The exemption of para 1, item 3, 4 and 5 shall be under the condition that the property is inherited by relatives of direct line, spouse, brothers and sisters.

(4) (New - SG 105/08, in force from 01.01.2009) Para 1, Item 2a shall apply also to cases where the property is inherited by identical or similar persons, established in another Member State of the European Union or a state party to the Agreement on the European Economic Area. The exemption in such cases shall be made provided that the person provides an official document certifying his status or capacity, issued or certified by the competent authority of the relevant state, and its legalised translation in Bulgarian.

Art. 39. In case the grantor has acquired as inheritance immovable property, in the inheritance amount shall be included 40% of the tax valuation of this property if it has been acquired up to 1 year before his decease; 50% if it has been acquired up to 2 years before his decease and 60 % if it is acquired up to 3 years before his decease.

Art. 40. (1) (Amend. - SG 103/99, in force from 01.01.2000) The tax shall be paid in 2 months term after receiving the announcement.

(2) When is inherited the enterprise of a sole trader, participation in a joint stock company, shares

and stocks being more than 50% of the capital of the commercial companies, the due tax shall be possible in 1 year term after opening the inheritance together with the lawful interest which shall start after the expiry of the 2 months term of para 1.

Art. 41. (1) (Amend. - SG 103/99, in force from 01.01.2000; suppl. - SG 102/00, in force from 01.01.2001, amend. - SG 100/05, in force from 01.01.2006) The sums in the accounts of deceased persons shall be paid to their heirs after presenting of a certificate from the municipality within one month from the filing of a document for the size of the due tax that they have been pointed out in the declaration for levying with inheritance tax and the tax has been paid. When the tax has not been paid it shall be deducted and transferred to the account of the corresponding municipality and to the heirs shall be paid sums up to the extent of the remainder in the account of the grantor.

(2) Para 1 shall be implemented accordingly for payment of indemnifications for contracts for life insurance, made by the grantor in favour of third persons.

(3) (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 100/05, in force from 01.01.2006) The transfer of personal stocks and other securities belonged to persons who have deceased or have been announced as absent, shall be made on the basis of a certificate issued by the municipality at the place of opening the inheritance that these securities have been pointed out in the declaration and the due inheritance tax has been paid.

Art. 42. (Amend. - SG 103/99, in force from 01.01.2000, revoked - SG 100/05, in force from 01.01.2006)

Art. 43. (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 100/05, in force from 01.01.2006) The banks, the insurance and the other commercial companies as well as all other persons that are depositors or debtors in securities, money or other property which enters into an inheritance about which they know that has been opened, shall be obliged before the payment, the handing over or the transfer of this property to send a description of the property to the municipality at the place of opening the inheritance.

### **Section III.**

#### **Tax at acquisition of property from grant or for payment**

Art. 44. (1) Subject to levying with tax are the properties acquired as grant as well as the immovable properties, the limited real rights in them and the vehicles acquired for payment.

(2) Subject to levying with tax in extent of the tax for grant also the gratuitously acquired in another way properties as well as the remitted liabilities.

(3) (New - SG 95/09, in force from 01.01.2010) A tax in case of acquisition of property for free shall be payable also in case of acquisition of properties and limited real rights thereon by limitation.

(4) (New - SG 112/03, amend. - SG 106/04; amend. - SG 105/08, in force from 01.01.2009; prev. par. 3 - SG 95/09, in force from 01.01.2010; amend. - SG 102/19, in force from 01.01.2020, amend. - SG 104/20, in force from 01.01.2021) Para 1 shall not apply for motor vehicles:

1. acquired prior to their initial registration for driving in the country;
2. for which the acquirer is abroad and for which there is no subsequent registration for driving in the country;
3. with terminated registration on the grounds of total damage and for which there is no subsequent registration for driving by a new acquirer in the country.

(5) (Prev. para 3, suppl. - SG 112/03; prev. par. 4 - SG 95/09, in force from 01.01.2010) Para 2 shall not be implemented if the transfer is in accomplishment of an obligation under a law, or on the grounds of an act of the Council of Ministers for gratuitous conceding of properties to investors for priority

investment projects.

(6) (New – SG 106/04, Amend. - SG 103/99, in force from 01.01.2005; prev. par. 5 - SG 95/09, in force from 01.01.2010) The properties, acquired as grant between relatives of direct line and between spouses shall not be levied with tax.

Art. 45. (1) The tax shall be paid by the acquirer of the property of **Art. 44** and in case of exchange - by the person acquiring the property with higher value except otherwise agreed. In case it is agreed that the tax is due by the both parties, they shall be jointly responsible. When the parties have agreed that the tax is due by the transferor, the other party shall be surety.

(2) When the acquirer of the property is abroad the tax obliged shall be the transferor.

Art. 46. (1) (Suppl. - SG 95/09, in force from 01.01.2010) A basis for determining the tax shall be the valuation of the property in BGN as at the moment of transfer and in case of acquisition by limitation – as of the time of issuance of the deed, certifying the right of ownership, which shall be subject to entering into records.

(2) The property shall be valued as follows:

1. (amend. - SG 153/98) the immovable properties and the limited real rights in them - according to the agreed price or a price determined by a state or a municipal body, and in case it is lower than the tax valuation - according to the latter, according to appendix No 2.

2. (amend. - SG 109/01; amend. – SG 110/07, in force from 01.01.2008) the other properties - by the order of **Art. 33, para 1, items 2, 3, 4 and 5**.

(3) (New - SG 102/00, Amend. - SG 103/99, in force from 01.01.2001, amend. - SG 98/18, in force from 01.01.2019) The tax value under appendix No 2 for the properties under para 2, item 1 shall be determined on the basis of the data and the characteristics contained in the declaration of the taxable person, as well as on the basis of the data on the taxable property provided under **Art. 18**.

Art. 47. (1) (Amend. – SG 110/07, in force from 01.01.2008) For grant of property as well as in the cases of **Art. 44, para 2** the tax shall be calculated according to the valuation of the transferred property in an amount, determined by the municipal council by the ordinance of **Art. 1, par. 2**, as follows:

(item "a" revoked – SG 106/04, in force from 01.01.2005);

1. (amend. – SG 106/04, in force from 01.01.2005, prev. item "b", amend. – SG 110/07, in force from 01.01.2008; amend. - SG 105/08, in force from 01.01.2009) from 0.4 to 0.8 percent – for grant between brothers and sisters and their children;

2. (amend. – SG 106/04, in force from 01.01.2005, prev. item "c", amend. – SG 110/07, in force from 01.01.2008; amend. - SG 105/08, in force from 01.01.2009; amend. - SG 95/09, in force from 01.01.2010) from 3.3 to 6.6 percent – for grant between persons other than those pointed out in item 1.

(2) (Amend. – SG 110/07, in force from 01.01.2008; amend. - SG 105/08, in force from 01.01.2009; amend. - SG 95/09, in force from 01.01.2010) For gratuitously acquisition of property the tax shall be determined by the municipal council in the amount from 0.1 to 3 percent of the valuation of the transferred property and in case of exchange - for the valuation of the property with higher value.

(3) At subdivision of property when the share possessed before the subdivision is increased, the tax shall be calculated for the increase.

Art 48. (1) Exempt from tax shall be:

1. the properties acquired by:

a) the state and the municipalities;

b) (suppl. - SG 153/98; amend. - SG 105/08, in force from 01.01.2009, amend. - SG 24/19) the education, culture and scientific organisations at budget maintenance as well as the social or integrated health and social care services for residential care;

- c) the Bulgarian Red Cross;
  - d) (amend. - SG 106/04, Amend. - SG 103/99, in force from 01.01.2005) national represented organisations of people with disabilities and for people with disabilities;
  - e) the funds for support of people suffered from natural disasters and for preservation and restoration of historic and cultural heritage;
  - f) (new - SG 105/08, in force from 01.01.2009) the health establishment under **Art. 5, Para 1** of the Medical Establishments Acts;
  - g) (new - SG 101/13, in force from 01.01.2014) the legally registered creeds in the country regarding the properties referred to in **Art. 24, para 1, item 9**.
2. (amend. - SG 106/04, Amend. - SG 103/99, in force from 01.01.2005; amend. - SG 105/08, in force from 01.01.2009) the grants for healing of citizens of a Member State of the European Union or another country party to the Agreement on the European Economic Area, as well as of technical auxiliary means for people with disabilities;
3. (amend. - SG 119/02, Amend. - SG 103/99, in force from 01.01.2003) the grants with humanitarian objective to persons with reduced working ability of 50 to 100 percent and for socially disadvantaged citizens;
4. (amend. - SG 109/01, Amend. - SG 103/99, in force from 01.01.2002; suppl. - SG 105/06, in force from 01.01.2007; amend. – SG 74/2016, in force from 01.01.2018, amend. - SG 96/19, in force from 01.01.2020) the donations for the non-profit legal persons, obtaining subsidies from the central budget and the non-profit legal persons carrying out public benefit activities for the received and submitted donations;
- 5. the usual gifts;
  - 6. the property transferred gratuitously in implementation of an obligation ensuing from a law;
  - 7. the grants in favour of public cultural centres;
  - 8. (amend. - SG 28/02) the properties acquired by the order of the **Privatisation and Post-Privatisation Control Act**;
  - 9. the non-money inputs in the capital of a commercial company, cooperations or non-profit corporate body.
10. (new - SG 112/03, Amend. - SG 103/99, in force from 01.01.2004) the foreign countries for acquiring immovable property – under the conditions of reciprocity.
11. (new - SG 103/05, in force from 01.01.2006) the free provided support under the conditions and order of the **Patronage Act**.
- (2) (Amend. - SG 105/14, in force from 01.01.2015) Exempt of tax shall be he obtained property under Para 1 and any further transfer to third parties, provided that the transfer is related to the performance of the direct objectives, for which the organisation referred to in Para 1 is established or which have been indicated as grounds for tax exemption. In case of failure to perform the requirements for exemption the tax that is not collected shall remain due.
- (3) (New - SG 105/08, in force from 01.01.2009) Para 1, Item 1, Letters "b", "c", "d" and "f", Items 4 and 7 shall apply also to cases where the property is acquired by identical or similar persons established in another Member State of the European Union or in a country party to the Agreement on the European Economic Area. In such cases the exemption shall be made provided that the persons provides and official document certifying his status or capacity used to acquire the property, issued or certified by the competent authority of the relevant state, and its legalised translation in Bulgarian.
- (4) (New - SG 105/08, in force from 01.01.2009) The exemption under Para 1, Item 2 shall be under the condition that the person presents a donation contract to prove that the donation was for treatment or for technical auxiliary means for people with disabilities, and medical documents certifying the specified illness.

Art. 49. (Amend. - SG 112/03, in force from 01.01.2004) (1) (Amend. - SG 100/05, in force from



01.01.2006) The tax shall be paid to the municipality at the location of the immovable property and in the rest of the cases - at the place of living, respectively the seat of the tax obliged person. The persons who have no permanent address shall pay the tax at their present address.

(2) (Suppl. – SG 95/09, in force from 01.01.2010) The tax shall be paid at the time of transfer of the immovable property, the limited real rights on immovable property and the motor vehicles, and in cases of **Art. 44, para. 3** – as of the time of issuance of the deed, certifying the right of ownership, which shall be subject to entering into records.

(3) (Revoked - SG 98/18, in force from 01.01.2019, new - SG 96/19, in force from 01.01.2020) In case of gratuitous acquisition of property, except in cases under para. 2, the persons who received the property, file a tax return and pay the tax within two months after receiving it.

(4) (New - SG 105/14, in force from 01.01.2015; amend. – SG 74/2016, in force from 01.01.2018, revoked - SG 98/18, in force from 01.01.2019, new - SG 96/19, in force from 01.01.2020) Declaration under para. 3 shall not be submitted in the cases under **Art. 44, para. 5 and 6** and **Art. 48, para. 1, items 5, 6, 8 and 9**, as well as for donations received and provided by non-profit legal entities for carrying out public benefit activities.

Art. 50. (1) (Prev. text of Art. 50, amend. - SG 98/18, in force from 01.01.2019) The judges, the notaries, the regional governors, the mayors of the municipalities and the other officials shall implement the deal or the action with which they acquire, establish, change or terminate real rights after ascertaining that the taxes of this chapter are paid for the property subject to the transaction or the action.

(2) (New - SG 98/18, in force from 01.01.2019) In the cases of para. 1, the assessment by the notary of the tax paid on the vehicle subject to the transaction shall be done via:

1. verification through automated data exchange with the information exchange system maintained by the Ministry of Finance in implementation of **Art. 5a** through the information system of the Ministry of Interior, or by

2. provision of a document issued or certified by the municipality in case that the respective municipality has not provided the continuous automated exchange under item 1.

Art. 51. (1) (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 36/04, In force from 31.07.2004, amend., SG 100/05, in force from 01.01.2006, suppl. - SG 101/13, in force from 01.01.2014; amend. - SG 105/14, in force from 01.01.2015) The entries offices, in 7 days term, shall notify the corresponding municipality about the transferred, established, changed or terminated real rights in immovable properties.

(2) (New - SG 98/18, in force from 01.01.2019) Notaries within 7 days of the transaction notify the respective municipality about the real estate rights and the vehicles transferred providing information on the amount of tax paid under **Art. 49, para. 2** and the base on which it is determined.

(3) (New - SG 105/14, in force from 01.01.2015; amend. – SG 14/15, prev. para. 2 - SG 98/18, in force from 01.01.2019) The bodies of the Ministry of Internal Affairs shall provide to the Ministry of Finance information from the register of road vehicles by electronic means. The procedure, scope and frequency provision of data is governed by a joint act of the Minister of Interior and the Minister of Finance.

(4) (Prev. text of Para 02, amend. - SG 105/14, in force from 01.01.2015, prev. para. 3 - SG 98/18, in force from 01.01.2019) The term of para 1 shall start on the day following the entering.

(5) (New - SG 98/18, in force from 01.01.2019) Within one month of receipt of the notification under para. 1, the official of the municipal administration shall determine the annual tax on transferred, established, altered or terminated real property rights on the basis of the tax assessment used to determine the tax under this section and notifies taxable persons.

## Section IV. Tax on vehicles

Art. 52. With a tax on vehicles shall be levied:

1. (amend. - SG 112/03, in force from 01.01.2004) vehicles registered for movement on the road network of the Republic of Bulgaria;
2. the ships entered into the registers of the Bulgarian ports;
3. (amend. - SG 109/01, in force from 01.01.2002) the aviation means entered into the state register of the Republic of Bulgaria for civil aviation means.

Art. 53. The tax shall be paid by the owners of the vehicles.

Art. 54. (1) (New - SG 105/14, in force from 01.01.2015) The tax size shall be determined by an official of the municipal administration on the basis of data from the register of the road vehicles maintained by the Ministry of Interior and shall be notified to the taxable person.

(2) (New - SG 105/14, in force from 01.01.2015) The data referred to in Para 1 shall be provided by the Ministry of Finance to the municipalities:

1. daily - via the established and functioning automated link between the Ministry of Finance and the software product for administering local taxes and fees of the municipality concerned for exchange of the data from the register of the road vehicles maintained by the Ministry of Interior, or
2. monthly - on electronic carrier.

(3) (New - SG 105/14, in force from 01.01.2015) Para 1 shall not apply, where:

1. the road vehicle was acquired by inheritance;
2. the road vehicle is owned by more than one person;
3. the owner(s) of the road vehicle do(es) not have a permanent address, or seat respectively, on the territory of the country;
4. there are grounds for claiming tax exemption rights;
5. (revoked - SG 98/18, in force from 01.01.2019, new - SG 96/19, in force from 01.01.2020) there are grounds for using tax reliefs under **Art. 59, para. 4.**

(4) (Amend. - SG 103/99, in force from 01.01.2000, prev. text of Art. 54 - amend. - SG 109/01, in force from 01.01.2002; amend. and suppl. - SG 112/03, in force from 01.01.2004, suppl. - SG 106/04, in force from 01.01.2005, amend. - SG 100/05, in force from 01.01.2006; prev. text of Para 01, amend. - SG 105/14, in force from 01.01.2015, amend. - SG 96/19, in force from 01.01.2020) The owners of the vehicles, except in the cases of Para 1, shall declare to the municipality at the place of their permanent address, respectively headquarters, the vehicles owned by them in two-month term after acquiring them. For the transport vehicles, which are not registered for movement in the country, the two months term shall start from the date of their registration for movement. On acquiring a vehicle by inheritance the declaration shall be filed within the period under **Art. 32** in the event that the same was not filed within the specified term, an employee of the municipal administration shall ex-officio create an registry entry for the vehicle on the basis of the data available in the municipality and in the population register.

(5) (New - SG 109/01, in force from 01.01.2002; amend. - SG 100/05, in force from 01.01.2006; prev. text of Para 02 - SG 105/14, in force from 01.01.2015) When the owners of vehicles have no permanent address, respectively headquarters on the territory of the country, declarations shall be filed at the municipality at the place of registration of the vehicle.

(6) (New - SG 119/02, in force from 01.01.2003; amend. - SG 105/06, in force from 01.01.2007; amend. - SG 95/09, in force from 01.01.2010; prev. text of Para 03, amend. - SG 105/14, in force from 01.01.2015) The owners of vehicles shall claim their right of tax exemption or of using tax relief by a tax declaration under Para 4 or by filing a new tax declaration.

(7) (New - SG 119/02, in force from 01.01.2003, amend. - SG 100/05, in force from 01.01.2006; amend. - SG 105/06, in force from 01.01.2007; amend. - SG 95/09, in force from 01.01.2010; prev. text of Para 04 - SG 105/14, in force from 01.01.2015, amend. - SG 96/19, in force from 01.01.2020) The municipality administration officer can require documents certifying facts and circumstances of importance for the taxation.

(8) (New - SG 119/02, in force from 01.01.2003; prev. text of Para 05 - SG 105/14, in force from 01.01.2015) The filed declaration by one of the co-owners shall be used by the rest of the owners.

(9) (New - SG 109/01, in force from 01.01.2002; prev. para 3. - SG 119/02; prev. text of Para 06 - SG 105/14, in force from 01.01.2015) When there are no data for the year of production of the vehicle accepted as such shall be the year of its first registration.

(10) (New – SG 106/04, in force from 01.01.2005; suppl. - SG 105/06, in force from 01.01.2007; prev. text of Para 07, amend. - SG 105/14, in force from 01.01.2015) Where there is no available information in the municipality for the paid tax under **Art. 44**, the owner shall present document for paid tax at the acquisition of the declared transport vehicle, and in the cases referred to in **Art. 168** of the Value Added Tax Act – a document, certifying the deposition of value added tax.

(11) (New - SG 100/05, in force from 01.01.2006; amend. – SG 110/07, in force from 01.02.2008; prev. text of Para 08, amend. - SG 105/14, in force from 01.01.2015) If in the certificate of registration of the vehicles under **Art. 55, Para 7** do not present data about the admissible maximum mass of the composition, in the declaration under Para 4 shall be stated the admissible maximum composition mass as defined by the producer.

(12) (New - SG 105/14, in force from 01.01.2015) In case of establishing additional circumstances that are relevant for establishing the tax amount, the due tax shall be determined by an official of the municipal administration and shall be notified to the person.

Art. 55. (Amend. - SG 45/02, in force from 01.01.2002; amend. - SG 112/03, in force from 01.01.2004; amend. – SG 100/05, in force from 01.01.2006; amend. - SG 106/04, in force from 01.01.2005, amend. – SG 110/07, in force from 01.01.2008) (1) (Amend. - SG 98/18, in force from 01.01.2019) For cars and cargo vehicles with a technically permissible maximum mass not exceeding 3,5 tonnes the annual tax consists of two components - property and environmental and is determined by the following formula:

$$ATV = PC \times EC$$

where:

ATV is amount of annual tax on cars and cargo vehicles with a technically permissible maximum mass not exceeding 3,5;

PC is a property component that is determined by the order of item 1;

EC is an environmental component that is determined by the order of item 2

1. the property component is determined by the value of the tax depending on engine power, adjusted by a coefficient depending on the year of production of the vehicle, by the following formula:

$$PC = V_{kW} \times Cyp,$$

where:

$V_{kW}$  - is the portion of the value of the tax depending on the engine power, which is determined by the power of the engine and the amount of the tax, determined by the municipal council with the ordinance under Art. 1, para. 2 within the following limits:

a) up to 55 kW incl. - from 0.34 to 1.20 levs for 1 Kw;

b) over 55 kW up to 74 kW incl. - from 0.54 to 1.62 levs for 1 Kw;

c) over 74 kW up to 110 kW incl. – from 1.10 to 3.30 levs for 1 Kw;

d) over 110 kW up to 150 kW incl. – from 1.23 to 3.69 levs for 1 Kw;

e) over 150 kW up to 245 kW incl. – from 1.60 to 4.80 levs for 1 Kw;

f) over 245 kW from 2.10 to 6.30 levs for 1 Kw.

Cyp is the correction coefficient for the year of production of the vehicle in the following

proportions:

Number of years from the year of production, incl. the year of production	Coefficient
Over 20 years	1,1
From 15 to 20 years incl.	1
From 10 to 15 years incl.	1.3
From 5 to 10 years incl.	1.5
Up to 5 years incl.	2.3

2. the ecological component shall be determined by the municipal council depending on the environmental category of the vehicle with the ordinance under art. 1, para. 2 within the following limits:

Ecological category	Coefficient
without an environmental category, with the environmental categories "Euro 1" and "Euro 2"	1,10 - 1,40
"Euro 3"	1,00 - 1,10
"Euro 4"	0,80 - 1,00
"Euro 5"	0,60 - 0,80
"Euro 6" and "EEV"	0,40 - 0,60

(2) (Amend. - SG 98/18, in force from 01.01.2019) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the tax for trailers of cars and cargo vehicles with a technically permissible maximum mass not exceeding 3,5 in the amount, as follows:

1. for load trailer – from 5 to 15 levs;

2. for camping trailer – from 10 to 30 levs.

(3) The municipal council shall determine by the ordinance if **Art. 1, par. 2** the tax for mopeds in an amount from 10 to 30 levs, and for motorcycles in the amount, as follows:

1. up to 125 cubic centimetres incl. - from 12 to 36 levs;
2. over 125 up to 250 cubic centimetres incl. – from 25 to 75 levs;
3. over 250 up to 350 cubic centimetres incl. – from 35 to 105 levs;
4. over 350 up to 490 cubic centimetres incl. – from 50 to 150 levs;
5. over 490 up to 750 cubic centimetres incl. – from 75 to 225 levs;
6. over 750 cubic centimetres – from 100 to 300 levs.

(4) (Amend. - SG 97/17, in force from 01.01.2018) The municipal council shall determine under the ordinance of Art. 1, par. 2 the tax for tricycle, defined by the Art. 4 of Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles, referred to hereinafter Regulation (EU) No 168/2013 based on the general weight in an amount, as follows:

1. up to 400 kg incl. – from 4 to 12 levs;
2. over 400 kg incl. – from 6 to 18 levs.

(5) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the tax for buses depending on the number of seats in an amount, as follows:

1. up to 22 seats incl. the seat of the driver – from 50 to 150 levs;
2. over 22 seats including the seat of the driver – from 100 to 300 levs.

(6) (Amend. - SG 98/18, in force from 01.01.2019) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the tax for a cargo automobile with a technically permissible maximum mass exceeding 3,5 tonnes but not more than 12 tonnes in an amount from 10 to 30 levs for each started ton of load capacity.

(7) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for a seat tug and tug for trailer depending on the admissible maximal mass of the composition of the vehicles, on the number of axles and the type of the suspension of the tug, as stated in the certificate of registration of the tug, as follows.

Number of axles of the seat tug/ tug for trailer	Admissible maximum mass of the composition of the vehicles as stated in the certificate of registration		Tax ( in BGN)	
	equal or more than	less than	driving axle/axles with pneumatic suspension or a suspension considered as equivalent to the pneumatic	other systems of suspension of the driving axle/axles
A) with two axles	-	18	From 8 to 24	From 28 to 84
	18	20	From 28 to 84	From 64 to 192
	20	22	From 64 to 192	From 147 to 441
	22	25	From 190 to 570	From 342 to 1026

	25	26	From 342 to 1026	From 600 to 1800
	26	28	From 342 to 1026	From 600 to 1800
	28	29	From 331 to 993	From 399 to 1197
	29	31	From 399 to 1197	From 655 to 1965
	31	33	From 655 to 1965	From 909 to 2727
	33	38	From 909 to 2727	From 1381 to 4143
	38	-	From 1007 to 3021	From 1369 to 4107
<hr/>				
B) with three or more axles	36	38	From 640 to 1920	From 888 to 2664
	38	40	From 888 to 2664	From 1228 to 3684
	40	-	From 1228 to 3684	From 1817 to 5451

(8) (Amend. – SG 98/10, in force from 01.01.2011, amend. - SG 97/17, in force from 01.01.2018) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for specialised construction machines (concrete trucks, concrete pumps etc.), auto-cranes and other special automobiles without trolley busses, in an amount from 50 to 250 levs.

(9) (Amend. - SG 97/17, in force from 01.01.2018) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for autocranes with capacity over 40 t in an amount from 100 to 300 levs.

(10) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for agricultural tractors in an amount, as follows:

1. from 11 to 18 kW incl. - from 5 to 15 levs;
2. over 18 to 37 kW incl. - from 7 to 21 levs;
3. over 37 kW - from 10 to 30 levs.

(11) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the tax for other self propelled machines in an amount from 25 to 75 levs.

(12) (Amend. – SG 98/10, in force from 01.01.2011, amend. - SG 97/17, in force from 01.01.2018) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the tax for motor sledges and four-wheel motor vehicles, defined in the Art. 4 of the Regulation (EU) No 168/2013 in an amount from 30 to 150 levs.

(13) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for cargo automobiles with admissible maximum mass over 12 tons depending on the admissible maximum mass, on the number of the axles and the kind of the suspension as follows:

Number of axles of the vehicle	Admissible maximum mass		Tax (in BGN)	
	equal or more than equal	less than	driving axle/axles with pneumatic suspension or a suspension considered as equivalent to the pneumatic	other systems of suspension of the driving axle/axles
A) with two axles	12	13	From 30 to 90	From 61 to 183
	13	14	From 61 to 183	From 168 to 504
	14	15	From 168 to 504	From 237 to 711
	15	-	From 237 to 711	From 536 to 1608
B) with three axles	15	17	From 61 to 183	From 106 to 318
	17	19	From 106 to 318	From 217 to 651

	19	21	From 217 to 651	From 282 to 846
	21	23	From 282 to 846	From 434 to 1302
	23	-	From 434 to 1302	From 675 to 2025
C) with four	23	25	From 282 to 846	From 286 to 858
axles	25	27	From 286 to 858	From 446 to 1338
	27	29	From 446 to 1338	From 708 to 2124
	29	-	From 708 to 2124	From 1050 to 3150

(14) (New - SG 98/18, in force from 01.01.2019) When in the register under **Art. 54, para. 1** there is no data on the environmental category of the motor vehicle it is assumed that the vehicle is without environmental category.

Art. 56. (Amend. - SG 153/98; amend. - SG 109/01; amend. – SG 100/05; amend. – SG 110/07, in force from 01.01.2008) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the tax for:

1. the ships entered in the registers of the small ships in the Bulgarian ports and in the registers of the municipalities for the ships sailing in the internal waters without contact with Black Sea and Danube river without the yachts and the scooters, in an amount from 1 to 3 levs for each started gross tonne;

2. the ships, without the yachts, the scooters, the tugs and the tow-boats entered into the register of big ships at the Bulgarian ports in an amount from 1 to 3 levs for each started gross tonne up to 40 gross register tonne inclusive and in an amount from 0.10 to 0.30 levs for each started register tonne over 40 register tonne.

3. jets in an amount from 100 to 300 levs per piece;

4. wind driven and motor yachts – in an amount from 20 to 60 levs for each started register tonne;

5. scooters in an amount from 2.70 to 8.10 levs per kW;

6. tugs and tow-boats in an amount from 0.14 to 0.42 levs per kW;

7. river tugged vessels in an amount from 0.50 to 1.50 levs per ton of maximum capacity.

Art. 57. (Amend. - SGamend. – SG 110/07, in force from 01.01.2008) The municipal council shall determine by the ordinance of **Art. 1, par. 2** the tax for the civil aviation means in an amount, as follows:

1. for airplanes in operation with valid certificate for flying fitness and for helicopters - from 20 to 40 levs for each started ton of maximum take off weight;

2. for paraplane - from 12 to 24 levs;

3. for deltaplane - from 12 to 24 levs;

4. for motor deltaplane – from 20 to 40 levs;

5. for free balloon - from 30 to 60 lv;

6. for planer – from 30 to 60 lv.

Art. 58. (1) Exempt from tax shall be the vehicles of:

1. (amend. - SG 153/98; amend. and suppl. - SG 95/15, in force from 01.01.2016) the state and the municipal bodies and organisations at budget maintenance which are with special regime for movement, ambulances and fire cars of other persons, as well as the vehicles of the State Agency "Technical Operations" to implement the activities specified by law;

2. the diplomatic and consular representations under the conditions of reciprocity;

3. the Bulgarian Red Cross, when used for the needs of the organisation;

4. (amend. - SG 153/98; amend., SG 112/03, amend., SG 100/05, in force from 01.01.2006; amend. - SG 105/08, in force from 01.01.2009) the automobile – property of a person with reduced working capacity from 50 to 100 percent, with volume of the engine up to 2000 cubic cm and up to power 117,64 kW.

(2) (Revoked - SG 109/01; new - SG 102/12, in force from 01.01.2013; suppl. - SG 105/14, in force

from 01.01.2015, amend. - SG 97/17, in force from 01.01.2018) Exempt from tax shall be the electric cars, motorcycles and mopeds as well as electric vehicles of categories L5e, L6e and L7e as defined in Art. 4 of the Regulation (EU) No 168/2013.

(3) At transfer the ownership of the vehicle the new owner shall not pay the tax if the previous owner has paid it till the end of the calendar year.

(4) (New - SG 45/02; amend. – SG 105/06, in force from 01.01.2007; amend. - SG 95/09, in force from 01.01.2010, amend. - SG 98/18, in force from 01.01.2019, amend. – SG 71/20, in force from 11.08.2020) For vehicles, the registration of which has been terminated, a tax shall not be payable as from the months, following the month of termination of registration for drivability. In cases of reported missing vehicle shall be terminated upon submission of a written application by the owner in the respective "Traffic Police" unit at the registration of the vehicle. For end-of life motor vehicles, for which a normative act stipulates an obligation to be handed over and taken apart, no tax shall be due after the termination of their road registration.

(5) (New - SG 97/17, in force from 01.01.2018) Para. 4 shall not apply and the tax shall be payable on vehicles the registration of which has been officially ceased by the order of **Art. 143, para. 10** of the Road Traffic Act, and for vehicles with officially ceased registration because they have plates with a registration number that do not meet the requirements of Bulgarian state standards - BDS 15980 and BDS ISO 7591.

Art. 59. (1) (Amend. - SG 100/05, in force from 01.01.2006, amend. - SG 101/13, in force from 01.01.2014, revoked - SG 98/18, in force from 01.01.2019)

(2) (New - SG 101/13, in force from 01.01.2014, amend. - SG 98/18, in force from 01.01.2019) The tax for the mopeds and motorcycles with engine power up to 74 kW inclusive and corresponding to environmental category "Euro 4" tax shall be paid reduced by 20 percent, while for the corresponding categories higher than "Euro 4" it shall be paid reduced by 60 percent of the tax under **Art. 55, para 3**.

(3) (Amend. - SG 109/01, in force from 01.01.2002; amend. - SG 45/02, in force from 01.01.2002; amend. - SG 100/05, in force from 01.01.2006; amend. – SG 105/06, in force from 01.01.2007; amend. – SG 110/07, in force from 01.01.2008; prev. text of para 2, amend. - SG 101/13, in force from 01.01.2014, amend. - SG 98/18, in force from 01.01.2019) The tax for buses, lorries with a technically permissible maximum mass exceeding 3,5 tonnes, trailer trucks and road tractors with engine power corresponding to environmental categories "Euro 4" shall be paid reduced by 20 percent, while for the ones corresponding to "Euro 5", "Euro 6" and "EEV" it shall be paid reduced by 50 percent of the tax under **Art. 55, paras 5, 6, 7 and 13**.

(4) (Amend. and suppl. - SG 109/01, in force from 01.01.2002; amend. - SG 45/02, in force from 01.01.2002; prev. text of Para. 3 - SG 101/13, in force from 01.01.2014) For buses carrying out public transport on regular bus lines in towns and in the scarcely populated mountainous and border regions, subsidised by the municipalities, the tax shall be paid in extent of 10% of the amount determined by the order of **Art. 55, para 5** under the condition that they are not used for other purposes.

(5) (New - SG 101/13, in force from 01.01.2014, amend. - SG 98/18, in force from 01.01.2019) When in the register under **Art. 54, para. 1** there is no data on the environmental category of the motor vehicle it is assumed that the vehicle is without environmental category.

Art. 60. (1) (Amend. – SG 98/10, in force from 01.01.2011; amend. - SG 105/14, in force from 01.01.2015) The tax on the motor vehicles shall be paid in two equal parts in the following terms: till June 1st and till October 31 of the year when it is due. To those paid in advance for the whole year by April 30 shall be made a 5 % discount.

(2) (Amend. - SG 112/03, in force from 01.01.2004; amend. - SG 106/04, in force from 01.01.2005) For vehicles acquired or registered for movement during the current year the tax shall be paid in two-month term after the date of acquisition, respectively of their registration for movement, in extent of



1/12 of the annual tax for each month till the end of the year, including the month of acquisition, respectively the registration for movement.

(3) (Revoked - SG 109/01, in force from 01.01.2002)

(4) (Revoked - SG 109/01, in force from 01.01.2002)

(5) (Amend. - SG 102/00, in force from 01.01.2001; amend. - SG 112/03, in force from 01.01.2004; revoked - SG 95/09, in force from 01.01.2010)

(6) (Amend. – SG 105/06, in force from 01.01.2007; suppl. – SG 98/10, in force from 01.01.2011, amend. - SG 92/17, in force from 01.01.2018) The payment of the tax shall be a condition for validity of the periodical technical inspection of the vehicle. Payment of the tax shall be certified by:

1. verification by automated exchange of information between the information system for electronic registration of the periodical inspections of road vehicles, maintained by the Ministry of Transport, Information Technology and Communications, and:

a) the information exchange system maintained by the Ministry of Finance under **Art. 5a**, or

b) the corresponding system for administration of local taxes and fees of the municipality, or

2. presenting of an issued or certified by the municipality document.

(7) (New - SG 45/02, in force from 01.01.2002; revoked – SG 105/06, in force from 01.01.2007)

(8) (New - SG 45/02, in force from 01.01.2002; amend. – SG 105/06, in force from 01.01.2007)

For acquired vehicles in damaged condition the tax shall be paid by the order and deadlines under para 2.

(9) (New - SG 112/03, in force from 01.01.2004) Outside the stipulated cases, on change of a circumstance of importance for determining the tax, the tax liability shall be changed from the beginning of the month following the month during which the change has occurred.

Art. 61. (Amend. - SG 109/01, in force from 01.01.2002; amend. - SG 112/03, in force from 01.01.2004; amend. - SG 105/14, in force from 01.01.2015, amend. - SG 98/18, in force from 01.01.2019) The tax shall be paid as income for the budget of the municipality at the permanent address, respectively the headquarters of the owner, and in the cases under **Art. 54, para 5** - as revenue of the municipality in which the vehicle has been registered.

## Section V.

### **Road Tax (New - SG 109/01, in force from 01.01.2002, revoked - SG 106/04, in force from 01.01.2005)**

Art. 61a. (New - SG 109/01, in force from 01.01.2002, amend. - SG 6/04, in force from 01.01.2004, revoked – SG 106/04, in force from 01.01.2005)

Art. 61b. (New - SG 109/01, in force from 01.01.2002, revoked – SG 106/04, in force from 01.01.2005)

Art. 61c. (New - SG 109/01, in force from 01.01.2002, revoked – SG 106/04, in force from 01.01.2005)

Art. 61d. (New - SG 109/01, in force from 01.01.2002, revoked – SG 106/04, in force from 01.01.2005)

Art. 61e. (New - SG 109/01, in force from 01.01.2002, revoked – SG 106/04, in force from 01.01.2005)

Art. 61f. (New - SG 109/01, in force from 01.01.2002, revoked – SG 106/04, in force from 01.01.2005)

Art. 61g. (New - SG 109/01, in force from 01.01.2002, revoked – SG 106/04, in force from 01.01.2005)

## **Section VI. Patent Tax (New - SG 110/07, in force from 01.01.2008)**

Art. 61h. (New – SG 110/07, in force from 01.01.2008) (1) A natural person, including a single trader, carrying out activities, specified in Appendix 4 (patented activities), shall be imposed an annual patent tax for the income from these activities, provided that:

1. the turnover of the person for the preceding year does not exceed 50 000 levs, and
2. (suppl. - SG 96/19, in force from 01.01.2020) the person is not registered under the **Value Added Tax Act**, except for registration when providing services under **Art. 97a** and for inter-community acquisition under **Art. 99** and **Art. 100, par. 2** of the said Act.

(2) For the patented activity carried out the persons of par. 1 shall not be taxed pursuant to the **Income Taxes on Natural Persons Act**.

(3) The persons of Para. 1 shall apply the provisions related to taxes, charged at the source, and those related to taxation of expenditures under **Art. 204, item 2** of the Corporate Income Tax Act.

Art. 61i. (New – SG 110/07, in force from 01.01.2008) (1) Where within 12 subsequent months a natural person has terminated a patented activity and/or has established a new enterprise, carrying out a patented activity, and the accumulated turnover of both enterprises exceeds 50 000 levs over 12 subsequent months, the provision of **Art. 61h** shall not apply. In this case for the current tax year the newly established enterprise shall be taxed under the general procedure of the **Income taxes on Natural Persons Act**.

(2) When within the current tax year the turnover of the person exceeds 50 000 levs or the person gets registered under the **Value Added Tax Act**, he/she shall be taxed under the general procedure of the **Income Taxes on Natural Persons Act**.

(3) In cases of Para. 1 and 2 the patent tax for the current year shall be payable until the end of the quarter, preceding the quarter within which the circumstances under par. 1 and 2 occurred.

(4) In cases of par. 1 and 2, the payable, respectively the deposited tax, shall be deducted from the annual tax liability under the provisions of the **Income Taxes on Natural Persons Act**.

(5) Upon the person's request, the municipality shall issue a reference on the due amount of the patent tax, for which no fee shall be payable.

(6) Where within the current tax year the person gets de-registered under the **Value Added Tax Act**, he/she shall be taxed under the general procedure of the **Income Taxes on Natural Persons Act** for the entire tax year.

Art. 61j. (New – SG 110/07, in force from 01.01.2008) (1) The municipal council shall determine the amount of the patent tax within limits according to Annex № 4, depending on the location of the site on the territory of the respective municipality.

(2) The municipal council may determine a different amount of the patent tax for one and the same activity in different settlements on the territory of the municipality, as well as in different zones on the territory of one settlement. Zoning of settlements in the municipality for the purposes of the patent tax shall be carried out with the ordinance under Art. 1, Para. 2.

(3) The municipal council shall determine the amount of the tax taking into account the following criteria: location of the settlement/zone, type of settlement with a view to whether it is of local or national importance, number of population and size of the settlement/zone, economic importance of the settlement/zone, seasonal or permanent nature of the activity, economic status of the settlement.

(4) When the patent activity is not carried out in a site or is not carried out from a permanent

location, for the purposes of determining the amount of the patent tax, the location of the site shall be considered to be the person's permanent address.

Art. 61k. (New – SG 110/07, in force from 01.01.2008) (1) The patent tax shall be payable for each exercised activity separately according to Annex № 4.

(2) Persons carrying out patented activity in more than one premises shall be liable to pay a tax for each premises separately.

(3) Where the patented activity is being initiated or terminated in the course of the year, except for the activities, indicated under item 1 and 2 of Appendix No.4, the tax shall be determined in proportion to the number of quarters of carrying out the activity, including the quarter of initiation or termination of the activity.

(4) Where, within one patented activity, except for the activities indicated under items 1 and 2 of Appendix No.4, in the course of the year a circumstance related to determination of the tax has changed, the amount of the tax until the end of the year, including for the quarter of the change, shall be determined based on the amount of the tax, determined in consideration of the changes of the circumstances.

(5) Where within one patented activity out of those indicated under items 1 and 2 of Appendix No.4 in the course of the year a circumstance, resulting in determination of a patent tax in a higher amount, has changed, the higher amount of the tax, determined in consideration of the changes of circumstances shall be payable for the respective tax year.

(6) (New - SG 105/08, in force from 01.01.2009) The persons carrying out simultaneously the patent activities under Items 3 and 31 of Appendix No 4 in the same site, shall be due tax only for the activity under Item 3 of Appendix No 4.

(7) (New - SG 95/09, in force from 01.01.2010) In case of transfer of the enterprise of a single trader and continuation of the business, the acquirer shall pay a tax from the quarter, following the quarter of the transfer, and the transferor – for the quarter of transfer inclusive, and for the activities, referred to in item 1 and 2 of Appendix No. 4.

(8) (Prev. text of Para. 06 - SG 105/08, in force from 01.01.2009; prev. Para. 7 - SG 95/09, in force from 01.01.2010) Income from activities, not indicated in Appendix No.4, shall be taxable following the general procedure of the **Income Taxes on Natural Persons Act**.

Art. 61l. (New – SG 110/07, in force from 01.01.2008) (1) Taxable persons, not subject to taxation with patent tax, may apply tax relief in the following sequence:

1. natural persons, including single traders, with 50 and more than 50 percent reduced capacity to work, determined with an enforced decision of a competent body, shall use a reduction of the patent tax in the amount of 50 percent, provided that they carry out the activity personally and do not hire employees for this activity over the entire tax year;

2. (amend. – SG 98/10, in force from 01.01.2011) natural persons, including single traders, carrying out employing their own labour over the entire tax year two or three types of patented activity out of those indicated under items 1 – 36 of Appendix No. 4, shall pay the patent tax only for that activity, for which the determined patent tax is of the highest amount; for performing more than three activities this relief shall not be applied;

3. natural persons, including single traders, who are retired and carry out a patented activity, indicated under items 5, 6, 8 – 15, 18 – 20, 25, 27 – 29 and 31 of Appendix No. 4, shall pay 50 per cent of the determined patent tax for the respective activity, provided that they carry out the activity personally and do not hire employees for this activity over the entire tax year;

4. (amend. – SG 28/11) persons, using the work place for training of trainees pursuant to **Crafts Act** and carrying out a patented activity out of those indicated under item 10 of Appendix No. 4, shall pay 50 per cent of the determined patent tax for the respective work place; the reduction shall be applied, provided that a copy of the certificate of entering into the records of trainees, issued by the respective

regional crafts chamber is attached to the declaration under **Art. 61n**.

(2) Regardless of the provision of **Art. 61l, par. 4**, tax relief under Para. 1, item 1 shall be applied for the entire tax year, during which the incapability to work occurs or the validity of the decision expires.

Art. 61m. (New – SG 110/07, in force from 01.01.2008) (1) Persons, subject to taxation with patent tax, shall submit a tax declaration in an approved form, in which they declare by 31 January of the current year the circumstances, related to the determination of the tax. Where the activity has started after this date, the tax declaration shall be submitted immediately prior to commencement of the activity.

(2) Persons, having submitted the tax declaration under par. 1 by 31 January and within this term they have paid the full amount of the patent tax, determined in compliance with the declared circumstances, shall use a discount of 5 per cent.

(3) (Suppl. - SG 95/09, in force from 01.01.2010) Persons shall submit the declaration under par. 1 for all changes in circumstances, related to the determination of the tax, within 7 days after the occurrence of the respective circumstance. In case of transfer of the enterprise of a single trader a declaration shall be submitted also by the transferor, and by the transferee within 7 days after the date of the transfer.

(4) Persons shall submit the declaration under par. 1 also for occurrence of circumstances under **Art. 61i, par. 1 and 2** during the respective period. The tax declaration shall be submitted by the end of the month, following the month, when the circumstances under **Art. 61i, par. 1 and 2** have occurred.

Art. 61n. (New – SG 110/07, in force from 01.01.2008) (1) The tax declarations under **Art. 61n** shall be submitted in the municipality, in the territory of which the premises, where the patented activity is being carried out, are located, and where the patented activity is not being carried out in premises or is not being carried out from a permanent place – in the municipality, where the permanent address of the natural person, including a single owner, is.

(2) Where the tax declaration of a foreign natural person is being submitted through a proxy with a permanent address in the country, its submission shall take place in the municipality, where the permanent address of the proxy is.

(3) Beyond the cases of Para. 1 and 2, the tax declaration shall be submitted in Sofia municipality.

(4) (New - SG 95/09, in force from 01.01.2010) It is assumed that the business is not carried out from a permanent place, where within the year the change of the location of the facilities, from where the business is carried out, leads to an adjustment of the amount of the tax.

Art. 61o. (New – SG 110/07, in force from 01.01.2008) (1) The patent tax shall be deposited in four equal installments, as follows:

1. for the first quarter – up to 31 January;
2. for the second quarter – up to 30 April;
3. for the third quarter – up to 31 July;
4. for the fourth quarter – up to 31 October.

(2) When a liability occurs for depositing of the patent tax during the year, the due part of the tax for the current quarter shall be deposited within 7 days after the date of submission of the declaration under Art. 61n, and when the declaration is not submitted – within 7 days after the expiration of the term for its submission.

(3) Patent tax shall be debited as income of the municipality, in which territory the premises are located, where the patented activity is being carried out, and where the patented activity is not being carried out in premises or is not being carried out from a permanent place – as income of the municipality, where the permanent address of the natural person is, including of the single trader. In cases of **Art. 61o, par. 2 and 3**, the tax shall be debited as income of the municipality of the permanent address of the proxy, respectively of the Sofia municipality.

**Section VII.**  
**Tourist Tax (New – SG 98/10, in force from 01.01.2011)**

Art. 61p. (New - SG 98/10, in force from 01.01.2011) (1) Tourist tax shall be levied on overnight stays.

(2) Taxable persons shall be the persons offering overnight stays.

(3) (Amend. – SG 30/13, in force from 26.03.2013) The persons referred to in para 2 shall credit the tax to revenue of the budget of the municipality where the tourist accommodations within the meaning of the **Tourism Act** are located.

(4) The tax must be stated separately in the document issued by the taxable person to the overnight stay user.

(5) (Amend. – SG 71/20, in force from 11.08.2020) Annually, by January 31, the persons referred to in para 2 shall submit a tax return for tourist taxation for the preceding calendar year.

Art. 61q. (New – SG 98/10, in force from 01.01.2011) (1) (amend. – SG 30/13, in force from 26.03.2013) The municipality council shall determine by the ordinance envisaged in **Art. 1, Para 2** the amount of the tax within the limits of 0.20 BGN up to 3.00 BGN per each night accordingly to the populated areas in the municipality and the category or registration of the tourist accommodations under the **Tourism Act**.

(2) (Amend. - SG 96/19, in force from 01.01.2020) The amount of the due tax for the calendar month shall be determined by an employee of the municipal administration on the basis of data from the Unified System for Tourist Information maintained by the Ministry of Tourism by multiplication of the provided accommodation for the month by the amount of the tax as per Para 1.

(3) (New - SG 96/19, in force from 01.01.2020) Ministry of Tourism immediately after the end of the calendar month, as well as after the end of the current year provides automated electronically to the Ministry of Finance the necessary data from the Uniform System for Tourist Information through the system for exchange of information, maintained in compliance with **Art. 5a**.

(4) (Declared unconstitutional by a decision of the Constitutional Court No 5 of 2012 - SG 30/12) **If the total of the tax per Para 2 for the calendar year is less than 30 per cent of the tax, determined as if full capacity occupied of the respective facility or place of accommodation, the difference shall be paid by the taxable person to a revenue of the municipality budget per location of the accommodation facility or place, before 1st of March of the following year, not depending on if the site is used or not.**

(5) (Declared unconstitutional by a decision of the Constitutional Court No 5 of 2012 - SG 30/12) **The difference envisaged in Para 4 shall be determined as per following formula:**

$$D = (AT \times FC \times D \times 30 / 100) - TT$$

**Where:**

**D is the difference to be paid;**

**AT is the amount of the tax as per Para 1;**

**FC is the full capacity of the number of beds in the accommodation facility or place for the calendar year;**

**D – number of days in the year;**

**TT – total of the due tax as per Para 2 for the calendar year.**

(6) (New - SG 96/19, in force from 01.01.2020) The data under Para. 3 shall be provided by the Ministry of Finance to the municipalities within three days after their receipt by the Ministry of Tourism:

1. through an established and functioning automated connection between the information exchange system maintained by the Ministry of Finance in pursuance of **Art. 5a** and the software for administering the local taxes and fees of the respective municipality, or

2. by providing authorized access of the respective municipality to the information received from

the Uniform Tourist Information System.

(7) (Prev. Para. 3 - SG 96/19, in force from 01.01.2020) The due tax envisaged in Para 2 shall be paid by the taxable persons up to the 15th day of the month, following the month when the accommodation was provided.

Art. 61r. (New – SG 98/10, in force from 01.01.2011; amend. – SG 30/13, in force from 26.03.2013) Revenues from the tourist tax shall be expended for the events envisaged in [Art. 11, Para 2](#) of the Tourism Act.

### **Section VIII.**

#### **Tax on taxi transportation of passengers (New - SG 32/16, in force from 01.01.2017)**

Art. 61s. (New - SG 32/16, in force from 01.01.2017) (1) Taxable persons referred to in this section shall be subject to tax on taxi transportation of passengers for the activity performed by them or on their behalf for transportation of passengers.

(2) For all other activities, taxable persons shall be taxed under the [Corporate Income Taxation Act](#), respectively the [Income Taxes on Natural Persons Act](#), except in cases of [Chapter two, Section VI](#) of this Act.

(3) Taxable persons under this section shall be the carriers holding registration certificate, issued by the Executive Director of the Executive Agency "Automobile Administration", and a permit to perform taxi transportation of passengers, issued by the mayor of the respective municipality under the [Automobile Transport Act](#).

Art. 61t. (New - SG 32/16, in force from 01.01.2017) (1) The Municipal Council shall determine in the ordinance under [Art. 1, par. 2](#) the annual amount of tax on taxi transportation of passengers for the respective year in the range from 300 BGN to 1 000 BGN within term until 31 October of the previous year.

(2) The tax on taxi transportation of passengers under par. 1 shall be payable by taxable persons for each separate vehicle, for which a permit to perform taxi transportation of passengers has been issued.

(3) When the Municipal Council has not determined the amount of tax on taxi transportation of passengers for the respective year within the period under par. 1, the tax shall be collected based on the current amount for the previous year.

Art. 61u. (New - SG 32/16, in force from 01.01.2017) (1) Prior to receiving the issued permit pursuant to [Art. 24a, par. 1](#) of the Automobile Transport Act, the taxable persons shall file a tax declaration form for the due tax payable to the municipality for the territory, on which the permit for taxi transportation of passengers has been issued.

(2) In the declaration under par. 1, persons shall indicate the circumstances relating to the determination of the tax.

(3) Taxable persons shall submit a tax declaration for any changes in circumstances which are important for determining the tax within 7 days from the occurrence of the respective circumstance.

(4) Upon transfer of the enterprise to a sole trader, tax declaration shall be submitted by the transferor and the transferee as well within 7 days from the date of registration of the transfer into the Commercial Register in the respective municipality.

Art. 61v. (New - SG 32/16, in force from 01.01.2017) The tax due on taxi transportation of passengers shall enter the income of the respective municipality, for whose territory the permit for taxi transportation of passengers has been issued.

Art. 61w. (New - SG 32/16, in force from 01.01.2017) (1) (Corr. SG 80/16, amend. - SG 97/17, in  
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force from 01.01.2018) Where the permit for taxi transport of passengers has been issued during the year, the due tax for the current year shall be determined with the following formula:

$$DTCY = \frac{ATTTTP \times NM}{12}$$

where:

DTCY is the tax due on taxi transportation of passengers for the current year;

ATTTTP is the amount of the annual tax on taxi transport of passengers under **Art. 61t**;

NM is the number of calendar months of the current year, corresponding to the period for which the permit for performing taxi transportation of passengers was issued.

(2) (corr. SG 80/16) When a permit for taxi passengers be terminated during the year of paid annual tribute recovering unduly paid-determined by the following formula:

$$UPTTTP = \frac{PTTTP \times RN}{NM}$$

where:

UPTTTP is the unduly paid part of the tax on taxi transport of passengers for the current year;

PTTTP is the paid tax on taxi transport of passengers for the term for which the permit was issued;

NM - the number of calendar months for which the permit was issued and the tax on the taxi transportation of passengers was paid;

RM - the remaining number of calendar months of the term of the permit for performing taxi transportation of passengers, following the month of suspension of permit to perform taxi transport of passengers.

Art. 61x. (New - SG 32/16, in force from 01.01.2017) The tax under **Art. 61t**. shall be paid prior to receiving the issued permit pursuant to **Art. 24a, par. 1** of the Automobile Transport Act.

Art. 61y. (New - SG 32/16, in force from 01.01.2017) Refund of overpaid tax under **Art. 61w., par. 2** shall be done upon written request by a taxable person under the order of the **Tax-Insurance Procedure Code**.

### **Chapter three. LOCAL FEES**

#### **Section I. Fee for household waste**

Art. 62. (Suppl. - SG 153/98, amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) The household waste fee shall be paid for the services provided by the municipality for:

1. collecting and transporting household waste to facilities and installations for their treatment;
2. treatment of household waste in facilities and installations;

3. maintenance of the cleanliness of the territories for public use in the settlements and the settlement formations in the municipality.

Art. 63. (Amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) (1) A household waste fee shall be paid for services provided by the municipality under **Art. 62** on the territory of the municipality.

(2) The type of services offered under **Art. 62** on the territory of the municipality as well as the frequency of collecting and transporting the household waste shall be determined by an order of the mayor of the municipality and shall be announced publicly until 31 October of the previous year.

Art. 64. (1) (Amend. - SG 119/02, in force from 01.01.2004; amend. - SG 95/09, in force from 01.01.2010, amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) The fee under **Art. 62** shall be paid by the persons under **Art. 11** for the properties on the territory of the municipality.

(2) (Amend. - SG 109/01; revoked - SG 119/02, in force from 01.01.2004)

(3) (New - SG 109/01; revoked - SG 119/02, in force from 01.01.2004)

Art. 65. (Revoked - SG 119/02, in force from 01.01.2004)

Art. 66. (Amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) (1) The activities for providing the services under **Art. 62** include:

1. collecting household waste and transporting it to installations and facilities for treatment, as well as providing domestic waste collection vessels with the exception of the separate collection, pre-storage and transportation of the household waste under the management of widespread waste under the **Waste Management Act** - for the service under **Art. 62, Item 1**.

2. treatment of household waste not covered by the management of the common waste and exploration, design, construction, maintenance, operation, closure and monitoring of landfills and/or other installations or facilities for the recovery and/or disposal of household waste - for the service under **Art. 62, item 2**;

3. maintenance of the cleanliness of the street lanes, the squares, the alleys, the park and other areas of the settlements and the village formations in the municipality, intended for public use - for the service under **Art. 62, Item 3**;

(2) All municipal expenditures related to the calendar year for carrying out activities related to the provision of services under **Art. 62** shall be included in the plan-account for the year for each of the services under **Art. 62** and by sources of financing.

(3) Plan-account for the year:

1. (In force from 03.11.2017) shall be prepared according to a sample and order, determined by an ordinance of the Council of Ministers;

2. shall be approved by a decision of the municipal council before expiration of the term under **Art. 84, para. 4** of the Public Finance Act, the draft decision for approving the plan-account together with the drafts of the proposer's report and the plan-account shall be published for public discussion on the municipality's website within the term under **Art. 69, para. 2** of the Administrative Procedure Code; in the case that the Act on the state budget for the respective year is not adopted by December 25 of the previous year by the National Assembly, the plan account shall be adopted by 15 January;

3. shall be subject to audit by the National Audit Office.

(4) The expenses from the plan-account under Para. 2 shall be financed from the household waste fee and from other sources in compliance with the requirements applicable to the respective source of



financing. Other sources of funding are funds from the Operational Program "Environment", from the Enterprise for Management of Environmental Protection Activities and from other public sources as well as municipal revenues from the utilization of household waste and other municipal funds and revenues other than the revenues from the household waste fee.

(5) The costs for control under **Art. 112, para. 1, item 1** of the Waste Management Act with regard to the household waste and the costs of cleaning up of unregulated waste disposal and their treatment shall be included in the plan-account under Para. 3 and can be financed with the funds from the household waste fee.

(6) By the costs of carrying out the activities for providing the services under **Art. 62**, which are at the expense of other sources of financing, the total amount of providing the services under **Art. 62** for determination of the household waste fee shall be reduced.

(7) The guaranty under **Art. 60** and the deductions under **Art. 64** of the Waste Management Act, when they are made for household waste from municipalities, are included in the plan-account as an expense for activities under Para. 1, item 2 for the year in which they are to be transferred by the municipality to the respective account. The accumulated funds from the collaterals under **Art. 60** and the deductions under **Art. 64** of the Waste Management Act, when made for municipal waste, are another source of financing the costs of the plan-account in the year of the respective expenditure.

(8) Funds for the acquisition of an asset which value exceeds the materiality threshold, adopted by municipality, and which is expected to be used in more than one calendar year shall be divided by the period of use of the asset and the plan-account includes the part of these funds corresponding to the calendar year. In the plan-account shall not be included at the expense of the household waste fee funds for the acquisition of an asset which are financed by public funds under a project, program or procedure, with the exception of co-financing by the municipality.

(9) Unspent from the previous calendar year funds from the household waste fee are another source for financing the expenditures under Para. 2 in the preparation of the plan-account under Para. 3. The revenue from fines and property sanctions under the **Waste Management Act** imposed in connection with unauthorized disposal or treatment of household waste are another source for financing the costs of the plan-account under Para. 3.

(10) In case the municipality uses other municipal revenues to cover the actual costs incurred, exceeding the estimated costs in the plan for the previous year at the expense of the household waste fee shall be allowed to include these expenses in the plan-account under para. 3 at the expense of the household waste fee. The inclusion of costs in the plan-account under Para. 3. The inclusion of costs in the plan-account under Para. 3 at the expense of the household waste fee under the sentence one in the case of acquisition of assets under para. 8 is the difference between the expenses provided in the plan-account for the previous year and the recalculated, according to the order of para. 8, corresponding to the previous year, part of the costs actually incurred. Sentence one shall not apply in the cases under **Art. 8, para. 4**.

(11) When, in adopted by National Audit Office audit report or was otherwise established that plan-account includes funds, which are not costs for providing services under **Art. 62**, the plan-account to be adopted by the municipal council shall be reduced by the value of these costs. The amount of the adjusted costs is at the expense of other municipal revenues.

(12) When, in adopted by National Audit Office audit report or was otherwise established that funds were spent in the previous year for activities other than those for the provision of the respective service under **Art. 62**, the plan-account to be adopted by the municipal council shall be adjusted by a deduction of the value of the costs, not spent for the intended purpose and these costs are at the expense of other municipal revenues.

(13) The costs at the expense of the household waste fee for the current year shall be determined jointly for each service under **Art. 62** as the expenses for carrying out activities for providing the services under **Art. 62**, reflected in the plan-account under para. 3, shall be reduced by the costs that are at the expense of other sources of financing and shall be adjusted by the amounts referred to in Para. 11 and 12.

Art. 67. (Amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) (1) The amount of the household waste fee for each obligated person shall be determined for a calendar year, subject to the principle of cost bearing by the person causing or the holder of the waste.

(2) The amount of the household waste fee for each obligated person is the amount of the fee for each service under Art. 62, which is determined as the cost of the household waste fee for the current year of the plan-account formed by the order of **Art. 66, para. 13** for each service under **Art. 62** shall be distributed using the appropriate method of calculation depending on the bases adopted by the Municipal Council for the services under Art. 62.

(3) The amount of the fee per unit base shall be determined in BGN for each calendar year and shall be adopted with the decision of the Municipal Council under **Art. 66, Para. 3, item 2** for approval of the plan-account.

(4) The amount of household waste is the leading basis for determining the amount of the household waste fee.

(5) The municipal council may adopt a basis or bases other than those specified in Para. 4, provided that there are objective circumstances impeding its application.

(6) The municipal council shall adopt the basis for calculating the amount of the fee for each of the services under **Art. 62** with the Ordinance under **Art. 9**. The decision to adopt or amend the Ordinance under **Art. 9** also contains the motives accompanied by an analysis to choose the specific basis and in the cases under para. 5 - and motives for non-application of the base under para. 4 as well as the type and source of information for calculating the amount of the household waste fee.

(7) Prior to submitting for consideration at a meeting of the municipal council the draft Ordinance under Art. 9 shall be published for public discussion under **Art. 26** of the Act on the Normative Acts. Together with the draft Ordinance under **Art. 9** on the website of the respective municipality shall be published the decision under para. 6.

(8) The types of base for determining the amount of the municipal waste tax that the city council can accept are:

1. for the collection and transportation of household waste to facilities and installations for their treatment:

a) individually specified amount of household waste for the property, including bags of specified capacity and load capacity;

b) amount of household waste for the property determined according to the number and capacity of the necessary domestic waste collection vessels and the frequency for their transportation;

c) number of users of the service in the property;

2. for the treatment of domestic waste in facilities and installations:

a) individually specified amount of household waste for the property, including bags of specified capacity and load capacity;

b) amount of household waste for the property determined according to the number and capacity of the necessary domestic waste collection vessels and the frequency for their transportation;

c) number of users of the service in the property;

3. for the service of maintenance of the cleanliness of the territories for public use in the settlements and the settlement formations in the municipality:

a) number of users of the service in the property;

b) total built and/or unbuilt area of the real estate.

(9) The municipal council can adopt different bases for the individual settlements, the individual zones, the settlement formations, the different categories of obliged persons and the individual services under **Art. 62**, giving explicitly the reasons for the different bases.

(10) When accepting for a base individually specified amount of household waste for the property,

including bags of specified capacity and load capacity the same shall be purchased by the obliged persons under an order determined in the ordinance under **Art. 9**. With the ordinance under Art. 9 the municipal council may set a minimum number of bags which shall be purchased by the obliged person for a calendar year compliant with the analysis of the minimum amount of household waste generated by one user of the service in a given location, settlement formation or zone. When the bags purchased for the year exceed the amount actually spent during the year, the remaining bags are used in the following year, deducted from the minimum number set for it and only the difference shall be paid.

(11) When adopting a base:

1. "number of users of the service in the property" or "total built and/or unbuilt area of the real estate" the municipal council, when determining the amount of the household waste fee, may accept additional differentiation according to the settlements in the municipality and the individual zones in them, the type of the property, its purpose and the type of the economic activity carried out in the property;

2. "individually specified amount of household waste for the property, including bags of specified capacity and load capacity" or "amount of household waste for the property determined according to the number and capacity of the necessary domestic waste collection vessels and the frequency for their transportation" the municipal council, when determining the amount of the household waste fee, may accept additional differentiation according to the type of household waste.

(12) The method of calculating the amount of the household waste fee upon application of the bases under Para. 8 shall be determined by the ordinance under **Art. 66, Para. 3, item 1**.

(13) (Amend. - SG 98/18, in force from 01.01.2019) The circumstances that are relevant for the calculation of the amount of the household waste fee under Para. 12 as well as any change thereof may be established ex officio and/or by submitting a declaration by the persons under **Art. 64** and **Art. 67, para. 15** in the form, order and term set forth in the Ordinance under **Art. 9**.

(14) (Revoked - SG 98/18, in force from 01.01.2019)

(15) The manager or the chairman of the condominium management council shall, by 31 October each year, submit a report in the form specified in the ordinance under Art. 9, for the number of users in the condominium.

(16) The mayor of the municipality organizes the collection and maintenance of information about the number of the users of the services under **Art. 62** in the properties on the territory of the municipality, as well as other information specified in the ordinance under **Art. 9**, by October 31, in the cases under Para. 8, item 1, letter "c", item 2, letter "c" and item 3, letter "a".

(17) The mayor of the municipality shall provide the necessary information and shall create conditions for implementation of the bases under Para. 8, item 1, letters "a" and "b" and item 2, letters "a" and "b", except for the cases under Para. 5, by 31 December of the previous year.

(18) The total amount of accrued liabilities for the current year of the persons under **Art. 64** shall not exceed the costs for the household waste fee from the plan account, formed by the order of **Art. 66, para. 13**.

Art. 68. (Amend. - SG 119/02, in force from 01.01.2004, amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) (1) No changes shall be allowed of the method of determine and of the amount of household waste fee in the course of the year.

(2) Where, within the term under **Art. 66, para. 3, item 2**, the municipal council has not approved the plan-account, the amount of the fee for the year shall be determined at the expense of a household waste fee for the previous year being adjusted by the order of **Art. 66, para. 13** and distributed in accordance with the recently approved types of bases under **Art. 67, para. 8**. The expenses for the guaranty under **Art. 60** and the deductions under **Art. 64** of the Waste Management Act shall be included in the amount corresponding to the current year.

Art. 69. (Amend. - SG 119/02, in force from 01.01.2004) (1) The fee shall be paid by an order determined by the municipal council.

(2) (Amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) The municipality shall inform the persons under art. 64 about the fees due by them for the respective period total and by types of services under **Art. 62**, as well as about the deadlines of payment.

Art. 70. (Revoked - SG 119/02, in force from 01.01.2004)

Art. 71. (Amend. - SG 153/98, amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) No fee shall be collected for:

1. the service under **Art. 62, item 1** and the treatment of municipal waste - part of the service under **Art. 66, para. 1, item 2**, for properties which fall in areas where these services are not provided by the municipality;

2. the service under **Art. 62, item 1** and the treatment of municipal waste - part of the service under **Art. 66, para. 1, item 2**, when the property is unoccupied or not used throughout the year and a declaration has been filed in a form and order determined by the ordinance under Art. 9 by the obliged person until 31 October of the previous year in the municipality in which the property is located;

3. the service under **Art. 62, item 1**, when the obliged persons have concluded a service contract with persons who have received a registration document under the **Waste Management Act** for collecting and transporting household waste to the relevant facilities and installations and have declared in an order determined by the ordinance under **Art. 9**, this circumstance until 31 October of the previous year in the municipality at the location of the property.

Art. 71a. (1) (New - SG 101/13, in force from 01.01.2014) (prev. text of Art. 71a - SG 95/15, in force from 01.01.2016) The services provided to prayer houses, churches and monasteries where liturgical activity is carried out by legally registered creeds in the country shall not be charged with a fee for household waste.

(2) (New – SG 95/15, in force from 01.01.2016) Tax exemption under para 1 shall be performed under the condition that the property is not used for business purposes unrelated to their direct public worship services.

Art. 71b. (New - SG 88/17, (\*), amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) (1) Annually by February 15 on the website of the municipality in a format defined by the Ordinance under **Art. 66, para. 3, item 1**, information and data shall be published for:

1. the approved plan-account by types of services under **Art. 62**;

2. the bases adopted for calculating the household waste fee and the amount of the fee per unit base for the current year;

3. the reported expenses for the previous year by types of services under **Art. 62** and by budget indicators according to the unified budgetary classification approved for the respective year by the Minister of Finance as well as other information and data on the reported expenses for the previous year in accordance with the basis adopted by the municipal council;

4. the reported amounts collected and treated household waste for the previous year.

(2) Yearly, until March 31 the **National Association of Municipalities in the Republic of Bulgaria** publishes the summarized information under Para. 1 by municipalities, by regions and national level.

Art. 71c. (New - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) The declarations under this section may also be filed electronically under the order of the **Tax-insurance Procedure Code**.

## **Section II.**

### **Fees for the use of markets, market places, sidewalks, squares, street lanes, fairs and terrains with other designation**

Art. 72. The fee shall be paid for the use of sidewalks, squares, street lanes, places where markets are organised (open-air and covered), market places, fairs, as well as terrains with other designation, which are municipal ownership.

Art. 73. (1) The fee is paid by the individuals and the corporate bodies depending on the zone where are the terrains pointed out in **Art. 72**.

(2) The zones of para 1 shall be determined by the municipal council.

Art. 74. (Revoked - SG 119/02, in force from 01.01.2003)

Art. 75. (Amend. and suppl. - SG 153/98; amend. - SG 109/01, in force from 01.01.2002; revoked - SG 119/02, in force from 01.01.2003)

Art. 76. (Amend. - SG 109/01, in force from 01.01.2002; revoked - SG 119/02, in force from 01.01.2003)

Art. 77. (Amend. - SG 109/01, in force from 01.01.2002; revoked - SG 119/02, in force from 01.01.2003)

Art. 78. (Revoked - SG 119/02, in force from 01.01.2003)

Art. 79. (1) The fees shall be paid at issuing the permission for the period pointed out in it.

(2) When the place is used for more than a month, the fees shall be paid monthly.

(3) (Revoked - SG 119/02, in force from 01.01.2003)

Art. 80. The municipal body which issued the permission for use of place may take it away when the place is not used as per its designation, when it is not used by the person to which it has been conceded or when public needs so require.

## **Section III.**

### **Fees for camps and other forms of social services funded by the municipal budget (Title amend. - SG 119/02, in force from 01.01.2003; amend. - SG 105/08, in force from 01.01.2009, amend. - SG 24/19, in force from 01.07.2020, amend. on entry into force - SG 101/19, title amend. - SG 17/22, in force from 01.04.2022)**

Art. 81. (Amend. - SG 119/02, in force from 01.01.2003; revoked - SG 17/22, in force from 01.04.2022)

Art. 82. (Revoked - SG 119/02, in force from 01.01.2003)

Art. 83. (Revoked - SG 119/02, in force from 01.01.2003)

Art. 84. (1) (Amend. - SG 153/98; amend. - SG 119/02, in force from 01.01.2003) For use of camps by students shall be paid fee per day in extent determined by the municipal council according to **Art. 7, 8 and 9**.

(2) (Revoked - SG 119/02, in force from 01.01.2003)

(3) (Revoked - SG 119/02, in force from 01.01.2003)

Art. 85. (1) (Amend. - SG 153/98; amend. - SG 119/02, in force from 01.01.2003) The students using hostels shall pay monthly fee in extent determined by the municipal council according to **Art. 7, 8 and 9**.

(2) (Revoked - SG 119/02, in force from 01.01.2003)

Art. 86. (1) (Amend. - SG 119/02, in force from 01.01.2003; amend. - SG 24/19, in force from 01.07.2020, amend. on entry into force - SG 101/19) The persons using social services funded by the municipal budget shall pay monthly fee in extent corresponding to the real maintenance of a person.

(2) (Amend. - SG 119/02, in force from 01.01.2003) The real maintenance of a person shall include the monthly expenses for food, bedspread material and clothing, washing and hygiene materials, transport costs for distribution of the food, as well as the corresponding part of the common costs for electric and heat energy, water, sewerage and household waste, except for the donations and wills from local and foreign individuals and corporate bodies.

Art. 87. (1) The due fee shall be deducted from the personal income of the person.

(2) (Revoked - SG 119/02, in force from 01.01.2003)

(3) (Revoked - SG 119/02, in force from 01.01.2003)

(4) (Revoked - SG 119/02, in force from 01.01.2003)

(5) (Revoked - SG 119/02, in force from 01.01.2003)

Art. 88. (Revoked - SG 119/02, in force from 01.01.2003)

Art. 89. (Revoked - SG 119/02, in force from 01.01.2003)

Art. 90. The persons accommodated in private boarding houses or social patronage shall pay negotiable amounts.

Art. 91. (Amend. - SG 153/98; amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) A fee shall be charged per day for accommodation in premises or sobering-up facilities.

Art. 92. (Suppl. - SG 153/98) The fees of this section shall be calculated and collected by the officials at the corresponding establishments and shall be paid to the municipal budget till the 10-th day, and these of **Art. 86** - till the 25th date of the month following the month for which they are due.

#### **Section IV.**

**Tourist fee (Amend. - SG 56/02, in force from 01.01.2003; revoked – SG 98/10, in force from 01.01.2011)**

Art. 93. (Amend. - SG 56/02, in force from 01.01.2002; revoked – SG 98/10, in force from 01.01.2011)

Art. 93a. (Amend. - SG 56/02, in force from 01.01.2002; revoked – SG 98/10, in force from 01.01.2011)

Art. 94. (Amend. - SG 153/98, amend. - SG 56/02, in force from 01.01.2003; amend. - SG 94/05, in force from 25.11.2005; revoked – SG 98/10, in force from 01.01.2011)

Art. 95. (Amend. - SG 153/98, amend. - SG 56/02, in force from 01.01.2003; revoked, SG 119/02, in force from 01.01.2003)

Art. 96. (Amend. - SG 56/02, in force from 01.01.2003; revoked - SG 119/02, in force from 01.01.2003)

Art. 97. (Amend. - SG 56/02, in force from 01.01.2003; amend. - SG 119/02, in force from 01.01.2003; amend. - SG 94/05, in force from 25.11.2005; revoked – SG 98/10, in force from 01.01.2011)

### **Section V.**

#### **Fees for obtaining quarry materials (Revoked – SG 70/08)**

Art. 98. (Revoked – SG 70/08)

Art. 99. (Revoked – SG 70/08)

Art. 100. (Revoked – SG 70/08)

Art. 101. (Amend. - SG 119/02, in force from 01.01.2003; revoked – SG 70/08)

Art. 102. (Revoked – SG 70/08)

Art. 103. (Suppl. - SG 102/00, in force from 01.01.2001; revoked – SG 70/08)

### **Section VI.**

#### **Fees for technical services**

Art. 104. The fees shall be paid for the technical services rendered by the municipality and comprise the activities connected with territorial and urban development, architecture, construction, public works, cadastre in the settlement and rural territories.

Art. 105. The fees for technical services shall be paid by the individuals and the corporate bodies users of the service at presenting the application.

Art. 106. Exempt from fees for technical services shall be the state and the municipal bodies, the organisations at budget maintenance and the Bulgarian Red Cross.

Art. 107. (Amend. - SG 119/02, in force from 01.01.2003) The extent of the fees for technical services shall be determined according to **Art. 7, 8 and 9**:

1. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for issuing a plan of an immovable property;

2. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for issuing a plan of an immovable property with marked mode of construction;
3. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for re-certification of sketches that have been issued 6 months ago;
4. for determining the construction line and level for a future build:
  - a) (amend. - SG 109/01, in force from 01.01.2002; revoked - SG 119/02, in force from 01.01.2003)
  - b) (amend. - SG 109/01, in force from 01.01.2002; revoked - SG 119/02, in force from 01.01.2003)
5. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for issuing certificates about facts and circumstances of the territorial and urban development;
6. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for certification of copies of documents and copies of plans and the documents attached to them.
7. (new - SG 119/02, in force from 01.01.2003) for issuance of permits for placing temporary equipment for trade - tables, pavilions, cabins, etc.;
8. (new - SG 119/02, in force from 01.01.2003) for issuance of permit for construction, basic repair and reconstruction of existing buildings and premises in them.

Art. 108. There shall be no technical service fee in the event of:

1. addition (corrections) of an approved cadastral plan;
2. letter to the court for issuing a writ of execution for receivables from a valuation entered into force;
3. certifying of constructions as unfit for use, threatened by self demolition or harmful in sanitary-hygiene respect, when the specialised commission finds that these conditions exist;
4. expropriation of real estate for construction and compensation to the rightful claimants;
5. change and repealing of an order entered into force for alienation and indemnification and new valuation of an alienated immovable property;
6. determining of indemnification for added immovable properties to a parcel of the yard-regulation plan and for technical development measures;
7. giving information verbally about the cadastral, the regulation and the town development status of the immovable properties;
8. giving preliminary information about issues of the technical services.

Art. 109. (1) The term for implementing the technical services which is not established with a normative act shall be determined with a decision of the corresponding municipal council but cannot exceed 1 month.

(2) At non compliance with the term of para 1, the extent of the fee shall be decreased with 1% for each day of delay but not more than 30% of its full extent.

## **Section VII.**

### **Fees for administrative services**

Art. 110. (1) For services about the civil status shall be paid the following fees:

1. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for issuing a certificate for heirs;
2. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for issuing a certificate for identity of names;
3. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for issuing a certificate that no birth or death certificate has been issued;
4. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003) for issuing copies of birth or marriage certificate as well as for second issue of a copy-excerpt of a death



certificate;

5. (amend. - SG 109/01, in force from 01.01.2002; revoked - SG 119/02, in force from 01.01.2003)

6. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for issuing a certificate for family status;

7. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for issuing a certificate for family relations;

8. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for address registration and/or issuance of certificate for permanent or present address;

9. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for certification of an invitation - declaration for the visit of a foreigner in the Republic of Bulgaria;

10. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for certification of an invitation - declaration for private visit of a person living abroad which parents or one of them are of Bulgarian nationality;

11. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for legalisation of documents about the civil status for abroad;

12. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for all other kinds of certificates at request by the citizen;

13. (amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003)

for copies of documents.

(2) No fees shall be paid for the following services:

1. drawing up a birth certificate and issuing an original birth certificate;

2. drawing up a marriage certificate and issuing an original marriage certificate;

3. drawing up a death certificate and issuing of an excerpt - copy of it;

4. notes, additions and corrections in the certificates for civil status;

5. establishing guardianship and assigning of a guardian;

6. maintaining the register of the population;

7. reflecting the changes of the name in the registers for civil status of the population;

8. issuing of a certificate for inheritance pension.

Art. 111. (Amend. - SG 119/02, in force from 01.01.2003) For the procedures for accommodation for rent, sales, exchange or establishment of real rights of municipal real estates shall be paid a fee.

Art. 112. (Amend. - SG 119/02, in force from 01.01.2003) For issuing a certificate for ownership at sale of big live stock shall be paid a fee.

Art. 113. (Amend. - SG 109/01, in force from 01.01.2002; amend. - SG 106/04, in force from 01.01.2005; revoked - SG 95/09, in force from 01.01.2010)

Art. 114. (Suppl. - SG 109/01, in force from 01.01.2002; amend. - SG 106/04, in force from 01.01.2005; amend. - SG 105/08, in force from 01.01.2009; revoked - SG 95/09, in force from 01.01.2010)

Art. 115. (1) (New – SG 105/06, in force from 01.01.2007, prev. text of Art. 115 - SG 92/17, in force from 01.01.2018) Fee shall be paid for issuing certificates, where this is laid down by a law, and for attestation of documents.

(2) (New - SG 92/17, in force from 01.01.2018) For the purposes of the complex administrative service for requesting and obtaining information under [Art. 87, para. 11](#) of the Tax-Insurance Procedure Code a fee shall not be paid.

Art. 115a. (New - SG 97/16, in force from 01.01.2017) (1) The amount of the fee for each

administrative service must correspond to the expenses made by the municipality to provide the service, including the necessary materially-technical expenses and all administrative expenses of implementing the obligations of officials in terms of their qualifications and spent work hours.

(2) Administrative expenses under Para 1 may not exceed 20 per cent of the amount of the fee.

### **Section VIII.**

#### **Fee for dog ownership (Revoked - SG 119/02, in force from 01.01.2003; new – SG 87/05, in force from 01.01.2007)**

Art. 116. (Amend. - SG 109/01, in force from 01.01.2002; revoked - SG 119/02, in force from 01.01.2003; new - SG 87/05, in force from 01.01.2007) (1) To own a dog, the owner shall pay an annual fee in the municipality on which territory his permanent address/seat is.

(2) Exempt from the fee shall be the owners of dogs under [Art. 175, para 2](#) of the Veterinary Practice Act.

Art. 117. (Revoked - SG 119/02, in force from 01.01.2003; new – SG 87/05, in force from 01.01.2007) In three months term from the date of acquisition of dog the owner shall submit declaration in the municipality at his permanent address/seat.

Art. 118. (Revoked - SG 119/02, in force from 01.01.2003, new – SG 87/05, in force from 01.01.2007) (1) The fee shall be paid every year by March 31 of the respective year or within one month from the date of acquisition of the dog when it has been acquired after March 31. For the dogs acquired during the current year, the fee shall be due in extent one twelfth of its annual extent for each month till the end of the year including the month of acquisition.

(2) The incomes from the collected fees of Para. 1 shall be used for measures connected with the reduction of the number of the stray dogs.

Art. 119. (Revoked - SG 119/02, in force from 01.01.2003)

### **Section IX.**

#### **Fees for graveplots**

Art. 120. (1) (Suppl. - SG 119/02, in force from 01.01.2003) For the use of graveplots over 8 years shall be paid one-time fees as follows:

1. (amend. - SG 119/02, in force from 01.01.2003) up to 15 years;
  2. (amend. - SG 119/02, in force from 01.01.2003) forever;
  3. for the use of family graveplots:
    - a) (revoked - SG 119/02, in force from 01.01.2003)
    - b) (revoked - SG 119/02, in force from 01.01.2003);
  4. for added small scale graveplots - the corresponding part of the fee determined for the graveplot.
- (2) For an urn grave shall be paid the fees of Para. 1, items 1 and 2, decreased with 50%.

Art. 121. The fees shall be collected by the respective services of the municipality managing the graveyards.

### **Section X.**

## Fees for guarding and protecting farm properties

Art. 122. (Revoked - SG 109/01, in force from 01.01.2002)

### Chapter four.

#### ADMINISTRATIVE-PENAL PROVISIONS

Art. 123. (1) (Amend. - SG 102/00 in force from 01.01.2001; amend. – SG 98/10, in force from 01.01.2011; suppl. - SG 101/13, in force from 01.01.2014) Whoever fails to submit declaration as per **Art. 14** or fails to submit it on time, as well as fails to point out or incorrectly points out the data and the circumstances leading to determining the tax in a smaller amount or to tax exemption, shall be punished with a fine in extent from 10 to 400 lv, and the legal entities and sole entrepreneurs - with proprietary penalty in extent from 500 to 3 000 lv, if no graver penalty is provided.

(2) (Amend. - SG 102/00, in force from 01.01.2001; revoked – SG 98/10, in force from 01.07.2011)

(3) (New – SG 109/2001, in force from 01.01.2002; amend. – SG 119/02, in force from 01.01.2003; suppl. – SG 98/10, in force from 01.01.2011) Whoever declares incorrect data and circumstances, resulting in reduction or relief from fee, shall be punished with a fine from 20 to 200 BGN, and the legal persons and sole entrepreneurs – by a property sanction in amount of 100 to 500 BGN.

(4) (New - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) For non-fulfillment of the obligation under **Art. 67, para. 13**, as well as when declaring untrue data and circumstances leading to a reduction or exemption from a household waste fee to the persons under Art. 64 shall be imposed a fine of BGN 10 to 400, respectively a proprietary sanction amounting to BGN 100 to BGN 3000.

(5) (New - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) For non-fulfillment of the obligation under **Art. 67, para. 15** to the manager or the chairman of the condominium management council shall be imposed a fine of BGN 50 to BGN 1000.

Art. 124. (1) (Amend. - SG 153/98) A heir, legatee or their legal representative who does not submit declaration of **Art. 32**, does not submit it on time, does not declare or incorrectly declares the acquired property as inheritance shall be punished with a fine from 100 to 500 lv.

(2) (Revoked - SG 153/98)

(3) For the breach of **Art. 41** to the guilty persons shall be imposed fine in extent from 20 to 200 lv.

Art. 125. For hiding part of the price at receiving properties from grant or for payment to the parties shall be imposed a fine of the double extent of the due tax for the hidden part.

Art. 126. (Revoked - SG 119/02, in force from 01.01.2003)

Art. 126a. (New – SG 110/07, in force from 01.01.2008) (1) A person, failing to submit a declaration under **Art. 61n** or failing to submit it in due time, shall be penalized with a fine in the amount of up to 500 levs, unless this is subject to a heavier penalty.

(2) A person, failing to indicate or indicating incorrect data or circumstances in the declaration under **Art. 61n**, resulting in determination of a patent tax of a lower amount or in exemption from a patent tax, shall be penalized with a fine of up to 1000 levs, unless this is subject to a heavier penalty.

Art. 127. (1) (Prev. text of art. 127 - SG 109/01; amend., SG 119/02, in force from 01.01.2003) For failure to observe the provisions of this Act out of the cases of **Art. 123, 124 and 125** to the guilty parties shall be imposed a fine in extent from 20 to 200 lv, and to the corporate bodies - proprietary penalty in extent of 100 to 500 lv.

(2) (New - SG 109/01, in force from 01.01.2002) Not considered as administrative offence shall be the failure to pay the taxes and the fees under this Act.

Art. 128. (1) (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 109/01, in force from 01.01.2002; amend. - SG 119/02, in force from 01.01.2003; amend. - SG 112/03, in force from 01.01.2004; amend. - SG 100/05, in force from 01.01.2006) The acts for establishing the offences shall be compiled by municipality administration officers and the punitive decisions shall be issued by the mayor of the municipality or by officials authorised by him.

(2) (New - SG 119/02, in force from 01.01.2003; suppl. - SG 112/03, in force from 01.01.2004; revoked - SG 100/05, in force from 01.01.2006)

(3) (Amend. - SG 103/99, in force from 01.01.2000; amend. - SG 109/01, in force from 01.01.2002; prev. para 2 - SG 119/02, in force from 01.01.2003) The ascertaining of the breaches, the appeals against and the execution of the punitive decisions shall be implemented by the order of the **Administrative Violations and Penalties Act**.

(4) (New - SG 112/03, in force from 01.01.2004, amend. - SG 100/05, in force from 01.01.2006) The revenue from fines and proprietary sanctions under penal provisions issued by the mayor of the municipality, shall be allocated to the budget of the municipality.

(5) (New – SG 98/10, in force from 01.01.2011) For insignificant cases of administrative breaches of this Act, found during the commission of the envisaged breach, fines at the place of the breach may be imposed in amount of 10 to 50 BGN. For the imposed fine a slip, which shall contain data about the identity of the controlling body and of the offender, the place of the breach, the offended provisions and the amount of the fine. The slip shall be signed by the controlling body and the offender, that he agrees to pay the fine. To the offender a copy shall be given, in order he could pay voluntary the fine. If the offender disputes the breach or refuses to pay the fine, about the breach shall be done an act of findings of administrative offence.

(6) (New - SG 19/11, in force from 08.03.2011) A slip the fine according to which has not been paid voluntarily within 7 days from the date of its issue, shall be deemed as a penal decree in force and shall be delivered for the purpose of collecting the fine.

Art. 129. (New – SG 43/16) (1) Failing to fulfill the obligations under **Art. 5a, par. 1 and 2**, the guilty official shall be fined ranging from 500 to 2 500 BGN.

(2) For a repeated violation under par. 1, the fine shall be ranging from 1 000 to 5 000 BGN. Repeated shall be the violation committed within one year from the entry into force of the penal provision, with which the person has been punished for the same kind of violation.

(3) The acts for establishing the violations under par. 1 and 2 shall be drafted by officials authorized by the Minister of Finance, and the penal provisions shall be issued by the Minister of Finance.

(4) Establishing the violations, issuance, appeal and fulfillment of penal provisions shall be carried out in the order of the **Administrative Violations and Penalties Act**.

Art. 130. (New - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) (1) For non-fulfillment of the obligation under **Art. 67, Para. 16** the mayor of the municipality shall be fined BGN 500 to 2500 for each year of lacking of information on the number of the users of the services under **Art. 62** in the properties on the territory of the municipality.

(2) For non-fulfillment of the obligation under **Art. 67, Para. 17** the mayor of the municipality shall be fined BGN 500 to 2500.

(3) For non-fulfillment of the obligation under **Art. 71b, Para. 1** the mayor of the municipality shall be fined BGN 500 to 2500.

(4) The acts for establishing the violations are drawn up by officials of the State Financial Inspection Agency and the penal decrees are issued by the Minister of Finance or by officials authorized by him.

(5) The establishment of the violations, the issuance, the appeal and the enforcement of the penal decrees shall be carried out by the order of the **Administrative Violations and Penalties Act**.

### **Additional provisions**

§ 1. In the sense of this Act:

1. (Amend., SG 109/01) "Enterprise" are the persons in the context of the **Accountancy Act**.

2. "Basic home" is the property which serves to satisfy the home needs of the citizen and the members of his family during the predominant part of the year.

3. "Family" are the spouses as well as their children below full age who are not married.

4. (revoked - SG 95/09, in force from 01.01.2010)

5. "Market value" is the price without the calculated taxes and fees which would have been paid at the same terms for similar immovable property or other possession between parties that are not connected. In the market value shall not be included the sum of discount or the reduction.

6. (Amend. - SG 153/98; amend. - SG 105/05) "Related persons" are the persons in the sense of **§ 1, item 3** of the additional provisions to the Tax-insurance Procedure Code.

7. (Amend. - SG 153/98; suppl. - SG 109/01) "Household waste" are these obtained as a result of the living activity of people in their homes, yards, in the administrative, social and other public buildings. To them shall be equaled also the waste from commercial sites, the crafts' activities, the enterprises, the sites for leisure and entertainment when they do not have characteristics of dangerous waste and in the same time their quantity or content will not hamper their treatment together with the household waste.

8. (suppl. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Large scale" are the household waste which due to their dimensions or weight cannot be put into the vessels for collection of household waste or create difficulties for loading.

9. (suppl. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Vessels for collection of household waste" are containers, bins, baskets at public places where are thrown household wastes as well as polyethylene bags for separate collecting.

10. "Regular bus lines shall be the transport made along certain route and schedule.

11. (amend., SG 112/03) "Personal incomes" are all incomes of the persons except:

a) (amend., SG 119/02; suppl. – SG 41/09, in force from 01.07.2009) the additions for other's help paid to the persons with reduced working ability or type and level of disability over 90 percent with right to a companion;

b) (amend. - SG 105/08, in force from 01.01.2009, amend. - SG 24/19, in force from 01.07.2020, amend. on entry into force - SG 101/19) the sums which the persons using social and integrated health and social services for residential care receive as remuneration in a labour therapeutic process;

c) the supports determined with an act of the Council of Ministers;

d) (amend. - SG 105/08, in force from 01.01.2009, amend. - SG 24/19, in force from 01.07.2020, amend. on entry into force - SG 101/19) the grants with humanitarian objectives made by the persons using social services for residential care;

e) (New, SG 119/02) one-time payment of extra sums to the pensions by a decision of the Council of Ministers.

12. (New, SG 109/01, amend. SG 106/04) "Adherent terrain" in the context of art. 10, para 3 is the built-up yard (the definite admissible construction), not including the built-up area. In the cases when such is not determined by the order of the law the built-up area and the adherent terrain shall be equal to 10 percent of the area of the estate.

13. (New, SG 109/01; revoked, SG 45/02)

14. (New, SG 109/01, revoked – SG 106/04)

15. (New, SG 119/02) "Full expenses: include all expenses of the municipality related to the providing of the service, including the respective expenses: for salaries and insurance of the personnel; materials, overhead expenses, consulting expenses; for management and control; for collecting fees and others having relation to the formation of the size of the fee, determined specifically by the municipal council;

16. (New, SG 119/02, amend. - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Base" is an indicator on the basis of which the costs at the expense of the household waste fee from the approved plan-account to the obliged persons. For the purpose of determining the household waste fee the unit of measure for the base amount of household waste is kilogram or liter.

17. (New, SG 119/02) "Account value" is the value of the accounting registration of the asset or the devalued/ re-evaluated value of the asset when an assessment is performed after its initial accounting registration.

18. (new, SG 112/03; revoked - SG 95/09, in force from 01.01.2010)

19. (new, SG 112/03; amend. - SG 103/05, in force from 01.01.2006) "Insurance value" of a vehicle is its market, against which instead of the insured property may be bought another one of the same type and quality to the moment of the issuance of the certificate of insurance value.

20. (new, SG 112/03) "Assessment by accountancy standards" under art. 33, para 1, item 6 is the difference between the balance value of the assets and the balance value of the liabilities of the enterprise.

21. (new – SG 106/04) "Landed property" are these in the sense of [§ 5, item 2](#) of the additional provisions of the Spatial Development Act.

22. (new – SG 106/04; revoked - SG 105/08, in force from 01.01.2009)

23. (new – SG 110/07, in force from 01.01.2008) "Turnover" for the purposes of taxation of patent tax shall be the amount of all accomplished during the year sales (of products, goods, services and other sales) generated by economic activity, less the value added tax and/or excises in cases, when the persons have been registered under the [Value Added Tax Act](#) and/or have a liability to charge excise under the [Excises and Tax Warehouses Act](#).

24. (new – SG 110/07, in force from 01.01.2008) "Premises" for the purposes of taxation of patent tax shall be any place, room and/or facility, including in the open air, where the activity under Appendix No. 4 is carried out, including:

a) (amend. - SG 30/13, in force from 26.03.2013) accommodation places;

b) catering and entertaining establishments;

c) stores, booths, stalls in markets, sidewalks and roadways;

d) studios, workshops and other rooms, regardless whether they are meant also for other purposes or are a part of a real estate.

25. (new – SG 110/07, in force from 01.01.2008) "Work place" is an accommodated part of the premises, furnished for implementation of a specified type of activity or a service by one person.

26. (new – SG 110/07, in force from 01.01.2008) "Entertaining gambling machines" are gambling machines without a profit, meant for entertainment and relaxation, whereas a certain time to use or to play at the machine is granted against the price of one game.

27. (new – SG 110/07, in force from 01.01.2008; amend. - SG 30/13, in force from 26.03.2013) "Accommodation places" shall be the respective tourist premises under [Art. 3, par. 2, item 1](#) of the Tourism Act.

28. (new – SG 110/07, in force from 01.01.2008) "Net sales area" shall be the area in the respective commercial premises, including stands, accessible for the buyers.

29. (new – SG 110/07, in force from 01.01.2008; amend. - SG 30/13, in force from 26.03.2013) "Catering and entertaining establishments" shall be the respective tourist premises under **Art. 3, par. 2, item 2** of the Tourism Act.

30. (new – SG 110/07, in force from 01.01.2008) "Buffet, kiosk, caravan" are drinking establishments, offering a limited range of mainly ready goods, cold and hot snacks, paste and sugar products, beer, hot and soft drinks and a limited range of alcoholic drinks.

31. (new – SG 110/07, in force from 01.01.2008) "Facility" with regard to application of item 35 of Appendix No. 4 shall be any individual unit (machine), used directly in the activity (washing machine, ironing press, dryer, etc.).

32. (new - SG 105/08, in force from 01.01.2009, revoked - SG 24/19, in force from 01.07.2020, amend. on entry into force - SG 101/19)

33. (new - SG 105/08, in force from 01.01.2009, revoked - SG 24/19, in force from 31.12.2021, amend. concerning the entry into force - SG 110/20, in force from 31.12.2022, amend. concerning the entry into force - SG 8/22, in force from 01.01.2022)

34. (new – SG 98/10, in force from 01.01.2011; amend. - SG 30/13, in force from 26.03.2013) "Overnight stays" shall be the number of nights spent at the accommodation places as per the **Tourism Act**.

35. (new - SG 102/12, in force from 01.01.2013) "Electric cars" shall be the cars in the sense of **§ 6, Item 12, Letter "a"** of the Additional Provisions of the Road Traffic Act, entirely using an electricity propelled engine and having no internal combustion engine.

36. (new - SG 101/13, in force from 01.01.2014, amend. - SG 108/18, in force from 01.01.2019) "Prayer house or church" is a concept within the meaning of **§ 1, item 6** of the Additional Provisions of the Religions Act.

37. (new - SG 101/13, in force from 01.01.2014, amend. - SG 108/18, in force from 01.01.2019) "Monastery" is a concept within the meaning of § 1, item 7 of the Additional Provisions of the Religions Act.

38. (new - SG 32/16, in force from 01.01.2017) "Taxi transport of passengers" is a notion within the meaning of the Automobile Transport Act.

39. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Widespread waste" is waste within the meaning of **§ 1 item. 7** of the Additional Provisions of the Waste Management Act.

40. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Waste holder" is a concept within the meaning of **§ 1, item 29** of the Additional Provisions of the Waste Management Act.

41. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Waste producer" is a concept within the meaning of **§ 1, item 30** of the Additional Provisions of the Waste Management Act.

42. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Collecting household waste" is a concept within the meaning of **§ 1, item 41** of the Additional Provisions of the Waste Management Act.

43. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Transport of household waste" is a concept within the meaning of **§ 1, item 43** of the Additional Provisions of the Waste Management Act.

44. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Waste

treatment" is a concept within the meaning of **§ 1, item 44** of the Additional Provisions of the Waste Management Act.

45. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Users of the service in the property" are:

a) for citizens - owners and/or persons with real right of use and/or tenants and/or persons with current address in the real estate, and/or residents within the meaning of the **Condominium Ownership Act** and/or persons reside in the property on another ground;

b) for enterprises - owners and/or persons with a real right of use, and/or concessionaires and/or tenants and/or persons to whom the property is provided for management and/or employed and employed by the enterprise, and/or persons residing in the property on another ground.

46. (new - SG 88/17, (\*) amend. concerning the entry into force - SG 98/18, in force from 01.01.2019, amend. concerning the entry into force - SG 14/21, in force from 17.02.2021) "Treatment of household waste - part of the service under Art. 62, item 2" for the purposes of **Art. 71** includes only the treatment of municipal waste, not covered by the management of the widespread waste, from all the activities referred to in **Art. 66, para. 1, item 2** and included in the service under **Art. 62, item 2**.

§ 1a. (new - SG 101/13, in force from 01.01.2014) Student dormitories within the meaning of the Higher Education Act shall be treated as residential property for the purposes of this Act.

### **Transitional and concluding provisions**

§ 2. (1) The tax obliged persons of art. 11 shall submit declarations for each property to the municipality of its location through the municipality of their residence till May 31, 1998.

(2) (amend., SG 103/99) The citizens without residence on the territory of the Republic of Bulgaria shall submit declaration to Regional tax department - Sofia.

(3) The citizens submitted declaration till March 31, 1998 shall use additional discount of 5% of the extent of the due tax for their immovable properties for 1998.

§ 3. (new – SG 12/09, in force from 13.02.2009) (1) Traders, who have submitted applications as per § 4a of the Value Added Tax Act shall be subject to a patent tax from January 1, 2009, and the declaration as per Art. 61m shall be filed by April 1, 2009.

(2) The first installment of the patent tax shall be deposited by April 1, 2009.

(3) Tax relieves amounting to 5 percent shall be made as regard to traders, who have paid in advance the annual patent tax within the term fixed in para 2.

§ 4. This Act shall be implemented if it is more favourable also for the inheritances opened before it has entered into to force for which declarations have been submitted in the term of art. 32 but have not been levied wit inheritance tax.

§ 4a. (new – SG 41/09, in force from 01.07.2009) The provisions of this Act regarding persons with reduced working ability from 50 through 100 percent shall apply also to the persons with assigned in a valid decision of a competent authority type and level of disability from 50 through 100 percent.

§ 4b. (New - SG 19/11, in force from 08.03.2011) As regards to proceedings which have been initiated but have not been completed by December 31 2010, including the proceedings for establishing, hedging and collecting local taxes, as well as the ones related to the appeal of the acts connected thereto, shall be carried out according to the previous procedure.



§ 4c. (new - SG 38/19, in force from 20.04.2019) (1) For 2019 for the residential properties under Art. 22, item 2 in the version until 20 April 2019 the amount of the tax shall be applied to all other real estates determined in the range of 0.1 to 4.5 per thousand on the tax assessment in the relevant ordinance under Art. 1, para. 2.

(2) The residential property tax for 2019, determined in accordance with Art. 22, item 2 in the version until 20 April 2019 shall be recalculated ex officio and the due tax shall be communicated to the taxable persons. Persons, who prepaid the tax for such property for the entire 2019 until 30 April 2019 receive a 5% discount on the recalculated tax.

(3) After the recalculation of the real estate's tax due for 2019, overpaid by taxpayers amounts for tax, determined according to Art. 22, item 2 in the version until 20 April 2019 are subject to setoff or recovery under the procedure of the **Tax-Insurance Procedure Code**.

§ 5. In the Inheritance Act (prom. ...; amend. ...) shall be created art. 10a:

"Art. 10a. When several persons have deceased and it is not possible to be ascertained the sequence with which death has occurred for each of them it shall be assumed that the older has deceased before the younger one."

§ 6. Paragraph 4 of the additional provisions of the Condominium Cooperatives Act (prom. ...; amend. ...) shall be repealed.

§ 7. In the Cultural Heritage and Museums Act (prom. ...; amend. ...) shall be made the following changes:

1. In art. 25 the last sentence shall be deleted.
2. In art. 29, para 1, first sentence the words "and local" shall be deleted.

§ 8. Articles 10 and 11 of the State Property Act (prom. ...; amend. ...) shall be repealed.

§ 9. In the Notaries Act (SG 104/96) para 3 of art. 96 shall be repealed.

§ 10. In art. of the Tax Procedures Act (prom. ...; amend. ...) shall be created para 5:

"(5) At determining the tax liabilities the tax basis shall be rounded to 100 lv to the smaller figure, in case that the last two figures are below 50 and to the bigger figure if the last two figures are 50 or above it. The extent of the tax shall be rounded to 10 lv to the smaller figure if the last figure is smaller than 5 and to the bigger figure if the last figure is 5 or bigger."

§ 11. The Ministry of Internal Affairs at issuing registration paper to the motor vehicle shall enter into it the capacity of the engine in kW (horse powers (hp)).

§ 12. The Act shall enter into force on January 1, 1998 and shall repeal the Local Taxes and Fees Act (prom. ...; amend. ...).

The is passed by the 38-th National Assembly on November 27, 1997 and is affixed with the state seal.

### **Concluding provisions (SG 102/00)**

§ 14. The law shall enter into force on January 1, 2001.

**Transitional and concluding provisions**  
**(SG 119/02)**

§ 47. The fee for household waste shall be collected by the bodies of the tax administration for a period of two years from the enactment of this Act.

§ 48. (1) By November 30, 2003 the municipal council shall submit to the respective bodies of the tax administration information regarding the persons obliged to pay fee for household waste and the sums due by them. The information shall be submitted in the form of electronic document and in compliance with the requirements of the Electronic Document and Electronic Signature Act or in an unified format approved by the Minister of Finance on electronic or paper carrier.

(2) If, within the period under para 1, the information is not submitted the tax administration shall collect the fee in the sizes and on basis determined by the municipal council, effective by December 31 of the preceding year, from the taxable persons under art. 11.

§ 51. Within three months from the entry into force of the Act, but not later than the adoption of the municipal budget the municipal council shall adopt the ordinance under art. 9. Until the adoption of the ordinance the determination and administering of the fees shall be carried out by the previous order.

§ 52. The Act shall enter into force on January 2003 with exception of § 11, 12, 13, item 1, § 14, 15, 16, 17 and 18 which shall enter into force on January 1, 2004 and § 13, item 2 which shall enter into force on January 1, 2005.

**Transitional and concluding provisions**  
**(SG 112/03)**

§ 20. The persons with lesions, the permanently reduced working capacity of whom has been established after accomplishing the age of acquiring right to pension for insured practice and age, or who have accomplished this age within the term of the decision of LEPC (NEPC) shall exercise their rights under this Act for life regardless of the period determined by the expert decision.

§ 21. (1) The bodies of the tax administration shall calculate, update and announce to the persons under art. 64 the due fees for household waste for 2004 and the terms of payment along with the notification for the tax for immovable properties in the cases where there is no change in the method of their determining.

(2) (amend. - SG 30/06, in force from 12.07.2006) The notification under para 1 shall have the status of an act of establishing the receivable under art. 96, para 2 and may be appealed by the order of the Administrative procedure code.

(3) In 2004 the receivables under acts under para 2, having entered into force, shall be collected by the tax administration by the order of the Tax Procedure Code.

§ 22. The fee for household waste for 2004 shall be paid under the conditions and within the periods under art. 28, para 1 and 2.

§ 22a. (new, SG 6/04; in force from April 1, 2004) Overpaid sums by the taxable persons for the vehicles under the previous article 61a, item 2, 3 and 4, for the period after April 1, 2004 shall be subject to deduction or reimbursement by the tax administration by the order of art. 112 of the tax Procedure Code.

**Transitional and concluding provisions**  
**(SG 106/04)**

§ 21. In three months term after this Act enters into force the owners of cargo automobiles with technically admissible maximum mass over 12 t shall file declaration under art. 54, para 1 in which they shall point out the technically admissible maximum mass, the number of the axes and the kind of suspension of the transport vehicle.

§ 22. The enterprises, obliged or chosen to apply the International standards for financial accounts from January 1, 2005, shall file declarations for the same year of art. 17, para 1 for change in the circumstances till June 1, 2005.

§ 23. The Act shall enter into force from January 1, 2005 except § 2 and 3, which shall enter into force from January 1, 2006.

**Transitional and concluding provisions**  
**ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROMULG., SG 100/2005 IN FORCE FROM 01.01.2006)

§ 18. Within the period to 15th of February 2006 the owners of tugs for trail and seta tugs shall submit declaration under Art. 54, Para 1, where they shall state the indexes which are of significance for the determination of the tax – admissible maximal mass of the composition of vehicles, number of axles, type of hanging of the tug.

§ 19. For yare 2006 the municipality council shall determine the fee for household waste to 31st of January 2006. Where new amount has not been determined, the tax shall be collected on the base of the effective amount to 31st of December 2005.

§ 20. (1) For year 2006 the first payment uder Art. 28, para 1 and Art. 60, para 1 shall be made to 1 of March to 30 of April.

(2) For the persons who have paid in advance for the whole year within the term of para 1 a discount of 5 per cent shall be made.

§ 21. For year 2006 the bodies of the National Revenue Agency shall calculate the obligations, print and send notifications to the persons for the due tax on the immovable property and fee for household waste. The expenses for providing the process shall be on the account of the Agency.

§ 22. The pending tax and enforcement procedures shall be completed under the effective till the present moment procedure.

**Transitional and concluding provisions**  
**TO THE INSURANCE CODE**

(PROM. – SG 103/05, IN FORCE FROM 01.01.2006)

§. 28. The code shall enter in force from 1st of January 2006, except:

1. Art. 45, Para 3, Art. 47, Chapter Four, Art. 71, Para 4, Art. 77, Para 5, Art 80, Para 5, Art. 88, Para 3, Art. 89, Art. 99, Para 4, Art. 112-116, Art. 127, 137, 139 -149, Chapter Seventeen, Chapter Twenty Two, Art. 254, Para 1, item 2, Art. 258, Para 1, items 2, 3 and 5, Art. 282, Para 2 and §. 13, item 2, letter "b", item 3, item 4, letter "c" and item 5 of the transitional and concluding provisions, which shall enter in force from the date of the Pre-accession to the European Union of the Republic of Bulgaria Agreement becomes effective;

2. Art. 254, Para 2 which shall enter in force from the date of the Decision of the European Commission, after the data about conclusion of an agreement between the National Bureau of the Bulgarian Automobile Insurers and the Bureaus of the Automobile Insurers of the Member States in accordance with Art. 2, Para 2 of Directive 72/166/EEC for harmonization of the legislation of the Member States, related with the insuring against civil liability with regard to the usage of motor vehicles and for imposing of obligation to insure against such liability is provided;

3. Art. 266, which shall enter into force from 11th of June 2012;

4. Art. 282, Para 4 and Art. 284 – 286, which shall enter in force from the date of the Decision of the European Commission, after the data about conclusion of an agreement between the National Bureau of the Bulgarian Automobile Insurers and the Bureaus of the Automobile Insurers of the Member States in accordance with Art. 6, Para 3 of Directive 200/26/EU for harmonization of the legislation of the Member States related with the insuring against civil liability with regard to the usage of motor vehicles and for amendment of Directives of the Council 73/239/ EEC and 88/357/EIO is provided. Until the date the Pre-accession to the European Union of the Republic of Bulgaria Agreement enters in force, the National Bureau of the Bulgarian Automobile Insurers shall establish the organization for execution of the functions as a compensatory body.

5. Art. 288, Para 2, which shall enter into force from 11th of June 2007 shall be applied for all filed claims for compensation on which up to this date the managing council of the Guarantee Fund has not pronounced; up to the date on which shall enter in force the Pre-accession to the European Union of the Republic of Bulgaria Agreement, the Guarantee Fund shall pay compensations only if the road-transport accident has occurred on the territory of the Republic of Bulgaria; the Guarantee Fund shall establish the organisation for execution of the functions of Information Centre within a six-months term from the code enters in force.

### **Transitional and concluding provisions TO THE ARTS PATRONAGE ACT**

(PROM. – SG 103/05, IN FORCE FROM 01.01.2006)

§. 8. The Act shall enter in force from the day of its promulgation in the State Gazette, except the provisions of Art. 32, Para 2 and 3, which shall enter in force within two years term after the Act enters in force, and the § 4, 5, 6, and 7 which shall enter in force from 1st of January 2006.

### **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.

§ 23. The Act shall enter into force from 1st of January 2006.

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

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

§ 61. In the Local Taxes and Fees Act (prom. - SG, 117/1997; amend. - 71, 83, 105 and 153/1998, 103/1999, 34 and 102/2000, 109/2001, 28, 45, 56 and 119/2002, 84 and 112/2003, 6, 18, 36, 70 and 106/2004, 87, 94, 100, 103 and 105/2005) the words "Administrative Procedure Act" shall be replaced by "Administrative Procedure Code".

.....

§ 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 CONCESSIONS ACT**

(PROM. - SG 36/06, IN FORCE FROM 01.07.2006)

§ 23. The Act shall enter into force from the 1st of July 2006, except for art. 42, para 3 and art. 58, para 4, which shall enter into force from the date of accession of the Republic of Bulgaria to the European Union.

**Transitional and concluding provisions  
TO ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. - SG 105/06, IN FORCE FROM 01.01.2007)

§ 13. For 2007 the municipal council shall specify a fee for household waste by the 31st of January 2007. In case the municipal council has not taken a decision specifying the fee for household waste, from each debtor shall be collected a fee amounting to the absolute value of the precedent year.

§ 14. (1) The first installment under Art. 28, para 1 and under Art. 60 for 2007, para 1 shall be

deposited from the 1st of May to the 30th of April.

(2) Rebate of 5 percent shall be made to the persons, who have prepaid for the whole year within the term under para 1.

§ 15. The authorities of the National Revenue Agency shall calculate the liabilities, print and send notifications to the persons with respect to the real estate tax and fee for household waste for 2007, due by them. The resources for securing the proceedings shall be for the account of the Agency's budget.

§ 16. The Act shall enter into force from the 1st of January 2007.

**Transitional and concluding provisions**  
**TO ACT AMENDING AND SUPPLEMENTING THE ENERGY EFFICIENCY ACT**

(PROM. - SG 55/07, IN FORCE FROM 06.07.2007)

§ 31. This Act shall enter into force from the day of its promulgation in the State Gazette, except the provisions of § 26, Items 1, 2, 3, 4, 5 and 6, which shall enter into force from 1 July 2007, and the provision of § 27, which shall enter into force from 1 January 2008.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. – SG 110/07, IN FORCE FROM 01.01.2008)

§ 18. The municipal council shall determine the amount of the local taxes by 29 February 2008. Provided that within this term the amounts of the local taxes is not determined, the minimum amounts of the taxes, provided by the law, shall apply for 2008, and for the patent tax – the amounts in force for 2007.

§ 19. Until the determination of the amount of the local taxes by the municipal council for 2008 the properties acquisition tax under Art. 44, par. 1 and 2 and inheritance tax shall be determined on the grounds of the minimum amounts of the respective taxes, provided by the law.

§ 20. (1) For 2008 the first and second installment under Art. 28, par. 1, respectively the first installment of the tax under Art. 60, par. 1, shall be deposited from 31 March to 30 June.

(2) Persons, having paid the full annual amount within the terms of par. 1, shall get a discount of 5 percent.

§ 21. Up to 29 February 2008 the Minister of Finance shall approve a form of the declaration under Art. 61n, par. 1.

§ 22. For 2008 the persons taxable with a patent tax, shall submit a declaration under Art. 61n, par. 1 by 30 April 2008.

§ 23. (1) For 2008 the first and second installment under Art. 61p, par. 1 shall be deposited not later than 30 April 2008.

(2) Persons, having paid the full annual amount within the terms of par. 1, shall get a discount of 5 percent.

§ 24. This Act shall enter into force from 1 January 2008.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. - SG 105/08, IN FORCE FROM 01.01.2009)

§ 17. (1) The Municipal Council shall determine the amount of the immovable property tax, the inheritance tax and the tax for acquisition of property under Art. 44, Para 1 and 2 by 31 January 2009. In case no new amounts have been determined within the specified term, during 2009 shall apply the minimum tax amounts, determined in Art. 22, 36 and Art. 47, Para 1 and 2.

(2) By determining the amounts under Para 1 the tax for acquisition of properties under Art. 44, Para 1 and 2 and the inheritance tax shall be determined on the basis of the minimum amounts for the same taxes, established in this Act.

§ 18. (1) For 2009 the initial instalment under Art. 28, Para 1 shall be paid from 1 March by 30 April.

(2) A reduction of 5% shall be made to those who have prepaid for the entire year within the term under Para 1.

§ 19. For 2009 the municipal council shall determine the fee for household waste by 31 January 2009. Where within this term the municipal council has not taken a decision for determining the amount of the fee for household waste, a fee amounting to the absolute value for the preceding year shall be collected from every debtor.

.....

§ 21. This Act shall enter into force by 1 January 2009.

**Transitional and concluding provisions**  
**ACT AMENDING AND SUPPLEMENTING THE TAX-INSURANCE PROCEDURE CODE**

(PROM. – SG 12/09, IN FORCE FROM 01.05.2009)

§ 68. This Act shall enter into force from May 1, 2009 except for § 65, 66 and 67, which shall enter into force from the date of its promulgation in the State Gazette.

**Transitional and concluding provisions**  
**TO THE CULTURAL HERITAGE ACT**

(PROM. – SG 19/09, IN FORCE FROM 10.04.2009)

§ 44. This Act shall enter into force from April 10, 2009 except for Art. 114, para 2 and Art. 126, which shall enter into force April 10, 2010.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING THE HEALTH ACT**

(PROM. – SG 41/09, IN FORCE FROM 02.06.2009)

§ 96. This Act shall enter into force from the day of its promulgation in the State Gazette, except for:

1. paragraphs 3, 5, 6, and 9, which shall enter into force from 1 January 2009;
2. paragraphs 26, 36, 38, 39, 40, 41, 42, 43, 44, 65, 66, 69, 70, 73, 77, 78, 79, 80, 81, 82, 83, 88, 89 and 90, which shall enter into force from 1 July 2009;
3. paragraph 21, which shall enter into force from 1 Jun 2010.

#### **Transitional and concluding provisions**

### **TO THE ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. – SG 95/09, IN FORCE FROM 01.01.2010)

§ 20. (1) The municipal council shall determine the rates of the tax on properties and the tax in case of acquisition of properties in 2010 not later than 31 January 2010. Provided that within this term the new rates are not determined, the rates of taxes, applicable as of 31 December 2009 shall apply.

(2) Prior to determination of the rates under par. 1 the tax for acquisition of properties under Art. 44 shall be determined based on the rates, applicable as of 31 December 2009.

(3) For 2010 the first installment of the tax under Art. 28, par. 1 shall be deposited from 1 March to 30 April. Persons having prepaid the full amount of the tax within this term shall be granted a discount of 5 per cent.

§ 21. For the possessed non-residential properties and for non-residential properties, on which a limited real right of use is instituted, the enterprises shall file declarations under Art. 14 by 30 June 2010.

§ 22. The Act shall enter into force from 1 January 2010, except for § 5, which shall enter into force from 1 January 2011.

#### **Transitional and concluding provisions**

### **TO THE ACT AMENDING AND SUPPLEMENTING THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 95/09, IN FORCE FROM 01.01.2010)

§ 96. The Act shall enter into force from 1 January 2010, except for § 1, § 2, item 1, 3, 4 and 6, § 3 and 4, § 5, item 1 and 4, § 6, 7, 8, 10 and 11, § 13, item 1, items "B" and "c", § 15 and 16, § 20, item 2, § 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 39, 41, 42, 45, 46, 47, 50, 51, 52, 53, 54, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 78, 81, 82, 86, 87, 88, 90, 91, 92, 93, 94 and 95, which shall enter into force from the date of promulgation of the Act in the State Gazette, and § 2, item 2 and 5, § 5, item 3, § 20, item 1, § 34, 43, 44, 48, 77, 79, 80, 83, 84, 85 and 89, which shall enter into force from 1 April 2010.

#### **Transitional and concluding provisions**

### **TO THE ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. – SG 98/10, IN FORCE FROM 01.01.2011; AMEND. - SG 31/11, IN FORCE FROM



01.01.2011)

§ 25. (1) The municipal council shall determine the amount of the tax on the real estate property for 2011 before the 31st of January 2011. In case that within this term new amounts are not determined, for the year 2011 the amount of the tax on the real estate property effective to the 31st of December 2010 shall be applied.

(2) The municipal council shall determine the household waste fee before the 31st of January 2011. If the municipal council have not taken a decision by which the household waste fee shall be determined, from each taxable person a fee in amount of the absolute value for the previous year shall be collected.

§ 26. (1) The municipal council shall determine the amount of the tourist tax for 2011 before 31st of January 2011.

(2) The amount of the due tourist tax for January 2011 for the accommodation facilities and places shall be determined as follows:

1. category 1 star – 0.60 BGN for a night;
2. category 2 stars – 0.80 BGN for a night;
3. category 3 stars – 1.00 BGN for a night;
4. category 4 stars – 1.00 BGN for a night;
5. category 5 stars – 1.00 BGN for a night.

(3) The declaration, envisaged in Art. 61p, Para 5 shall not be submitted for the accommodation provided during year 2010.

(4) (new - SG 31/11, in force from 01.01.2011) In those cases where within the term fixed in para 1 the municipal council has not determined the extent of the tourist tax for the year 2011, shall be applied the amount specified in para 2.

§ 27. Persons, who provide the service of accommodation in the accommodation facilities and places, within a two-months term from the moment this Act enters into force, shall submit a written information about the number of beds in the respective accommodation facility or place, to the categorizing body envisaged in Art. 52 of the Tourism Act. The Minister of Economy, Energy and Tourism shall enter the data into the National Tourist Register under Art. 58 of the Tourism Act, within a term to 31st March of 2011.....

§ 30. The Act shall enter in force from 1st of January 2011, except for § 8, 9, 12 and § 20, item 2 , which shall enter in force from 1st of July 2011.

### **Transitional and concluding provisions TO THE CRAFTS ACT**

(PROM. - SG 28/11)

§ 65. The persons referred to in items 12 and 13 of Appendix No 4 to Chapter Two, Section VI of the Local Taxes and Fees Act, who have submitted their income tax return as per Art. 61n of the Local Taxes and Fees Act along with a copy of the certificate for entry in the register of apprentices, issued by the respective Chamber of Crafts before the entry into force of this Act, shall be entitled to the tax relief under Art. 61m, para 1, item 4 for the year 2011.

### **Transitional and concluding provisions**

**TO THE ACT AMENDING AND SUPPLEMENTING THE INCOME TAXES ON NATURAL PERSONS**

(PROM. - SG 31/11, IN FORCE FROM 01.01.2011)

§ 22. The Act shall enter in force from 1st of January 2011, except for § 8, which shall enter in force from the beginning of the month, following the month during which this Act has been promulgated in the State Gazette.

**Transitional and concluding provisions  
TO THE WASTE MANAGEMENT ACT**

(PROM. - SG 53/12, IN FORCE FROM 12.07.2012)

§ 35. This Act shall enter into force from the day of its promulgation in the State Gazette, except the provisions of:

1. Art. 10, Para 3 and 6, Art. 11, Para 1, Art. 19, Para 5, Art. 38, Para 4 and Art. 39, Para 3, which shall enter into force two years after entry into force of the Act;
2. Art. 33, Para 4 and Art. 34, which shall enter into force from 1 January 2013;
3. Art. 49, Para 8, which shall enter into force from 1 January 2015.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE EXCISE AND TAX WAREHOUSES ACT**

(PROM. - SG 54/12, IN FORCE FROM 17.07.2012)

§ 85. This Act shall enter into force from the date of its promulgation in the State Gazette, except for:

1. paragraph 83, which shall enter into force from 1 July 2012;
2. paragraph 80, Item 1 and Item 4, Letter "b" which shall enter into force from 1 January 2013;
3. paragraph 1, Item 9 regarding Items 49 and 50, § 6 regarding Art. 24a, Para 7, § 7 regarding Art. 24c, Para 4, § 11, § 13, Item 3, § 14, Item 1, § 15, Item 1, Letter "b", § 16, Item 5, § 18, Item 2, § 20 regarding Art. 55a, Para 7, § 21, Items 2 and 5, § 23, Item 1, Letter "b" and Item 9, § 24, Item 5, § 25, § 27, Item 3, § 28, Item 2, § 29, § 30, § 32, Items 2 and 3, § 33, Item 2, Letter "b", § 34, § 40, § 41, Item 3, § 47, 48, 49, 50, 51, 52, 53, § 54, Item 4, § 56, Item 2 and § 69, which shall enter into force from 1 April 2013.

**Transitional and concluding provisions  
TO THE ACT ON THE STATE BUDGET OF THE REPUBLIC OF BULGARIA FOR 2013**

(PROM. - SG 102/12, IN FORCE FROM 01.01.2013)

§ 78. This Act shall enter into force on 1 January 2013 except for paragraphs 61, 68 and 73, which shall enter into force on the date of promulgation of the Act in the State Gazette.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE ENERGY EFFICIENCY ACT**

(PROM. - SG 24/13, IN FORCE FROM 12.03.2013)

§ 72. This Act shall enter into force from the date of its promulgation in the State Gazette.

**Transitional and concluding provisions  
TO THE TOURISM ACT**

(PROM. - SG 30/13, IN FORCE FROM 26.03.2013)

§ 20. This Act shall enter into force from the date of its promulgation in the State Gazette, except for the provisions of Chapter Nine, Ten and Twelve which shall enter into force 6 months from the promulgation of this Act in the State Gazette.

**Transitional and concluding provisions  
TO THE ACT SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

§ 2. This Act shall enter into force from 01.01.2014

**Concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. - SG 101/13, IN FORCE FROM 01.01.2014; AMEND. - SG 105/14, IN FORCE FROM 01.01.2015; AMEND. – SG 95/15, IN FORCE FROM 01.01.2016; AMEND. - SG 97/16, IN FORCE FROM 01.01.2017, AMEND. - SG 98/18, IN FORCE FROM 01.01.2019, AMEND. SG 14/21, IN FORCE FROM 17.02.2021)

§ 11. For the purposes of application of tax relief under Art. 59, para. 2 and 3 the bodies of the Ministry of Interior shall, by January 31, 2014, provide ex officio a single piece of information on the motor vehicles registered for operation by December 31, 2013, including data on the environmental category thereof, if there is any.

.....

§ 13. (1) (amend. - SG 105/14, in force from 01.01.2015; amend. – SG 95/15, in force from 01.01.2016; amend. - SG 97/16, in force from 01.01.2017, amend. - SG 98/18, in force from 01.01.2019, amend. - SG 14/21, in force from 17.02.2021) The Act shall enter into force as of January 1, 2014, except for § 6, which enters into force on December 31 of the year following the publication of the results of the census of the population and housing stock in the Republic of Bulgaria in 2021.

(2) (revoked - SG 105/14, in force from 01.01.2015)

§ 13a. (new - SG 105/14, in force from 01.01.2015; amend. – SG 95/15, in force from 01.01.2016; amend. - SG 97/16, in force from 01.01.2017, revoked - SG 14/21, in force from 17.02.2021)

**Transitional and concluding provisions**

## **TO THE ACT AMENDING AND SUPPLEMENTING THE ACT ON THE VALUE ADDED TAX**

(PROM. - SG 105/14, in force from 01.01.2015)

§ 46. The present Act shall enter into force from 1 January 2015 except for:

1. paragraph 17 regarding Art. 154, Para 2 and Art. 156, Para 2, which shall enter into force from the date of promulgation of the Act in the State Gazette;

2. paragraph 39, Item 7, Letter "b", Items 9 - 13 and Item 19, Letters "a", "b", "c", "d", "e" and Letter "f" - regarding Items 71 - 74, and Item 23, Letter "a" and § 42, Items 11 and 17, which shall enter into force from 1 January 2014;

3. paragraph 34, Item 7, which shall enter into force from 1 January 2016, Item 21, Letter "a" (regarding Art. 84, Para 6, Item 9), which shall enter into force from 1 July 2015, and Item 2, Letter "c", Items 30, 31, 32, 35 and 39 and § 35, which shall enter into force following the issue of a positive decision of the European Commission under a notification procedure initiated by the Ministry of Finance as set out in Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations regarding the information society services.

### **Transitional and concluding provisions TO THE ENERGY EFFICIENCY ACT**

(PROM. - SG 35/15, IN FORCE FROM 15.05.2015)

§ 32. The Act shall enter into force from the date of its promulgation in the State Gazette

### **Transitional and concluding provisions To The Preschool and School Education Act**

(PROM. - SG 79/15, IN FORCE FROM 01.08.2016)

§ 60. The Act shall enter into force from August 1, 2016, except for:

1. Art. 22, para 2, items 3, 4 and 13 and para 3, Chapter Six, Sections I, II and III and § 58, which shall enter into force a month after promulgation of the Act in the State Gazette;

2. Chapter Seven, which shall enter into force two months after promulgation of the Act in the State Gazette;

3. Chapter Sixteen, which shall enter into force as of January 1, 2017;

4. paragraph 46, item 1, letter "a"q, which shall enter into force from August 1, 2022.

### **Transitional and concluding provisions TO THE ACT AMENDING AND SUPPLEMENTING THE CORPORATE INCOME TAXATION ACT**

(PROM. – SG 95/15, IN FORCE FROM 01.01.2016)

§ 24. The Act shall enter into force as of January 1, 2016.

### **Transitional and concluding provisions TO THE ACT SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. - S SG 32/16, IN FORCE FROM 01.01.2017; CORR. SG 80/16)

§ 3. (in force from 22.04.2016) (1) The Minister of Finance shall, by 30 September, 2016, approve a form of the declaration under Art. 61u, par. 1.

(2) For 2017, the municipal council shall determine the amount of the tax on taxi transport under Chapter two, Section VIII by 30 September, 2016.

.....

§ 7. (1) Permits to perform taxi transport of passengers, issued under the Automobile Transport Act, until the entry into force of this Act, shall remain in effect until the expiration of the term, for which they were issued, but no later than 31 December, 2016.

(2) Certificates of drivers of passenger taxis, issued under the ordinance of Art. 12a, par. 5, until the entry into force of this Act, shall remain in effect until 31 December, 2017.

§ 8. This Act shall come into force on 1 January, 2017, except § 3 which shall come into force from the day of promulgation of the act in the State Gazette, and § 6 which shall come into force on 1 April, 2016.

### **Transitional and concluding provisions**

## **TO THE ACT AMENDING AND SUPPLEMENTING THE NON-PROFIT LEGAL ENTITIES ACT**

(PROM. – SG 74/2016, IN FORCE FROM 01.01.2018)

§ 40. The Act shall enter into force from January 1, 2018.

### **Transitional and concluding provisions**

## **TO THE ACT AMENDING AND SUPPLEMENTING THE EXCISES AND TAX WAREHOUSES ACT**

(PROM. – SG 97/16, IN FORCE FROM 01.01.2017)

§ 61. This act shall enter into force on January 1, 2017, except for § 47, item 1 and 5, letter "b", § 48 and § 49, which shall enter into force from January 1, 2018.

### **Transitional and concluding provisions**

## **TO THE ACT AMENDING AND SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. - SG 88/17, in force from 01.01.2022, AMEND. - SG 98/18, IN FORCE FROM 01.01.2019, AMEND. SG 14/21, IN FORCE FROM 17.02.2021)

§ 16. (In force from 03.11.2017 г.) (1) (amend. - SG 98/18, in force from 01.01.2019, amend. - SG 14/21, in force from 17.02.2021) The term for approval of a plan-account for the second year, following the publication of the results of the census of the population and the housing stock in the Republic of Bulgaria in 2021 for each of the services under Art. 62 is until January 31 of the second year following the publication of the results of the census of the population and housing stock in the Republic of Bulgaria in 2021.

(2) (amend. - SG 98/18, in force from 01.01.2019, amend. - SG 14/21, in force from 17.02.2021) For the second year following the publication of the results of the census of the population and the housing stock in the Republic of Bulgaria in 2021, Art. 68, para. 2 does not apply.

§ 17. (In force from 03.11.2017, amend. - SG 98/18, in force from 01.01.2019, amend. - SG 14/21, in force from 17.02.2021) To determine the number of users of the services in the property under Art. 62 for the second year following the publication of the results of the census of the population and the housing stock in the Republic of Bulgaria in 2021, National Association of Municipalities in the Republic of Bulgaria together with the President of the National Statistical Institute:

1. prepare a proposal to include as objects of counting the number of users of services in the property census of population and housing in Bulgaria in 2021

2. determine in a joint act the order, manner and deadline for the provision by the National Statistical Institute to the respective municipality of census data on the number of users of services in the property.

.....  
§ 20. (In force from 03.11.2017, amend. - SG 98/18, in force from 01.01.2019, amend. - SG 14/21, in force from 17.02.2021) The Council of Ministers shall adopt the ordinance under Art. 66, para. 3, item 1 to 31 March of the year following the publication of the results of the census of the population and the housing stock in the Republic of Bulgaria in 2021.

§ 21. (amend. - SG 98/18, in force from 01.01.2019, amend. - SG 14/21, in force from 17.02.2021) The Act shall enter into force on 1 January of the second year following the publication of the results of the census of the population and the housing stock in the Republic of Bulgaria in 2021, with the exception of § 5 concerning Art. 66, para. 3, item 1, § 15, 16, 17 and 20, which shall enter into force on the day of the promulgation of the Act in the State Gazette.

### **Appendix No 1**

(Revoked, SG 109/01)

### **Appendix No 2**

Standards for tax valuation of the immovable properties

(amend., SG 100/05, in force from 01.01.2006; amend. - SG 105/08, in force from 01.01.2009; amend. – SG 98/10, in force from 01.01.2011; amend. - SG 97/16, in force from 01.01.2017, amend. - SG 98/18, in force from 01.01.2019)

#### **I. General provisions**

Art. 1. The tax valuation of the immovable properties shall be determined in lv and is a sum of the tax valuations of the separate sites.

Art. 2. The immovable properties or part of them shall be assessed without accounting for the influence of restrictions and encumbrances.

Art. 3. (1) (amend. - SG 100/05, in force from 01.01.2006; amend. – SG 98/10, in force from 01.01.2011; amend. - SG 97/16, in force from 01.01.2017) The tax valuation shall be determined by the municipality administration officers at the location of the property in 5 days term after submitting a request according to a model.

(2) (new, SG 100/05, in force from 01.01.2006) A certificate of tax evaluation shall be issued for the purposes of taxation with a tax over the inheritance or tax over the obtaining property, for determination of the state and notary fees in the procedures under the Civil Procedure Code and other stipulated by the law cases.

(3) (previous para 2 –suppl., SG 100/05, in force from 01.01.2006; amend. – SG 98/10, in force from 01.01.2011) When no declaration has been submitted for levying the property with tax on immovable properties or changes have occurred in the declared characteristics with the request shall also be submitted a declaration according to a model. If issuance of a certificate of tax evaluation of uncompleted construction is demanded, to the request a protocol of findings by the municipal (regional) administration, certifying the degree of the completeness of the construction and issued not earlier than 3 months before the date of request, shall be attached.

(4) (amend., SG 112/03, suppl. SG 106/04, previous para 3., SG 100/05, in force from 01.01.2006) The certificate for tax valuation issued by June 30 of the current year pursuant to art. 226, para 1 of the Tax

Procedure Code shall be valid by this date, and those issued after this date – until the end of the current year. Where the tax liabilities for the property have been paid for the whole year and this circumstance has been registered in the certificate it shall be valid until the end of the current year, regardless of the date of its issuance. The certificates for tax valuation of non built-up farm lands shall be valid till the end of the current year.

## II. Tax valuation of buildings

Art. 4. The tax valuation of buildings or parts of buildings shall be determined on the ground of the basic tax value of 1 square meter, correction coefficients and the area according to the following formula:

$$TV = BV \cdot Cl \cdot Ci \cdot Cc \cdot Ch \cdot Cd \cdot A,$$

where:

TV is the tax value in levs;

BV - basic value of 1 square meter in levs;

Cl - coefficient for location;

Ci - coefficient for infrastructure;

Cc - coefficient for individual characteristics;

Ch - coefficient for height;

Cd - coefficient for depreciation;

A - area of the building or part of it in square meters.

Art. 5. (1) The basic tax value (BV) shall be determined per square meter depending on the construction and the type of the site.

(2) The constructions of the buildings are pointed out in table No 1

Table No 1

Used codes for the types of construction

Code	Construction
FB	frame-built
SS	semi-solid
S1	solid without reinforced concrete elements or sectional asbestos and other boards (bungalows), solid with partial reinforced concrete elements
S2	solid - large panel
S3	solid with bearing brick walls and entirely monolithic or sectional reinforced concrete floor structures, solid - sectional, skeleton and frame reinforced concrete constructions, package-lifted slabs, large area and sliding formwork shuttering, skeleton - beamless constructions, special constructions (steel etc.)

(3) The basic tax value in levs of one square meter shall be determined according to table No 2.

Table No 2

Con- struction	Residential buildings		Non residential
	flats	houses	
FB	4,40	3,70	4,80
SS	7,50	6,40	8,20
S1	11	9,40	12,10
S2	14	12	15,40

(4) For the following sites in condominiums the basic tax value shall be determined as percentage of the basic tax value of flats as follows:

1. maisonettes and studios - 100%;
2. garages - 80%.

(5) For the following sites on the land for residential development the basic tax value shall be determined as a percentage of the basic tax value of the houses as follows:

1. garages - 85%;
2. cattle-sheds, barns, sheds with surrounding walls etc. - 60%;
3. sheds without surrounding walls - 40%.

(6) For the following non residential sites the basic tax value shall be determined as a percentage of the basic tax value of the non residential buildings as follows:

1. garages and storehouses - 80%;
2. sheds with surrounding walls - 60%;
3. sheds without surrounding walls - 40%.

(7) The independent sites in the common parts of the buildings shall be valued separately.

(8) The value of the ideal parts of the common parts of the buildings shall be included into the tax basic value.



Art. 6. (1) The coefficient for location (Cl) shall be determined from table No 3 or 4 and the location of the building:

1. according to table No 3 shall be determined the coefficient for location for all buildings except the production and the farm buildings; when the zones in the settlements and/or villa zones are not determined, shall be implemented the coefficients of columns 7 and 10;

Table No 3

(amend., SG 100/05, in force from 01.01.2006, amend. - SG 105/08, in force from 01.01.2009)

Category	Zone					Within constr. boundaries	Out of constr. boundaries	Villa zone	
	I	II	III	IV	V			I cat.	II cat.
Sofia	93,6	74,9	63,2	42,1	28,1	25,7	23,4	65,5	37,4
Varna	88,9	70,2	56,2	42,1	28,1	25,7	23,4	60,8	32,8
Burgas	67,9	58,5	51,5	35,1	23,4	21,1	18,7	51,5	23,4
Stara Zagora	63,2	53,8	44,5	33,9	23,4	21,1	18,7	44,5	23,4
Plovdiv	58,5	49,1	37,4	32,8	23,4	21,1	18,7	37,4	23,4
I, 1 group	49,1	37,4	30,4	23,4	21,1	18,7	16,4	28,1	21,1
I, 2 group	31,5	22,5	15,8	11,3	0,0	9,0	6,8	13,5	11,3
II category	21,6	13,0	10,8	8,6	0,0	6,5	5,4	8,6	6,5
III category	11,9	8,6	6,5	0,0	0,0	5,4	4,3	6,5	5,4
IV, V	6,5	4,3	0,0	0,0	0,0	4,3	3,2	5,4	4,3
VI, VII, VIII	3,2	0,0	0,0	0,0	0,0	2,4	2,2	2,8	2,6

2. for commercial sites the coefficient for location of table No 3 shall be increased with 40%. As commercial site shall be understood shops, pharmacies, pavilions, kiosks, storehouses for wholesale trade, petrol stations, disco clubs, restaurants, snack bars, bars, beer bars, folk restaurants, cafes, hotels, motels, gambling establishments;

3. according to table No 4 shall be determined the coefficient for location for the production and farm buildings, and the administrative buildings located on the same property (parcel):

Table № 4

(amend., SG 100/05, in force from 01.01.2006, amend. - SG 105/08, in force from 01.01.2009)

Category	Location			
	favourable		unfavourable	
	produc-tion	farm	produc-tion	farm
Sofia	23,4	16,4	17,3	10,8

Varna	22,2	15,7	16,4	10,4
Bourgas	21,1	14,7	15,6	9,7
Stara Zagora	20,5	14,4	15,1	9,4
Plovdiv	19,9	14,0	14,7	9,1
I, 1 group	16,4	11,5	12,1	7,6
I, 2 group	14,0	9,9	10,4	6,5
II	11,7	8,2	8,6	5,4
III	7,0	4,9	5,2	3,2
IV, V	4,7	3,3	3,5	2,2
VI, VII, VIII	2,3	1,6	1,7	1,1

a) as production (industrial production) sites shall be understood - for production objectives, including also production and distribution of steam, compressed air and gases, production, transfer and distribution of electric energy, pump and water treatment stations, hangars, garages, depots, storehouses and sheds for preservation of industrial production;

b) as farm sites shall be understood - buildings for cattle and poultry breeding, buildings for plant growing, insemination stations, incubators, fodder and food workshops, veterinary filters, storehouses and sheds for preservation of farm production, silos, incinerators;

c) buildings with favourable location shall be these meeting over 50% of the following conditions: the building is located within the boundaries of the settlement; close (up to 1 km) to the state road network, railway station and ports; detached production (industrial, trade or farm) zones.

(2) (Amend., SG 109/01, amend., SG 100/05, in force from 01.01.2006) The coefficient for location of para 1 for the national resorts and the villa zones there as well as the villa zones up to 10 km from the seaside coastline shall be increased by 50% except Varna Bourgas, resort complex Borovetz, resort complex Diuny, resort complex Elenite, resort complex Sunny Beach and the populated places as stated in para 5

(3) (Amend., SG 190/01, amend., SG 100/05, in force from 01.01.2006) The coefficient for location of para 1 for resorts of local importance and for the villa zones there shall be increased by 20%, except the populated places as stated in para 5.

(4) (amend., SG 100/05, in force from 01.01.2006) The category of the populated place shall be determined with the unified classifier of the administrative-territorial and the territorial units (UCATTU), approved by the decision No. 565 of the Council of Ministers of 1999 ( SG 73/1999), except Varna, Bourgas, Stara Zagora, Plovdiv, and the populated places stated in para 5:

(5) (new, SG 100/05, in force from 01.01.2006) As populated places of I (first) category shall be grouped the following populated places:

1. 1st group – Blagoevgrad, Veliko Turnovo, Kurdjaly, Pernik, Pleven, Russe, Sliven, Haskovo, Shumen, Bansko, Nesebur, Sozopol;
2. 2nd group – Vidin, Vratza, Gabrovo, Dobrich, Lovech, Montana, Pazardjik, Silistra, Smolian, Razgrad, Turgovishte, Iambol; Aitos, Karnobat, nova Zagora, Sevlievo, Harmanly, Troian, Panagyurishte, Peshtera, Asenovgrad, RAdomir, Samokov, Kazanluk, Radnevo, Chirpan, Popovo, Koz;oui, Kranevo, Balchik. Biala (Varna-district), Velingrad, Kiustendil, Sandansky, Kiten, Obzor, Pomorie, Primorsko, Svety Vlas, Hisaria, Tzarevo.

(6) (previous Para 5 - SG 100/05, in force from 01.01.2006) As villa zones shall be understood villa zones with approved development and regulation plans.

(7) (previous Para 6 - SG 100/05, in force from 01.01.2006)The boundaries of the zones in settlements and villa zones shall be determined with a decision of the municipal council. Till the approval of the decision shall be applied the zones and the categories determined with an order of the mayor of the

municipality.

Art. 7. The coefficient for infrastructure (Ci) shall be determined adding to 1 the value of the elements of table No 5:

$$C_i = 1 + A + B + C + D + E + F.$$

Table № 5

Elements	Value of the elements		
	available	not available	not in the building but in the quarter
1	2	3	4
A. Water supply	0.0	-0.05	-0.03
B. Sewerage	0.0	-0.05	-0.03
C. Electricity	0.0	-0.07	-0.05
D. Telephone	0.0	-0.02	-0.02
E. Heating	+0.06	0.00	0.00
F. Street network	0.0	-0.08	-0.08

1. as street network shall be understood streets with durable cover;

2. when the building is not connected with the electrical, water supply and sewerage network but in the quarter the corresponding infrastructure has been constructed, for these element shall be assumed the value of column 4. As quarter shall be understood part of the settlement limited by the street regulation lines (or street where there is no approved regulation plan), including the cases when the facilities are within the limits of the streets. The coefficient of column 4 shall be applied also when is valued part of a building, i.e. when the site does not have constructed infrastructure but there is such in the building/

Art. 8. (1) (amend. - SG 98/18, in force from 01.01.2019) The coefficient for individual characteristics (Cc) shall be determined adding to 1 the following corrections:

$$C_c = 1 + k_1 + k_2,$$

where:

1. k<sub>1</sub> is correction for the location in height of sites in residential and primarily residential buildings:

Table № 6

The site is located on	Correction (k <sub>1</sub> )			
	buildings with 6 and more floors without lift		other buildings	
	non residential	flats	non residential	flats
1. First floor	+0.10	-0.05	+0.10	-0.05
2. Second to fifth floor	-0.03	+0.03	0.00	+0.03
3. Sixth and next floors	-0.10	-0.03	-0.08	-0.03

a) when the sites of item 1 are located on the last floor in buildings with two or more floors, the correction k<sub>1</sub> shall be decreased with 0.05;

b) for studios, garages, basements and attics the correction k<sub>1</sub> of 0;

2. k<sub>2</sub> - correction for physical status of the site:

Table No 7

Physical status	Correction k2
No major repair has been done for more than 20 years Bad physical status	-0.05  from -0.10 to -0.60

a) as bad physical status is understood damages caused by disasters, accidents etc., due to which the physical status of the site has significantly degraded; the value of the correction shall be ascertained after inspection and compiling a record where are described the damages;

b) for the other cases k2 is 0;

3. (revoked - SG 98/18, in force from 01.01.2019)

Art. 9. (1) The coefficient for height (Ch) shall be determined for trade, production and farm sites when the height of the floor is bigger than 4 m with the following formula:

$$Ch = (H - 3)0.05,$$

where H is the actual height of the floor in m with precision 0.5 m.

(2) The coefficient shall be calculated with precision 0.001.

(3) For the other sites the coefficient is equal to 1.

Art. 10. (1) Coefficient for depreciation (Cd) shall be determined with the following formula:  $Cd = [100 - (NY - 5) \cdot P]/100$ , where: NY is the number of years after the finishing of the building till the moment of valuation (integer); P - annual percentage of depreciation of the building according to type of construction:

Table No 9

Code of the type of construction	P - annual % of depreciation
FM	1.0
SS	0.8
S1	0.7
S2	0.6
S3	0.5

(2) Till the fifth year after the finishing of the building the coefficient is equal to 1.

(3) The coefficient for depreciation cannot be less than 0.65 for buildings or parts of them with frame-built or semi-solid constructions, less than 0.75 for S1 and S2 and less than S3.

Art. 11. (1) The area (A) (gross built area) of a building or part of it is the whole area limited by: the external surface of the walls and/or by the imaginary planes dividing the width of the internal delimiting walls (for premises); the external surface of the walls and or the rail ( for delimited open air space); the horizontal projection of the contour of the covering construction element (for not delimited covered open air space); the external surface of the walls and rails (for a floor of a building, condominium or section of a building).

(2) The area of the basements and attics shall be determined as follows:

1. 30% of the gross area when they are adjacent to the residential sites;
2. 60% of the gross area when they are adjacent to non residential sites.

(3) The area of para 2 shall be added to the area of the sites to which the basements and the attics are adjacent.

(4) When it is necessary to be valued basements and attics as independent sites as area shall be assumed the area determined according to para 2.

### III. Tax valuation of unfinished construction

Art. 13. (1) The tax valuation of the land within the construction boundaries, the villa zones, the built yards (developed areas out of the construction boundaries) and of the land out of the construction boundaries (without farm land) shall be determined on the basis of the basic tax value for one square meter, the correction coefficients, the area and the tax value of the improvements according to the following formula:

$$TV = BV \cdot Cl \cdot Ci \cdot Cz \cdot Cd \cdot A + TI,$$

where:

TV is the tax value in levs;

BV - basic tax value of 1 sq. m in lv;

Cl - coefficient for location according to table No 3;

Ci - coefficient for infrastructure;

Cz - coefficient for development zone;

Cd - coefficient of development;

A - the area of the land, including the built area in sq. m;

TI - tax value of the improvements.

(2) The tax valuation of the water areas, mines, quarries, land of the forest entirety and similar sites shall be determined as for land according to their location and statute.

Art. 15. The coefficient for infrastructure (Ci) shall be determined adding to 1 the value of the elements of table 10.

$$Ci = 1 + A + B + C + D$$

Table № 10

Elements	Value of the elements for a property		
	yes	no	in the region
1	2	3	4
A. Water supply	0.0	-0.05	-0.03
B. Sewerage	0.0	-0.05	-0.03
C. Electricity	0.0	-0.07	-0.05
D. Street network	0.0	-0.08	-0.08

1. as street network is understood streets with durable cover;

2. when the property is not connected with the electric, water supply and the sewerage network but in the region the corresponding infrastructure has been constructed, for these elements shall be taken the

value of column 4. As region is understood part of the settlement ( settlement is the whole territory delimited with the boundary of the land attached to the settlement), limited by streets (roads), including the cases when the facilities are within the limits of the streets (roads).

Art. 16. (1) The coefficient for development zone (Cz) shall be determined depending on the designation of the land according to the urban development plan as follows:

1. central zone -  $Cz = 1.10$ ;
2. production, primarily production and especially production zone -  $Cz = 0.90$ , and land of farm yards -  $Cz = 0.80$ ;
3. (suppl. – SG 98/10, in force from 01.01.2011) all other zones (residential, public services, parks, green zones, sport ground etc.) -  $Cz = 1.00$ .

(2) The coefficient of para 1 shall be 1 for land out of the construction boundaries of the settlement and for land within settlements where no such zones are detached.

Art. 17. The coefficient for development (Cd ) shall be determined as follows:

1. for percentage of built area up to 40% as well as for inbuilt territories the coefficient shall be equal to 1. The percentage of built area is determined dividing the built area to the area of the property (plot);
2. for percentage of built area over 40% - according to the following formula:  
 $Cd = 2 - 1.01(P - 35)$ ,  
where P is the percentage of built area.
3. for percentage of built area 100% -  $Cd = 0.10$ ;
4. the coefficient shall be calculated with precision 0.01.

Art. 18. (1) The tax value of the improvements (TI ) shall be a sum of the value of the separate improvements.

(2) The value of each one of the improvements shall be determined as a product of its quantity characteristic and the following values:

1. for durable luxury cover (without plane mosaic, concrete, clay etc. slabs) for one sq. m - 35 lv;
2. for solid fences (bricks, concrete, metal, mixed) and support walls for sq. m (length x height) - 8 lv;
3. for sport playgrounds with durable cover for 1 sq. m - 15 lv;
4. for pools firmly attached to the land, for 1 cubic m - 23 lv;
5. for parkings for public use for 1 sq. m:
  - a) grass and non durable cover - 8 lv;
  - b) all others - 15 lv.

#### V. Tax valuation of farm land

Art. 19. (1) The tax valuation of the farm land shall be determined on the basis of the tax basic value of 1 sq. m depending on the way of long term use and the category, the coefficient for location and the area according to the following formula:

$$TV = BV \cdot Cl \cdot P,$$

where:

- TV is the tax valuation in levs;  
BV - the basic tax value of 1 sq. m in levs;  
Cl - coefficient for location;  
P - the area of the land in sq. m.

(2) The tax valuation of forests on farm land shall be as for farm land with perennial plantations.

(3) When land of the forests entirety is to be valued, it shall be valued as forests on farm land.



(4) (New, SG 109/01) The tax value of the types of lands of the forest fund shall be determined by equalising the type of place of growing of the lands of the forest fund with the category of farm land according to the following table:

Category of farm land	Type of place of growing	Prevailing characteristics	Forest green belt diversity and humidity
1	2	3	4
III	3,5,7,90,92,93,106	Flooded and riverside rich	I-1,CD-23
IV	4,8,9,6,52,53,69	Flooded and riverside, less rich	
V	10,14,16,37,40,41,42,44,46,54,62,73,74,76,77,78,79,81,82,84,105,111,112,114,116,118,136	Rich mountainous	CD-23 (21*II, 6*I)
VI	1,2,11,12,13,17,18,20,22,24,25,27,29,30,31,34,35,38,43,45,47,51,55,56,58,59,60,63,64,65,67,68,70,71,72,80,83,85,86,87,94,95,97,98,99,100,101,102,104,107,109,110,113,115,117,119,121,124,125,127,133,135,140,141,142,144,145	Rich flat land, weaker mountainous	10*I I-21 CD-23 (21*I,4*II) 17*II B-12 3*III B-2 2*III C-23
VII	21,23,26,28,32,33,36,61,66,75,108,120,122,128,131,138,139,143,146,147	Weaker flat land	5*AB-1,2, BC-12, (8*I,7*II)
VIII	15,19,48,50,57,89,96,137	Dry, not poor, some high mountainous	2*I b-12,2*IC-1 3*III-2 BC-3
IX	49,88,126,129,148,149,150	Dry and poor, some, high mountainous	4*A-1,1*I, II B-12, 2*III BC-23
X	130,103,123,132,134	Very dry and poor	A-01 (2*AB-1,3* A-01)

where:

the Roman figures are forest green belt;

\* - place of growing;

A - very poor land; B - poor; C - average rich; D - rich  
The figures 0 - very dry; 1 - dry; 2 - fresh; and 3 - humid.

Art. 20. The basic tax value (BV) shall be determined in levs for 1 sq. m farm land according to the category of the land and the way of long term use:

1. for unirrigated conditions according to the following table:

Table No 11

(amend. - SG 105/08, in force from 01.01.2009)

Long term use	Basic tax value for the categories									
	I	II	III	IV	V	VI	VII	VIII	IX	X
1	2	3	4	5	6	7	8	9	10	11
Perennial plantations	0,338	0,306	0,270	0,234	0,180	0,147	0,090	0,063	0,039	0,014
Fields	0,188	0,168	0,147	0,129	0,098	0,081	0,050	0,035	0,023	0,009
Meadows	0,122	0,111	0,098	0,084	0,066	0,054	0,032	0,023	0,014	0,005
Pastures	0,072	0,066	0,059	0,050	0,039	0,032	0,018	0,014	0,008	0,003

2. for irrigated conditions - the basic tax value of item 1 multiplied with 1.20.

Art. 22. (amend., SG 153/98) The tax valuation of the development right (TVDR) shall be determined in levs according to the following formula:

$TVDR = GBA \cdot 0.25 \cdot BV \cdot C1 \cdot Ci \cdot Ct$ , where:

GBA is the gross built area of the building in sq. m;

BV - the basic tax value depending on the construction and the designation of the building. If the construction is unknown it is assumed S2. As designation shall be assumed the prevailing one (over 50%);

C1 - coefficient for location according to the designation;

Ci - coefficient for infrastructure, determined according to section VI; at establishing development right on farm land Ci shall be accounted for in the same way;

Ct - coefficient for the term for which is established the right, with precision 0.001.

$Ct = (1 - 1.05^{-n})$ , where "n" is the number of years for which is established the right. For over 100 years the coefficient is assumed equal to 1.

VII. Tax valuation of the right to use

Art. 23. (1) The tax valuation of the real right to use (UR) shall be determined in levs according to the following formula:

$TVUR = TV \cdot Ct$ , where:

TV is the tax value of the property or the part of it for which is established the right;

Ct - coefficient for the term for which is established the right, with precision 0.001.

$Ct = (1 - 1.05^{-n})$ , where "n" is the number of years for which is established the right. The coefficient cannot be bigger than 0.900.

(2) When the right to use is established for unlimited term the number of years for which is established the right shall be calculated subtracting from 70 the age of the user and if they are more than one - the age of the youngest. When the user is over 70 as number of years shall be assumed 5.

(3) (new., SG 100/05, in force from 01.01.2006) Where there is established right of usage of an enterprise for indefinite term, the index calculating the term shall be 0.900.

(4) (previous Para 3- SG 100/05, in force from 01.01.2006) In the cases when it is necessary to be achieved the current valuation of the right to use, the number of years "n" shall be determined for the remaining period by the date when the valuation is necessary.

Art. 24. The tax valuation of the ownership right shall be decreased with the tax value of the established right to use for the remaining period by the date when the valuation is necessary.

#### **Appendix No. 4 to Chapter Two, Section VI**

(new – SG 110/07, in force from 01.01.2008; supp. – SG 98/10, in force from 01.01.2011; amend., - SG 30/13, in force from 01.01.2011, amend. - SG 98/18, in force from 01.01.2019)

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##### Type of patented activities and annual amounts of taxes

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1. Accommodation places with maximum 20 rooms - the tax shall be determined for a room in consideration of the location of the facility:

1 and 2 stars From 25 to 250 levs

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2. Catering and entertaining establishments - the tax shall be determined for a consumer's place, including in open areas, or for premises, in consideration of the location of the facilities:

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a) restaurants:

1 - 2 stars From 1 to 35 levs

3 stars From 6 to 60 levs

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b) fast food establishments	
1 - 2 stars	From 1 to 20 levs
3 stars	From 3 to 35 levs
c) drinking establishments	
Except those indicated in item "f"	
1 - 2 stars	From 1 to 20 levs
3 stars	From 2 to 35 levs
d) coffee shops:	
1 - 2 stars	From 1 to 20 levs
3 stars	From 3 to 50 levs
e) bars:	
- day bars:	
2 stars	From 3 to 50 levs
3 stars	From 10 to 84 levs
- night clubs:	
2 stars	From 5 to 63 levs
3 stars	From 20 to 98 levs
f) buffets, caravans and kiosks - for a facility	From 75 to 500 levs
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3. Retail trade up to 100 sq.m. of net sales area of the premises - the tax shall be determined per 1 sq.m. of net sales area in consideration of the location of the premises:	
	from 2 to 20 levs;
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4. Paid parking lots - the tax shall be determined for a parking spot in consideration of the location of the facility:	
Levs per spot	From 5 to 200 levs
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5. Woodworking services - the tax shall be determined in consideration of the location of the premises:	
	From 50 to 780 levs
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6. Tailoring, leather working, fur-dressing and knitting services - the tax shall be determined in consideration of the location of the premises:	
	From 40 to 840 levs
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7. Trade, manufacturing and other services related to products made of noble metals - the tax shall be determined in consideration of the location of the premises:	
	From 500 to 2500 levs
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8. Shoemaker's and hatter's services - the tax shall be determined in consideration of the location of the premises:	
	From 40 to 120 levs
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9. Metal working services - the tax shall be determined in consideration of the location of the premises:	
	From 100 to 910 levs
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10. Barber's and hair-dressing services, veterinary hair-dressing services - the tax shall be determined for a working place in consideration of the location of the premises:	
	From 60 to 840 levs
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11. Typing and/or copying services - the tax shall be determined per number of units in consideration of the location of the premises:	

From 180 to 594 levs

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12. Cosmetic services, tattooing - the tax shall be determined per work place in consideration of the location of the premises:

From 130 to 900 levs

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13. Manicure, pedicure - the tax shall be determined per work place in consideration of the location of the premises:

From 60 to 420 levs

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14. Watchmaker's services - the tax shall be determined in consideration of the location of the premises:

From 60 to 390 levs

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15. Upholstery services - the tax shall be determined in consideration of the location of the premises:

From 180 to 520 levs

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16. Car washing station; repair, adjustment and balancing of tires - the tax shall be determined in consideration of the location of the premises:

From 190 to 1200 levs.

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17. Mechanical repairs, car body repairs, car painting and other services related to technical maintenance and repairs of vehicles - the tax shall be determined in consideration of the location of the premises:

From 280 to 1900 levs

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18. Repairs of electrical and water supply systems - the tax shall be determined in consideration of the location of the premises:

From 100 to 560 levs

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19. Glass services - the tax shall be determined in consideration of the location of the premises:

From 100 to 700 levs

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20. Maintenance and repairs of home appliances, units, audio-visual devices, air-conditioners, repairs of musical instruments - the tax shall be determined in consideration of the location of the premises:

From 47 to 980 levs

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21. (revoked - SG 98/18, in force from 01.01.2019)

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22. Call girls and call boys - the tax shall be determined in consideration of the location of the premises:

From 3000 to 6440 levs

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23. Masseuses and masseurs - the tax shall be determined in consideration of the location of the premises:

From 500 to 1680 levs

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24. Fortune tellers, psychics and bio-energy therapists - the tax shall be determined in consideration of the location of the premises:

From 2000 to 5600 levs

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25. Photographer services - the tax shall be determined in consideration of the location of the premises:

From 200 to 1040 leva

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26. Brokerage services in purchasing and selling, exchange and leasing of properties - the tax shall be determined in consideration of the location of the premises:

From 100 to 3500 leva

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27. Leased public bathrooms - the tax shall be determined in consideration of the location of the premises:

From 150 to 420 leva

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28. Locksmith services, repairs of locks, repairs of bags, bookbinding services, repairs of sewing machines - the tax shall be determined in consideration of the location of the premises:

From 50 to 198 leva

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29. Repairs of umbrellas, repairs and recharging of lighters, repairs of bicycles, chimney-sweeping services - the tax shall be determined in consideration of the location of the premises:

From 50 to 98 leva

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30. Pawnshops:

From 3000 to 28 000 leva

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31. Selling of newspapers, magazines, Bulgarian and translated books - the tax shall be determined in consideration of the location of the premises:

From 30 to 260 leva

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32. Repairs of computers, computer and other electronic office devices (copiers, fax machines, printers, etc.) - the tax shall be determined in consideration of the location of the premises:

From 300 to 1300 leva

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33. Games of entertaining or sport nature - the tax shall be determined per number of units in consideration of the location of the premises:

a) entertaining game machines and other games, functioning with a coin or a token:

From 100 to 198 leva

b) mini-football, table tennis, darts, paintball and speedball, mini-basketball, bridge, black gammon:

From 8 to 26 leva

c) bowling and skittle halls - for an alley, and billiards - for a table:

From 40 to 140 leva

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34. Fitness centers and gymnasiums - the tax shall be determined in consideration of the location of the premises:

From 1.50 to 4 leva per sq.m. and

From 300 to 840 per fitness unit

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35. Dry cleaning, washing and ironing - the tax shall be determined per number of facilities in consideration of the location of the premises:

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36. Milling services:

- a) flour services - from 18 to 26 leva per linear centimeter of the milling line;  
b) fodder mills fixed - from 600 to 1200 leva;
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37. Amusement services:

- a) small ships From 750 to 1500 leva  
per piece.  
b) boats From 450 to 900 leva  
per piece.  
c) yachts From 900 to 1800 leva  
per piece.  
d) jets From 900 to 1800 leva  
per piece.  
e) trains From 30 to 60 leva  
per seat;  
f) carriage From 75 to 150 leva  
per seat;  
g) water ski, water planers, and windsurfs,  
water wheels, including inflatable,  
water entertainments. From 150 to 300 leva  
per unit of  
equipment;  
h) winter ski (including ski equipments)  
skates, snowboards, sledges. From 150 to 300 leva  
per unit of  
equipment;  
i) carousels, merry-go-rounds,  
carting, bicycles and riksha From 150 to 300 leva  
per seat;  
j) vehicles and motorcycles  
for children From 150 to 300 leva  
per piece;  
k) rifle ranges From 300 to 600 leva  
per piece.
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38. Training of vehicles drivers – the tax shall be determined per vehicle within the following amounts:

- a) mopeds, motorcycles From 200 to 475 leva  
b) other vehicles From 400 to 950 leva
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39. "Road rescue" of vehicles – from 2000 to 4000 leva per vehicle.

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40. Services provided using agricultural and forest equipment, as follows:

- a) harvester – from 330 to 660 leva;  
  
b) tractors, tractor trailers, self-propelled chassis and other self-propelled and self-driven machines –  
from 110 to 220 leva;  
  
c) tractor driven, hitches and fixed machines – from 11 to 22 leva.
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**Transitional and concluding provisions**

**TO THE ACT AMENDING AND SUPPLEMENTING THE TAX-INSURANCE PROCEDURE  
CODE**

(PROM. - SG 92/17, IN FORCE FROM 01.01.2018)

§ 31. The Act shall enter into force on 1 January 2018 with the exception of:



1. Paragraphs 1, 4 to 9, § 10, items 2 and 3, § 26 and 29, which shall enter into force three days after the promulgation of the Act in the State Gazette;

2. Paragraph 14, Para. 5 and 6, which shall enter into force on 1 January 2019.

**Transitional and concluding provisions  
TO THE CONCESSIONS ACT**

(PROM. - SG 96/17, IN FORCE FROM 02.01.2018)

§ 41. The Act shall enter into force within one month from its promulgation in the State Gazette with the exception of:

1. Article 45, Para. 5, which enters into force within 12 months of the promulgation of the Act in the State Gazette;

2. Article 191, Para. 2-5, Art. 192 and 193, which shall enter into force on 31 January 2019.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE VALUE ADDED TAX ACT**

(PROM. - SG 97/17, IN FORCE FROM 01.01.2018)

§ 52. The Act shall enter into force on 1 January 2018, with the exception of § 8 and 9, which shall enter into force on 1 December 2017, and § 41 concerning item 17, letter "a", which shall enter into force 20 May 2019.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE MINISTRY OF INTERIOR ACT**

(PROM. - SG 97/17)

§ 56. (1) Paragraphs 4, 6, 11, 12, 14, § 34, item 1, letter "b" and item 2, § 40, 41, § 51, item 1, item 2 concerning the second sentence item 7, letter "b" shall enter into force on 1 January 2018.

(2) Paragraph 44, item 11, shall enter into force on 1 January 2017.

(3) Paragraph 45, item 4 shall enter into force on 1 August 2017.

(4) Paragraph 47, item 2 and item 14, letter "d", § 51, item 2 regarding the first sentence, item 3, letter "b" and item 14, letter "a" shall enter into force 6 months after the promulgation of the law in the State Gazette.

**Transitional and concluding provisions  
TO THE ACT ON THE STATE BUDGET OF THE REPUBLIC OF BULGARIA FOR 2018**

(PROM. - SG 99/17, in force from 01.01.2018)

§ 15. The Act shall enter into force on 1 January 2018.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE CORPORATE INCOME TAXATION  
ACT**

(PROM. - SG 98/18, IN FORCE FROM 01.01.2019)

§ 40. For 2019, the municipal council shall determine the rates of the tax on vehicles until 31 January 2019. Where no new amounts are set within the term, for 2019 the tax is determined according to the minimum tax rates and the correction coefficients defined in Art. 55, para. 1 of the Local Taxes and Fees Act.

.....  
§ 70. The Act shall enter into force on 1 January 2019 except for:

1. paragraph 43, item 2 - concerning Art. 4, item 65, item 4, letter "a", item 5, letter b), subletter "bb", item 9, item 15, letter "b", items 31 and 34 and § 64, which shall enter into force on the day of the promulgation of the Act in the State Gazette;
2. paragraph 63, which shall enter into force on 18 November 2018.;
3. 41, item 1, § 43, item 36, § 50, items 1 - 3, item 4, letter "a", items 5-10, § 52, item 3, § 53, 1 and 3 and § 65-69, which shall enter into force on 7 January 2019;
4. paragraph 43, item 11 - concerning Art. 47, para. 4, item 1 and para. 5 which shall enter into force on 28 January 2019;
5. paragraph 52, items 1, 2, 4 and 5 and § 53, paragraph 2, which shall enter into force on 20 May 2019;
6. paragraph 43, item 22, § 57, item 9, item 11, letter "c", item 31, items 32 and 37, which shall enter into force on 1 July 2019;
7. Paragraph 50 item 4, letters "c" and "d", which shall enter into force on 1 October 2019;
8. Paragraph 39, item 3, letter "b" - concerning Art. 14, para. 2, which will enter into force on 1 January 2020;
9. Paragraph 43, item 11 - concerning Art. 47, para. 4, item 2, which shall enter into force on 28 July 2020.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE RELIGIONS ACT**

(PROM. - SG 108/18, IN FORCE FROM 01.01.2019)

§ 25. The Act shall enter into force on 1 January 2019.

**Transitional and concluding provisions  
TO THE ACT AMENDING AND SUPPLEMENTING THE SPATIAL DEVELOPMENT ACT**

(PROM. - SG 1/19, IN FORCE FROM 01.01.2019)

§ 31. The court proceedings initiated under the Local Taxes and Fees Act, which have not been completed before the entry into force of this Act, shall be completed according to the current procedure.

§ 32. The Act shall enter into force on 1 January 2019.

**Transitional and concluding provisions  
TO THE SOCIAL SERVICES ACT**

(PROM. - SG 24/19, IN FORCE FROM 01.07.2020, AMEND. ON ENTRY INTO FORCE - SG 101/19, AMEND. - SG 110/20, IN FORCE FROM 30.06.2021, AMEND. - SG 8/22, IN FORCE FROM 01.01.2022)

§ 41. (1) The provisions of the Health Act, the Health Insurance Act, the Employment Promotion Act, the Legal Aid Act, the Local Taxes and Fees Act, the Veterinary Practice Act, the Bulgarian Personal Documents Act, the Civil Registration Act and the Environmental Protection Act applicable to social and integrated health and social services for residential care, to their managers and the persons who use them, shall apply respectively to the homes for children deprived of parental care, their directors and the persons accommodated therein until the closure of these homes.

(2) The provisions of the Health Act, the Health Insurance Act, the Legal Aid Act, the Employment Promotion Act, the Veterinary Practice Act, Employment Promotion Act, the War Disabled and War Injured Persons Act, the People with Disabilities Act and Local Taxes and Fees Act applicable to social and integrated health and social services for residential care and to and the persons who use them shall apply

respectively to homes for mentally retarded adults, homes for adults with mental disorders, homes for adults with physical disabilities, homes for adults with sensory disorders and homes for adults with dementia and for the persons accommodated in them, until the closure of these homes.

(3) Until the closure of homes for medical and social care for children, Art. 124, para. 2 of the Health Act applies to children accommodated in these homes.

(4) Up to the closure of homes for children deprived of parental care and of homes for medical and social care for children, Art. 8e, para. 6 of the Family Allowances for Children Act, Art. 22c, para. 2, item 3 and Art. 22d, para. 2, item 3 of the Income Taxes on Natural Persons Act shall apply to the placement of children in these homes.

(5) The provisions of the Income Taxes on Natural Persons Act and the Corporate Income Taxation Act applicable to donations in favor of social and integrated health and social services for residential care shall apply respectively to donations to homes for children deprived of parental care, homes for mentally retarded adults, homes for adults with mental disorders, homes for adults with physical disabilities, homes for adults with sensory disorders and homes for adults with dementia until the closure of these homes.

.....  
§ 45. This Act shall enter into force on July 1st, 2020, with the exception of:

1. (amend. - SG 110/20, in force from 31.12.2020, amend. - SG 8/22, in force from 01.01.2022) paragraph 6, item 5, letter "a", § 7, item 2, letters "a" and "b", item 3, item 6, letter "a", items 9 and 10; § 18, item 2 in the section on "medical-social care homes for children under the Medical Establishments Act" and § 20, item 2 in the section concerning the deletion of the words "and the homes for medical and social care for children", and item 5, letter "c", which shall enter into force on December 1st, 2022;

2. paragraph 3, item 4, letter "f", "g" and "h" and § 28, item 1, letter "a", items 2 and 5, which shall enter into force on January 1st, 2019.

3. Art. 22, Para. 4, Art. 40, Art. 109, Para. 1, Art. 124, Art. 161, Para. 2, § 3, item 6, § 30, 36, 37 and 43, which shall enter into force on the day of the promulgation of this Act in the State Gazette.

### **Concluding provisions**

#### **TO THE ACT SUPPLEMENTING THE LOCAL TAXES AND FEES ACT**

(PROM. - SG 38/19, IN FORCE FROM 20.04.2019)

§ 2. The Act shall enter into force on 20 April 2019.

### **Transitional and concluding provisions**

#### **TO THE ACT AMENDING AND SUPPLEMENTING THE CORPORATE INCOME TAXATION ACT**

(PROM. - SG 96/19, IN FORCE FROM 01.01.2020)

§ 28. For newly built buildings subject to commissioning under the Spatial Development Act and completed in rough construction as of December 31, 2019 but have not been put into operation or permit for use have not been issued, the data under Art. 14, para. 2 of the Local Taxes and Fees Act shall be submitted by the contracting authority by 29 February 2020.

§ 29. Natural persons and sole traders registered under Art. 97a of the Value Added Tax Act, which carry out activities listed in Annex 4 to the Local Taxes and Fees Act shall submit a declaration in accordance with Art. 50 of the Income Taxes on Natural Persons Act for income for 2019.

.....  
§ 45. The Act shall enter into force on January 1, 2020, with the exception of § 30, item 28, letters "a", "b", "c" and "d", item 35, letter "a", subparagraph "dd" and the letter "ee" regarding item 96 of the Additional provisions of the Value Added Tax Act, which shall enter into force three days after the promulgation of the Act in the State Gazette.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING THE TAX-INSURANCE PROCEDURE**  
**CODE**

(PROM. - SG 102/19, IN FORCE FROM 01.01.2020)

§ 11. For 2020, for the accommodation of up to 20 rooms registered under the Tourism Act, the amount of the patent tax determined in the range from 25 to 250 BGN shall apply in the relevant ordinance under Art. 1, para. 2 of the Local Taxes and Fees Act for accommodations with no more than 20 rooms, categorized as one or two stars.

§ 12. For property acquired free of charge in 2019, except in the cases provided for in Art. 49, para. 2 and 4 of the Local Taxes and Fees Act, for which no tax was paid on their acquisition, the taxable persons file a tax return for the free acquisition of property and pay the tax by 31 March 2020.

.....

§ 16. The Act shall enter into force on January 1, 2020, with the exception of § 1 and § 3, 4, 5, 6, 7 and 8, which shall enter into force on July 1, 2020.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING AND SUPPLEMENTING THE INDEPENDENT FINANCIAL AUDIT**  
**ACT**

(PROM. - SG 18/19, IN FORCE FROM 28.02.2020)

§ 59. For 2020 accommodation establishments registered under the Tourism Act, shall be charged the amount of tourist tax set for 2020 in the relevant ordinance under Art. 1, para. 2 of the Local Taxes and Fees Act, for accommodations categorized as one star.

.....

§ 66. The Act shall enter into force on the day of its promulgation in the State Gazette, with the exception of:

1. § 57, item 2 and § 60, which shall enter into force on 1 January 2020;
2. § 57, item 1, which shall enter into force on 1 January 2021.

**Transitional and concluding provisions**  
**TO THE ACT AMENDING THE LOCAL TAXES AND FEES ACT**

(PROM. – SG 71/20, IN FORCE FROM 11.08.2020, SUPPL. - SG 107/20)

§ 3. (1) (Suppl. - SG 107/20) The Municipal Council may exempt from payment of the fee for household waste for the service of garbage collection and removal for a certain period from 2020 the obligated persons enterprises, which as a result of the state of emergency declared by a decision of the National Assembly of 13 March 2020, respectively of the emergency epidemic situation have ceased their economic activity, carried out in real estate on the territory of the municipality.

(2) The ceasing of activity for the respective period shall be certified by the persons under Para. 1 with financial and other documents, in an order and manner determined by the Municipal Council.

.....

§ 11. This Act shall enter into force on the day of its promulgation in the State Gazette, with the exception of:

1. paragraph 4, item 2, which shall enter into force three months after the promulgation of the Act in the State Gazette;
2. paragraph 6, which shall enter into force on 1 August 2020.

**Transitional and concluding provisions**

## **TO THE ACT AMENDING AND SUPPLEMENTING THE VALUE ADDED TAX ACT**

(PROM. - SG 104/20, IN FORCE FROM 01.01.2021)

§ 94. The Act shall enter into force on January 1, 2021, with the exception of:

1. paragraph 17, § 31, § 59 - 61 and § 68, 69, § 71, item 11, § 88, 89, 91 and 92, which shall enter into force within three days from the promulgation of the law in the State Gazette ;
2. paragraph 39 regarding art. 154, para. 2, § 41 regarding art. 156, para. 2, § 43 regarding art. 157a, para. 4 and § 63, which shall enter into force on 1 April 2021;
3. paragraphs 1 - 9, § 11 - 13, § 15, 16, § 18 - 30, § 32, § 33 - 58, § 62, item 1, letters "a", "e", "e" and items 2, § 64 - 66 and § 67, para. 1, 2, 3, 12, 13 and 14, which shall enter into force on 1 July 2021;
4. paragraph 71, item 4, which shall enter into force on 1 January 2022.

### **Transitional and concluding provisions**

## **TO THE ACT AMENDING AND SUPPLEMENTING THE CODE OF CIVIL PROCEDURE**

(PROM. - SG 110/20, IN FORCE FROM 30.06.2021)

§ 28. The Act shall enter into force on June 30, 2021, except for:

1. paragraphs 9 and 25, which shall enter into force on 30 June 2022;
2. paragraphs 26 and 27, which shall enter into force on 31 December 2020.

### **Transitional and concluding provisions**

## **TO THE ACT AMENDING AND SUPPLEMENTING THE ACT ON THE MEASURES AND ACTIONS DURING THE STATE OF EMERGENCY DECLARED WITH THE DECISION OF THE NATIONAL ASSEMBLY OF MARCH 13th, 2020, AND ON OVERCOMING THE CONSEQUENCES**

(PROM. - SG 14/21, IN FORCE FROM 01.01.2021)

§ 16. The Act shall enter into force on the day of its promulgation in the State Gazette, with the exception of:

1. paragraphs 4 and 7, which shall enter into force on 1 January 2021;
2. paragraph 5, which shall enter into force on 11 December 2020;
3. paragraph 15, item 1 regarding **Art. 22** of the Local Taxes and Fees Act, which enters into force on April 20, 2019.

### **Transitional and concluding provisions**

## **TO THE ACT ON APPLICATION OF PROVISIONS OF THE STATE BUDGET ACT OF THE REPUBLIC OF BULGARIA FOR 2021, THE ACT ON THE BUDGET OF THE STATE SOCIAL INSURANCE FOR 2021 AND THE ACT ON THE BUDGET OF THE NATIONAL HEALTH INSURANCE FUND FOR 2021**

(PROM. - SG 8/22, IN FORCE FROM 01.01.2022)

§ 14. The Act shall enter into force on January 1, 2022.

### **Transitional and concluding provisions**

## **TO THE ACT AMENDING THE CORPORATE INCOME TAXATION ACT**

(PROM. - SG 17/22, IN FORCE FROM 01.01.2022)

§ 9. The Act shall enter into force on 1 January 2022, with the exception of § 3, items 1, 2, 5 - 11 and § 5, 6 and 7, which shall enter into force on 1 April 2022.