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SAF-T

SAF-T legislation is published again

SAF-T in Bulgaria

On **18 February 2025** a draft legislation for SAF-T reporting was published again by proposing amendments to the Tax and social security procedural code. The latest proposal repeats without changes the draft law previously published on 9 December 2024. The obligation for SAF-T reporting will be phased during several years starting as of 2026 with large enterprises and gradually onboarding medium and small enterprises and ending with micro enterprises in 2030. The timeline for the **first wave of obliged entities** is as follows:

Feb-March 2025 – legislation adoption

Jan 2026 – first monthly reporting period for large enterprises meeting certain criteria
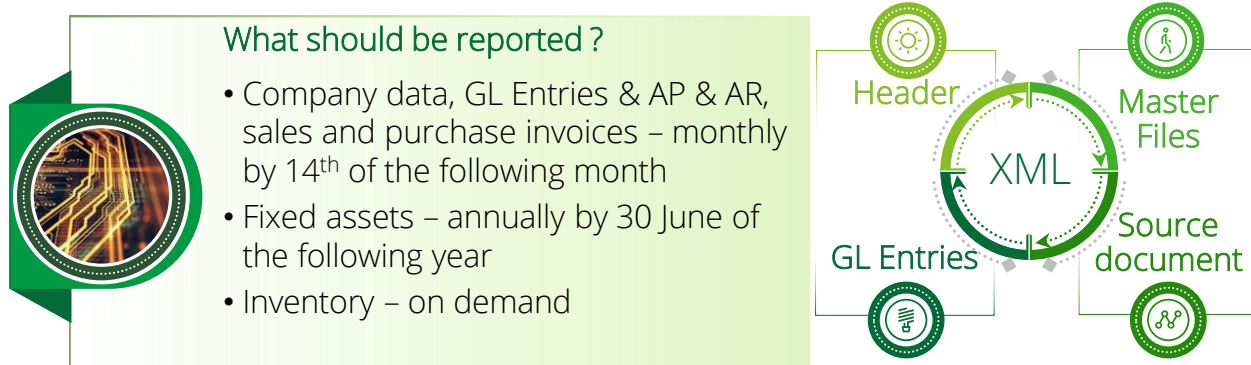
14 Feb 2026 – deadline to file the first monthly reporting file for Jan 2026

30 June 2027 – deadline to file the first annual reporting file re assets

The reporting obligation arises in the following order:

- January 1, 2026 - for large enterprises with 2023 net sales over 300 million BGN or tax contributions exceeding 3.5 million BGN.
- January 1, 2027 - for large, medium, or small enterprises with 2024 net sales over 300 million BGN or tax contributions exceeding 3.5 million BGN.
- January 1, 2028 - for large, medium, or small enterprises with 2025 net sales over 15 million BGN or tax contributions exceeding 1.5 million BGN.
- January 1, 2029 - for large, medium, or small enterprises as of December 31, 2026.
- January 1, 2030 - for other enterprises.

The structure of SAF-T schema and specific guidance will be published on a later stage, but it will be divided in the following sections:

What should be reported ?

- Company data, GL Entries & AP & AR, sales and purchase invoices – monthly by 14th of the following month
- Fixed assets – annually by 30 June of the following year
- Inventory – on demand

Header

Master Files

XML

GL Entries

Source document

- SAF-T Readiness Workshop to define the main aspects and ensure compliance with SAF-T reporting

- SAF-T Data Mapping Assistance to review your documentation and prepare data mapping files

- taxCube: Deloitte's tool to collect, combine and prepare the SAF-T XML file customized specifically for SAF-T reporting in Bulgaria and adaptable based on client's specific needs

- Post-implementation support and advisory

How can we help?

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