

Bulgaria: Tax Flash

BULGARIA TAX FLASH

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The thresholds for declaration under the Intrastat system for 2023.

Distinction between "Declaration Threshold" and "Statistical Value Declaration Threshold" under the Intrastat system

The thresholds for reporting under the Intrastat system for 2023 have been determined by order of the Chairman of the National Statistical Institute (NSI) issued in November 2022, as follows:

A. Thresholds for declaring

- Intra-Union import – BGN 700,000
- Intra-Union export – BGN 1,000,000

B. Thresholds for statistical value declaring

- Intra-Union import – BGN 11,000,000
- Intra-Union export – BGN 29,300,000

The distinction between "threshold for declaring" (point A above) and "threshold for statistical value declaring" (point B above) is based on the information that should be submitted by the liable person carrying out intra-Union trade (Intrastat operator).

The information for declaring under the Intrastat system includes data on "VALUE" and data on "STATISTICAL VALUE", as follows:

- "VALUE" is the tax base of the supply as determined under the VAT Act, with some exceptions.
- "STATISTICAL VALUE" is the value of the goods calculated at the border of the country, respectively:
 - as FOB (free on board) amount for export/dispatch,
 - as CIF (cost, insurance and freight) amount for import/arrival.

Intrastat operators with deliveries in 2023 having a statistical value below the threshold under point B/ may opt to not fill in the statistical value information in the monthly Intrastat declaration.

It is important to bear in mind that the costs that increase the VAT tax base for insurance and transport should correspond to the part of these costs from a place on the territory of the country to the Bulgarian state border in case of export, respectively to the part of these costs to the Bulgaria state border upon import.

Contact us



Svetla Marinova

Director, Tax Services

p: +359 2 9580980

e: S.Marinova@bakertilly.bg

Sofia, Bulgaria

