

From October 13, 2023, the import and transit transfer of natural gas originating in Russia are subject to energy fees

The promulgated amendments to the Law on the Control of Implementation of Restrictive Measures in View of Russia's Actions Destabilizing the Situation in Ukraine, in force from 13.10.2023, provides for a new energy fee on the import and transit transfer of natural gas originating from Russia with CN codes 2711 11 00 and 2711 21 00.

The new energy fee is BGN 20 for 1 megawatt hour.

The said energy fees are due for import and transit transfer of natural gas originating in Russia with CN codes 2711 11 00 and 2711 21 00, except for compressed natural gas, which is transported by specialized vessels.

Tax liable entities are:

- importers within the meaning of the customs legislation
- the operators of gas transmission and gas distribution networks.

The tax liable persons are subject to compulsory registration under Art. 57a, para. 1, item 2 of the Act on excise duties and tax warehouses.

In case of non-fulfilment of the obligations to charge and declare the new energy fee, administrative sanctions from BGN 20,000 to BGN 50,000 are foreseen.

Contacts:



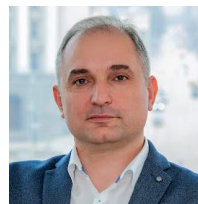
Orlin Hadjiiski

Partner
Tax & Legal Services
orlin.hadjiiski@pwc.com



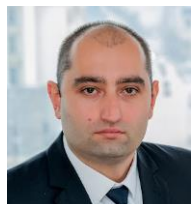
Nikolay Ilchev

Partner
Tax Services
nikolay.ilchev@pwc.com



Vladislav Handzhiev

Director
Tax Services
vladislav.handzhiev@pwc.com



Valentin Bozhilov

Senior Consultant
Tax Services
valentin.bozhilov@pwc.com



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