

On the deregistration of taxpayers, natural persons

The taxpayer, a natural person, registered at the National Business Centre, that would like to deregister, for whatever the reason may be, shall be obliged to first pay all his unpaid tax liabilities. The request for deregistration shall be submitted at the National Business Centre, pursuant to the respective legal procedures. On its behalf, the National Business Centre, shall inform the Regional Directorate of Taxes of the respective jurisdiction to register the opening of the deregistration procedure for the natural person.

The Regional Directorate of Taxes of the respective jurisdiction, shall, within 10 working days upon receipt of notification to start the deregistration procedures, perform all appropriate verifications related to the tax situation of the taxpayer, natural person, that is asking to deregister. The verification shall include all tax liabilities, liabilities for social insurances and health care contributions, as well as fines and actual late payment interests related to these liabilities. Apart from verifying the tax situation of the taxpayer, natural person, the Regional Directorate of Taxes shall, when deemed necessary, conduct a tax inspection in the business premises of the natural person. Such inspection shall not be longer than 30 working days.

If the verification or the inspection on site shows that the taxpayer, natural person, has unpaid liabilities, fines and late payment interests or unsubmitted tax declarations, the Regional Directorate of Taxes shall present to the National Business Centre its rejection in writing for the deregistration of this natural person. Such rejection for deregistration submitted at the National Business Centre by the Regional Directorate of Taxes of the respective jurisdiction, shall demonstrate the amount of unpaid tax liabilities. If the rejection in writing, submitted by the Regional Directorate of Taxes, does not show the amount of unpaid tax liabilities of the natural person, the National Business Centre might proceed with the deregistration. The rejection from the Tax Administration shall be considered valid even when sent electronically as per the electronic protocol for exchanging data among NBC and the Tax Administration.

The Regional Directorate of Taxes shall be obliged to immediately withdraw its rejection, as soon as the taxpayer, natural person, has paid all the unpaid tax liabilities, fines and late payment interests. Immediately after the withdrawal of the rejection from the Regional Directorate of Taxes, the National Business Centre shall proceed with the deregistration of the natural person. The National Business Centre shall also proceed with the deregistration procedure of the natural person even when the Regional Directorate of Taxes does not withdraw its rejection, despite that the natural person has paid all the unpaid tax liabilities, fines and late payment interests and for this purpose, he has submitted to the National Business Centre the document certifying the payment of unpaid liabilities.

Pursuant to the law and this instruction, for any procedure carried out by the tax authority and the NBC, the taxpayer shall be also informed from the very start of the deregistration procedure to the final deregistration. If the Tax Authority fails to respond to the NBC and the court within the deadline, then the NBC or court shall automatically deregister the entity and inform in the same day the Tax Authority and the taxpayer as well. In such case, the responsibility falls upon the Regional Directorate of Taxes, whose director analyses the personal responsibility of the tax employees and proposes the respective disciplinary or criminal legal measures against them. For any deregistration of the taxable persons, the National Business Centre shall inform the Regional Directorate of Taxes of the respective jurisdiction.

The tax deregistration shall not eliminate the existing tax liabilities and shall not prevent the Tax Administration from evaluating and collecting the tax liabilities.

The National Business Centre shall inform the Regional Directorate of Taxes for every deregistration of taxpayers, natural persons. Within the next working day upon receipt of notification from the National Business Centre for the deregistration of the taxpayer, natural person, the Regional Directorate of Taxes of the respective jurisdiction shall be obliged to deregister him also from the taxpayers register at the Tax Administration.

For all the period after the application for deregistration at the National Business Centre, the taxpayer shall not have any liability to declare and no tax declaration shall be generated for him.

CAREFUL!!!! The tax deregistration shall not eliminate the existing tax liabilities and shall not prevent the Tax Administration from evaluating and collecting the tax liabilities.

1. Effects of deregistration

Upon deregistration, the taxpayer being deregistered shall submit the Certificate of Registration at the National Business Centre and in the Regional Directorate of Taxes of the jurisdiction accordingly.

Regarding the period prior to deregistration, the potential unpaid tax liabilities, including here also any fine or late payment interest, shall remain in force and, to collect them, all the measures of forced collection determined by the law and this instruction, shall continue to be undertaken.