

Comments on the Ordinance for determination and administration of the local charges and prices of services rendered by Sofia City Municipality adopted by means of Decision № 1 under Protocol № 4 of 10 December 2003

By means of the last amendment of the Local Taxes and Charges Act (LTCA) in effect from 1 January 2003 (State Gazette, issue 119 of 27 December 2002) the municipalities were granted new and enhanced powers, namely to determine the base and the amounts of the local charges, as well as the procedure for exemption from levying such. In this regard **by means of Decision № 1 under Protocol № 4** Sofia City Municipality updated the Ordinance for determination and administration of the local charges and prices of the services rendered **for the year 2004.**

Hereinbelow we will make a short summary of the main issues in the Ordinance for the determination and administration of the local charges and prices for services adopted by Sofia City Municipality.

1. Amount of the garbage charge

For the population of Sofia City Municipality and for dwellings of the companies for 2004 a charge is determined at the amount of **2.75 per mill on their tax evaluation.**

For non-residential real estate of the companies for 2004 the charge amounts to **10 per mill on the book value of the real estate.**

The companies that filed declarations under the repealed Art. 65, para 1 of LTCA within the established deadline (up to 30 November 2003) will pay in 2004 in addition to the charge for garbage containers **a charge for maintenance of hygiene on the territories for public use. The amount of that fee is set on 9.0 per mill on the book value of the non-residential real estate.**

2. Exemption for payment of charge The currently existing provisions of LTCA are preserved as the time periods for filing a declaration are set forth.

3. Declaring

As from 1 January 2004 the obligation of the companies owners of real estate to determine by themselves the garbage charges due is repealed.

The Municipality shall notify the owner or the user (in case of real right for use) of the real estate **for the amount of the charges due and respectively, for the deadlines for their payment.**

Should you wish that we provide you with the detailed comments on this issue or you have specific queries on the application of the new provisions, please do not hesitate to contact us on phone: 943 37 00, fax: 943 37 07 or e-mail: office@afa.bg.