

Information on Tax Identification Numbers

Section I – TIN Description

In case of individuals the following TINs are used:

1. For Bulgarian citizens – Unified Civil Number (UCN) which consists of a block of 10 digits;
2. For foreign citizens who receive permission for long-term or permanent residence in Bulgaria – Personal Number of a Foreigner which consists of a block of 10 digits;
3. For other foreign citizens who are residents for tax purposes in Bulgaria – Official number from the National Revenue Agency (NRA) which consists of a block of 10 digits.

The Unified Civil Number and the Personal Number of a Foreigner are assigned by the Ministry of Interior and could be found in all identity documents. The Official number from the NRA is assigned by the National Revenue Agency and could be found in official certificates issued by the Agency.

All legal entities receive TIN upon their registration. The TIN is assigned by the Registry Agency who manages the Trade Register and the BULSTAT Register and consists of a block of 9 digits. Depending on the type of the entity it receives either Unified Identification Code (UIC) or Unified Identification Code of BULSTAT. Entity's TIN could be found in official certificates issued by the National Revenue Agency or Registry Agency.

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes: In case of individuals who are Bulgarian citizens the TIN is provided automatically on birth. In case of foreign citizen the TIN is provided upon registration for tax purposes or when the person receives Bulgarian ID documents.

Entities (as defined by the CRS): yes: All entities receive TIN automatically upon their registration or incorporation

Section II – TIN Structure

For individuals: 9999999999 – 10 digits
For entities: 999999999 – 9 digits


Section III – Where to find TINs?

TINs are reported on the following official documents:
Passport (Паспорт)



TIN

Certificate of Fiscal Residence

 NATIONAL REVENUE AGENCY
HEADQUARTERS

Bulgaria, 1000 Sofia, 52 "Kniaz Dondukov" Blvd. Telephone: (02) 98591

Иск. № (Ref.)

УДОСТОВЕРЕНИЕ ЗА МЕСТНО ЛИЦЕ
CERTIFICATE OF FISCAL RESIDENCE

по смисъла на СИДДО между Република България и посочената по-долу държава
within the meaning of the Double Tax Convention between the Republic of Bulgaria and the Contracting State mentioned below

Националната агенция за приходите на Република България удостоверява, че посоченото по-долу лице е **българско местно лице** за данъчни цели по смисъла на СИДДО с посочената държава и подлежи на данъчно облагане за световния си доход в Република България.

The National Revenue Agency of the Republic of Bulgaria certifies that the person specified below is a resident of Bulgaria for tax purposes within the meaning of the Double Tax Convention with the mentioned Contracting State and is subject to tax on its/his/her worldwide income in the Republic of Bulgaria.

Име: Name:	
Адрес: Address:	
ЕИК / ЕГН/ЛНЧ: Tax identification number:	

Държава, за която се отнася удостоверението: Contracting State:	Година и: Year/s:
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Настоящото удостоверение се издава, за да послужи пред компетентните органи на посочената по-горе държава с оглед прилагане на Спогодбата за избягване на двойното данъчно облагане между двете държави.

This certificate has been issued for submission to the competent authorities of the above-mentioned State for the application of the Double Tax Convention between the two countries.

Печат: Stamp:	Име и длъжност: / Name and position: Директор на дирекция СИДДО Director of Tax Treaties Directorate Подпис: Signature:
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TIN

Section IV – TIN information on the domestic website

https://ec.europa.eu/taxation_customs/tin/tinByCountry.html

Section V – Contact point for further information

For further questions on TINs you can contact:

Tax Treaties Directorate
National Revenue Agency
52 Dondukov Blvd.,
1000 Sofia
Bulgaria