

Entry number: 0300I1317292, as of date: 26.06.2023

NATIONAL REVENUE AGENCY	Template 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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<i>Territorial Directorate of the NRA</i>		<i>Please note! If you have already submitted an annual tax return for the specified period but want to make adjustments to it, you need to submit a new tax return containing all the data for the period, not just the ones you change. Corrections to the declaration may be made within the deadline for its submission and/or once after this deadline by 30 September on the basis of Article 75(3) of the Corporate Income Tax Act (CITA).</i>
<i>Entry No and Date</i>		

Part I – Declaration details

Fiscal year 2022

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 filled in by the newly formed taxable persons during the year.</i>				X
2. For the calendar year – in case of winding-up 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 Corporate Income Tax Act (CITA). <i>(Indicate the date of cancellation, respectively the date of termination of the activity of a permanent establishment or of the dissolution of an unincorporated company or insurance fund. Where this line is marked, the details of the deleted/discontinued taxable person shall be entered in Part II and the details of the liquidator, insolvency practitioner or representing permanent establishment, unincorporated company or insurance fund shall be entered on p. 9.)</i>				<input type="checkbox"/> Date: –
3. For the last tax period – in case of winding-up or bankruptcy or winding up of a transforming company <i>(Note the applicable provision of the CITA and indicate the relevant date from which the deadline for submitting the declaration starts to run, e.g. date of cancellation, date of termination of the activity of a permanent establishment or termination of an unincorporated company, date of entry in the commercial register of the transformation, etc. Where this procedure is marked in Article 162(1) or Article 162, paragraph 3 or Article 162(4), in Part II, shall be filled in with the data relating to the cancelled/discontinued taxable person by entering on p. 9 the details of the liquidator, the insolvency practitioner or the representing permanent establishment, an unincorporated company or an insurance fund.)</i>	Article 162(1)	Article 162(3)	Article 162(4)	Article 117(1)
	Date			
	1 -			
4. For the tax on expenditure – on the basis of Article 217 of the CITA				
5. On the basis of Article 75(3) CITA (once once after the deadline for submission)				

Part II – Identification of the taxable person

1.UIC under ZTRRYULNZ/UIC under 206032947		2. Name <i>(insert name according to the act of origin)</i> Temperi Logistics Ltd.		
3. Foreign person with a permanent establishment in Bulgaria <input type="checkbox"/>		3.1. Name of the foreign person 1 _____ 1		
4. Type of enterprise	4.1. Non-financial corporation <input checked="" type="checkbox"/>	4.2. Financial institution <i>(with the exception of insurer)</i> <input type="checkbox"/>	4.3. Insurer <input type="checkbox"/>	
4.4. Unincorporated company or insurance fund <input type="checkbox"/>		4.5. Non-profit legal entity <input type="checkbox"/>		
4a. Hybrid entity referred to in Article 2(4) of the CITA <i>(Where circumstances occur at the same time as one of the fields in row 4)</i> <input type="checkbox"/> <i>under Article 2(4) of the CITA, this order shall be indicated</i>				

5. Registered office and address of management

5.1. Country **BULGARIA** 5.2. Region of **VARNA** 221 | 5.3. Municipality of **VARNA** | 5.4. Place (town/village) **VARNA**

Part II – Identification of the taxable person

5. Registered office and address of management	
5.5. Street, №, living complex, bl., No 166A, Slivnitsa Str. fl.6 ap.office 45 Ent., Ap., app.	5.6 Postal code 9000

6. Representation details		
NO.	Name, surname, surname	Personal ID/PN/PNF/Official number from the NRA register
6.1	LILIA SEROPIAN	8910161118

The compiler of the annual financial report shall be:			
7. Details of the compiler of the annual financial report			
The compiler of the annual financial report shall be:			
7.1. Natural person <input type="checkbox"/>	7.1.1 Name, surname, surname	7.1.2. Personal ID/LN/PNF/Official number from the NRA register	7.1.3 Type of legal relationship with the compiler
			<input type="checkbox"/> a contract of employment, including a partner, <input type="checkbox"/> self-employed
7.2. Accounting enterprise <input checked="" type="checkbox"/>	7.2.1. Name AGLAYA GROUP		7.2.2. UIC acc. to the Trade Register Act / UIC under BULSTAT 148079766

8. Details of the taxable person for whom the declaration is submitted in accordance with Article 117 of the CITA	
8.1. Name	
8.2. UIC acc. to the Trade Register Act / UIC under BULSTAT	

9. Details of the representative during the last tax period under Article 161 of the CITA – row 1 (data on the person who is obliged to declare and pay the tax withheld from the taxable person's assets 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 ID/PN/PNF/Official No register of the NRA		9.2.2. UIC acc. to the Trade Register UIC under BULSTAT	
9.3. Permanent address/address of management			
9.3.1 Country	9.3.2 Area	9.3.3. Municipality	9.3.4. Locality (town/village)
9.3.5. Street, №, living complex, bl., Ent., Ap., app.			9.3.6. Postcode

Part III – Data on the activity of the taxable person

1. Code of the main activity	5229
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2. Place of business abroad	3. Income received from sources abroad	<input type="checkbox"/>
4. Transfer of corporate tax and/or reduction of the accounting financial result under the procedure of Chapter Twenty-Second of the CITA (If you have noted this line, fill in line 4.1)		<input type="checkbox"/>
4.1. Fulfilment of the requirement under Article 67(1) of the CITA (This procedure shall be completed on the basis of Article 167(3) CITA. Under Article 167(2) of the CITA, there are no obligations under paragraph 1 where, as of 31 December of the relevant year, they are not recorded in the tax-insurance account or are not recorded as having been filed for enforcement with the National Revenue Agency. On the basis of § 6 of the Transitional Provisions of the CITA (State Gazette No 99/13.12.2022), this procedure also applies to the assignment of the corporate tax for 2022, respectively in the event of a reduction in the accounting financial result when determining the tax financial result for 2022.		<input type="checkbox"/>
5. Application of Article 189 CITA – State aid for regional development		<input type="checkbox"/>

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 related to the assigned corporate tax until 2021 inclusive, in accordance with Article 189(3)(c) of the CITA. (Fulfilment of this condition is declared upon completion of the initial investment. In the case of transformation of the taxable person, this line shall be filled in by the successor in title. If you have marked this line, fill in line 6.1)	<input type="checkbox"/>
6.1. Year of completion of the initial investment in respect of which there is an obligation to continue the operation for a period of at least 5 years after the year of completion of the initial investment (In 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 for a period of at least three years after the year of assignment (these data are declared on the basis of Article 89b(2)(3) CITA). In the case of transformation of the taxable person, this line shall be filled in by the successor in title. When this row is marked, fill in line 7.1)	<input type="checkbox"/>
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7.1. Year of assignment of corporation 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 lines.*)

7.1.1

Part III – Data on the activity of the taxable person

Note: Row 1 indicates, as the main one, the activity carried out by the undertaking which has the largest relative share of sales revenue. The code and the name are according to the Classification of Economic Activities (CEA)– CEA-2008 (4th characters), which is available in the territorial divisions of the NRA. The NRA's websites – www.nap.bg and the NSI – http://www.nsi.bg/ can also find guidance on the use of CEA-2008. The code entered 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 employed persons 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 1. Annex 1 shall not be completed where a reduction in the accounting financial result is used in accordance with Article 177 of the CITA.

Part IV – Models and documents to be submitted together with the declaration

NO.	Type (tick the name of the relevant template or document only when you attach it to the declaration)		
1	Template 1011: Annex 1 for the use of tax relief in the form of a transfer of corporation tax or by the recognition for tax purposes of accounting expenses for donations or scholarships	<input type="checkbox"/>	
2	Template 1012: Annex 2 for foreign profits (income) subject to a method of avoiding double taxation	<input type="checkbox"/>	
3	Template 1013: Annex No 3 on the regulation of borrowing costs under Article 43a CITA		
4	Template 1014: Annex 4 on the determination of the temporary solidarity contribution for the excess profit generated		
5	Annual Activity Report	<input checked="" type="checkbox"/>	
5.1	Ref. No. and date of the annual activity	17180677/22.06.2023	
6	There is no obligation to submit an annual activity report (note if the taxable person did not carry 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 order shall also be indicated when the declaration is made on one of the grounds set out in Part I, p. 3)	<input type="checkbox"/>	
7	Other (indicate the number of documents)	ID	

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

NO.	INDICATORS	CIPHER	AMOUNT
1	2	3	4
1	TOTAL REVENUE (indicate income in the profit and loss account/income statement)	0100	86680363.86
1.1	of which net sales revenue (indicate the net sales revenues within the meaning of § 1, item 49 of the Additional Provisions of the CITA in conjunction with § 1, item 11 of the Additional Provisions of the Accountancy Act)	0110	68707728.38
1.1.1	of which net sales revenue from the business subject to corporate tax (this row is to be filled in only by persons who fill in line 4 and/or row 5 and on this row they indicate only their net sales income from the activity subject to corporation tax)	0111	0.00
2	TOTAL COST (indicate the expense of the profit and loss account/income statement)	0200	86506547.10
In rows 1 and 2, the non-profit legal entities shall complete the data of the non-profit legal entities drawn up in accordance with the requirements of SS 1 – Presentation of financial statements, profit and loss statement for their business activities, which shall be drawn up in accordance with the provisions of item 8.2. of CC 9 – Presentation of the financial statements of non-profit enterprises.			
Accounting FINANCIAL RESULT (p. 1 – p. 2)/If the difference obtained is > 0, fill in line 3.1; If the resulting difference is &=0, fill in line 3.2/			
3.1	ACCOUNTING PROFIT	0310	173816.76
3.2	ACCOUNTING LOSS	0320	
Income and expenses excluded when determining the accounting financial result for tax conversion			
(Lines 4 and 5 indicate the accounting revenue, respectively costs, which are excluded when determining the accounting financial result for tax conversion, as follows: income/expenses from activities subject to an alternative tax or tax on taxi transport of passengers under the Local Taxes and Fees Act; income/expenditure from activities exempted under a law or an international treaty other than a double taxation convention; other income/expenditure excluded when determining the accounting financial result for tax conversion.)			
4	Total revenue excluded when determining the accounting financial result for tax conversion	0400	0.00
5	Total costs excluded in determining the accounting financial result for tax conversion	0500	0.00
Accounting FINANCIAL RESULT FOR TAKING REQUEST (p. 1 – p. 4) – (p. 2 – p. 5) /If the difference obtained is > 0, fill in row 6.1; If the resulting difference is &=0, fill in row 6.2/			
6.1	POSITIVE	0610	173816.76
6.2	NEGATIVE	0620	

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

TRANSFORMATION OF THE ACCOUNTING FINANCIAL RESULT

(Before filling in row 7 and row 8, fill in the corresponding rows of column A 'Increases' and column B 'Reductions')

NO.	A. INCREASES	CIPHER	AMOUNT	NO.	B. REDUCTIONS	CIPHER	AMOUNT
1	Annual accounting costs for depreciation (Article 54(2)) <i>This does not include the accounting costs for depreciation, to which art. 11a, para 1</i>	7010	5017.13	1	Annual tax amortisations (Art.54, para.1) - see the "Amortizable Assets" helpsheet published on the NRA's website - www.nap.bg	8010	5017.13
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 depreciation plan (Article 66(2))	8020	0.00
3	Costs of ex post valuations of assets and liabilities (Art.34), including:	7030	0.00	3	Income from ex post 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 estimates 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 expenditure from ex post valuations of assets and liabilities (Articles 35 and 37), including:	8040	0.00
				4.1	ex post valuations and write-offs of claims (Art. 37)	8041	0.00
5	Expenses representing income of resident natural persons under the ITA and expenses for compulsory social security contributions related to them (Article 42(1), (5) and (8))	7050	3821.44	5	Recognition for tax purposes of unrecognised expenses under Article 42(1), (5) and (8) (Article 42(3) and (6), first sentence)	8050	3782.60
				6	Income/amount by which the accounting expenses reported in connection with liabilities for outstanding income under Article 42(1) and obligations for non-paid compulsory social security contributions under Article 42(5) are reduced (Article 42(4) and (6), second sentence)	8060	0.00
6	Interest expenses from the application of the thin capitalisation regime (Art. 43(1)) <i>Before completing this line, fill in Part XI</i>	7060	0.00	7	Recognition for tax purposes of unrecognised interest expenses resulting from the application of the thin capitalisation regime (Article 43(2)) <i>Before completing this line, fill in Part XI</i>	8070	0.00
7	Excess borrowing costs not recognised for tax purposes (Article 43a(1)) <i>Before completing this line, fill in Part XI, where applicable, and Annex 3</i>	7070	0.00	8	Recognition for tax purposes of the unrecognised excess of borrowing costs (Article 43a(5)) <i>Before completing this line, fill in Part XI, where applicable, and Annex 3</i>	8080	0.00
8	Costs of missing and marriage pursuant to Article 28, including:	7080	0.00				
8.1	loss of fixed and short-term assets excluding inventories (Article 28(1))	7081	0.00				
8.2	costs of missing and marriage of inventories (Article 28(2))	7082	0.00	9	Income arising in connection with non-recognised under Article 28 losses and marriage of assets (Art. 29)	8090	0.00
8.3	VAT expenditure pursuant to Article 28(4).	7083	0.00				
8.4	subsequent expenses accounted for in respect of a claim arising from unrecognised deficiencies 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-activity and/or non-documentary costs (art. 26, items 1 and 2)	7091	0.00	10	Revenue arising from unrecognised expenditure under Article 26(6) (Article 27(1)(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 debts (Article 46(1))	7100	0.00	11	Amount of settled debts to which Article 46(1) has been applied in a previous year (Article 46(3)(1))	8110	0.00
				12	Income accounted for in connection with the write-off of liabilities to which Article 46(1) has been applied in a previous year (Article 46(3)(2))	8120	0.00
11	Accounting expenditure/losses under Article 11a, including:	7110	0.00	13	Costs/losses under Article 11a defined under the rules of SS 17 Leases, including:	8130	0.00
11.1	in relation to operating leases under IAS for lessees (Article 11a(1))	7111	0.00	13.1	in respect of the operating (operational) lease applied to operating lease contracts	8131	0.00

Part V – Determination of the tax financial result and the corporation tax due						
					lessees applying IAS (Article 11a(2))	
11.2	in relation to sales and leaseback contracts classified as operating lease, in accordance with IAS, with sellers Lessees (Art. 11a, para. 3)	7112	0.00	13.2	in respect of sale and lease-back contracts classified as operating leases applied to sales and leaseback contracts, classified as an operating lease in the case of sellers lessee applying IAS (Article 11a(4))	8132 0.00
12	Revenue/profits under Article 11a, defined in accordance with the rules of SS 17 Leasing,	7120	0.00	14	Accounting income/profits under Article 11a, including:	8140 0.00
12.1	with regard to the operational leases attached to contracts for operating lease (Article 11a(2))	7121	0.00	14.1	in relation to operational contracts lease, in accordance with IAS, at lessees (Article 11a(1))	8141 0.00
12.2	in respect of sale and lease-back contracts classified as operating leases applied to sales and leaseback contracts, classified as an operating lease in the case of sellers lessee applying IAS (Article 11a(4))	7122	0.00	14.2	in relation to sales and leaseback contracts classified as operating lease, in accordance with IAS, with sellers Lessees (Art. 11a, para. 3)	8142 0.00
13	Accounting costs for the construction or improvement of technical elements infrastructure – public state or public municipal property under the conditions of Article 69a (Article 69a(1))	7130	0.00			
14	Costs and amounts increasing the accounting financial result in the case of hybrid mismatches and mismatches with tax liability resident for tax purposes to more than one jurisdiction (Art. 47 g, 47h and 47k), including:	7140	0.00	15	Costs and amounts by which it is reduced accounting Financial Outcome Related with double-inclusive income with which it is increased accounting financial result in the past tax period (under Article 47 g(1))	8230 0.00
14.1	Article 47 g(1)	7141	0.00			
14.2	Article 47 g(2)	7144	0.00			
14.3	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 asset transferred at the time of transfer (Article 155a(1)(1))	7150	0.00	16	Negative difference between the market price and the value for tax purposes of the asset transferred at the time of 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 assets transferred less the value for tax purposes of the transferred liabilities at the time of the transfer (Article 155b(1)(1))	7160	0.00	17	Negative difference between the market price of the transferred activity and the value for tax purposes of assets transferred 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 transfer over cost? 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 reported expenditure or that, which will be reported in connection with the service (Article 156(3)(2))	7180	0.00	19	A positive difference between the market price of the service at the time of the transfer and reported expenditure or that, which will be reported in connection with the service (Article 156(3)(1))	8180 0.00
19	A positive difference between the amount of the reported expenditure or the amount that will 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 expense or the amount that will 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	See the supporting report "Transfer of tax losses" published on the National Revenue Agency's website – www.nap.bg	8210 0.00
				22.1	Deduction of tax loss, including: tax loss from a source in the country	8211 0.00
				22.2	tax loss from a source abroad application of the method "release with progression	8212 0.00
				22.3	tax loss from a source abroad when applying the tax credit method	8213 0.00
21	Other increases in accounting financial result – see support note	7210	0.00	23	Other reductions in accounting financial result – see support note	8220 0.00

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

	“Other increases and reductions in the accounting financial result under the CITA”, published on the NRA’s website - www.nap.bg				“Other increases and reductions in the accounting financial result under the CITA”, published on the NRA’s website - www.nap.bg		
7	All increases in the accounting financial result (from row 1 to row 21 of column A)	0700	8838.57	8	All discounts on the accounting financial result (from row 1 to row 23 of column B)	0800	8799.73

9	Tax profit of a foreign entity that is not distributed and/or profit realized 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 the past year on the basis of Article 47d(1) – the reduction shall be up to the amount of the profits distributed in the current year (Article 47d(4))	1000	0.00
11	Profit from a foreign entity by which the tax financial result for a previous year has been increased and to which Article 47d(4) has not been applied, where taxable income is realized from disposal of participation in a foreign entity or with economic activity carried out through a permanent establishment abroad – the reduction shall be up to the amount of the disposal income (Article 47d(5))	1100	0.00

Tax FINANCIAL RESULT (p. 6.1 or 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 line 12.2/			
12.1	TAX PROFIT	1210	17385.60
12.1a	Tax payment in the cases under § 9 of the Transitional Provisions of the CITA (promulgated. — SG No 99 of 2022) In case line 12.1 is filled in and/or advances have been made for a temporary solidarity contribution before completing this line, fill in Annex No 4 (model 1014).	1210a	0.00
12.2	TAX LOSS	1220	0.00
13	TAX RATE	1300	10 %
14	BEARING CORPORATIVE DATE (p. 12.1 x p. 13) or (p. 12.1a x p. 13 when p. 12.1a is filled in)	1400	17385.56
15	A CORPORATIVE DATA applies to the application of methods to avoid double taxation (p. 3 or p. 5 of reference 1 of template 1012 – Annex 2)	1500	0.00
16	CORPORATE TAX ASSIGNED	1600	0.00
17	ANNUAL CORPORATE TAX after the transfer assignment (line 14 or line 15 – line 16)	1700	17385.56
18	ADVANCE PAYMENTS MADE FOR THE YEAR (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.)	1800	0.00
Difference FOR INTERNATIONAL DATA (p. 17 – p. 18)			
19.1	IMPORT DIFFERENCE (This line is to be filled in when the resulting difference is positive.)	1910	17385.56
19.2	OVERPAID TAX (This row is to be filled in when the resulting difference is negative or zero.)	1920	
REFUND OR USE OF OVERPAID TAX TO REPAY EXISTING OR FUTURE LIABILITIES (Note row 20.1 or row 20.2. In the event that none of the above-mentioned rows have been marked, the National Revenue Agency will apply Article 129 of the TSSPC on its own initiative in respect of the overpaid tax. In order to be able to apply Article 130 of the TSSPC, indicate a bank/payment account on line 20.1.)			
20.1	Reimbursement under Art. 128 – Art. 130 TSSPC In case you have ticked the checkbox on this line, indicate a bank/payment account of the taxable person to which the tax is to be refunded: UIC acc. to the Trade Register Act _____ Bank IBAN _____ BIC _____	2010	Yes <input type="checkbox"/>
20.2	Use of overpaid tax to repay existing or future liabilities under Article 130a of the TSSPC	2020	Yes <input type="checkbox"/>
20.2.1	TOTAL AMOUNT OVERPAID (The sum of this line should be equal to the amount indicated on line 19.2 as well as to the sum of the amounts indicated in rows 20.2.2.1 to 20.2.2.5 inclusive.)	2021	
20.2.2	Declared allocation under Article 130a of the TSSPC (Complete this line after reviewing the tax-insurance account. With the overpaid amount, you should indicate the repayment of the available liabilities, and for the balance, if any, you can select the account(s) to which it is directed.)	2022	
20.2.2.1	Taxes and other revenues for the central budget	20221	
20.2.2.2	Social security contributions	20222	
20.2.2.3	Insurance contributions NHIF	20223	
20.2.2.4	Social contributions and related penalty interest for the IPPO	20224	
20.2.2.5	Compulsory recovery of public debts	20225	
DEFERRED PAYMENT OF PART OF THE CORPORATE TAX ON TRANSFERS UNDER CHAPTER TWENTY OF THE CITA			
21	Circumstance under Article 155d(1)(1) to (4) CITA This line shall be completed on the basis of Article 155d(1) and (6) CITA. Tick the relevant points of Article 155d(1) on the basis of which a rescheduling is applied. point 1 point 2 point 3 point 4	2100	

		Part V – Determination of the tax financial result and the corporate income due to the excess of the increases over the reductions referred to in Article 155a(1) for the transferred assets,							
									0.00
22	rescheduling applied						2200		
23	The excess of the increases over the reductions referred to in Article 155b(1) for the transferred activities for which a rescheduling has been applied						2300		0.00
24	Sum of excesses (p. 22 + p. 23)						2400		0.00
25	Part of the corporation tax subject to rescheduling pursuant to Article 155d(1) (p. 24 x p. 13) <i>The amount may not exceed the corporation tax due referred to in row 17 for the year of the transfer.</i>						2500		0.00
25.1	I contribution					2510			
	II contribution								
	III contribution								
	IV contribution								
	V contribution								
2023					2024				
2025					2026				
2027					2027				
0.00					0.00				
0.00					0.00				
0.00					0.00				
The part of the corporate tax to be rescheduled is paid in 5 equal instalments, with I contribution being paid within the deadline for payment of the corporate tax for the year of transfer (the year for which this declaration is submitted) and the remaining four instalments within the deadline for payment of the corporate tax for the respective year, for which interest is due in accordance with the Law On Interest On Taxes, Fees And Other Similar State Receivables. II, III, IV or V contribution which has not become due shall become immediately due when one of the circumstances referred to in Article 155d(7) CITA occurs. In this case, pursuant to Article 155d(9) CITA, the taxable person shall notify the NRA in writing within 14 days of the occurrence of the circumstance referred to in paragraph 7.									
OBLIGATION TO MAKE ADVANCE INSTALMENTS, TYPE AND TOTAL AMOUNT OF FIXED (DECLARED) ADVANCE INSTALMENTS FOR THE YEAR <i>(This information shall be filled in for the purposes of determining interest under Article 89 of the CITA.)</i>									
26.1	Monthly – in accordance with Article 84 of the CITA					Yes <input type="checkbox"/>	2610		
26.2	Quarterly – in accordance with Article 85 of the CITA					Yes <input type="checkbox"/>	2620		
26.3	Quarterly – pursuant to Article 118 or Article 147 CITA					Yes <input type="checkbox"/>	Date of expiry of the period for payment of the first quarterly advance payment after conversion (-)	2630	
26.4	Quarterly – pursuant to Article 83(3) CITA					Yes <input type="checkbox"/>	2640		X
26.5	The taxable person is not obliged to make advance payments and has not applied Article 83(3) CITA					Yes <input checked="" type="checkbox"/>	2650		X
Amount On Which Interest Is Due Pursuant To ARTICLE 89 OF CITA <i>(This row is not to be filled in if row 26.4 or 26.5. is marked)</i>									
27.1	For monthly advance payments: $p. 17 - (0.1 \times p. 9 + p. 25) - (p. 26.1 + 0.25 \times p. 26.1)$ <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 payments: $0.75 \times [p. 17 - (0.1 \times p. 9 + p. 25)] - (p. 26.2 + 0.25 \times p. 26.2)$ or $0.75 \times [p. 17 - (0.1 \times p. 9 + p. 25)] - (p. 26.3 + 0.25 \times p. 26.3)$ <i>If the resulting difference is negative or zero, zero shall be recorded in this row.</i>						2720		0.00

Part VI – Declaration of related party relationships

(Related parties are those under § 1, item 3 of the TSSPC. Jurisdictions with preferential tax regime shall be those within the meaning of § 1(64) of the Additional Provisions of the 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 (remain) as at 31 December of the relevant year, including:	
3.1	— by persons from preferential tax jurisdictions	
4	Liabilities to related parties – balance (remain) as at 31 December of the relevant year, including:	
4.1	— to persons from preferential tax jurisdictions	

Note: No data are to be filled in for: related parties under § 1, item 3, b. "a", "b" and "l" of the DOPK. These are:

- spouses, relatives in a straight line, collateralized – up to and including third degree; and relatives by matchmaking. The exception does not apply only to business-to-business (ET) relationships of the designated persons.
- employer and worker;
- the persons, one of whom made a donation to the other.

Data on persons employed under employment relationships within the meaning of § 1, item 26 of the Additional Provisions of the Personal Income Taxes Act shall not be filled in. They shall not be considered as related persons 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 Commerce Act solely because they have a common principal – the state/municipality, including when the principal is the same ministry. For the undertakings referred to in the preceding sentence, all other connectivity criteria laid down in § 1, item 3 of the Additional Provisions of the TSSPC shall apply in accordance with the general procedure.

Part VI – Declaration of related party relationships

(Related parties are those under § 1, item 3 of the DOPK. Jurisdictions with preferential tax regime shall be those within the meaning of § 1(64) of the Additional Provisions of the ZKPO.)

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

Part VII – Declaration of hidden profit distribution

(This part shall be filled in by taxable persons who during the year have made a hidden distribution of profits within the meaning of § 1, item 5 of Others of the CITA)

Total amounts representing hidden profit distribution

This note shall indicate the total amount of amounts having the nature of a hidden profit distribution, including costs representing a hidden profit distribution, which are included in the amount indicated in row 21 of column A of Part V.

Part VIII – Expenditure tax

(This part shall be filled in on the basis of Article 217(1) and (5) ZKPO)

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

Part IX – Declaration of the choice of taxation of income in kind representing expenditure 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 Taxes on Taxes Act
the Income of Natural Persons (TINP) in conjunction with Art. 217(3) CITA.)

Where this part has not been filled in, the taxation of income in kind shall be carried out in accordance with the procedure laid down in the Law on Income Tax.

1. Choice of taxation under the CITA for	d.	Yes	
2. Choice of taxation under the CITA for	d.	Yes	
<p><i>Comments:</i> 1. Row 1 shall indicate the year following the year to which the annual tax return relates, when the order under the CITA for the taxation of income in kind representing expenses in kind. Example: If the annual tax return relates to X, the row to indicate X+ 1 year.</p> <p>2. Line 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 procedure under the CITA has been chosen for taxation of income in kind representing expenses in kind. This line shall also be filled in by persons who the previous year was not liable and did not submit an annual tax return when for the year to which the present declaration, the procedure under the CITA has been chosen for taxation of income in kind, representing expenses in kind. Example: This line shall be indicated the year to which the annual tax return relates, i.e. if the annual return relates to year X, this row shall indicate X.</p>			

Part X – Identification of owners, shareholders or partners in a foreign legal entity carrying out a business activity in the country through a place of business

(This part shall be filled in on the basis of Article 92(7) CITA. No identification of the owners, shareholders or the partners in the foreign legal entity and the size of their participation, where the amount of such 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. Location (town/village)	3.3. Area/area	3.4. Postal code

Part X – Identification of owners, shareholders or partners in a foreign legal person carrying out business activities in the country through a permanent establishment

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

Owner/Shareholder/Affiliate 1				
I _____ I	I _____ I	I _____ I	I _____ I	I _____ I
3.5. Street	3.6. NO.	3.7. Floor	3.8. AP.	3.9. Neighborhood
4. Participation rate (%)				

Part XI – Regulation of thin capitalization

(Part XI is to be filled in only when: 1. Under Article 43(1) of the CITA, there are unrecognized interest costs for the current year or 2. Through the current year has the possibility to recognize unrecognized interest expenditure in a previous year under Article 43(2) and (3) CITA.)

Part A. APPLICATION IN THE EXECUTIVE YEAR OF THE LEGISLATION RIGHTS OF THE CITY OF THE CITY Where the conditions set out in paragraphs 1 or 2 of the explanatory text above are not met, the words 'YES' or 'NO' shall not be indicated in this part. If a positive answer is given, please also fill in Annex 3 (model 1013).		
NO	Part B. SHOULD REGULATION OF Thin Capitalization under Article 43 OF CITA	AMOUNT
1	AFR (accounting financial result)	
2	TAII (total amount of interest income)	
3	TIR (total interest expenditure)	
4	AFR (accounting financial result excluding all interest income and expenses) (row 1 – line 2 + line 3/	
5	Expenditure on interest subject to regulation referred to in Article 43(4) CITA	
6	0,75 x row 4 , where the amount under row 4 is positive, or zero where the amount in row 4 is negative or zero (Article 43(5) CITA)	
7	UIC (unrecognised interest costs) or RIE (recognised interest expense) (row 5 – line 2 – row 6/	
7.1	the resulting difference is positive (UIC) (By the amount of this line, the accounting financial result referred to in Article 43(1) of the CITA is increased only where "NO" is indicated in Part A and the amount of this line is carried over to row 6 of column A of Part V. In the event that "YES" is marked, for the purpose of determining the amount by which the accounting financial result is increased, Annex 3 shall be filled in.)	
7.2	the resulting difference is a negative quantity (RD)	
8	Interest expenses not recognized under Article 43(1) of the CITA after 1 January 2014 which have not been recognized under Article 43(2) CITA	
9	In case row 7.2 and row 8 are filled in, the amount of row 7.2 limited to the amount referred to in row 8 shall be entered on this row (The sum of this row shall reduce the accounting financial result referred to in Article 43(2) of the CITA only where part A indicates 'NO', and the sum of this row shall be carried over to row 7 of column B of Part V. In the event that 'YES' is marked, for the purpose of determining the amount reducing the accounting financial result, Annex No 3 shall be entered.)	I _____ I

Part XII – Implementation of cross-border tax schemes

(This part shall be filled in on the basis of Article 143i³ (7) CITA by taxable persons who have applied cross-border tax schemes during the year.)

During the year a cross-border tax scheme within the meaning of Article 143a(4) CITA has been applied (the information shall be indicated for each year in which the cross-border tax scheme has a tax effect)

Yes

Unique number of the cross-border tax scheme:

1.

The National Revenue Agency processes and protects your personal data in accordance with the requirements of the Law on protection of personal data (PDPA) and Regulation (EU) 2016/679 of the European Parliament and of the Council of 27th of April 2016 More details on the commitments of the National Revenue Agency, in its capacity as personal Data Controller, you can find in "Personal Data Protection Policy in the National" revenue Agency', published at: www.nap.bg or contact us at the e-mail address of NRA Information Centre: infocenter@nra.bg and phone: 0700 18 700