

**BULGARIA**  
**DECREE No 163**  
**Issued on August 1, 2017**  
*(unofficial translation)*

“State Gazette”, issue No 63 on 4.8.2017 for the Bill on amendments and supplements to the Tax Insurance and Procedural Code, adopted by the 44th National Assembly on July 20, 2017

**§ 69.** The following amendments and supplements in the Excise Duties and Tax Warehouses Act are made:

1. In Chapter 2, Section II an Art. 12a is created:

“Art. 12a. “Heated tobacco product” is a type of smokeless tobacco product, for which there is no combustion process of the tobacco therein, but whose consumption is enabled by heating it, thereby producing an aerosol.”

2. In Art. 29

a) a new par. 3 is created

“(3) The tax base for levying with excise the heated tobacco product shall be the quantity of tobacco contained in the product measured in kilograms.”

b) the current par. 4 becomes par. 4

3. In Art. 38:

a) the current text becomes par. 1;

b) a new par. 2 is created:

“(2) The excise rate for heated tobacco products shall be 152 BGN per kilogram

**§ 83.** (1) The Act enters into force as of publication in State Gazette with the exception of:

4. paragraph § 69, which enters into force as of January 1, 2018