

NEW REQUIREMENTS FOR THE CONTENT OF THE WRITTEN CONFIRMATION WHEN PERFORMING INTRA-COMMUNITY SUPPLY

Before 1 January 2010, and also after that date, the persons who perform intra-Community supplies for which the transport has been arranged by the customer or by a third person on the account of the customer, shall obtain a written confirmation. This confirmation shall evidence the performance of the intra-Community supply and shall be issued by the customer. Until present, the legislation provided no requirements related to the content of that written confirmation. Thus each company has determined the content on its own.

The Regulation for Application of Value Added Tax Act (RAVATA) effective from 1 January 2010, provides explicit requirement for the minimum content of that written confirmation, as follows:

- Date and place of receiving the goods;
- Type and quantity of the goods;
- Type, brand and registration number of the means of transport used.

We would like to draw your attention to the fact that, if the required data in the written confirmation is missing, during future tax audits the revenue authorities may pretend that the intra-Community supply is not evidenced properly and respectively the supplier shall be liable for 20% VAT for the respective supply.

This material is not exhaustive and is prepared only for informational purposes. Should any specific questions arise regarding the application of these provisions please do not hesitate to contact us at tel.: 02/943 37 00, fax: 02/943 37 07, e-mail: office@afa.bg or at 38, Oborishte Str., Sofia 1504