

OBLIGATION FOR DECLARING ELECTRONIC ADDRESS FOR CORRESPONDENCE WITH NRA

With the amendments of Value Added Tax Act (VATA) effective from 1 January 2010, a new obligation for providing electronic address for correspondence with the National Revenue Agency (NRA) was introduced.

1. Persons obliged to declare electronic address

All the persons registered for VAT and those who are to be registered under VATA are obliged to declare an electronic address for correspondence with NRA.

The electronic address shall be declared (if not declared yet) before the Registry Agency or alternatively NRA.

2. Deadlines for providing electronic address

- Persons who are VAT registered before 1 January 2010, the dead line for declaring is until 31 March 2010;
- Persons who intend to register for VAT after 1 January 2010 shall declare the electronic address at the date of submitting the application for VAT registration (if an electronic address has not been declared already before the Registry Agency);
- Subsequent changes in the electronic address shall be declared within 7 days time limit (before the NRA or before the Registry Agency).

3. Documents used for declaring the electronic address

For persons VAT registered before 1 January 2010 the NRA applies an unofficial form for declaration of the electronic address, which is available in the NRA's offices. If the declaration is submitted by a proxy, a copy of the power of attorney shall be enclosed.

Persons, who intend to register for VAT after 1 January 2010 shall declare the electronic address in the application for VAT registration.

4. Consequences for non-observance the obligation for declaring the electronic address

In case of non-observance of the obligation for declaring an electronic address the revenue authorities may reject or terminate the VAT registration of the respective person.

The information in this material is not exhaustive and has only the purpose to inform you. 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