

Exception from the Statutory Numeration Starting “0000000001” Concerning Invoices, Issued After 1 January 2007

As we already informed you, the numeration of the invoices and the credit and debit notes, issued after 1 January 2007 starts at “0000000001”.

Ordinance, issued by the Minister of finance for registration and booking of sales performed in commercial sites via fiscal devices No N-18 dated 13 December 2006 was published in the State Gazette issue 106 dated 27 December 2006. The Ordinance shall come into force on the date when the new Value Added Tax Act enters into force, i.e. 1 January 2007 and revokes Ordinance No 4 dated 1999 of the Minister of finance for registration and booking of sales performed in commercial sites.

We draw your attention on the fact that according to § 5 para 4 from the Final and Transitional provisions of Ordinance No N-18/ 13 December 2006, **the invoices that will be issued via fiscal devices, approved under the terms of the revoked Ordinance No 4/ 1999 for registration and booking of sales performed in commercial sites after 1 January 2007, shall keep their current subsequence of numeration** regardless of § 14 from the Final and Transitional provisions of the Regulation for application of the VATA. Therefore, **the requirement for starting the numeration from “0000000001” shall not apply to this kind of invoices.**

We draw your attention to these changes, as they will impose a modification of the way of the organization for issuance of documents and eventually of the booking software used. The present statement has the purpose to give a general view on the requirements for the tax documents imposed by the new VATA. It is possible that in concrete cases additional facts and circumstances have to be considered. Should any question arise, please, do not hesitate to contact us by phone 943 37 00, fax 943 37 07, e-mail office@afa.bg or by mail to Sofia 1504, 38 Oborishte Str.