

REPUBLIC OF BULGARIA
COUNCIL OF MINISTERS

DECREE No. 39
of 21 February 1994

**on Adoption of the Regulation to Implement
the Tobacco and Tobacco Products Act**

Promulgated State Gazette No. 18/01.03.1994
Amended SG No. 99/1994

**THE COUNCIL OF MINISTERS
HAS DECREED:**

Article 1

Hereby adopts the Regulation to Implement the Tobacco and Tobacco Products Act.

Article 2

Hereby establishes an extra-budgetary account for the Tobacco Fund with the Ministry of Agriculture.

TRANSITIONAL AND CONCLUDING PROVISIONS

- § 1. The Ordinance on Licensing of the Wines, Alcohol and Strong Drinks Producers and on the Procedure for the Wines, Alcohol and Strong Drinks Trade, adopted with Council of Ministers' Decree No. 192 of 1993 (SG No. 90/1993) shall be amended as follows:
1. The words "and tobacco products" shall be deleted in the title.
 2. Articles 10, 11, 12, 13, 14, 15 and 16 as well as § 3 of the Transitional and Concluding Provisions shall be repealed.
 3. In § 5, paragraph 1 of the Transitional and Concluding Provisions, the words "as well as persons dealing retail with tobacco products" and "and the Ordinance under Paragraph 3" shall be deleted.
- § 2. A new Article 11 shall be established in the Tariff No. 12 on the charges collected by the Ministry of Finance under the State Charges Act, adopted with Council of Ministers' Decree No. 55 of 1993 (Promulg. SG No. 24/1993; amended SG No. 1/1994) :

"Article 11

- (1) For the issue of a permit (licence), the persons under Article 21, Paragraph 1 of the Tobacco and Tobacco Products Act, shall pay an annual charge of 2 000 Levs.
 - (2) For the issue of a permit (licence), the persons under Article 24 of the Tobacco and Tobacco Products Act shall pay an annual charge of 5 000 Levs.
 - (3) The charges under Paragraphs 1 and 2 shall be paid irrespectively of each other."
- § 3. Article 41 of the Local Charges Tariff under the Local Taxes and Charges Act adopted with Council of Ministers' Decree No. 69 of 1975 (Promulg. SG No. 45/1975; amended SG No. 64/1976, No. 73/1979, No. 78/1980, Nos. 17 and 68/1982, No. 1977/1983, No. 78/1984, No. 48/1985, No. 2/1986, Nos. 19 and 62/1988, Nos. 33, 34 and 46/1990, No 19/1991, Nos. 1, 16, 50 and 60/1993) shall be amended as follows:
1. A new item 7 shall be established:
"7. for issue of a licence for sale of tobacco products under Article 30, Paragraph 1, item 1 of the Tobacco and Tobacco Products Act - 500 Levs,"
 2. The former item 7 shall become item 8.
- § 4. The provisions of the Regulation herewith adopted, concerning the use of excise bands, shall enter into force by 1 May 1994 at the latest.
- § 5. This Regulation shall enter into force on the date of its promulgation in the State Gazette.

Chairman of the Council of Ministers: **Lyuben Berov**

for the Chief Secretary of the Council of Ministers: **Andrey Delchev**

Chapter One
GENERAL PROVISIONS

Article 1

"Tobacco" as per Article 3 of the Tobacco and Tobacco Products Act (TTPA) shall be the unprocessed agricultural product, dried and packed in production bales as well as raw big-leaf tobaccos in the form of leaves meeting the existing standards.

Article 2

"Industrially processed tobacco" shall be the one which has undergone the technological operations specified in Article 20 of TTPA in the industrial tobacco processing enterprises by the persons under Article 21 of TTPA or by import.

Article 3

"Tobacco products" as per TTPA shall be the finished products ready to be consumed: cigarettes, "papyrus" cigarettes, cigars, cigarillos, pipe tobacco, tobacco for manual rolling of cigarettes, snuff and chewing tobacco, either manufactured by the persons under Article 24 of TTPA or imported.

Chapter Two
GROWING TOBACCO

Article 4

- (1) Tobacco growers shall produce themselves or buy from other producers the seedlings, and for this purpose they shall use only the seeds of the type, origin and variety provided by the municipalities.
- (2) Each tobacco grower shall be obliged to destroy the seedlings which have not been used by the 15th of July of the relevant production year.
- (3) The control over the implementation of Paragraph 2 shall be carried out by the municipalities.

Article 5

- (1) Planting tobacco mixed with other agricultural crop as orchards, vineyards, sunflower, maize, cotton, beet etc. shall be prohibited.
- (2) Harvest of secondary leaves (sprouts) shall be prohibited.
- (3) Picking secondary leaves (sprouts) shall be allowed in case of a hailstorm only and upon an assessment and preliminary permit by the municipality.
- (4) Each tobacco grower shall be obliged to uproot the tobacco stems within thirty days after finishing the tobacco harvest, except for the tobacco stems on strongly sloping terrains.

Article 6

- (1) By 1 December of every year, the Minister of Trade shall provide the Minister of Agriculture with preliminary market data on the quantities of tobacco, specified by types and origins, needed for the next year.
- (2) Within the term under Paragraph 1, the municipalities and the representatives of the tobacco growers shall submit to the Minister of Agriculture data on the quantities of tobacco produced by types and origins as well as preliminary data on the quantities the growers would like to produce during the next year.
- (3) Building on the data under Paragraphs 1 and 2 the Minister of Agriculture shall, by 31 January of the production year, specify in an Ordinance the quantities, regions, types, origins and varieties for the tobacco growing.
- (4) The Ordinance under Paragraph 3 shall be promulgated in the State Gazette and shall enter into force on the date of its promulgation.

Article 7

- (1) The mayors' administrations of the municipalities shall keep registers of the tobacco growers and of the areas designated for tobacco growing.
- (2) The tobacco scientific institutions under Article 7, Paragraph 3 of TTPA shall, by 1 December of the preceding year, submit to the relevant municipalities their positions on the suitability of the areas designated for tobacco growing by localities.
- (3) The register under Paragraph 1 shall be kept by an official, specially appointed by virtue of an order of the mayor of the municipality.

Article 8

- (1) The tobacco growers shall file their statements in writing as per Article 6, Paragraph 2 of TTPA pursuant to the Ordinance of the Minister of Agriculture under Article 6, Paragraph 3.
- (2) Tobacco growers who are also seedling producers, shall file their statements under Article 6, Paragraph 2 of TTPA by 10 February of the production year.
- (3) The municipalities shall register the tobacco growers under Paragraph 2 by 20 February of the production year, at the latest.

Article 9

The municipalities shall register and distribute the growing of tobacco among the tobacco growers, including associations and cooperatives, by areas, types, origins, varieties and quantities, after the filing of the statements is finished, but not later than 5 June of the production year.

Article 10

The right to grow tobacco is not assignable to third parties.

Article 11

- (1) The municipalities shall distribute the quantities of tobacco by areas and tobacco growers pursuant to the Ordinance of the Minister of Agriculture under Article 5, Paragraph 1 of TTPA building on the average crop per decare and on the basis of a written order of the mayor which shall be submitted to each tobacco grower by the respective mayor's administration.
- (2) The municipalities shall perform the distribution pursuant to Paragraph 1 under the following sequence:
 1. to persons, associations and cooperatives whose income is from tobacco growing only;
 2. to families of many children and socially weak families residing in the relevant settlement;
 3. to persons of not less than five years of traditions and experience in tobacco growing;
 4. to all other persons who have filed their statements pursuant to Article 6, paragraph 2 of TTPA.
- (3) The registered tobacco growers who have not produced the quantities allotted to them, except for reasons beyond their control, shall be for a period of two years foreclosed of the right to grow tobacco and the value of the seeds they have received shall be reimbursed into the Tobacco Fund, through the municipality, at the market prices.

Article 12

- (1) The production of tobacco seeds shall be organized and controlled by tobacco scientific institutions determined with an order by the Minister of Agriculture.
- (2) The scientific institutions pursuant to Paragraph 1 shall annually enter into contracts specifying the seeds needed for the next production year with the President of the Management Board of the Tobacco Fund.
- (3) The Ordinance of the Minister of Agriculture pursuant to Article 5, Paragraph 1 of TTPA concerning the preceding year shall be the tentative base for the seeds needed as per Paragraph 2.
- (4) Building on the contracts concluded pursuant to Paragraph 2, the scientific institutions shall specify the seeds for the next production year with the seed producers.
- (5) Not later than 15 February of the production year the scientific institutions shall distribute and deliver the tobacco seeds to the municipalities at the expense of the Tobacco Fund.

Chapter Three

CATEGORIZING OF TOBACCO UPON BUYING OUT

Article 13

- (1) Categorizing of tobacco pursuant to Article 3 of TTPA shall mean specifying the quantities of the various classes, the admixtures and the content of moisture in the tobacco offered for buying out according to the requirements of the existing state standards.
- (2) The class shall be any group of either dried or raw tobacco leaves of equal or almost equal quality.
- (3) The admixtures shall be non-tobacco components (sand, dust, metal particles etc.) which shall be quantitatively specified with the categorization of the tobacco and which shall not be paid for.
- (4) The content of moisture in the tobacco, as specified with the categorization, which is above the standards shall not be paid for.

Article 14

Dried tobacco shall be categorized in bales and the raw tobacco in loose state.

Chapter Four
BUYING OUT THE TOBACCO

Article 15

The buyers shall be obliged to buy out, in addition to the quantities specified in the contracts, the quantities grown in excess thereof provided they have been obtained from the same area.

Article 16

- (1) Tobacco which is dried, subjected to operations and packed by the growers in accordance with the state standards shall be bought out.
- (2) The buying out of raw large-leaf tobacco of Virginia and Burley types in accordance with the existing state standards shall be permitted.

Article 17

- (1) Tobacco growers shall be obliged within ten days after the sale of the tobacco to submit to the municipality data on the quantity, price and buyer of the tobacco sold, to be entered in the register.
- (2) Tobacco growers shall be obliged within seven days after the expiry of the term under Article 14 of TTPA to submit to the municipality data on the quantities not provided for in the contracts and not bought out, which have been produced from the registered areas.
- (3) Within seven days after the expiry of the term under Paragraph 2, the municipalities shall notify the Managing Board of Tobacco Fund for the quantities of tobacco, by types, origins and varieties and by tobacco growers, which have not been bought out.
- (4) The President of the Managing Board of Tobacco Fund shall enter into contracts with the persons specified under Article 11 of TTPA for buying out the tobacco under Paragraph 3.
- (5) If there are more candidates willing to buy out the tobacco, the contracts shall be concluded upon a tender held under the terms and procedure to be determined by the Managing Board of the Tobacco Fund.
- (6) If there are no candidates willing to conclude contracts under Paragraph 4 the tobacco shall be bought out by companies with over 50 per cent state participation pursuant to Article 21, Paragraph 1 of TTPA under a list, prepared annually by the Minister of Trade.
- (7) The list as per Paragraph 6 shall be prepared within seven days after the notification of the Managing Board of the Tobacco Fund of the tobacco which has not been bought out by types, origins, varieties and regions as well as by tobacco growers.

Chapter Five
PURCHASE PRICES

Article 18

- (1) Not later than 31 January of each year the tobacco scientific institutions shall submit to the Minister of Agriculture reports on the rate of the expenses per kilogram tobacco produced, by types and origins, for the next year.
- (2) The minimum purchase prices shall be determined on the basis of the reports pursuant to Paragraph 1, the class prices formed upon their percentage during the last five years, international prices of the Bulgarian tobaccos and tobacco products, and the minimum percentage of profitableness.
- (3) The international prices of the Bulgarian tobaccos and tobacco products shall be submitted to the Minister of Agriculture by the Minister of Trade within the term specified under Paragraph 1.
- (4) The minimum percentage of profitableness shall be determined by the Council of Ministers and submitted to the Minister of Agriculture within the term specified under Paragraph 1.
- (5) Not later than 15 January of the production year, the Minister of Agriculture shall propose to the Council of Ministers minimum purchase prices of the tobacco by types, origins and classes.
- (6) The minimum purchase prices shall be indexed by 30 June of each production year in relation to the officially published rise in the inflation and at the rate, established for the employees in the budgetary sphere and in connection with the tobacco market situation concerning the tobacco types and origin.

Chapter Six
TOBACCO FUND

Article 19

The Managing Board of Tobacco Fund shall regulate the growing, buying out and trade with tobaccos pursuant to Articles 1 and 2.

Article 20

The funds shall be raised and spent according to a revenue and expenditure extra-budgetary account in Levs and in foreign currency with the Ministry of Agriculture, annually adopted by the Council of Ministers upon a proposal by the Managing Board of the Tobacco Fund.

Article 21

- (1) The managing of the Tobacco Fund shall be carried out by a Managing Board.
- (2) The Minister of Agriculture shall be the President of the Managing Board, the Ministries shall be represented pursuant to Article 19, Paragraph 4 of TTPA by Deputy Ministers, the Bulgarian National Bank shall be represented by a Vice-Governor, and the tobacco growers and buyers shall be represented by persons authorized by them.
- (3) The members of the Managing Board shall participate in its work personally and may not authorize other persons to sit in for them.
- (4) In case of absence for a period longer than thirty days, the President and the members of the Managing Board shall be represented by the persons who by their position or by assignment perform their functions during the period of their absence.

Article 22

The storage, industrial processing and realization of a tobacco bought out with the means of the Fund, shall be carried out on contractual basis between the President of the Managing Board of the Fund and the persons entitled to carry out these activities pursuant to TTPA, under the terms and the procedure of Article 17, Paragraphs 4, 5, 6 and 7 of this Regulation.

Chapter Seven ISSUE OF PERMITS (LICENCES)

Section I

Issue of Permits (Licences) for Industrial Processing of Tobacco and for Manufacturing of Tobacco Products

Article 23

The persons under Article 21, Paragraph 1 and Article 24 of TTPA can carry out industrial processing of tobacco and manufacture tobacco products only in case they possess a licence from the Minister of Finance.

Article 24

The licences under Article 23 shall be issued separately for each type of activity mentioned in the preceding Paragraph.

Article 25

- (1) For the issue of a licence an application in writing shall be filed to the Minister of Finance as well as the following documents:
 1. either the original document or a notarized copy of the legal registration of the applicant;
 2. tax registration certificate of the applicant;
 3. certificate on payments owed to the state by the applicant, issued by the regional tax administration of the location of the seat of the applicant;
 4. position in writing by the commission under Article 21, Paragraph 3 of TTPA;
 5. conviction certificate if the applicant is a sole proprietor;
 6. document certifying payment of the state charge under Article 11 of Tariff No. 12 of the charges collected by the Ministry of Finance under the State Charges Act, adopted with Council of Ministers' Decree No. 55 of 1993 (Promulg. SG No. 24/1993; amend. SG No. 1/1994).
- (2) The applications and the documents attached shall be reviewed by a commission of experts with the Ministry of Finance who shall make proposals stating reasons to the Minister of Finance.
- (3) The commissions of experts may also demand other information or documents from the applicants.

Article 26

The Minister of Finance shall specify the members of the commission of experts and shall approve a regulation on its activity with an order.

Article 27

The licences issued shall be entered into a special register under a procedure to be determined by the Minister of Finance.

Article 28

- (1) A licence shall not be issued and the issued licence shall be withdrawn in the following cases:
 1. when all the documents under Article 25 have not been presented;
 2. upon a negative position of the commission under Article 21, Paragraph 3 of TTPA;
 3. when an executionary proceeding pursuant to the Collection of State Claims Act has been started against the applicant.
- (2) The licence shall be withdrawn in the following cases:
 1. upon violating the confirmed technological instructions, the quality of the industrially manufactured tobacco and tobacco products, and their authenticity by origin, established by operative acts of the authorized bodies;
 2. when the provisions of TTPA and this Regulation have been violated;
 3. in the cases under Paragraph 1, item 3.

Article 29

The licences shall be issued by the Minister of Finance within 30 days after the filing of the applications under Article 25.

Article 30

- (1) The annual permissions under Article 21, Paragraph 4 of TTPA shall be entered in the register pursuant to Article 27 of the Regulation and separate annual batches shall be kept for this purpose.
- (2) The permissions pursuant to Paragraph 1 shall be obtained after the payment under Article 21, Paragraph 4 of TTPA has been accomplished.

Section II

Commission under Article 21, Paragraph 3 of TTPA

Article 31

The commission under Article 21, Paragraph 3 of TTPA shall be appointed with an order of the Minister of Finance who shall determine its membership and the regulation on its activity.

Section III

Issue of Permits (Licences) for Trade with Tobacco Products

Article 32

Retail trade with tobacco products shall be carried out only in standing commercial establishments and in catering establishments including those in the transportation facilities for which a permission pursuant to Article 30, Paragraph 1 of TTPA has been issued.

Article 33

The applications for obtaining permission (licence) pursuant to Article 32 shall be filed for each establishment or transportation facility individually, to the mayor of the municipality where the establishment or the depot of the transportation facility is located, and the following documents shall be attached:

1. the original or a notarized copy of the document certifying the legal registration of the applicant;
2. tax registration certificate of the applicant;
3. certificate on payments to the state owed by the applicant, issued by the regional tax administration of the location of the seat of the applicant;
4. proposal for approval of working hours of the commercial establishment in compliance with the requirements for securing the public peace;
5. conclusion of the technical service of the respective municipality on the legality of the use of the relevant establishment in conformity with the requirements of the Regional and Settlement Structure Act and the Regulation to implement it;
6. documents certifying that the commercial establishment meets the requirements for commercial activity in the territory of the relevant municipality if there are such, specified by an order of the mayor.

Article 34

- (1) The commercial establishments which have obtained a licence for retail trade with tobacco products, shall be entered in a special register kept in the relevant municipality by an official appointed with an order of the mayor.
- (2) The mayor of the municipality shall grant the licence under Article 32 within 30 days after the filing of the application.

Article 35

- (1) Licence shall not be granted when the persons:
 1. have not submitted all the documents as per Article 33;
 2. owe taxes, charges or other payments to the state.
- (2) The licence shall be revoked when the persons:
 1. realize retail sales of tobacco products in violation of the provisions of TTPA and this Regulation;
 2. owe taxes, charges or other payments to the state.

Section IV

Appeal

Article 36

- (1) The suspension of the permits (licences) or the refusal a licence to be issued shall be upon state reasons and the persons shall be notified in writing.
- (2) The suspension of the permits (licences) and the refusal a licence to be issued may be appealed under the procedure of the Administrative Legal Procedure Act.

Chapter Eight

EXCISE BAND

Article 37

- (1) The "excise bands" shall be government securities representing special paper bands bearing durable signs and certifying that excise duty has been paid in.
- (2) Series, number and symbol shall be designated on the excise band.
- (3) The excise band shall be affixed (glued) upon the consumers' packings of the tobacco products in a way which shall guarantee that the use of the commodity shall be impossible without its destroying through tearing to pieces.

Article 38

- (1) The excise bands shall be issued by the Ministry of Finance after projects (models) confirmed by the Minister.
- (2) The preparation of the models and the printing of the excise bands shall be executed by the "State Treasure and Debt" Office to the Ministry of Finance.

Article 39

The quantities of the excise bands produced shall be submitted to the regional tax administrations.

Article 40

- (1) A book shall be kept for the excise bands received in the regional tax administration with a separate batch for each type and its par value specified on the basis of the warehouse receipts.
- (2) The series and numbers of the first and the last excise bands in each wrapper (package) shall be entered by the order of receiving.

Article 41

- (1) The regional tax administration shall submit the excise bands to the tax offices (bureaus) through a receiving and delivery receipt, and in the book provided in Article 40 the taxation bureau, type, series and the first and the last excise bands' numbers shall be entered.
- (2) The tax office (bureau) shall enter into a particular book the excise bands received and shall record the following information:
 1. date of receipt;
 2. type of the excise band;
 3. number of the excise bands;
 4. price per piece;

5. series and numbers of the excise bands;
 6. purchaser's batch (against the relevant number and series of the excise bands received by him).
- (3) Besides the book under Paragraph 2, the tax offices (bureaus) shall keep a book on the distributed excise bands where an individual batch for each entity, which has purchased excise bands by taxation numbers shall be opened.
 - (4) The general rules for dealing with securities, introduced with Ordinance No. 4 of the Ministry of Finance on the account for the cash execution of the state budget (promulg. SG No. 12/1980; amend. SG No. 81/1983 and No. 46/1993) shall apply to the matters which have not been regulated by Articles 40 and 41.

Article 42

Only the following persons are entitled to buy excise bands:

1. the licensed manufacturers of tobacco products;
 2. the traders importing tobacco products and possessing an import permit issued by the Ministry of Trade.
- (2) The excise bands shall be sold by the tax office (bureau) on whose territory the seat of the manufacturer, respectively of the importer is located.
 - (3) When the tax liable person under Paragraph 2 does not pay for the purchased excise bands immediately, he shall post a bank guarantee of their price and submit the original of the document to the tax office.
 - (4) The bank guarantee shall be released by order of the Head of the tax office if within 60 days after its issue the liability for the excise bands sold is paid off.
 - (5) After the expiry of the term under Paragraph 4, the bank guarantee shall be transferred to the tax office.
 - (6) Unused excise bands may be returned upon which the tax office shall reimburse to the purchaser the price at which they have been bought and shall record these circumstances in the books under Article 41, Paragraphs 2 and 3.
 - (7) Excise bands which have been damaged in the course of the tobacco products manufacturing, shall be discarded with a written statement between the manufacturer and the relevant tax office, signed by both parties.
 - (8) The amounts pursuant to Paragraph 6 shall be returned under the procedure provided in Article 30 of the Collection of State Claims Act.

Article 43

- (1) The tax liable persons shall keep analytical accounting for the excise bands received and used.
- (2) In case of a rise in the prices of the tobacco products, the tax liable persons shall declare with the tax office the numbers and value of the unused excise bands and of the excise bands affixed to the products kept in a warehouse and shall pay the amount remaining of the excise duty.

Article 44

- (1) The persons under Article 42, Paragraph 1 shall, by 30 November of the current year at the latest, apply in writing for the amounts of the excise bands, designated by types and individual prices which they will need during the next year.
- (2) The applications pursuant to Paragraph 1 shall be presented to the tax offices (bureaus) of the seats of the manufacturers.

Article 45

- (1) The manufacturers of tobacco products shall be obliged to sell them in the country:
 1. with an affixed excise band;
 2. to merchants possessing licences.
- (2) Besides the mandatory requisites, the tax number of the merchant as well as the number, the date and the place where his licence has been issued, shall be entered in the invoice for the sale.
- (3) When the tobacco products are exported directly by the manufacturer or by a commission merchant, but on behalf of the manufacturer, they shall be affixed with particular excise bands which do not contain the excise duty in their prices.

Article 46

- (1) A merchant who buys tobacco products in the country and exports them shall be entitled to reimbursement of the excise duty.
- (2) The excise duty shall be reimbursed under the general procedure.

Article 47

- (1) A merchant may import tobacco products in the country only if they are affixed with Bulgarian excise bands.
- (2) When the tobacco products under the paragraph 1, including the reverse import of once exported Bulgarian products, are delivered to the State Border, the importer shall be obliged to affix excise bands on them.
- (3) In the cases as per Paragraph 1, the merchant may purchase the needed amounts of excise bands, to export them, specifying their types, quantity and numbers in the Customs Declaration and to submit them to the foreign producer or trader to affix them.
- (4) The types, quantity and numbers of the excise bands under paragraph 3 shall be indicated in the Customs Declaration when products with affixed excise duties are imported.
- (5) The tobacco products under Paragraph 2 shall remain under customs supervision until they are affixed with excise bands.

Chapter Nine TRADE WITH INDUSTRIALLY PROCESSED TOBACCO AND TOBACCO PRODUCTS

Article 48

- (1) The Council of Ministers shall determine, upon a proposal of the Minister of Trade and the Minister of Finance, the prices at which the tobacco products of local manufacture as well as the imported tobacco products shall be sold on the domestic market.
- (2) The prices shall be determined by groups and brands in accordance with:
 1. the trade marks and the consumer qualities;
 2. the tobacco products' types;
 3. the types and the capacities of the packaging.

Article 49

- (1) When the tobacco products have not been specified in the list of the determined prices under Article 48, their manufacturer or importer shall file an application for their equating with a relevant group or for their placing into a particular group.
- (2) The applications shall be filed with the Minister of Trade who, after an agreement with the Minister of Finance, shall submit them to the Council of Ministers.
- (3) The Council of Ministers shall consider the applications within thirty days after their filing.

Article 50

- (1) The prices as per Article 48 shall be binding on all the manufactures and traders.
- (2) The manufacturers and the importers shall be entitled to provide a discount which shall not exceed 10 per cent.
- (3) The manufacturers and the importers shall not be entitled to negotiate terms such as insurances, transport etc. which cause the increase of the amount of the discount.

Article 51

- (1) Tobacco products shall be offered in commercial establishments which:
 1. Have a fixed inscription in the Bulgarian language reading "CIGARETTES" or "TOBACCO PRODUCTS";
 2. Have special, isolated storage-accommodations or parts of them (separate counters), which allow isolated storage of the tobacco products and their independent sale, or their joint selling with the admissible goods.
- (2) Admissible for joint selling with tobacco products shall be the consumables and the devices needed for their use as matches, lighters, pipes etc.
- (3) Exceptions under Paragraph 1 shall be allowed only for the sale of tobacco products in the barracks' canteens as well as in the settlements of less than 1000 residents.
- (4) The licence for sale of tobacco products shall be prominently displaced in the commercial hall of the establishment so that its presence and validity can be seen from the purchaser's position.
- (5) The certificates of origin of the tobacco products shall be kept mandatorily in the commercial establishment.

Article 52

- (1) Mandatory elements for informing the consumers in the Bulgarian language, pursuant to Article 30, Paragraph 2, item 7 of TTPA, shall be:
 1. number of the pieces of cigarettes or weight of the tobacco product;

2. data on the origin of the tobacco product.
- (2) The transportation packings of the tobacco products shall be mandatorily labeled with storage instructions in compliance with the provisions of this Regulation and those of the sanitary standards.
- (3) The Minister of Trade, in consultation with the Minister of Health, may specify with an order additional elements for informing the consumers.

Article 53

- (1) The import of tobacco and tobacco products shall be carried out upon a permission by the Ministry of Trade pursuant to the provisions of the foreign trade regime.
- (2) The export of tobaccos as per Article 2 of this regulation and of tobacco products shall be registered in the Ministry of Trade pursuant to the provisions of the foreign trade regime.

ADDITIONAL PROVISION

- § 1. For the purposes of this Regulation:
1. "Family" shall mean the spouses and their children who have not attained majority.
 2. "Family of many children" shall be the family of three or more children.
 3. "Socially weak" shall be the family of monthly income lower than the amount of two minimum wages established for the country.

TRANSITIONAL AND CONCLUDING PROVISIONS

- § 2 The technological instructions for tobacco growing pursuant to Article 8 of TTPA shall be drawn up by the tobacco scientific institutions within 30 days after entering of this Regulation into force and shall be approved by the Minister of Agriculture.
- § 3 The persons operating under Article 21, Paragraph 1 and Article 24 of TTPA shall be obliged within 30 days after entering of this Regulation into force to file an application with the Minister of Finance for issue of the relevant licences.
- § 4 The persons who have acquired licences pursuant to Article 12, Paragraph 1 of the Ordinance on Licensing of the Wines, Alcohol and Strong Drinks Producers and on the Procedure for the Wines, Alcohol and Strong Drinks Trade, adopted with Council of Ministers' Decree No. 192 of 1993 (SG No. 90/1993) shall preserve their rights if within 30 days they bring their commercial establishments in conformity with the provisions of this Regulation.
- § 5 The persons who have not filed applications or have not obtained licences under Paragraphs 3 and 4, shall be compelled to immediately cease the activity carried out.
- § 6 The outstanding procedures for issue of licences pursuant to Article 12, Paragraph 1 of the Ordinance on Licensing of the Wines, Alcohol and Strong Drinks Producers and on the Procedure for the Wines, Alcohol and Strong Drinks Trade shall be settled under the procedure of this Regulation.
- § 7 The Regulation is published pursuant to Paragraph 5 of the Additional and Concluding Provisions of the Tobacco and Tobacco Products Act.