

REGULATION

amending and supplementing Regulation No N-18 of 2006 on registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace (promulgated in State Gazette (SG) No 106 of 2006; amend. Nos 7 and 79 of 2007; No 77 of 2009; No 49 of 2010; Nos 48 and 64 of 2011; Nos 7, 27, 54, 78 and 102 of 2012; No 40 of 2013; Decision No 5079 of 2013 of the Supreme Administrative Court (SAC) of the Republic of Bulgaria – No 93 of 2013; amend. No 111 of 2013; Nos 14, 44, 49, 54, 66 and 83 of 2015; Decision No 6046 of 2015 of the SAC of the Republic of Bulgaria – No 83 of 2015; amend. No 84 of 2015; Nos 44 and 76 of 2017; No 80 of 2018; Nos 10, 26, 52 and 75 of 2019, Nos 8, 9 and 68 of 2020; No 17 of 2021; Decision No 14406 of 2020 of the SAC of the Republic of Bulgaria – No 35 of 2021; Decision No 4931 of 2021 of the SAC of the Republic of Bulgaria – No 37 of 2021; amend. No 110 of 2021; No 38 of 2024.

§ 1. In Article 1(1)(3), ‘NRA’ is inserted in brackets at the end.

§ 2. Article 3 is amended as follows:

1. Article 2a is inserted:

‘(2a) A person who sells/refills liquid fuels by means of flow meters may use at a single retail sales outlet two approved types of EFMS manufactured by different manufacturers, provided that they have been tested and approved for joint operation in accordance with the procedure of Chapter Two.’

2. In paragraph 3, the words ‘TGS’ are inserted in brackets after the words ‘tank gauging system’.

3. Paragraph 19 is inserted:

‘(19) A person under paragraph 1 who sells goods and/or services via an e-marketplace or uses an IATMS or EFMS at the retail sales outlet may register and report the sales by issuing a fiscal/system receipt generated in electronic form, provided that:

1. they have the customer data necessary for the issuance of the fiscal/system receipt in electronic form, pursuant to Article 25(13);

2. they keep records of the manner, date, time and minute of provision of the receipt to the customer.’

§ 3. In Article 4, subparagraph 7 is amended to read as follows:

‘7. the pursuit of a craft within the meaning of the Crafts Act and provided that the persons are craftsmen who perform the services personally, are not registered under the Value Added Tax Act and are not merchants within the meaning of the Commerce Act;’

§ 4. Article 6 is amended to read as follows:

‘Article 6. The person referred to in Article 3 may register and report their sales by using the IATMS under the conditions and procedures laid down in Chapter Eight, by issuing sales documents/reversal operations in accordance with the requirements and the procedure laid down in Chapter Four.’

§ 5. In Chapter One, Article 7c is inserted:

‘Article 7c. When operating an EFMS, the use of a functionality for automatic completion and issuance of a fiscal receipt for sale/refuelling shall not be permitted, with the exception of the cases involving refuelling to meet own needs under Article 118(8) of the

Value Added Tax Act (ZDDS), carried out in an internal site under the Act on Administrative Regulation of Economic Activities Involving Crude Oil and Petroleum-Derived Products.’

§ 6. Article 8 is amended as follows:

1. In paragraph 3:

(a) in subparagraph 6, the words ‘the NRA authority’ are replaced by ‘BIM, with identical content of the manual referred to in paragraph 6 (4)’;

(b) in subparagraph 8, a comma is inserted after the words ‘amended, No. 40/2006’ and the words ‘amend. No. 89 of 2017 are inserted.’;

(c) subparagraphs 11 and 12 are inserted:

“11. a declaration of conformity with the essential requirements laid down in the Regulation on the essential requirements and conformity assessment for electromagnetic compatibility, adopted by Decree No 47 of the Council of Ministers of 15 March 2016 (promulgated in SG No 23 of 25 March 2016, amend. SG No 32 of 22 April 2016, amend. SG No 87 of 31 October 2017, amend. SG No 103 of 12 December 2023), by the manufacturer/importer of a converter and a sealing diagram preventing the disassembly and replacement of components when the EFMS is tested with a converter;

12. a certificate of conformity assessment by a manufacturer/importer (MID certificate) of a concentrator, when tested with a concentrator.”.

2. In paragraph 6:

(a) in the first sentence, the words ‘CO of the NRA’ are inserted in brackets after the words ‘the Central Office of the NRA’;

(b) subparagraph 4 is amended to read as follows:

‘4. a manual for the NRA, which shall include, as a minimum, information on: the functionalities of the specific FD model, templates for all types of documents to be issued, all the settings, parameters and types of errors in operation, visual presentation of the FD model, and other content related to the operation of the FD;’;

(c) in subparagraph 5, ‘EJ in a structured form’ is replaced by ‘control tape on electronic media (CTEM) in a structured form’, and ‘Annex No 34’ is replaced by ‘Annex No 43’;

(d) subparagraph 6 is inserted:

‘6. service key for the NRA authorities at the ESFS.’

3. Paragraph 8 is amended to read as follows:

‘(8) Before applying for testing and approval of the first type of FD/IATMS, the manufacturer/importer shall submit an application form in accordance with Annex No 3b to the BIM in order to obtain identifiers for the FD and the FM modules or an identifier for the IATMS. The identifiers must be unique. The Bulgarian Institute of Metrology shall notify the CO of the NRA electronically, sending the application within three days of the date of submission, in order for the members of the inter-agency committee to coordinate and assign identifiers. The Bulgarian Institute of Metrology shall notify the manufacturer/importer of the assigned identifiers.’

4. The following paragraphs 9 to 13 are inserted:

‘(9) When applying for the testing of a software modification of the FD, manufacturers/importers shall submit to the CO of the NRA a formal notice of the FD type on which tests will be carried out, accompanied by a detailed description of the modified functionalities. The formal notice must be submitted on paper or electronically, accompanied by updated copies of the following documents in Bulgarian:

1. instructions for installation and operation and, in the case of a fiscal printer (FP), programming instructions;

2. a manual for the NRA that has identical content as the manual referred to in paragraph 6(4);

3. a procedure for reading and retrieval of information from the CTEM in a structured form on a personal computer according to Annex No 43.

(10) When applying for the testing and approval of the joint operation of two approved types of ESFS in a single outlet, the manufacturers/importers shall submit a joint application for testing in accordance with Annex No 3a to the BIM. The application must be accompanied by the following documents in Bulgarian:

1. a description of the connectivity and mode of communication of the two types of ESFS;
2. a test report or a declaration of conformity with the essential requirements laid down in the Regulation on the essential requirements and conformity assessment for electromagnetic compatibility, adopted by Decree No 47 of the Council of Ministers of 15.3.2016 (promulgated in SG No 23 of 25 March 2016, amend. SG No 32 of 22 April 2016, amend. SG No 87 of 31 October 2017, amend. SG No 103 of 12 December 2023),
3. and in the Regulation on the essential requirements and conformity assessment of electrical equipment designed for use within certain voltage limits, adopted by Decree No 47 of the Council of Ministers of 15.3.2016 (promulgated in SG No 23 of 25 March 2016, amend. SG No 32 of 22 April 2016)

(11) The Bulgarian Institute of Metrology shall notify electronically the CO of the NRA, sending the application referred to in paragraph 10, together with the attached documents, within three days of the date of submission to the BIM.

(12) For the approval of a FD type that is incorporated into a currency exchange machine, the manufacturer/importer shall submit to the BIM a non-fiscal sample of the respective type of FD and a sample of the respective type of machine for testing, together with a written application/declaration according to Annex No 3, accompanied by the following documents in Bulgarian written on a physical medium:

1. FD installation and operation instructions;
2. a manual for the BIM whose content is identical to that of the manual referred to in paragraph 6(4), containing information on the intended use; the principles of operation and a precise description of the user interface touch screen operation; upkeep and maintenance and collection of bills; the recording of data related to transactions and the collection of bills and other records;
3. a manual for service technicians;
4. FD passport;
5. company publicity materials;
6. a test report or a declaration of conformity with the essential requirements laid down in the Regulation on the essential requirements and conformity assessment for electromagnetic compatibility, adopted by Decree No 47 of the Council of Ministers of 15.3.2016 (promulgated in SG No 23 of 25 March 2016, amend. SG No 32 of 22 April 2016, amend. SG No 87 of 31 October 2017, amend. SG No 103 of 12 December 2023), and in the Regulation on the essential requirements and conformity assessment of electrical equipment designed for use within certain voltage limits, adopted by Decree No 47 of the Council of Ministers of 15.3.2016 (promulgated in SG No 23 of 25 March 2016, amend. SG No 32 of 22 April 2016) or a test report.

(13) When applying for the approval of a FD type included in a currency exchange machine, manufacturers or importers shall submit to the CO of the NRA a formal notice of the FD type and the corresponding type of machine for which tests will be carried out. The formal notice must be submitted on paper or electronically and must be accompanied by copies of the following documents in Bulgarian, submitted electronically:

1. FD installation and operation instructions;
2. a manual for the BIM whose content is identical to that of the manual referred to in paragraph 6(4), containing information on the intended use; the principles of operation and a

precise description of the user interface touch screen operation; upkeep and maintenance and collection of bills; the recording of data related to transactions and the collection of bills and other records;

3. a manual for service technicians;

4. FD passport;

5. company publicity materials;

6. a declaration which states that the currency exchange machine operates in compliance with the requirements of Regulation No 4 of 2003 on the conditions and the procedure for entry in the register and on the requirements for the activity of currency exchange offices (promulgated SG No 74 of 2003; amend. No 86 of 2003; amend. No 115 of 2004; No 57 of 2005; No 29 of 2008; Nos 48 and 59 of 2012; No 36 of 2014; No 41 of 2017; No 72 of 2018).'

§ 7. Article 9 is amended as follows:

1. In subparagraph 1, 'and paragraph 6' is inserted after 'paragraph 3'.

2. In subparagraph 3, 'or an addition to a type approval certificate' is inserted at the end.

§ 8. Article 9a is inserted:

'Article 9a. For the approval of the joint operation of two approved ESFS types, the following shall be carried out:

1. review of the documents referred to in Article 8(10);

2. laboratory testing at the BIM, then testing in real-life conditions at an outlet;

3. issuance of a certificate of approval of the joint operation of two approved EFMS types at a single outlet pursuant to Annex No 44.'

§ 9. Article 10 is amended as follows:

1. In paragraph 1:

(a) in subparagraph 2, a second sentence is inserted: 'In the case of testing a self-service ESFS, the system shall be registered in the NRA and tested for operation in an outlet as ESFS type 31 and ESFS type 3;

(b) subparagraph 6 is inserted:

'6. a fiscal device incorporated in a currency exchange machine shall be tested in the laboratory of the BIM and to this end the manufacturer/importer of the currency exchange machine shall submit to the BIM a sample of the same type of machine and a non-fiscal model of the FD incorporated into the currency exchange machine.'

2. In paragraph 2, a second sentence is inserted: 'In the event of EFMS software modifications, functional laboratory tests shall be carried out at the BIM, followed by tests of the system in everyday life conditions at an outlet.'

3. Paragraphs 5a and 5b are inserted:

'(5a) The testing activities of the inter-agency committee shall be performed in the presence of the FD/IATMS manufacturer/importer or their representatives, and in the case of IATMS testing – also in the presence of the person intending to use the IATMS. If said presence cannot be ensured, no tests shall be performed and this fact shall be recorded in a report drawn up by the committee in accordance with the procedure of Article 10(5).

(5b) In the course of FD/IATMS testing, including during the performance of control tests under Article 59, the inter-agency committee may request the assistance of experts from the NRA and/or the BIM who have competencies in the information technology field, when specialized knowledge, which the members of the committee do not have, is required to clarify certain issues. When providing assistance, experts shall provide opinions.'

4. In paragraph 6, 'period agreed with the applicant in advance, but no later than' are replaced by 'period'.

5. Paragraph 8 is amended as follows:

(a) in subparagraph 1, 'or a supplement to the approval certificate issued in accordance with Annex No 4a' is inserted after 'Annex No 4'.

(b) subparagraph 2c is inserted:

'2c. shall issue and enter in the register referred to in paragraph 9 a type approval certificate for a fiscal device included in a currency exchange machine in accordance with Annex No 45 or a supplement to the approval certificate issued in accordance with Annex No 46, in which the FD type, the type of currency exchange machine and the type of acceptance protocol for banknotes and coins shall be entered.'

6. Paragraph 9a is inserted:

'(9a) The Bulgarian Institute of Metrology shall keep a public register of two approved types of ESFS approved for joint operation at a single outlet.'

7. In paragraph 12, 'in accordance with Annex No 4a' is inserted after 'of the FD' in the second sentence.

8. In paragraph 14, the third sentence is amended to read as follows: 'The manufacturer of the FP shall notify the manufacturer(s) of the EFMS within 3 days of the entry of the new FP firmware version in the register under Article 9 about the new circumstances.', and the fourth sentence is deleted.

9. Paragraph 14a is inserted:

'(14a) Within 7 days of the notification referred to in paragraph 14, the ESFS manufacturer shall declare before the committee referred to in paragraph 5 that no change in the ESFS functionality has occurred and shall create a new ESFS identifier in accordance with the specific requirements set out in Annex No 2. The declaration shall be accompanied by a diagnostic receipt and a receipt containing information on the new identifier. The new EFMS identifier shall be entered in the certificate of the system. The EFMS manufacturer shall submit to the BIM the EFMS software on a physical medium.'

10. Paragraphs 17, 18 and 19 are inserted:

'(17) In the event that a manufacturer discontinues the production and distribution of an approved type of fiscal printer included in an approved EFMS type, the manufacturer must notify of this fact the BIM, the NRA, the EFMS manufacturers using that fiscal printer model and the persons providing upkeep and maintenance and repair services for that model.

(18) In the cases under paragraph 17, the EFMS manufacturer may apply for testing and approval of an EFMS in accordance with the procedure under this Article, provided that the fiscal printer manufacturer can provide another approved type of fiscal printer of identical functional and technical parameters, capable of operating within an EFMS. The manufacturer must have declared these circumstances to the BIM using an identity declaration.

(19) In the cases under paragraphs 17 and 18, upon finalising the EFMS testing and approval, all measuring instruments of an approved type or whose conformity has been assessed, which have been tested and approved for operation with the EFMS, including the FP of the model discontinued from production, may be entered in the annex to the new certificate.'

§ 10. Article 10a is inserted:

'Article 10a. The BIM, together with representatives of the inter-agency committee referred to in Article 10(5), shall perform conformity testing of the operation of two approved types of EFMS within a single outlet.

(2) The tests shall be carried out in accordance with the procedure laid down in Article 10(1)(2).

(3) Tests in everyday life conditions shall be carried out in accordance with the procedure laid down in Article 11(1).'

§ 11. Article 11 is amended as follows:

1. In the second sentence of paragraph 1, the words ‘and of the person carrying out upkeep and maintenance and repair of the measuring instruments included in the EFMS or their representative’ are added at the end and a fourth sentence is inserted: ‘In the case of testing a self-service EFMS with new measuring instruments, the system shall be registered as EFMS type 31 (basic for the outlet) for the test period.’

2. In paragraph 3, a third sentence is inserted: ‘If the journal referred to in Article 39(5) is not provided within the period specified in the first sentence, the inter-agency committee shall conclude the test with a negative protocol and a negative opinion.’

3. Paragraph 4 is amended to read as follows:

‘(4) Where non-compliance with the requirements of the Regulation is found, the committee referred to in Article 10(5) shall require of the manufacturer/importer to eliminate the non-compliance within 20 days from the date on which the report establishing the non-compliance was drawn up. In such cases, the 20-day testing period referred to in paragraph 3 shall commence on the day the non-compliance is eliminated.’

4. Paragraph 6 is amended to read as follows:

‘(6) On the basis of the testing results and the positive or negative opinion of the committee referred to in Article 10(5) on the conformity of the type with the requirements of this Regulation or on the conformity of the joint operation of two approved types of EFMS in a single outlet, the chairperson of the BIM or their authorised representative shall issue or refuse to issue based on reasoned opinion:

1. an EFMS type approval certificate in accordance with Annex No 7;
2. a supplement to the approval certificate in accordance with Annex No 8, in which it shall enter the new measuring instrument;
3. a certificate of approval of the joint operation of two approved EFMS types at a single outlet according to Annex No 44.’

§ 12. In Article 12, paragraph 4 is inserted:

‘(4) A certificate of approval of the joint operation of two approved types of EFMS at a single outlet shall be issued for a period of 10 years or until a change occurs in the legislation as regards the technical and/or functional requirements for the FD, or until the type of one of the two EFMS is withdrawn, or until a manufacturer/importer submits an application to the BIM to refuse the joint operation of the EFMS.’

§ 13. Article 13 is amended as follows:

1. In paragraph 1, subparagraph 3 is inserted:

‘3. the FD has undergone more than two control tests in accordance with Article 59 within one year.’

2. Paragraph 1a is inserted:

“(1a) The Chairperson of the BIM shall issue an order revoking the joint operation of two approved types of EFMS at a single outlet in the cases where a non-compliance in the joint operation of the two EFMS has been identified.”

3. In the first sentence of paragraph 2, ‘or paragraph 1a’ is inserted after ‘under paragraph 1’, and in the second sentence ‘or (9a)’ is inserted after ‘under Article 10(9)’.

§ 14. Article 15(1) is amended as follows:

1. In subparagraph 2, ‘7 years’ are replaced by ‘10 years’.

2. Subparagraphs 4a and 4b are inserted:

‘4a. submits a new application under subparagraph 4 before the provided ranges of individual FD and FP numbers are exhausted;

4b. shall submit an application in accordance with the procedure of Article 8(8) for the assignment of new identifiers, in the cases when the ranges provided within the identifiers assigned by the committee referred to in Article 10(5) have been exhausted;’

3. Subparagraphs 19 and 20 are inserted:

‘19. shall only distribute FD of an approved type after an assigned range of individual FD and FP numbers has been received from the CO of the NRA;

20. shall distribute the EFMS whose identifier corresponding to the identifier created and declared at the time of approval of the type at the BIM. Where it is established that an EFMS with an identifier different from the relevant approved type is in operation, the system shall be considered as a fiscal device of non-approved type.’

§ 15. In Article 16, paragraph 4 is inserted:

‘(3) Before the ESFS is put into operation and registered in the NRA, the measuring instruments incorporated in the ESFS shall undergo inspection by the BIM in accordance with the procedure laid down in the Measurements Act.’

§ 16. Article 16 is amended as follows:

1. Paragraph 2 is amended to read as follows:

‘(2) The application referred to in paragraph 1 shall be accompanied by a block diagram of the EFMS containing all its components (central recording device, flow measuring devices, tank gauging system, concentrator/converter device, as well as any additional modules and EFMS type 3 available), the connections between them, the sealing spots and the EFMS identifier. The block diagram shall also contain information on:

1. The EFMS communicating via an API with a mobile application;
2. the persons carrying out upkeep and maintenance and repair on the EFMS and the measuring instruments included therein (name, UIC, contact address and telephone number).’

2. Article 2a is inserted:

‘(2a) The person referred to in Article 3 shall be obliged to enclose to the EFMS block diagram information on how to interpret the readings of the counters (for total quantities) of each flow meter within the EFMS. The application referred to in paragraph 1 and the accompanying block diagram may also be submitted electronically under the conditions and procedures laid down in the Electronic Document and Electronic Certification Services Act and the Electronic Governance Act.’

3. In paragraph 3, a new third sentence is inserted: “The bodies of the NRA and the BIM shall carry out a second inspection at the outlet within 30 days from the date of submission of the amended block diagram.” and the previous sentence three shall become sentence four.

4. In paragraph 5, a second sentence is inserted: ‘The block diagram shall contain the readings of the electronic counters of the flow meters visible on their respective indicators, as well as of their electric counters visible on the EFMS on the date of approval of the block diagram.’.

§ 17. Article (16b) is inserted:

‘Article 16b. (1) The persons referred to in Article 3 using the ESFS shall conclude a written contract for the upkeep and maintenance and repair of the measuring instruments incorporated in the ESFS.

(2) The person referred to in Article 3 shall keep a special paper logbook of the maintenance and repair activities performed on the measuring instruments included in the EFMS, which shall contain as a minimum information on the date of performance and a description of the maintenance and repair activities, as well as on any changes in the hardware components of the measuring instruments.

(3) Entries in the logbook shall be made by the person who performed said activities on the measuring instruments, which shall be attested by his or her signature and by the signature of the person referred to in Article 3 or his representative.

(4) The person with whom a contract for the upkeep and maintenance and repair of the measuring instruments included in an EFMS has been concluded shall assist the control authorities under this Regulation.'

§ 18. Article 18 is amended as follows:

1. Paragraph 1 is amended to read as follows:

'(1) At the time of putting into operation and of updating the FD firmware/IATMS software version, a message shall be sent from the FD/IATMS to the NRA in accordance with Annex No 17.'

2. Paragraphs 1a and 1b are inserted:

'(1a) When the FD firmware is changed, the person referred to in Article 3 must print and attach to the passport a diagnostic receipt containing information on the updated FD firmware version. The confirmation of successful registration of the IATMS/software update may not be printed, in which case the generated system receipt shall be recorded in the CTEM.

(1b) Upon putting the EFMS into operation or in the event of a change leading to the creation of a new EFMS identifier, a service receipt containing information on the identifier is printed out and shall be attached to the system passport.';

3. In paragraph 2, a third sentence is inserted: 'For sales/refuelling of compressed natural gas (methane), data shall also be sent on how the fuel was obtained at the outlet in accordance with Table 1a of Annex No 17.'

4. In paragraph 5, the second sentence is deleted.

5. Paragraphs 6 to 9 are inserted:

'(6) The persons referred to in Article 3 shall be obliged to provide timely access to the fiscal devices for firmware version update to the last version entered in the register under Article 10(9).

(7) In the event of a change in the parameter referred to in Heading I, point 17 and Heading VII, point 1.16 of Annex 1, a service receipt shall be automatically printed out containing information on the action taken and the parameter values in accordance with the template set out in Heading V(ai).

(8) In the event of a change in the parameter from the value '1' to the value '2' referred to in Heading I, point 17 of Annex 1, a service receipt shall be automatically printed out containing data on the accumulated total turnover from sales and reversal operations from the date of entry of the fiscal memory into operation until the time of the change of the parameter, before and after currency conversion, in accordance with the template set out in Heading V (ak).

(9) The receipts printed out by the FD under paragraphs 7 and 8 shall be affixed to the fiscal device passport.'

§ 19. In Article 20, paragraph 1 is amended to read as follows:

'(1) The removal of the FD out of operation and the termination of the FD/IATMS registration shall be carried out at the initiative of the person referred to in Article 3:

1. when the FD is scrapped, in which case the fiscal memory is removed and the device can no longer be used;

2. in the cases referred to in Article 77(1) of the Tax and Insurance Procedure Code (TIPC);

3. upon termination of the activity of a retail sales outlet managed by a person using IATMS;

4. when the FD is lost, stolen or destroyed;

5. in other cases not specified above.'

§ 20. In the third sentence of Article 22(2), ‘when the CTEM is replaced’ is replaced by ‘when the FD is scrapped, as well as when the CTEM is replaced’.

§ 21. In Article 25, paragraph 13 is inserted:

“(17) The registration and reporting of sales with a fiscal receipt/system receipt generated in electronic form by a person using IATMS or an EFMS shall be carried out in accordance with paragraph 6. The fiscal/system receipt shall be provided to the customer by sending it to their email address, storing and displaying it in the customer’s account on a website or mobile application, or by other means of sending it in electronic form. Upon request by the customer, the receipt shall be issued on paper.’

§ 22. Article 26 is amended as follows:

1. In paragraph 4, ‘in leva and stotinki’ is replaced by ‘in the currency of the Republic of Bulgaria’.

2. Paragraph 4a is inserted:

‘(4a) The total amount to be paid may also be indicated in another currency, and the currency exchange rate must also be indicated. In this case, Article 5(1) of the Accountancy Act shall apply.’

§ 23. In Article 27, paragraph 5 is inserted:

“(5) When using an EFMS and making sales/refuelling through charging stations for electric vehicles, these shall be registered and reported in the EFMS in a separate department.’

§ 24. In Article 28, ‘leva’ is replaced by ‘euro’ everywhere.

§ 25. Article 31 is amended as follows:

1. Paragraph 2b is inserted:

‘(2b) It shall be permitted to have more than one method of payment within a single reversal system receipt, when for the reimbursement of the customer more than one method of payment (mixed) was used.’

2. Paragraph 3a is inserted:

‘(3a) It shall be permitted to document through an IATMS a reversal transaction in which the reimbursement of the amount is done by bank transfer or to a credit/debit card when the approved system has a functionality for recording and reporting of sales, the payments for which are made by bank transfer. In this case, the reversal transaction may go through even if cash is insufficient.’

3. Paragraph 9a is inserted:

‘(9a) For IATMS referred to in paragraph 3a, a reversal transaction documented by an invoice referred to in Article 58(2) may be carried out by issuing a credit note from the system when the amount is reimbursed by bank transfer or to a credit/debit card.’

4. Paragraph 14 is inserted:

‘(14) Reversal transactions on sales reported in accordance with the procedure of Article 29 shall be registered and reported in the department where they were reported as sales.’

§ 26. In Article 32(2), ‘global invoice’ is replaced by ‘summary invoice’.

§ 27. Article 39 is amended as follows:

1. In the first sentence of paragraph 1b, a slash and ‘refuelling’ are inserted after ‘sales’, and in the second sentence, a slash and ‘refuelling’ are inserted after ‘For sales’.

2. Paragraph 8 is amended to read as follows:

“(8) In the event the FD, the journal or the special logbook for maintenance and repair of the measuring instruments included in the EFMS are lost, stolen or destroyed, the person referred to in Article 3 must notify the person providing maintenance and repair services within 3 working days of the occurrence of the event, and must notify the NRA in writing within 7 working days, in accordance with the procedure laid down in the TIPC. In the event the FD is stolen or destroyed in a fire, a documentary proof of the event, issued by the competent bodies of the Ministry of Interior, must be submitted to the NRA (original copy or a certified copy of the document). The notification may also be submitted electronically under the conditions and procedures of the Electronic Document and Electronic Certification Services Act and the Electronic Governance Act.”

§ 28. Article 42 is amended as follows:

1. In paragraph 1:

(a) in subparagraph 3, a comma and ‘including the information exported in a structured legible form from it’ is inserted at the beginning after ‘CTEM’;

(b) subparagraphs 6 and 7 are inserted:

‘6. special logbook for maintenance and repair of the measuring instruments included as components in the EFMS;

7. an up-to date calibration certificate of the fuel storage tanks and the calibration tables thereto when operating the EFMS.’

2. In paragraph 3(3), a comma is inserted after ‘CTEM’ and the words ‘including the information exported in a structured legible form from it’ are inserted.

3. In paragraph 5, a comma and ‘including the information exported in a structured legible form from it’ are inserted at the beginning after ‘CTEM’, and ‘as well as a person selling only through an e-marketplace’ is inserted after ‘self-service’.

4. In paragraph 6, a comma and ‘including the information exported in a structured legible form from it’ are inserted after ‘CTEM’.

5. Paragraph 7 is amended to read as follows:

‘(7) The person referred to in Article 3 shall be obliged to keep for a period of 5 years the accounting records, the books of the daily financial reports, the special logbook for maintenance and repair of the measuring instruments included as components in the EFMS, the approved block diagrams and the CTEM.’

§ 29. In Article 49b, paragraph 3 is inserted:

‘(3) When a FD manufacturer updates the FD firmware version in accordance with the procedure of Article 15(1)(16), the persons providing maintenance and repair services must submit notifications in accordance with the procedure of paragraph 2 in coordination with the FD manufacturer.’

§ 30. In Article 52b(6), ‘Annex 35’ is replaced by ‘Annex 47’.

§ 31. Article 53 is amended as follows:

1. In paragraph 1(2) and in paragraph 2(2), ‘for sale/reversal transaction’ is inserted after ‘cash receipt’.

2. In paragraph 1(3) and in paragraph 2(3) the words ‘the BGN equivalence of’ are deleted.

§ 32. Article 56 is amended as follows:

1. Paragraph 4a is inserted:

‘(4a) Approval of a software modification of the IATMS and the issuance of a supplement to a certificate of conformity in accordance with Annex [5a](#) and its entry in the

register referred to in [Article 10\(9\)](#), or a reasoned refusal shall be issued in accordance with the procedure laid down in [Article 10](#).'

2. In the second sentence of paragraph 8, 'supplement to' is inserted after 'from issue of'.

3. Paragraphs 9 and 10 are inserted:

'(9) The period for testing the IATMS shall be 60 days from the date of submission of the test application to the Bulgarian Institute of Metrology. The Commission referred to in Article 10(5) may request additional information, adjustment of the documentation provided under Article 8(3) and (6) or elimination of non-compliances. In the event of non-compliances, it is permissible to extend the deadline up to a maximum of 1 year. In such cases, the testing period shall commence from the moment the additional information is provided and/or the non-conformity is eliminated.

(10) In the event that the applicant is impeded to start or complete an initiated IATMS testing in real life conditions at an outlet within the period referred to in paragraph 9, the committee referred to in Article 10(5) shall draw up and sign a negative opinion and the IATMS testing shall be discontinued.'

§ 33. Article 57 is repealed.

§ 34. Article 59 is amended as follows:

1. Paragraph 1 is amended to read as follows:

'(1) Control tests of the approved FD types and of individual pieces of FD shall be carried out after a proposal by the NRA authorities, the persons referred to in Article 3 or the BIM, where doubts arise as to the compliance of the FD with the requirements. Where doubts arise as to the compliance of the FD with the requirements, the BIM, together with representatives of the inter-agency committee referred to in Article 10(5), shall perform control tests after a proposal by the NRA authorities, the persons referred to in Article 3 or the BIM, in the presence of the manufacturer/importer. The committee shall draw up an opinion on the test results.'

2. Paragraph 1a is inserted:

'(1a) Control tests of the EFMS shall be carried out in the laboratory of the BIM and then in real-life conditions at an outlet.'

3. Paragraph 4 is amended to read as follows:

'(4) The period referred to in paragraph 3 shall commence on the date on which the manufacturer or importer receives the order.'

§ 35. Article 59a is amended as follows:

1. Paragraph 1 is amended to read as follows:

'(1) The persons referred to in Article 118(9) and (10) of the ZDDS shall submit to the NRA data by means of an electronic document delivery (EDD) in accordance with Annex 22, or an electronic document receipt (EDR) in accordance with Annex 23, on the supply and flow of the liquid fuels quantities supplied/received and on any changes thereto relating to the entire fuel quantity or parts of the fuel, in the cases where the data have not been declared using an electronic excise invoice (eEI)/customs declaration for import (CD-import) but it is mandatory that they be declared under the Regulation.

2. The paragraphs 1a, 1b and 1c are inserted:

'(1a) Each EDD and EDR and the data submitted on the quantities of fuel delivered per document (eEI or CD-import), entered through the EFMS, must contain the unique control number (UCN) of the eEI or the customs reference number (CRN) of the CD-import.

(1b) The entering of the UCN of the eEI for quantities of fuel delivered per document at an outlet using an EFMS shall be done by using a bar-code reader by the end of the day on which the fuel was received at the outlet. In the case of exempt supplies by an authorised

warehousekeeper registered under the Excise Duties and Tax Warehouses Act of liquefied petroleum gas (LPG) in containers for heating, sold to natural persons who are not sole merchants, the entering of the UCN into the EFMS shall take place on the day on which the excise summary document is issued.

(1c) In the case of quantities of methane delivered to an EFMS outlet released for consumption in accordance with Article 20(2)(15) to (18) of the Excise Duties and Tax Warehouses Act (ZADS), the entering of the UCN of the eEI in the EFMS shall take place within 3 days of the issuance of the document by the person referred to in Article 57a(1)(6) and (7) ZADS.'

3. In paragraph 5, 'leva' is replaced by 'euro'.

§ 36. Article 61 is amended as follows:

1. In paragraph 1, 'as well as the two different approved types of EFMS at a single sales outlet approved for joint operation' is inserted after 'approved type,'.

2. In paragraph 3, a comma and 'as well as inspection of the joint operation of two different approved types of EFMS at a single sales outlet' are inserted after the words 'approved type'.

3. Paragraph 7 is amended to read as follows:

'(7) Where violations related to non-compliance of an approved type of FD/IATMS with the requirements of this Regulation or to non-compliance of the joint operation of two different approved types of EFMS in real-life conditions at a retail sales outlet have been established, the inter-agency committee shall draw up an opinion containing the facts and circumstances established during the inspection and a proposal to the Chairperson of the BIM for taking actions in its power.'

§ 37. Annex No 1 is amended as follows:

1. Heading I is amended as follows:

(a) in subparagraph 4, a slash and 'touch screen' are inserted after 'keyboard';

(b) subparagraphs 16, 17, 18, 19, 20, 21, 22 and 23 are inserted:

'16. Fiscal devices may be equipped with the feature to indicate the total amount to be paid in documents issued/generated in another currency. In such cases, the amount shown in another currency and the exchange rate at which it has been converted shall be displayed in plain text. The currency may be indicated in words or official symbols.

17. The functional capability referred to in subparagraph 16 shall be ensured by a production parameter, which shall have the following values:

- '0' – inactive;

- '1' – active, the main currency is Bulgarian lev, the additional currency is another currency;

- '2' – active, the main currency is the currency of the Republic of Bulgaria, the additional currency is leva;

- '3' – active, the main currency is the currency of the Republic of Bulgaria, no additional currency is displayed;

- '4' – active, the main currency is the currency of the Republic of Bulgaria, the additional currency is another currency.

A date may be set for automatic change to the parameter. The parameter may take the value '1' and '2' successively in ascending order and at one time.

18. Parameter change shall be preceded by automatic generation and/or printing of a daily financial report, with resetting and recording in the fiscal memory. A service receipt containing information about the action taken and the parameter values according to the template provided in Heading V shall be automatically printed for each change.

19. Following a change in the parameter from the value '1' to the value '2' in accordance with point 17, Heading I, Annex 1, the accumulated total turnover from sales and

reversal operations from the date of entry of the fiscal memory into operation until the time of the change of the parameter shall be converted and a service receipt shall be automatically extracted in accordance with the template in Heading V.

20. Following the change referred to in subparagraph 19, the fiscal device shall automatically generate a daily financial report, with resetting and recording in the fiscal memory.

21. The parameter shall be changed by the manufacturer/importer of the fiscal device or by a person providing maintenance and repair services with whom the person referred to in Article 3 has concluded an upkeep and maintenance and repair contract.

22. It is permissible for the service receipt to be automatically generated and recorded in the CTEM when amounts are entered/removed, as well as when checking the working order of the communication with the mobile operator, without being printed from the FD/IATMS.

23. When automatically generating a daily financial report, with resetting and recording in the fiscal memory, the text 'automatically generated report' shall be programmed as the reference 'cashier name or number'.

2. In Heading III, subparagraph 6, letters (m) and (n) are inserted:

'(m) a message for a change in the parameter under Heading I, subparagraph 17, if there has been such a change in the reporting period;

(n) a message for currency conversion under Heading I, subparagraph 18 where such an event has occurred.'

3. In the title of Heading IIIa, the abbreviation in brackets (CTEM) is deleted.

4. Heading IV is amended as follows:

(a) the previous text becomes point 1 and the letters 'g', 'h' and 'i' are inserted:

'(g) the EFMS may have a functionality to automatically complete and issue a fiscal receipt for fuelling with only mode of payment reserve 2 'internal consumption'.

(h) where liquid fuel is sold/refuelled through the self-service EFMS, the fiscal receipt may be generated in electronic form, in which case it shall be displayed on the screen (display) of the system without being printed on paper by the FP. The generated electronic fiscal receipt shall be recorded in the CTEM.

(i) charging stations for electric vehicles may be included in the EFMS (communicating according to a standard OCPP protocol) and configured within the EFMS, without sending registration data to the NRA server.'

(b) subparagraph 2 is inserted:

'2. Requirements for the electronic fiscal memory systems to record turnover from sales/refuelling of liquid fuels to meet own needs when communicating with a mobile application

(a) the communication and data exchange between the EFMS and a mobile application may be carried out only through an API (Application Programming Interface), which is accepted as part of the EFMS management software. The connection between the API and the central recording device included in the composition of the EFMS must be secured and the communication should be two-way (synchronous).

(b) the functionalities for data exchange between a mobile application and an EFMS through the use of APIs shall be tested and approved as an EFMS software modification.

(c) the EFMS must be able to receive and transmit data from/to a mobile application for fuel sales/refuelling via API only for:

- status of the flow meter (not currently in use, refuelling in progress, fuel unpaid, communication error, blocked fuel meter);

- type of flow meter through which the sale/refuelling is performed (pump, flowmeter, measuring system);

- number of the flow meter through which fuel is to be sold/refuelled (serial number of the flow meter in connection with the EFMS configuration)

- fuel type – petrol and diesel. Commands for the refuelling/sale of compressed natural gas (CNG) and propane-butane (LPG) are not accepted through the API;
- quantity of the fuel in litres;
- sale sum (values of the 0.00 type);
- method of payment (debit/credit card, reserve 1 – deferred payment, reserve 2 – internal consumption, vouchers);
- confirmation of a fiscal receipt issued/generated in electronic form by an EFMS (number and date). Once the refuelling is completed, the EFMS will issue/generate a fiscal receipt in electronic form and send the fiscal receipt data to the server to finalise the transaction/refuelling.

d) when using APIs for fuel sales/refuelling, the EFMS shall automatically create and store log files for all submitted and executed/failed commands from/to the API. The EFMS must provide to the NRA authorities and the employees of the BIM a functionality for access to the information from the log files, the reference section, as well as the generation and printing of reports by means of an FP included in the system. Printed/generated receipts, in connection with checks made to the commands set through APIs for a specified period, shall bear the inscription ‘SERVICE RECEIPT’.

5. Heading V is amended as follows:

(a) all instances of the abbreviation ‘BGN’ are deleted.

(b) in subparagraph (a):

(aa) a comma and the words ‘except in the case of sales/refuelling of liquid fuels’ shall be inserted at the end in the bullet after the template of a standard fiscal receipt.’.

(ab) the following templates are inserted:

‘TEMPLATE FOR A STANDARD FISCAL RECEIPT FOR PROGRAMMED CURRENCY PARAMETER WITH A VALUE OF ‘1’

```

NAME OF TAXABLE PERSON
ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789

#0001      NAME OF OPERATOR      0001

Mineral water      1.50B
Coffee             1.00B
Salad              10.00B
-----
TOTAL              12.50
#converted value in other currency #
#Exchange rate     #

CASH              12.50

0000652  01.03.2024  15:30:25  3 ITEMS

```



BG ФИСКАЛЕН БОН

XX123456 00123456

SHA-1 control number

*In addition to ‘LV’ it is allowed to also write ‘LEVA’.

TEMPLATE FOR A STANDARD FISCAL RECEIPT FOR PROGRAMMED CURRENCY PARAMETER WITH A VALUE OF ‘2’

NAME OF TAXABLE PERSON

ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

Mineral water	1.50B
Coffee	1.00B
Salad	10.00B

TOTAL	12.50
#converted value in other currency	#
#Exchange rate	#
CASH	12.50

0000652 01.03.2024 15:30:25 3 ITEMS



ФИСКАЛЕН БОН

XX123456

00123456

SHA-1 control number

TEMPLATE FOR A STANDARD FISCAL RECEIPT FOR PROGRAMMED CURRENCY PARAMETER WITH A VALUE OF '3'

NAME OF TAXABLE PERSON
ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

Mineral water	1.50B
Coffee	1.00B
Salad	10.00B

TOTAL	12.50
CASH	12.50

0000652 01.03.2024 15:30:25 3 ITEMS



ФИСКАЛЕН БОН

XX123456

00123456

SHA-1 control number

TEMPLATE FOR A STANDARD FISCAL RECEIPT FOR PROGRAMMED CURRENCY PARAMETER WITH A VALUE OF '4'

NAME OF TAXABLE PERSON
ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

Mineral water 1.50B
Coffee 1.00B
Salad 10.00B

TOTAL 12.50
#converted value in other currency #
#Exchange rate #

CASH 12.50

0000652 01.03.2024 15:30:25 3 ITEMS



XX123456 00123456
SHA-1 control number

(c) letters (ab) and (ac) are amended to read as follows:
'(ab) STANDARD FISCAL RECEIPT FOR SALE OF FOREIGN CURRENCY

NAME OF TAXABLE PERSON
ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

SELL 39.12A

TOTAL 39.12
CASH 39.12

0000261 20.02.2024 19:30:25 1 ITEM



XX123456 00123456
SHA-1 control number

EXTENDED FISCAL RECEIPT FOR FOREIGN CURRENCY EXCHANGE

NAME OF TAXABLE PERSON
ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

#FOREIGN EXCHANGE NOTE No 0000001 #
#POINT OF SALE: #
#..... #
#CASHIER: #
#..... #


#CUSTOMER:..... #
#CUSTOMER UIC:..... #
#ADDRESS:..... #
#USD Sell #
25 x 1.806 45.15A

TOTAL 45.15
CASH 45.15
#FOREIGN CURRENCY CASHIER #

#CUSTOMER #
#

0000412 20.02.2024 19:30:25 1 ITEM



 ФИСКАЛЕН БОН
XX123456 00123456
SHA-1 control number

(ac) STANDARD FISCAL RECEIPT FOR PURCHASE OF FOREIGN CURRENCY

NAME OF TAXABLE PERSON
ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789


#0001 NAME OF OPERATOR 0001

BUY 47.11B

TOTAL 47.11
CASH 47.11

0000262 20.02.2024 19:30:25 1 ITEM



 ФИСКАЛЕН БОН
XX123456 00123456
SHA-1 control number

EXTENDED FISCAL RECEIPT FOR PURCHASE OF FOREIGN CURRENCY

NAME OF TAXABLE PERSON
ADDRESS OF TAXABLE PERSON
UIC (EIK) 123456789
NAME OF SALES OUTLET
ADDRESS OF SALES OUTLET
ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

#FOREIGN EXCHANGE NOTE No 0000002 #
#POINT OF SALE: #
#..... #
#CASHIER: #
#..... #
#CUSTOMER:..... #


```

#CUSTOMER UIC:..... #
#ADDRESS:..... #
#GBP Purchase #
50 x 2.255 112.75B
-----
TOTAL 112.75
CASH 112.75
#FOREIGN CURRENCY CASHIER #
# #
#CUSTOMER #
# #

0000412 20.02.2024 19:30:25 1 ITEM

```



 ФИСКАЛЕН БОН
 XX123456 00123456
 SHA-1 control number

(d) in letter ‘(ad) SERVICE RECEIPT FOR ENTERED/DEDUCTED AMOUNTS’, a new sentence is inserted:

‘*Additional information about currency other than the main currency may also be displayed in the service receipts issued/generated in connection with reporting, and this information shall be displayed in plain text.’

(e) letters (ai) and (ak) are inserted:

‘ai) SERVICE RECEIPT IN THE EVENT OF A CURRENCY PARAMETER CHANGE

NAME OF TAXABLE PERSON
 ADDRESS OF TAXABLE PERSON
 UIC (EIK) 123456789
 NAME OF SALES OUTLET
 ADDRESS OF SALES OUTLET
 ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

CURRENCY PARAMETER CHANGE

OLD VALUE –

NEW VALUE –

0000872 14.03.2024 08:30:22

SERVICE RECEIPT

XX123456 00123456
 SHA-1 control number’

*When a receipt is issued by an IATMS, instead of individual FD and FP numbers, a system identifier must be displayed.

ak) SERVICE RECEIPT IN CASE OF A CHANGE OF A CURRENCY PARAMETER FROM VALUE ‘1’ TO ‘2’

NAME OF TAXABLE PERSON
 ADDRESS OF TAXABLE PERSON
 UIC (EIK) 123456789
 NAME OF SALES OUTLET
 ADDRESS OF SALES OUTLET
 ZDDS No BG123456789

#0001 NAME OF OPERATOR 0001

CONVERSION OF AGGREGATE TURNOVERS IN FP

OLD VALUE – 1

AMOUNT OF TURNOVER
AMOUNT NET OLD AMOUNT
AMOUNT VAT

SUM REVERSAL TURNOVER
TOTAL VAT

NEW VALUE - 2

AMOUNT OF TURNOVER
AMOUNT NET OLD AMOUNT
AMOUNT VAT

SUM REVERSAL TURNOVER
TOTAL VAT

0000872 14.03.2024 08:30:22

SERVICE RECEIPT

XX123456 00123456
SHA-1 control number'

(f) in letters (g) and (h), the lines 'CHANGE OF A CURRENCY PARAMETER – NEW VALUE, DATE, TIME' and 'CURRENCY CONVERSION DATE and TIME' are inserted before the line 'AMOUNT OF TURNOVER, VAT', and the words '*In the case of a programmed parameter with a value of '2' and fiscal memory reports output covering periods before and after the parameter change, the fiscal device shall print two separate reports.' are inserted after every template.

(g) after the letter 'k' in the line 'mandatory keys', the words 'for electronic cash registers with fiscal memory only' are inserted at the end in notes;

(h) after the letter 'k' the words 'Everywhere in the templates, in the line 'cash' and in the line 'total available', the currency to be written in words or official symbols is displayed.' are inserted at the end in notes.

6. Heading VII is amended as follows:

(a) cs. 1.6. letters (e) and (f) are inserted:

'(e) plain text on a system receipt shall be marked with the '#' symbol on the first and last position of the line.

(f) the IATMS is allowed to have a capability for recording and reporting sales/reversal transactions by means of a system receipt printed on paper and/or by a system receipt generated in electronic form (including a duplicate of a system receipt marked 'DUPLICATE'). The choice shall be made at the time of registering the sale/reversal operation.'

(b) in point 1.8., the abbreviation 'IATMS' is deleted;

(c) in point 1.12, a fifth sentence is inserted:

'This line also applies to amounts recovered by bank transfer or on credit/debit card.'

(d) points 1.16 to 1.21 are inserted:

'1.16. the IATMS is allowed to have a capability to display the total amount to be paid in another currency on the documents issued. In such cases, the amount shown in another currency and the exchange rate at which it has been converted shall be displayed in plain text. The currency may be indicated in words or official symbols.

1.17. the functional capability under point 1.16. shall be ensured by a production parameter, which has the following values:

- '0' – inactive;

- ‘1’ – active, the main currency is Bulgarian lev, the additional currency is another currency;
- ‘2’ – active, the main currency is the currency of the Republic of Bulgaria, the additional currency is leva;
- ‘3’ – active, the main currency is the currency of the Republic of Bulgaria, no additional currency is displayed;
- ‘4’ – active, the main currency is the currency of the Republic of Bulgaria, the additional currency is another currency.

A date may be set for automatic change to the parameter. The parameter may take the value ‘1’ and ‘2’ successively in ascending order and at one time.

1.18. The change in the parameter referred to in point 1.17 shall be preceded by the automatic generation and/or printing of a daily financial report. Each time the parameter is changed, a service receipt containing information about the performed action and the parameter values according to the template provided in Heading V, letter “ai” shall be automatically generated and recorded in the CTEM. The bonus may be printed if necessary.

1.19. The parameter referred to in point 1.17 shall be changed by the manufacturer/importer of the IATMS or by a person providing maintenance and repair services with whom the person referred to in Article 6 has concluded an upkeep and maintenance and repair contract.

1.20. Sales paid by bank transfers may be recorded in the IATMS when the system has been approved with a functionality for recording and reporting of sales paid by bank transfer.

1.21. Provide reading and retrieval of information in structured form from CTEM through connectivity to a personal computer or through any of the available interfaces (RS, Bluetooth, USB, LAN, GPRS, etc.).’

7. Heading VIII is inserted:

‘VIII. Specific functional requirements for IATMS for reporting sales by issuing a system receipt generated in electronic form

1. The IATMS must record and report each sale by printing a system receipt on paper and/or by generating a system receipt in electronic form.

2. The generated system receipt in electronic form must meet the requirements of the Regulation on the issuance of system receipt on paper, with the exception of the printing requirement.

3. The IATMS must provide for the recording of a system receipt generated in electronic form in CTEM.

4. Paper fiscal receipts and generated electronic fiscal receipts must be distinguishable in the CTEM.

5. The electronic system receipt must be legible and compliant with the paper template, and contain the particulars referred to in Article 26, with the exception of graphic fiscal logo.’

§ 38. Annex 2 is amended as follows:

1. Heading II is amended to read as follows:

‘II. Specific technical requirements for computer ECRFM

1. A personal computer, a device of the portable computer/tablet type incorporating all of the main components, such as touch screen, processor, printer, operational memory and non-volatile data storage memory, in one housing, POS terminal and other devices with real-time operating systems (RTOS) or multi-purpose operating systems (e.g. Windows, Linux, Android), performing the functions of a standard ECRFM, shall comply with the following conditions:

(a) to have an integrated stand-alone FM module with design, sealing and functionality in accordance with the requirements of this Regulation;

(aa) the fiscal components management firmware (printer, CTEM, fiscal memory, tax terminal) to be built as software and provide protection against unauthorised access to and/or use of the fiscal components;

(ab) the firmware for the management of fiscal components shall be protected by a checksum and shall be stored in the device's non-volatile memory;

(ac) the operating system is securely protected from unauthorised access at file level;

(b) to have developed software communicating with the firmware for the management of fiscal components and performing standard cash functions ensuring recording in the fiscal memory (FM) and the management of a printing device, pursuant to the requirements of this Regulation; that the software recording shall be implemented on a non-volatile semiconductor memory ensuring no correction or deletion is possible; the firmware, the fiscal memory, CTEM, the printing mechanism management scheme must be merged into a stand-alone structural module, to be sealed;

(c) if there is a data carrier peripheral device, a ban on recording data from that device on the hard disk must be in place;

(d) all other functional and technical requirements must comply with this Regulation.

2. The approval of the devices referred to in subparagraph 1 shall be carried out in accordance with the procedure laid down in this Regulation and the manufacturer shall provide software developed by him for the purpose under point 1b.'

2. Heading VI is amended as follows:

2.1. In letter (e), a fifth sentence is inserted: 'In case of blocking due to the interruption of the connection between a console of a tank gauging system and the central recording device of EFMS type 31 at an outlet, all EFMS type 3 connected thereto shall also be blocked.'

2.2. New letters 'k' and 'l' are inserted:

'k) the converter of the serial communication interface (controller) must have permanent marking with data on the manufacturer, model, serial number, year of manufacture;

(l) the concentrator must have permanent marking with data on the manufacturer, model, serial number and year of manufacture.'

3. In Heading VIIa, subparagraphs 5 and 6 are inserted:

'5. The communication between the payment unit and the managing unit of the self-service machine and the sealed unit of the fiscal device built into self-service machine may also be carried out using wireless technology. In these cases, when using self-service machines with a centralised control unit located outside the payment unit, the self-service machine control unit and the sealed unit of the fiscal device built into self-service machine may communicate via a secure network interface using a standard OCPP protocol.

6. For debit/credit card payment and where technically possible, it is permissible for the generated fiscal receipt data to be displayed on a display shared with another device in the payment unit.'

§ 39. Annex 3 is amended as follows:

1. In point 3, the word 'network' and the comma afterwards are deleted.

2. In point 6, the words 'for the EFMS, network and system' are replaced by 'EFMS and IATMS'.

3. In the declaration, '7 years' is replaced by '10 years', the word 'network' is replaced by 'fiscal device built into self-service machine' and the word 'networks' is deleted.

§ 40. Annex 3a is inserted:

'Annex 3a to Article 8(10a)



BULGARIAN INSTITUTE OF METROLOGY
city of Sofia, bul. G.M.Dimitrov 52B
e-mail: au-bim@bim.government.bg <http://www.bim.government.bg>

APPLICATION

for testing the joint operation of two approved types of electronic fiscal memory systems
in accordance with the requirements of Regulation No H-18 of 13 December 2006 of the
Minister for Finance

1. Manufacturer/importer of the EFMS

.....
(name of the legal entity)

.....
(mailing address)

UIC/Bulstat tel./fax: Email:

.....

2. Manufacturer/importer of the EFMS

.....
(name of the legal entity)

.....
(mailing address)

UIC/Bulstat tel./fax: e-mail:

3. Type of EFMS:

.....

.....
(name and designation of EFMS models)

4. Central recording device

.....

.....

(name and designation of the central recording device of both types of EFMS)

5. Flow meters (petrol-/gas pumps, flow meters/gauging systems, tank gauging system, etc.)

.....

(name and designation of the type)

6. Outlet where the test is to be conducted

.....

(name and exact address of the outlet)

I wish to receive electronic messages in connection with the service provided to the email address I have specified.	<input type="checkbox"/> YES <input type="checkbox"/> NO
I wish to receive the service results via a licensed postal operator.	<input type="checkbox"/> YES <input type="checkbox"/> NO

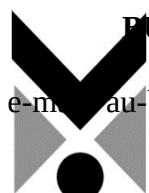
Applicants:

(surname, position, signature)

.....
(surname, position, signature)'

§ 41. Annex No 3b is inserted:

‘Annex 3b to Article 8(9)



BULGARIAN INSTITUTE OF METROLOGY

city of Sofia, bul. G.M.Dimitrov 52B

e-mail: au-bim@bim.government.bg http://www.bim.government.bg

APPLICATION

for the provision of FD identifiers and FP or IATMS modules

in accordance with the requirements of Regulation No H-18 of 13 December 2006 of the
Minister for Finance
of

1. FD

manufacturer/importer

.....

(name of the legal entity)

.....

(mailing address)

UIC/Bulstat tel./fax: Email:

.....

2. Person using

IATMS

(name of the legal entity)

.....

(mailing address)

UIC/Bulstat tel./fax: e-mail:

On the basis of Article 8(8) of Regulation No H-18/2006 and in connection with the testing and approval of the first type of FD/IATMS, I request that I be assigned the following identifiers:

☐ of FD and FM modules

☐ IATMS identifier

(tick the correct one)

If possible, please assign the following identifiers:

.....

I wish to receive electronic messages in connection with the service provided to the email address I have specified.
--

<input type="checkbox"/> YES <input type="checkbox"/> NO
--

I wish to receive the service results via a licensed postal operator.

☐ YES ☐ NO

Applicant:
(surname, position, signature)

§ 42. In Annex 4, a new line reading 'version' is inserted after line 'model

§ 43. Annex 4a is inserted:

'Annex 4a to Article 10(12)



REPUBLIC OF
BULGARIA

BULGARIAN INSTITUTE OF METROLOGY



SUPPLEMENT TO CERTIFICATE

No/.....

of compliance with the requirements of Regulation No H-18 of 13 December 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace

Type of discal device:.....
(electronic cash registers with fiscal memory, FP)
model.....
(name and designation of the model)
version.....
manufactured by:.....
(name of the legal entity)
Identification number under Article 84 TIPC.....
tel./fax:
email
With letter identifier of the fiscal device numbers:
With a numeric identifier of the fiscal memory numbers:

complies with the requirements of Regulation No H-18 of 13 December 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace and may be used to record sales turnover at retail sales outlets in Bulgaria.

The certificate shall be valid for 10 years.

Date:
BIM

CHAIRPERSON OF THE

Sofia
(stamp)'

(signature and

§ 44. In Annex 5, a new line 'version ' is inserted after line 'type

§ 45. Annex 5a is inserted

'Annex 5a to Article 56(4a)



BULGARIAN INSTITUTE OF METROLOGY



SUPPLEMENT TO CERTIFICATE

No of

of compliance with the requirements of Regulation No H-18 of 13 December 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace (Regulation No H-18 of 2006)

Integrated automated trade management system (IATMS)
type
(indicate one of the two types referred to in Article 53(1) or (2) of Regulation No H-18/2006)
version.....

1. In operation
in.....

(name of outlet where the system was tested)

.....
(Outlet number and exact address)

2. Operating at the premises of:

2.1. Identification number under Article 84 TIPC

2.2. name of taxable person:

2.3. Telephone number, email address

.....
IATMS identifier:
.....
.....

IATMS meets the requirements of Regulation No H-18/2006 and can be used to account for sales turnover at retail outlets in the Republic of Bulgaria.

Date:
BIM
Sofia
(stamp)'

CHAIRPERSON OF THE
(signature and

§ 46. In Annex 6, after point 5. Tank gauging system’ point 6 is inserted:
‘6. Facts and circumstances established by the committee:
.....
.....
.....
.....’

§ 47. In Annex 7, after line ‘Electronic fiscal memory system for reporting liquid fuel sales turnovers model:’, a new line ‘version.....’ is inserted, and after line ‘With a numerical identifier of the fiscal memory numbers:’ a new line ‘EFMS Identifier:.....’ is inserted.

§ 48. In Annex 8, after line ‘Electronic fiscal memory system for reporting liquid fuel sales turnovers model:’, the following new lines are inserted:
‘version.....
EFMS identifier:.....’.

§ 49. Annex 10 is amended as follows:

1. In Table ‘record with identifier 01’, after line 14, the following lines are inserted:

15	incl.with VAT (E)	15 (incl. dec. point’.’)	Numeric (with two decimals)	Yes - in the case of a read-out FM
16	incl. with VAT (E)	15 (incl. dec. point’.’)	Numeric (with two decimals)	Yes - in the case of a read-out FM
17	incl.with VAT (G)	15 (incl. dec. point’.’)	Numeric (with two decimals point) for the EFMS	Yes - in the case of a read-out FM
18	incl. VAT (H)	15 (incl. dec. point’.’)	Numeric (with two decimals)	Yes - in the case of a read-out FM

2. The previous lines 18 and 19 become 19 and 20 respectively.

§ 50. In Annex 12, everywhere after the line ‘VAT (G)’,
the following lines are inserted:
‘VAT (E)
VAT (F)
VAT (G)’

.....,

§ 51. In Annex 17, Heading I is amended as follows:

1. In the table to point 1 'Description of the data submitted in the event of registration, modification of key data or de-registration', in line 'Date of expiry/termination of the maintenance and repair services contract', in column 'Mandatory', the words 'and in the event of a modification of the maintenance and repair services contract' are inserted after 'At the time of registration'.

2. In Table 1a 'Description of the information supplied by the EFMS connected to a tank gauging system and providing information about the flow meter counters (type 31) in case of registration, change of basic information or de-registration':

(a) in line 'Unique tank gauging system number (Unique TGS number) from the BIM register', in column 'Note', a second sentence 'When submitting data for an outlet in which only methane is sold/refuelled, the code 'B-9999' shall be submitted as unique TGS number' is inserted;

(b) in lines 'UIC of a person providing maintenance and repair services' and 'UIC type of the person providing maintenance and repair services', in column 'Note', 'At the time of registration' is replaced by 'Yes', and in line 'Date of expiry/termination of the maintenance and repair services contract', in column 'Mandatory', 'At the time of registration and change' is replaced by 'At the time of registration and in the event of a change to the maintenance and repair services contract';

(c) in line 'Tank – fuel type according to the combined nomenclature', in column 'Note', the words 'Virtual tank for methane with zero values' is amended to read 'Virtual tank with zero values for methane sales/refuelling or for propane-butane sales, where a flow meter of the 'electronic scales' type intended for filling cylinders for domestic use is used.';

(d) in line 'Tank – fuel type according to fuel type and commercial nomenclature', in column 'Note', '5 – Other (e.g. fuel additive ADBLUE or other types of liquid goods sold by means of flow meters tested and approved for operation in an EFMS)' is inserted after '4 – methane';

(e) in line 'Tank – calibration by an accredited laboratory', in column 'Mandatory', 'Yes' is inserted; and in column 'Note' the words 'In retail outlets where methane sales/refuelling are carried out data shall be sent on how the fuel was obtained at the outlet: 1 – through a pipe; 2 – in specialised containers.' are inserted.

3. In the table in point 8 'Description of the fields in case of a fuel delivery message from the tank gauging system of the EFMS (31) to the NRA', after line 'SIM ID card' a line is inserted:

Fuel delivery identification number	DelNo	Numeric		Yes	The number starts at 1, increases upwards with step 1 for each delivery and contains only Arabic numerals. (maximum 6 digits)
-------------------------------------	-------	---------	--	-----	---

4. In the table in point 9 ‘Description of fields for fuel delivery message sent to the NRA according to EFMS (31) documents’, a line is added after line ‘SIM card ID’:

Fuel delivery identification number	DelNo	Numeric		Yes	The number starts at 1, increases upwards with step 1 for each delivery and contains only Arabic numerals. (maximum 6 digits)
-------------------------------------	-------	---------	--	-----	---

5. In the table in point 9a ‘Description of the fields in the NRA’s reply when transmitting a fuel delivery message based on documents or data from the tank gauging system of the EFMS (31), the following amendments are made:

(a) after line ‘Date of receipt at the NRA’, a line is inserted:

Fuel delivery identification number	DelNo	Numeric		Yes	
-------------------------------------	-------	---------	--	-----	--

(b) in line ‘Status’, in column ‘Nomenclature,’ ‘48 – Duplicated delivery number.’ is inserted

6. In the table in point 10 ‘Description of the fields in the case of a message of interruption/restoration of the connection/communication between the probe of a tank and a console of a tank gauging system in the EFMS (31) to the NRA, and data from the tank gauging system on the quantities of fuels automatically submitted every six hours (regular data transmission)’, a second sentence ‘In the case of tanks registered in the NRA with the code ‘5 – other’, no data shall be submitted.’ is inserted at the end of the text.

7. In the table in point 14a, the following lines are inserted after line ‘cash’: ‘

Sum credit/debit cards	SCards	Numeric		No	0.00
Sum bank transfers	SW	Numeric		No	0.00

§ 52. In Annex 22, in the table in section ‘Supply data’ in line ‘Taxable amount of the supply in BGN’, in column ‘Data’, the word ‘BGN’ is replaced by ‘EUR’.

§ 53. In Annex 23, in the table in section ‘Supply data’ in line ‘Taxable amount of the supply in BGN’, in column ‘Data’, the word ‘BGN’ is replaced by ‘EUR’.

§ 54. In Annex 29, ‘in BGN’ is replaced everywhere by ‘in EUR’.

§ 55. In Annex 37, ‘in BGN’ is replaced everywhere by ‘in EUR’.

§ 56. In Annex 38, ‘in BGN’ is replaced everywhere by ‘in EUR’.

§ 57. In Annex 39, the words ‘**The current amount in your account is BGN**’ are replaced by ‘**The current amount in your account is EUR**’.

§ 58. Annex 43 is inserted:

‘Annex 43 to Article 8(6)(5)

Requirements for the procedure for retrieving information from CTEM

1. The software must provide information retrieval from EJ as the following criteria must be applied:

Group 1	From date to date <i>or</i> <i>From document No to document No</i> <i>or</i> From Z-report No to Z-report No
Group 2	All documents <i>or</i> Fiscal receipts; Z-reports; Service receipts for entered/deducted amounts; Service receipts for entered/deducted amounts; - service receipts for generating a daily financial report without resetting and recording in the fiscal memory (X report); — official bills relating to official operations relating to the accounting of the fiscal device.

2. It is necessary to require selection of only one criterion from a group, and the selected two criteria shall be connected with logical AND.

3. After applying the criteria referred to in subparagraph 1, the software must provide the possibility to retrieve EJ information on the service receipts in a text file enabling their visualisation in the manner they are recorded in the EJ.

4. After applying the criteria referred to in subparagraph 1, the software must provide the possibility of structured export in the tabular form of the fiscal receipts recorded in the EJ. The file format of the exported data should be CSV and each purchased good/service provided should be indicated in a separate row with the following fields:

- transaction ID;
- type of FR - FR, Expanded FR, Reversal FR or Expanded Reversal FR;
- number of the FR;
- unique sale number (USN) – in case the FD is of the type ‘Fiscal Printer’ or operates in such a mode;
- good/service - name;
- goods/service – unit price;
- good/service - quantity;
- good/service - value;
- total amount of t B/Secure FB or Extended FB/Extended Historical FB;
- invoice/credit note number - in case the record is for Expanded FR or Expanded Reversal FR, respectively;
- UIC of recipient – in case the record is for extended FR or Expanded reversal FR;
- Reversal FR number – in the case the record refers to Reversal FR or Expanded Reversal FR;
- number of reversal invoice – in case the record refers to an extended reversal FR;

FR.’

- reason for issue – in case the record refers to Reversal FR or Expanded Reversal

§ 59. Annex 44 is inserted:

‘Annex 44 to Article 9a (3):



**BULGARIAN INSTITUTE
OF METROLOGY**



REPUBLIC OF
BULGARIA

CERTIFICATE

No FSS

of compliance with the requirements of Regulation No H-18 of 13 December 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace

Electronic fiscal memory system for recording the turnover from sales of liquid fuels
model:....., approved with type approved certificate No.....

with a central recording device:

page of

UIC/Bulstat

tel./fax:

With letter identifier of the fiscal device numbers:

With a numeric identifier of the fiscal memory numbers:

and

Electronic fiscal memory system for recording the turnover from sales of liquid fuels
model:....., approved with type approved certificate No.....

with a central recording device:

page of

UIC/Bulstat

tel./fax:

With letter identifier of the fiscal device numbers:

With a numeric identifier of the fiscal memory numbers:

may work together in the territory of a retail establishment, in accordance with the requirements of *Regulation No N-18 of 13 December 2006 on the registration and accounting by fiscal devices of sales at retail premises, the requirements for software for*

their management and requirements for persons selling via an electronic shop and may be used jointly to account for sales turnover at retail premises in the territory of the Republic of Bulgaria.

This certificate is valid for **10 years**.

Date: CHAIRPERSON:

§ 60. Annex 45 is inserted:

‘Annex 45 to Article 10(8)(2c):



**BULGARIAN INSTITUTE
OF METROLOGY**



REPUBLIC OF
BULGARIA

CERTIFICATE

No

on compliance with the requirements of Regulation No N-18 of 13 December 2006 on the registration and accounting by fiscal devices of sales at retail premises, the requirements for software for their management and requirements for persons selling through an electronic shop and Regulation No 4 of 8.8.2003 on the conditions and procedure for entry in the register and the requirements for the activity of exchange offices.

Fiscal device type:

Version:

manufactured by

UIC/Bulstat

email

tel./fax:

Type operating in a currency exchange machine:

with an acceptance protocol for banknotes and coins:

With letter identifier of the fiscal device numbers:

With a numeric identifier of the fiscal memory numbers:

it complies with the requirements of Regulation No N-18 of 13 December 2006 on the registration and accounting by fiscal devices of sales at retail premises, the requirements for software for their management and requirements for persons selling through an electronic shop and Regulation No 4 of 8.8.2003 on the conditions and procedure for entry in the register and the requirements for the activity of exchange offices, and may be used to report turnover from sales at retail premises in the territory of the Republic of Bulgaria.

The certificate shall be valid for 10 years.

Date:

CHAIRPERSON:
(.....)'

§ 61. Annex 46 is inserted:

‘Annex 46 to Article 10(8)(2c):



**BULGARIAN INSTITUTE
OF METROLOGY**



REPUBLIC OF
BULGARIA

SUPPLEMENT to
CERTIFICATE

No

on compliance with the requirements of Regulation No N-18 of 13 December 2006 on the registration and accounting by fiscal devices of sales at retail premises, the requirements for software for their management and requirements for persons selling through an electronic shop and Regulation No 4 of 8.8.2003 on the conditions and procedure for entry in the register and the requirements for the activity of exchange offices.

Fiscal device type:

Version:

manufactured by

UIC/Bulstat

email

tel./fax:

Type operating in a currency exchange machine:

with an acceptance protocol for banknotes and coins:

With letter identifier of the fiscal device numbers:

With a numeric identifier of the fiscal memory numbers:

it complies with the requirements of *Regulation No N-18 of 13 December 2006 on the registration and accounting by fiscal devices of sales at retail premises, the requirements for software for their management and requirements for persons selling through an electronic shop and Regulation No 4 of 8.8.2003 on the conditions and procedure for entry in the register and the requirements for the activity of exchange offices, and may be used to report turnover from sales at retail premises in the territory of the Republic of Bulgaria.*

The certificate shall be valid for 10 years.

Date:

CHAIRPERSON:

§ 62. Annex 47 is inserted:

Content of the public list of software referred to in Article 118 (16) of the VAT Act

1. Name of software.
2. Version.
3. Date of submission of the declaration of compliance of the software version with the regulatory requirements.
4. The declaration of software compliance with the regulatory requirements has been submitted by manufacturer/distributor.
5. If the declaration has been submitted by a manufacturer:
 - for manufacturers – legal entities and sole merchants established in the country: UIC; name; seat and principal place of business; address of operations, email address for correspondence; telephone number; website; in case of registration under the ZDDS – VAT number;
 - for manufacturers – natural persons with permanent residence in the country: names; address of operations; email address for correspondence; contact telephone; website; in case of registration under the ZDDS – VAT number;
 - for manufacturers – foreign persons: name, country of establishment, identification number, address, email address for correspondence; telephone number; website; in case of registration under the ZDDS – VAT number;
 - authorised software distributors for the country: EIK and name for LS and ET, or names for SF; address; e-mail address for correspondence; telephone number.
6. If the declaration is submitted by a distributor:
 - ‘1. Information about the distributor:
 - for manufacturers – legal entities and sole merchants established in the country: UIC; name; seat and principal place of business; address of operations, email address for correspondence; telephone number; website; in case of registration under the ZDDS – VAT number;
 - for manufacturers – natural persons with permanent residence in the country: names; address of operations; email address for correspondence; contact telephone; website; in case of registration under the ZDDS – VAT number;
 - for manufacturers – foreign persons: name, country of establishment, identification number, address, email address for correspondence; telephone number; website; in case of registration under the ZDDS – VAT number;
 - ‘2. Producer’s details: name, country of establishment, identification number, address, email address for correspondence; telephone number; website; in case of registration under the ZDDS – VAT number;
 - 2.3. Authorised software distributors for the territory of the country – UIC and the name – for LE and ST, and the full names – for NP; address, e-mail address for correspondence; telephone.’
7. Date of cessation of production/distribution and/or maintenance of the software.’

Transitional and final provisions

§ 63. (1) PV manufacturers/importers may want to ensure the functionality of the fiscal devices allowing the total amount to be paid also in another currency to be declared in the fiscal bills and to submit for functional testing PE with a corrected firmware version in the BIP.

(2) for the approval of the firmware version of the FU, the BIM Chair issues an addendum to the PC type-approval certificate.

§ 64. The refurbishment of the firmware version referred to in § 37(1)(b) shall be carried out by the manufacturer/importer of the FD or by the persons authorised for maintenance and repair of the FD by remote access pursuant to Article 15a.

§ 65. The programme modifications referred to in paragraph 1.16 of Section V of the IACTA shall be tested in test conditions at the site (s) of the person applying for approval of the programme modification. For the approval of the programme modification, the BIM Chairman shall issue an addendum to the IACTA approval certificate.

§ 66. The persons referred to in Article 3 using the ESFS shall bring their activities into line with the requirements of:

1. Paragraph 18(2) and § 51(1), (2) and (6) within two months of the date of entry into force of this Regulation.

2. § 28(1) in respect of a current calibration certificate for fuel storage tanks and its calibration tables in case of operation with an EFMS, and § 17 in respect of the conclusion of a contract with the person performing maintenance and repair of the measuring instruments included in the EFMS within two months of the date of entry into force of this Regulation.

3. Paragraph 38 (2.2) within six months of the date of entry into force of this Regulation.

4. Paragraph 51 (3) and (4) within twelve months of the date of entry into force of this Regulation.

§ 67. Paragraph 49 on Annex No 10 shall enter into force three months after the date of publication of this Regulation in the State Gazette.

§ 68. Persons using IASUTD who, at the date of entry into force of this Regulation, have not brought their activities into line with the requirements of the Regulation amending Regulation No N-18 of 2006 on the registration and reporting of sales at commercial premises through fiscal devices (SG No. 80 of 2018; amend. Nos 26 and 75 of 2019; Nos 8, 9 and 68 of 2020; and Nos 17 and 110 of 2021), the Regulation amending Regulation No N-18 of 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace (promulgated in SG No 75 of 2019; amend. Nos 9 and 68 of 31 July 2020 and No 17 of 2021), the Regulation amending Regulation No N-18 of 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace (SG No 8 of 2020; amend. Nos 9 and 68 of 31.07.2020), the Regulation amending the Regulation amending Regulation No N-18 of 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace (SG No 9 of 2020), the Regulation amending Regulation No N-18 of 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace (SG No 68 of 2020), the Regulation amending Regulation No N-18 of 2006 on the registration and reporting of sales at retail sales outlets by means of fiscal devices, the requirements to the software for their management and the requirements for persons making sales through an e-marketplace (SG No 17 of 2021) and Regulation amending Regulation N-18 of 2006 on the registration

and reporting sales at retail sales outlets by means of fiscal devices (SG No 110 of 2020; amend. No 110 of 2021) shall be obliged to bring their activity in line with these requirements within 24 months from the entry into force of this Regulation.

§ 69. The producers/importers of the PE shall bring their activities into line with § 37 (1) (b). “b”, item 22 within six months of the entry into force of this Regulation.

§ 70. Manufacturers/importers of electronic fiscal memory systems shall bring their activities in line with § 6(3) and within six months of the entry into force of this Regulation.

§ 71. Throughout the Annexes to the Regulation, the words ‘legal name’ shall be replaced by ‘name of the legal person’ and the words ‘legal name of the company’ shall be replaced by ‘name of the legal person’.

§ 72. (1) the persons liable under Article 3, manufacturers/importers of fiscal devices and integrated automated systems for the management of commercial activity, manufacturers/distributors of sales management software at commercial premises shall bring their activities into line with the requirements arising from the Euro Introduction Act and the related provisions of this Regulation, no later than the day before the dual display period of the prices of goods and services in euro and in BGN under Article 15 (2) of the Euro Introduction in the Republic of Bulgaria Act.

(2) paragraphs 24, 31 (2), 35 (3) and 52 to 57 shall enter into force on the date laid down in a Decision of the Council of the European Union on the adoption by the Republic of Bulgaria of the euro adopted in accordance with Article 140 (2) of the Treaty on the Functioning of the European Union and a Regulation of the Council of the European Union adopted in accordance with Article 140 (3) of the Treaty on the Functioning of the European Union.