

Declaration
under art.2, para.1 of the Ordinance on the information and documents presented to payment
service providers when effecting cross-border transfers and payments to a third country
(the Ordinance)

The Declaration shall be completed when effecting a cross-border transfer or payment to a third country, the amount of which is or exceeds BGN 30,000 or its equivalent in other foreign currency

The undersigned,
Personal Number/Foreigner's Personal Number....., I.D. card No, issued on,
by, valid through, permanent address:

in a personal capacity/ as a representative of:
(cross out the irrelevant information)

.....
with Personal Number/Foreigner's Personal Number....., I.D. card No, issued on,
..... by, valid through,
with permanent address: *(for individuals)*,
or.....

UIC/registration data, registered office and address of management:
.....
(for legal entities)

I hereby declare that:

Section I

1. I am making a cross-border transfer/ payment to a third country in the amount of:
.....
(please, specify the amount of the cross-border transfer or payment in figures and in words and the type of currency)

2. For effecting the transfer or payment I hereby attach a document pursuant to art.2, para.2 of the Ordinance:

Yes No

(select the correct one)

If "yes" is selected, please fill in the name, number and/or date of the document:

.....
Note. If the person does not have a document such as those listed in art.2, para.2 of the Ordinance, he/she must complete item 2.1 and/or 2.2. and/or 2.3 of the declaration.

2.1. The grounds for the transaction/ payment are not among those included in art. 2, para. 2 of the Ordinance and I hereby attach another document proving the grounds and the amount of the transfer/ payment:.....
.....

(please, specify the type of the document, number and/or date of the document)

2.2. I hereby attach an exact paper copy of an electronic document, verified by me, proving the grounds and the amount of the transfer/ payment:.....
.....

(please, specify the type of the document, number and/or date of the document)

2.3. I do not have a document certifying the grounds and the amount for the transfer/payment and I declare the following purpose of the transfer/payment:
.....

3. I am making a cross-border transfer / payment to a third country, which represents an income, taxable pursuant to art. 37 and 38 of the Individual's Income Taxation Act or pursuant to art. 194 and 195 of the Corporate Income Tax Act.

Yes No

(select the correct one)

Note. If "yes" is selected, the person must complete the next Section II of the declaration.

Section II

(This section is to be completed only when the person has declared in Section I, item 3 of the declaration that he/she orders performing of a cross-border transfer or payment to a third country, which represents a taxable income pursuant to art. 37 and 38 of the Individual's Income Taxation Act or pursuant to art. 194 and 195 of the Corporate Income Tax Act.)

1. Type and gross amount of the income accrued

2. Amount of tax withheld pursuant to art. 37 and 38 of the Individual's Income Taxation Act and art. 194 and 195 of the Corporate Income Tax Act:

3. Applied Treaty for Avoidance of Double Taxation signed with

Yes No

(select the correct one)

4. The National Revenue Agency has issued an opinion on the grounds for the application of the Treaty for Avoidance of Double Taxation.

Yes No

(select the correct one)

I am aware that for any statement of false data I shall bear criminal liability pursuant to art. 313 of the Penal Code.

Date:

Declarant's signature:

Instructions on completing the Declaration under art.2, para.1 of the Ordinance on the information and documents presented to payment service providers when effecting cross-border transfers and payments to a third country (the Ordinance)

Section I of the Declaration must be completed in all cases when effecting a cross-border transfer or payment to a third country, the amount of which is or exceeds BGN 30,000 or its equivalent in other foreign currency:

- In item 1, please specify the amount of the cross-border transfer or payment in figures and in words and the type of currency.
- in item 2, please specify if any of the documents under art. 2, para. 2 of the Ordinance are attached, as follows:
 - for import of goods – contract, invoice, customs declaration (EAD) or other document for import;
 - for delivery of goods or services – contract, invoice, declaration or other document proving the grounds and the amount of the transfer or payment;
 - for employment and non-employment remuneration – employment contract, management contract, part-time employment contract, invoice or other document proving the grounds and the amount of the transfer or payment;
 - for author's and licensing remunerations – contract, invoice or other document proving the grounds and the amount of the transfer or payment;
 - for personnel, for education, training, qualification and re-qualification – contract, invoice or other document proving the grounds and the amount of the transfer or payment;
 - for pension payments – a document proving the grounds for payment;
 - for allowance of diplomatic and consular representative offices of the Republic of Bulgaria, representative offices of ministries and departments or representative offices of local persons abroad– a document proving the grounds for transfer/ payment;
 - for membership in an international organization– a document issued by the relevant international organization;
 - for dividends and liquidation quotas – decision by the general meeting of the company;
 - for establishment, acquisition or transfer of an enterprise – a decision by the company's competent body and an agreement;
 - for acquisition of securities, shares, stakes, compensation instruments, investment vouchers and other financial assets – a document proving the grounds for the transfer/payment;
 - for granting or repayment of a credit or cash loan, including interests – credit or cash loan agreement;
 - for acquisition of movable and immovable property, road vehicles, aircrafts or vessels – contract, invoice or another document proving the grounds and the amount of the transfer/payment;
 - for fines, penalties and compensations for benefits foregone – contract, invoice or effective ruling by a judicial body, proving the grounds and the amount of the transfer/payment;
 - for a print or digital subscription – contract, invoice or another document proving the grounds and the amount of the transfer/payment;
 - for bids, wins or prizes from participation in games of chance, participation in international competitions, contests, conferences, festivals, fairs or other similar events – a document proving the grounds and the amount of the transfer/payment;
 - for allowance or other due amounts pursuant to judgements of local or foreign judicial bodies – an effective judgement of the relevant judicial body.
 - for transfers of currency, the amount of which does not exceed the amount of the currency sent through a bank transfer in the country – a certified copy of the document proving the receipt the transfer;
 - for transfers of currency acquired from a deposit of a legator – an inheritance certificate and a statement of the legator's account.

If "yes" is selected, please fill in the name, number and/or date of the document.

If the person does not have a document such as those listed in art.2, para.2 of the Ordinance, he/she must complete item 2.1 and/or 2.2. and/or 2.3 of the declaration.

- Item 2.1 must be filled in if the person presents another document proving the grounds for the transfer/payment, which is not among the types of documents listed in art. 2, para. 2 of the Ordinance. Please, specify the type of the document, number and/or date of the document.
- Item 2.2 must be filled in when the person submits an electronic document under the Electronic Document and Electronic Signature Act or a confirmation for conclusion of a contract under the Electronic Commerce Act, which prove the grounds and the amount of the transfer/payment; When such documents are available, they must be submitted in paper format as a copy verified by the person. Please, specify the type of the document, number and/or date of the document.
- Item 2.3 must be completed if the person does not have a document proving the grounds and the amount of the transfer/payment, and the purpose of the transfer/payment must be specified such as, for instance:
 - for own account;
 - for allowance of a spouse, next of kin, brothers and sisters, where no act of court is available;
 - other.
- In item 3, please specify if the income is taxable pursuant to art. 37 and 38 of the Individual's Income Taxation Act or pursuant to art. 194 and 195 of the Corporate Income Tax Act.

Section II of the Declaration must be filled in when the cross-border transfer or payment represents an income, taxable pursuant to art. 37 and 38 of the Individual's Income Taxation Act or pursuant to art. 194 and 195 of the Corporate Income Tax Act.

1. Income under Art.37 of the Individual's Income Taxation Act represents:
 - 1.1 – compensations for benefits foregone or similar penalties;
 - 1.2 – scholarships for study in the country or abroad;
 - 1.3 – interests, incl. such contained in the leasing installments;
 - 1.4 – income from rent or other use of movable or immovable property against payment, including installments under a leasing agreement, in which no explicit provisions are made for transfer of the ownership right;
 - 1.5 – remuneration under franchise or factoring agreements;
 - 1.6 – author's and licensing remunerations;
 - 1.7 – remunerations for technical services;
 - 1.8 – rewards for an activity carried out on the territory of the country by foreign individuals – public figures, scientists, artists, cultural figures and sportsmen, incl. when the income is paid/accrued through a third party, such as impresario agency, production company and other agents;
 - 1.9 – income from management and control, from participation in management and control bodies of enterprises;
 - 1.10 – income from sale, exchange or other transfer of immovable property against payment;
 - 1.11 – installments under leasing agreement, in which explicit provisions are made for transfer of the ownership right;
 - 1.12 – income from sale, exchange or other transfer of shares, stakes, compensation instruments, investment vouchers and other financial assets, excluding income from exchange under art. 38, para. 5 of the Individual's Income Taxation Act.
2. Income under Art.38 of the Individual's Income Taxation Act represents:
 - 2.1 – dividends to a sole proprietor;
 - 2.2 – dividends and liquidation quotas of a local or foreign individual from a source in Bulgaria or of a local individual from a source abroad;
 - 2.3 – taxable income, acquired in exchange for shares and stakes in connection with reorganization of companies under chapter nineteen, Section II of the Corporate Income Tax Act:
 - a) from local individuals upon exchange of shares and stakes in local commercial companies for shares and stakes in local commercial companies or in commercial companies abroad;
 - b) from local individuals upon exchange of shares and stakes in commercial companies abroad for shares and stakes in commercial companies abroad or in local commercial companies;
 - c) from foreign individuals upon exchange of shares and stakes in local commercial companies for shares and stakes in local commercial companies or in commercial companies abroad;
 - 2.4 – taxable income from supplementary voluntary social insurance, from voluntary health insurance or from "Life" insurance;

2.5 – income acquired by the person upon sale or exchange of movable property under art. 13, para. 1, item 2, letter "d" of the Individual's Income Taxation Act;

2.6 – taxable income acquired by a member of a cooperative from interests under loans to the cooperative;

2.7 – income from rent or other kind of providing property against payment in a block of flats with a form of management –general meeting of the owners, accrued/paid by enterprises or self-employed persons.

3. Income under art.194 and 195 of the Corporate Income Tax Act represent:

3.1 – income from dividends and liquidation quotas;

3.2 – income of foreign legal entities.

- In item 1 the payer of income from a source in Bulgaria specifies the gross amount and type of the taxable income which he/she has accrued/paid.
- In item 2 the payer of the income specifies the amount of the final tax pursuant to art. 37 and 38 of the Individual's Income Taxation Act or art. 194 or 195 of the Corporate Income Tax Act if such has been withheld.
- in item 3 the payer of the income specifies the provisions and the title of the agreement for avoiding double taxation in case such are applied, as well as the country with which it has been concluded.
- In item 4 the payer specifies if there is an opinion of the National Revenue Agency on the application of the Treaty for Avoidance of Double Taxation.