

保加利亚税收居民身份认定规则

一、个人

保加利亚个人所得税法第 4 条对个人税收居民身份的认定标准规定如下：

不论其国籍是否为保加利亚，满足下列条件之一的个人视为保加利亚税收居民：

1. 在保加利亚境内拥有永久性居住地址；
2. 每 12 个月内居住在保加利亚境内的时间超过 183 天；
3. 受保加利亚政府、政府所属的机构、组织或者保加利亚企业委派驻外工作的个人及其家庭成员；
4. 个人重要利益中心位于保加利亚境内。

个人在保加利亚境内居住超过 183 天的当年度视为保加利亚税收居民。其中抵达、离开保加利亚的应分别计入在保加利亚的天数中。

仅为接受教育或医疗原因停留在保加利亚境内的期间不算作上述居住时间。

当个人利益与保加利亚密切相关时，视为个人核心利益位于保加利亚境内。判定时应综合考虑以下内容：家庭、财产、个人受雇、从事专业服务或商业活动的地点，以及管理其财产的地点。

若个人在保加利亚境内拥有永久性居住地址但其重要利益中心并不位于保加利亚境内，不视为保加利亚税收居民。

相关法律可参见国家税务局网站：

保加利亚语：<http://nra.bg/document?id=4777>

英语：<http://www.nap.bg/en/document?id=109>

更多有关开具税收居民证明程序的信息可以查阅国家税务局网站：<http://nra.bg/page?id=425>

二、实体

保加利亚企业所得税法第 3 条对税收居民实体的认定标准规定如下：

以下实体视为保加利亚纳税居民：

1. 根据保加利亚法律设立的法人实体；
2. 注册办事处位于保加利亚境内，根据立法院 (EC) 第 2157/2001 号规定成立的公司，以及根据立法院 (EC) 第 1435/2003 号规定成立的合作社。
3. 遵循企业所得税法原则，根据社会保险法第 8 条相关规定成立的保险基金、以及其他法律安排诸如合伙企业、民间团体或基金应视为实体。

相关法规可以参阅国家税务局网站：

保加利亚语：<http://nra.bg/document?id=146>

英语：<http://www.nap.bg/en/document?id=108>

更多有关开具税收居民证明程序的信息可以查阅国家
税务局网站: <http://nra.bg/page?id=425>

三、不视为税收居民的实体

无

四、联系方式

更多有关税收居民的问题请联系:

Tax Treaties Directorate

National Revenue Agency

52 Dondukov Blvd.,

1000 Sofia

Bulgaria

保加利亚纳税人识别号编码规则

一、纳税人识别号介绍

个人的纳税人识别号有以下几种形式：

1. 保加利亚公民：由 10 位数字组成的统一公民号码；
2. 获得保加利亚长期或永久居留权的外国公民：由 10 位数字组成的外国公民个人编号；
3. 符合保加利亚税收居民身份的其他外国公民：国家税务局颁发的由 10 位数字组成的官方编号。

统一公民号码和外国公民个人编号由内政部发放，在所有官方个人身份证明文件中都可以找到。官方编号由国家税务局颁发，在税务机关的所有官方证明文件中都可以找到。

所有法人实体在注册后都会获得纳税人识别号。纳税人识别号由负责管理商务登记和 BULSTAT 登记的注册机构颁发，由 9 位数字组成。根据实体的类型不同，其会收到统一识别码或 BULSTAT 统一识别码。实体的纳税人识别号可以在国家税务局或注册机构颁发的官方证明中找到。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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个人

若个人是保加利亚公民，则在出生时自动获得纳税人识别号。若个人是外国公民，则在其进行税务登记或收到保加利亚身份证明文件时获得纳税人识别号。

实体

所有实体在登记或注册后自动获得纳税人识别号。

二、纳税人识别号编码规则

个人纳税人识别号的格式为：9999999999——10 位

实体纳税人识别号的格式为：999999999——9 位

三、如何找到纳税人识别号

纳税人识别号可以在以下官方证件中找到：

护照



身份证



驾照



税收居民证明



四、国内网站信息

https://ec.europa.eu/taxation_customs/tin/tinByCountry.html

五、联系方式

如有纳税人识别号相关问题请联系：

Tax Treaties Directorate

National Revenue Agency

52 Dondukov Blvd.,

1000 Sofia

Bulgaria

资料来源：

保加利亚税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Bulgaria%20-%20Information%20on%20residency.pdf>

保加利亚纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Bulgaria%20-%20TIN.pdf>

Bulgaria - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

The criteria for individuals to be considered a tax resident in Bulgaria are set out in Art. 4 of the Personal Income Tax Act.

Regardless of his/her nationality, a Bulgarian resident shall be a person who:

1. has a permanent address in Bulgaria, or
2. resides in the territory of Bulgaria for more than 183 days in each twelve month period, or
3. resides abroad on assignment of the Bulgarian State, its authorities and/or its organizations, or Bulgarian enterprise, and also the members of his/her family, or
4. has his/her centre of vital interests in Bulgaria.

The person shall be regarded as resident for the year in which his/her stay exceeds 183 days. The days of entering and leaving the country shall be regarded separately as days of stay within the country.

The period of stay in Bulgaria for the sole purpose of receiving education or medical treatment shall not be regarded as a period of stay in Bulgaria.

A person shall have his/her centre of vital interests in Bulgaria when the interests of the person are closely connected with the country. When determining that, the following may be taken into consideration: the family, the property, the place in which the person carries out his/her employment, professional or business activity, and the place from which the person manages his/her property.

A person who has a permanent address in Bulgarian but his/her centre of vital interests is not in the country, shall not be regarded as a Bulgarian resident.

The relevant legislation could be found on the website of the National Revenue Agency:

In Bulgarian: <http://nra.bg/document?id=4777>

In English: <http://www.nap.bg/en/document?id=109>

More information on the procedure for issuance of tax residence certificates could be found on the website of the National Revenue Agency: <http://nra.bg/page?id=425>

Section II - Criteria for Entities to be considered a tax resident

The criteria for an entity to be considered a tax resident in Bulgaria are set out in Art. 3 of the Corporate Income Taxation Act.

The following entities are considered as tax residents in Bulgaria:

1. legal entities established under the Bulgarian law;
2. companies established under Regulation (EC) No. 2157/2001 of the Council, and cooperative societies established under Regulation (EC) No. 1435/2003 of the

Council where they have their registered office within the country and are entered in a Bulgarian register.

For the purposes of the Corporate Income Taxation Act the insurance funds established under Art. 8 of the Social Insurance Code and the legal arrangements such as partnerships, civil associations or funds shall be treated as legal entities.

The relevant legislation could be found on the website of the National Revenue Agency:

In Bulgarian: <http://nra.bg/document?id=146>

In English: <http://www.nap.bg/en/document?id=108>

More information on the procedure for issuance of tax residence certificates could be found on the website of the National Revenue Agency: <http://nra.bg/page?id=425>

Section III - Entity types that are as a rule not considered tax residents

N/A

Section IV - Contact point for further information

For further questions on tax residency you can contact:

Tax Treaties Directorate
National Revenue Agency
52 Dondukov Blvd.,
1000 Sofia
Bulgaria

Bulgaria - Information on Tax Identification Numbers

Section I – TIN Description

In case of individuals the following TINs are used:

1. For Bulgarian citizens – Unified Civil Number (UCN) which consists of a block of 10 digits;
2. For foreign citizens who receive permission for long-term or permanent residence in Bulgaria – Personal Number of a Foreigner which consists of a block of 10 digits;
3. For other foreign citizens who are residents for tax purposes in Bulgaria – Official number from the National Revenue Agency (NRA) which consists of a block of 10 digits.

The Unified Civil Number and the Personal Number of a Foreigner are assigned by the Ministry of Interior and could be found in all identity documents. The Official number from the NRA is assigned by the National Revenue Agency and could be found in official certificates issued by the Agency.

All legal entities receive TIN upon their registration. The TIN is assigned by the Registry Agency who manages the Trade Register and the BULSTAT Register and consists of a block of 9 digits. Depending on the type of the entity it receives either Unified Identification Code (UIC) or Unified Identification Code of BULSTAT. Entity's TIN could be found in official certificates issued by the National Revenue Agency or Registry Agency.

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes: In case of individuals who are Bulgarian citizens the TIN is provided automatically on birth. In case of foreign citizen the TIN is provided upon registration for tax purposes or when the person receives Bulgarian ID documents.

Entities (as defined by the CRS): yes: All entities receive TIN automatically upon their registration or incorporation

Section II – TIN Structure

For individuals: 9999999999 – 10 digits

For entities: 999999999 – 9 digits

Section III – Where to find TINs

TINs are reported on the following official documents:

Passport (Паспорт)



Certificate of Fiscal Residence

NATIONAL REVENUE AGENCY HEADQUARTERS
 Bulgaria, 1000 Sofia 51 "Kniaz Donskoi" Blvd. Telephone: (02) 98891

Изм. № (Ref.)

УДОСТОВЕРЕНИЕ ЗА МЕСТНО ЛИЦЕ
CERTIFICATE OF FISCAL RESIDENCE

по смисъла на СИДДО между Република България и посочената по-долу държава
within the meaning of the Double Tax Convention between the Republic of Bulgaria and the Contracting State mentioned below

Националната агенция за приходите на Република България удостоверява, че посоченото по-долу лице е **българско местно лице** за данъчни цели по смисъла на СИДДО с посочената държава и подлежи на данъчно облагане за световния си доход в Република България.
The National Revenue Agency of the Republic of Bulgaria certifies that the person specified below is a resident of Bulgaria for tax purposes within the meaning of the Double Tax Convention with the mentioned Contracting State and is subject to tax on its/his/her worldwide income in the Republic of Bulgaria.

Име:		
Name:		
Адрес:		
Address:		
ЕНК / ЕГН/ЛНЧ. Tax identification number:		
Държава, за която се отнася удостоверението: Contracting State:	Година и: Year/:	

Настоящото удостоверение се издава, за да послужи пред компетентните органи на посочената по-горе държава с оглед прилагане на Споразумението за избягване на двойното данъчно облагане между двете държави.
This certificate has been issued for submission to the competent authorities of the above-mentioned State for the application of the Double Tax Convention between the two countries.

Печат: Stamp:	Име и длъжност: / Name and position: Директор на дирекция СИДДО Director of Tax Treaties Directorate Подпис: Signature:
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TIN: 8508010133

Section IV – TIN information on the domestic website

https://ec.europa.eu/taxation_customs/tin/tinByCountry.html

Section V – Contact point for further information

For further questions on TINs you can contact:

Tax Treaties Directorate
National Revenue Agency
52 Dondukov Blvd.,
1000 Sofia
Bulgaria