<table>
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<tr>
<th>Information on Tax Identification Numbers</th>
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**Section I – TIN Description**

In case of individuals the following TINs are used:

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

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

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

**Automatic issuance of TINs to all residents for tax purposes:**

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

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

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<th><strong>Section II – TIN Structure</strong></th>
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For individuals: 9999999999 – 10 digits  
For entities: 999999999 – 9 digits

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<tr>
<th><strong>Section III – Where to find TINs?</strong></th>
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TINs are reported on the following official documents:  
Passport (Паспорт)
Identity card (Лична Карта)

Driving license (Свидетелство за управление на МПС)
Certificate of Fiscal Residence

NATIONAL REVENUE AGENCY
HEADQUARTERS

УДОСТОВЕРЕНИЕ ЗА МЕСТО ЛИЦЕ
CERTIFICATE OF FISCAL RESIDENCE

The National Revenue Agency of the Republic of Bulgaria certifies that the person specified below is a resident of Bulgaria for tax purposes within the meaning of the Double Tax Convention between the Republic of Bulgaria and the Contracting State mentioned below.

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
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</thead>
<tbody>
<tr>
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</tbody>
</table>

The certificate is valid for the application of the Double Tax Convention between the two countries.

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

Ivanova

Director of Tax Treaty Department

Name and position: Name and position

Certificate number: Certificate number
Section IV – TIN information on the domestic website


Section V – Contact point for further information

For further questions on TINs you can contact:

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