

NEW ORDINANCE No N-4 DATED 3 JUNE 2009 ON THE TERMS AND PROCEDURES FOR ESTABLISHMENT AND FUNCTIONING OF A NATIONAL REGISTRATION AND IDENTIFICATION SYSTEM FOR CUSTOMS PURPOSES (EORI-BG REGISTER)

In the State Gazette Issue No 45 dated 16 June 2009 the new Ordinance No N-4 dated 3 June 2009 on the Terms and Procedures for Establishment and Functioning of a National Registration and Identification System for Customs Purposes (EORI-BG Register) was promulgated.

The Ordinance enters into force **as of 1 July 2009**.

In accordance with Commission Regulation No 312/2009 amending Regulation No 2454/93 for determination of provisions for application of Council Regulation No 2913/92 a unique identification number – EORI is introduced for the territory of the European Community (EC) as of 1 July 2009. According to the requirements of the said legislation the economic operators interacting with the customs administration while performing their business activity should obtain such a number.

With the adoption of Ordinance No N-4 dated 3 June 2009 the Bulgarian legislator provides for the terms and procedures for the application of Chapter VI “Registration and Identification System” of Regulation No 312/2009 amending Regulation No 2454/93.

The Ordinance defines in details the conditions for registration and obtaining of the EORI number by all persons interacting with the customs authorities on the EU territory.

The most essential moments provided for in the Ordinance are related to:

1. Persons to whom Ordinance No N-4 dated 3 June 2009 is applicable

The persons subject to compulsory registration and for which EORI number should be issued are:

- economic operators¹ established on the territory of Bulgaria;
- economic operators not established on the territory of Bulgaria and not holding an EORI number but performing before the Bulgarian customs authorities any of the following activities:
 - submitting customs declaration or summary declaration (except temporary import declaration and the hypothesis for oral declaring of the goods);
 - submitting summary information for exit or entry of goods into the EU customs territory;
 - submitting request for issuance of a certificate for approved economic operator²;

¹ Economic operator is a person performing activities covered by customs legislation within the scope of its economic activity (e.g. importers, exporters, forwarders, producers, customs agents, etc.).

- operating with temporary storage facilities.
- Other persons besides the laid above who submit summary declarations or customs declarations, for which in compliance with the customs legislation the EORI number is required (e.g. upon submitting summary declarations for entry or exit of goods into the EU customs territory in accordance with Annex 30A to Regulation No 2454/93 amended with Regulation No 1875/2006 or upon submitting declarations for export, release for free circulation or placing under another customs regime in accordance with Annex 37 to Regulation No 2454/93).

The Ordinance provides for obligation for immediate EORI-registration with respect to the persons performing activities covered by customs legislation as at the entering into force date.

2. Purpose of the registration

The purpose of the registration by issuance of an EORI-number is the persons performing activities covered by customs legislation to be identified, as well as the information exchange between the customs authorities on EU territory and the other national institutions (e.g. tax authorities, statistics authorities, bodies responsible for combating fraud, veterinary and sanitary bodies, frontier customs controls) to be improved.

3. Procedure for registration and receipt of EORI number

The registration for obtaining an EORI number can be made electronically via the Internet website of the Customs Agency at www.customs.bg or at the competent customs office via submission of hard copy of a registration form with the relevant documents enclosed. The form and the registration documents should be completed and submitted in Bulgarian language.

With respect to the persons subject to registration established on Bulgarian territory the competent customs office is the territorial customs office in the area where the person is established.

With respect to the persons not established on Bulgarian territory the competent customs office is the territorial customs office in the area where the business activity will be carried out or where the respective customs procedures will be performed.

The issued identification registration number (EORI number) is unique for each person and valid for all member states.

² Approved economic operator is economic operator obtaining a certificate issued by the competent customs authorities on the EU territory, which provides particular advantages upon interacting with the customs administration.

The Customs Agency will maintain a unified EORI-BG Register for customs purposes in order the Ordinance to be applied in compliance with Regulation No 312/2009 amending Regulation No 2454/93.

4. Single identification and registration number

The Ordinance provides for the option a temporary number (Ad-hoc number) to be issued by the competent customs authorities, which can be used by the person subject to registration only upon performing a particular transaction and completing a concrete customs declaration.

A single (Ad-hoc) number is issued in cases when:

- an EORI-number has not been issued although a registration form is submitted;
- identification number should be stated upon completing the customs declaration although the person is not subject to compulsory EORI-registration;
- at discretion of the director of the respective customs office.

The information set out above has the purpose only to mark specific issues related to the application of the new Ordinance No N-4 dated 3 June 2009 for the procedure for laying down and functioning of a National Registration and Identification System (EORI_BG Register) for customs purposes and is not exhaustive. In case you have questions regarding the application of the new provisions, please do not hesitate to contact us on the following tel. 02/943-37-00, fax 02/943 37 0, e-mail office@afa.bg or at: Sofia 1504, 38 Oborishte St.