

№	Question	Answer
1	Could you please provide the annual corporate income tax ("CIT") returns and additional calculation enclosures thereto.	Annual corporate income tax returns in accordance with Art. 92 of the Corporate Income Tax Act for the financial years 2013, 2014, 2015, 2016 and 2017 are provided in answers Q&A_17.08.10_2 and are available for an on-tite review in the Physical section of the Dataroom under the terms and procedure set out in Clause 5.1 . of the Tender Documents - "Answers published on 17.08.2018" folder.
2	Could you please provide the breakdown of the CIT adjustments in the annual CIT returns and supporting accounting breakdowns / references / calculations (including breakdowns and reconciliation of the deferred tax positions (if any) to the amounts recognised in the financial statements/trial balances for each year of the Review Period).	The answer is provided with file Q&A_30.08.18_2 - in item 20. Please note that an answer to the question has already been provided. In this respect, we again invite Economic Operators to actively get acquainted with the questions asked and the answers given in the Questions and Answers section. We also note that for the convenience of Economic Operators, the summarized question and answer table on the concession website has also been periodically updated.
3	Please provide accounting and tax depreciation schedules for the Review period (including information with regard to the cost, book value, accumulated depreciation, disposal date and reason for disposal of the fixed assets written off (if any) in each of the years of the Review Period).	A tax depreciation schedules for 2017 is available for an on-site review from 30.08.2018 in the Physical section of the Dataroom under the terms and procedures set out in Clause 5.1. of the Tender Documents - Appendix 1.1.9. We provide an accounting depreciation schedule for 2017 available for review in the Electronic section of the Dataroom - Appendix 1.1.9.1.
4	Please provide a detailed Trial Balance for the Review period	A Trial Balance for 2017 is available for an on-site review in the Physical section of the Dataroom under the terms and procedures set out in Clause 5.1. of the Tender Documents - Appendix 1.1.14.
		A Trial Balance for 2017 is available for an on-site review in the Physical section of the Dataroom under the terms and procedures set out in Clause 5.1. of the Tender Documents - Appendix 1.1.14.
5	Could you provide the calculation of the deferred tax assets and liabilities for the Review period.	The answer is provided with file Q&A_30.08.18_2 – in item 20.
6	Could you please provide the breakdown of the accrued tax on expenses (including the tax basis of the different items) for the Review period.	The information is provided in the annual tax returns under the Corporate Income Tax Act – see answer of question 1

7	Please provide the submitted VAT and VIES returns for the Review period	The answer is provided with file Q&A_30.08.18_2 – in item 25.
8	Could you please provide sales and purchases ledgers for the Review period (preferably in excel spreadsheets or other editable format).	The answer is provided with file Q&A_30.08.18_2 – in item 25.
9	Could you please provide copies of agreements with major customers (e.g. Bulgaria Air and Wizz Air) with regard to ground-handling services concluded / in force during the Review period.	The information is available for an on-site review from 09.08.2018 in the Physical section of the Dataroom under the terms and procedures set out in Clause 5.1. of the Tender Documents - Folder No. 3
10	Could you provide information regarding performed VAT exempt supplies and correction of VAT credit (if any).	The answer is provided with file Q&A_30.08.18_2 – in item 25.
11	Please provide payslips for one Manager, one employee and one individual under civil contract for Jan 17, Aug 17 and Dec 17	The information cannot be provided as it contains personal data
12	Could you please provide the breakdown of income realized by foreign tax residents (both companies and individuals)	The information is available for an on-site review in the Physical section of the Dataroom under the conditions and procedure specified in Clause 5.1. of the Tender Documents - Appendix 1.29.
13	Could you provide the breakdown of the WHT accrued and paid on income of non-residents for the Review period per recipient of the income and per type of income.	The information is contained in the tax returns provided in item 12 of this file.
14	Could you please provide information about the amounts accrued and paid during the Reviewed period for real estate tax and garbage collection fee and how these were calculated. Copy of the agreement with a garbage/waste collection supplier (if any).	The answer is published in file Q&A_08.10.18_1, item 7, item 8 and item 9.
15	Could you provide copies of all annual notifications sent by the municipality for the amounts of real estate tax and garbage collection fee due for the Review period	We do not provide information on this item as notifications of real estate tax and garbage collection fee due are not received on paper. The information on the real estate tax and the municipal garbage collection fee is generated from the website of Sofia Municipality. We apply an up-to-date reference statement as of 08.10.2018, which shows that for 2017 the same were duly paid. - See answer of item 17.
16	Could you provide tax audit reports and tax assessment acts from the latest tax audits.	The answer is published in file Q&A_30.08.18_2 – in item 16.

17	Could you please provide an up-to-date print out from the NRA website for the Company's outstanding tax liabilities (incl. a print out for any outstanding local taxes and charges).	The information is available for an on-site review in the Physical section of the Dataroom under the conditions and procedure specified in Clause 5.1. of the Tender Documents - Appendix 1.30
18	Please, provide annual excerpts for the liabilities and payments („Справка за задълженията и плащанията“) from the NRA's system for each year included in the review period, showing all types of taxes and social security contributions.	The information is available for an on-site review in the Physical section of the Dataroom under the conditions and procedure specified in Clause 5.1. of the Tender Documents - Appendix 1.31.
19	Please, provide any correspondence with the revenue authorities (incl. tax refund acts, agreements for deferral of tax liabilities, etc.).	The answer is provided in file Q&A_30.08.18_2 – in item 14.
20	Please, provide information about ongoing tax audits or inspections, existing or closed disputes, lawsuits and appeals in terms of taxes and social security.	There are no ongoing tax audits on Sofia Airport EAD.
21	Could you please provide any written opinion by the revenue authorities or written advice by tax advisors received with respect to taxes and social security relevant to the Review period.	The answer is provided in file Q&A_30.08.18_2 – in item 14.
22	Please, provide an excerpt from the NRA's online system showing the concluded and ongoing tax audits and inspections on the Company ("Справка относно приключилите и текущи контролни производства спрямо ЗЛ").	The information is available for an on-site review in the Physical section of the Dataroom under the conditions and procedure specified in Clause 5.1. of the Tender Documents - Appendix 1.32.