

## Sales of liquid fuels (petrol, diesel and liquefied petroleum gas)

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<b>Statistical presentation</b>	
Description of the data	The study provides information on the number of commercial establishments with data on sales of the following types of liquid fuels - petrol, diesel and liquefied petroleum gas (LPG), the number of commercial establishments that sell only diesel fuel, the value and the volume of sales of liquid fuels in total and by size of the trader through a registered Electronic System with Fiscal Memory (ESFM) in the commercial establishment - final distributor. The information is extracted from the daily financial reports submitted to the NRA through the ESFM and refers to a calendar month.

	<p>The data are grouped by the administrative area of the commercial establishments and the type of fuel or by the person to whom the ESFM is registered in the NRA. Aggregation of traders is also presented by the number of establishments at national level, respectively with 1 to 4 establishments (inclusive) and with 5 or more establishments, grouped by administrative area of the commercial establishments and the type of fuel.</p> <p>The detailed information is collected in accordance with the requirements of Ordinance No. N-18 of 13 December 2006 on the registration and reporting through fiscal devices of sales in commercial establishments, the requirements for the software for their management, and the requirements for persons who make sales through e-stores, and is presented by fuel type: petrol, diesel, LPG.</p> <p><b>Electronic System with Fiscal Memory (ESFM)</b> - fiscal device for reporting the turnover from sales of liquid fuels by means of measuring expenses approved under the meaning of the Measurements Act.</p> <p><b>Fiscal device</b> - a device for registration and reporting of sales of goods or services by issuing fiscal cash receipts and for storing data on the registered turnovers in fiscal memory.</p> <p><b>Commercial establishment</b> - any place, premise or facility (for example: tables, stalls and similar) outdoors or under sheds, in or from which sales of goods or services are made, regardless of the fact that the premise or facility may also serve other purposes (for example: office, home or similar), to be part of a real estate owned (for example: garage, basement, room or similar) or to be a production warehouse or a vehicle from which sales are made.</p> <p><b>Final distributor</b> - petrol station, gas station, methane station and similar, which refuel liquid fuels intended for the fuel tanks of individual motor vehicles from tanks for storage of these fuels (pursuant to Item 70, § 1 of the Additional Provisions of the Law on Value Added Tax).</p>
Classifications used	Unified Classifier of Administrative-Territorial and Territorial Units in Republic of Bulgaria (UCATTU);
Scope	Monitoring is exhaustive and covers all ESFMs actively registered with the NRA, except for those that have not submitted a generated for the period daily financial report with data on realised fuel sales.
Concepts and definitions	<p><b>Number of establishments</b> - the number of commercial establishments for the respective period and administrative area, through which sales of the following types of liquid fuels - petrol, diesel, LPG - have been made through an ESFM in a commercial establishment - final distributor. It is a sum of the ESFMs registered in NRA with submitted daily financial statements generated for the monitoring period and containing information on the realised sales of liquid fuel.</p> <p><b>Number of establishments with sales only of diesel</b> - the number of commercial establishments for the respective period and administrative area, through which sales were made only of diesel through an ESFM in a commercial establishment - final distributor. It is a sum of the ESFMs registered in NRA with submitted daily financial reports generated for the monitoring period and containing information on the realised sales of diesel only.</p>

**Total value of sales** - total value of sales of the respective type of fuel in BGN, including the accrued taxes and excises and the deducted discount, realised through registered ESFM in commercial establishments - final distributors in the respective administrative area. In some cases, the discount may not be deducted from the value of sales. The value of sales for own needs is included in the total value of sales. The total value of sales is a sum of the value of the realised sales of the respective type of fuel submitted to the NRA through the daily financial reports generated by the ESFMs for the monitoring period.

**Value of sales pursuant to the size of the trader (with 1 to 4 establishments inclusive)** - total value of sales of the respective type of fuel in BGN, including the accrued taxes and excises and the deducted discount, realised by traders who at national level own 1 to 4 establishments - final distributors. The data are grouped by fuel type and administrative area of the establishments. In some cases, the discount may not be deducted from the value of sales. The value of sales for own needs is included in the total value of sales. The total value of sales of traders with 1 to 4 establishments is a sum of the value of the realised sales of the respective type of fuel submitted to the NRA through the daily financial reports generated by the ESFMs for the monitoring period.

**Value of sales pursuant to the size of the trader (with 5 or more establishments)** - total value of sales of the respective type of fuel in BGN, including the accrued taxes and excises and the deducted discount, realised by traders who at national level own 5 or more establishments - final distributors. The data are grouped by fuel type and administrative area of the establishments. In some cases, the discount may not be deducted from the value of sales. The value of sales for own needs is included in the total value of sales. The total value of sales of traders with 5 or more establishments is a sum of the value of the realised sales of the respective type of fuel submitted to the NRA through the daily financial reports generated by the ESFMs for the monitoring period.

**Total volume of sales** - total volume of sales of the respective type of fuel in litres realised through registered ESFMs in commercial establishments - final distributors - and being a sum of the volumes of realised sales of the respective type of fuel in the respective administrative area submitted to the NRA through the daily financial reports generated by the ESFMs for the monitoring period. The volumes of fuel sold for own needs are included in the total sales volume.

**Volume of sales pursuant to the size of the trader (with 1 to 4 establishments inclusive)** - total volume of sales of the respective type of fuel in litres realised by traders who at national level own 1 to 4 establishments - final distributors. The volume of sales of the traders with 1 to 4 establishments is a sum of the realised volume of sales of the respective type of fuel in the respective administrative area submitted to the NRA through the daily financial reports generated by the ESFMs for the monitoring period. The volumes of fuel sold for own needs are included in the total volume of sales.

**Volume of sales pursuant to the size of the trader (with 5 or more establishments)** - total volume of sales of the respective type of fuel in litres realised by traders who at national level own 5 or more establishments - final distributors. The volume of sales of the traders with 5 or more establishments is a sum of the realised volumes of sales of the respective type of fuel in the respective administrative area submitted to the NRA through the daily financial reports generated by the ESFMs for the monitoring period. The volumes of fuel sold for own needs are included in the total volume of sales.

Statistical unit	The basic unit of monitoring is each actively registered ESFM in the NRA during the monitoring period.
Statistical aggregate	The monitoring is exhaustive and covers all ESFMs actively registered in the NRA, with the exception of those through which no fuel sales have been registered during the monitoring period.
Geographical coverage (territory)	The data refer to the sale of liquid fuels carried out on the territory of the state.
Time coverage	
Base period	
<b>Measurement unit</b>	
Commercial establishments - number	
Value of sales - BGN	
Volume of sales - litres	
<b>Reference period</b>	
Calendar month	
<b>Regulatory base</b>	
Regulatory instruments and other agreements	<p>Bulgarian regulatory framework:</p> <p>Law on Statistics;</p> <p>Law on Value Added Tax;</p> <p>Ordinance No. N-18 of 13 December 2006 on the registration and reporting through fiscal devices of sales in commercial establishments, the requirements for the software for their management, and the requirements for persons who make sales through e-stores;</p> <p>National Statistical Program.</p>
Data sharing	Not applicable.

<b>Confidentiality</b>	
Confidentiality - policy	
Confidentiality - data protection	Individual data are not published.
<b>Dissemination policy</b>	
Dissemination calendar	The data are published in accordance with the term specified in the calendar for dissemination of the results of the statistical surveys of the National Statistical Institute. Fuel sales statistics shall be released by the 15th day of the calendar month following the month to which the data relate.
Access to the dissemination calendar	The calendar is available on the NSI website - <a href="http://www.nsi.bg/bg/node/488">http://www.nsi.bg/bg/node/488</a>
User access	The data are published on the NSI website and are available to all users of statistical information.
<b>Dissemination frequency</b>	
Monthly	
<b>Accessibility and clarity</b>	
Press releases	Regular (quarterly) press release.
Publications	
Online database	The monitoring results are available in the information system for online requests for statistical information INFOSTAT, section "Tax Statistics".
Access to microdata	Not applicable.
Other forms of dissemination	
Methodological documents	
Documentation on quality	
<b>Quality management</b>	
Quality assurance	According to Article 2, Paragraph 3 of the Law on Statistics, statistical information is produced in compliance with the following quality criteria: adequacy, accuracy, timeliness, punctuality, accessibility and clarity, comparability and logical coherence. During the preparation of the information, a logical control of the input data is performed by comparison with

	information already available in the NRA. The output data are compared with the results from previous reporting periods.
Quality assessment	It is performed in accordance with the standard criteria for quality assessment - applicability, accuracy and reliability, timeliness, comparability and coherence.
<b>Applicability</b>	
User needs	Main data users:  Private non-governmental organisations, agencies, associations, media, companies and others;  Public institutions;  Research institutes, universities, economic analysts and students.
User satisfaction	No information.
Completeness	
<b>Accuracy and reliability</b>	
General accuracy	
Sampling errors	
Non-sampling errors	
<b>Timeliness and accuracy of presentation</b>	
Timeliness	
Accuracy of presentation	
<b>Coherence and comparability</b>	
Geographical comparability	
Comparability over time	Data in the time series are comparable.
Coherence between subject areas	Not applicable.
Internal coherence	Not applicable.

<b>Costs and workload</b>	
<b>Data revision</b>	
Data revision - policy	
Data revision- practice	
<b>Statistical processing</b>	
Data sources	Source of data aggregation for the number of commercial establishments that sell the following types of liquid fuels - petrol, diesel, LPG, the number of establishments selling only diesel, the value and the volume of fuel sales by type of fuel, total and by size of the trader, are the data from the ESFM registered in the NRA in commercial establishments - final distributors, and from the daily financial reports submitted to the NRA and generated by the ESFM in commercial establishments - final distributors, containing information on the realised sales of liquid fuels for the monitoring period.
Frequency of data collection	Daily.
Data collection	Each ESFM submits on a daily basis to the NRA data on the daily financial report generated by the system through an established remote connection with a NRA server.
Data validation	The validation of the input data is performed both through controls embedded in the information systems of the NRA that process the data submitted by the ESFMs, and through additional logical control and comparison with information already available in the NRA from previous monitoring periods. The output data are compared with the results from previous monitoring periods.
Data processing	
Adjustment	Not applicable.