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Indirect taxes



Amendments to the Intrastat reporting rules for 2008

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The thresholds for 2008 for filing Intrastat declarations were published with ordinance of the chairman of the National Statistical Institute, promulgated on 16 October 2007, as follows:

- for "dispatches" from Bulgaria to other EU Member States – BGN 300,000;
- for "arrivals" to Bulgaria from other EU Members States – BGN 150,000.

The thresholds, above which the statistical value of the goods should also be reported, are also raised to BGN 7,000,000 and BGN 3,000,000 for the dispatches and the arrivals respectively.

The main changes in the Act on Statistics of the Intra-Community Trade in Goods, in force as of 1 January 2008 are:

- The obligation to report the goods value in the Intrastat declaration in a whole positive number expressed in BGN has been abolished;
- The documents submitted by the Intrastat operators should be signed with an "universal electronic signature" within the meaning of the Electronic Document and Electronic Signature Act;
- The first Intrastat declaration(s) must be submitted until the 10th day (and not the 20th day) of the month following the month to which they refer;

- Corrective Intrastat declarations can be submitted for the last three reference periods;
- The administrative penalties are increased.

Ordinance № N-4 for application of the Intrastat system which was adopted on 21 December 2007, repeals Ordinance № N-13 of 2006.

The National Revenue Agency is in process of implementation of a new information system for submission of Intrastat declarations. The new system is available for testing on the web-site of the National Revenue Agency (<http://www.nap.bg/ospage?id=123>).

Please address any queries for additional information or assistance to your usual PricewaterhouseCoopers contact or to Tania Pavlova, or Nevena Haygarova.



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