

**A REVIEW OF THE METHODS FOR EXTINGUISHMENT OF TAX
OBLIGATIONS**

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Summary:

The methods for extinguishment of tax obligations are explicitly regulated in art.168 of the Tax and Social Insurance Procedure Code. Along with the mentioned methods, the constitutionally established method for extinguishment of tax receivables must be considered, namely by granting an amnesty by the National Assembly of Republic of Bulgaria (art. 84, item 13 of the Constitution of Republic of Bulgaria). Each of these institutions has its own features and established order, in which it is carried out. If we can say that there is a common feature between them, then we can point it out: the extinguishable effect of tax liabilities, because that is the aim, to which they are all directed.

Key words: limitation; amnesty; remission; set-off or compensation of tax obligations

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