

# Fast dates/rates

## Bulgaria 2020

### Corporate income tax (CIT) rates

Headline CIT rate (%) 10

### Corporate income tax (CIT) due dates

CIT return due date 31 March

CIT final payment due date 31 March

CIT estimated payment due dates Monthly or quarterly advance instalments.

### Personal income tax (PIT) rates

Headline PIT rate (%) 10

### Personal income tax (PIT) due dates

PIT return due date 10 January through 30 April of the following year

PIT final payment due date 30 April of the following year

PIT estimated payment due dates Monthly for employees.  
Quarterly or annually for other individual taxpayers.

### Value-added tax (VAT) rates

Standard VAT rate (%) 20

### Capital gains tax (CGT) rates

Corporate capital gains tax rate (%) Capital gains are subject to the normal CIT rate.

Individual capital gains tax rate (%) 10

### Withholding tax (WHT) rates

WHT rates (%) (Div/Int/Roy) EU resident: 0 (if paid to EU company) / 10 (0 if paid to associated company) / 10  
(0 if paid to associated company);  
Non-resident: 5 / 10 / 10

### Inheritance and gift tax rates

Inheritance tax rate (%) 0

Gift tax rate (%) NA

### Net wealth/worth tax rates

Headline net wealth/worth tax rate (%) NA

NA stands for Not Applicable (i.e. the territory does not have the indicated tax or requirement)

NP stands for Not Provided (i.e. the information is not currently provided in this chart)