



## VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
<b>Standard</b>	20
<b>Reduced</b>	9
<b>Increased</b>	n/a

  

<b>General</b>	<p>Invoices must be compulsorily issued five days after the goods have been supplied/the service has been rendered and sent to the service recipient including all invoicing requirements. In addition, the 5-day invoice issuance rule also applies in case of physical delivery/hand-over of goods under a contract for transfer of ownership on deferred terms.</p> <p>Corrections of invoices are also to be issued within five days after the occurrence of the triggering event, e.g. retrospective discounts. (If a discount is granted after a discount took place, then the supplier should issue a credit note to the invoice for the supply. If an invoice is wrongly issued, then a special bilateral cancellation protocol must be executed between the supplier and the customer. Based on the cancellation protocol, the supplier would issue the new correct invoice.)</p> <p>In the case of advance payments, the invoice shall also be issued no later than five days after receipt of payment, although generally the date of the payment request by the issuer is prior to the date of payment.</p> <p>Invoices for tax-free intra-Community supplies shall be issued no later than the 15th day of the month following the month of the date of supply.</p>
<b>Specifics</b>	n/a
<b>Language of the invoices</b>	n/a (The invoice may be issued in a foreign language, but upon request by the tax administration the taxable person will be obliged to prepare official translation in Bulgarian.)
<b>Invoices in foreign currency</b>	Although the amounts on the invoices can be indicated in any currency, the taxable amount and the VAT amount are mandatory in BGN. Foreign currencies must be converted into BGN at the exchange rate of the Bulgarian National Bank or the European Central Bank.

Invoicing Requirements
Specific invoice description
Date of issue
Sequential invoice number (Sequential 10-digit number, starting from "0000000001")
Name and address of supplier
EU-VAT-ID-No. of supplier
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies (the Bulgarian VAT Act does not differentiate between the VAT ID number of the customer, provided that the latter is valid.)
EU VAT-ID-No. of customer for reverse charge supplies
EU VAT-ID-No. of customer for domestic supplies
Date of supply of goods/services/payment if corresponding to invoice date
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
Total (gross) amount (under certain conditions only)
VAT amount
VAT amount in local currency of place of supply obligatory
Taxable amount in local currency
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies
Indication that reverse charge applies
Reference to provision in local legislation in case of reverse charge
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption
Reference to the applicable provision of the EU VAT Directive when the supplier is an intermediary in a triangulation

Remarks on invoices	
<b>intra-Community supplies</b>	Основание за прилагане на нулева ставка - чл. 53, ал. 1 от ЗДДС
<b>Triangulation</b>	Основание за неначисляване на данък - чл. 141 2006/112/ЕО
<b>Reverse Charge</b>	Обратно начисляване
<b>Export of goods to non-EU countries</b>	Основание за прилагане на нулева ставка: чл. 28 от ЗДДС
<b>Self-billing</b>	Самофактуриране

<b>Invoices for small amounts</b>	Invoices for small amounts are possible up to an amount of 100 € In case of intra-Community supplies, the invoicing requirements for "simplified invoices" do not apply. Invoicing requirements for "simplified invoices" will also not apply in case of distance sellings and supplies with a place in the territory of another EU MS
<b>Invoicing Requirements</b>	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Name and address of customer
	VAT number of customer
	Date of supply/service
	Nature of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Net amount per item
	Taxable amount for the VAT, as well as amount of discounts if the latter are not included in the price per item
	VAT amount
	Amount or percentage of granted discounts

Input VAT refund / deduction	
<b>Travel expenses for own staff</b>	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	No
Taxi	No
Rental car	No
Fuel costs for passenger cars (gas, diesel etc.)	No
Telecommunication	Yes
<b>Other expenses</b>	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	No
Others	In case of secondment of staff the taxable person is allowed input VAT deduction as regards the transportation and hotel costs for the seconded staff. Further, the restriction to enjoy input VAT deduction on car expenses refers to own company cars. In case of car rental services the input VAT deduction would be allowed.