



The mandatory VAT registration threshold is abolished for foreign taxpayers

Amendments to the rules regarding the mandatory VAT registration under the Bulgarian VAT Act have been proposed in a draft Bill for Amending and Supplementing the CIT Act.

According to the proposed changes, taxable persons who are not established on the territory of the country but perform supplies taxable in Bulgaria, would be required to register for VAT purposes in Bulgaria no later than 7 days prior to the date on which the tax for their first supply in Bulgaria becomes due.

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