

NATIONAL REVENUE AGENCY ACT

Prom. SG. 112/29 Nov 2002, amend. SG. 114/30 Dec 2003, amend. SG. 105/29 Dec 2005, amend. SG. 105/22 Dec 2006, amend. SG. 109/20 Dec 2007, amend. SG. 12/13 Feb 2009, amend. SG. 32/28 Apr 2009, amend. SG. 42/5 Jun 2009, amend. SG. 95/1 Dec 2009, amend. SG. 15/23 Feb 2010, amend. SG. 51/6 Jul 2010, amend. SG. 54/16 Jul 2010, amend. SG. 97/10 Dec 2010, amend. SG. 98/14 Dec 2010, amend. SG. 99/17 Dec 2010, amend. SG. 38/18 May 2012, amend. SG. 94/30 Nov 2012, amend. SG. 109/20 Dec 2013, suppl. SG. 60/7 Aug 2015, amend. and suppl. SG. 94/4 Dec 2015, amend. and suppl. SG. 95/8 Dec 2015, suppl. SG. 58/26 Jul 2016, amend. and suppl. SG. 105/30 Dec 2016, suppl. SG. 103/28 Dec 2017, amend. SG. 7/19 Jan 2018, amend. SG. 38/8 May 2018, amend. SG. 13/12 Feb 2019

Chapter one. GENERAL

Subject

Art. 1. This Act shall regulate the establishment, statute, structure and activity of the National Revenue Agency, as well as the legal capacities of its bodies.

Statute

Art. 2. (1) (suppl. – SG 12/09, in force from 01.2010) National Revenue Agency is established as a specialised government body with the Minister of Finance for establishing, securing and collection of public receivables as well as private state receivables specified by a law, called hereinafter "the Agency".

(2) The Agency is a budget funded legal entity having its headquarters in Sofia.

Functions and legal capacities

Art. 3. (1) The Agency shall:

1. service the tax payers, the insurers, the insured and self insured persons, providing the necessary information, explanations of their rights and obligations, providing the printing and free-of-charge distribution of tax and other declarations containing instructions for their filling, of forms and other documents required or issued on the grounds of a law, publishing them in the Internet site of the Agency;

2. establish the public receivables from taxes and obligatory insurance instalments by grounds and by size;

3. (amend. – SG 12/09, in force from 01.01.2010) secure and collect by compulsion the public receivables under item 2;

4. collect the voluntary payments of public receivables;

5. establish administrative offences and impose administrative sanctions according to the tax laws, as well as according to the laws stipulating the obligatory insurance instalments;

6. consider complaints against acts issued by its bodies or against refusals to issue acts, as well as against actions or refusals to act by its bodies or employees;

7. (amend. - SG 105/05, in force from 01.01.2006) keep a register of the persons, subject to registration by the order of the Tax-insurance Procedure Code, the persons, working under legal terms of

employment, create and maintain a database for those persons, necessary for implementing its activity and for the needs of the obligatory social insurance, of the Ministry of Finance and the municipalities;

8. (amend. - SG 105/05, in force from 01.01.2006) analyse the revenues and the revenue practice;

9. (new – SG 12/09, in force from 01.01.2010) establish and collect private state receivables specified by a law;

10. (new – SG 12/09, in force from 01.01.2010, amend. - SG 105/16) represent the state in merchant stabilization proceedings and bankruptcy proceedings in those cases where the state is a creditor of public state receivables or private state receivables specified by a law;

11. (new – SG 12/09, in force from 01.01.2010) organize, manage and use the premises where public auctions take place and keep up-to-date information about the items and rights subject to sale;

12. (new – SG 12/09, in force from 01.01.2010) receive, keep, manage and sell properties acquired by the state in bankruptcy proceedings;

13. (new – SG 12/09, in force from 01.01.2010, suppl. - SG 58/16) receive, keep, manage and sell all confiscated, expropriated and abandoned properties in favour of the state, except for the cases provided for in an act;

14. (new – SG 12/09, in force from 01.01.2010) carry out information exchange with the European Commission and other institutions concerning the application of Art. 256 of the Treaty establishing the European Community and carry out the hedging and enforcement or receivables according to decisions of the European Commission, the European Union Council, the Court of Justice of the European Communities and the European Central Bank, imposing pecuniary obligations, which are enforceable on the grounds of Art. 256 of the Treaty establishing the European Community.

15. (prev. text of item 9 – SG 12/09, in force from 01.01.2010) provide and distribute the material and technical base necessary for its activity;

16. (new – SG 15/10) enforce decisions for confiscation or suspension of property and decisions for imposition of financial sanctions delivered in a Member State of the European Union and acknowledged and subject to enforcement in the Republic of Bulgaria;

17. (prev. text of item 10 – SG 12/09, in force from 01.01.2010; prev. text of Item 16 – SG 15/10) carry out other activities assigned to it by a law.

(2) The Agency shall establish, secure and collect other public receivables when it is assigned by a law.

(3) The Agency shall not collect fees for issuance and certification of documents and certificates.

(4) (new – SG 12/09, in force from 01.01.2010; suppl. - SG 94/15, in force from 01.01.2016) The provisions of the State Property Act shall not apply to the performing of the functions laid down in para 1, items 12 and 13 and local taxes and fees shall not be due. The sales shall be carried out according to the Tax-Insurance Procedure Code by officials of the Agency, appointed by the Executive Director or by persons authorized by him/her. In case of sales by public auction the act of assignment shall be issued by the Executive Director or by officials authorized by him/her.

(5) (new – SG 12/09, in force from 01.01.2010; suppl. – SG 109/13, in force from 01.01.2014; amend. - SG 94/15, in force from 01.01.2016) The properties mentioned in para 1, items 12 and 13 may be provided to budget organizations for performing their functions by the Council of Ministers – as regards to real estate, and by the Minister of Finance – as regards to movables. Goods seized by the revenue authorities and abandoned in favour of the state may be provided to budget organizations or to the Bulgarian Red Cross by the Managing Director of the Agency or by officials authorized by him.

(6) (new – SG 12/09, in force from 01.01.2010; suppl. – SG 109/13, in force from 01.01.2014; amend. - SG 94/15, in force from 01.01.2016) Damaged movables under para 1, items 12 and 13 may be discarded and destroyed following the consent of the Minister of Finance. The non-usable goods seized by the revenue authorities and abandoned in favour of the state and goods, storage of which will result

in considerable expenses for the Agency or the storage of which is impossible or poses a risk for the environment, shall be destroyed with the consent of the Managing Director of the Agency or of officials authorized by him.

(7) (new – SG 12/09, in force from 01.01.2010) The Agency shall collect the following private state receivables:

1. the ones under the Act on Settlement of Non-performing Loans Contracted by December 31, 1990;

2. as per § 46 of the Transitional and final provisions of the Act Amending and Supplementing the Banks Act (prom. – SG 54/99; revoked – SG 59/06);

3. (suppl. – SG 99/10, in force from 01.01.2011) the ones under guarantee agreements and temporary financial aid, receivables of the state from credited persons or beneficiaries to activated state warranties, from state investment loans and other credits;

4. ensuing from liabilities from the closed State fund for reconstruction and development and State fund "Energy resources";

5. belonging to State Fund Agriculture, regarding which there has been issued a warrant according to Art. 27, para 2 of the Agricultural Producers Support Act;

6. belonging to executive agencies under pre-accession financial instruments, the managing bodies of operational programmes and state authorities of operational programmes, state authorities, administering funds from European Funds for unduly paid and overpaid sums, as well as resources used unlawfully under projects financed by pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the European Agricultural Funds and the European Fisheries Funds, the Schengen Instrument and the Transitional financial instrument, including the national co-financing related to them, arising on the grounds of an agreement;

7. (new – SG 99/10, in force from 01.01.2011) the dividend or revenue share of state enterprises and trade companies with state share in the capital due to the state;

8. (prev. text of Item 07 – SG 99/10, in force from 01.01.2011) other private state receivables that are to be collected by the Agency according to the law.

(8) (new – SG 12/09, in force from 01.01.2010) Receivables under para 7, except for the ones under para 7, item 5 shall be established by act ascertaining private state receivable, issued by the Executive Director of the Agency or by an official authorized by him/her. On the grounds of this act ascertaining private state receivable, the Agency may require issue of an order for immediate execution pursuant to Art. 418 of the Code of Civil Procedure.

(9) (new – SG 12/09, in force from 01.01.2010) Following a permission of the Council of Ministers, the receivables under para 7 may be renegotiated by extending the term for the payment of the principal and/or the interest, taking into account the financial standing of the debtor, however this term may not be extended for more than 15 years.

(10) (new – SG 12/09, in force from 01.01.2010) The Agency may require from the respective district court to initiate bankruptcy proceedings regarding the receivables under para 7.

(11) (new – SG 12/09, in force from 01.01.2010, amend. - SG 105/16) Recovery plans, merchant stabilization plans or out-of-court settlements in bankruptcy proceedings may not include reduction, postponement or stretching out payments of receivables under para 7 without the advance consent of the Minister of Finance.

(12) (new – SG 12/09, in force from 01.01.2010; suppl. - SG 94/15, in force from 01.01.2016) The collected state and municipal receivables as well as the sums from sales of rights and items expropriated by the state shall be deposited to the respective central budget accounts, the municipalities and other budget organizations after deduction of the expenses related to investigation, transportation, safekeeping, management and assessment of the goods and their sale.

(13) (new – SG 109/13, in force from 01.01.2014) The collected by the Agency through accounts for others funds public and private receivables under par. 1, item 3 and 9, subject to transfer in

favor of the judicial authority budget, and also of budgets which are not part of the state budget, and also to accounts for European Union funds, shall be deposited to their respective accounts minimum once every three months, and the remaining collected funds shall be deposited to accounts of the Agency for the revenues of the central budget.

(14) (new – SG 109/13, in force from 01.01.2014) The provision of Art. 13 shall apply also regarding the collected by the Agency receivables of funds under international programs, including the related thereto co-financing and advanced financing as far as this procedure complies with the international contracts for these funds and programs or it is not provided otherwise by a regulatory document.

Chapter two. BODIES OF MANAGEMENT AND STRUCTURE

Bodies of management

Art. 4. (1) Bodies of management of the Agency are the managing board and the executive director.

(2) The Agency shall be managed and represented by the executive director.

(3) (new – SG 54/10) General management and control over the activity of the Agency shall be carried out by the Minister of Finance or by determined by him/her Deputy Minister.

Managing Board

Art. 5. (1) (amend. – SG 98/10) The managing board shall consist of the Minister of Finance, the Governor of the National Insurance Institute, the Governor of the National Health Insurance Fund, a deputy minister of finance appointed by the Minister of Finance, and the Executive Director of the Agency.

(2) Chairman of the managing board shall be the Minister of Finance.

(3) (suppl. – SG 12/09, in force from 01.2010, revoked - SG 13/19)

(4) (suppl. – SG 12/09, in force from 01.2010, revoked - SG 13/19)

(5) The managing board, at the proposal of the executive Director shall consider and approve:

1. the strategic plan of the Agency;

2. (suppl. – SG 12/09, in force from 01.2010) the report and the analysis of the fulfilment of the plan for the revenue from public receivables and from private state receivables, collected by the Agency;

3. the annual report on the activity of the Agency;

4. the draft budget of the Agency;

5. (amend. - SG 105/05, in force from 01.01.2006) the territorial range, the headquarters and the scope of activity of the territorial directorates;

6. (amend. - SG 105/05, in force from 01.01.2006) the structure of the central management and of the territorial directorates;

7. the strategies for development of the human resources, of the information system and of the providing of the buildings and of the material base of the Agency;

8. the scope of the information under art. 3, para 1, item 7, as well as the conditions and the order of its exchange between the Agency, the Ministry of Finance, the National Insurance Institute, the National Health Insurance Fund and the municipalities;

9. (new - SG 105/05, in force from 01.01.2006) decisions for writing-off of receivables, collected by the National Revenue Agency, for liabilities up to 100 levs, the expenses for the collecting of which exceed the amount of the liability.

(6) The managing board shall also consider other issues related to the activity and the

management of the Agency or regarding the providing of interaction of the Agency with the Ministry of Finance, the National Insurance Institute, the National Health Insurance Fund, the municipalities and other state and municipal bodies, which issues have been presented by its members or by the Executive Director.

- (7) The managing board shall adopt a decision if two thirds of its members have voted for it.
- (8) The managing board shall adopt rules for its work.

Structure

Art. 6. (1) (amend. - SG 105/05, in force from 01.01.2006) The Agency shall consist of a central management and territorial directorates.

(2) The central management shall assist the activity of the Executive Director in the planning, organising, management and control of the entire activity of the Agency, as well as in fulfilment of its legal capacities assigned by this Act.

(3) (suppl. and amend. - SG 105/05, in force from 01.01.2006; amend. – SG 12/09, in force from 01.2010) The territorial directorates shall establish public receivables from taxes, obligatory insurance instalments, and from other public receivables, assigned to them by a law, as well as secure and collect public receivables

(4) (revoked – SG 105/05, in force from 01.01.2006)

(5) The central management of the Agency can establish directorates, including chief directorates, departments and sectors.

(6) (revoked – SG 12/09, in force from 01.05.2009; suppl. - SG 60/15) An Inspectorate, directly subordinated to the Executive Director, shall be established for supervising the activities of the Agency.

(7) Directorates, departments and sectors can be established in the territorial directorates.

(8) (revoked – SG 105/05, in force from 01.01.2006)

(9) (amend. - SG 105/05, in force from 01.01.2006) The number of personnel of the Agency shall be determined by the Council of Ministers at proposal of the Minister of Finance, after an approval by the managing board.

Chapter three.

BODIES OF THE AGENCY, APPOINTMENT AND LEGAL CAPACITY

Bodies of the Agency

Art. 7. (1) (amend. - SG 105/05, in force from 01.01.2006) Revenue bodies are:

1. (suppl. – SG 12/09, in force from 01.05.2009) the Executive Director and his/her deputies;
2. (amend. - SG 105/05, in force from 01.01.2006) the territorial directors and their deputies;
3. (new - SG 105/05, in force from 01.01.2006) the directors of directorates, the chiefs of departments and sectors.
4. (prev. text of item 3, amend. - SG 105/05, in force from 01.01.2006; amend. – SG 12/09, in force from 01.05.2009) the employees, occupying the position "state revenue expert", "state revenue inspector", "chief revenue expert", "senior revenue expert", "revenue expert", "chief revenue inspector", "senior revenue inspector" and "revenue inspector";

5. (new - SG 105/05, in force from 01.01.2006; revoked – SG 12/09, in force from 01.05.2009)

(2) (New - SG 105/05, in force from 01.01.2006) Bodies of the Agency are also the employees, occupying the positions "state public executor", "chief public executor", "senior public executor", "public executor";

(3) (prev. text of para 2, amend. - SG 105/05, in force from 01.01.2006) The executive director and the territorial director shall exercise their authorities under art. 7, para 3 from the Tax-insurance

Procedure Code and can authorize by order their deputies or designate other employees from the agency to exercise their authorities.

(3) The positions under para 1, item 3 shall be graded in three groups, arranged in a descending order - chief, senior and junior respectively.

(4) (amend. - SG 105/05, in force from 01.01.2006; amend. – SG 12/09, in force from 01.05.2009) When a position under para 1, items 3 and 4 and para 2, as well as when a position "expert" is occupied by an employee with a higher education on the speciality "Law", the time of service spent on it shall be recognised as time of service on the speciality.

(5) (new - SG 105/05, in force from 01.01.2006; revoked – SG 12/09, in force from 01.05.2009)

Appointment

Art. 8. (1) The Executive Director shall be appointed by the Council of Ministers at a proposal of the Minister of Finance.

(2) In carrying out his activity the Executive Director shall be assisted by deputy executive directors who shall be appointed by the Minister of Finance at a proposal of the Executive Director.

(3) (amend. - SG 105/05, in force from 01.01.2006; revoked – SG 12/09, in force from 01.05.2009)

(4) (amend. - SG 105/05, in force from 01.01.2006; revoked – SG 12/09, in force from 01.05.2009)

(5) The remuneration of the Executive Director shall be determined by the Council of Ministers.

Requirements

Art. 9. (1) (amend. - SG 105/05, in force from 01.01.2006; amend. – SG 12/09, in force from 01.05.2009) Executive Director or a deputy executive director can be a person who is a legally capable Bulgarian citizen, meets the requirements laid down in Art. 19, para 6 of the Administration Act and:

1. has not been convicted for deliberate crime of general nature;
2. has not been deprived from the right to occupy certain position according to the respective procedure;
3. has higher education with educational and qualification degree "Master";
4. has no less than 10 years of service on the speciality in the sphere of economy, finance, law and/or the social security;
5. does not participate in a managing or control body of a corporate body, unless otherwise stipulated by a law;
6. has not been a member of a managing or control body of a company terminated because of bankruptcy during the last two years preceding the date of the announcing the decision for bankruptcy, if dissenting creditors remained;
7. does not occupy another paid position, save as otherwise provided in a law.

(2) (amend. – SG 12/09, in force from 01.05.2009, suppl. - SG 103/17, in force from 01.01.2018) The circumstances under para 1, items 5 – 7, as well as the circumstances as per Art. 19, para 6 of the Administration Act shall be certified before the Minister of Finance by a declaration. The circumstances under para. 1, item 1 shall be checked ex officio by the appointing authority.

(3) The Executive Director shall be released by the Council of Ministers at a proposal of the Minister of Finance:

1. at his request;
2. for occurrence of an obstacle under para 1;

3. for gross or systematic violation of his obligations under this Act.

4. (new – SG 42/09; amend. – SG 97/10, in force from 10.12.2010, amend. - SG 7/18) at the entry into force of an act finding conflict of interests under the Act on Counteracting Corruption and on Seizure of Illegally Acquired Property.

(4) (amend. - SG 105/05, in force from 01.01.2006; amend. – SG 12/09, in force from 01.05.2009) An employee of the Agency under official legal terms can be a person, who meets the requirements of Art. 7 of the Civil Servants Act. An employee of the Agency under employment legal terms can be a person, who is a legally capable Bulgarian citizen, meets the requirements of Art. 107a of the Labour Code and the specific requirements laid down in para 1, items 1 and 2.

(5) (new - SG 105/05, in force from 01.01.2006) The employees of the Agency can not:

1. be sole traders or partners in commercial companies;

2. (suppl. – SG 12/09, in force from 01.05.2009) participate in management and control bodies of commercial companies, cooperations, partnerships and other organizations that are traders;

3. (suppl. - SG 105/06; amend. – SG 12/09, in force from 01.05.2009) hold other paid position or carry out another paid activity except the ones listed in para 9.

(6) (prev. text of para 5, amend. - SG 105/05, in force from 01.01.2006) The circumstances under para 1, item 7 and para 5 regarding the persons under para 4 shall be certified before the employer by a declaration.

(7) (new - SG 105/05, in force from 01.01.2006, revoked - SG 38/18, in force from 30.04.2018)

(8) (new - SG 105/05, in force from 01.01.2006; amend. – SG 12/09, in force from 01.05.2009, amend. - SG 38/18, in force from 30.04.2018) The incompatibility under paras 4 and 5 shall be considered grounds for unilateral termination of the legal relations with the Agency employee without advance notice.

(9) (new – SG 12/09, in force from 01.05.2009) Employees of the Agency may carry out scientific, lecturing or other activity, being regulated by the Copyright and Related Rights Act, they can be elected as municipal councils and appointed as members of election commissions.

(10) (new – SG 12/09, in force from 01.2010) Employees of the Agency may not represent directly or indirectly debtors or possible purchasers in transactions, related to the activity of the Agency, and may not consult such persons on related issues.

(11) (new – SG 12/09, in force from 01.2010) Employees of the Agency and members of their families may not acquire, directly or indirectly, properties that are subject to purchase by the Agency.

Executive Director

Art. 10. (amend. - SG 105/05, in force from 01.01.2006) (1) The Executive Director shall:

1. organise, manage and control the entire activity of the Agency;

2. plan, distribute and control the means and resources for carrying out the activity of the Agency;

3. analyse the fulfilment of the annual plan for the revenue from public receivables;

4. give obligatory instructions to the bodies of the Agency regarding the unified implementation of the tax and the insurance legislation within the framework of the functions and the powers of the Agency;

5. approve methodological instructions and procedures for the activity of the Agency, obligatory for its employees;

6. rule on competence disputes between bodies of the Agency;

7. approve the obligatory forms and samples of other documents related to the collection of the revenues;

8. determine the number of the personnel of the central management and the territorial directorates within the frames of the total number of personnel of the Agency;

9. carry out general management of the administration and qualification of the employees;
 10. (suppl. - SG 105/06) organise the expounding of the tax and insurance legislation within the framework of the functions and the powers of the Agency by issuing a brochure, bulletin or in other suitable way;
 11. prepare projects of international tax agreements;
 12. give statements on drafts of international treaties, containing tax regulations;
 13. give statements on changes in the tax and the insurance legislation within the framework of the functions and the powers of the Agency;
 14. (new – SG 12/09, in force from 01.2010) issue acts ascertaining private state receivables;
 15. (new – SG 12/09, in force from 01.2010) represent the state in the bankruptcy proceedings in those cases where the state is a creditor of public receivables or private state receivables specified by a law; require from the respective district court to initiate bankruptcy proceedings for the receivables referred to in Art. 3, para 7;
 16. (new – SG 105/16) represent the state in merchant stabilization proceedings and when the state is a creditor of public or determined by a law private state collections;
 17. (new – SG 12/09, in force from 01.2010, prev. item 16 - SG 105/16) organize and control the activity as per Art. 3, para 1, items 12 and 13, assign the officials from the agency who will carry out the sales according to the Tax-insurance Procedure Code;
 18. (prev. text of item 14 – SG 12/09, in force from 01.2010, prev. item 17 - SG 105/16) exercise other legal authorities stipulated by a law.
- (2) (suppl. – SG 12/09, in force from 01.05.2009; amend. – SG 94/12, in force from 01.01.2013) The Executive Director may assign part of the legal capacity and the activities under para 1 to the deputy executive directors, the directors of directorate "Appeal and Tax-Insurance Practice", the chief secretary, the directors of territorial directorates within their local competence, or to other employees from the central management. In his absence the legal capacity of the Executive Director shall be exercised by a deputy executive director authorized by him.
 - (3) (amend. – SG 94/12, in force from 01.01.2013) The Executive Director shall determine the location and the territorial competency of the directorates "Appeal and Tax-Insurance Practice" at the central management by an order, which shall be promulgated in State Gazette.
 - (4) The Executive Director may assign to other persons on the grounds of a contract the delivering of messages, the acceptance of declarations, their processing and the reception of the payments for them as well as other functions of the competence of the Agency.
 - (5) (new – SG 51/10, in force from 06.07.2010) Instructions under Para 1, item 4 shall be issued by the Executive Director of the National Revenue Agency after an opinion of the Minister of Finance is obtained.
 - (6) (previous Para 5 – SG 51/10, in force from 06.07.2010) Instructions under para 1, item 4, which are compulsory to the bodies of the Agency, can also be issued by the Minister of Finance, provided that on matters, related to the obligatory insurance instalments, the instructions shall be coordinated with the Minister of Labour and Social Policy.
 - (7) (new - SG 105/06; previous Para 6 – SG 51/10, in force from 06.07.2010) When the Executive Director expounds the tax and insurance legislation by issuing a bulletin as referred to in para 1, item 10, its price shall not surmount its prime cost.
 - (8) (new - SG 105/06; previous Para 7, amend. – SG 51/10, in force from 06.07.2010) When necessary for performing the functions conferred to the Agency, the Executive Director or an official empowered by him may order that employees from a certain territorial unit move to another territorial unit, for the performance of which the relevant Territorial Director shall commission employees of the Direction he is in charge of under conditions and order determined in the Labour Code.

Territorial director (title amend. - SG 105/05, in force from 01.01.2006)

Art. 11. (amend. - SG 105/05, in force from 01.01.2006) (1) The territorial director shall organize and manage:

1. the territorial directorate;
2. the servicing and the support of the obliged persons in fulfilment of their duties under the tax and the insurance legislation;
3. the acceptance and the processing of tax and insurance declarations, which are subject to submission or submitted at the respective territorial directorate;
4. the assignment and implementation of checks and inspections;
5. (amend. – SG 12/09, in force from 01.2010) the securing, collecting and accounting of the public receivables.

(2) The territorial director shall:

1. issue the acts, envisaged in the Tax-insurance Procedure Code;
2. examine and send to the respective court the appeals against the acts and the refusals for issuing acts of the bodies of the Agency, as well as against actions or inactions of bodies or employees of the Agency on the territory of the region by the order, established by a law;
3. issue punitive decrees in the cases determined by the law;
4. exercise control over the activity of the bodies and the employees of the Agency in the respective territorial directorate;
5. report on his activity before the Executive Director;
6. exercise other legal capacities stipulated by a law.

(3) The territorial director may assign to definite revenue bodies and employees of the territorial directorate by an order, the exercising of the authorities under para 1.

Procedural representation

Art. 12. (1) (amend. - SG 105/05, in force from 01.01.200; amend. – SG 12/09, in force from 01.05.2009) The procedural representation in court on the acts and actions of the Agency and its bodies and employees shall be carried out by the Executive Director or, by his authorisation, by legal advisers or other employees of the Agency having a degree in law and acquired legal capacity.

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

(3) (amend. - SG 105/05, in force from 01.01.2006; revoked – SG 12/09, in force from 01.05.2009)

Chapter four.

LEGAL RELATIONS, RIGHTS AND OBLIGATIONS, RESPONSIBILITIES

Official and employment legal terms of relation (title amend. – SG 12/09, in force from 01.05.2009)

Art. 13. (1) (suppl. and amend. - SG 105/05, in force from 01.01.2006; amend. – SG 12/09, in force from 01.05.2009) The Executive Director is the body in charge of appointment of civil servants at the Agency and an employer of the employees under employment legal terms of relation in the central management.

(2) (amend. - SG 105/05, in force from 01.01.2006) The employment contracts with the employees of the territorial directorates shall be concluded, amended and terminated by the respective director of territorial directorate.

Disciplinary Authorities and Terms for Imposing Disciplinary Penalties

Art. 13a. (new - SG 94/15, in force from 01.01.2016) (1) Disciplinary action against officials in the agency shall be imposed by the appointing authority, and against employees holding positions under employment relations - by their employer.

(2) Disciplinary penalties shall be imposed by the disciplinary body no later than two months from detection of the offense and no later than two years from commitment thereof.

Obligations of the bodies and employees of the Agency

Art. 14. (1) In fulfilment of their official duties the bodies and the employees of the Agency shall be obliged:

1. to observe the organisation of work in the Agency;
2. (amend. - SG 105/05, in force from 01.01.2006) to keep in secret the data, representing tax and insurance information according to the Tax-insurance Procedure Code;
3. (new - SG 105/05, in force from 01.01.2006) to observe the established requirements concerning the formation, processing, preserving and provision of access to information, constituting official secret.

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

(3) (amend. - SG 105/05, in force from 01.01.2006) In connection with the obligations under para 1, item 2 the bodies and employees of the Agency shall sign a declaration in a form approved by the Executive Director, explicitly stating their responsibility.

(4) (new - SG 105/05, in force from 01.01.2006) Official secret is the following information:

1. information about the means of protection of the tax and the insurance information and the information, constituting official secret;
2. information about projecting, setting up and functioning of information systems and nets for submitting tax and the insurance information;
3. passwords, codes and means of cryptographic protection of devices, creating, processing, preserving and transferring tax and the insurance information;
4. the criteria for selection and analyses of the risk in connection to the implementation of checks and inspections;
5. pieces of information about the organization in connection to the execution of tax-insurance control over persons, who produce and do business with military and special production, as well as over persons, who are hazardous to the economic security of the country;
6. information about the actions of execution of internal control and internal security.

(5) (new - SG 105/05, in force from 01.01.2006) The pieces of information, determined as official secret according to para 4, shall be formed, received, processed, provided, preserved and terminated under the conditions and by the order of the Protection of Classified Information Act.

Obligatory insurance

Art. 15. (amend. - SG 105/05, in force from 01.01.2006) The Agency shall obligatorily insure its employees for accident and "Life" insurance for the account of its budget.

Training, qualification and professional training

Art. 16. (1) The training, qualification and professional training of the bodies and employees of the Agency shall be carried out in centres for specialisation and qualification. The organisation and the activity of the centres for specialisation and qualification shall be determined by the Executive Director.

(2) The training, qualification and professional training shall comprise:

1. (amend. - SG 94/15, in force from 01.01.2016) initial professional training;
2. (new - SG 94/15, in force from 01.01.2016) introductory basic training to newly appointed

employees, revenue bodies, conducted for a period of up to 6 months from issuance of the appointment resolution;

3. (prev. text of item 2 - SG 94/15, in force from 01.01.2016)periodical training for maintaining and improvement of the qualification;

4. (prev. text of item 3 - SG 94/15, in force from 01.01.2016) training for acquiring new professional knowledge and skills necessary for occupying a higher position.

(3) The bodies and employees of the Agency can be trained in similar educational establishments of other countries.

(4) The order, the scope and the way of carrying out the training, qualification and professional training shall be determined by the Executive Director.

Material and social provision

Art. 17. (1) (amend. - SG 105/05, in force from 01.01.2006) To the bodies and the employees of the Agency shall be paid sums for clothing annually according to conditions and by an order, determined by the management board.

(2) (revoked, SG 114/03)

(3) (amend., SG 114/03) The size of the sums under para 1 shall be determined annually by the managing board.

Extra funding (title amend. - SG 105/05, in force from 01.01.2006)

Art. 18. (amend. - SG 105/05, in force from 01.01.2006; revoked – SG 38/12, in force from 01.07.2012)

Liability

Art. 19. (1) The Agency shall be liable for the damages caused to individuals and corporate bodies by illegal acts, actions or absence of actions of its bodies, employees during or on occasion of fulfilment of their duties.

(2) Indemnification for damages caused by illegal acts, actions or absence of actions under para 1 can be claimed after their revoking. Where the damages are caused by a nil and void act of the bodies or employees of the Agency or by their illegal action or absence of action the invalidity of the act, respectively the unlawfulness of the action or absence of action, shall be established by the court where the claim for indemnification has been laid.

(3) The liability of the Agency shall comprise all material and immaterial damages and missed benefits and shall be realised by an order stipulated by the Act on Liability for Damages Incurred by the State and the Municipalities.

Range of the liability

Art. 20. (amend. - SG 105/05, in force from 01.01.2006) The employees of the Agency shall be liable before the Agency for the compensations paid by it to harmed obliged persons only in case their actions or inactions have been proved to be crimes by a court or the damages have been caused deliberately. This liability shall be to the full amount of the compensation paid.

Realising the liability

Art. 21. The material liability of the bodies and employees of the Agency shall be realised

through an adversary proceeding.

Chapter five.

EXCHANGE OF INFORMATION AND INTERACTION (NEW - SG 105/05, IN FORCE FROM 01.01.2006)

Current provision of information

Art. 22. (new - SG 105/05, in force from 01.01.2006) (1) The state and municipal bodies, competent for registration or issuance of permissions for carrying out a certain kind of commercial activity, shall notify the Agency of the registered persons or sites and of the permissions issued, as well as of the terminated registration or the withdrawn permissions till the 15th date of the month, following the quarter.

(2) The bodies, competent for registration of vehicles, including aircrafts and vessels, shall notify the Agency of the registered, withdrawn, written off and immobilised vehicles monthly till the 15th date of the following month.

(3) The judges in charge of the entries shall notify the Agency of the transferred, constituted, modified and terminated real rights over real estate, as well as of the constituted, modified and deleted mortgages monthly till the 15th date of the following month.

(4) The municipalities shall notify the Agency of the declared real estate, vehicles, found inheritances, the properties, acquired for a consideration and gratuitously under the Local Taxes and Fees Act, as well as of the registered commercial sites till the 15th date of the following month.

(5) (new – SG 95/09, in force from 01.01.2010) The National Statistics Institute shall process the annual reports of the activity of the persons that are obliged to submit them according to the Corporate Income Taxation Act and the Income Taxes on Natural Persons Act, and shall provide the information for the purposes of the National Revenue Agency.

(6) (prev. text of Para 05, amend. – SG 95/09, in force from 01.01.2010) The order for providing the information under para 1 – 5 shall be determined by instructions, issued jointly by:

1. the Minister of Finance and the respective minister;

2. the executive director and the head of the respective administration, if the information is provided by a ministry.

(7) (prev. text of Para 06 – SG 95/09, in force from 01.01.2010) The order for providing the information by the municipalities shall be determined by on instruction of the Minister of Finance, coordinated with the National association of the municipalities in the Republic of Bulgaria.

Current exchange of information

Art. 23. (new - SG 105/05, in force from 01.01.2006) The order for provision of the current exchange of information between the Agency, the ministries, the National Insurance Institute, of the National Health Insurance Fund, the Executive Agency "Chief Labour Inspectorate" and the municipalities shall be determined by instructions, issued by:

1. the Minister of Finance and the respective minister;

2. the executive director and the head of the respective administration, if the information is not exchanged with a ministry.

3. the Minister of Finance, coordinated with the National association of the municipalities in the Republic of Bulgaria.

Collecting and providing information

Art. 24. (new - SG 105/05, in force from 01.01.2006) (1) The courts and the municipalities, the state and the municipal bodies and the National Insurance Institute shall provide the Agency with the information, necessary for the implementation of its functions and powers, for free.

(2) For the objectives of the statistics, planning and analyses of the application of the tax and insurance legislation, the Executive Director determines the persons, who shall provide information according to a model, approved by an order, which shall be promulgated in State Gazette.

Information from the commercial banks

Art. 25. (new - SG 105/05, in force from 01.01.2006) (1) The commercial banks and the branches of the foreign banks shall notify the Agency in 7 days term of the opened or closed by them bank accounts of:

1. sole traders, the local legal persons, including the non-profit ones and the branches of foreign persons;
2. the unincorporated partnerships and the insurance funds;
3. the foreign legal persons, which have registered commercial representation;
4. the foreign persons, who carry out economic activities in the country, including also through place of economic activity.

(2) For the persons, who are not indicated in para 1, the commercial banks and the branches of the foreign banks shall provide information on the opened and closed bank accounts upon a motivated request by the territorial director in 7 days term after receiving the request.

Information from the Bulgarian National Bank

Art. 25a. (1) (new - SG 109/13, in force from 01.01.2014; prev. Art. 25a, suppl. – SG 95/15, in force from 01.01.2016) Bulgarian National Bank shall provide to the Agency access to the information collected in compliance with the provision of Art. 56 of the Credit Institutions Act, of the cash liabilities of customers to the banks and to financial institutions, and also to payment institutions and electronic money companies.

(2) (new - SG 95/15, in force from 01.01.2016) Authorities and employees of the Agency shall be obliged to keep the received information confidential and to use it only for the purposes of inspections and audits carried out thereby.

(3) (new - SG 95/15, in force from 01.01.2016) The procedure and the method of provision of information shall be determined by a joint instruction of the Managing Director and the branch sub-governor of BNB in charge of the information system under Art. 56 of the Credit Institutions Act.

Interaction with other authorities

Art. 26. (new - SG 105/05, in force from 01.01.2006) (1) (amend. – SG 12/09, in force from 01.05.2009) The Agency, the authorities of the Ministry of Interior and the prosecutor's office, the control bodies of the Ministry of Finance and other state and municipal authorities, shall carry out joint actions in connection with the implementation of their functions.

(2) The order and the way of implementation of the interaction shall be determined by a joint instruction by:

1. the Minister of Finance and the manager of the respective institution;
2. the executive director and the head of the respective administration.

Transitional and concluding provisions

§ 1. (1) By December 31, 2002:

1. The Council of Ministers, at a proposal of the Minister of Finance, shall appoint the Chief Tax Director to also occupy and fulfil the duties of an Executive Director of the Agency;

2. The Council of Ministers shall determine the number of personnel of the central management and shall submit for its needs a real estate - public state property;

3. the chairman of the managing board shall convene its first meeting.

(2) After the enactment of the normative provision of § 3, para 1 the Council of Ministers shall appoint the executive Director of the Agency.

§ 2. By December 31, 2003 the National Insurance Institute shall provide the separation of the activities on establishing, securing and collection of the obligatory insurance instalments in the structure of the territorial divisions.

§ 3. (1) By December 31, 2003 the central management of the Agency, in coordination with the National Insurance Institute and the tax administration, shall work out and present to the managing board the draft normative regulations related to the change of the tax and insurance legislation and in connection with the creation of the integrated processes of registration, acceptance of declarations, accounting of revenue, exercising control and audits of the liabilities, appeal and collection of the public receivables of the Agency.

(2) The central management of the Agency, in coordination with the National Insurance Institute and the tax administration shall, within the period under para 1:

1. work out and present to the managing board the projects for creation of the structure of the National Revenue Agency and for the structural changes in the tax administration and of the National Insurance Institute in connection with the transition of the activities under this Act to the Agency;

2. organise the creation of information system of the Agency.

§ 4. Upon the enactment of the normative provision of § 3, para 1 the Council of Ministers shall settle all legal relations related to the transfer of the activities regarding the public receivables from the tax administration and the National Insurance Institute to the National Revenue Agency.

§ 5. The National Insurance Institute and the tax administration shall submit the information necessary for the activity of the Agency, including information constitution official secret, applying for the employees of the Agency Art. 242, para 1, item 3 of the Tax Procedure Code and art. 109, para 2 of the Code for the Obligatory Public Insurance.

§ 6. Until the enactment of the normative provision under § 3, para 1 and the creation of the territorial divisions of the Agency the proceedings for:

1. the registration of the tax subjects, the establishing, the securing and collection of the tax and other public receivables, as well as the appeal of the related acts, shall be carried out by the order of the Tax Procedure Code by the stipulated tax bodies, and with the transfer of activities on the establishment, securing and collection of public receivables to the territorial divisions of the Agency established by the order of this Act - by the respective bodies of the Agency;

2. the collection and administering of the obligatory insurance instalments shall be carried out by the order of the Code for the Obligatory Public Insurance and of the Health Insurance Act by the bodies of the National Insurance Institute, and with the transfer of activities related to the establishing, securing and collection of public receivables to the territorial divisions of the Agency established by the order of this Act - by the respective bodies of the Agency.

§ 7. The number and the support of the personnel of the Agency under art. 6, para 9 shall be for the account of the number and support of the personnel of the tax administration and of the National Insurance Institute.

§ 8. In art. 7, para 5 of the Health Insurance Act (prom., SG 70/98; amend., SG 93 and 153/98, SG 62, 65, 67, 69, 110 and 113/99, SG 1, 31 and 64/00, SG 41/01, SG 1, 54, 74 and 107/02) at the end, a comma is added, followed by "as one of them shall obligatorily be the Executive Director of the National Revenue Agency".

§ 9. In art. 35, para 1 of the Code for the Obligatory Public Insurance (prom., SG 110/99, SG 55/00 - Decision No 5 of the Constitutional Court of 2000; amend., SG 64/00, SG 1, 35 and 41/01, SG 1, 10, 45 and 74/02) at the end, a comma is added, followed by "as one of them shall obligatorily be the Executive Director of the National Revenue Agency".

§ 10. The following amendments and supplements are introduced to the Tax Procedure Code (prom., SG 103/99, SG 29/00 - Decision No 2 of the Constitutional Court of 2000; amend., SG 63/00, SG 109/01, SG 45/02):

1. The following amendments and supplements are introduced to art. 12:

a) in para 2, at the end, after the words "in a law" is added " or at a written request of the Executive Director of the National Revenue Agency and the Governor of the National Insurance Institute";

b) in para 3 the words "by a decision" are replaced by "by an act";

c) para 4 and 5 are revoked.

2. Art. 12a is created:

"Disclosure of official secret at the request of the bodies of the prosecution, of the investigation and of the Ministry of Interior

Art. 12a. (1) The court, in cases other than those under art. 12, para 3, can order disclosure of information consisting an official secret, at a motivated request of:

1. a prosecutor or an investigator - in connection with instituted preliminary investigation or criminal proceedings;

2. the Minister of Interior, the Chief Secretary of the Ministry of Interior, the Director of National Service "Security", the Director of National Service "Police", the Director of National Service "Fight against the organised crime", a director of a regional directorate of the interior - where necessary in connection with the exercising of their legal capacities stipulated by the law.

(2) The district court at the location of the territorial tax directorate shall rule on the request of the bodies under para 1 by a motivated definition, in a closed session, not later than 24 hours from its filing, determining the tax subject regarding whom the official secret will be disclosed, the scope of the specific individual data for him according to § 1, item 1 of the additional provision and the term of

disclosing the information. The definition shall not be subject to appeal."

3. In art. 121, para 1 the words "para 4" are replaced by "para 5".

4. The following supplements are introduced to art. 249, para 2:

a) in item 1, after the words "the tax administration" is added "and the National Revenue Agency";

b) in item 2, after the words "the tax administration" is added "and the employees of the National Revenue Agency".

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

The Act was adopted by the 39th National Assembly on November 14, 2002 and was affixed by the official seal of the National Assembly.

Transitional and concluding provisions TO THE TAX-INSURANCE PROCEDURE CODE

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

§ 5. (1) The provisions of this code shall be applied by the bodies of the National Revenue Agency, respectively the State Takings Agency, and for the procedural actions upon unfinished administrative and executive proceeding under chapter seven of the Code of social insurance to the date of the entry into force of the Tax-insurance procedure code.

(2) The started to the date of the entry into force of this code proceedings upon chapter eight and under Art. 349 – 350 of the Code of social insurance shall be finished by the bodies of the National Social Security Institute under the previous order. The proceedings of issue of permission regarding Art. 110, para 3 of the Code of social insurance and their appeal shall be finished upon the previous order by the bodies of the National Social Security Institute, if an act for deficiency has not been issued before the entry into force of the Tax-insurance procedure code.

(3) The provisions of this code shall be applied by the bodies of the National Revenue Agency, respectively the State Takings Agency, and for the procedural actions upon unfinished administrative and executive proceedings to the date of its entry into force.

(4) The unfinished, to the date of the entry into force of this code, court proceedings under the repealed Tax procedure code shall be finished under the previous order, and the party in the proceedings shall be the respective body of the National Revenue Agency, respectively of the State Takings Agency.

§ 6. (1) The National Revenue Agency shall be a legal successor of the assets, the liabilities, the rights, the obligations and the archive of the tax administration, regarding January 1, 2006, except for the real estate. For the succession shall be applied respectively Art. 6a, para 1, item 1 of the Value Added Tax Act.

(2) Till April 1, 2006 the Council of Ministers, respectively the Minister of Finance shall grant the estate – public state property, used by the tax administration, to the National Revenue Agency by the order of the State Property Act.

(3) The relations in connection with the transfer of the necessary information and archives from the National Social Security Institute to the National Revenue Agency shall be regulated by an agreement between the manager of the National Social Security Institute and the executive director of the National Revenue Agency.

(4) The labour legal relations of the employees of the tax administration and function

"Collection" of the National Social Security Institute shall be settled by the order of Art. 123 of the Labour code. The period of employment, acquired in the system of tax administration and the National Social Security Institute by workers and employees, appointed upon labour legal relation in the National Revenue Agency before June 30, 2006, shall be considered a work with one employer, in connection with Art. 222, para 3 of the Labour code.

(5) Till June 30, 2007 the labour legal relations of the employees of the National Revenue Agency, who implement functions at position, determined to be held by a civil servant, shall be transformed in official legal relations, and:

1. with the act for the appointment to the civil servant shall be awarded the determined in the Unified classifier of the administrative positions in the administration minimal rank for the held position, unless the servant does not meet the conditions for determining a higher rank;

2. article 12 of the Civil Servants Act shall not be applied, except for the servants, which labour legal relations are kept and shall not be compensated with pecuniary compensation.

3. the unused leaves upon labour legal relations shall be kept and shall not be compensated with pecuniary compensations.

(6) Till December 31, 2006 the Council of Ministers shall enter in the National Assembly the necessary legislative changes, ensuing from para 5.

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

Transitional and concluding provisions
TO THE ACT ON AMENDMENT AND SUPPLEMENTATION OF THE EXCISES AND TAX
WAREHOUSES ACT

(PROM. - SG 109/07, IN FORCE FROM 01.01.2008)

§ 56. The Act shall enter into force from 1 January 2008, except for the tax relieves under § 12, item 1, item "e" representing state aid which shall enter into force after issuing a positive decision by the European Commission.

Transitional and concluding provisions
TO THE ACT ON AMENDMENT AND SUPPLEMENTING OF THE TAX-INSURANCE
PROCEDURE CODE

(PROM. – SG 12/09, IN FORCE FROM 01.05.2009; SUPPL. – SG 32/09)

§ 68. (suppl. – SG 32/09) 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 and § 2 – 10, § 12, item 1 and 2 with reference to par. 3, § 13 – 22, § 24 – 35, § 36, par. 1 – 4, § 37 – 51, § 52, item 1 – 3, item 4, item "a", item 7, item "f" with reference to par. 10 and 11, item 8, item "a", item 9 and 12 and § 53 – 64, which shall enter into force from 1 January 2010.

Transitional and concluding provisions
TO THE ACT ON AMENDMENT AND SUPPLEMENTATION OF THE CORPORATE
INCOME TAXATION ACT

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

§ 51. This Act shall enter into force from 1 January 2010 except § 10, 11 and 14, which shall enter into force from 1 January 2009.

Concluding provisions
TO THE ACT ON AMENDMENT AND SUPPLEMENTATION OF THE NATIONAL
REVENUE AGENCY ACT

(PROM. – SG 51/10, IN FORCE FROM 06.07.2010)

§ 2. This Act shall enter into force from the day of its promulgation in the State Gazette.

Transitional and concluding provisions
TO THE ACT ON AMENDMENT AND SUPPLEMENTATION OF THE CIVIL SERVANTS
ACT

(PROM. - SG 38/12, IN FORCE FROM 01.07.2012)

§ 84. (In force from 18.05.2012) Within one month from the promulgation of this Act in the State Gazette:

1. the Council of Ministers shall make the Classification of Offices in the Administration compliant with this Act;
2. the competent authorities shall make the structural acts of the respective administration compliant with this Act.

§ 85. (1) The legal relationships with the persons of the administrations under the Radio and Television Act, the Independent Financial Audit Act, the Electronic Communications Act, the Financial Supervision Commission Act, the Act on Access to and Disclosure of the Documents and Announcing Affiliation of Bulgarian Citizens with the State Security Service and the Intelligence Services of the Bulgarian Popular Army, the Confiscation by the State of Proceeds of Crime Act, the Act on Prevention and Findings of Conflict of Interests, the Code of Social Insurance, the \ Health Insurance Act, the Agricultural Producers Support Act and the Roads Act shall be settled under terms and conditions of § 36 of the Transitional and Concluding Provisions of the Act Amending and Supplementing the Civil Servants Act (SG 24/06).

(2) The act of appointment of the civil servant shall:

1. determine the lowest rank for the position specified in the Classification of Offices in the Administration, unless the officer holds a higher rank;
2. determine an individual basic monthly salary.

(3) The additional funds for insurance installments for the persons referred to in Para 2 shall be made available within the limits for expenses for salaries, remunerations and insurance installments in the budgets of the budget credit administrators.

(4) The Council of Ministers shall amend as required by this act the non-budget account of State Fund "Agriculture".

(5) The governing bodies of the National Insurance Institute and the National Health Insurance Fund shall amend as required by this act the respective budget credits.

(6) Any non-used days of leave under employment relations shall be preserved and shall not be subject to pecuniary compensation.

§ 86. (1) Within one month from entry into force of this Act the individual basic monthly salary of the officer shall be so calculated that the said salary, reduced by the due taxes and the mandatory insurance installments due by the insured person, if available, shall not be lower than gross monthly salary received before, reduced by the mandatory insurance installments due by the insured person, if available, and the due taxes.

(2) The gross salary referred to in Para 1 shall include:

1. the basic monthly salary or the basic monthly remuneration;
2. the additional remunerations paid on permanent basis together with the due basic monthly salary or the basic monthly remuneration and dependent only on the working time.

§ 87. This Act shall enter into force from 1 July 2012 except for § 84, which shall enter into force from the day of the promulgation of the Law in the State Gazette.

Transitional and concluding provisions
TO THE ACT AMENDING AND SUPPLEMENTING THE VALUE ADDED TAX ACT

(PROM. – SG 94/12, IN FORCE FROM 01.01.2013)

§ 65. This Act shall enter into force from 1 January 2013, except for § 61, Item 2, Letter "a", Items 3, 4 and 6, Item 7 – regarding Art. 86, Para 7, and Item 9 and § 64, which shall enter into force on the day of promulgation of this Act in the State Gazette, § 61, Item 5, Item 6 – regarding Art. 86, Para 5 and 6, and Item 8, which shall enter into force from 1 April 2013, and § 47, Item 9, Letter "c" - regarding Art. 159, Para 5, and Item 11, which shall enter into force from 1 July 2013.

Concluding provisions
TO THE ACT AMENDING AND SUPPLEMENTING THE TAX INSURANCE PROCEDURE
CODE

(PROM. – SG 109/13, IN FORCE FROM 01.01.2014)

§ 24. This Act shall enter into force from 1 January 2014, except for § 23, which shall enter into force upon issuance of a Decision of the European Commission for extension of the period of validity of the existing permitted state aid scheme.

Concluding provisions
TO THE STATE BUDGET ACT OF THE REPUBLIC OF BULGARIA IN 2014
(PROM. – SG 109/13, IN FORCE FROM 01.01.2014)

§ 10. This act shall enter into force on 1 January 2014, except for § 2, which shall enter into force from the day of promulgation of the act in State Gazette.

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

(PROM. – SG 60/15)

§ 43. Within one month from the enactment of this Act, the Council of Ministers shall adopt the amendments to the secondary legislative acts, resulting from Art. 9, para 4 of the Customs Act and Art. 6, para 6 of the National Revenue Agency Act.

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

(PROM. - SG 94/15, IN FORCE FROM 01.01.2016)

§ 71. This act shall enter into force on January 1, 2016, except for § 66, item 1 regarding the electronic information system, which shall enter into force from January 1, 2017.

**Transitional and concluding provisions
TO THE ACT AMENDING AND SUPPLEMENTING THE CORPORATE INCOME TAX ACT**

(PROM. - SG 95/15, IN FORCE FROM 01.01.2016)

§ 24. This act shall enter into force on January 1, 2016.

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

(PROM. - SG 58 of 2016)

§ 94. . Until the entry into force of this act, pending proceedings under Art. 3, para. 1, item 13 of the National Revenue Agency Act, related to the actions of receiving, storage, management, sale, scrapping and disposal of confiscated and abandoned in favor of the state goods, undertaken by the customs authorities, including the ones which finished with a judicial act, shall be finished by the order prevailing hitherto.

**Transitional and concluding provisions
TO THE ACT AMENDING AND SUPPLEMENTING THE ACT ON LIMITATION OF THE
ADMINISTRATIVE REGULATION AND THE ADMINISTRATIVE CONTROL OVER THE
BUSINESS ACTIVITY**

(PROM. - SG 103/17, IN FORCE FROM 01.01.2018)

§ 68. The Act shall enter into force on 01 January 2018.

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

(PROM. - SG 38/18, IN FORCE FROM 08.05.2018)

§ 74. The Act shall enter into force on the day of its promulgation in the State Gazette, except for:

1. Paragraphs 11, 14, 15, 16, 19, 22, 23, 24, 25, 32, 33, 35, 36, 39, 40, 41, 42 and § 64 relating to items 1 to 4, which shall enter into force from 1 July 2018;

2. paragraphs 63 and 66, which shall enter into force from 30 April 2018;
3. paragraphs 5, 6, 9, 10 and 73, which shall enter into force from 1 January 2019.