

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## BULGARIA

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

**Declarations contained in a Note Verbale from the Permanent Representation of Bulgaria and in the instrument of ratification, deposited simultaneously with the Secretary General of the Council of Europe on 14 March 2016 - Or. Engl. (*in force since 1 July 2016*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Personal income tax;
  - . Corporate income tax.
- . **Article 2, paragraph 1.a.ii:** --
- . **Article 2, paragraph 1.a.iii:** --
- . **Article 2, paragraph 1.b.i:** --
- . **Article 2, paragraph 1.b.ii:** Compulsory social security contributions payable to general government or to social security institutions established under public law.
- . **Article 2, paragraph 1.b.iii.A:** --
- . **Article 2, paragraph 1.b.iii.B:** --
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** --
- . **Article 2, paragraph 1.b.iii.E:** --
- . **Article 2, paragraph 1.b.iii.F:** --
- . **Article 2, paragraph 1.b.iii.G:** --

#### ANNEX B – Competent Authorities

The Minister of Finance, the Executive Director of the National Revenue Agency or their authorised representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
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