



Tax&Legal Highlights

Bulgaria

[Instructions on the format and method for submission of the country reports and notification](#)

On 25 October 2017, the Executive Director of the NRA issued an Order (Order No. 1410), containing instructions on the format and method for submission of the country reports and notification.

The key points of the Order are listed below:

The country report should be submitted electronically via an electronic service available on the website of the NRA. A Qualified Electronic Signature (QES) is required for the submission of the country report / notification.

The Order contains the information that is required in the country report / notification.

The electronic services will be available no later than 1 December 2017, for which the NRA will publish a message on its website.

Where the ultimate parent undertaking of the multinational enterprise group (MNE) is a resident for tax purposes in Bulgaria:

The first country report for the reporting period beginning on 1 January 2016 should be submitted no later than 31 December 2017;

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Until 31 December 2017, all constituent entities from the group, which are resident for tax purposes in Bulgaria, should submit two notifications - notification regarding the entity submitting the country report for the reporting year 2016 and notification regarding the entity submitting the country report for 2017.

Where the ultimate parent is a resident for tax purposes of an EU Member State:

Until December 31 2017, all constituent entities from the MNE group, which are resident for tax purposes in Bulgaria should submit a notification regarding the entity submitting the country report for 2016;

No later than the last day of the reporting year of the ultimate parent, all constituent entities, which are resident for tax purposes in Bulgaria should submit a notification regarding the entity submitting the country report for 2017.

Where the ultimate parent is a resident for tax purposes in a non-EU jurisdiction with which Bulgaria has no agreement for exchange of information (currently Bulgaria has signed no such agreements with any country) and no surrogate entity within the EU is appointed to submit the report:

Until 31 December 2017, all constituent entities, which are resident for tax purposes in Bulgaria should submit a notification regarding the entity submitting the country report for 2016;

Within twelve months of the end of the reporting year 2017 (according to the rules of the jurisdiction where the ultimate parent is established), one of the constituent entities, established in Bulgaria shall submit the report for 2017. The remaining constituent entities, established in Bulgaria, which do not submit a report, must submit a notification for the reporting year 2017 (the deadline for submission is no later than the last day of the reporting year of the ultimate parent).

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