





TAX IDENTIFICATION NUMBERS (TINs)
Country Sheet: Bulgaria (BG)

1. TIN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	10 digits	Personal Identification Number (Unified Civil Number)
9999999999	10 digits	Personal Foreigner’s Number / Official number from NRA Registry <u>Note:</u> this identification number cannot be validated in the on-line check module

For taxation purposes in the Republic of Bulgaria the National Revenue Agency (NRA) uses the following identifications as TIN:

1. For Bulgarian citizens: Personal Identification Number (Bulgarian Unified Civil Number), which consists of a block of 10 digits;
2. For foreigners, residents of Bulgaria for tax purposes: Identification Number, which consists of a block of 10 digits (please note that this identification number cannot be validated in the on-line check module)

2. TIN description

For identification of Bulgarian citizens: the Bulgarian National Revenue Agency (NRA) uses UCN (Unified Civil Number) as Personal Identification Number - TIN. Personal numbers are reported on the official Bulgarian documents of identity.

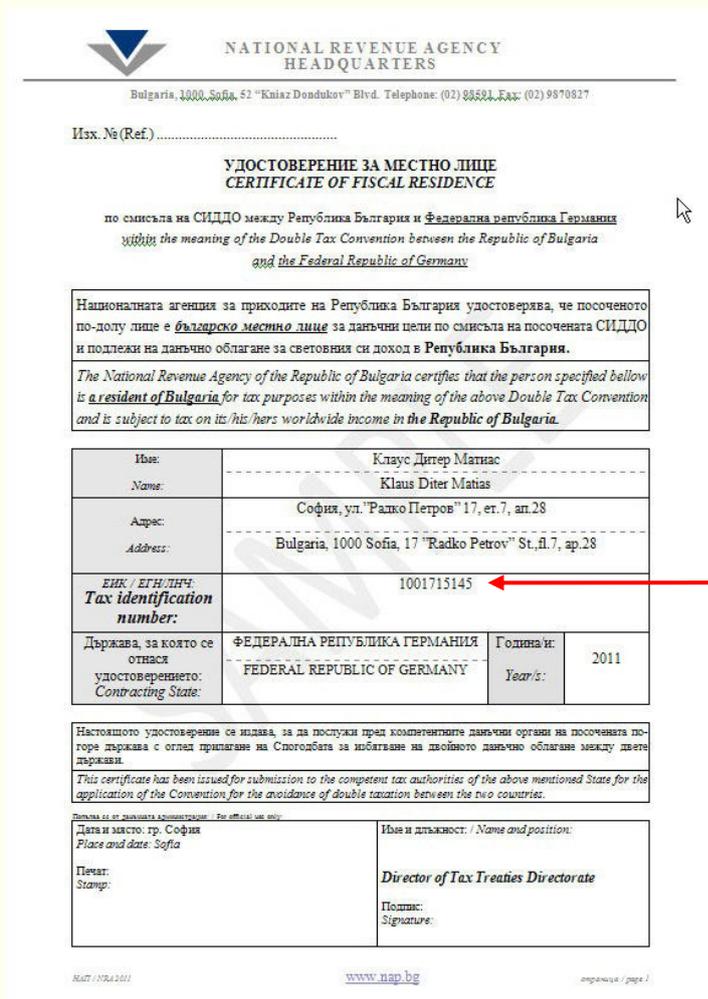
For identification of foreigners, residents of Bulgaria for tax purposes: the Bulgarian National Revenue Agency uses as TIN the Personal Foreigner’s Number / Official Number from NRA Registry, which consists of a block of 10 digits. The NRA issues a Certificate of Fiscal Residence that such a person is a resident of Bulgaria for tax purposes within the meaning of the Double Tax Convention and is subject to tax on its/his/hers worldwide income in the Republic of Bulgaria. TIN is reported in the Certificate.

3.3. Driving license (СВИДЕТЕЛСТВО ЗА УПРАВЛЕНИЕ НА МПС)



Last name
 First name
 Date and place of birth
 Personal Identification Number (TIN)

3.4. Certificate of Fiscal Residence



Personal Identification Number or other identification number used as TIN

4. TIN national website

Information on TIN:	<ol style="list-style-type: none"> Law for the Bulgarian identification documents: http://www.mvr.bg/NR/rdonlyres/C1CF73E2-D317-4F62-9762-17A7A329A15A/0/Law_BG_Identification_Documents_EN.pdf Tax and social security code of procedure: http://www.nra.bg/en/page?id=537
TIN online check:	Not available

5. TIN national contact point

Contact:	Please visit the following address: http://www.nra.bg/en/
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6. Legal notice

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