

REPUBLIC OF BULGARIA
MINISTRY OF FINANCE

Regulation No. 4
of 28 August 1993

On Tax Registration

Promulgated State Gazette No. 75/03.09.1993

Article 1

This Regulation shall regulate the procedure on tax registration.

Article 2

Pursuant to Article 5 of the Tax Procedures Act, subject to registration are resident individuals; sole proprietors and resident legal persons, including non-profit legal entities and partnerships without legal personality; non-resident persons, including branches of non-resident persons, that carry on economic activity or raise income and acquire property in the country.

Article 3

(1) Resident individuals shall be registered *ex officio*. Subject to registration are the persons possessing Bulgarian citizenship for their income derived in the country or imported from abroad, possessing or having acquired property in the country. The registration shall be performed by the Tax Office of their permanent residence after the filing of their first tax return. As permanent residence shall be deemed the address entered in the identification document.

(2) Sole proprietors, resident legal persons, including non-profit legal entities and branches of non-resident persons, shall be obliged within 14 days of their court registration to file to the Tax Office of their seat a declaration for tax registration according to the form (Annex 1).

(3) Partnerships without legal personality shall be obliged within 14 days of their establishment to file a declaration for tax registration according to the form (Annex 1) to the Tax Office of their establishment. The seat shall be proved by a legalised before a notary public copy of the Articles of Agreement.

(4) Non-residents - foreign nationals, including persons with dual nationality, regardless of their permanent residence, legal persons registered abroad or partnerships without legal personality, when deriving profits or income and when possessing or acquiring property in this country, shall be obliged within 14 days of their court registration, and if such is not required of the acquisition of the income or the property, to file a declaration for tax registration to the Tax Office on the territory of which the income has been derived or the investment has been made or the property acquired.

Article 4

The Tax Office on the territory of which the natural person has immovable property, shall inform within 14 days the Tax Office of his residence of the property owned by the person and the amount of the unpaid state receivables related to the said property.

Article 5

The Tax Offices shall enter the tax liable persons in a Register according to the form (Annexes 2 and 3).

Article 6

- (1) The registered for taxation purposes persons shall be given a ten digit taxation number.
- (2) The taxation number of a resident individual shall be the same as that person's unified civil code number.
- (3) The taxation number of the persons specified in Article 5, items 2 and 3 of the Tax Procedures Act shall be entered into a certificate according to the form (Annex 4), sealed in plastic folio, as well as on the original of the Court Decision for the persons specified in Article 5, item 2 of the Tax Procedures Act.
- (4) The taxation number shall be delivered to the persons within one month after the filing of the declaration for registration for taxation purposes.
- (5) The certificate under paragraph 3 shall be deemed an official document for identification of the tax liable persons.
- (6) Prior to the issuing of the certificates the person shall be given a copy of the declaration for the registration for taxation purposes, certified by the Tax Office and with the taxation registration number recorded on it.

Article 7

The person shall be obliged to show its tax registration number on all primary accounting documents, payment documents, contracts and all other documents related to taxation, as well as in all of the correspondence with the tax officials.

Article 8

- (1) In case of a change in the seat or residence, the registered for taxation purposes person shall be obliged within 14 days to inform the Tax Office of the new seat or residence.
- (2) Within the term under paragraph 1 the person shall inform the tax office where the registration has been made of any other change in the data stipulated in the declaration for registration.

(3) The informing shall be made by filling out and filing a declaration according to a form (Annex 1), for the persons specified in Article 3, paragraphs 2 and 3, and Annex 5 for resident and foreign natural persons specified in Article 3, paragraphs 3 and 4.

4) In cases under paragraph 1 the Tax Office shall, when registering the person, preserve its taxation number. After the registration it shall inform the Tax Office of the area which the person has left and request all documents related to the taxation of the person in question for the last five years (the taxation file).

Article 9

(1) The Tax Office shall notify monthly, by the 10th of the following month, the respective Regional Tax Directorate of the amendments to the register, related to additional entries or deletion of persons and of the persons whose data in the declaration for registration have been amended. The information shall be sent on a technical carrier or automatically.

(2) The Regional Tax Directorates shall keep regional taxation registers in which all changes to the registration for taxation purposes shall be reflected.

(3) The Regional Tax Directorates shall notify monthly, by the 15th of the following month, the Chief Tax Directorate of the amendments to the register, related to additional entries or deletion of persons and of the persons whose data in the declaration for registration have been amended. The information shall be sent on a technical carrier or automatically.

TRANSITIONAL AND CONCLUDING PROVISIONS

§ 1. The persons specified in Article 5, paragraphs 2 and 3 of the Tax Procedures Act which have already been established at the date of entry into force of the said Act and have not been registered for taxation purposes at the date of entry into force of this Regulation, shall be obliged by 16 September 1993 to submit declarations for registration in the respective Tax Office.

§ 2. The courts and the municipalities specified in Article 11 of the Tax Procedures Act, the Ministry for Regional Development and Construction, Department for Civil Registration and Administrative Services, and the Ministry of Interior shall provide the Tax Administration with the information related to the maintenance of the register free of charge.

§ 3. This Regulation is issued pursuant to the provisions of Article 7, paragraph 1 of the Tax Procedures Act.

Minister: St. Alexandrov