

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

This special control is regulated by the Tax-Insurance Procedure Code and Ordinance N-2/2014 on the conditions and order of performing fiscal control on the movement of goods with high fiscal risk in the territory of the Republic of Bulgaria.

The measures apply to the goods included in the following list, determined by the Minister of Finance, covering goods delivered within the territory of Bulgaria or to, from or transit through Bulgaria, **with the exemption** of the goods already placed under customs control.

### **List of high fiscal risk goods with their combined nomenclature codes, which are subject to fiscal control by the revenue authorities**

- 0201 – Meat of bovine animals, fresh or chilled;
- 0202 – Meat of bovine animals, frozen;
- 0203 – Meat of swine, fresh, chilled or frozen;
- 0204 10 00 – Carcasses and half-carcasses of lamb, fresh or chilled;
- 0204 30 00 – Carcasses and half-carcasses of lamb, frozen;
- 0205 00 – Meat of horses, asses, mules or hinnies, fresh, chilled or frozen;
- 0206 – Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen;
- 0207 – Meat and edible offal of poultry, fresh, chilled or frozen;
- 0208 10 10 – Of domestic rabbits;
- 0209 10 11 – Subcutaneous pig fat – fresh, chilled, frozen, salted or in brine;
- 302 14 00 – Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*);
- 0302 84 10 – European sea bass (*Dicentrarchus labrax*);
- 0302 85 30 – Gilt-head sea bream (*Sparus aurata*);
- 0303 13 00 – Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*);
- 0303 14 90 – Trout - other;
- 0303 33 00 – Sole (*Solea spp.*);
- 0303 34 00 – Turbot (*Psetta maxima*);
- 0303 42 18 – Yellowfin tuna (*Thunnus albacares*) for the industrial manufacture of products of heading 1604 - other;
- 0303 42 90 – Yellowfin tuna (*Thunnus albacares*) for the industrial manufacture of products of heading 1604 - other;
- 0303 51 00 – Herring (*Clupea harengus*, *Clupea pallasii*);
- 0303 53 10 – Sardines of the species *Sardina pilchardus*;
- 0303 53 90 – Brisling or sprats (*Sprattus sprattus*);
- 0303 54 10 – Of the species *Scomber scombrus* or *Scomber japonicus*;
- 0303 55 10 – Atlantic horse mackerel (*Trachurus trachurus*);
- 0303 81 10 – Dogfish of the species *Squalus acanthias*;
- 0303 81 30 – Porbeagle shark (*Lamna nasus*);
- 0303 82 00 – Rays and skates (*Rajidae*);
- 0304 31 00 – Tilapia (*Oreochromis spp.*);

0304 41 00 – Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorboscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*);

0304 81 00 – Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorboscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*);

0304 86 00 – Herring (*Clupea harengus*, *Clupea pallasii*);

0304 87 00 – Tuna (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*);

0304 99 23 – Herring (*Clupea harengus*, *Clupea pallasii*);

0306 16 10 – Cold-water shrimps – smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared;

0306 17 92 – Shrimps of the genus *Penaeus*;

0307 21 00 – Coquilles St Jacques Scallops, other scallops – live, fresh or chilled;

0307 41 92 – *Loligo* spp;

0307 99 14 – European flying squid (*Todarodes sagittatus*);

0307 99 20 – European flying squid (*Todarodes sagittatus*);

0401 – Milk and cream, not concentrated nor containing added sugar or other sweetening matter;

0402 – Milk and cream, concentrated or containing added sugar or other sweetening matter;

0403 – Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa;

0404 - Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included;

0405 – Butter and other fats and oils derived from milk; dairy spreads;

0406 – Cheese and curd;

0701 – Potatoes, fresh or chilled;

0702 – Tomatoes, fresh or chilled;

0703 – Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled;

0706 10 00 – Carrots and turnips;

0707– Cucumbers and gherkins, fresh or chilled;

0708 – Leguminous vegetables, shelled or unshelled, fresh or chilled;

0709 51 00 – Mushrooms of the genus *Agaricus*;

0709 60 – Fruits of the genus *Capsicum* or of the genus *Pimenta*;

0709 93 10 – Courgettes

0709 99 60 – Sweetcorn;

0710 80 10 – Olives;

0803 – Bananas, including plantains or fresh, excluding dried bananas under code 0803 10 90;

0804 30 00 – Pineapples;

0804 40 00 – Avocados;

0804 50 00 – Guavas, mangoes and mangosteens;  
0805 – Citrus fruit, fresh or dried;  
0806 – Grapes, fresh or dried;  
0807 11 00 – Watermelons;  
0807 19 00 – Melons – other;  
0808 - Apples, pears and quinces, fresh;  
0809 10 00 – Apricots;  
0809 30 10 – Peaches, including nectarines;  
0809 40 05 – Plums;  
0810 10 00 – Strawberries;  
0810 20 10 – Raspberries;  
0810 50 00 – Kiwifruit;  
0812 10 00 – Cherries;  
1101 – Wheat or meslin flour;  
1511 90 11 – Olive oil – in immediate packings of a net content not exceeding 1 kg;  
1512 11 – Sunflower-seed or safflower oil and fractions thereof – crude oil;  
1701 – Cane or beet sugar and chemically pure sucrose, in solid.

The control is performed **only** at fiscal control points. There are 97 such points – detached spots at the border crossing points, road sections or areas of rail stations, airports, ports, factories, freight exchanges etc.

The control is performed by specially-appointed officers from the National Revenue Agency, Fiscal Control Directorate. After stopping the vehicle they have to check the personal identity of the driver and of all persons, accompanying the goods and identify by checking of documentation and the goods if this is a high fiscal risk transport. In the affirmative they have to identify if the documents include:

- the type and quantity of the goods;

- recipient/buyer, supplier/sender, date and place of delivery/unloading of the goods and in case of transit of the vehicle through Bulgaria, coming from one EU Member state to other EU Member state – the date and place where the vehicle should leave the country.

In case of missing documents or the documents do not contain these data and/or data about the expected time of arrival the driver/s and/or the person accompanying the goods has/have to fill in a declaration (see the form in Annex 1) and declare\* the expected time of arrival (see the form in Annex 2). The two a.m. forms are provided by the national revenue officers.

The indicated in the documents and declared date and place of delivery/unloading of the goods as well as the declared time of delivery could be changed by the recipient/buyer through sending a request (see the form in Annex 3) to the e-mail: [fisc.control@nra.bg](mailto:fisc.control@nra.bg) and is considered received after the confirmation of its receiving.

The revenue officers are authorised to install technical control devices 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.

**The removal of the installed technical control devices can be carried out only by revenue officers:**

- in case of intra-community acquisition - at the place of delivery/ unloading of the good – not later than 4 hours after the time of delivery declared by the driver or not later than 24 hours after sending of the request for changing of the time and place of the delivery/unloading of the goods;

- in case of transit of the vehicle through Bulgaria, coming from one EU Member state to other EU Member state – before the exit of the vehicle from the territory of the country;

- in case of movement of goods within the country – at the place of delivery/ unloading of the goods – not later than 4 hours after the time of delivery declared by the driver or not later than 24 hours after sending of the request for changing of the time and place of the delivery/unloading of the goods.

The revenue authorities are authorised also to impose on-site controls over loading and unloading; to be present during the unloading; to request the attendance of the recipient/buyer or his authorized representative during the control of the goods at the place of its delivery/unloading and to impose financial security measures.

The driver is obliged to:

- present to the officers of the National Revenue Agency his personal identity document and the documents accompanying the goods carried;
- declare data about the type and quantity of the goods, sender and recipient, date and place of delivery, expected hour of arrival - in case of missing documents or if the documents do not contain these data;
- inform the person, declared as recipient/buyer and/or sender/seller of the goods about the performed fiscal control on the movement of the goods, about the installed technical control devices and about the obligation of the recipient/buyer to be present at the place of receiving/unloading of the goods;
- preserve and not damage the technical control devices installed by the revenue officers;
- deliver the goods at the address, entered in the technical control devices;
- be present during the removal of the technical control devices from the vehicle by the revenue officers.

The same obligations have the persons accompanying the goods.

A driver or a person accompanying the goods, who does not observe any of these obligations, is subject to a fine amounting to 1000 to 2000 BGN – for physical persons or 3000 – to 20 000 BGN – for legal entities; for second offence - 3000 to 5000 BGN – for physical persons or 20 000 – to 50 000 BGN – for legal entities.