

**DOUBLE TAX TREATY BETWEEN BULGARIA AND THE USA  
(IN FORCE AS OF 15 DECEMBER 2008)**

In State Gazette No. 5/20.01.2009 was promulgated the Double Tax Treaty (“DTT”) between Bulgaria and the United States of America which enters into force on 15.12.2008.

The DTT was signed on 23.12.2007 and applies to the following taxes:

(a) for Bulgaria:

- personal income tax;
- patent tax;
- corporate income tax;

(b) for the USA – federal income taxes levied under Internal Revenues Code (with the exception of the social security taxes) and federal taxes levied on foreign private foundations’ investment income.

Two Protocols are signed to the DTT. The first Protocol contains certain additional provisions aiming at clarifying some of the notions used in the DTT while the second Protocol, which enters into force on 15.12.2008 as well, amends and complements the DTT provisions.

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