

Message 001

Communication from the Commission - TRIS/(2025) 0809

Directive (EU) 2015/1535

Notification: 2025/0162/BG

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahtuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késésekét - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħx il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20250809.EN

1. MSG 001 IND 2025 0162 BG EN 21-03-2025 BG NOTIF

2. Bulgaria

ЗА. Министерство на икономиката и индустрията,
дирекция "Европейски въпроси и законодателство на ЕС за стоки и услуги",
ул. "Славянска" № 8, 1000 София,
Tel.: +359 2 940 7336, +359 2 940 7522

ЗВ. Министерство на финансите,
Дирекция "Данъчна политика", отдел "Процесуално законодателство"
ул. "Г. С. Раковски" № 102, 1000 София,
Tel.: +359 2 9859 2881,
m.turlakov@minfin.bg

4. 2025/0162/BG - SERV20 - Electronic commerce

5. Amendment of Regulation No N-18 of 2006 on recording and reporting sales at retail sites by means of fiscal devices, the requirements for business management software and the requirements for persons who make sales via an e-shop

6. Recording of sales by issuing a fiscal note

7.

8. The proposed changes provide an opportunity, by creating a uniform legal framework regulating the same functionality to the fiscal devices and to the softwares of the integrated automated systems for managing the commercial activity, to be able to display the total amount for payment in the documents issued by a fiscal device not only in the currency of the Republic of Bulgaria but also in another currency.

Also, the provided opportunity to generate a fiscal receipt in electronic form when operating with fiscal devices in sites for the sale of liquid fuels. In these cases, it is possible to issue the fiscal receipt on paper at the customer's request.

The possibility of using, as well as a procedure for testing and approving the joint operation of two types of such fiscal devices in one retail site, distributed by different manufacturers/importers, are introduced. This possibility is dictated by the expressed desire for innovations on the part of the business, respectively the application of new business models for the recording and reporting sales at retail sites. In this regard, a procedure is introduced for applying, testing and approving and keeping a register of the joint operation of two approved types of fiscal devices in one retail site.

Requirements for the operation of fiscal devices in sites for the sale of liquid fuels when communicating with a mobile application are introduced. The proposed change is related to the development of technology and the additional benefits for both businesses and customers of retail sites when using a mobile application for refueling liquid fuels. The change aims at increasing business flexibility in the sale of liquid fuels to final consumers.

A separate procedure shall be established for the manufacturers/importers of fiscal devices for recording currency exchange sales via a self-service machine, in view of the technical specificities of the machines and their activity, for applying for and type approval of a fiscal device, respectively, and a special procedure for testing the fiscal devices incorporated in the machines.

The possibility of generating a system receipt in electronic form, when operating with an integrated automated business management system, is provided. In these cases, it is possible to issue the system receipt on paper at the customer's request. For these systems, the procedure for documenting reversal operations is also amended. The change consists in providing the possibility, when the system is approved with a functionality for recording and reporting sales, payments for which are made by bank transfer, by means of it to document a reversal transaction, for which the refund of the amount is made by bank transfer or by credit / debit card. The introduction of such a possibility is dictated by the development of relations between traders and their customers and the increasingly common methods of refunding, for example, in the case of a claim where the customer also requires the refund of the amounts paid to be made by bank transfer, credit or debit card.

Amendments are also proposed to the testing of measuring instruments on fiscal devices operated at sites for the sale of liquid fuels, in the notification regime for damage to a fiscal device and other amendments to the functions for recording and reporting sales.

9. The requirements of the Law on the introduction of the euro in the Republic of Bulgaria to provide for the possibility of indicating the prices of products in BGN and EUR for a certain period before the adoption of the euro as the national currency of the Republic of Bulgaria, as well as for a certain period after the adoption of

the euro as the national currency. Also, the requirements of the same law for the dual circulation for one month of the two currencies after the adoption of the euro as the national currency. The implementation of these requirements entails the introduction in the regulation of rules for the operation of fiscal devices that allow the realisation of the described possibilities.

The requirements of the Value Added Tax Act regarding the possibilities for operation of two types of fiscal devices in sites for the sale of liquid fuels and the possibilities for generating a fiscal or system receipt in electronic form.

Established by the practice of control over the recording of sales by issuing fiscal notes, the need to improve the control activity, the mechanisms of testing and approving of fiscal devices, the requirements for the functioning of the fiscal devices.

10. References of the Basic Texts:

2020/0420/BG,2019/0112/BG,2019/0437/BG,2019/0656/BG,2018/0380/BG

Basic texts have been forwarded within the framework of previous notifications:

2020/0420/BG

2019/0112/BG

2019/0437/BG

2019/0656/BG

2018/0380/BG

11. No

12.

13. No

14. Yes

15. No

16.

TBT aspects: No

SPS aspects: No

European Commission

Contact point Directive (EU) 2015/1535

email: grow-dir2015-1535-central@ec.europa.eu