

**SUBMISSION OF INFORMATION TO THE NRA FOR SALES MADE THROUGH AN ON-LINE STORE
(IN FORCE AS OF 28.12.2018)**

In State Gazette No. 80/28.09.2018 changes to Ordinance H-18 on the registration and reporting through fiscal devices of sales in commercial premises, the requirements for the software for their management and the requirements for the persons who make sales through on-line stores (**'Ordinance H-18'**) were promulgated. These changes introduce for the first time requirements for persons selling on-line in the tax legislation.

The purpose of the changes is for the NRA to have access to information about the persons who carry out on-line sales, as well as to maintain a public list where anyone will be able to verify the owner of a specific on-line store.

The changes in Ordinance H-18 shall enter into force on 28.12.2018.

Whom do the new requirements apply to?

The requirements introduced with Ordinance H-18 apply to all persons who sell goods or services through an on-line store, irrespective of whether they use their own domain, leased domain or domain of another party, providing a platform for making sales on the Internet.

According to the legal definition an on-line store is an Internet website through which sale of goods/services is carried out by concluding a distance contract under Article 45 of the Consumer Protection Act and which has a built-in functionality to select, include and exclude goods/services in a shopping basket, to submit information about the buyer, the delivery address and to choose a method of payment.

What are the obligations of the persons selling through an on-line store?

Persons who sell goods or services through an on-line store are obliged to submit certain information to the NRA prior to conducting activity through their on-line store. The submission of the information shall be made electronically with a qualified electronic signature through an electronic service in the E-service portal of the NRA. If a trader offers goods or services through several on-line stores, information shall be submitted separately for each on-line store.

Upon changes in the declared data or upon termination of the activity of the on-line store, up-to-date information shall be submitted to the NRA within 7 days from the change or the termination of the sales through the on-line store.

In addition, the persons are obliged to store the information created through the software of the on-line store (current database and archive copies of the database) until expiry of the 10-year statute of limitations for payment of the respective tax liabilities under the Bulgarian Tax and Social Security Procedure Code.

What data are provided to the NRA?

The information that must be submitted to the NRA before the commencement of the on-line store's activities includes:

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- **data about the on-line store** – name, domain, data about the owner of the domain of the on-line store, where the on-line store's website is hosted, who maintains the on-line store's website, what software is used and where the software database is stored, starting and ending date of the operations of the on-line store;
- **data about the person selling through the on-line store** – name, seat, registered address, address where the business activity is conducted, electronic address and telephone number, VAT registration status;
- **data on the on-line sales** – whether sales are made through an online platform or through an own store, what goods and services are sold.

All required information is provided in accordance with a template contained in Appendix No 33 to Ordinance H-18.

What is the deadline for submitting information by persons who already make on-line sales?

If at the date of entry into force of the new requirements for on-line stores – 28.12.2018 the persons already carry out commercial activity through an on-line store, they should submit the required information to the NRA no later than 28.03.2019.

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