



Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

Bulgaria

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and

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with

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Preface

The revised EU Manual of Dental Practice (Edition 5) was commissioned by the Council of European Dentists¹ in April 2013. The work has been undertaken by Cardiff University, Wales, United Kingdom. Although the unit had editorial control over the content, most of the changes were suggested and validated by the member associations of the Council.

About the authors²

Dr Anthony Kravitz graduated in dentistry from the University of Manchester, England, in 1966. Following a short period working in a hospital he has worked in general dental practice ever since. From 1988 to 1994 he chaired the British Dental Association's Dental Auxiliaries' Committee and from 1997 until 2003, was the chief negotiator for the UK's NHS general practitioners, when head of the relevant BDA committee. From 1996 until 2003 he was chairman of the Ethics and Quality Assurance Working Group of the then EU Dental Liaison Committee.

He gained a Master's degree from the University of Wales in 2005 and subsequently was awarded Fellowships at both the Faculty of General Dental Practice and the Faculty of Dental Surgery, at the Royal College of Surgeons of England.

He is an Honorary Research Fellow at the Cardiff University, Wales and his research interests include healthcare systems and the use of dental auxiliaries. He is also co-chair of the General Dental Council's disciplinary body, the Fitness to Practise Panel.

Anthony was co-author (with Professor Elizabeth Treasure) of the third and fourth editions of the EU Manual of Dental Practice (2004 and 2009)

President of the BDA from May 2004 until May 2005, he was awarded an honour (OBE) by Her Majesty The Queen in 2002.

Professor Alison Bullock: After gaining a PhD in 1988, Alison taught for a year before taking up a research post at the School of Education, University of Birmingham in 1990. She was promoted to Reader in Medical and Dental Education in 2005 and served as co-Director of Research for three years from October 2005.

She took up her current post as Professor and Director of the Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) at Cardiff University in 2009. With a focus on the education and development of health professionals, her research interests include: knowledge transfer and exchange; continuing professional development and impact on practice; workplace based learning.

She was President of the Education Research Group of the International Association of Dental Research (IADR) 2010-12.

Professor Jonathan Cowpe graduated in dentistry from the University of Manchester in 1975. Following training in Oral Surgery he was appointed Senior Lecturer/Consultant in Oral Surgery at Dundee Dental School in 1985. He gained his PhD, on the application of quantitative cyto-pathological techniques to the early diagnosis of oral malignancy, in 1984. He was appointed Senior Lecturer at the University of Wales College of Medicine in 1992 and then to the Chair in Oral Surgery at Bristol Dental School in 1996. He was Head of Bristol Dental School from 2001 to 2004.

He was Dean of the Faculty of Dental Surgery at the Royal College of Surgeons in Edinburgh from 2005 to 2008 and is Chair of the Joint Committee for Postgraduate Training in Dentistry (JCPTD). He has been Director of Dental Postgraduate Education in Wales since 2009. His particular interest now lies in the field of dental education. He was Co-ordinator for an EU six partner, 2-year project, DentCPD, providing a dental CPD inventory, including core topics, CPD delivery guidelines, an e-learning module and guidelines (2010-12).

Ms Emma Barnes: After completing a degree in psychology and sociology, Emma taught psychology and research methods for health and social care vocational courses, and later, to first year undergraduates. Following her MSc in Qualitative Research Methods she started her research career as a Research Assistant in the Graduate School of Education at the University of Bristol, before moving to Cardiff University in 2006, working firstly in the Department of Child Health and then the Department of Psychological Medicine and Clinical Neurosciences.

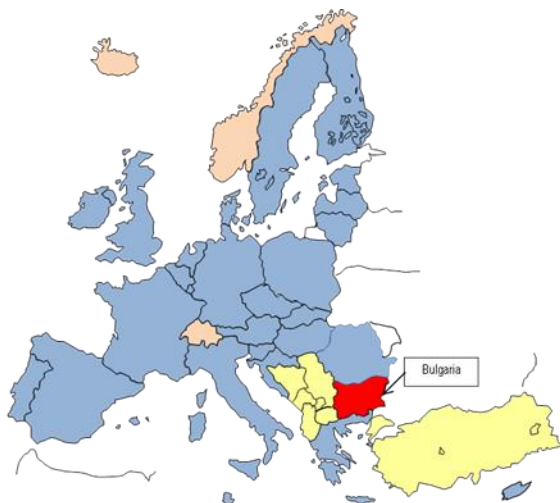
In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development for medical and dental health professionals, and knowledge transfer and exchange.

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Bulgaria



In the EU/EEA since	2007
Population (2013)	7,282,041
GDP PPP per capita (2012)	€10,859
Currency	Bulgarian Leva (BGN)
	1.95 BGN = €1.00 (2013)
Main languages	Bulgarian

General health care is mainly funded by deductions from salaries. The system is designed as a state monopoly. It operates through the National Health Insurance Fund.

Number of dentists:	8,350
Population to (active) dentist ratio:	872
Members of Dental Association:	100%

The use of specialists is widespread but there has been no development of dental auxiliaries. Continuing education for dentists is mandatory.

Date of last revision: 13th January 2014

Government and healthcare in Bulgaria

Bulgaria is in South-Eastern Europe, bordering the Black Sea to the East, Romania to the North, Serbia and FYROM to the West, and Turkey and Greece to the South. The land area is 110,550 sqkm. The capital is Sofia. The country is divided into 28 districts.

The people's ethnic origins are Bulgarian 84.8%, Turk 8.8%, Roma 4.9%, other 1.4%. The religion is predominantly Eastern Orthodox (76%) and Muslim 8%.

The head of state is the President and the head of government the Prime Minister. The Council of Ministers is nominated by the prime minister and elected by the National Assembly. The President of the Republic is elected by direct popular vote for a term of four years.

There is a unicameral National Assembly or NarodnoSybranie (240 seats; members elected by popular vote to serve four-year terms)

The minimum age for voting and standing for election is currently 18.

Healthcare in Bulgaria is based on mandatory health insurance, governed by the Health Insurance Act (1998, State Gazette #70), also encompassing voluntary health insurance. It creates legislative framework for the organisation of the mandatory health insurance.

The mandatory health insurance system is designed as a state monopoly. It has the exclusive right to grant mandatory health insurance and to guarantee the observance of the insurance rights in respect of all nationals, following a public contract model. A National Framework Contract is signed every year between the National Health Insurance Fund (NHIF) on one side, and the Bulgarian Medical and Dental Associations – on the other. The Contract comes into force upon sanction by the Minister of Health. The contracted annual package of activities

	Year	Source
% GDP spent on health	7.3% 2011	World Bank
% of this spent by government	55.3% 2011	World Bank

in dental medicine varies according to the age.

The Bulgarian Dental Association (BgDA) reports that in 2012, the proportion of public resources spent on general healthcare, including dental medicine, was 4.3% of GDP (3.2 billion BGN or €1.6 billion).

The total budget for the mandatory health insurance system for 2013, adopted by the Parliament, amounted to 2.71 billion BGN (€1.39 billion).

Oral healthcare

The proportion of the total budget for the mandatory health insurance that was spent on dental medicine in 2013 was 4.47%.

	Year	Source
% GDP spent on oral health	0.16% 2012	BgDA
% OH expenditure private	No data	

In April 2009 the Bulgarian Council of Ministers adopted the proposed by BgDA National Oral Health Preventive Programme for Children of 0 to 18 years (NOHPPC).

This is the link to the official website of the NOHPPC:

<http://www.oralnaprofilaktika.bg/>

About 96% of dentists in Bulgaria work in general (liberal) practices. Thus, the dental services are delivered on this basis, either through the National Health Insurance Fund (NHIF) or privately. Among all Bulgarian dentists, over 6,100 had contracts with the NHIF in 2013.

The dental procedures in the mandatory health insurance sector are on a fee for service basis with a patient co-payment. The scope and the extent of co-payment are different for children and adolescents on one hand, and adults on the other.

There is no available information about domiciliary care, "list" sizes and frequency of patient re-examination periods in Bulgaria.

Quality of Care

The NHIF monitors the quality of dental care in the system of mandatory insurance, according to criteria negotiated with the BgDA and included in the National Framework Contract.

The Ministry of Health, through its Medical Audit Agency, audits the quality of dental care according to its Dental Medicine Standards.

The quality of dental care in private practice is not actively monitored. Some control is being carried out by the BgDA on the basis of the Ethical Code.

Patient complaints are generally managed by the regional and national Ethical Committees of BgDA and the Ministry of Health, and

Health Data

	Year	Source
DMFT at age 12 *	3.03 2008	NOHPPC
DMFT zero at age 12	21% 2011	NOHPPC
Edentulous at age 65	14% 2013	BgDA

"DMFT zero at age 12" refers to the number of 12 years old children with a zero DMFT. "Edentulous at age 65" refers to the numbers of over 64s with no natural teeth.

Fluoridation

There is no systemic fluoridation in Bulgaria.

Education, Training and Registration

Undergraduate Training

To enter a faculty of dental medicine of the university, a student has to have completed secondary school (usually at the age of 18). There is an entrance examination, which is similar to that of medical students. The undergraduate course was fully "EU compliant" on Bulgarian accession to the EU in 2007.

The following table shows the official number of students ordered by the Ministry of Education and Science.

Year of data:	2012
Number of schools	3
Student intake*	350
Number of graduates	290
Percentage female	50%
Length of course	5.5 yrs
* estimated	

All the schools are public, and there are no private schools.

Students, studying in the faculties of dental medicine, who have properly entered schools according to all the rules, do not pay any fees.

However, from the data supplied by the BgDA it seems that a large number of students are fee-paying from outside of Bulgaria, as the numbers graduating appear to be much in excess of the government funded student intake.

Quality assurance for the dental schools is provided by the Ministry of Education.

Qualification and Vocational Training

Primary dental qualification

The primary degree in Bulgaria is *Physician of Dental Medicine with a Master Degree* (Лекар по дентална медицина с образователна степен Магистър).

Vocational Training (VT)

Dental graduates in Bulgaria are entitled to registration immediately upon graduation. There is no postgraduate vocational training. There is a 6 months mandatory pre-graduate practical training in the faculties of dental medicine.

Diplomas from other Member States are recognised without the need for any vocational training.

Registration

The prerequisite for registration is a primary degree in dental medicine. The registration of a *Physician of Dental Medicine* is administered by the Bulgarian Dental Association (BgDA) by means of its Regional Colleges.

Cost of registration (2013)	€ 77
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Language requirements

According to the *Law of Health*, the Ministry of Health shall assist EU citizens in acquiring the necessary knowledge of Bulgarian language and professional terminology.

Non-EU foreign citizens are required to have a command of Bulgarian language and professional terminology.

Further Postgraduate and Specialist Training

Continuing education

Continuing education (CE) is mandatory. A credit system has been introduced and administered by the BgDA. A minimum of 30 credits is to be covered in no more than 3 years. The CE is delivered by the BgDA, or by other institutions, accredited by the BgDA. CE is also delivered by the Medical Universities, Military Medical Institute, Red Cross.

Specialist Training

Specialists train in the faculties of dental medicine, and in accredited medical institutions. Specialisation is administered by the Ministry of Health, with the support of BgDA.

Training lasts for 3 years and concludes with a State examination

The types of specialist are:

- ✚ General dental medicine
- ✚ Orthodontics
- ✚ Oral Surgery
- ✚ Paediatric dental medicine
- ✚ Operative dental medicine and endodontics
- ✚ Periodontology and oral mucosa diseases
- ✚ Prosthetic dental medicine
- ✚ Dental image diagnostics
- ✚ Social medicine and dental health organization
- ✚ Dental clinical allergology- this is a specialty, which includes prevention and treatment of the pathology of all clinical cases in the mouth caused by allergenic reactions towards drugs and dental materials.

The titles obtained by specialists in orthodontics and oral surgery, the two specialities recognised by the EU, are:

- ✚ Специалист по ортодонтия (Specialist in Orthodontics)
- ✚ Специалист по орална хирургия (Specialist in Oral surgery)

Workforce

Dentists

Most dentists practice in general practice – although some also work in hospitals and dental faculties.

Year of data:	2013
Total Registered	8,350
In active practice	8,350
Dentist to population ratio*	872
Percentage female	66%
Qualified overseas	70

The Total Registered and the Total Active are the same because (for example) those who are going on maternity leave apply to not pay the annual fee, but still remain in the Register. However, others who do not pay their annual fees are removed from the Register.

There is a significant ratio discrepancy between the big cities (with an excess of dental practitioners), and the rural areas (where there is a deficiency of dental practitioners).

Therefore, under pressure from the BgDA, the National Framework Contract with NHIF now stipulates special incentives for contractors practising in remote and deprived areas.

There is no reported information about unemployment amongst Bulgarian dentists.

Movement of dentists across borders

There is no distinct movement into Bulgaria by overseas dentists. In 2008, 85% of the overseas dentists working in Bulgaria were citizens of non-EU countries.

Since the beginning of 2007, over 800 Certificates of Good Standing have been issued to dentists by the BgDA (these are for registration with other EU and Non-EU regulatory bodies).

Specialists

Patients have free access to specialists.

The "Specialty" of General Dental Medicine is unique to Bulgaria and stems from an earlier era – being an automatic analogue with the medical system. It was a mandatory prerequisite to train and qualify for this "specialty" to have a contract with NHIF. The law has now been amended to abolish this duty. The data for these dentists remains at the 2008 level.

General Dental Medicine (2008)	2,264
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Year of data:	2013
Orthodontics	45
Oral Surgery	226
Endo & Restorative	417
Paedodontics	580
Periodontics	36
Prosthodontics	115
Oral Radiology	5
OMFS	45
Dental Public Health	17
Dental Clinical Allergology	7

Auxiliaries

There is no system of use of dental auxiliaries in Bulgaria, other than dental technicians.

Year of data:	2013
Hygienists	0
Technicians	1,235
Denturists	0
Assistants	No data
Therapists	0
Other	0

Dental technicians

Dental technicians graduate from a 3 years' special education programme with the degree of *Professional Bachelor*. The training is 3,240 hours, including 1,275 hours of theoretical training, 1,365 hours practical training and 600 hours pre-graduate practice.

The dental laboratories are 100% private and must register with Ministry of Health. The scope of their activities comprises construction of dental and orthodontic appliances. Dental technicians are not entitled to undertake any form of clinical work.

Denturists

Denturism is unknown in Bulgaria and there are no reports of (illegal) denturists.

Dental Chairside Assistants

After 1989, no specific training has been available for dental assistants (dental nurses). In 2013, general care nurses were being registered by the respective professional association, and an unknown number of them are working in the field of dental medicine.

In 1989 there were about 6,000 dental assistants, but there were very many fewer by 2013 – the number in dental clinics is small.

Practice in Bulgaria

Oral health services are provided on the base of general (liberal) practice in the mandatory health insurance system or privately.

The data, except for general practice, remains the same as in 2008.

Year of data:	2013
General (private) practice	8,011
Public dental service	0
University	258
Hospital	35
Armed Forces	46
General Practice as a proportion is	96%

Working in General Practice

Virtually all Bulgarian dentists are working in the private sector on a self-employment basis in general (liberal) practice; most of them are in individual practices for primary care. The registration of the dental practices as medical institutions is administered by the Ministry of Health by means of its regional bodies – the Regional Healthcare Inspectorates. A small amount of group practices are also registered.

Most specialists practice in specialised centres of dental medicine; there are also a few in individual or group specialised practices.

Among general practitioners, over 6,100 (2013) have contracts with the National Health Insurance Fund (NHIF). Insured patients are entitled to a specific package and volume of dental procedures, covered by the Fund. The additional dental services are fully paid by the patients.

Fee scales

As stated earlier, dental procedures in the mandatory health insurance sector are based on co-payments and fee-for-service base. In 2013, the annual scope for children and adolescents (up to age 18) comprised 1 extensive check + 4 curative procedures (including fillings, endodontics and extractions). The annual scope for adults comprises 1 extensive check + 2 curative procedures (including fillings and extractions).

There is a small co-payment for children for endodontic treatment only – approximately 20%. Orthodontic treatment for children is not covered by the NHIF.

Endodontics, removable appliances, crowns and bridges for adolescents are not covered by the NHIF. If a patient needs

more than the annual scope of treatment then he/she has to pay the full dentist's fee.

The BgDA does not regulate or recommend any fees in the fully private sector, and prices are set by the market.

Joining or establishing a practice

There are no rules which limit the size of a dental practice or the number of associate dentists or other staff working there.

The practice has to be registered with the Regional Healthcare Inspectorates – a division of the Ministry of Health. The location, size, structure etc, of the premises, are regulated by Bulgarian law.

The state offers no assistance for establishing a new practice, and generally dentists rely on their own investments, or bank credits.

Whilst dentists usually work on a self-employed basis, rarely they may be employed. Their auxiliaries are always employed.

Working in the Public Dental Service

There is no public dental service in Bulgaria.

No special home care system exists. Physicians in dental medicine may provide home care at their discretion, by patient request.

Working in Hospitals

A very small number of dentists work in hospitals as employees, salaried by the Ministry of Health. They undertake mostly oral surgical treatments.

Working in Universities and Dental Faculties

Dentists working in faculties of dental medicine are salaried employees of the university. They are allowed to combine their work in the faculty with private practice.

The academic titles in the faculties of dental medicine are Professor, Associate Professor, and Assistant Professor.

The faculties of dental medicine are involved in graduate education, as well as postgraduate special education.

Working in the Armed Forces

There are physicians in dental medicine working in the Armed Forces.

Professional Matters

Professional associations

The members of the ABD and AMSRS are also members of the BgDA

	Number	Year	Source
Bulgarian Dental Association	8,350	2013	BgDA
Association of Bulgarian Dentists	>150	2013	BgDA
Association Médicale Scientifique Républicaine de Stomatologie	>150	2013	BgDA

The Bulgarian Dental Association (BgDA) was among the first dental professional organisations in Europe: it was founded on December 20th 1905, and for more than 40 years has been a powerful and authoritative representative of the interests of the profession.

However, the communist regime banned the medical and dental associations in 1947, and replaced them with what are now described as “obedient and toothless trade-unions”, uniting artificially the alleged interests of the so-called “health workers” – doctors and auxiliary staff together. The centralised healthcare system transformed the doctors from independent specialists to salaried state employees, with no real responsibility and stimulus. Private practice was prohibited from 1971.

All this lasted until 1989, when the government regime ceased. The Bulgarian Dental Association was “resurrected” on March 11th 1990 in the city of Plovdiv, by a widely drawn national conference of Bulgarian dentists, which actually turned out to be the constituent assembly of the renewed organisation. The Association quickly gained popularity and new members, although membership was voluntary. Highly intensive activities were immediately undertaken in several directions: *reestablishment of private practice, cost evaluation of dental procedures, professional ethical standards, defence of the profession, information and qualification of the members.*

This initial period was characterised by the co-existence of the old, discredited public system and the renewed private dental care, which was quickly gaining power and overtaking the modern standards. This co-existence raised some specific problems: *disloyal competition, price dumping, dual standards* etc.

In 1999 the *Law of the Professional Organisations of Physicians and Stomatologists* (Later: *Physicians in Dental Medicine*) established the new professional organisation: The Association of Stomatologists in Bulgaria (ASB). After the accession of Bulgaria in the EU (2007), the Association regained the title *Bulgarian Dental Association (BgDA)*.

The law entrusts to the Association functions, typical of the similar professional organisations in the democratic world:

- ✚ To negotiate and contract with the National Health Insurance Fund.
- ✚ To keep and update the register of the profession. Registering with the Association is a compulsory prerequisite for practising dental medicine in Bulgaria.

- ✚ To enforce the ethical principles of the profession and penalise their infringement.
- ✚ To inform and qualify its members.
- ✚ To defend its members, etc.

The Constituent Congress adopted the Constitution of BgDA, which develops further the stipulations of the law in the spirit of the professional self-government.

The Constitution introduced the “functional field” principle in the central management of the Association, via the establishment of 7 Standing Working Committees (SWC), intended to perform its basic functions. Each Chairman of a SWC is elected by the Congress, and holds also the office of a Vice-President of the Association.

The Constitution stipulates a territorial representation in the Managing Board by including in the Board representatives of all the 28 Regional Colleges of BgDA.

The Law of the Professional Organisations and the Constitution of BgDA constitute also the control bodies of the Association as independent commissions:

- ✚ The *Commission of Professional Ethics* supervises the moral, ethical and deontological issues in practising the dental profession.
- ✚ The *Control Commission* controls the decisions of the Managing Board, as well as their implementation, in terms of their adherence to the law and the Constitution of BgDA.

The English text of the Constitution of BgDA is available at: www.bzs.bg

The Association of Bulgarian Dentists (ABD) was established in 1997. It unites a group of dentists with common ideas regarding the problematic issues of the modern dental medicine.

Main purposes of the organization are:

- ✚ promotion of the prestige of the dental profession;
- ✚ implementation of the modern European and worldwide experience in the field of treatment of the dental illnesses of the Bulgarian citizens;
- ✚ continuous improvement of the professional skills of the Bulgarian dentists;
- ✚ establishment of a system for postgraduate training and qualification; participation in the work of the FDI;
- ✚ active steps for solution of concrete issues related to the European integration of the Bulgarian dentists;
- ✚ organisation of annual completions for students - dentists and awarding of scholarships for excellent achievements and active work in programs related to the dental science; active participation in the Bulgarian scientific activity..

Ethics and Regulation

Ethical Code

Bulgarian dental practitioners are subject to the “*Code of professional ethicsof the physicians in dental medicinein the Republic of Bulgaria*”, adopted by the Congress of BgDA, signed by the Minister of Health and published in the State Gazette.

The Code contains the duties of the physicians in dental medicine ensuing from the practicing of the dental profession. It reflects the moral principles and criteria of professional conduct of the members of the dental profession.

The Code contains regulations on:

- The duties of the members of the dental profession during practice;
- Promotion of the dental services;
- Relationships with the patients;
- Patients' referral;
- Medical documentation and professional secrecy;
- Payment of the dental services;
- Qualification;
- Infringements and penalties.

The English text of the Code is available at:

www.bzs.bg

Fitness to Practise/Disciplinary Matters

The Commission of Professional Ethics has 9 members, all dentists.

The penalties for infringement of the Ethical Code vary in severity, from censure, financial penalty to erasure from the register (for a term from three months to two years).

Data Protection

In 2002, two laws came into force: the *Law on Protection of Personal Data*, and the *Law on Protection of Classified Information*.

In 2006, the *Law on Consumer's Protection* was been adopted. These laws stipulate the use of personal and classified data.

Advertising

According to Bulgarian law, no commercial advertising is permitted in healthcare activities. Dental practitioners are permitted to promote their services in accordance to the law and the Ethical Code.

Websites can be used provided they are absolutely factual and contain no commercial elements.

Insurance and professional indemnity

Professional indemnity insurance is mandatory according to the *Law of Health*, and the Regional Colleges of BgDA cover the insurance of their members. It does not cover for Bulgarian dentists working overseas.

Corporate Dentistry

Individual and group dental practices may be owned and managed only by physicians in dental medicine. Dental and Medico-dental centres may be owned by any person, but has to

be managed by a specialist in the respective field, either physician or physician in dental medicine with an additional specialty in Health Management or Business Administration.

There are no limited companies owning dental practices.

Tooth whitening

Tooth whitening is being practiced only by physicians in dental medicine.

Health and Safety at Work

This issue is regulated by the *Law of Health*, and secondary legislation. There are no mandatory vaccinations.

Regulations for Health and Safety

For	Administered by
Ionising radiation	Government Agency of Nuclear Regulation
Electrical installations	Government agency
Infection control	Ministry of Health – Inspectorate of Preservation and Control of Public Health
Medical devices	Ministry of Health – Executive Agency on Drugs
Waste disposal	Ministry of Environment and Water Supplies and Ministry of Health

Ionising Radiation

Ionising radiation is regulated by the *Law of Health* and the *Law of the Safe Use of Nuclear Energy*, plus secondary legislation.

During their dental education, physicians in dental medicine take examinations in radiology, with an emphasis on dental diagnostics. Those who would like to have x-ray equipment in their offices, have to acquire a corresponding certificate issued by the Ministry of Health, according to the Medical Standard "Image Diagnostics", following a specialised education and a successful exam. The certificate has 5 years' validity.

With a change in the *Law of the Safe Use of Nuclear Energy* in 2012 the regulations for dental x-ray equipment was changed from a licensing regime to a regime of information only.

The equipment is inspected annually. The maintaining services perform an annual prophylaxis and technical examination.

Hazardous waste

The disposal of hazardous waste is regulated by the *Law of Waste Management*, plus secondary legislation.

Amalgam separators are only advised and they are not mandatory.

Financial Matters

Retirement pensions and Healthcare

The retirement ages in Bulgaria are 63 for men and 60 for women. Up until the new pension reform was approved in December 2011, Bulgaria's retirement age was 63 years for men and 60 years for women. Plans are for these to be increased gradually so that by 2020 it will be 65 years for men and the same for women soon after 2020.

0.4% - 1.1% for occupational accident and professional disease fund (rate depending on the field of activity), 3.5% for general illness and maternity fund 1% for the unemployment fund and 8% for the health insurance fund

Payments are capped at BGN 200 (€100) a month

Taxes and Insurance

National income tax

Since 2008, there has been a flat income tax of 10% of income. Tax is 0% for capital gains from disposal of shares on a regulated Bulgarian / EU / EEA market by EU / EEA residents, 5% for dividends and liquidation quotas and 7% for income from voluntary life insurance received after the termination of the insurance policy.

VAT/sales tax

VAT in Bulgaria is 20%, and does not apply to healthcare services; however, it applies to drugs, medical devices, instruments, equipment, consumables and other products used in medicine and dental medicine. There is a reduced rate of 9% for hotel services.

Mandatory insurance contributions

Health care in the mandatory health insurance system is funded by mandatory health insurance payments amounting to 8% of the income due by all Bulgarian citizens.

Various Financial Comparators

Sofia Zurich = 100	2003	2012
Prices (including rent)	No data	35.5
Wage levels (net)	No data	10.3
Domestic Purchasing Power at PPP	No data	26.3

The total is between 30.7% and 31.4%, paid by both the employer and the employee. This includes 12.8% - for the pensions fund, 5% for the universal pensions fund

Source: UBS January 2003 and November 2012

Other Useful Information

Important Contacts::	
<p>Bulgarian Dental Association (BgDA) 49, Knyaz Dondukov Blvd. 1000 Sofia, Bulgaria Tel.: +35929874797 Fax: +35929888724 Gateway: +359888407226 Email: office@bzs.bg Website: www.bzs.bg</p>	<p>Ministry of Health: 5, SvetaNedelya Square 1000 Sofia, Bulgaria Tel.: +35929301152 Tel./Fax: +35 929811820 E-mail: press@mh.government.bg Website: www.mh.government.bg</p>
<p>National Health Insurance Fund 1, Krichim Str. 1407 Sofia, Bulgaria Tel: +35929659130 Tel./Fax: +35929659124 EU integration: +35929659130 Email: jvatkova@nhif.bg Website: www.nhif.bg</p>	<p>Association Medicale Scientifique Republicalne Stomatologie 1, St. Georgi Sofiiski Blvd. 1431 Sofia, Bulgaria Tel.: +35929522818 Fax: Mobile: +359887300550 Email: toppir@abv.bg Website:</p>

Dental Schools: The numbers of annual intake of government funded Bulgarian citizens as students is the same each year, and is recorded here. However, data for fee-paying foreign students varies annually.

<p>Sofia Medical University Faculty of Dental Medicine 1, Sveti G. Sofiiski Blvd. 1432 Sofia, Bulgaria Tel: +35929522818; +35929541247; +35929523548 E-mail: info@stomfac.org E-mail: fdent@abv.bg Numbers of annual intake: 80 Dentists graduating (2012): 140</p>	<p>Plovdiv Medical University Faculty of Dental Medicine 3, Hristo Botev Blvd. 4002 Plovdiv, Bulgaria Tel: +359896610286 E-mail: doc.todorov@yahoo.com E-mail: doz_kukleva@abv.bg Numbers of annual intake: 60 Dentists graduating (2012): 90</p>	<p>Varna (established in 2005) Medical University Faculty of Dental Medicine 55, Marin Drinov Str. 9002 Varna, Bulgaria Tel: +359888226863 E-mail: svechtarov@yahoo.co.uk Numbers of annual intake: 30 Dentists graduating (2012): 60</p>
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