

LAW ON LOCAL TAXES AND FEES

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

Chapter one. GENERAL PROVISIONS (Amend., SG 119/02)

Section I. Local taxes

Art. 1. (1) (New, SG 119/02; prev. Art. 1, suppl. – SG 110/07, in force from 01.01.2008) The following local taxes shall go to 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. 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 law.

(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 of 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, amend. SG 106/04) 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. (New, SG 119/02) The tax declarations under this law 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.

Art. 4. (New, SG 119/02) (1) (amend. SG 106/04, 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) 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 following the same procedure.

(2) (amend. - SG 105/05, in force from 01.01.2006) Taxes under this law, not paid by the deadline, shall be collected along with the interests according to the Law for the interest on taxes, fees and other similar state receivables by the order of the Tax-insurance Procedure Code.

(3) (new, SG 100/05, in force from 01.01.2006; amend. - SG 105/05, in force from 01.01.2006) In the procedures under para 1 the municipality administration officers shall have the rights and the obligations of revenue bodies.

(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 01.01.2006) The Executive Director of the National Revenue Agency shall issue methodical instructions on the application of this law.

(7) (new - SG 105/05, in force from 01.01.2006) Competent body to postpone and stretch payments of local taxes in the cases of Art. 184, Para 1, item 2 of the Tax-insurance Procedure Code 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)

Section II. Local Fees

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

a) for household waste;
b) for using markets, market-places, fairs, side-walks, squares and street lanes;

c) (suppl., SG 70/04; amend. - SG 105/08, in force from 01.01.2009) for using nurseries, baby food kitchens, kindergartens, specialised institutions for provisions of social services, campuses, dormitories and other municipal social services;

d) (revoked – SG 70/08);

e) for technical services;

f) for administrative services;

g) for acquiring graveyards;

h) tourist fee;

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

j) (prev. i) – SG 87/05) other local fees determined by a law.

(2) For all services and rights provided by the municipality, with exception of those under para 1, the municipal council shall fix a price.

Art. 7. (New, SG 119/02) (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 law.

Art. 8. (New, SG 119/02) (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) In the cases when the size of the 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.

(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) 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) (1) The local fees shall be collected by the municipal administration.

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

(3) The revenue from the local fees shall go to the budget of the municipality.

(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) The municipal council shall issue a permission for deferring and stretching liabilities for local taxes exceeding 30 000 BGN or for a period of more than a year.

Art. 9b. (New, SG 119/02) (1) (amend. - SG 105/06, in force from 01.01.2007) The fees which are not paid by the deadline shall be collected along with the interest according to the Law for the interest on taxes, fees and other similar receivables by the order of the Tax-insurance Procedure Code.

(2) (amend. - SG 30/06, in force from 12.07.2006) The receivables from fees shall be established by an act of the mayor of the municipality by the order of the Administrative procedure code.

(3) (amend. - SG 30/06, in force from 12.07.2006) The act for establishing the receivable can be appealed by the order of the Administrative procedure code.

Art. 9c. (New, SG 119/02) 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) Tax on immovable properties shall be levied on the buildings and landed properties in the construction boundaries of the settlements and the settlement formations as well as 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 Law of spatial planning.

(2) (new – SG 106/04) 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, prev. (2) – SG 106/04) 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) The immovable properties of tax evaluation to 2520 BGN including shall not be taxed.

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

(2) (Suppl., SG 153/98, amend. SG 106/04) The owner of a building constructed on state or municipal landed property shall be tax obliged also for the property.

(3) (Suppl., SG 109/01, amend. - SG 36/06, in force from 01.07.2006) 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) Upon concession, leviable shall be the concessionaire.

Art. 12. (1) When for a leviable immovable property the right of ownership or the limited real right belongs to several persons, their due tax is according to their parts.

(2) Each of the co-owners of the property, respectively the co-owners of the limited real right 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) About newly built or acquired in another way properties the owner, respectively the bearer of the limited real rights, shall notify in writing in 2 months term the tax administration at the location of the property submitting tax declaration for levying annual tax on immovable properties.

(2) (amend., SG 100/05, in force from 01.01.2006) 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.

(3) (new, SG 102/00) For acquiring real estate by inheritance the declaration under para 1 shall be filed within the period under art. 32.

(4) (new, SG 119/02) The filed declaration by one owner, respectively user, shall be used by the remaining owners or users.

Art. 15. (1) 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 finished

or their use has started.

(2) At transfer of the property the acquirer shall due 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.

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) (1) (prev., art. 17 - amend., SG 102/00; amend., SG 109/01 amend., SG 100/05, in force from 01.01.2006) The enterprises shall submit, within 2 months from acquisition of a non-residential, respectively from establishing right of using estate a declaration to the tax administration at its location, indicating the type of the real estate, its exact location, the accountancy value and other circumstances of importance for determining the tax, as well as the size of the due tax. For change of the declared data the declaration shall be filed within 2 months considered from the date of the change.

(2) (new, SG 102/00) For the housing property the persons under para 1 shall file declaration by the order and within the terms under art. 14.

(3) (new, SG 102/00; amend., SG 119/02, amend., SG 100/05, in force from 01.01.2006) For non-housing real estates under art. 11, para 2 the enterprises shall file declaration by the order and deadline according to art. 14, para 1, and after the announcement of the tax evaluation by the municipality administration officer, they shall indicate it in the declaration under para 1.

(4) (amend., SG 100/05, in force from 01.01.2006) The tax shall be paid within the terms under art. 28 in the municipality at the location of the property according to the declared data.

Art. 18. (1) (prev. art. 18 - SG 153/98; amend., SG 34/00, amend., SG 100/05, in force from 01.01.2006) 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.

(2) (new, SG 153/98; amend., SG 34/00, amend., SG 100/05, in force from 01.01.2006) 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 offices at budget maintenance shall be obliged to present them gratuitously in 7 days term.

(3) (new, SG 34/00) Data under para 2 of the cadastre shall be submitted

under the conditions and by the order of the Law for the cadastre and property register.

Art. 19. (1) 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.

(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.

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) The tax valuation of the immovable properties of the enterprises shall be their accounting value, and for the residential properties - the tax valuation according to appendix No 2.

(2) (new, SG 102/00; amend., SG 109/01) 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) 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; prev. para 3 - SG 190/01, amend., SG 100/05, in force from 01.01.2006) 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. In this cases the municipality administration officer shall be able to use also licensed experts.

Art. 22. (amend. – SG 110/07, in force from 01.01.2008; amend. - SG 105/08, in force from 01.01.2009) The municipal council shall determine by the ordinance of Art. 1, par. 2 the amount of the tax within the range from 0,5 to 2 pro mille on the tax valuation of the immovable property.

Art. 23. (amend., SG 103/99; amend., SG 109/01, amend., SG 100/05, in force from 01.01.2006) The tax under art. 14, para 1 and 3 and art. 17, para 2 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) the buildings of the high schools and the academies used for study process and scientific activity;
9. the prayer buildings of the lawfully registered religions in the country;
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; 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) the properties used for the immediate operation needs of the public transport;
14. the buildings of farm producers used for farm activity;
15. temporary buildings servicing the construction of a new building or facility till it is finished and put 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) the buildings being brought in use before 1st January 2005 and having obtained certificate of category A, issued under the procedure of the Law for the Energy Efficiency 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 energy sources for production of energy for satisfaction of the needs of the building are applied;
19. (new, SG 18/04 ; amend. - SG 55/07, in force from 01.01.2008) the

buildings being brought in use before 1st January 2005 and having obtained certificate of category B, issued under the procedure of the Law for the Energy Efficiency as follows:

a) for a period of 3 years, considered from the year following the year of issuance of the certificate;

b) for a period of 5 years, considered from the year following the year of issuance of the certificate, if measures for utilization of renewable energy 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)

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

(5) (new, SG 112/03) 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.

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

(2) (amend., SG 119/02) 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.

Art. 26. (revoked, SG 102/00)

Art. 27. The persons shall declare their right to exemption from tax or to benefit tax alleviation with a tax declaration which shall be submitted within the term of art. 14, para 1.

Art. 28. (1) (amend. and suppl., SG 153/98; amend., SG 102/00) The tax on the immovable properties shall be paid in four equal parts in the following terms: from February 1 till March 31, till June 30, till September 30, till November 30 of the year for which it is due.

(2) To those paid in the first term for the whole year shall be made a discount of 5%.

(3) (new – SG 100/05, in force from 01.01.2006) In event of transfer of the immovable property or establishment 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) (amend., SG 102/00; Suppl., SG 109/01, previous Para 3, - SG 100/05, in force from 01.01.2006)) 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) 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) Tax on inheritance shall not be paid by the surviving spouse and the inheritors of direct line without limits.

Art. 32. (1) (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. the immovable properties - 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; amend., SG 45/02) the vehicles - by their insurance value;

4a. (New, SG 109/01; revoked, SG 45/02)

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.

(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 in 7 days term 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 Law for inheritance.

(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; 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. (amend., SG 103/99; amend. - SG 105/05, in force from 01.01.2006)The tax shall be determined and announced to each heir or testator individually by the order of the Tax-insurance Procedure Code.

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

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; suppl., SG 119/02; 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) 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) (suppl., SG 102/00, 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 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. (revoked, SG 100/05, in force from 01.01.2006)

Art. 43. (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 112/03, amend. SG 106/04; amend. - SG 105/08, in force from 01.01.2009) Para 1 shall not apply for motor vehicles not registered for driving in the country.

(4) (prev. para 3 – suppl., SG 112/03) 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.

(5) (new – SG 106/04) 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) A basis for determining the tax shall be the valuation of the property in lv by the moment of transfer.

(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) 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 under art. 14, para 1.

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) from 3.3 to 6.6 percent – for grant between persons other than those pointed out in item "b".

(2) (amend. – SG 110/07, in force from 01.01.2008; amend. - SG 105/08, in force from 01.01.2009) For gratuitously acquisition of property the tax shall be determined by the municipal council in the amount from 1.3 to 2.6 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) the education, culture and scientific organisations at budget maintenance as well as the specialised institutions for provision of social services and the homes for medico-social care for children;

c) the Bulgarian Red Cross;

d) (amend. SG 106/04) 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 Law on the Health Establishments;

2. (amend. SG 106/04; 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) 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; suppl. - SG 105/06, in force from 01.01.2007) the donations for the non-profit legal persons, obtaining subsidies from the central budget and the non-profit legal persons registered in the central register of the non-profit legal persons for carrying out socially useful activity 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 Law for privatisation and post privatisation control;

9. the non money inputs in the capital of a commercial company, cooperations or non-profit corporate body.

10. (new, SG 112/03) 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 Law of the Patronage of the Arts.

(2) When the property received under para 1 is transferred to third parties the non collected tax shall become due if it is proven that the transfer is not connected with the implementation of the direct objectives for which has been established the corresponding organisation pointed out in para 1 or which are pointed out as grounds for exemption from tax.

(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) (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) 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.

(3) For gratuitous obtaining of property, without those under para 2 the persons having received the property shall submit a declaration for their levying with taxes and shall pay the tax within two months after receiving it.

Art. 50. 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 tax of this chapter is paid.

Art. 51. (1) (amend., SG 36/04, In force from 31.07.2004, amend., SG 100/05, in force from 01.01.2006) The entries offices, in 7 days term, shall notify the corresponding municipality about the transferred, established, changed or terminated real rights in immovable properties and the bodies of the Ministry of Internal Affairs and the other competent bodies shall notify in 7 days term about the registered, the discarded and the stopped from movement motor vehicles.

(2) The term of para 1 shall start on the day following the entering, respectively the registration, the discarding or the stopping from movement of the

vehicle.

Section IV. Tax on vehicles

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

1. (amend., SG 112/03) 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) 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) (Prev. text of art. 54 - amend., SG 109/01; amend., SG 112/03, suppl. SG 106/04, amend., SG 100/05, in force from 01.01.2006) The owners of the vehicles 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.

(2) (New, SG 109/01, amend., SG 100/05, in force from 01.01.2006) 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.

(3) (New, SG 119/02; amend. - SG 105/06, in force from 01.01.2007) The owners of vehicles shall claim their right of tax exemption or of using tax relief by a tax declaration to be filed by the deadline under para 1. On theft and destruction of a vehicle declaration shall not be filed.

(4) (New, SG 119/02, amend., SG 100/05, in force from 01.01.2006; amend. - SG 105/06, in force from 01.01.2007) The municipality administration officer can require documents certifying facts and circumstances of importance for the taxation. On theft and destruction of a vehicle the taxable person shall present a document issued by a competent body certifying the respective circumstance.

(5) (New, SG 119/02) The filed declaration by one of the co-owners shall be used by the rest of the owners.

(6) (New, SG 109/01; prev. para 3., SG 119/02) When there are no data for the year of production of the vehicle accepted as such shall be the year of its first registration.

(7) (new – SG 106/04; suppl. - SG 105/06, in force from 01.01.2007) At filing the declaration of para 1 the owner shall present document for paid tax at the acquisition of the declared transport vehicle, and in the cases referred to in Art. 108 of the Law on Value Added Tax – a document, certifying the deposition of value added tax.

(8) (new, SG 100/05, in force from 01.01.2006; amend. – SG 110/07, in force from 01.02.2008) 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 1 shall be stated the admissible maximum composition mass as defined by the producer.

Art. 55. (Amend., SG 45/02; amend., SG 112/03; amend. – SG 112/04; amend. – SG 100/05; amend. – SG 110/07, in force from 01.02.2008) (1) For passenger cars the municipal council shall determine the amount of the tax by the ordinance of Art. 1, par. 2 according to the capacity of the engine adjusted by a coefficient depending on the year of production as follows:

1. up to 37 kW incl. - from 0.34 to 1.02 levs for 1 Kw;
2. over 37 kW up to 55 kW incl. - from 0.40 to 1.20 levs for 1 Kw;
3. over 55 kW up to 74 kW incl. - from 0.54 to 1.62 levs for 1 Kw;
4. over 74 kW up to 110 kW incl. – from 1.10 to 3.30 levs for 1 Kw;
5. over 110 kW – from 1.23 to 3.69 levs for 1 Kw.

Depending on the year of production the tax shall be multiplied by the following coefficients:

(amend., SG 112/03)

Number of years from the year of production, incl. the year of production	Coefficient
Over 14 years	1
From 5 to 14 years incl.	1.5
Up to 5 years incl.	2.8

(2) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for trailers of cars 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) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for tricycle 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) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for a cargo automobile up to 12 t technically admissible maximum mass 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) 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, specialised trailers for transport of heavy or overall dimensioned loads and other special automobiles without trolley busses, in an amount from 50 to 150 levs.

(9) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for autocranes with capacity over 40 t, specialised trailers for transport of heavy or overall dimensioned loads 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) The municipal council shall determine by the ordinance of Art. 1, par. 2 the tax for motor sledges in an amount from 50 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	other systems of suspension of the driving axle/axles

			as equivalent to the pneumatic	
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 axles	23	25	From 282 to 846	From 286 to 858
	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

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. – 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 shall be from tax the vehicles of:

1. (amend., SG 153/98) the state and the municipal bodies and organisations at budget maintenance which are with special regime for movement" as well as ambulances and fire cars of other persons;
 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)
- (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) A tax shall not be collected for a vehicle which will not be used on condition that until the end of the previous year the owner has returned the registration certificate and has presented a certificate of fragmentation.

Art. 59. (1) (amend., SG 100/05, in force from 01.01.2006) For the vehicles with capacity of the engine up to 74 kW with active catalytic facilities the tax shall be with 50% discount.

(2) (Amend., SG 109/01; amend., SG 45/02, 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) For the buses and the lorries, the tugs for trailers and the truck tractors supplied with "eco-engines", corresponding to the standards "Euro 2", "Euro 3", "Euro 4" and "Euro 5" the tax of art. 55, par 5, 6, 7 and 13 shall be paid with 50% discount.

(3) (Amend., SG 109/01; amend., SG 45/02) For buses implementing 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.

Art. 60. (1) The tax shall be paid in two equal parts in the following terms: till March 31 and till September 30 of the year when it is due. To those paid in advance for the whole year in the first term shall be made a discount of 5%.

(2) (amend., SG 112/03, amend. SG 106/04) 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)

(4) (Revoked, SG 109/01)

(5) (amend., SG 102/00; amend., SG 112/03) For the demolished or stolen vehicles the paid tax shall be restored proportionally to the number of the full months until the end of the year considered from the month of occurrence of the event, upon presentation of a document by the respective competent body.

(6) (amend. – SG 105/06, in force from 01.01.2007) The payment of the tax shall be a condition for validity of the annual technical inspection of the vehicle.

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

(8) (New, SG 45/02; 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) 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; amend., SG 112/03) The tax shall be paid as income for the municipality at the permanent address, respectively the headquarters of the owner, and has filed the declaration, and when it has not been filed also in the cases under art. 54, para 2 - as revenue of the municipality in which the vehicle has been registered.

Section V. Road Tax (New, SG 109/01)

Art. 61a. (revoked – SG 106/04)

Art. 61b. (revoked – SG 106/04)

Art. 61c. (revoked – SG 106/04)

Art. 61d. (revoked – SG 106/04)

Art. 61e. (revoked – SG 106/04)

Art. 61f. (revoked – SG 106/04)

Art. 61g. (revoked – SG 106/04)

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. the person is not registered under the Law for the Value Added Tax, except for registration for inter-community acquisition under Art. 99 and Art. 100, par. 2 of the said law.

(2) For the patented activity carried out the persons of par. 1 shall not be taxed pursuant to the Law for the taxes on natural persons' income.

(3) The persons of par. 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 Law on corporate income taxation.

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 Law on the taxes on natural persons' income.

(2) When within the current tax year the turnover of the person exceeds 50 000 levs or the person gets registered under the Law for the Value Added Tax, he/she shall be taxed under the general procedure of the Law on the taxes on natural persons' income.

(3) In cases of par. 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 form the annual tax liability under the provisions of the Law on the taxes on natural persons' income.

(5) Upon 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 Law for the Value Added Tax, he/she shall be taxed under the general procedure of the Law on the taxes on natural persons' income for the entire tax year.

Art. 61k. (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 Appendix 4 depending on the location of the premises in the territory of the respective municipality.

(2) The municipal council may determine a different amount of the patent tax for the same activity in different settlements in the territory of the municipality, as well as in different zones in the territory of the same settlement. Zoning of settlements within a municipality for the purposes of the patent tax shall be done by the ordinance of Art. 1, par. 2.

(3) The municipal council shall determine the amount of the tax subject to consideration of the following criteria: location of the settlement/zone, type of the settlement in terms of weather if it is of local or national significance, number of residents and the size of the settlement/zone, economic importance of the settlement/zone, seasonal or permanent nature of the activity, economic status of the settlement.

(4) Where the patented activity is not being carried out in premises or is not being carried out from a permanent location, for the purposes of determination of the amount of the patent tax the permanent residing address of the person shall be considered the location of the business.

Art. 61l. (new – SG 110/07, in force from 01.01.2008) (1) The patent tax shall be payable for each exercised activity separately according to Appendix No. 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) (prev. text of Para 06 - SG 105/08, in force from 01.01.2009) Incomes

from activities, not indicated in Appendix No.4, shall be taxable following the general procedure of the Law on taxes on income of natural persons.

Art. 61m. (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. natural persons, including single traders, carrying out employing their own labour over the entire tax year more than one type of patented activity out of those indicated under items 1 – 36 of Appendix No. 4, shall pay 50 per cent of the determined patent tax for the respective activity;

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. persons, using the work place for training of trainees pursuant to the Law for the crafts and carrying out a patented activity out of those indicated under items 10, 12 and 13 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 the provision of Art. 61l, par. 4, tax relief under par. 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. 61n. (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) 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.

(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. 61o. (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 par. 1 and 2 the tax declaration shall be submitted in Sofia municipality.

Art. 61p. (new – SG 110/07, in force from 01.01.2008) (1) The patent tax shall be deposited in four 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 Sofia municipality.

Chapter three. LOCAL FEES

Section I. Fee for household waste

Art. 62. (suppl., SG 153/98) The fee shall be paid for the services for collecting, transport and making harmless in depots or other facilities of household waste as well as for keeping the territories for public use clean in settlements. The extent of the fee shall be determined by the order of art. 66 for each service separately - garbage collecting and garbage transport; defusing of household waste to depots or other facilities; hygiene of the territories for public use.

Art. 63. (1) (suppl., SG 153/98) For properties located out of the regions where the municipality has organised the collecting and transport of household waste shall be collected fee for using of depot for household waste and/or for keeping clean

the territories for public use.

(2) (amend., SG 153/98) The boundaries of the regions and the type of the offered services of art. 62 in the corresponding region as well as the frequency of waste transportation shall be determined with an order by the mayor of the municipality and shall be publicly announced till October 30 of the previous year.

Art. 64. (1) (amend., SG 119/02, in force from Jan 1 2004) The fee shall be paid by the owner of the property, and for established real right of using - by the user according to the expenses approved by the municipal council for the respective year for each of the activities under art. 62.

(2) (Amend., SG 109/01; revoked, SG 119/02; in force from Jan 1, 2004)

(3) (New, SG 109/01; revoked, SG 119/02; in force from Jan 1, 2004)

Art. 65. (revoked, SG 119/02 - in force from Jan 1, 2004)

Art. 66. (1) (suppl., SG 119/02; in force from Jan 1, 2004) The fee shall determined as annual extent for each settlement with a decision of the municipal council on the basis of approved plan account for each activity including the necessary expenses for:

1. ensuring vessels for keeping household waste - containers, bins etc.;
2. the collecting of household waste and its transport to the depots or to other facilities for making them harmless;
3. (Amend., SG 109/01 - in force from Jan 1, 2004) study, design, construction, maintenance, operation, closing and monitoring of the depots for household waste or of other installations and facilities for rendering the household waste harmless;

4. cleaning of street roadways, squares, lanes, park and other territories of settlement destined for public use.

(2) (revoked, SG 119/02 - in force from Jan 1 2005)

(3) (new, SG 153/98) When till the end of the previous year the municipal council has not determined the extent of the fee for household waste for the current year the fee shall be collected on the basis of the actual extent by December 31 of the previous year.

(4) (new – SG 106/04, revoked, SG 100/05, in force from 01.01.2006)

(5) (New, SG 109/01, prev. (4) – SG 106/04) The approved chart account for determining the spending of the municipalities according to para 1 shall be subject to inspection by the Audit Office.

Art. 67. (1) (prev., art. 67 - SG 153/98; amend., SG 119/02) The extent of the fee shall be determined in levs according to the quantity of the household waste.

(2) (new, SG 153/98; amend., SG 119/02) When it is not possible to establish the quantity of the household waste under para 1 the size of the fee shall be determined in levs per user or proportionally on the basis determined by the municipal council.

(3) (New, SG 109/01; amend., SG 119/02) In determining the size of the fee, depending on the quantity of the household waste shall be included the expenses under

art. 66, para 1, item 1, 2 and 3.

(4) (New, SG 109/01; amend., SG 119/02) The fee for maintaining the cleanliness of the territories for public using in the populated areas shall be determined in levs per user or proportionally on a basis determined by the municipal council.

Art. 68. (Amend., SG 119/02 - in force from Jan 1 2004) Not admitted shall be amendments during the year of the way of determining the size of the fee for household waste adopted by the municipal council.

Art. 69. (Amend., SG 119/02 - in force from Jan 1 2004) (1) The fee shall be paid by an order determined by the municipal council.

(2) The municipality shall inform the persons under art. 64 about the fees due by them for the respective period and about the deadlines of payment.

Art. 70. (Revoked, SG 119/02 - in force from Jan 1 2004)

Art. 71. (amend., SG 153/98) No fee shall be collected for:

1. (amend., SG 119/02 - in force from Jan 1 2004) waste collecting and waste transportation when the service is not provided by the municipality;

2. maintaining the hygiene on the territories for public use - when the service is not conceded by the municipality;

3. defusing of household waste and maintenance of depots for household waste and other facilities for defusing household waste - when there are no such.

Section II. Fees for use of markets, market places, pavements, squares, street roadways, fairs and terrains with other designation

Art. 72. The fee shall be paid for the use of pavements, squares, street roadways, 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)

Art. 75. (amend., SG 153/98; amend., SG 109/01; revoked, SG 119/02)

Art. 76. (Amend., SG 109/01; revoked, SG 119/02)

Art. 77. (Amend., SG 109/01; Revoked, SG 119/02)

Art. 78. (Revoked, SG 119/02)

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)

Art. 80. The municipal body issued the permission for use of place shall be able to take it away when the place is not used for its designation, when it is not used by the person to which it has been conceded or when public need impose this.

Section III. Fees for nurseries, kindergartens, specialised institutions for provision of social services, camps and other forms of social services (title amend., SG 119/02; amend. - SG 105/08, in force from 01.01.2009)

Art. 81. (Amend., SG 119/02) For using nurseries and kindergartens monthly fees shall be collected from the parents or guardians.

Art. 82. (Revoked, SG 119/02)

Art. 83. (Revoked, SG 119/02)

Art. 84. (1) (amend., SG 153/98; amend., SG 119/02) 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)

(3) (revoked, SG 119/02)

Art. 85. (1) (amend., SG 153/98; amend., SG 119/02) 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)

Art. 86. (1) (amend., SG 119/02) The persons using municipal social services shall pay monthly fee in extent corresponding to the real maintenance of a person.

(2) (amend., SG 119/02) 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)

(3) (revoked, SG 119/02)

(4) (revoked, SG 119/02)

(5) (revoked, SG 119/02)

Art. 88. (revoked, SG 119/02)

Art. 89. (revoked, SG 119/02)

Art. 90. The persons accommodated in private boarding houses or social patronage shall pay sums contracted out.

Art. 91. (amend., SG 153/98; amend, SG 109/01; amend., SG 119/02) For accommodation in an establishment or premises for sobering shall be collected fee per day.

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 toll the 10-th day, and these of art. 86 - till 25th date of the month following the month for which they died.

Section IV. Tourist fee (Amend., SG 56/02)

Art. 93. (1) (amend. SG 94/05) The fee shall be paid for using shelter, a place for accommodation and tourist cottage in the context of the Law for the tourism.

(2) (amend., SG 119/02) The revenue from the tourist fee shall be paid to the budget account of the municipalities.

(3) (new, SG 112/03, amend. SG 94/05) The revenue from the tourist fee for the shelters, places of accommodation and the tourist cottages on the territory of the municipality shall be spent according to the annually adopted municipal programme for development of the tourism solely for:

1. (amend. – SG 19/09, in force from 10.04.2009) construction and maintenance of the infrastructure servicing the tourism on the territory of the municipality, including local roads connecting the resorts with airports, railway stations and bus stations, as well as with cultural valuables;

2. creation of information tourist centres and organization of the

informational services;

3. protection, maintenance and development of the green areas;
4. sanitary and hygienic measures;
5. advertising of tourist sites located on the territory of the municipality in the country and abroad.

Art. 93a. (1) The size of the fee shall be determined by a decision of the municipal council not later than June 30 of the preceding year.

(2) If the municipal council does not determine the fee by the deadline of para 1 effective for the next year shall be the size of the fee in effect for the preceding year.

(3) (new, SG 112/03) In the cases of art. 93, para 3 the municipal council shall determine the size of the fee, upon prior coordination with the municipal council for tourism, in the process of adopting the annual programme for development of tourism.

Art. 94. (amend. SG 94/05) The fee shall be paid by every person using shelter, a place for accommodation or tourist cottage, simultaneously with the payment for the service.

Art. 95. (revoked, SG 119/02)

Art. 96. (revoked, SG 119/02)

Art. 97. (amend., SG 119/02, amend. SG 94/05) The fees shall be collected from individuals and corporate bodies conceding sites for spending the night in the shelters, places of accommodation and tourist cottages and shall be paid to the budget account of the municipalities the by the 15th of the month following the month during which it has been collected.

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; revoked – SG 70/08)

Art. 102. (revoked – SG 70/08)

Art. 103. (suppl., SG 102/00; 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 the 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) The extent of the fees for technical services shall be determined according to art. 7, 8 and 9:

1. (Amend., SG 109/01; amend., SG 119/02) for issuing a plan of an immovable property;
2. (Amend., SG 109/01; amend., SG 119/02) for issuing a plan of an immovable property with marked mode of construction;
3. (Amend., SG 109/01; amend., SG 119/02) for certification of a plan after the issuing of which have passed 6 months;
4. for determining the construction line and level for a future building:
 - a) (Amend., SG 109/01; revoked, SG 119/02)
 - b) (Amend., SG 109/01; revoked, SG 119/02)
5. (Amend., SG 109/01; amend., SG 119/02) for issuing certificates about facts and circumstances of the territorial and urban development;
6. (Amend., SG 109/01; amend., SG 119/02) for certification of copies of documents and copies of plans and the documents attached to them.
7. (New, SG 119/02) for issuance of permits for placing temporary equipment for trade - tables, pavilions, cabins, etc.;
8. (New, SG 119/02) for issuance of permit for construction, basic repair and reconstruction of existing buildings and premises in them.

- Art. 108. 1. addition (corrections) of 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. alienation of immovable properties for construction and indemnification of 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 verbal information 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; amend., SG 119/02) for issuing a certificate for heirs;
2. (Amend., SG 109/01; amend., SG 119/02) for issuing a certificate for identity of names;
3. (Amend., SG 109/01; amend., SG 119/02) for issuing a certificate that no birth or death certificate has been issued;
4. (Amend., SG 109/01; amend., SG 119/02) 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; revoked, SG 119/02)
6. (Amend., SG 109/01; amend., SG 119/02) for issuing a certificate for family status;
7. (Amend., SG 109/01; amend., SG 119/02) for issuing a certificate for family relations;
8. (Amend., SG 109/01; amend., SG 119/02) for address registration and/or issuance of certificate for permanent or present address;
9. (Amend., SG 109/01; amend., SG 119/02) for certification of an invitation - declaration for the visit of a foreigner in the Republic of Bulgaria;
10. (Amend., SG 109/01; amend., SG 119/02) 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; amend., SG 119/02) for legalisation of documents about the civil status for abroad;
12. (Amend., SG 109/01; amend., SG 119/02) for all other kinds of certificates at request by the citizen;
13. (Amend., SG 109/01; amend. SG 119/02) for copies of documents.

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

1. compiling of birth certificate and issuing an original birth certificate;
2. compiling of marriage certificate and issuing an original marriage

certificate;

3. compiling of 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) 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) For issuing a certificate for ownership at sale of big live stock shall be paid a fee.

Art. 113. (Amend., SG 109/01, amend. SG 106/04) (1) (amend. - SG 105/08, in force from 01.01.2009) For issuing permissions for trading under Art. 30, Para 1 of the Law on Tobacco and Tobacco Products a fee shall be paid in amount determined by the Municipal Council. The amount of the fee shall be determined on the basis of the expenses made by the municipality for processing the documents.

(2) (revoked - SG 105/08, in force from 01.01.2009)

(3) (revoked - SG 105/08, in force from 01.01.2009)

(4) The person cannot start activity before the issuance of the permit. The permit shall be issued upon presentation of a document certifying the lack of tax liabilities, as well as other financial liabilities to the municipality, declared or established by a competent body by the date of issuance of the certificate.

Art. 114. (Suppl., SG 109/01, amend. SG 106/04; amend. - SG 105/08, in force from 01.01.2009) The fee of art. 113, para 1 shall be paid at presenting the request for issuing of permit.

Art. 115. (new – SG 105/06, in force from 01.01.2007) Fee shall be paid for issuing certificates, where this is laid down by a law, and for attestation of documents.

Section VIII. Fee for possession of dog (Revoked, SG 119/02, new – SG 87/05, in force from January 1, 2007)

Art. 116. (Revoked, SG 119/02, new – SG 87/05, in force from January 1, 2007) (1) The owner shall pay annual fee for possession of dog in the municipality on which territory is his permanent address/seat.

(2) Owners of dogs of art. 175, para 2 of the Law of the veterinary medical activity shall be exempt from fee.

Art. 117. (Revoked, SG 119/02, new – SG 87/05, in force from January 1, 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, new – SG 87/05, in force from January 1, 2007) (1) The fee shall be paid every year till March 31 of the respective year or in one month term after 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)

Section IX. Fees for graveplots

Art. 120. (1) (Amend., SG 19/02) For use of graveplots over 8 years shall be paid one-time fees as follows:

1. (Amend., SG 119/02) up to 15 years;
2. (Amend., SG 119/02) forever;
3. for use of family graveplots:
 - a) (Revoked, SG 119/02)
 - b) (Revoked, SG 119/02);
4. for added small scale graveplots - the corresponding part of the fee determined for the graveplot.

(2) For 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 corresponding services of the municipality managing the graveyards.

Section X. Fees for guarding and preservation of farm properties

Art. 122. (Revoked, SG 109/01)

Chapter four. ADMINISTRATIVE PUNITIVE PROVISIONS

Art. 123. (1) (amend., SG 102/00) Who does not submit declaration of art. 14 or does not submit it on time as well as point out or incorrectly point out the data and the circumstances, leading to determining the tax in smaller amount or to exemption from tax, shall be punished with a fine in extent from 10 to 400 lv, and the corporate

bodies - with proprietary penalty in extent from 100 to 1 000 lv, if no graver penalty is provided.

(2) (amend., SG 102/00) For not submitting declaration of art. 17, for not submitting it on time as well as for pointing out incorrect data leading to determining the tax in smaller amount the managers and the accountants of the enterprises shall be punished with a fine from 20 to 200 lv.

(3) (New, SG 109/01; Amend., SG 119/02) Who declares data and circumstances leading to reduction or tax exemption shall be fined by 50 to 200 levs and the corporate bodies - by a proprietary sanction of 100 to 500 levs.

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) The fine of para 1 shall not be imposed in case no tax is due on the inheritance.

(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)

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) For failure to observe the provisions of this law 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) Not considered as administrative offence shall be the failure to pay the taxes and the fees under this law.

Art. 128. (1) (amend., SG 103/99; amend., SG 109/01; amend., SG 119/02; amend., SG 112/03, 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; suppl., SG 112/03, revoked, SG 100/05, in force from 01.01.2006)

(3) (amend., SG 103/99; amend., SG 109/01; prev. para 2 - SG 119/02) The ascertaining of the breaches, the appeals against and the execution of the punitive decisions shall be implemented by the order of the Law for the administrative offences and penalties.

(4) (new, SG 112/03, 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.

Additional provisions

§ 1. In the sense of this law:

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

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. "Farm producers" are individuals or corporate bodies producing farm production for realisation on the market.

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, in force from 01.01.2006) "Connected 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. "Large scale" are the household waste which due to their dimensions or weight cannot be put into the vessels for household waste or create difficulties for loading.

9. "Vessels for 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) the additions for other's help paid to the persons with reduced working ability over 90 percent with right to a companion;

b) (amend. - SG 105/08, in force from 01.01.2009) the sums which the persons accommodated in specialised institutions for provision of social services 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) the grants with humanitarian objectives made by the persons using social services in the sense of § 1, Item 6 of the Additional Provision of the Law on the Social 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) "Basis" for determining the size of the fee for household waste is an objective index of value expression, on whose basis is determined the percentage or per mill of the proportional fee or a natural index on whose basis the tax per unit is determined (e.g. lev/1 person, lev/cubic meter of spent water, etc.).

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) "Destroyed vehicles" are the vehicles accepted for fragmentation and storing at places determined for that purpose, as well as the vehicles not subject to restoration.

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 Law of spatial planning.

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 Law for the Value Added Tax and/or have a liability to charge excise under the Law on excise and tax warehouses.

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) housing facilities and 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) "Housing facilities" and "accommodation places" shall be the respective tourist premises under Art. 3, par. 3, item 1 and 2 of the Law for the tourism.

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) "Catering and entertaining establishments" shall be the respective tourist premises under Art. 3, par. 3, item 3 and 2 of the Law for the tourism.

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. "Specialised institutions for provision of social services" are those in the sense of the Law on Social Care.

33. (new - SG 105/08, in force from 01.01.2009) "Homes for medico-social services for children" shall be those in the sense of the Law on Medical Establishments.

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 Law on Value Added Tax 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 law 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.

§ 5. In the Law for inheritance (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 Law for condominium cooperatives (prom. ...; amend. ...) shall be repealed.

§ 7. In the Law for cultural heritage and museums (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 Law for state ownership (prom. ...; amend. ...) shall be repealed.

§ 9. In the Law for notaries (SG 104/96) para 3 of art. 96 shall be repealed.

§ 10. In art. of the Law for tax procedures (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 law shall enter into force on January 1, 1998 and shall repeal the Law for local taxes and fees (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 law.

§ 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 Law for the electronic document and electronic signature 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 enactment of the law, 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 law 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 law 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 law 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 law 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 LAW OF AMENDMENT AND SUPPLEMENTATION OF THE LAW OF LOCAL TAXES AND FEES

(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 year 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 under 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 LAW OF THE PATRONAGE OF THE ARTS

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

§. 8. The law 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 law 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 law 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 Law for the medical plants (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 "Law of the administrative procedure" 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 LAW FOR THE CONCESSIONS

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

§ 23. The law 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 THE LAW FOR AMENDMENT AND SUPPLEMENT OF THE LAW FOR LOCAL TAXES AND FEES

(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 Law shall enter into force from the 1st of January 2007.

Transitional and concluding provisions TO THE LAW ON AMENDMENT AND SUPPLEMENTATION OF THE LAW FOR THE ENERGY EFFICIENCY

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

§ 31. This Law 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 LAW FOR AMENDMENT AND SUPPLEMENTATION OF THE LAW FOR THE LOCAL TAXES AND FEES

(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 law shall enter into force from 1 January 2008.

Transitional and concluding provisions TO THE LAW ON AMENDMENT AND SUPPLEMENTATION OF THE LAW ON THE LOCAL TAXES AND FEES

(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 Law.

§ 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 Law shall enter into force by 1 January 2009.

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

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

§ 68. This Law 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 LAW ON CULTURAL HERITAGE

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

§ 68. This Law 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.

(Revoked, SG 109/01)

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)

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) The tax valuation shall be determined by the municipality administration officers at the location of the property in 2 weeks term after submitting an application 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) 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 application shall also be submitted declaration according to a model. If issuance of a certificate of tax evaluation of uncompleted construction is demanded, to the application a protocol of findings by the municipal (regional) administration, certifying the degree of the completeness of the construction 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.

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
S3	17	14,50	18,70

(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;

(amend., SG 100/05, in force from 01.01.2006, amend.)

Category	Zone					Within constr. boundaries	Out of constr. boundaries	V zo I cat.
	I	II	III	IV	V			
Sofia	93,6	74,9	63,2	42,1	28,1	25,7	23,4	65,5
Varna	88,9	70,2	56,2	42,1	28,1	25,7	23,4	60,8
Burgas	67,9	58,5	51,5	35,1	23,4	21,1	18,7	51,5
Stara Zagora	63,2	53,8	44,5	33,9	23,4	21,1	18,7	44,5
Plovdiv	58,5	49,1	37,4	32,8	23,4	21,1	18,7	37,4
I, 1 group	49,1	37,4	30,4	23,4	21,1	18,7	16,4	28,1
I, 2 group	31,5	22,5	15,8	11,3	0,0	9,0	6,8	13,5
II category	21,6	13,0	10,8	8,6	0,0	6,5	5,4	8,6
III category	11,9	8,6	6,5	0,0	0,0	5,4	4,3	6,5
IV, V	6,5	4,3	0,0	0,0	0,0	4,3	3,2	5,4
VI, VII, VIII	3,2	0,0	0,0	0,0	0,0	2,4	2,2	2,8

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) The coefficient for individual characteristics (Cc) shall be determined adding to 1 the following corrections:

$$C_c = 1 + k_1 + k_2 + k_3,$$

where:

1. k1 is correction for the location in height of sites in residential and primarily residential buildings:

Table № 6

The site is located on	Correction (k1)			
	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 k1 shall be decreased with 0.05;

b) for studios, garages, basements and attics the correction k1 of 0;

2. k2 - 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	-0.05
Bad physical status	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. k3 - correction for improvements of the site:

$$k3 = A + B + C + D + E + F$$

Table No 8

Kind of the improvement	Correction k3	
	there is	there is no
A. Heating installation	0.00	0.04
B. Air conditioning installation	0.00	0.06
C. Luxurious or aluminium window frames	0.00	0.04
D. Noise of heat insulation	0.00	0.03
E. Roof covers	0.00	0.03
F. Decoration elements and revetment	0.00	0.02

- a) as heating installation is understood local central heating, floor or wall heating;
- b) as air conditioning installation is understood an installation firmly attached to the building;
- c) as roof covers is understood luxury improvements - special roof structure, covers and insulation;
- d) as decorative elements and revetment is understood luxury internal and external decoration elements, mosaics, revetments, etc.

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. 12. (1) The unfinished construction shall be valued according to the finished construction and mounting works as percentage of the tax valuation of the building according to the design as follows:

1. (amend., SG 100/05, in force from 01.01.2006) up to ground level - 37%;
2. (amend., SG 100/05, in force from 01.01.2006) up to rough to construction – 63 %;
3. (revoked, SG 100/05, in force from 01.01.2006)

(2) The tax valuation of an independent site in unfinished is part of the tax valuation of the unfinished building corresponding to the ratio of the gross area of the site (including the ideal parts of the common parts of the building) to the gross area of the building according to the design.

IV. Tax valuation of the land within the construction boundaries of the, the built yards and the land out of the construction boundaries (without farm land)

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. 14. (1) The tax basic value of the land shall be 8 lv for one square meter.

(2) The basic value of 1 sq. m unbuilt area within the construction boundaries of settlements determined with a detailed urban development plan, shall be 125% of the basic tax value of para 1.

(3) (amend., SG 100/05, in force from 01.01.2006) The basic tax value of land within the construction boundaries of settlements of IV, V, VI, VII and VIII category shall be increased as follows:

1. at distance up to 20 km to the settlement of "0" and first category - with 10%;

2. at distance up to 15 km to the settlement of II category - with 5%.

(4) (Amend., SG 109/01, amend., SG 100/05, in force from 01.01.2006) The basic tax value of land within the villa zone up to 10 km from the sea coast line, the national resorts and the villa zones there 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 Art. 6, Para 5

(5) (Amend., SG 109/01, amend., SG 100/05, in force from 01.01.2006) The basic tax value of the land in resorts of local importance and the villa zones there shall be increased by 20%, except the places stated in Art. 6, Para 5.

Art. 15. The coefficient for infrastructure (Ci) shall be determined adding to 1 the value of the elements of table 10.

$$C_i = 1 + A + B + C + D$$

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. 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 unbuilt 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*I C-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
1	2	3	4	5	6	7	8	9
Perennial plantations	0,338	0,306	0,270	0,234	0,180	0,147	0,090	
Fields	0,188	0,168	0,147	0,129	0,098	0,081	0,050	
Meadows	0,122	0,111	0,098	0,084	0,066	0,054	0,032	
Pastures	0,072	0,066	0,059	0,050	0,039	0,032	0,018	

2. for irrigated conditions - the basic tax value of item 1 multiplied with 1.20.

Art. 21. The basic tax value of farm land shall be corrected with a coefficient for location (Cl) which shall be formed adding to 1 the following corrections:

$Cl = 1 + k1 + k2 + k3$, where:

1. k1 is the correction for the location with respect to the construction boundaries of the settlement in which territory is located the property:

Table No 12

Distance to the construction boundaries of the settlement, km	k1
borders	+ 0.25
up to 1	+ 0.15
from 1 to 3	0.00
from 3 to 6	- 0.10
from 6 to 8	- 0.15
over 8	- 0.20

2. correction for the location with respect to the road network with durable cover (k2):

Table No 13

Distance to the road network, km	k2
borders with the road network	+ 0.10
up to 1	0.00
over 1	- 0.10

3. (amend., SG 100/05, in force from 01.01.2006) correction accounting for the category of the settlement on which territory is located the property (k3):

Table No 14

Category type of the settlement on the territory of which is located the property	k3
zero	+ 0.30
I	+ 0.20
II	+ 0.15
III	+ 0.10
IV and V	0.00
VI, VII and VIII	- 0.10

VI. Tax valuation of the development right

Art. 22. (amend., SG 153/98) The tax valuation of the development right (TVDR) shall be determined in levs according to the following formula:

$TVDR = GBA \cdot 0.25 \cdot BV \cdot Cl \cdot Ci \cdot Ct$, 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%);

Cl - 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.

(new – SG 110/07, in force from 01.01.2008)

Type of patented activities and annual amounts of taxes	
1. Housing facilities and 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
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:	
a) restaurants:	
1 - 2 stars	From 1 to 35 levs
3 stars	From 6 to 60 levs
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
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;	
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
5. Woodworking services - the tax shall be determined in consideration of the location of the premises: From 50 to 780 levs	
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	
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	
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	
9. Metal working services - the tax shall be determined in consideration of the location of the premises: From 100 to 910 levs	
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	
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	
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	
13. Manicure, pedicure - the tax shall be determined per work place in consideration of the location of the premises: From 60 to 420 levs	
14. Watchmaker's services - the tax shall be determined in consideration of the location of the premises: From 60 to 390 levs	
15. Upholstery services - the tax shall be determined in consideration of the location of the premises: From 180 to 520 levs	
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.

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

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

19. Glass services - the tax shall be determined in consideration of the location of the premises:

From 100 to 700 levs

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

21. Renting of video-cassettes - the tax shall be determined in consideration of the location of the premises:

From 300 to 3250 levs

22. Call girls and call boys - the tax shall be determined in consideration of the location of the premises:

From 3000 to 6440 levs

23. Masseuses and masseurs - the tax shall be determined in consideration of the location of the premises:

From 500 to 1680 levs

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

25. Photographer services - the tax shall be determined in consideration of the location of the premises:

From 200 to 1040 levs

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 levs

27. Leased public bathrooms - the tax shall be determined in consideration of the location of the premises:

From 150 to 420 levs

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 levs

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 levs

30. Pawnshops:

From 3000 to 28 000 levs

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

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

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

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

35. Dry cleaning, washing and ironing - the tax shall be determined per number of facilities in consideration of the location of the premises:

From 133 to 440 leva

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;

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,

From 150 to 300 leva

carting, bicycles and riksha	per seat;
j) vehicles and motorcycles	From 150 to 300 levs
for children	per piece;
k) rifle ranges	From 300 to 600 levs
	per piece.

38. Training of vehicles drivers – the tax shall be determined per vehicle within the following amounts:

a) mopeds, motorcycles	From 200 to 475 levs
b) other vehicles	From 400 to 950 levs

39. "Road rescue" of vehicles – from 2000 to 4000 levs per vehicle.

40. Services provided using agricultural and forest equipment, as follows:

- a) harvester – from 330 to 660 levs;
 - b) tractors, tractor trailers, self-propelled chassis and other self-propelled and self-driven machines – from 110 to 220 levs;
 - c) tractor driven, hitches and fixed machines – from 11 to 22 levs.
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