

Supreme Administrative Court Interpretative case No. 8/2019

**RIGHT TO SOCIAL SECURITY & RIGHTS IN ENFORCEMENT
PROCEEDINGS**

INTERPRETATIVE JUDGMENT REQUESTS TO THE SUPREME ADMINISTRATIVE COURT



RIGHT TO SOCIAL SECURITY & RIGHTS IN ENFORCEMENT PROCEEDINGS – lack of legal certainty

- Request for an interpretative judgment on the following questions:
 1. “Does **the initiation of an enforcement case** under Article 220, para 1 of the Tax and Social Security Procedure Code **suspend the limitation period**?”;
 2. “Does the **notice** under Article 221, para 1 of the Tax and Social Security Procedure Code suspend the limitation period and as of when – its sending or its return?”
- **Interpretative case No. 8/2019** was initiated upon the request.
- **By virtue of Decision No. 7/2021 the Supreme Administrative Court ruled on the request of the Ombudsman of the Republic of Bulgaria that neither the initiation of an enforcement case, nor the notice suspend the limitation period.**