

Bulgaria: Amendments to *Excise Duties and Tax Warehouses* Act now in force

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Changes to the Bulgarian *Excise Duties and Tax Warehouses Act* were officially promulgated on 19 April 2019. The amendments entered into force on 20 May 2019. The key changes include:

- ▶ The Act introduces two new public digital registers. The first register is of the persons having the right to act as registered consignees. The second register lists the persons which are temporarily registered consignees. The two registers contain information regarding the persons entitled to act as temporarily registered consignees or registered consignees, such as identification number, address, type of excisable goods which may be received in the warehouse of the person and date of registration, among others.
- ▶ With respect to cigars and cigarillos, the excise labels applied to these items should also indicate their sales price. This price includes the costs for manufacturing and realization of the manufacturer (importer), any customs and excise duties, taxes, charges, and value added tax (VAT). The excise label of hand-rolled cigars should also contain the single sale price per one cigar.
- ▶ Excise labels for cigars and cigarillos can be requested for the last registered price for such products.
- ▶ The licensed warehouse keepers may continue to trade cigars and cigarillos stamped with the former form of the excise label after the new excise labels enter into force on 20 May 2019 but not later than 31 December 2019.

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