

Fiscal control on the movement of goods with high fiscal risk in Bulgaria

This special control was introduced in 2015 and is currently regulated by the Tax-Insurance Procedure Code and Ordinance H-5/29.09.2023 (both attached) on the conditions and order of performing fiscal control on the movement of goods with high fiscal risk in Bulgaria.

Fiscal control applies to all goods of high fiscal risk, regardless of the place of delivery/unloading: Bulgaria, other EU countries or a third country.

It does not apply to goods under a customs procedure.

List of goods with high fiscal risk

Updated list of goods with high fiscal risk (determined by the Minister of Finance) and detailed information about the procedures can be viewed on the website of the National Revenue Agency (in Bulgarian, but the web page can be translated into English): <https://nra.bg/wps/portal/nra/kontrol/fiskalen-kontrol/stoki-s-visok-fiskalen-risk>

Fiscal control points

Fiscal control is carried out by revenue authorities (authorised through order by the Executive Director of the National Revenue Agency) only at fiscal control points. There are 134 fiscal control points – detached spots at border crossings, road sections or rail stations, airports, ports, factories, freight exchange areas, etc: https://nra.bg/wps/portal/nra/kontrol/fiskalen-kontrol/fiskalnite-kontrolni-punktove/fiskalnite-kontrolni-punktove_filelist

After stopping the vehicle, they must check the ID card of the driver and of anyone accompanying the goods and the documentation of the goods if it's a high fiscal risk transport. The following documentation must be checked:

- The type and quantity of the goods; and
- The recipient/buyer, sender/seller, date and place of delivery/unloading of the goods. In case of transit through Bulgaria (going from one EU country to another), the date and place where the vehicle should leave the country must also be checked.

Revenue officers are authorised to install technical control devices (TCD) on the vehicle (seals and tracing devices) and put a stamp with inscription "high fiscal risk" on the transport document.

For all actions executed during the fiscal control, a protocol is made and a duplicate is issued to the driver.

Mandatory predeclaration of transport of high fiscal risk goods

In 2023, mandatory predeclaration of transport of high fiscal risk goods to the National Revenue Agency was introduced. The obligation to submit a mandatory predeclaration lies with:

- **The recipient/buyer** if the transport starts in an EU country and ends in Bulgaria.
- **The sender/seller** if the transport starts in Bulgaria and ends in another EU country as well as if the transport starts and ends in Bulgaria.
- **The importer** if the transport starts in a third country and ends in Bulgaria, after completion of the customs procedure and before continuation of the transport in Bulgaria.

Voluntary declaration of transport of high fiscal risk goods

The voluntary declaration of transport when transiting through **Bulgaria from one EU country to another** can be carried out by the sender/seller, recipient/buyer.

In case of transit, the initially requested time of departure from the territory of the country may also be changed by the driver by submitting a declaration according to Annex No. 6 or Annex No. 7 to the following email: fisc.control@nra.bg.

Unique transport number

After the predeclaration, a unique transport number (УНП) is provided electronically. The declarant must communicate it to the driver of the vehicle/the person accompanying the goods/the carrier/the person organising the transport **or** to the carrier/ person organising the transport, who then provide it to the driver. The unique number must be presented to the revenue authorities during the fiscal control actions.

Driver obligations

The obligations of the driver of the vehicle are regulated under Art. 13, para. 1 and 2 of Tax-Insurance Procedure Code and Ordinance H-5 of 29 September 2023 on the conditions and procedure for implementing fiscal control over the movement of goods with high fiscal risk in Bulgaria:

- To assist the control authorities and provide them with information
- To present his/her identity document to the revenue authority
- To present to the revenue authority the documents accompanying the goods and the unique number of the transport
- To declare to the revenue authority data on the type and quantity of the goods, the sender and recipient, the place and date of receipt of the goods, as well as to state the expected time of unloading/receipt in the event that there are no documents; the documents do not contain the required data; the transport of the goods has not been declared in advance; or the previously declared data, in their entirety, do not correspond to the actual ones.

- To notify the revenue authority whether unloading/reloading or transshipment will be carried out, as well as about changing vehicles/drivers and persons accompanying goods during transport.
- To notify the person indicated as the recipient/buyer and/or sender/seller of the goods of the fiscal control carried out and of the technical control devices installed and of the obligation of the recipient/buyer to be present at the place of receipt/unloading of the goods, except in cases of accurate data on the transport declared by them in advance.
- To preserve the integrity and not damage the technical control devices installed by the revenue authority.
- To deliver the transported goods to the place of receipt/unloading/reloading.
- To deliver the transported goods to the place through which the vehicle should leave the territory of the country, in cases of transit through Bulgaria.
- To be present when the revenue authority removes the technical means of control from the vehicle.

Important! Preliminary declaration does not exempt from the obligation to compile/provide, upon inspection, the relevant transport, accounting and other documents relevant to the transport and delivery of the goods, nor does it exempt the driver and the person accompanying the goods from declaring the actual data on the transport.

Lack of documents

In the absence of documents and in cases of partial or complete discrepancy between the previously declared and actual data on the transported goods or other data on the delivery and transport, drivers/persons accompanying the goods are required to submit a declaration according to the attached form:

- Declaration according to Annex No. 6
- Declaration according to Annex No. 7

Important! When requesting the expected time of receipt, the Bulgarian time zone is used.

Change of date, time and place of receipt/unloading/reloading/transshipment/operations/loading of goods

The date and place of receipt/unloading of the goods specified in the documents or declared, as well as the requested time for receipt/unloading, may be changed by:

- The recipient/buyer/final recipient in a chain of successive suppliers
- The sender/seller/first supplier in a chain of successive supplies
- The importer/recipient (in the case of operations which start in a third country and end in Bulgaria, after completion of the customs procedure)
- A delivery party in cases of transit through Bulgaria
- The actual recipients/senders of the goods in transshipment as well as the carrier and the person organising the transport
- The driver of the vehicle/person accompanying the goods

Installation of a technical control device (TCD)

When a vehicle transports goods with a high fiscal risk, the revenue authorities have the right to place a **TCD** in the vehicle and a seal/stamp with the inscription "high fiscal risk" on the transport document. Each TCD has a unique number.

A protocol is issued for each TCD placed, a copy of which is provided to the driver/person accompanying the goods.

When goods are to be unloaded/loaded at several different locations from a vehicle on which a TCD is placed, before the last receipt, including in connection with transshipments, and of goods that are not of high fiscal risk, at each of the locations, the TCD is removed by a revenue authority and after loading/unloading a new TCD is placed by a revenue authority.

When, in addition to the high fiscal risk goods, other goods are transported by the vehicle, when unloading the other goods, the presence of its recipient/buyer is not required.

Removal of installed TCDs

The removal of installed TCDs is carried out by a revenue authority:

- In the case of intra-Community acquisition of high fiscal risk goods – at the place of receipt/unloading of the goods;
- In the case of high fiscal risk goods passing through Bulgaria from one EU country to another – before the vehicle leaves the territory of the country; and
- In the movement of high fiscal risk goods within the country – at the place of receipt/unloading of the goods.

The revenue authorities may remove a TCD placed in places other than those mentioned above:

- In cases where goods (including goods that are not high fiscal risk goods) should be unloaded/loaded/reloaded at several different locations from a vehicle on which a TCD has been placed, before the last receipt of high fiscal risk goods;
- When the driver fails to deliver the transported goods to the declared place of receipt/unloading/reloading/transloading or fails to arrive at the declared place through which the vehicle should leave Bulgaria; and
- In cases of sudden inspection.

The TCD shall be removed by a revenue authority no later than 4 hours from the time requested by the driver. When a request is submitted by an obligated person for a change in the date, time and place of receipt/unloading, the removal of the TCD shall be carried out no later than 24 hours from the submission of the request.

A TCD installed may be removed by a person other than a revenue authority when this is indicated in an issued fiscal control protocol or in a notification received from the NRA.

Sanctions

A driver or a person accompanying the goods who does not observe any of these obligations is subject to a fine amounting from BGN 1,000 to BGN 3000 for physical persons; or BGN 3,000 to BGN 20,000 for legal entities; for second offences, from BGN 3,000 to BGN 5,000 for physical persons; or BGN 20,000 to BGN 50 000 for legal entities.