Value Added Tax Return

Territorial directorate of the National Revenue Agency/Office
Incoming number

to be filled in by the revenue administration

Tax period: mm/yyyy mm/yyyy

A: Name and correspondence address of the registered person:	VAT ID number: ID number:

Section A : Information on Value Added Tax - accrued

Total amount of the taxable base to be charged with VAT (sum of cells 11-16)		1	**Total amount of VAT - accrued (sum of cells 21-24)**		20
Taxable base subject to 20% VAT					
-taxable base of VAT taxable supplies, incl. distant sales with a place of supply in Bulgaria		11	Accrued VAT		21
-taxable base of intra-Community acquisitions and supplies under Art. 82, paragraph 2-6 of the VAT Act		12	VAT accrued on intra-Community acquisitions and supplies under Art. 82, paragraph 2-6 of the VAT Act		22
			20% VAT charged for private use of goods and services		23
Taxable base of the supplies subject to 9% VAT		13	Accrued VAT (9%)		24
Taxable base subject to 0% VAT					
-taxable base of the supplies under Chapter 3 of the VAT Act		14			
-taxable base of the intra-Community supplies		15			
-taxable base of the supplies under Art. 140, 146 and 173 of the VAT Act		16			
Taxable base of the supplies of services under Art. 21, par. 2 of the VAT Act with a place of supply within the territory of another EU member-state		17			
Taxable base of the supplies under Art. 69, par. 2 of the VAT Act, incl. distant sales with a place of supply within the territory of another EU member-state, as well as supplies carried out by intermediary in a triangular transaction		18			
Taxable base of the exempt supplies and the exempt intra-Community acquisitions		19			

Section B: Information on exercised right to VAT deduction

Taxable base and tax on the received supplies under Art. 82, paragraph 2-6 of the VAT Act and import without input VAT credit or with no VAT accrued		30

Taxable base of the received supplies, intra-Community acquisitions, received supplies under Art. 82, paragraph 2-6 of the VAT Act as well as received supplies used for the performance of supplies under Art. 69, paragraph 2 of the VAT Act

-with right of full input VAT credit		31	VAT with right of full input VAT credit		41
-with right of partial input VAT credit		32	VAT with right of partial input VAT credit		42
			Annual corrections according to Art. 73, paragraph 8 (+/-) and Art. 147, paragraph 3 of the VAT Act		43
Coefficient according to Art. 73, paragraph 5 of the VAT Act		33	**Total tax credit** (cell 41 + cell 42 x cell 33 + cell 43)		40

Section C: Result for the tax period

VAT payable if (cell 20 - cell 40)>=0		50	**VAT for reimbursement** if (cell 20 - cell 40)<0		60

Section D: VAT payable

VAT payable (cell 50), deducted under Art. 92, paragraph 1 of the VAT Act		70	**VAT payable (cell 50) effectively paid in**		71

Section E: VAT for reimbursement

According to Art. 92, paragraph 1 of the VAT Act, due within 30 days of the date of submission of this VAT return		80	**According to Art. 92, paragraph 3 of the VAT Act, due within 30 days of the date of submission of this VAT return**		81	**According to Art. 92, paragraph 4 of the VAT Act, due within 30 days of the date of submission of this VAT return**		82

I, the undersigned (name), declare that

I represent the person indicated in cell A and the information filled in this form is correct and accurate

☐ the circumstances under Art. 92, paragraph 3 and 4 of the VAT Act are provided

☐ I am aware that I am liable to procecution under Art. 313 of the Criminal Code for inaccurate data declared herein

Date of issuance:dd.mm.yyyy | Position: Fiscal representative………………………………… | Seal and signature:……………………………..

Note: This form is to be filled in and print. All amounts are to be indicated in BGN.