

# Republic of Bulgaria

## **Status of List of Reservations and Notifications at the Time of Signature**

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Bulgaria pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Bulgaria wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Republic of Bulgaria and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Albania	Original	09-12-1998	01-07-1999
2	Convention between the Republic of Bulgaria and the People's Democratic Republic of Algeria for the avoidance of double taxation with respect to taxes on income and on capital	Algeria	Original	25-10-1998	11-04-2005
3	Convention between the Republic of Bulgaria and the Republic of Armenia for the avoidance of double taxation with respect to taxes on income and on capital	Armenia	Original	10-04-1995	01-12-1995
			Protocol (a)	10-12-2008	16-11-2010
4	Convention between the Republic of Bulgaria and the Republic of Austria for the avoidance of double taxation with respect to taxes on income and on capital	Austria	Original	20-07-2010	03-02-2011
5	Convention between the Government of the Republic of Bulgaria and the Government of the Republic of Azerbaijan for the avoidance of double taxation with respect to taxes on income and on capital	Azerbaijan	Original	12-11-2007	25-11-2008
6	Convention between the Government of the Republic of Bulgaria and the Government of the Kingdom of Bahrain for the avoidance of double taxation with respect to taxes on income and on capital	Bahrain	Original	26-06-2009	06-10-2010
7	Convention between the Government of the Republic of Bulgaria and the Government of the Republic of Belarus for the avoidance of double taxation with respect to taxes on income and on	Belarus	Original	09-12-1996	17-02-1998

	capital				
8	<p>Convention entre le Royaume de Belgique et la République populaire de Bulgarie tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune <b>(authentic language)</b></p> <p><i>Convention between the People's Republic of Bulgaria and the Kingdom of Belgium for the avoidance of double taxation with respect to taxes on income and on capital <b>(translation for reference)</b></i></p>	Belgium	Original	25-10-1988	28-11-1991
9	Convention between the Republic of Bulgaria and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	03-03-1999	25-10-2001
10	Agreement between the Government of the People's Republic of Bulgaria and the Government of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	China	Original	06-11-1989	24-05-1990
			Protocol (a)	15-07-2002	02-01-2003
11	Agreement between the Republic of Bulgaria and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	15-07-1997	30-07-1998
12	Convention between the Republic of Bulgaria and the Republic of Cyprus for the avoidance of double taxation with respect to taxes on income and on capital	Cyprus	Original	30-10-2000	03-01-2001
13	Convention between the Republic of Bulgaria and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	09-04-1998	02-07-1999
14	Convention between the People's Republic of Bulgaria and the Kingdom of Denmark for the avoidance of double taxation with respect to taxes on income and on capital	Denmark	Original	02-12-1988	23-03-1989

15	Convention between the Republic of Bulgaria and the Arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Egypt	Original	05-06-2003	11-05-2004
16	Convention between the Republic of Bulgaria and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Estonia	Original	13-10-2008	30-12-2008
17	Спогодба между Народна република България и Република Франция за избягване на двойното данъчно облагане и предотвратяване отклонението от облагане с данъци върху дохода <b>(authentic language)</b> <i>Convention entre la République populaire de Bulgarie et la République française en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (authentic language)</i>	France	Original	14-03-1987	01-06-1988
18	Convention between the Republic of Bulgaria and Georgia for the avoidance of double taxation with respect to taxes on income and on capital	Georgia	Original	26-11-1998	01-07-1999
19	Agreement between the Federal Republic of Germany and the Republic of Bulgaria for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income and on Capital	Germany	Original	25-01-2010	21-12-2010
20	Convention between the Republic of Bulgaria and the Hellenic Republic for the avoidance of double taxation with respect to taxes on income and on capital	Greece	Original	15-02-1991	22-01-2002
			Protocol (a)	18-07-2000	22-01-2002
21	Convention between the Republic of Bulgaria and the Republic of Hungary for the avoidance of double taxation with respect to taxes on income and on capital	Hungary	Original	08-06-1994	07-09-1995

22	Convention between the Government of the Republic of Bulgaria and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	India	Original	26-05-1994	23-06-1995
23	Agreement between the Government of the Republic of Bulgaria and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	11-01-1991	25-05-1992
24	Agreement between the Government of the Republic of Bulgaria and the Government of the Islamic Republic of Iran for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iran	Original	28-04-2004	29-06-2006
25	Convention between the Government of the Republic of Bulgaria and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	Ireland	Original	05-10-2000	05-01-2001
26	Convention between the Government of the Republic of Bulgaria and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Israel	Original	18-01-2000	31-12-2002
27	Спогодба между Народна република България и Република Италия за избягване на двойното данъчно облагане и предотвратяване отклонението от облагане с данъци върху дохода и имуществото <b>(authentic language)</b>  <i>Convention entre la Republique Populaire de la Bulgarie et la Republique italienne tendant a eviter les doubles impositions en matiere d'impots sur le revenu et sur la fortune et a prevenir les</i>	Italy	Original	21-09-1988	10-06-1991

	<i>evasions fiscales (authentic language)</i>				
28	Convention between the Republic of Bulgaria and Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Japan	Original	07-03-1991	09-08-1991
29	Convention between the Government of the Republic of Bulgaria and the Government of the Hashemite Kingdom of Jordan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Jordan	Original	09-11-2006	14-02-2008
30	Convention between the Government of the Republic of Bulgaria and the Government of the Republic of Kazakhstan for the avoidance of double taxation with respect to taxes on income and capital	Kazakhstan	Original	13-11-1997	24-07-1998
31	Convention between the Government of the Republic of Bulgaria and the Government of the Democratic People's Republic of Korea for the avoidance of double taxation with respect to taxes on income and on capital	North Korea	Original	16-06-1999	07-01-2000
32	Convention between the Republic of Bulgaria and the Republic of Korea the for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Korea	Original	11-03-1994	22-06-1995
33	Convention between the Government of the Republic of Bulgaria and the Government of the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Kuwait	Original	29-10-2002	23-02-2004
34	Convention between the Republic of Bulgaria and the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Latvia	Original	04-12-2003	18-08-2004
35	Convention between the Republic of Bulgaria and the Lebanese Republic for the avoidance of double taxation and the prevention	Lebanon	Original	01-06-1999	10-11-2001

	of fiscal evasion with respect to taxes on income and on capital				
36	Convention between the Republic of Bulgaria and the Republic of Lithuania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lithuania	Original	09-05-2006	27-12-2006
37	Convention between the Republic of Bulgaria and the Grand Duchy of Luxembourg for the avoidance of double taxation with respect to taxes on income and on capital	Luxembourg	Original	27-01-1992	15-03-1994
38	Спогодба между Република България и Република Македония за избягване на двойното данъчно облагане на доходите и имуществото <b>(authentic language)</b>  <i>Agreement between the Republic of Bulgaria and the Republic of Macedonia for the avoidance of double taxation with respect to taxes on income and on capital</i> <b>(translation for reference)</b>	Macedonia	Original	22-02-1999	24-09-1999
39	Convention between the Republic of Bulgaria and the Republic of Moldova for the avoidance of double taxation with respect to taxes on income and on property	Moldova	Original	15-09-1998	24-03-1999
40	Convention between the Republic of Bulgaria and Mongolia for the avoidance of double taxation with respect to taxes on income and on capital	Mongolia	Original	28-02-2000	17-02-2003
41	Convention between the Republic of Bulgaria and the Kingdom of Morocco for the avoidance of double taxation with respect to taxes on income and on capital	Morocco	Original	22-05-1996	06-12-1999
42	Convention between the Republic of Bulgaria and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income	Norway	Original	22-07-2014	30-07-2015
43	Agreement between the Republic of Bulgaria and the Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital	Poland	Original	11-04-1994	10-05-1995

44	Convention between the Republic of Bulgaria and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portugal	Original	15-06-1995	18-07-1996
45	Agreement between the Government of the Republic of Bulgaria and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Qatar	Original	22-03-2010	23-12-2010
46	Convention between the Republic of Bulgaria and Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Romania	Original	24-04-2015	29-03-2016
47	Спогодба между правителството на Република България и правителството на Руската федерация за избягване на двойното данъчно облагане с данъци на доходите и имуществото ( <b>authentic language</b> )  <i>Agreement between the Government of the Republic of Bulgaria and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital (<b>translation for reference</b>)</i>	Russia	Original	08-06-1993	08-12-1995
48	Agreement between the Government of the Republic of Bulgaria and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	13-12-1996	26-12-1997
49	Convention between the Republic of Bulgaria and the Slovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovakia	Original	12-11-1999	02-05-2001
50	Convention between the Republic of Bulgaria and the Republic of Slovenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to	Slovenia	Original	20-10-2003	04-05-2004



	taxes on income and on capital				
51	Convention between the Republic of Bulgaria and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	South Africa	Original	29-04-2004	27-10-2004
52	Спогодба между Народна република България и Кралство Испания за избягване на двойното данъчно облагане и предотвратяване отклонението от облагане с данъци на доходите и имуществата ( <b>authentic language</b> )  <i>Convention between the People's Republic of Bulgaria and Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital (<b>translation for reference</b>)</i>	Spain	Original	06-03-1990	14-06-1991
53	Convention between the People's Republic of Bulgaria and the Kingdom of Sweden for the avoidance of double taxation with respect to taxes on income and on capital	Sweden	Original	21-06-1988	28-12-1988
54	Convention between the Republic of Bulgaria and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	19-09-2012	18-10-2013
55	Convention between the Government of the Republic of Bulgaria and the Government of the Syrian Arab Republic for the avoidance of double taxation with respect to taxes on income	Syria	Original	20-03-2001	04-10-2001
56	Convention between the Republic of Bulgaria and the Kingdom of Thailand for the avoidance of double taxation with respect to taxes on income	Thailand	Original	16-06-2000	13-02-2001
57	Convention between the Republic of Bulgaria and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income	Turkey	Original	07-07-1994	17-09-1997

58	Convention between the Government of the Republic of Bulgaria and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Ukraine	Original	20-11-1995	03-10-1997
59	Convention between the Government of the Republic of Bulgaria and the Government of the United Arab Emirates for the avoidance of double taxation with respect to taxes on income	United Arab Emirates	Original	26-06-2007	16-11-2008
60	Convention between the Republic of Bulgaria and the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	United Kingdom of Great Britain and Northern Ireland	Original	26-03-2015	15-12-2015
61	Convention between the Government of the Republic of Bulgaria and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United States of America	Original	23-02-2007	15-12-2008
			Protocol (a)	26-02-2008	15-12-2008
62	Convention between the Government of the Republic of Bulgaria and the Government of the Republic of Uzbekistan for the avoidance of double taxation with respect to taxes on income and on property	Uzbekistan	Original	24-11-2003	29-10-2004
63	Agreement between the Government of the Republic of Bulgaria and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation with respect to taxes on income	Vietnam	Original	24-05-1996	04-10-1996
64	Convention between the Government of the Republic of Bulgaria and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Yugoslavia Successor State: Serbia	Original	14-12-1998	10-01-2000

65	Convention between the Government of the Republic of Bulgaria and the Federal Government of the Federal Republic of Yugoslavia for the avoidance of double taxation with respect to taxes on income and on capital	Yugoslavia  Successor State: Montenegro	Original	14-12-1998	10-01-2000
66	Convention between the People's Republic of Bulgaria and the Republic of Zimbabwe for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, capital and capital gains	Zimbabwe	Original	12-10-1988	29-01-1990

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

## **Article 4 – Dual Resident Entities**

### ***Reservation***

Pursuant to Article 4(3)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### Reservation

Pursuant to Article 6(4) of the Convention, the Republic of Bulgaria reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement contains preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
46	Romania	Intending to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States,

### Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Bulgaria considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <in confirming their endeavour to the development and deepening of mutual economic relations,>
2	Algeria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
3	Armenia	<The Republic of Bulgaria and the Republic of Armenia > desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <have agreed as follows:>
4	Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
5	Azerbaijan	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <in order to promote and strengthen the economic relations between the two countries,>
6	Bahrain	<The Government of the Republic of Bulgaria and the

		Government of the Kingdom of Bahrain> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
7	Belarus	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <in confirming their endeavour to the development and deepening of mutual economic relations,>
8	Belgium	<Désireux d'encourager et de renforcer les relations et la coopération économiques entre les deux pays,> ont décidé de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune,
9	Canada	<The Republic of Bulgaria and Canada, desiring to further develop and facilitate their mutual economic relationship and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
10	China	<desiring to promote and deepen the economic cooperation between the People's Republic of Bulgaria and the People's Republic of China in accordance with the Principle of equality and mutual benefit,> through an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
11	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
12	Cyprus	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
13	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
14	Denmark	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
15	Egypt	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
16	Estonia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <in order to promote and strengthen the economic relations between the two countries,>
17	France	de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu, et
18	Georgia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
20	Greece	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
21	Hungary	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
22	India	Have resolved to conclude a Convention for the avoidance of



		double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, and
23	Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
24	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
25	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
26	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Italy	Désireuses <de développer et faciliter les relations économiques réciproques,> ont convenu de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et à prévenir les évasions fiscales
28	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Jordan	<The Government of the Republic of Bulgaria and the Government of The Hashemite Kingdom of Jordan,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <in confirming their endeavour to the development and deepening of mutual economic relations,>
31	North Korea	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two countries,>
32	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and to further develop and facilitate their economic relationship,>
33	Kuwait	<Desiring to promote their mutual economic relations> through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
34	Latvia	<The Republic of Bulgaria and the Republic of Latvia,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <in order to promote and strengthen the economic relations between the two countries,> <have agreed as follows:>
35	Lebanon	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to

		taxes on income and on capital,
36	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <in order to promote and strengthen the economic relations between the two States,>
37	Luxembourg	<désireux de développer et de faciliter leurs relations économiques> et de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune,
38	Macedonia	<Република България и Република Македония,> желаеики да сключат Спогодба за избягване на двойното данъчно облагане на доходите и имуществото, <се споразумяха, както следва:> <b>(authentic language)</b>  <The Republic of Bulgaria and the Republic of Macedonia,> desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital, <have agreed as follows:> <b>(translation for reference)</b>
39	Moldova	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property <in confirming their endeavour to the development and deepening of mutual economic relations,>
40	Mongolia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
41	Morocco	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
42	Norway	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income <in order to promote and strengthen the economic relations between the two States,>
44	Portugal	<The Republic of Bulgaria and the Portuguese Republic,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
45	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,<in order to promote and strengthen the economic relations between the two countries,>
47	Russia	<потвърждавайки желанието си да разширяват и насърчават взаимното си сътрудничество, като отчитат интересите на двете страни>, желаеики да сключат спогодба за избягване на двойното данъчно облагане с данъци на доходите и имуществото, <b>(authentic language)</b>  <подтверждая свое желание расширять и способствовать взаимному сотрудничеству с учетом интересов обеих сторон>, желая заключить Соглашение об избежании двойного налогообложения в отношении налогов на

		<p>ДОХОДИ И ИМУЩЕСТВО, <b>(authentic language)</b></p> <p>&lt;Confirming their desire to extend and promote their mutual co-operation as to consider the interests of both States,&gt; desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <b>(translation for reference)</b></p>
48	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49	Slovakia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
50	Slovenia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
51	South Africa	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <in order to promote and strengthen the economic relations between the two countries,>
52	Spain	<p>желаейки да сключат спогодба за избягване на двойното данъчно облагане и предотвратяване отклонението от облагане с данъци на доходите и имуществата, <b>(authentic language)</b></p> <p><i>Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <b>(translation for reference)</b></i></p>
53	Sweden	<The People's Republic of Bulgaria and the Kingdom of Sweden led by the desire to expand and deepen to their mutual advantage the economic relations and co-operation between the two countries> and aiming at the avoidance of double taxation with respect to taxes on income and on capital, <have agreed as follows:>
54	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
55	Syria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
56	Thailand	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
57	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
58	Ukraine	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property <and confirming their endeavour to the development and deepening of mutual economic relations,>
59	United Arab Emirates	<The Government of the Republic of Bulgaria and the Government of the United Arab Emirates desiring to promote and strengthen the economic relations> by concluding a

		Convention for the avoidance of double taxation with respect to taxes on income, <have agreed as follows:>
60	United Kingdom of Great Britain and Northern Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains
61	United States of America	<The Government of the Republic of Bulgaria and the Government of the United States of America,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
62	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property <and with a view to promote economic cooperation between the two countries,>
63	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
64	Serbia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <in confirming their endeavour to the development and deepening of mutual economic relations,>
65	Montenegro	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <in confirming their endeavour to the development and deepening of mutual economic relations,>
66	Zimbabwe	<Desiring to encourage and deepen the economic co-operation of mutual interest between the two countries> and with a view to concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, capital and capital gains,

## Article 7 – Prevention of Treaty Abuse

### **Reservation**

Pursuant to Article 7(15)(c) of the Convention, the Republic of Bulgaria reserves the right for the provisions contained in Article 7(8) through (13) (hereinafter the “Simplified Limitation on Benefits Provision”) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 7(14). The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
61	United States of America	Article 21(1) through (6)

### **Notification of Choice of Optional Provisions**

Pursuant to Article 7(17)(c) of the Convention, the Republic of Bulgaria hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

### **Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 7(17)(a) of the Convention, the Republic of Bulgaria considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Azerbaijan	Articles 11(8) and 12(7)
30	Kazakhstan	Articles 11(8) and 12(8)
33	Kuwait	Article 12(7)
35	Lebanon	Articles 11(8) and 12(7)
39	Moldova	Articles 11(8) and 12(7)
42	Norway	Articles 10(7), 11(8), 12(7) and 21(3)
46	Romania	Articles 10(6), 11(8), 12(7) and 21(3)
51	South Africa	Articles 10(6), 11(8) and 12(7)
54	Switzerland	Para. 6 of the Accompanying Protocol
58	Ukraine	Articles 11(7) and 12(6)
59	United Arab Emirates	Article 11(8)
60	United Kingdom of Great Britain and Northern Ireland	Articles 10(7), 11(8), 12(7) and 20(5)

## **Article 8 – Dividend Transfer Transactions**

### ***Reservation***

Pursuant to Article 8(3)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Reservation***

Pursuant to Article 9(6)(a) of the Convention, the Republic of Bulgaria reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.



## **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

***Reservation***

Pursuant to Article 12(4) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

***Reservation***

Pursuant to Article 13(6)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## **Article 15 – Definition of a Person Closely Related to an Enterprise**

### ***Reservation***

Pursuant to Article 15(2) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

## Article 16 – Mutual Agreement Procedure

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(a) of the Convention, the Republic of Bulgaria considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), first sentence
2	Algeria	Article 26(1), first sentence
3	Armenia	Article 26(1), first sentence
4	Austria	Article 25(1), first sentence
5	Azerbaijan	Article 26(1), first sentence
6	Bahrain	Article 26(1), first sentence
7	Belarus	Article 26(1), first sentence
8	Belgium	Article 25(1), first sentence
9	Canada	Article 25(1), first sentence
10	China	Article 24(1), first sentence
11	Croatia	Article 25(1), first sentence
12	Cyprus	Article 26(1), first sentence
13	Czech Republic	Article 25(1), first sentence
14	Denmark	Article 24(1), first sentence
15	Egypt	Article 25(1), first sentence
16	Estonia	Article 24(1), first sentence
17	France	Article 22(1), first sentence
18	Georgia	Article 26(1), first sentence
19	Germany	Article 24(1), first sentence
20	Greece	Article 25(1), first sentence
21	Hungary	Article 26(1), first sentence
22	India	Article 27(1), first sentence
23	Indonesia	Article 24(1), first sentence
24	Iran	Article 24(1), first sentence
25	Ireland	Article 25(1), first sentence
26	Israel	Article 24(1), first sentence
27	Italy	Article 24(1), first sentence
28	Japan	Article 25(1), first sentence
29	Jordan	Article 25(1), first sentence
30	Kazakhstan	Article 26(1), first sentence
31	North Korea	Article 26(1), first sentence
32	Korea	Article 25(1), first sentence
33	Kuwait	Article 26(1), first sentence
34	Latvia	Article 25(1), first sentence
35	Lebanon	Article 26(1), first sentence
36	Lithuania	Article 26(1), first sentence
37	Luxembourg	Article 25(1), first sentence
38	Macedonia	Article 26(1), first sentence
39	Moldova	Article 26(1), first sentence
40	Mongolia	Article 26(1), first sentence
41	Morocco	Article 25(1), first sentence

42	Norway	Article 24(1), first sentence
43	Poland	Article 26(1), first sentence
44	Portugal	Article 25(1), first sentence
45	Qatar	Article 25(1), first sentence
46	Romania	Article 24(1), first sentence
47	Russia	Article 25(1), first sentence
48	Singapore	Article 26(1), first sentence
49	Slovakia	Article 26(1), first sentence
50	Slovenia	Article 26(1), first sentence
51	South Africa	Article 24(1), first sentence
52	Spain	Article 23(1), first sentence
53	Sweden	Article 23(1), first sentence
54	Switzerland	Article 25(1), first sentence
55	Syria	Article 25(1), first sentence
56	Thailand	Article 25(1), first sentence
57	Turkey	Article 24(1)
58	Ukraine	Article 26(1), first sentence
59	United Arab Emirates	Article 27(1), first sentence
60	United Kingdom of Great Britain and Northern Ireland	Article 24(1), first sentence
62	Uzbekistan	Article 26(1), first sentence
63	Vietnam	Article 25(1), first sentence
64	Serbia	Article 26(1), first sentence
65	Montenegro	Article 26(1), first sentence
66	Zimbabwe	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Bulgaria considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Canada	Article 25(1), second sentence
23	Indonesia	Article 24(1), second sentence
27	Italy	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Bulgaria considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), second sentence
2	Algeria	Article 26(1), second sentence

3	Armenia	Article 26(1), second sentence
4	Austria	Article 25(1), second sentence
5	Azerbaijan	Article 26(1), second sentence
6	Bahrain	Article 26(1), second sentence
7	Belarus	Article 26(1), second sentence
8	Belgium	Article 25(1), second sentence
10	China	Article 24(1), second sentence
11	Croatia	Article 25(1), second sentence
12	Cyprus	Article 26(1), second sentence
13	Czech Republic	Article 25(1), second sentence
14	Denmark	Article 24(1), second sentence
15	Egypt	Article 25(1), second sentence
16	Estonia	Article 24(1), second sentence
17	France	Article 22(1), second sentence
18	Georgia	Article 26(1), second sentence
19	Germany	Article 24(1), second sentence
20	Greece	Article 25(1), second sentence
21	Hungary	Article 26(1), second sentence
22	India	Article 27(1), second sentence
24	Iran	Article 24(1), second sentence
25	Ireland	Article 25(1), second sentence
26	Israel	Article 24(1), second sentence
28	Japan	Article 25(1), second sentence
29	Jordan	Article 25(1), second sentence
30	Kazakhstan	Article 26(1), second sentence
31	North Korea	Article 26(1), second sentence
32	Korea	Article 25(1), second sentence
33	Kuwait	Article 26(1), second sentence
34	Latvia	Article 25(1), second sentence
35	Lebanon	Article 26(1), second sentence
36	Lithuania	Article 26(1), second sentence
37	Luxembourg	Article 25(1), second sentence
38	Macedonia	Article 26(1), second sentence
39	Moldova	Article 26(1), second sentence
40	Mongolia	Article 26(1), second sentence
41	Morocco	Article 25(1), second sentence
42	Norway	Article 24(1), second sentence
43	Poland	Article 26(1), second sentence
44	Portugal	Article 25(1), second sentence
45	Qatar	Article 25(1), second sentence
46	Romania	Article 24(1), second sentence
47	Russia	Article 25(1), second sentence
48	Singapore	Article 26(1), second sentence
49	Slovakia	Article 26(1), second sentence
50	Slovenia	Article 26(1), second sentence
51	South Africa	Article 24(1), second sentence
52	Spain	Article 23(1), second sentence
53	Sweden	Article 23(1), second sentence
54	Switzerland	Article 25(1), second sentence
55	Syria	Article 25(1), second sentence



56	Thailand	Article 25(1), second sentence
58	Ukraine	Article 26(1), second sentence
59	United Arab Emirates	Article 27(1), second sentence
60	United Kingdom of Great Britain and Northern Ireland	Article 24(1), second sentence
61	United States of America	Article 24(1)
62	Uzbekistan	Article 26(1), second sentence
63	Vietnam	Article 25(1), second sentence
64	Serbia	Article 26(1), second sentence
65	Montenegro	Article 26(1), second sentence
66	Zimbabwe	Article 25(1), second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Bulgaria considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
9	Canada
14	Denmark
15	Egypt
23	Indonesia
27	Italy
37	Luxembourg
38	Macedonia
43	Poland
47	Russia
48	Singapore
52	Spain
54	Switzerland
56	Thailand
57	Turkey

Pursuant to Article 16(6)(d)(i) of the Convention, the Republic of Bulgaria considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
17	France

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Bulgaria considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
25	Ireland
27	Italy

## Article 17 – Corresponding Adjustments

### Reservation

Pursuant to Article 17(3)(a) of the Convention, the Republic of Bulgaria reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Algeria	Article 9(2)
3	Armenia	Article 9(2)
4	Austria	Article 9(2)
6	Bahrain	Article 9(2)
7	Belarus	Article 9(2)
9	Canada	Article 9(2)
11	Croatia	Article 9(2)
12	Cyprus	Article 9(2)
16	Estonia	Article 9(2)
18	Georgia	Article 9(2)
19	Germany	Article 9(2)
21	Hungary	Article 9(2)
23	Indonesia	Article 9(2)
25	Ireland	Article 9(2)
26	Israel	Article 9(2)
28	Japan	Article 9(2)
29	Jordan	Article 9(2)
30	Kazakhstan	Article 9(2)
31	North Korea	Article 9(2)
32	Korea	Article 9(2)
35	Lebanon	Article 9(2)
37	Luxembourg	Article 9(2)
38	Macedonia	Article 9(2)
39	Moldova	Article 9(2)
40	Mongolia	Article 9(2)
41	Morocco	Article 9(2)
42	Norway	Article 9(2)
43	Poland	Article 9(2)
44	Portugal	Article 9(2)
47	Russia	Article 9(2)
48	Singapore	Article 9(2)
49	Slovakia	Article 9(2)
54	Switzerland	Article 9(2)
56	Thailand	Article 9(2)
57	Turkey	Article 9(2)
58	Ukraine	Article 9(2)
59	United Arab Emirates	Article 9(2)
60	United Kingdom of Great Britain	Article 9(2)

	and Northern Ireland	
61	United States of America	Article 9(2)
62	Uzbekistan	Article 9(2)
63	Vietnam	Article 9(2)
64	Serbia	Article 9(2)
65	Montenegro	Article 9(2)

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Bulgaria hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

### ***Reservation***

Pursuant to Article 35(6) of the Convention, the Republic of Bulgaria reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.