

BULGARIA COVID-19 TRACKER (last updated at 18:00 on 24 February 2021)

Key legal measures affecting business in relation to COVID-19 in Bulgaria

For particular inquiries please contact our C-19 Task Force at C19taskforce@boyanov.com

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SECTOR	SUBJECT	LEGAL BASIS
TODAY'S UPDATES		
	There are no new changes or measures adopted by the authorities as of today, 24 February 2021.	

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
GENERAL MEASURES			
1.	General social distancing measures¹	<p>The state of emergency in Bulgaria ended on 13 May 2020. On 14 May 2020, the Council of Ministers declared an emergency epidemic situation² for one month until 14 June 2020, which is further extended until 30 April 2021. Based on the emergency epidemic situation declared, the Minister of Health renewed and modified the following general restrictions³:</p> <ul style="list-style-type: none"> In-person classes for students from 5th to 12th grade will be held under approved study schedule for the period until 17 March 2021. The study schedule is laid down in Order No. ПД-01-52 dated 26 January 2021 issued by the Minister of Health. In-person classes for students between 1st and 4th grade are allowed as of 04 January 2021. Exceptions apply to some exams and individual in-person activities observing strict anti-epidemic measures. The Order for the shift of the educational process to electronic environment shall be adopted by the Minister of Education and Science pursuant to the rules of the Preschool and School Education Act. All extracurricular educational activities (including study halls, educational gatherings, etc.) are suspended. Exceptions apply to students from 1st to 4th grade. In-person activities at the personal development centers are suspended, except for 	<p>Order No. ПД-01-51 dated 26 January 2021 issued by the Minister of Health <i>(Effective 1 February 2021 until 30 April 2021)</i></p> <p>Order No. ПД-01-610 dated 22 October 2020 issued by the Minister of Health <i>(Effective 23 October 2020)</i></p> <p>Order No. ПД-01-677 dated 25 November 2020 issued by the Minister of Health <i>(Effective as of 11:30 PM on 27 November 2020)</i></p> <p>Order No. ПД-01-718 to Amend</p>

¹ Anti-epidemic measures can be introduced by the regional health authorities for individual regions of the country. Mayors of municipalities can also adopt further social distancing measures.

² “Emergency epidemic situation” is present in case of a disaster caused by a contagious disease, which leads to an epidemic with immediate danger to the life and health of people, the prevention and overcoming of which requires more than the usual activities related to protecting and preserving the life and health of people.

³ Every Regional Crisis Management Headquarter could introduce additional measures. Other regional measures in the country also apply.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		<p>groups of not more than 6 persons. Exceptions apply to individual in-person activities.</p> <ul style="list-style-type: none"> • In-person educational activities at the universities are suspended. Exceptions apply to the exams that cannot be carried out in electronic environment and to the practical in-person activities, including semester exams, with occupying no more than 30% of the capacity of the study hall and for a period of not more than 2 hours. • In-person activities in educational and language centers and study halls organized by legal entities and natural persons are suspended. Exceptions apply to the activities for students from 1st to 4th grade and to the courses for first aid measures. • All activities in kindergartens, nurseries, day-care centers and others are resumed as of 04 January 2021. • All excursions and group visits to tourist sites are suspended. • All indoor and outdoor team sports events having training or competitive nature for persons under the age of 18 are suspended. Exceptions apply for competitors enrolled in the sport federations. All indoor and outdoor team or individual sports events having training or competitive shall be held without audience. • Activities in fitness centers and sports halls are resumed as of 1 February 2021 with no more than 50% of their capacity, observing at least 2 meters social distance between individuals. • Visits to theaters, cinemas, museums and galleries are allowed, but only with no more than 30% of the seats occupied, observing at least 1.5 meters social distance between individuals and wearing protective masks. Group dance classes and other group cultural and musical activities are allowed under the same conditions. • Conference events, symposiums, exhibitions, contests, including events in the 	<p>and Supplement Order No. ПД-01-677 dated 18 December 2020 issued by the Minister of Health <i>(Effective as of 22 December 2020)</i></p> <p>Order No. ПД-01-20 to Amend and Supplement Order No. ПД-01-677 dated 18 December 2020 issued by the Minister of Health <i>(Effective as of 16 January 2021)</i></p> <p>Order No. ПД-01-52 to Amend and Supplement Order No. ПД-01-677 dated 26 January 2021 issued by the Minister of Health <i>(Effective as of 1 February 2021)</i></p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		<p>exhibition industry, and other public events are suspended. The prohibition does not apply to contests under the Labour Code, Public Servant Act, etc.</p> <ul style="list-style-type: none"> • Group celebrations and private gatherings (weddings, graduation parties, etc.) are allowed with no more than 15 persons. [See the requirements on night clubs and food premises in item 7 below] • Scheduled admissions in hospitals and scheduled operations are resumed. • Wearing protective masks is mandatory in closed public places, including public transport, pharmacies, healthcare establishments, optician’s, national health centers, administrative institutions, other places where services are provided to the public or which the public has access to, railway and bus stations, airports, subway stations, commercial sites, churches, monasteries, temples, museums, etc.⁴ Specific rules apply to students, teachers and other personnel in schools. • Wearing protective masks or other face coverings is mandatory in open crowded public places where it is impossible to keep distance of 1.5 meters from other persons. Specific rules apply to students, teachers and other personnel in schools. • Exception from the mandatory wearing of protective masks or face coverings applies to the: <ul style="list-style-type: none"> - customers of food premises, restaurants, bars, pubs, cafés, etc.; - the individuals practicing indoor or outdoor sports – during the sports activity; - participants in TV shows; - participants in conference events, briefings, press conferences, seminars for the duration of their speeches; and - to kids under the age of 6 years. 	

⁴ Public places are freely accessible places or places intended for public use.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		<ul style="list-style-type: none"> • All persons, when in open public places, such as bus stations, parks, streets, etc., must keep a distance of not less than 1.5 meters from other persons. Exception applies to members of the same family. • Persons in contact with those infected with COVID-19 are placed under mandatory quarantine for 10 days as of the last contact with the infected person and are not allowed to leave their homes unless they are tested negative. [See exception in item 67 below] 	
2.	Entry ban for all arriving passengers	<p><u>All passengers, regardless of their nationality, who are arriving by means of air, maritime, railway and road transport,</u> are to be refused entry into Bulgaria.</p> <p><u>Exceptions:</u></p> <ul style="list-style-type: none"> - Bulgarian nationals, foreign nationals with permanent, temporary or long-term residence in Bulgaria, and members of their families. - Members (i) of the families of Bulgarian nationals or (ii) in cohabitation with Bulgarian nationals, as well as Visa type D holders. - EU and Schengen nationals (including nationals of San Marino, Andorra, Monaco and the Vatican) and persons having residence permit in the EU and Schengen Member States (including San Marino, Andorra, Monaco and the Vatican) and members of their families. - Nationals of the UK, Australia, Canada, Georgia, Japan, New Zealand, Republic of Rwanda, South Korea, Tunisia, Thailand, the United Arab Emirates, Ukraine, Uruguay, Serbia, Bosnia and Herzegovina, Montenegro, North Macedonia, Albania, Kosovo, Moldova, Israel, Kuwait, Belarus and Turkey. - Medical staff, medical investigators, and geriatric care specialists, in 	<p>Order No. ПД-01-105 dated 16 February 2021 issued by the Minister of Health</p> <p><i>(Effective 17 February 2021 until 30 April 2021)</i></p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		<p>performance of their duties.</p> <ul style="list-style-type: none"> - Transport personnel engaged in the transportation of passengers and goods⁵, aircraft crew members engaged in air transport and other transport personnel, as necessary, including crew members of ships. - Diplomatic staff, foreign officials (Heads of States, members of governments) and members of their delegations, staff of international organizations, military and humanitarian personnel, in performance of their duties. - Persons travelling for humanitarian reasons. - Persons directly engaged in the construction, maintenance and safety of strategic and critical infrastructure of Bulgaria, performance of projects under the Investment Promotion Act, and other investment activities related to the local economy, priorly certified by letter of the Minister of Economy or another Minister. - Border workers, agricultural workers and workers in the field of tourism. - Persons travelling for education purposes, as well as those participating in examination boards, in case the examinations cannot be held electronically. - Workers engaged in the delivery of medicinal products, medical devices and personal protective equipment. - Organizers and participants in international sports competitions, athletes from abroad coming to the country for a trial period; sports professionals and coaches from abroad arriving in the country to participate in training camps, including members of their families, if priorly certified by the Minister of Sport. 	

⁵ If the transit through the border is banned by a neighboring country, the Bulgarian authorities will determine a parking place where the driver and the truck must remain until the ban is lifted.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		<ul style="list-style-type: none"> - Organizers and participants in international culture events, if priorly certified by the Minister of Culture. - Foreign nationals for receiving documents related to acquisition of Bulgarian nationality if priorly certified by the Minister of Justice. - Students living in Greece, Turkey, Serbia, Northern Macedonia and Romania and travelling daily or at least once a week to Bulgaria for education purposes. <p>[See exceptions for transit through Bulgaria to the country of residence or establishment below]</p>	
3.	Entry into the country for passengers having a negative PCR test⁶	<p><u>Passengers who are allowed to enter the country [please see item 2 above], can enter the country if they hold a document proving a negative PCR test taken no more than 72 hours before entry into Bulgaria and are not placed under quarantine.</u> If the passengers (including Bulgarian nationals and foreign nationals with permanent, temporary or long-term residence in Bulgaria) do not provide such document to the border authorities, they are to be placed under 10-day mandatory quarantine.⁷ In such case, the arriving passengers must inform the border or regional health authorities about the address where they will be quarantined.</p> <p>Exceptions from the above rule apply to:</p> <ul style="list-style-type: none"> • Bus drivers, conducting international transport of passengers. • Truck drivers, conducting international transport of goods. • Members of ships' crews – Bulgarian nationals. 	<p>Order No. ПД-01-105 dated 16 February 2021 issued by the Minister of Health</p> <p><i>(Effective 17 February 2021 until 30 April 2021)</i></p>

⁶ According to the Amendment Act, the Minister of Health is entitled to impose a quarantine period for infected persons and their contacted persons. The Minister can also introduce anti-epidemic measures without emergency epidemic situation being declared, but those measures cannot include entry ban for foreigners or temporary restrictions for the movement in the territory of the country.

⁷ Art. 355, Para. 2 of the Criminal Code provides for imprisonment of up to five years and a fine of BGN 10,000 to BGN 50,000 for failure to observe quarantine.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		<ul style="list-style-type: none"> • Border workers. • Aircraft crew members and personnel engaged in the technical servicing of the aircraft. • Transit travellers. [For more information please see item 4 below] 	
4.	Transit through Bulgaria to the country of residence or establishment	Transit is permitted only in cases when immediate departure from the country is guaranteed. Transit through the Bulgarian territory to the country of residence or establishment is allowed to persons who are entitled to enter the country. [Please see item 2 above]	Order No. ПД-01-105 dated 16 February 2021 issued by the Minister of Health <i>(Effective 17 February 2021 until 30 April 2021)</i>
5.	Legislative moratorium on payments	Until 13 July 2020, the effects of default on payments based on financial agreements, e.g., loans, leases, etc. of private persons and entities are suspended. ⁸ The payments affected by the suspension can be owed to financial institutions (banks, lease companies, etc.) or to third parties in case of assignment of the receivable. Suspension of the effects of default on payments includes the accrual of interest and penalties for delay, acceleration, and the right to rescind a contract.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i> <i>Amendment effective 9 April 2020</i> <i>Amendment effective 14 May 2020)</i>
6.	Non-legislative (voluntary) moratorium on payment of	In compliance with the Guidelines on legislative and non-legislative moratoria on loan repayments applied in the light of the COVID-19 crisis of the European Banking Authority (“EBA”), the BNB approved local directions on terms and procedures of moratorium on payment of financial loans provided by banks and their subsidiaries as	Decision dated 10 April 2020 adopted by the Bulgarian National Bank (“BNB”), as amended <i>(Effective from 10 April 2020)</i>

⁸ For the period from 13 March 2020 until 8 April 2020, the general suspension of the effects of default on payments applies to all delayed payments of private persons and entities regardless of the type of the obligations, i.e., it is not necessary for them to be based on financial agreements for this period.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
	financial loans	<p>proposed by the Association of Banks in Bulgaria. The directions include various mechanisms of reliefs for the borrowers, e.g., temporarily postponement of capital and/or interest payments on the loan without further amending the terms and conditions. Eligibility criteria in respect of the borrowers apply.</p> <p>If you wish to benefit from this payment moratorium, you have to contact your bank/ financial institution before 23 March 2021.</p>	<p><i>until the end of 2020)</i></p> <p>Decision dated 09 July 2020 adopted by the BNB <i>(Effective 09 July 2020)</i></p> <p>Decision dated 02 December 2020 adopted by the BNB <i>(Effective 02 December 2020)</i></p> <p>Decision dated 11 December 2020 adopted by the BNB <i>(Effective 11 December 2020 until the end of 2021)</i></p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
RETAIL, SERVICES, TRAVEL, LEISURE AND HOSPITALITY			
7.	Closing of public access to non-essential retail outlets and services	<p>Visits to discos, piano bars, night clubs, etc. are suspended.</p> <p>Visits to casinos are suspended.</p> <p>Visits to restaurants, fast food outlets, bars and pubs, cafés, etc., continue to be suspended until 28 February 2021. Home deliveries are allowed without restrictions. Exceptions apply to restaurants in hotels and other accommodation places which are allowed to reopen only for their own guests with no more of 50% of their capacity and only between 6 AM and 10 PM.</p> <p>Visits to restaurants, fast food outlets, bars and pubs, cafés and other food and entertainment sites under Article 124 of the Tourism Act, except for discos, piano bars, night clubs, etc., are allowed to resume as from 1 March 2021, using no more than 50% of their capacity, with a distance of at least 1.5 m between the chairs of two neighboring tables and having the personnel wear protective masks.</p> <p>Visits to shopping centers, including malls, are allowed as of 1 February 2021. Takeaway services are not affected.</p> <p>Online retail is not affected.</p> <p>All markets – indoors or outdoors – shall ensure one-way traffic of the visitors, 1.5 social distance between individuals and all employees and visitors shall wear a protective mask.</p> <p>All food stores shall not allow shopping for persons under 65 years of age between 8:30 AM and 10:30 AM.</p> <p>All other retail trade and services are not affected, except as stated below, but must continue under strict sanitary requirements.</p>	<p>Order No. ПД-01-677 dated 25 November 2020 issued by the Minister of Health <i>(Effective as of 11:30 PM on 27 November 2020)</i></p> <p>Order No. ПД-01-718 to Amend and Supplement Order No. ПД-01-677 dated 18 December 2020 issued by the Minister of Health <i>(Effective as of 22 December 2020)</i></p> <p>Order No. ПД-01-52 to Amend and Supplement Order No. ПД-01-677 dated 26 January 2021 issued by the Minister of Health <i>(Effective as of 1 February 2021)</i></p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
8.	Sanitary requirements for retail outlets which remain in operation	<p>Wearing of a face mask is mandatory in case of immediate customer service with a distance of less than 1.5 meters and if there is no plastic or glass barrier subject to disinfection.</p> <p>Any natural persons and legal entities, who own or manage public facilities, commercial premises and other places where services to individuals are provided, and who organize mass public events must also introduce the following anti-epidemic measures:</p> <ul style="list-style-type: none"> - At least 1.5 meters distance between the individuals to whom they provide services; - Availability of a disinfectant at the entry of the site; - Access regime in order to avoid crowding; - Wearing protective masks within the premises; - Placing of information notices on the need to keep social distance and personal hygiene, and to wear personal protective equipment, etc. <p>In addition, the Ministry of Tourism, in co-ordination with the Ministry of Health, adopted Instructions on the Operation of Places for Accommodation and Food and Entertainment Premises in the Conditions of COVID-19. The Instructions specify the sanitary requirements set out above, considering the nature of the hotel and restaurant business in view of the summer season. They refer to safety of the employees, safety of the customers and to the requirements and actions in case of doubt that certain employees/customers are infected with COVID-19.⁹</p> <p>[See also general social distancing measures in item 1 above.]</p>	<p>Order No. ПД-01-51 dated 26 January 2021 issued by the Minister of Health <i>(Effective 1 February 2021 until 30 April 2021)</i></p> <p>Order No. ПД-01-677 dated 25 November 2020 issued by the Minister of Health <i>(Effective as of 11:30 PM on 27 November 2020)</i></p> <p>Order No. ПД-01-52 to Amend and Supplement Order No. ПД-01-677 dated 26 January 2021 issued by the Minister of Health <i>(Effective as of 1 February 2021)</i></p>

⁹ The Bulgarian Food Safety Agency also adopted requirements on the work in outdoor areas of the restaurants, fast food outlets, bars and pubs, and coffee-houses observing anti-epidemic measures. The requirements specify the anti-epidemic measures by the Minister of Health, e.g., placing information tables for keeping distance between the visitors, measures on preventing crowds in the common areas, granting access only for customers, etc.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
9.	VAT reduction due for various services	<p>VAT due by restaurant and catering services is reduced to 9% from 1 July 2020.</p> <p>VAT due for beer and wine consumed on the spot is also reduced to 9%. In addition, the reduction of the VAT to 9% shall apply to:</p> <ul style="list-style-type: none"> - Sports activities, including to providers of fitness services; - Tour operators, tourism agents, transport related to tourism services. <p>VAT due for food delivery is reduced to 9% for the period between 1 December 2020 and 31 December 2021.</p> <p>Vat due for COVID-19 vaccines and the services related to it and for other diagnostic medical devices is reduced to 0%.</p>	<p>Act to Amend the VAT Act (Effective 1 July 2020)</p> <p>Act to Amend and Supplement the Local Taxes and Fees Act (Effective 1 August 2020)</p> <p>Act to Amend and Supplement the VAT Act (Effective 1 January 2021)</p>
10.	Measures for protection of the Bulgarian food production	<p>According to Decree No. 70 dated 14 April 2020 on providing in food retail chains of the main group of foods produced in the territory of Bulgaria, retailers operating at least 10 food stores in the country are obliged to offer and to allocate specific locations within their stores for Bulgarian products from local agriculture producers, e.g., milk and dairy products, honey, some fruit and vegetables¹⁰, etc.¹¹</p>	<p>Decree No. 70 dated 14 April 2020 on providing in food retail chains the main group of foods produced on the territory of Bulgaria, as amended (Effective 21 April 2020)</p> <p>Decree No. 87 dated 30 April 2020 on providing in food retail chains the main group of foods produced on the territory of Bulgaria (Amendment effective 5 May 2020)</p>

¹⁰ Local producers of fruit and vegetables can be further supported by short-term loans granted by State Fund Agriculture.

¹¹ According to the Amendment Act, measures to protect the Bulgarian food products can be introduced by a decree of the Council of Ministers until 31.12.2020.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
			State of Emergency Act
11.	Refund offered by the companies providing tourism services for cancelled travel	Companies providing tourism services (tour operators) can offer a voucher instead of refunding the amount paid for cancelled travel. If the traveler does not accept the voucher, the tour operator must refund the amount within 12 months as of the end of the state of emergency (until 13 May 2021).	State of Emergency Act, as amended <i>(Effective 9 April 2020</i> <i>Amendment effective 14 May 2020)</i>
12.	Exemption from rental payments to public authorities	The respective authority, in its capacity as a lessor, is entitled to reduce the rental price or to exempt from the entire rental price, or part of it, the lessees, whose work was suspended or restricted due to the state of emergency or the emergency epidemic situation. The suspension or the restriction of the work due to the state of emergency needs to be evidenced by financial or other relevant documents and the application shall be submitted within 2 months after the end of the state of emergency, respectively the emergency epidemic situation.	State of Emergency Act, as amended <i>(Effective 9 April 2020,</i> <i>Amendment effective 14 May 2020,</i> <i>Amendment effective 22 December 2020)</i>
13.	Reduction of prices for beach accessories and concession and rental fees for seaside beaches	Concession holders and lessees of seaside beaches are obliged to reduce the prices of beach accessories (umbrellas, sunbeds, etc.) by at least 50% of the price offered in 2019 or of the amount of the maximum allowed prices. By 25 May 2020, the concession holders and the lessees must have informed the Minister of Tourism on the amount of the price reduction. Based on the procedure, which is adopted by the Council of Ministers, the Minister of Tourism has notified the concession holders and the lessees about the reduced fees owed for 2020, by 30 May 2020.	Amendment Act <i>(Effective 14 May 2020)</i>
14.	Exemption from investments for concession holders of	Upon suggestion of the concession holders of seaside beaches, the investments in 2020 and 2021 may be reduced, suspended, redirected, or new investment plans may be proposed. The amendment of the main concession agreement must be made through a	Amendment Act

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
	seaside beaches in 2020 and 2021	supplementary agreement by 31 December 2020.	<i>(Effective 14 May 2020)</i>
15.	Relief¹² of various requirements applicable to beach and tourism services	<p>The validity of certificates for categorization of places for accommodation (class A and B, rest-houses, tourism training centers, etc.), expiring by 1 September 2020, is to be extended until 31 December 2020. This will also apply to the certificates for SPA and wellness centers.</p> <p>Construction works in the Bulgarian summer resorts are allowed until 15 June.</p> <p>For a period of two years after the end of the state of emergency, i.e. until 13 May 2022, tour operators using air carriers having a Bulgarian operating license¹³ to carry out charter flights to Bulgaria for tourism, will receive a state grant amounting to 35 EUR per seat of the maximum capacity of the aircraft. The state aid is granted only in respect of flights having at least 100 seats.</p>	<p>Amendment Act</p> <p><i>(Effective 14 May 2020)</i></p>

¹² See also [Recommendation on vouchers offered to passengers and travellers as an alternative](#).

¹³ Tour operators using air carriers having operating licenses issued by foreign states can receive the state aid if they prove absence of interest by air carriers in obtaining a Bulgarian license to perform the flight.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
TRANSPORT¹⁴			
16.	Measures for aircraft crew members	If a passenger on an aircraft landing in the territory Bulgaria shows symptoms of COVID-19, the cabin crew who took part in the particular flight must not plan their next flight and must be put under mandatory 14-day quarantine, as per the instructions of the state health authorities.	Order No. ПД-01-105 dated 16 February 2021 issued by the Minister of Health <i>(Effective 17 February 2021 until 30 April 2021)</i>
17.	Sanitary requirements for air travel	Airport and ground handling operators, companies providing aircraft technical services and all air carriers transporting passengers, cargo and mail from and to the airports within the country must take strict sanitary measures according to Safety Directive No. SD-2020-01 dated 13 March 2020 issued by the European Union Aviation Safety Agency ¹⁵ .	Order No. 45-01-156 dated 17 March 2020 issued by the Director General of DG CAA, as amended <i>(Effective 17 March 2020)</i> Order № 45-01-211/13.05.2020 dated 17 March 2020 issued by the Director General of DG CAA <i>(Effective 13 May 2020)</i>

¹⁴ On 1 April 2020, the Council of Ministers defined the border points on Bulgarian territory through which unobstructed transit of goods will be ensured, i.e., so-called “green corridors”.

According to Commission Decision of 29.4.2020 authorizing the Republic of Bulgaria to grant exceptions from the application of Articles 6, 7 and 8 of Regulation (EC) No 561/2006 of the European Parliament and of the Council on the harmonization of certain social legislation relating to road transport, the Bulgarian authorities are authorized to grant (i) increase of the maximum permissible daily driving time to up to 11 hours, (ii) increase of the maximum driving period after which a break of 45 minutes is required to up to five and half hours. See more exceptions under the Commission Decision [here](#).

¹⁵ Available [here](#). See also Safety Directive No. SD-2020-02.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
EMPLOYMENT			
18.	Remote work. Sanitary measures at the workplace	All employers must ensure the introduction of increased anti-epidemic measures in the working areas, including disinfection, ventilation, instructions to staff on personal hygiene, provision of personal protective equipment (masks, gloves, etc.) for the employees considering the type of work and the risk assessment at the workplace (including when the workplace is outdoors), social distancing of at least 1.5 meters between the employees (if not possible – wearing of protective mask), they must not allow access for employees or visitors having symptoms of acute contagious diseases and are instructed to transfer their employees and management bodies to remote work wherever possible allowing no more than 50% of the employees working in-person or to introduce flexible working hours or work in shifts. ¹⁶ The employers can also apply other preventive measures and working methods, depending on the specific work activity, including limiting non-essential contacts at the workplace. All anti-epidemic measures must conform to the instructions adopted by the Minister of Health.	Order No. ПД-01-51 dated 26 January 2021 issued by the Minister of Health <i>(Effective 1 February 2021 until 30 April 2021)</i> Order No. ПД-01-677 dated 25 November 2020 issued by the Minister of Health <i>(Effective as of 11:30 PM on 27 November 2020)</i>
19.	Remote and home-based work	For the period of the emergency epidemic situation and two months after its end, employers are allowed (depending on the nature of the work and possibility for remote work or work from home), to assign to employees, <u>without their consent</u> , remote work or work from home. Any employee who is in close contact with a person having a laboratory-confirmed Covid-19, shall switch to remote work or work from home, if possible, by declaring such circumstances to the employer.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020, Amendment effective 14 May 2020, Amendment effective 21 November 2020)</i>

¹⁶ See also [COVID-19: Back to the workplace - Adapting workplaces and protecting workers](#) – a guideline issued by the European Agency for Safety and Health at Work.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
20.	Unilateral right of employer to grant the use of up to ½ of the annual paid leave¹⁷	Until 13 July 2020, the employer may unilaterally order its employees, without their consent, to use up to one half of their annual paid leave.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i> <i>Amendment effective 14 May 2020)</i>
21.	Extension of the possible term for seasonal farm employment contracts	An employer – registered farmer can conclude a short-term seasonal farm employment contract for a period longer than 1 day until 31 October 2020.	State of Emergency Act, as amended <i>(Effective 9 April 2020)</i> <i>Amendment effective 2020)</i>
22.	State aid for partially covering salaries of employees	From 13 March to 30 June 2020, but for a period no longer than 3 months, the National Social Security Institute may transfer to an employer 60% of the amount of the individual social insurance income for January 2020 of certain employees, based on criteria adopted by the Bulgarian government. ¹⁸ [See item 23 below for more information]	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i> <i>Amendment effective 14 May 2020)</i>
23.	Criteria for granting state aid for partially covering salaries of	According to Decrees of the Council of Ministers, the possibility for companies to claim the support for partial (60%) co-payment of salaries for a period of up to 3 months until 31 March 2021, is available for: i. employees whose work was suspended on the basis of a government authority	Decree of the Council of Ministers on the conditions and procedure for paying compensations to employers for

¹⁷ [Amended] Any unpaid leave of up to 90 days under Art. 160, Para. 1 of the Labor Code will be deemed social-security and work length of service in 2021.

¹⁸ Based on Decree dated 1 July adopted by the Council of Ministers, 60% of the amount of the individual social security income for May 2020 and 60% of the amount of the social security contributions of certain employees may be also received by employers after 30 June 2020, until 30 September 2020.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
	employees	<p>decision between 13 March and 31 December 2020;</p> <p>ii. employees whose work was suspended on the basis of an order of the employer between 13 March and 31 December 2020;</p> <p>iii. employees whose working hours have been reduced on the basis of an order of the employer between 13 March and 31 December 2020;</p> <p>iv. employees whose work was sustained after the employer has filed notification for mass redundancies between 13 March and 31 December 2020;</p> <p>v. employees other than the abovementioned who have social security cover in the fields of accommodation, food services and passenger land transport.</p> <p>The availability of aid is subject to a number of exceptions and conditions.</p> <p>The amendments to the state aid scheme are subject to approval by the European Commission.</p>	<p>maintaining employment of employees for the state of emergency declared by the National Assembly on 13 March 2020</p> <p><i>(Effective 1 April 2020, retroactively from 13 March 2020)</i></p> <p>Decree No. 151 of the Council of Ministers for amendment of the Decree on the conditions and procedure for paying compensations to employers for maintaining employment of employees after the period of state of emergency declared by the National Assembly on 13 March 2020</p> <p><i>(Effective 01 July 2020)</i></p> <p>Decree No. 416 of the Council of Ministers for amendment of the Decree on the conditions and procedure for paying compensations to employers for maintaining employment of employees after the period of state of emergency declared by the National Assembly on 13</p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
			March2020 (Effective 01 January 2021)
24.	Compensations for employees whose work was suspended	<p>According to the Decree of the Council of Ministers, employees insured in economic activities, where temporary restrictions are imposed and whose work was suspended on the basis of a government authority decision in relation to the state of emergency or the emergency epidemic situation are allowed to claim financial support for no more than 60 days of the used unpaid leave in one calendar year.</p> <p>The employers are obliged to keep those people in employment for a period equal to the period of the financial support received.</p> <p>The financial support will be available through the REACT-EU financial mechanism in the total amount of EUR 50 million. The affected economic sectors are determined by an order of the Minister of Labour and Social Policy.</p> <p>The financial support amounts to 75% of the insurable earnings for October 2020. The financial support for the part-time employees is determined on the basis of the working hours agreed in the employment contract. The insurable earnings are further calculated based on the criteria set out in the Decree.</p>	<p>Decree No. 325 of the Council of Ministers on the conditions and procedure for paying compensations to employees insured in economic activities, where temporary restrictions are imposed by a government authority in relation the state of emergency or the emergency epidemic situation</p> <p>Order ПД-06-43/30.11.2020 of the Minister of Labour and Social Policy</p> <p>Order dated 23 December 2020 of the Minister of Labour and Social Policy</p> <p>Decree No. 418 of the Council of Ministers for amendment of Decree No. 325 of the Council of Ministers on the conditions and procedure for paying compensations to employees insured in economic activities, where temporary restrictions are imposed by a government authority in relation the state of</p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
			emergency or the emergency epidemic situation <i>(Effective 01 January 2021)</i>
25.	Obligation for the employers to pay PCR tests of the employees by business trips abroad	According to Decision of the Council of Ministers dated 3 February 2021, the Ordinance on Business Trips and Specializations Abroad has been amended and employers will be obliged to pay for PCR tests of their employees, if the entry into the respective country requires such test.	Decision of the Council of Ministers dated 3 February 2021 to Amend and Supplement the Ordinance on Business Trips and Specializations Abroad <i>(expected to come into force shortly)</i>
26.	Social-security and work length of service in 2021	According to the latest amendments in the State of Emergency Act, any unpaid leave of up to 90 days (instead of 60 days) under Art. 160, Para. 1 of the Labor Code will be deemed social-security and work length of service in 2021. Also, within two months after the end of the emergency epidemic situation, precautionary measures should not be imposed and enforcement actions should not be carried out on compensations paid to employees based on an act of the Council of Ministers in relation to overcoming the COVID – 19 crisis. Other enforcement actions are also restricted within two months after the end of the emergency epidemic situation. This supporting measure for the employees is laid down in the newly adopted Art. 5, para. 5 of the State of Emergency Act.	State of Emergency Act, as amended <i>(Effective 17 February 2021)</i>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
TAX AND ACCOUNTING			
27.	Extension of the deadline for publication of the annual financial statements	<p>The deadline for publication of the annual financial statements is extended until 30 September 2020. In addition, dormant entities must submit a declaration of dormancy by 30 June 2020.</p> <p>Annual financial statements can be signed by electronic signatures without further professional stamps of the auditors or hand-written signatures.</p>	<p>State of Emergency Act, as amended <i>(Effective 24 March 2020)</i></p>
28.	Extension of the deadline for filing corporate income tax returns	<p>The deadline for submission of the Corporate Income Tax (CIT) returns for 2019, as well as for payment of the corporate income tax due, is extended until 30 June 2020.</p> <p>If the company is required to make advance corporate tax instalments for 2020, the instalments will have to be reported by 15 April 2020. For this purpose, the template of the CIT return only with the part for advance instalments will have to be submitted by 15 April 2020.</p> <p>[See more details about the advance instalments in item 30 below.]</p>	<p>State of Emergency Act, as amended <i>(Effective 24 March 2020)</i></p>
29.	Extension of the deadline for declaration and payment of alternative taxes under the Corporate Income Tax Act	<p>Entities obliged to pay alternative taxes instead of general corporate income tax (e.g., entities conducting vessels operations <i>or</i> ancillary and auxiliary activities under the Gambling Act) will have to submit their tax returns and pay the alternative tax by 30 June 2020. In addition, entities conducting ancillary and auxiliary activities under the Gambling Act can also submit their annual activity report by 30 June 2020.</p>	<p>State of Emergency Act, as amended <i>(Effective 24 March 2020)</i></p>
30.	Extension of the deadline for	<p>The deadline for reporting and paying the one-off tax on expenses is extended until 30</p>	<p>State of Emergency Act, as</p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
	declaration and payment of tax on expenses under the Corporate Income Tax Act	June 2020.	amended <i>(Effective 24 March 2020)</i>
31.	Extension of the deadline for filing tax returns concerning corporate income tax advance contributions	<p>The corporate income tax advance instalments in 2020 are made under the requirements of Chapter XIV of the Corporate Income Tax Act considering the following:</p> <ul style="list-style-type: none"> i. If the CIT return for 2019 has been filed before the effective date of the State of Emergency Act, the tax advance instalments are to be made according to the income declared in the tax return for 2019. Further revising declaration under Art. 88 of the Corporate Income Tax Act may be submitted; ii. If a tax return for 2019 has been filed by 15 April 2020, the tax advance instalments are to be made according to the income declared in the filed tax return; iii. If a tax return for 2019 has <i>not</i> been filed by 15 April 2020, the tax advance instalments have to be declared with the annual tax return by 15 April 2020. The annual tax return has to be filled in only in the sections concerning the tax advance contributions. 	State of Emergency Act, as amended <i>(Effective 24 March 2020)</i>
32.	Extension of the deadline for filing personal income tax returns for sole traders	<p>The deadline for submission of personal income tax returns for 2019 and payment of the tax due for sole traders is extended until 30 June 2020 with a discount of 5% if tax is paid by 31 May 2020.</p> <p>Otherwise, the deadline for submitting personal income tax returns for 2019 and payment of the tax due remains 30 April 2020, with a discount of 5% if tax is paid by 31 March 2020.</p>	State of Emergency Act, as amended <i>(Effective 24 March 2020)</i>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
33.	Extension of the deadline for benefitting from property tax discounts	The deadline for the discount of 5% in case of prepayment of the real estate tax or the vehicle tax for the whole year is extended until 30 June 2020.	State of Emergency Act, as amended <i>(Effective 24 March 2020)</i>
34.	Suspension of procedural deadlines and limitation periods under the Tax and Social Security Procedure Code	The limitation periods for public (including tax) liabilities were suspended until the end of the state of emergency and will continue to run again from 21 May 2020. Exception applies to limitation periods under Art. 172, Para. 1. of the Tax and Social Security Procedure Code.	State of Emergency Act, as amended <i>(Effective 24 March 2020)</i> <i>Amendment effective 14 May 2020)</i>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
FINANCIAL SECTOR¹⁹			
35.	Extension of time limits for companies in the financial sector	<p>Certain time limits for the submission of regular financial statements and for fulfillment of reporting obligations²⁰ by UCITS, alternative investment funds, public companies and other issuers, etc., are extended, as follows:</p> <p>i. Under the Public Offering of Securities Act</p> <p>The deadline for submission of quarterly reports by bond issuers is extended until 30 September 2020</p> <p>The deadline for public disclosure of standalone and consolidated financial statements by public issuers is also extended until 30 September 2020. However, each issuer is obliged to publish its annual financial statement (“AFS”) by 31 July 2020. The issuers must notify the Financial Supervision Commission (FSC) if the initial deadlines will not be met and information on the exact reasons for the delay must be provided.</p> <p>The annual general meetings of public companies can be held until 30 September 2020.</p> <p>In addition, the time limit for the investment firms to provide the information on the clients’ assets to the FSC and to the Investor Compensation Fund is extended until the end of the month, following the reporting period.</p> <p>ii. Under the Markets in Financial Instruments Act (“MFIA”)</p> <p>Investment firms and market operators can submit their annual financial statements and reports to the FSC until 31 July 2020.</p>	<p>State of Emergency Act, as amended</p> <p><i>(Effective 24 March 2020, retroactively from 13 March 2020)</i></p>

¹⁹ The local Financial Supervision Commission supports the European Securities and Market Authority’s (“ESMA”) views and recommendations for mitigating the impact of COVID-19. A Public Statement by ESMA is available [here](#).

²⁰ See also [ESMA’s guidance on accounting implications of COVID-19](#).

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		<p>iii. Under the Collective Investment Funds and Other Undertakings for Collective Investments Act (“Collective Investments Act”)</p> <p>Management companies and investment companies need to submit their annual and ongoing reports under Art. 60 and Art. 92 until 31 July 2020 for the annual reports and until 31 July 20 for the ongoing reports, respectively.</p> <p>Some other facilitating measures have been adopted as well.</p>	

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
PHARMACEUTICALS			
36.	[Amended] Possible ban for exports of medicinal products	<p>The Minister of Health may prohibit exports of medicinal products until the end of the state of emergency or the emergency epidemic situation and 3 months thereafter.</p> <p>Export of some medicinal products²¹ specified in Order No. ПД-01-716 dated 18 December 2020 issued by the Minister of Health has been prohibited until 31 January 2021.</p>	<p>State of Emergency Act, as amended</p> <p><i>(Effective 24 March 2020, retroactively from 13 March 2020)</i></p> <p><i>Amendment effective 14 May 2020)</i></p> <p>Amendments to the Medicinal Products in Human Medicine Act</p> <p><i>(Effective 11 December 2020)</i></p> <p>Order No. ПД-01-716 dated 18 December 2020 issued by the Minister of Health</p> <p><i>(Effective 18 December 2020)</i></p>
37.	Extension of validity of prescription protocols	<p>The validity of prescription protocols for high value treatment medicines, which expire during the period of the state of emergency, is extended for that period and an additional two months after that, i.e., until 13 July 2020.</p>	<p>State of Emergency Act, as amended</p> <p><i>(Effective 24 March 2020, retroactively from 13 March 2020)</i></p>

²¹ Please see full list [here](#).

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
38.	Extension of support for assisted reproduction procedures validity	The validity of orders for support of assisted reproduction procedures is extended for a period of six months after the end of the state of emergency, i.e., until 13 November 2020.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i>
39.	Extension of validity of TELK and NELK decisions	The validity of the decisions of TELK (Expert Labor Medical Commission) and NELK (National Expert Medical Commission) for determining long-term disability and its level is extended for the period of the state of emergency and an additional two months after that, i.e., until 13 July 2020.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i>
40.	[New] Issuance of electronic referrals and prescriptions	Based on the latest amendments to the Ordinance for the Right of Access to Medical Treatment, the issuance of electronic referrals and prescriptions is made possible through a specific medical software for the period of the emergency epidemic situation.	Decree 374 dated 17 December 2020 of the Council of Ministers to amend the Ordinance for the Right of Access to Medical Treatment <i>(Effective 18 December 2020)</i>
41.	Ban for export of medicinal products based on quinine	The export of medicinal products having <i>quinine</i> as raw material is prohibited. The ban does not apply to the medicinal product ANALGIN-CHININ (Metamizole sodium 200 mg Chinin hydrochlorid 50 mg). <i>(Effective 24 April 2020)</i> .	Order No. ПД-01-141 dated 20 March 2020 issued by the Minister of Health, as amended <i>(Effective 20 March 2020)</i> Order No. ПД-01-237 dated 24 April 2020 issued by the Minister of Health <i>(Amendment effective 24 April 2020)</i>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
			2020)
42.	Ban for export of protective medical equipment	All export of disinfectants - biocides, protective medical equipment (as listed in Annex I to Regulation (EU) 2020/402 of 14 March 2020), e.g., masks, medical gloves, shoe covers, protective glasses, etc. is prohibited without prior authorization under Regulation (EU) 2020/402 of 14 March 2020 issued by the Minister of Health, or an authorized person. ²²	Decision No. 159 dated 8 March 2020 adopted by the Council of Ministers, as amended <i>(Effective 8 March 2020)</i> Decisions No. 189, No. 204 and No. 274 adopted by the Council of Ministers
43.	Relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of COVID-19	Based on Commission Decision (EU) 2020/1101 of 23 July , the Council of Ministers adopted national rules on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of COVID-19. An Annex to the Decree specifies the medical products, medical protective equipment and other medical devices exempted from import duties and VAT. The relief from import duties and VAT exemption applies solely to public authorities and refers to goods imported within the period from 30 January 2020 until 31 August 2021 (previously 31 October 2020).	Decree No. 75 dated 6 April 2007 by the Council of Ministers, as amended <i>(Effective 28 April 2020)</i> Decree of the Council of Ministers for amendment of Decree No. 75 dated 6 April 2007
44.	Exemptions for pharmacies	Until 13 July 2020, pharmacies are allowed to dispense prescription medicines without requiring a prescription, based on the latest entries in the patient's prescription book, subject to rules and limits to be set by the National Health Insurance Fund.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i>
45.	Payments to	Until 13 July 2020, the National Health Insurance Fund and the Bulgarian Medical and	State of Emergency Act, as

²² Commission Implementing Regulation (EU) 2020/568 of 23 April 2020 making the exportation of certain products subject to the production of an export authorization has repealed Commission Implementing Regulation (EU) 2020/402 of 14 March 2020.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
	healthcare providers within the state of emergency	Dental Associations can conclude an Annex to the respective National Framework Agreements in order to determine terms and conditions for payments to the medical healthcare providers. ²³	amended <i>(Effective 9 April 2020)</i> <i>(Amendment effective 14 May 2020)</i>

²³ According to Agreement No. ПД-НС-01-4-3 dated 28 April 2020 to Amend and Supplement the National Framework Agreement between the National Health Insurance Fund (“NHIF”) and the Bulgarian Medical Associations, healthcare establishments providing specific COVID-19 testing can apply for conclusion of additional agreement with the NHIF, in order to stipulate the payments related to this COVID-19 testing.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
JUDICIAL, ADMINISTRATIVE AND ENFORCEMENT PROCEEDINGS			
46.	General suspension of procedural time limits and deadlines	Procedural time limits within pending litigation, arbitration and enforcement procedures, which were suspended during the period of the state of emergency and were not exempted from the suspension, continued to run again from 21 May 2020.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i> <i>Amendment effective 9 April 2020</i> <i>Amendment effective 14 May 2020)</i>
47.	General suspension of limitation periods	All limitation periods, whose expiry extinguishes or creates rights for private persons and entities, which were suspended during the period of the state of emergency, continued to run again from 21 May 2020.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020.</i> <i>Amendment effective 9 April 2020</i> <i>Amendment effective 14 May 2020))</i>
48.	Extension of time periods, established by law, for private persons and entities	All other time periods, established by law, which have expired during the period of the state of emergency, <u>which are not suspended</u> as per the above, and are related to the exercise of rights or the fulfillment of obligations by private persons and entities, are <u>extended until one month after the end of the state of emergency, i.e., until 13 June 2020.</u> Time limits for certain procedures, e.g., under the Public Procurement Act, the	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020.</i> <i>Amendment effective 17 April</i>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		Concessions Act, the Spatial Development Act, the Protection of Competition Act, etc., and under the related secondary legislation, do not fall within the scope of this general suspension.	2020)
49.	Extension of the validity of expiring acts of the administration	The validity of all acts of the administration, which are time-limited, and expiring during the state of emergency, is <u>extended until one month after the end of the state of emergency, i.e., until 13 June 2020.</u>	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020.)</i>
50.	Court hearings and other procedural actions	<p>During the emergency epidemic situation, the Chief Administrative Officials of the courts may postpone scheduled court hearings. The Chief Administrative Officials may also suspend the public court hearings for a certain period of time once, but for a period no longer than 14 days, and postpone the scheduled court hearings during such period. Exceptions apply for some court hearings.</p> <p>During the emergency epidemic situation, the court may postpone the court hearing if a party to the proceeding or its representative is ill, quarantined, etc. Respective evidence shall be provided before the court within 7 days after the reasons for the postponement no longer apply.</p> <p>Court hearings can be held by video conference. <i>(Based on the latest Amendments and Supplements to the Civil Procedure Code, Criminal Procedure Code and Administrative Procedure Code published in the State Gazette on 17 November 2020, court hearings and various procedural actions can be held by video conference. Specific rules apply for them).</i></p> <p>Court papers are to be served electronically if the party to the proceedings so requested. If contact details are not available within the case file or the party has not confirmed the electronic receipt of the court papers, they shall be served on paper taking specific measures due to COVID-19. Court papers may be submitted with a qualified electronic</p>	<p>State of Emergency Act, as amended <i>(Effective 24 March 2020, Amendment effective 14 May 2020, Amendment effective 21 November 2020)</i></p> <p>Decision dated 12 May 2020 adopted by the Supreme Judicial Council</p> <p>Rules and Measures on the Work of Courts in the Conditions of Pandemic</p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		signature through the e-Justice Portal. Other anti-epidemic measures apply.	
51.	Suspension of certain enforcement actions and notarial proceedings	<p>Public enforcement sales and repossessions against natural persons are suspended until 13 July 2020. After that the relevant procedures must be initiated anew.</p> <p>The imposition of distraints on bank accounts of individuals and hospitals, municipalities, on salaries, on medical equipment, as well as certain enforcement actions in respect of real estates and movable assets of individuals, are suspended. Exceptions apply.</p> <p>This general suspension of some enforcement actions will continue to apply until 13 July 2020.</p> <p>Notary certifications can be made without limitation, subject to the general measures in items 1 and 9 above.</p>	<p>State of Emergency Act, as amended (Effective 24 March 2020 Amendment effective 14 May 2020)</p>
52.	Holding of meetings via remote access or suspension of the meetings of some authorities	<p>The State of Emergency Act permits public authorities, state agencies, commissions, etc. (which are not legal entities), to hold their meetings digitally via remote access and to adopt their decisions <i>in absentia</i> during the state of emergency, respectively the emergency epidemic situation, and two months after its end.</p> <p>The State of Emergency Act also permits public meetings, including the meetings of the Commission for Protection of Competition and the Commission for Protection against Discrimination, to be held digitally via remote access during the state of emergency, respectively the emergency epidemic situation, and two months after its end.</p> <p>Based on an Order of the Minister of Health, persons providing administrative and other type of services to the citizens shall use information and communication technology tools and, whenever possible, provide the services via electronic means.</p>	<p>State of Emergency Act, as amended (Effective 9 April 2020, Amendment effective 14 May 2020, Amendment effective 21 November 2020)</p> <p>Order No. ПД-01-51 dated 26 January 2021 issued by the Minister of Health (Effective 1 February 2021 until 30 April 2021)</p>
53.	Suspension of the deadline for	The deadline for adoption of internal rules on measures against money laundering and terrorist financing is suspended until 21 May 2020.	State of Emergency Act, as amended

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
	<p>adoption of internal rules under the Measures Against Money Laundering Act (“MAMLA”)</p>	<p>Non-profit legal entities obliged to draft a risk assessment under the MAMLA must adopt their internal rules within 4 months as of the end of the state of emergency.</p>	<p><i>(Effective 9 April 2020)</i> <i>(Amendment effective 14 May 2020)</i></p>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
PUBLIC PROCUREMENTS²⁴ AND STATE GRANTS			
54.	Public procurement exemption	Purchasing of medical products and personal protection equipment necessary to support health measures in case of a state of emergency is permitted without following a public procurement procedure.	Amendment Act ²⁵ <i>(Effective 14 March 2020)</i>
55.	Public procurement exemption	The following acquisitions are exempted from public procurement rules: <ol style="list-style-type: none"> 1. Purchasing of sanitary materials, disinfectants, medical devices and personal protection equipment, needed for anti-epidemic measures; 2. Purchasing of medical devices, medical and laboratory equipment, needed for the diagnostics and treatment of infected patients, the consumables for them, as well as associated implementation activities; 3. Utilization of pesticides and hospital waste under Ordinance No. 1 on the requirements for collection and treatment of waste on the territory of the healthcare establishments <i>(SG, Issue 13 of 2015, as amended)</i>. 4. Transport services related to medical devices, medical materials, etc. needed for anti-epidemic measures and for diagnostics and treatment of infected patients. <i>(Effective 14 May 2020)</i> 	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i> <i>Amendment effective 14 May 2020)</i>
56.	Public procurement contracts extension	At the request of the sponsor, the duration of a public procurement contract can be renegotiated, but [the extension can apply] for no longer than the duration of the state of emergency and two months afterwards until 13 July 2020.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March</i>

²⁴ See also [Joint Procurement Agreement to Procure Medical Countermeasures](#).

²⁵ State Gazette, Issue 23 of 14 March 2020.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
			2020) (Amendment effective 14 May 2020)
57.	Exemption from the rules concerning procurement of medical devices	Certain rules applicable to the procurement of medical devices by the Ministry of Health, and healthcare establishments of state and municipal ownership, do not apply to purchases of medical devices needed for anti-epidemic measures, for treatment and diagnostics of infected patients. ²⁶	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i>
58.	Direct award of grants by the state	Grants can be awarded by the state, without prior invitation for collecting offers, under reduced time periods, with a simplified process for approval, until the end of the state of emergency, respectively the end of the emergency epidemic situation, and 9 months afterwards. However, procedures for state aid granted by the European structural and investment funds may be suspended upon decision of the governing authority due to the state of emergency. <i>(Effective 21 April 2020)</i>	State of Emergency Act, as amended Council of Ministers Decree No. 67 dated 13 April 2020 <i>(Effective 24 March 2020, retroactively from 13 March 2020)</i>
59.	Financial support for the business through the Bulgarian Development Bank²⁷ and the Fund of Funds	The Council of Ministers decided to increase the state's share capital in the Bulgarian Development Bank by BGN 700,000,000. The funds of the capital increase are part of the government measures to support the business in relation to the COVID-19 circumstances. The funds granted are to be used for issuance of portfolio guarantees in favor of commercial banks ²⁸ . Other financial instruments supporting business and freelancers (e.g., unsecured and interest-free loans) also apply. The Fund Manager of	Decision dated 25 March 2020 adopted by the Council of Ministers <i>(Effective 25 March 2020)</i>

²⁶ According to the Amendment Act, this exception is valid for a period of two months after the end of the state of emergency, i.e., until 13 July 2020.

²⁷ In addition, the Bulgarian National Bank announced a set of measures amounting to 9.3 billion BGN in relation to COVID-19 crisis for supporting the sustainability and flexibility of the bank system.

²⁸ The measure was approved by the European Commission under EU state aid rules on 8 April 2020 (see the Decision [here](#)).

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		Financial Instruments in Bulgaria (“Fund of Funds”), wholly owned by the state, also announced similar measures supporting business on 14 April 2020.	
60.	State aid for micro- and small enterprises through the Operational Programme Innovation and Competitiveness²⁹	<p>Micro- and small enterprises can apply for state aid from BGN 3,000 up to BGN 10,000 based on set criteria. The entire amount of this state aid measure granted by the European Regional Development Fund is BGN 173,000,000.</p> <p>The state aid can be used, among others, for payment of salaries and social-security contributions of the employees, expenses to external vendors, expenses for purchasing of raw materials.</p> <p>Applications can be filed from 10:00 on 14 May until 16:30 on 15 June 2020.</p>	<p>Decree No. 91 dated 11 May 2020 adopted by the Council of Ministers</p> <p>Management of Resources from the European Structural and Investment Funds Act</p>
61.	State aid for medium-sized enterprises	<p>Medium-sized enterprises can apply for state aid from BGN 30,000 up to BGN 150,000. In addition, the amount of the grant may not exceed 3% of the 2019 turnover of the companies. The state aid aims at mitigating the economic impact of COVID-19 on the medium-sized enterprises. Aid will be granted under the mechanism of national operational programme “Innovation and Competitiveness” 2014-2020.</p> <p>The state aid scheme was approved by the European Commission on 29 June 2020.</p>	Decision adopted by the Council of Ministers
62.	State aid for companies in the most affected sectors through the Operational Programme “Human resources development”	<p>From 1 July, companies in transport, tourism, hotel and restaurant sector that are affected by the COVID-19 crisis can apply for compensation amounting to BGN 290 for maintaining the employment of each employee. The state aid is to be received by the end of 2020 based on criteria set for the employers.</p> <p>In addition, the Council of Ministers announced a new set of state aids under the mechanism of National Operational Programme “Human resources development”. As of 30 September, companies can apply for a state aid of BGN 50,000 up to BGN</p>	Decision dated 24 June 2020 of the Council of Ministers

²⁹ Additional state aid is expected for micro, small and medium-sized enterprises based on an announcement of the Prime Minister. More information on the measures is expected soon.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
		150,000 for the creation of children's play areas at their office premises.	
63.	State aid for tour operators and travel agents	<p>Tour operators and travel agents can apply for financial support in the amount of 4% of their declared turnover without VAT for 2019 based on the conditions set out in an Ordinance of the Minister of Tourism³⁰. The total amount of the financial support is BGN 51 million.</p> <p>The payment of the financial support may be delayed due to the fact that the state aid scheme is subject to approval by the European Commission.</p>	<p>State of Emergency Act, as amended (Effective 07 December 2020)</p> <p>Decision dated 16 December 2020 of the Council of Ministers</p>
64.	State aid for micro, small and medium-sized companies affected by the partial lockdown declared on 27 November 2020	<p>From 21 December, companies from the sectors affected by the partial lockdown declared by the Minister of Health and that have suspended their activity as of 1 November 2020 can apply for financial support through the National Revenue Agency. Further criteria apply based on a procedure adopted by the Council of Ministers. The state aid is laid down in Article 26b of the State of Emergency Act.</p> <p>The total amount of the financial support is BGN 156 million and will be granted through the Operational Programme "Human resources development".</p>	<p>State of Emergency Act, as amended (Effective 07 December 2020)</p> <p>Decision dated 16 December 2020 of the Council of Ministers</p>
65.	State aid for micro enterprises through the Operational Programme Innovation and Competitiveness	<p>Micro enterprises can apply for state aid based on set criteria. The entire amount of this state aid measure granted by the European Regional Development Fund is BGN 78,233,200.</p> <p>Applications can be filed from 11:00 on 22 February 2021 until 16:30 on 15 March 2021.</p>	Decree 17 February 2021 adopted by the Council of Ministers

³⁰ Ordinance No. T-PД-04-1 dated 22 January 2021 issued by the Minister of Tourism, effective as of 29 January 2021.

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
MISCELLANEOUS			
66.	Extension of the price/regulatory period for companies in the electricity sector	The price/regulatory period ending on 30 June 2020 for the prices of the companies in the electricity sector is extended until 2 months after the end of the emergency epidemic situation.	Amendment Act <i>(Effective 14 May 2020)</i>
67.	Extension of validity and time limits	The time limits for validity of personal documents that expire between 13 March 2020 and 31 January 2021 (e.g., IDs, driving licenses, documents for residence of foreigners) are to be extended by 6 months. Other administrative reliefs for Bulgarian nationals and resident foreigners are also available.	State of Emergency Act, as amended <i>(Effective 24 March 2020, retroactively from 13 March 2020, Amendment effective 31 October 2020)</i>
68.	Access to telecoms data for the purposes of enforcing anti-epidemic measures	Access to data kept by electronic communications operators for a period of 6 months under Art. 2516 of the Electronic Communications Act is granted to enforcement authorities also for the purposes of enforcing of the anti-epidemic measures, without the requirement for a court warrant.	State of Emergency Act, as amended <i>(Effective 24 March 2020)</i>
69.	Providing market access to agricultural producers	Agricultural producers can have access to their croplands and subsequent market access for selling the production must be provided. In addition, employees in good health – persons in contact with those infected with COVID-19, and employed in animal farms – can continue their work for taking care of the animals based on a self-declaration. The employer must ensure specific working conditions which do not endanger the health of the rest of the employees.	Order No. ПД-01-179 dated 6 April 2020 issued by the Minister of Health <i>(Effective 6 April 2020)</i>

No.	SUBJECT	DESCRIPTION	LEGAL BASIS
70.	National plan for vaccination against COVID-19 vaccines	On 04 December 2020 the Council of Ministers adopted a National plan for vaccination against COVID-19 which generally sets out the following: <ul style="list-style-type: none">• The target population;• Vaccination delivery strategy;• Vaccine safety monitoring;• Immunization monitoring systems, etc.	Decision dated 04 December 2020 adopted by the Council of Ministers