



Changes to excise duties treatment

Country - Bulgaria

Submission Date - 11/12/2018

Effective 1 January 2019, the main changes on the excise duties will be:

- extension of the scope to taxable persons that submit excise duty refund claims and persons for which joint and several liability arises;
- creation of a new procedure for cancellation or deactivation of documents that have been incorrectly submitted, in relation to excise duties labels;
- extension of the joint liability application;
- introduction of a special procedure for notification for bottled alcoholic beverages used for collection purposes;
- extension of the scope of commercial sites where tobacco products can be sold;
- prohibition to publish advertisements and notifications for e-sales of certain excisable products;
- clarification that the consumption of energy products, for the purpose of producing other energy products is not exempt from excise duties;

- introduction of a new rule that allows the customs authorities to seal the site or part of it for a period of 1 month, upon full or partial utilization of the collateral provided for the management of a licensed warehouse.

We remain at your disposal if you wish further information or analysis.