VAT/GST Rates & Thresholds - Bulgaria

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# VAT / GST

## Rates

**Super reduced rate**

0[[1]](https://resourcehub.bakermckenzie.com/en#ftn1)

**Reduced rate**

9[[2]](https://resourcehub.bakermckenzie.com/en#ftn2)

**Standard rate**

20

**Parking rate**

Not applicable

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[[1]](https://resourcehub.bakermckenzie.com/en#ftnref1)  Certain supplies are subject to 0% (e.g. international transport of goods and passengers, supplies of gold to central banks, etc.).

[[2]](https://resourcehub.bakermckenzie.com/en#ftnref2)The reduced VAT rate of 9% is applicable to accommodation, provided in hotels and similar establishments, including the provision of holiday accommodation, and letting of places for camping or for caravans, if the supply of service is with place of supply in the country, as well as to books, periodicals - newspapers and journals, baby food, baby diapers and similar baby hygiene products.

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