



**REPUBLIC OF SRPSKA
MINISTRY OF FINANCE
TAX ADMINISTRATION
TAX CALENDAR FOR 2018**

LEGAL ENTITIES

January							February							March						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
				5	6	7				1	2	3	4				1	2	3	4
1	2	3	4	5	6	7	5	6	7	8	9	10	11	5	6	7	8	9	10	11
8	9	10	11	12	13	14	12	13	14	15	16	17	18	12	13	14	15	16	17	18
15	16	17	18	19	20	21	19	20	21	22	23	24	25	19	20	21	22	23	24	25
22	23	24	25	26	27	28	26	27	28					26	27	28	29	30	31	
29	30	31																		

April							May							June						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
						1												1	2	3
2	3	4	5	6	7	8		1	2	3	4	5	6	4	5	6	7	8	9	10
9	10	11	12	13	14	15	7	8	9	10	11	12	13	11	12	13	14	15	16	17
16	17	18	19	20	21	22	14	15	16	17	18	19	20	18	19	20	21	22	23	24
23	24	25	26	27	28	29	21	22	23	24	25	26	27	25	26	27	28	29	30	
30							28	29	30	31										

July							August							September						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
						1														
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30
30	31																			

October							November							December						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
1	2	3	4	5	6	7	5	6	7	8	9	10	11	3	4	5	6	7	8	9
8	9	10	11	12	13	14	12	13	14	15	16	17	18	10	11	12	13	14	15	16
15	16	17	18	19	20	21	19	20	21	22	23	24	25	17	18	19	20	21	22	23
22	23	24	25	26	27	28	26	27	28	29	30			24	25	26	27	28	29	30
29	30	31												31						

- Deadlines for payment of tax liabilities
- Deadlines for submitting tax returns
- Deadlines for payment of tax liabilities and submitting tax returns

	Deadline for Submitting Returns	Deadline for Payment	Type of Revenue	Payment at the Public Revenue Account
<p>Annual Tax Return for Corporate Income Tax - Form 1101 Attachments: Form 1102 In addition to Annual Tax Return for Corporate Income Tax, the Annual Tax Return of Controlled Transactions shall be submitted, if the total amount of controlled transactions (including credits and loans) of taxpayer exceeds BAM 700.000 in 2017. Annual Tax Return for Withholding Tax – Form 11</p>	<p>March 31, 2018 for 2017</p> <p>Not later than 30 days after the end of the tax year</p>	<p>March 31, 2018</p> <p>At the time of payment</p>	<p>711211- Tax on Resident Corporate Income 711212 – Tax on Non-Resident Corporate Income 711213-Foreign Legal Entity Withholding Tax</p>	<p>Republic of Srpska</p>
<p>Advance Payment of the Corporate Income Tax - Form 1104</p>	<p>30 days from the day of commencement of the activity</p>	<p>By the 10th of the month for the previous month</p>	<p>711211 – Tax on Resident Corporate Income 711212 – Tax on Non-Resident Corporate Income</p>	<p>Republic of Srpska</p>
<p>Registration/Change/Deregistration of Contribution Payments – Form PD3100: Submits a contribution payer</p>	<p>Not later than one day before an employee starting work at the employer, i.e. on the date of incurrence of the legal basis from which it arises the liability to pay contributions for taxpayers, who do not start working but they are registered in Unified System for Registration, Control and Collection of Contributions via form PD 3100</p>			
<p>Registration/Change/Deregistration of Contribution Payments in Certain Circumstances– Form PD3120: Submits a contribution payer</p>	<p>On the day of the incurrence of the legal basis from which the liability to pay contributions arises</p>			
<p>Monthly Withholding Tax Return - Form 1002- for contributions</p>	<p>By the end of the month for the previous month</p>	<p>At the time of payment, and if there was no payment, no later than two months after the expiration of the month for which contributions are calculated, i.e. by the 20th of the month for the previous month</p>	<p>712199 – For Payment of All Four Contributions</p>	<p>Republic of Srpska</p>

<p>Monthly Withholding Tax Return - Form 1002 – for tax</p> <p>Monthly Withholding Tax Return - Form 1002- for tax and contributions</p>	<p>By the 10th of the month for all payments made in the previous month</p> <p>By the 10th of the month for all payments made in the previous month</p>	<p>for taxpayers for whose base the wage is not paid</p> <p>At the time of payment</p> <p>At the time of payment</p>	<p>713113- Tax on Personal Wages</p> <p>711311- Income from Capital</p> <p>711112- Income from Copyright, Rights Related to Copyright and Industrial Property Rights</p> <p>712171- Special Contribution for Professional Rehabilitation and Employment of Disabled People</p>	
<p>Tax Return for Special Republic Fee - Form PP-GRT</p>	<p>Until February 28, 2018, for the current year, i.e. 15 days from the date of registration in the appropriate register, if the activity is registered after February 28, 2018.</p>	<p>Until February 28, the first part of the prescribed amount, and until June 30, the second part of the prescribed amount, or 15 days from the date of registration in the appropriate register</p>	<p>722112 – Special Republic Fee</p>	<p>Republic of Srpska</p>
<p>Tax Return for Utility Fee – Form PP-KT</p>	<p>March 31,2018, i.e. 15 days from the commencement of activity</p>	<p>June 30, 2018, i.e. December 31, 2018 for taxpayer who registers the activity during the year</p>	<p>722312 – Utility Fee on Company</p>	<p>municipality/town</p>
<p>Tax Return for Registration in the Fiscal Real Estate Register - Form PFRN</p> <p>Request for Tax Exemption - Form ZOPN</p>	<p>30 days from the date of incurrence of liability</p> <p>Simultaneously with the submission of the PFRN Form for the property for which exemption is requested</p>			
<p>Tax Return for Change of Owner – Real Estate Deregistration - Form PVON</p>	<p>30 days from the date of incurrence of liability</p>			
<p>Tax Bill for Real Estate Tax</p>	<p>Tax Administration issues until March 31,2018, i.e. 30 days from the date of real estate registration, for taxpayers who register real estate</p>	<p>First part (at least 50% of the total) no later than June 30, 2018 and the second part no later than</p>	<p>714112 - Real Estate Tax</p>	<p>municipality/town</p>

	during the year, for which the tax bill has not been issued	September 30, 2018		
Tax Return for Registered Weapon – Form PP-RO	Until March 31, 2018. for the current year, i.e. 15 days from the date of getting the Weapon Certificate	March 31 of the current year, i.e. 15 days from the date of getting the Weapon Certificate	714915 – Tax on Holding and Carrying Weapon	Republic of Srpska
Tax Return for Other Charges - Form PP-ON -charge for improvement of common benefit function of forests - charge for fire protection charge for hail protection charge for the development of undeveloped areas of the municipality - charge for use of hydro-accumulation facilities in purpose of electricity production - charge for use of natural non-renewable resources in purpose of electricity production - charge for lease of forest land owned by the Republic of Srpska - concession charge for the use of natural and other goods of common interest - charge for use of mineral raw materials	- March 10,2018. for 2017 August 10 for 2018 half-year March 10, 2018 for 2017 Quarterly, within 5 days after the expiration of the quarter Quarterly, within 15 days after the expiration of the quarter Within 15 days from the expiration of the period for which the charge is paid Within 15 days from the expiration of the period for which the charge is paid Within 15 days from the expiration of the period for which the charge is paid	August 10 for a half –year and March 10, 2018 for annual for 2017. until 5 th in the month for the previous quarter until 15 th in the month for the previous quarter - by lease agreement by concession contract by concession contract	722434 722467 722456 722435 722468 722438 722491 722424	Public Revenue Account of the Republic of Srpska Public Revenue Account of the Republic of Srpska municipality/town municipality/town Public Revenue Account of the Republic of Srpska Public Revenue Account of the Republic of Srpska Public Revenue Account of the Republic of Srpska

Monthly Tax Return- Residence Fee Report – Form MP-IBT	By the 15 th of the month for the previous month	5 days after the expiration of the month of filing the application, and for service providers who collect a residence fee on the basis of a contract with a travel agency within 3 days after the payment of the invoice for the service provided, and at the latest within 60 days from the last day of stay of the person in his/her accommodation	722321 – Residence Fee	Republic of Srpska
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If the last day of the deadline falls on a non-working day, the deadline expires by the end of the first following working day.

Payments at the Public Revenue Accounts of the Republic of Srpska are done at:

NLB Razvojna banka a.d. Banja Luka, No.: 562-099-0000556-87

UniCredit Bank a.d. Banja Luka, No.: 551-001-00008915-56

Komercijalna banka a.d. Banja Luka, No: 571-010-00002020-18

Addiko bank a.d. Banja Luka, No.: 552-000-00026269-20

Pavlović Internacional Bank a.d. branch office Banja Luka, No.: 554-004-00000192-37

Nova Banka AD Banja Luka, Branch office Banja Luka, No.: 555-000-08053684-17

Sberbank a.d. Banjaluka: 567-241-82000004-96.

* Payments at the Public Revenue Accounts of municipalities or towns shall be done through accounts of municipalities or towns opened in commercial banks

Headquarter

Trg Republike Srpske 8, Banja Luka
Phone: 051/332-300, 332-326

Regional Center Banja Luka

Trg Republike Srpske 8, Banja Luka
Phone: 051/332-364

Regional Center Bijeljina

Patrijarha Pavla 2, Bijeljina
Phone: 055/225-672, 225-680

Regional Center Doboj

Nemanjina bb, Doboj
Phone: 053/201-600

Regional Center Zvornik

Trg Kralja Petra Prvog bb, Zvornik
Phone: 056/210-558, 210-270

Regional Center Prijedor

Vožda Karađorđa 15, Prijedor
Phone: 052/234-691, 240-850

Regional Center Istočno Sarajevo

Karađorđeva 13, Istočno Sarajevo
Phone: 057/321-050

Regional Center Trebinje

Kralja Petra I Oslobođioca 35, Trebinje
Phone: 059/225-020, 260-333, 223-898, 260-473