**Appendix No. 8**

(TEMPLATE)

**DECLARATION**

**under Article 3, Item 8 and Article 4 of the Economic and Financial Relations with Companies Registered in Preferential Tax Regime Jurisdictions, the Persons Controlled Thereby and their Beneficial Owners Act**

I, the undersigned ……………………………………………………………………

holder of identity card No. …………………….., issued on ………………… by …………………………... , Personal Number ……………………………….., in my capacity of ……………………………………….. ……………………………………………………………………………….…  *(indicate your position in the management or supervisory body of the tenderer, as well as the exact name of the corresponding body*) of ……..……………………………………………….…………………………. *(indicate the tenderer’s name*), UIC/BULSTAT .........................., having its seat and registered address at ……………………………………………………………………………………………… – a tenderer in a public procurement with subject:„**………………………..**”

**HEREBY DECLARE THAT**:

**1.** The company represented by me **is not** registered in a preferential tax regime jurisdiction/the company represented by me **is** registered in a preferential tax regime jurisdiction, namely: .......................................

*Note: In item 1 please leave the correct option and delete the incorrect one.*

**2. I am not/I am a person** controlled by a company, registered in a preferential tax regime

jurisdiction in connection with §1, item 5 of the Supplementary Provisions of the EFRCRPTRJPCTBOA. A preferential tax regime jurisdiction shall denote:

………………………………………………………………………………………………………………………………………………………………………………………………………………………....

*Note: In item 2 please leave the correct option and delete the incorrect one.*

**3.** The company represented by me qualifies for the exceptions under Article 4, Item ............. EFRCRPTRJPCTBOA.

*Note: Item 3 shall be completed if the company is registered in a preferential tax regime jurisdiction or is a person controlled by a company, registered in a preferential tax regime jurisdiction*.

**4.** I am aware of my obligation under §14(1) of the Transitional and Concluding Provisions of the Act Amending and Supplementing the EFRCRPTRJPCTBOA and of the legal consequences of non-compliance with it within the meaning of §14(2) of the Transitional and Concluding Provisions of the Act Amending and Supplementing the EFRCRPTRJPCTBOA.

I am aware of my penal liability under Article 313 of the Criminal Code for providing untrue data in this declaration.

Date: ……………………… Declarer: ………………………

*(date of signing) (signature and stamp)*

*Note: To be submitted by the representative of the tenderer according to the commercial registration.*

*Where the tenderer is a consortium of several persons/entities, this declaration shall be submitted for each of those persons/entities*.

*In case the tenderer envisages to employ a subcontractor(s), this declaration shall be submitted for each of those SUBCONTRACTORs by their respective representatives.*

***Preferential tax regime jurisdictions***

Within the meaning of § 1, Item 2 of the Supplementary Provision of EFRCRPTRJPCTBOA “*preferential tax regime jurisdictions”* shall denote the jurisdictions within the meaning of [§ 1, Item 64 of the Supplementary Provisions (SP) of the Corporate Income Taxation Act](apis://Base=NARH&DocCode=40656&ToPar=Par1_Pt64&Type=201) (CITA).

Within the meaning of § 1, Item 4 of SP of CITA “*preferential tax regime jurisdictions”* shall denote:

1. The Virgin Islands (USA); the Principality of Andorra; Anguilla (Brit.);

The Channel Islands (Brit.); Antigua and Barbuda; Aruba, Island (Neth.); the Commonwealth of the Bahamas; Barbados; Belize; Bermuda (Brit.); the British Virgin Islands; Republic of Vanuatu; Gibraltar (Brit.); Grenada, Guam, Island (USA); Co-operative Republic of Guyana; Dominican Republic; the Cayman Islands (Brit.); Christmas Island (Brit.); Republic of Liberia; Liechtenstein; Republic of Maldives; Republic of the Marshall Islands; Republic of Mauritius; Principality of Monaco; Montserrat, Island (Brit.); Republic of Nauru; Niue, Island (NZ); Republic of Palau; Cook Islands (NZ); Isle of Man (Brit.); Saint Lucia; Federation of St. Kitts and Nevis; Turks and Caicos Islands (Brit.); Republic of Fiji; Republic of Panama; Independent State of Samoa; Republic of San Marino; Republic of Seychelles; Solomon Islands; St. Vincent and the Grenadines; Kingdom of Tonga; Republic of Trinidad and Tobago; Tuvalu; Falkland Islands (Brit.); Dutch Antilles (Neth.) and Hong Kong (China), or

2. states/territories, with which the Republic of Bulgaria has no agreement for the avoidance of double taxation in force and where the income or corporate tax due or any other taxes in lieu of them on revenues under [Article 12(9)](apis://NORM|40640|8|12|/) or under [Article 8(11) of the Personal Income Taxation Act](apis://NORM|40640|8|8|/), which the foreign person has earned or would earn, is lower by more than 60% than the income or corporate tax due in regard to such income in Bulgaria.

***Related parties***

*Within the meaning of § 1, Item 3 of the Supplementary Provision of EFRCRPTRJPCTBOA “related parties” denotes the persons within the meaning of § 1 of the Supplementary Provisions (SP) of the Commerce Act (CA).*

*Within the meaning of § 1, Item 3 of the Supplementary Provisions of the Commerce Act* “related parties” *shall denote:*

*1. spouses, lineal relatives up to any degree of consanguinity, collateral relatives up to the second degree of consanguinity inclusive, and affines up to the third degree of affinity inclusive*;

*2. an employer and an employee;*

*3. two persons, of whom one participates in the management of the other’s corporation;*

*4. partners;*

*5. a corporation and a person who holds more than 5 per cent of the participating interests and issued voting shares in the corporation;*

*6. persons whose activities are under the direct or indirect control of a third party;*

*7. persons who exercise joint direct or indirect control over a third party;*

*8. persons, of whom one is a commercial agent of the other;*

*9. persons, of whom one has made a donation in favor of the other.*

*"Related parties" shall also be persons who either directly or indirectly participate in the management, control or capital of another person or persons, which may enable them to agree on terms and conditions which differ from the standard practice.*