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**ACCOUNTING FOR VINE MASSIFS  
AND GOVERNMENT DONATIONS CONNECTED  
WITH THEM AND ITS EFFECT ON THE TAXATION  
OF THE ENTERPRISE**

**Assoc. Prof. Dr Nadya Kostova**

**Abstract**

In Bulgaria there has been adopted the „National Support Programme Of The Grapevine Sector 2008/2009 – 2013/2014” for the measure „restructuring and conversion of vineyards”. The beneficiary enterprises reporting the activities with the programme must find answers to a number of questions, the solution to some of which will be different depending on the applicable base for the preparation of the financial statements – the National Standards For Financial Statements For Small And Medium-Sized Enterprises or the International Financial Reporting Standards.