

Incoming number: 0300I1115178, dated: 09.06.2022

NATIONAL REVENUE AGENCY	Model 1010 ANNUAL TAX RETURN under Article 92 of the CITA on the tax financial result and the annual corporate tax due
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Territorial Directorate of the National Revenue Agency	IMPORTANT! If you have already filed an annual tax return for the specified period, but would like to make corrections to it is necessary to submit a new tax declaration, which duly contains all data for the period, not just the same that changes. Corrections in the declaration could be done within submission deadline and/or once thereafter by 30 September on the grounds of Art. 75, paragraph 3 of Corporate Income Tax Act (CITA).
Entry No and date	

Part I — Details of the declaration
Tax year 2021

The declaration shall be submitted:				
1. For the calendar year — on the basis of Article 92(1) of the CITA <i>This line shall also be completed by the newly formed taxable persons during the year.</i>				<input checked="" type="checkbox"/>
2. For the calendar year — upon termination by liquidation or bankruptcy, where the annual tax return for the previous year is submitted within the time limit referred to in Article 162(5) of the CITA <i>(Indicate the date of deletion, respectively the date of termination of the activity of a permanent establishment or of termination of an unincorporated company or insurance fund. Where this row is indicated, in Part II the details of the deleted/extended taxable person shall be filled in and the particulars of the liquidator, the insolvency practitioner or the permanent establishment, an unincorporated company or an insurance fund shall be entered on line 9.)</i>				Date: -
3. For the last tax period — in case of liquidation or bankruptcy or termination of a transforming company <i>(Note the applicable provision of the CITA and indicate the relevant date from which the deadline for submission of the declaration starts to run, e.g. the date of deletion, the date of termination of the activity of a permanent establishment or the termination of an unincorporated company, the date of entry in the commercial register of the transformation, etc. Where this order indicates Article 162(1) or Article 162, paragraph 3 or Article 162(4) shall be filled in in Part II with the data of the liquidator, the trustee or the permanent establishment, an unincorporated company or an insurance fund.</i>				Date
				-
4. For the tax on expenses — on the basis of Article 217 of the CITA				<input type="checkbox"/>
5. On the basis of Article 75(3) of the CITA (once after the deadline for submission)				<input type="checkbox"/>

Part II — Identification of the taxable person

Part II — Identification of the taxable person

1. UIC acc. to the Trade Register Act / UIC under BULSTAT 206032947	2. Name (insert name according to the act of origin) Temperi Logistics		
3. Foreign person with permanent establishment in Bulgaria <i>(if you ticked the option, fill in Part X)</i>		3.1. Name of the foreign person	
4. Type of enterprise	4.1. Non-financial enterprise <input checked="" type="checkbox"/>	4.2. Financial institution <i>(except insurer)</i>	4.3. Insurer
4.4. Unincorporated company or insurance fund		4.5. Non-profit legal entity	

5. Registered office and registered office			
5.1. Country of Bulgaria	5.2. District of VARNA	5.3. Municipality of VARNA	5.4. Populated place (city/village) VARNA
6.5. Street, №, living complex, bl., Ent., Ap. 166A Slivnitsa street, fl. 6 ap. office 45			5.6 Postal code 9000

6. Details of the representative		
NO. — NO.	Name, surname, surname	Personal number/LN/LNC/Office number of the register of the NRA
6.1	LILIA SEROPYAN	8910161118

The compiler of the annual financial report is:

7. Details of the compiler of the annual financial statement

The compiler of the annual financial report is:

7.1. A natural person	7.1.1 Name, surname, family name	7.1.2 PIN/PN/PNF/ Official number of the NRA register	7.1.3 Type of legal relationship with the compiler	
			Occupational <input type="checkbox"/>	contractual bonded, incl. with a partner practicing personal labour <input type="checkbox"/>
7.2. Accounting enterprise <input checked="" type="checkbox"/>	7.2.1. Name		7.2.2. UIC acc. to the Trade Register Act / UIC under BULSTAT	
	AGLAYA GROUP		148079766	

8. Details of the taxable person for whom the declaration is made		pursuant to Article 117 of the CITA	
8.1. The name of			
8.2. UIC acc. to the Trade Register Act / UIC under BULSTAT			

9. Details of the person representing in the last tax period under Article 161 of the CITA — row 1 (data about the person who is obliged to declare and deposit the tax withheld from the assets of the taxable person for the last tax period, e.g. liquidator, insolvency practitioner, etc.)			
9.1. Natural person		9.2. Legal entity	
9.1.1. Name, surname, surname		9.2.1. Name	
9.1.2. Personal number PIN/PN/PNF/Office number of the register of the NRA		9.2.2. UIC	
		acc. to the Trade Register Act / UIC BULSTAT	
9.3. Permanent address/address of management			

9.3.1 Country	9.3.2 District	9.3.3. Municipality	9.3.4. Locality (town/village)
			9.3.6. Postal code
9.3.5. Street, No., №, living complex, bl., Ent., Ap.			

Part III — Activity data of the taxable person

Part III — Activity data of the taxable person

1. Code of main activity		5229
2. Place of business abroad	X	3. Income received from sources abroad
4. Assignment of corporate tax and/or reduction of accounting financial result in accordance with Chapter Twenty-two of the CITA (If you ticked this line, fill in line 4.1)		
4.1. Fulfilment of the requirement under Art.167, para 1 of the CITA (this order shall be completed on the basis of Article 67(2) of the CITA)		
5. Application of Article 189 of the CITA — State aid for regional development		
6. The activity related to the initial investment shall be carried out in the municipality concerned for a period of at least 5 years after the year of completion of the initial investment pursuant to Article 189(1)(4) of the CITA in force until 31 December 2013 and/or Article 189(3)(c) of the CITA in force from 1 January 2016 (Execution of this condition shall be declared upon completion of the initial investment. In the case of transformation of the taxable person, this line shall be completed by the legal successor. In case you ticked this line, fill in line 6.1)		
6.1. Year of completion of the initial investment in respect of which there is an obligation to continue the activity for a period of at least 5 years after the year of completion of the initial investment (In the case of more than one initial investment for which fulfilment of the condition under item 6 is declared, fill in additional lines.)		
6.1.1		
7. The activity referred to in Article 189b(1) (production of unprocessed plant and animal production) shall continue to be carried out for a period of at least three years after the year of disposal. In the case of transformation of the taxable person, this line shall be completed by the legal successor. When this row is marked, fill in row 7.1)		
7.1. Year of assignment of corporate tax in respect of which there is an obligation to continue the activity for a period of at least 3 years after the year of assignment (In case of more than one year of assignment, for which fulfilment of the condition under item 7 is declared, fill in additional rows.)		
7.1.1		
<p>Please note: Row 1 indicates the main activity carried out by the enterprise, which has the largest relative share of sales revenue. The code and the name are according to Classification of Economic Activities — KID-2008 (4th character), which is available in the territorial divisions of the National Revenue Agency. Guidance on the use of KID -2008 http://www.nsi.bg/ can also be found on the websites of the NRA – www.nap.bg and NSI - www.nsi.bg. The code filled in here may differ from the code that is filled in/used in some of the social and health insurance declarations. The reason for the difference is that they use a different criterion for determining the main economic activity, namely the activity in which the most persons working under an employment relationship are employed. In case of positive replies to row 4 or row 5, you should complete the relevant parts of the declaration as well as Annex No 1. Annex No 1 shall not be completed when a reduction in the accounting financial result is applied in accordance with Article 177 of the CITA.</p>		

Part IV — Models and documents to be submitted with the declaration

Part IV — Models and documents to be submitted with the declaration

NO. — NO.	Type (tick against the name of the relevant model or document only when you attach it to the declaration)	
1	Template 1011: Annex No 1 on the use of tax reliefs in the form of corporate tax assignments or through the recognition for tax purposes of accounting expenses for donations or scholarships	
2	Template 1012: Annex 2 for profits (income) taxed abroad for which a double taxation method is applied	
3	Template 1013: Annex No 3 on the regulation of borrowing costs in accordance with Article 43a of the	
4	Annual Activity Report	X
4.1	Ref. No and date of annual activity	Incoming No 16234882/09.06.2022
5	There is no obligation to submit an annual activity report (note if the taxable person has not carried out activity within the meaning of the Accountancy Act, but submits an annual tax return, for example, to declare a corporate tax liability arising as a result of the transformation of the accounting financial result for tax purposes, or other data. This line shall also be indicated when the declaration is submitted on one of the grounds set out in Part I, p. 3).	
6	Other (indicate the number of documents)	

Part V — Determination of the tax financial result and the corporation tax due

NO. — NO.	INDICATORS	THE CIPHER	AMOUNT OF MONEY
1	2	3	4
1	TOTAL REVENUE (indicate revenue on profit and loss account/income statement)	0100	140689508.00
1.1	of which net sales revenue (indicate net sales revenue within the meaning of § 1, item 49 of the DA of CITA in connection with § 1, item 11 of the DA of the Accountancy Act)	0110	126373964.80
1.1.1	of which net income from sales from the business subject to corporate tax (this row is to be filled in only by persons who fill in row 4 and/or row 5, and in this row they shall indicate only their net income from sales from the business subject to corporate tax)	0111	0.00
2	TOTAL COSTS (indicate expenditure on the profit and loss account/income statement)	0200	140414250.05
In rows 1 and 2, non-profit legal entities shall complete the data of the submission of financial statements, profit and loss account for their business activities drawn up in accordance with the provisions of point 8.2 of the CC 9 — Presentation of the financial statements of non-profit entities.			
Accounting FINANCIAL RESULT (p. 1 — p. 2) /If the difference obtained is > 0, fill in row 3.1; If the resulting difference is &=0, fill in the row 3.2/			
3.1	ACCOUNTING PROFIT	0310	275257.95
3.2	ACCOUNTING LOSS	0320	
Income and expenses excluded in determining the accounting financial result for tax conversion			
(In rows 4 and 5, indicate the accounting income, respectively expenses, which are excluded in determining the accounting financial result for tax conversion, as follows: income/expenses from activities subject to alternative tax or tax on taxi transport of passengers in accordance with the Local Taxes and Fees Act; income/expenses from activities exempt from tax by virtue of a law or an international treaty other than a double taxation convention; other income/expenses excluded in determining the accounting financial result for tax conversion.)			

4	Total revenue excluded when determining the accounting financial	0400	0.00
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Part V — Determination of the tax financial result and the corporation due								
result for tax conversion								
5	Total costs excluded in determining the accounting financial result for tax conversion						0500	0.00
Accounting FINANCIAL RESULT FOR DATA BUILDING (p. 1 — p. 4) — (p. 2 — p. 5) <i>If the resulting difference is > 0, fill in row 6.1; If the resulting difference is =0, fill in row 6.2/</i>								
6.1	POSITIVE						0610	275257.95
6.2	NEGATIVE						0620	
CONVERSION OF THE ACCOUNTING FINANCIAL RESULT <i>(Before completing row 7 and row 8, fill in the corresponding rows of column A 'Increases' and column B 'Reductions')</i>								
NO. — NO.	A. INCREASES	THE CIPHER	AMOUNT OF MONEY	NO. — NO.	B. REBATES	THE CIPHER	AMOUNT OF MONEY	
1	Annual accounting costs for depreciation (Article 54(2)) <i>This does not include the accounting costs for depreciation to which Article 11a(1) applies.</i>	7010	2076.60	1	Annual tax amortisations (Art.54, para.1) - <i>see help sheet "Depreciable assets", published on the website of the NRA - www.nap.bg</i>	8010	2076.60	
2	Accounting balance sheet value of the derecognised assets from the accounting amortisation plan (Article 66(1))	7020	0.00	2	Tax value of the derecognised assets from the tax amortisation plan (Article 66(2))	8020	0.00	
3	Costs from ex-post valuations of assets and liabilities (Art. 34), including:	7030	0.00	3	Income from subsequent valuations of assets and liabilities (Art. 34), including:	8030	0.00	
3.1	costs of ex post evaluations and write-offs of receivables as irrecoverable (Art. 34)	7031	0.00	3.1	revenue from ex-post valuations of receivables (Art. 34)	8031	0.00	
4	Recognition for tax purposes of unrecognised income from subsequent valuations of assets and liabilities (Art.35)	7040	0.00	4	Recognition for tax purposes of unrecognised expenses from subsequent valuations of assets and liabilities (Articles 35 and 37), including:	8040	0.00	
				4.1	ex post evaluations and derecognition of receivables (Art.37)	8041	0.00	
5	Expenses representing income of resident natural persons under the ZDFL and expenses for compulsory social contributions related thereto (Article 42(1), (5) and (8))	7050	3782.60	5	Recognition for tax purposes of unrecognised expenses under Article 42(1), (5) and (8) (Article 42(3) and (6), first	8050	0.00	
				6	Income/amount by which the accounting costs reported in connection with obligations for unpaid income under Article 42(1) and obligations for unpaid compulsory social security contributions under Article 42(5) (Article 42(4) and paragraph 6 second sentence) are reduced	8060	0.00	
6	Interest costs from the application of the thin capitalisation regime (Article	7060		7	Recognition for tax purposes of unrecognised interest expenses from the application	8070		

		43(1)) <i>Before completing this line, fill in Part XI</i>		0.00		of the thin capitalisation regime (Article 43(2)) <i>Before completing this row, fill in Part XI</i>		0.00	
	7	Excess of borrowing costs not recognised for tax purposes (Article 43a(1))	7070	0.00	8	Recognition for tax purposes of an unrecognised excess of borrowing costs (Art.	8080	0.00	

Part V — Determination of the tax financial Result and the corporates due							
		<i>Before completing this line, fill in Part XI, where applicable, and Annex 3</i>			43a, para. 5) <i>Before completing this line, fill in Part XI, where applicable, and Annex 3</i>		
8		Costs of shortages and marriage pursuant to Article 28,	7080	0.00			
8.1		costs of shortages of fixed and short-term assets, excluding inventories (Article 28(1))	7081	0.00			
8.2		costs of shortages and marriage of inventories (Article 28(2))	7082	0.00	9	Income arising from non-recognised shortages and marriage of assets (Article 29)	8090 0.00
8.3		VAT expenditure in accordance with Article 28(4).	7083	0.00			
8.4		subsequent expenses accounted for in respect of a claim arising as a result of unrecognised shortages and marriage of assets (Article 28(5))	7084	0.00			
9		Expenses not recognised for tax purposes pursuant to Article 26(1), (2) and (6), including:	7090	0.00			
9.1		non-action related costs and/or not documented (Art. 26, items 1 and 2)	7091	0.00	10	Revenue arising from expenses not recognised for tax purposes under Article 26(6) (Article 27(1), item 2)	8100 0.00
9.2		costs of accrued fines, seizures, penalties and default interest (Art.26, item 6)	7092	0.00			
10		Amount of liabilities (Art.46, para.1)	7100	0.00	11	Amount of outstanding debts to which Article 46(1) has been applied in the previous year (Article 46(3), item 1)	8110 0.00
					12	Revenue reported in connection with the write-off of liabilities to which Article 46(1) has been applied in the previous year (Article 46(3),	8120 0.00
11		Accounting costs in respect of operating leases under IAS for lessees (Article 11a(1))	7110	0.00	13	Costs determined under the rules of CC 17 Leases in respect of operating (operational) leases applied to operating leases with lessees applying IAS (Art. 11a(2))	8130 0.00
12		Revenue determined under the rules of SS 17 Leases in respect of operating leases attached to operating leasing contracts (Article 11a(2))	7120	0.00	14	Income accounted for in respect of operating leases under IAS for lessees (Article 11a(1))	8140 0.00

	13	Accounting costs for the construction or improvement of elements of technical infrastructure — public or public	7130	0.00	
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Part V — Determination of the tax financial Result and the corporates due							
		municipal property under the conditions of Article 69a (Article 69a(1))					
14		Costs and amounts increasing the accounting financial result in cases of hybrid mismatches and mismatches with a taxable person resident for tax purposes in more than one jurisdiction (Articles 47 g, 47h and 47k), including:	7140	0.00	15	Expenses and amounts reducing the accounting financial result related to double-inclusive income, by which the accounting financial result in a past tax period has been increased (under Article 47 g(1))	8230 0.00
14.1		under Article 47 g(1)	7141	0.00			
14.2		under Article 47 g(2)	7144	0.00			
14.3		under Article 47 g(3)	7145	0.00			
14.4		under Article 47h	7142	0.00			
14.5		under Article 47k	7143	0.00			
15		Positive difference between the market price and the value for tax purposes of the transferred asset at the time of the transfer (Article 155a(1)(1))	7150	0.00	16	Negative difference between the market price and the value for tax purposes of the transferred asset at the time of the transfer (Article 155a(1)(2))	8150 0.00
16		Positive difference between the market price of the transferred activity and the value for tax purposes of the transferred assets less the value for tax purposes of the transferred liabilities at the time of the transfer (Article 155b(1))	7160	0.00	17	Negative difference between the market price of the transferred activity and the value for tax purposes of the transferred assets less the value for tax purposes of the transferred liabilities at the time of the transfer (Article 155b(1)(2))	8160 0.00
17		Excess of the market price of the service at the time of the transfer above the cost price in the cases referred to in Article 156(1) (Article 156(1))	7170	0.00	18	Excess of the cost of the service above the market price at the time of transfer in the cases referred to in Article 156(1) (Article 156(1))	8170 0.00
18		Negative difference between the market price of the service at the time of the transfer and the reported cost or that to be reported in relation to the service (Article 156(3)(2))	7180	0.00	19	Positive difference between the market price of the service at the time of the transfer and the reported cost or that to be reported in relation to the service (Article 156(3)(1))	8180 0.00
19		Positive difference between the amount of the reported cost or that to be reported in relation to the service and the cost of the service (Article 156(5)(1))	7190	0.00	20	Negative difference between the amount of the reported cost or that to be reported in relation to the service and the cost of the service (Article 156(5)(2))	8190 0.00
20		Accounting costs or losses in the cases referred to in Article 157	7200	0.00	21	Accounting income or profits in the cases referred to in Article 157	8200 0.00
					22	<i>See Supplementary Statement "Tax loss carry-over", published on the NRA website - www.nap.bg</i> Deduction of tax loss, including:	8210 0.00
					22.1	tax loss from a source in	8211 0.00

Part V — Determination of the tax financial Result and the corporates due							
					the country		
				22.2	tax loss from a source abroad when applying the “exemption with progression” method	8212	0.00
				22.3	tax loss from a source abroad when applying the tax credit method	8213	0.00
21	Other increases in the accounting financial result — see the help sheet “Other increases and reductions in the accounting financial result under the CITA”, published on the website of the National Revenue Agency - www.nap.bg	7210	0.00	23	Other reductions in the accounting financial result — see “Other increases and reductions in the accounting financial result under the CITA”, published on the website of the National Revenue Agency - www.nap.bg	8220	0.00
7	All Increases in Accounting Financial Outcome (row 1 to row 21 of column A)	0700	5859.20	8	All Reductions of Accounting Financial Outcome (row 1 to row 23 of column B)	0800	2076.60

9	Tax profit of a foreign entity which has not been distributed and/or profit realised by a permanent establishment abroad in the case of a controlled foreign company within the meaning of Article 47c(1) (Article 47d(1))					0900	0.00
10	Tax profit of a foreign entity increasing the tax financial result for a previous year on the basis of Article 47d(1) — the reduction shall be up to the amount of the profit distributed during the current year (Article 47d(4))					1000	0.00
11	Profit from a foreign entity, which increases the tax financial result for a previous year and to which Article 47d(4) has not been applied when income which is subject to tax has been realised, from disposal of participation in a foreign entity or business activity carried out through a permanent establishment abroad — the reduction is up to the amount of the income from the disposal (Article 47d(5))					1100	0.00

TAX FINANCIAL RESULT (p. 6.1 or p. 6.2 + p. 7 of column A — p. 8 of column B + p. 9 — p. 10 — p. 11) /If the difference obtained is > 0, fill in row 12.1; If the resulting difference is &=0, fill in the row 12.2/			
12.1	TAX PROFIT	1210	27904.55
12.2	TAX LOSS	1220	0.00
13	TAX RATE	1300	10 %
14	CORPORATE TAX DUE (s. 12.1 x s. 13)	1400	27904.06
15	CORPORATE TAX DUE on the application of methods for the avoidance of double taxation (line 3 or line 5 of reference 1 of Form 1012 - Annex No. 2)	1500	0.00
16	ASSIGNED CORPORATE TAX	1600	0.00
17	ANNUAL CORPORATE TAX after the transfer assignment (line 14 or line 15 – line 16)	1700	27904.06
18	<i>Complete this line after establishing the exact amount of the advance contributions paid for the year by reviewing the tax and social security account or by requesting information from the National Revenue Agency.)</i>	1800	0.00
DIFFERENCE TO BE PAID/ OVERPAID TAX (line 17 - line 18)			
19.1	DIFFERENCE TO IMPORT <i>(This row shall be filled in when the resulting difference is a positive amount.)</i>	1910	27904.06
19.2	TAX OVERPAID <i>(This row shall be filled in when the resulting difference is negative or zero.)</i>	1920	
REFUND OR USE OF OVERPAID TAX TO REPAY EXISTING OR FUTURE LIABILITIES			

Part V — Determination of tax financial result and corporate tax due						
<i>(Mark row 20.1 or row 20.2. In the event that none of these lines are noted, the National Revenue Agency will apply Article 129 of the TSSPC on its own initiative with regard to the overpaid tax. In order to be able to apply Article 130 of the TSSPC, indicate a bank/payment account on row 20.1.)</i>						
20.1	Reimbursement pursuant to Articles 128-130 of the TSSPC <i>In case you have ticked this line, indicate a bank/payable account of the taxable person to which the tax is to be refunded:</i>			2010	Yes	
	UIC acc. to the Trade Register Act Bank _____ IBAN _____					
20.2	Use of the overpaid tax for the repayment of existing or future liabilities in accordance with Article 130a of the TSSPC			2020	Yes	
20.2.1	TOTAL AMOUNT OF OVERPAYMENT <i>(The amount of this row should be equal to the amount indicated on row 19.2 as well as the sum of the amounts shown in rows 20.2.2.1 to 20.2.2.5 inclusive.)</i>			2021		
20.2.2	Requested allocation under Article 130a of the TSSPC <i>(Complete this line after reviewing the tax-security account. With the overpaid amount, you should indicate the repayment of the available liabilities, and for the remainder, if any, you can select the account(s) to which it is to be directed.)</i>			2022		
20.2.2.1	Taxes and other revenue for the central budget			20221		
20.2.2.2	Social Security Contributions			20222		
20.2.2.3	NHIF Social Security Contributions			20223		
20.2.2.4	Social contributions and related penalty interest for the IPPO			20224		
20.2.2.5	Enforced recovery of public receivables			20225		
DEFERRED PAYMENT OF PART OF CORPORATE TAX ON TRANSFERS UNDER CHAPTER TWENTY OF CITA						
21	Circumstance referred to in Article 155d(1)(1) to (4) of the CITA <i>This order shall be completed on the basis of Article 155d(1) and (6) of the CITA. Tick the relevant points of Article 155d(1) on the basis of which rescheduling applies.</i>			2100		
	item 1	item 2	item 3			item 4
22	The excess of the increases in excess of the reductions referred to in Article 155a(1) for the transferred assets subject to rescheduling			2200	0.00	
23	The excess of the increases in excess of the reductions referred to in Article 155b(1) for the transferred activities for which rescheduling has been applied			2300	0.00	
24	Sum of exceedances (line 22 + line 23)			2400	0.00	
25	Part of the corporation tax subject to rescheduling pursuant to Article 155d, para. 1 (r. 24 plus r. 13) <i>The amount may not exceed the corporate tax due indicated on row 17, for the year of the transfer.</i>			2500	0.00	
25.1					2510	
	I	II	III	IV		V
	Contribution	Contribution	Contribution	Contribution		Contribution
	2022	2023	2024	2025		2026
	0.00	0.00	0.00	0.00		0.00
<i>The part of the corporate tax subject to rescheduling shall be paid in 5 equal installments, the first installment being paid within the term for payment of the corporate tax for the year of transfer (the year for which this declaration is submitted), and the other four installments within the term for payment of the corporate tax for the respective year, as interest is due for them according to the Law On Interest On Taxes, Fees And Other Similar State Receivables. II, III, IV or V installment, which has not become due, becomes immediately due when one of the circumstances under Art. 155z, paragraph 7 of CITA. In this case, according to Art. 155z, paragraph. 9 of CITA, the taxable person shall notify in writing the NRA within 14 days from the occurrence of the circumstance under paragraph. 7.</i>						

OBLIGATION TO MAKE ADVANCES, TYPE AND TOTAL AMOUNT OF ADVANCE CONTRIBUTIONS DETERMINED (DECLARED) FOR THE YEAR	
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Part V — Determination of tax financial result and corporate tax due					
<i>(This information shall be filled in for the purpose of determining interest under Article 89 of the</i>					
26.1	Monthly — according to Article 84 of the CITA	Yes		2610	
26.2	Quarterly — according to Article 85 of the CITA	Yes		2620	
26.3	Quarterly — according to Article 118 or 147 of the CITA	Yes	Date on which the deadline for the payment of the first quarterly advance contribution after transformation expires -	2630	
26.4	Quarterly — according to Article 83(3) of the CITA	Yes		2640	X
26.5	The taxable person is not obliged to make advance contributions and has not applied Article 83(3) of the CITA	Yes	X	2650	X
Amount OF WHICH TAKE ACCOUNT under Article 89 CITA <i>(This row is not to be filled in if row 26.4 or row 26.5. is ticked)</i>					
27.1	For monthly advance payments: $p. 17 - (0.1 \times r. 9 + r. 25) - (r. 26.1 + 0.25 \times r. 26.1)$ <i>If the resulting difference is negative or zero, zero shall be recorded in this row.</i>			2710	0.00
27.2	For quarterly advance contributions: $0.75 \times [r. 17 - (0.1 \times r. 9 + r. 25)] - (r. 26.2 + 0.25 \times r. 26.2)$ or $0.75 \times [r. 17 - (0.1 \times r. 9 + r. 25)] - r. 26.3 + 0.25 \times r. 26.3$ <i>If the resulting difference is negative or zero, zero shall be recorded on this row.</i>			2720	0.00

Part VI — Declaration of Relationship with Related Parties

(The related parties are those under § 1, item 3 of the Additional Provision of the Tax-Insurance Procedure Code. Jurisdictions with preferential tax regime are those within the meaning of § 1, item 64 of Additional Provision of CITA).

Part VI — Declaration of Relationship with Related Parties

The related parties are those under § 1, item 3 of the Additional Provision of the Tax-Insurance Procedure Code. Jurisdictions with preferential tax regime are those within the meaning of § 1, item 64 of Additional Provision of CITA).

NO.	INDICATORS	AMOUNT
1	Total amount of accounting revenue from related party relationships, including:	
1.1	—by persons from preferential tax jurisdictions	
2	Total amount of accounting costs from related party relationships, including:	
2.1	— with persons from preferential tax jurisdictions	
3	Claims on related parties — balance (residue) as at 31 December of the respective year, including:	
3.1	—by persons from preferential tax jurisdictions	
4	Liabilities to related parties — balance (residue) as at 31 December of the relevant year, including:	
4.1	—to persons from preferential tax jurisdictions	

Please note: No data are to be filled in for: related parties under § 1, item 3, b. “a”, “b” and “l” of the Additional Provision of the Tax-Insurance Procedure Code. These are:

- spouses, relatives in a straight line, collateral — up to and including the third degree; and the relatives of affinity. The exception does not apply only to business-to-business (ET) relationships of those persons.
- employer and employee;
- the faces, one of whom made a donation to the other.

No data on persons employed under employment relationships within the meaning of Paragraph 1(26) of the Additional Provisions of the Income Taxes of Natural Persons Act shall be deemed not to be related parties for the purposes of declaring commercial companies with more than 50 per cent state or municipal participation and state enterprises under Article 62(3) of the Commercial Act solely because they have a common principal — the state/municipality, including where the principal is the same ministry. For the undertakings referred to in the previous sentence, all other connectivity criteria laid down in § 1(3) of the Additional Provision of the Tax-Insurance Procedure Code shall be applied in accordance with the general procedure.

- Row 1 shall be completed when the persons are connected at the time of recognition (charge) of the income under the accounting legislation.
- Row 2 is to be completed when the persons are connected at the time of recognition (charge) of the expenditure under the accounting legislation.
- Row 3 shall be completed when the persons are connected on 31 December of the relevant year. This row indicates the balance (remain) of all receivables (within the meaning of accounting legislation) from related parties.
- Row 4 shall be completed when the persons are connected on 31 December of the year concerned. This row indicates the balance (remain) of all liabilities (within the meaning of accounting legislation) to related parties.

Part VII — Declaration of Hidden Profit Allocation

(This part is to be filled in by taxable persons who during the year have made a covert distribution of profit within the meaning of § 1(5) of the Additional Provisions of the CITA)

Total amounts representing hidden profit allocations

This summary indicates the total amounts of hidden profit distributions, including costs representing a hidden profit distribution, to be included in the amount shown in row 21 of column A of Part V.

Part VIII — Tax on expenditure

(This part is to be completed on the basis of Article 217(1) and (5) of the CITA)

Part VIII — Tax on expenditure

(This part is to be completed on the basis of Article 217(1) and (5) of the CITA)

NO	Type of expense	The tax base	The tax rate	Tax due	Non-taxable the Costs
1	2	3	4	5	6
1	Under Article 204(1), item 1 — representation costs		10 %		x
2	Under Article 204(1)(2) — social costs provided in kind		10 %		
3	Under Article 204(1)(4) — expenditure in kind relating to assets made available for private use and/or to the use of personnel		10 %		x

Part IX — Declaration of a choice for the taxation of income in kind representing expenses in kind

(Costs in kind are those within the meaning of § 1, item 83 of the Additional Provisions of the CITA. This part shall be completed on the basis of Article 24(3) of the

The Income Taxes of Natural Persons Act (ITNPA) in conjunction with Article 217(3) of the CITA.)

Where this part has not been filled in, the taxation of income in kind shall be carried out in accordance with the ITNPA.

1. Choice of taxation under the CITA for year.	Yes
2. Choice of taxation under the CITA for year.	Yes
<i>Comments on:</i> 1. Row 1 indicates the year following the year to which the annual tax return relates, when the order under the CITA is chosen for the taxation of income in kind, representing expenses in kind. An example: If the annual tax return relates to X, this row shall indicate X+ 1 year.	
2. Row 2 shall be filled in only by persons newly established in the year to which the annual tax return relates, when for that year the order of the CITA for the taxation of income in kind, representing expenses in kind, has been selected. This line shall also be completed by persons who, for the previous year, were not obliged and did not submit an annual tax return when, for the year to which this declaration relates, the CITA order for taxation of income in kind, representing expenses in kind, has been selected. An example: This row indicates the year to which the annual tax return relates, i.e. if the annual return relates to X, this row shall indicate X.	

Part X — Identification of owners, shareholders or partners in a foreign legal entity person carrying out economic activity in the country through a permanent establishment

(This part is to be completed on the basis of Article 92(7) of the CITA. No identification of owners is provided, shareholders or partners in the foreign legal entity and the amount of their participation, where the amount of this participation is less than 10 per cent.)

Owner/Shareholder/Affiliate 1

1. Name/name

2. Identification number in the country where the person is resident

3. Address in the country where the owner, shareholder or partner is resident				
3.1. Country	3.2. Locality (town/village)	3.3. Area/region	3.4. Postal code	
3.5. street	3.6. NO.	3.7. Floor	3.8. Ap.	3.9. Neighborhood

4. Participation rate (%)

Part XI — Regulation of thin capitalisation

(Part XI to be filled in only when: 1. Under Article 43(1) of the CITA, there are unrecognised costs for the current year interest or 2. In the current year, there is a possibility to recognise unrecognised expenditure in the previous year for interest in accordance with Article 43(2) and (3) of the CITA.)

Part A. Application in the course of the year of the right to limit the deduction of interests under Article 43A of the CITA Where the conditions of paragraph 1 or 2 of the explanatory text above are not met, no “YES” or “NO” shall be indicated in this part. If a positive answer is given, please also fill in Annex 3 (model 1013).		
NO	Part B. SUMPTIONS FOR Slimp Capitalisation Regulation of Article 43 CITA	AMOUNT OF MONEY
1	AFR (accounting financial result)	_____
2	TAII (total amount of interest income)	_____
3	TIR (total interest expense)	_____
4	AFR (accounting financial result without the impact of all interest income and expense) /row 1 — row 2 + row 3/	_____
5	Interest costs subject to regulation referred to in Article 43(4) of the CITA	_____
6	0,75 x row 4 when the sum in row 4 is a positive amount, or zero when the sum in row 4 is negative or zero (Art. 43(5) CITA)	_____
7	UIC (unrecognised interest costs) <i>or</i> RIE (recognised interest expense) /row 5 — row 2 — row 6/	_____
7.1	the resulting difference is a positive amount (UIC) <i>(The amount of this row increases the accounting financial result referred to in Article 43(1) of CITA only where ‘NO’ is indicated in Part A and the sum of this row shall be carried over to row 6 of column A of Part V. If ‘YES’ is indicated, for the purpose of determining the amount by which the accounting financial result is increased, Annex 3 shall be completed.)</i>	_____
7.2	the resulting difference is a negative amount (RD)	_____
8	Costs of interest not recognised under Article 43(1) of the CITA after 1 st of January 2014, which have not been recognised in accordance with Article 43(2) of the CITA	_____
9	In case row 7.2 and row 8 are completed, the amount of row 7.2 limited to the amount in row 8 shall be recorded in this row <i>(The amount of this row reduces the accounting financial result referred to in Article 43(2) of the CITA only where “NO” is indicated in Part A and the sum of this row is carried over to row 7 of column B of Part V. In case “YES” is indicated, for the purpose of determining the amount by which the accounting financial result is reduced, Annex 3 shall be completed.)</i>	_____

Part XII — Application of cross-border tax schemes

(This part is to be completed on the basis of Article 143a⁽³⁾(7) of the Tax and Social Security Procedure Code by taxable persons who applied cross-border tax schemes during the year.)

During the year, a cross-border tax scheme within the meaning of Article 143a(4) of the Tax and Social Security Procedure Code was implemented <i>(information to be provided for each year in which the cross-border tax scheme has a tax effect)</i>	Yes
Unique cross-border tax scheme number:	
1.	

National Revenue Agency processes and protects your personal data according to the requirements of the Personal Data Protection Act (PDPA) and Regulation (EU) 2016/679 of

The European Parliament and of the Council of 27th of April 2016. More details on the National Revenue Agency's commitments in its capacity as administrator of personal data, you could find in the "Privacy Policy in the National Data Protection" of the Revenue Agency', published at: www.nap.bg or contact us to the email address of the NRA Information Centre: infocenter@nra.bg and phone: 0700 18 700