



REPUBLIC OF SRPSKA  
MINISTRY OF FINANCE  
TAX ADMINISTRATION

TAX CALENDAR FOR 2018

ENTREPRENEURS

| January |    |    |    |    |    |    | February |    |    |    |    |    |    | March |    |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|-------|----|----|----|----|----|----|----|
| 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  |          |    |    | 1  | 2  | 3  | 4  | 29    |    |    | 1  | 2  | 3  | 4  |    |
| 8       | 9  | 10 | 11 | 12 | 13 | 14 | 5        | 6  | 7  | 8  | 9  | 10 | 11 | 5     | 6  | 7  | 8  | 9  | 10 | 11 |    |
| 15      | 16 | 17 | 18 | 19 | 20 | 21 | 12       | 13 | 14 | 15 | 16 | 17 | 18 | 12    | 13 | 14 | 15 | 16 | 17 | 18 |    |
| 22      | 23 | 24 | 25 | 26 | 27 | 28 | 19       | 20 | 21 | 22 | 23 | 24 | 25 | 19    | 20 | 21 | 22 | 23 | 24 | 25 |    |
| 29      | 30 | 31 |    |    |    |    | 26       | 27 | 28 | 29 | 30 | 31 |    | 26    | 27 | 28 | 29 | 30 | 31 |    |    |
|         |    | 3  | 4  | 5  | 6  | 7  | 27       | 28 | 29 | 30 | 31 |    |    |       |    |    |    |    |    | 9  | 10 |

  

| 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  | 25  | 1  | 2  | 3  | 4  | 5  | 6  | 30   | 31 |    |    | 1  | 2  | 3  |
| 2     | 3  | 4  | 5  | 6  | 7  | 8  | 7   | 8  | 9  | 10 | 11 | 12 | 13 | 4    | 5  | 6  | 7  | 8  | 9  | 10 |
| 9     | 10 | 11 | 12 | 13 | 14 | 15 | 14  | 15 | 16 | 17 | 18 | 19 | 20 | 11   | 12 | 13 | 14 | 15 | 16 | 17 |
| 16    | 17 | 18 | 19 | 20 | 21 | 22 | 21  | 22 | 23 | 24 | 25 | 26 | 27 | 18   | 19 | 20 | 21 | 22 | 23 | 24 |
| 23    | 24 | 25 | 26 | 27 | 28 | 29 | 28  | 29 | 30 | 31 |    | 28 | 25 | 26   | 27 | 28 | 29 | 30 |    |    |
| 30    |    |    |    |    | 7  | 8  |     |    |    |    | 4  | 5  |    |      |    |    |    | 9  | 10 |    |

  

| July |    |    |    |    |    |    | August |    |    |    |    |    |    | September |    |    |    |    |    |    |
|------|----|----|----|----|----|----|--------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|
| Mo   | Tu | We | Th | Fr | Sa | Su | Mo     | Tu | We | Th | Fr | Sa | Su | Mo        | Tu | We | Th | Fr | Sa | Su |
| 27   | 28 | 29 | 30 |    |    | 1  |        |    | 1  | 2  | 3  | 4  | 5  | 29        | 30 | 31 |    |    | 1  | 2  |
| 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 | 26 | 27 | 24        | 25 | 26 | 27 | 28 | 29 | 30 |
| 30   | 31 |    |    |    | 6  | 7  | 28     | 29 | 30 | 31 |    | 3  | 4  |           |    |    |    |    | 8  | 9  |

  

| 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  |          |    |    | 1  | 2  | 3  | 4  | 28       | 29 | 30 |    |    | 1  | 2  |
| 8       | 9  | 10 | 11 | 12 | 13 | 14 | 5        | 6  | 7  | 8  | 9  | 10 | 11 | 3        | 4  | 5  | 6  | 7  | 8  | 9  |
| 15      | 16 | 17 | 18 | 19 | 20 | 21 | 12       | 13 | 14 | 15 | 16 | 17 | 18 | 10       | 11 | 12 | 13 | 14 | 15 | 16 |
| 22      | 23 | 24 | 25 | 26 | 27 | 28 | 19       | 20 | 21 | 22 | 23 | 24 | 25 | 17       | 18 | 19 | 20 | 21 | 22 | 23 |
| 29      | 30 | 31 |    |    |    |    | 26       | 27 | 28 | 29 | 30 | 25 | 26 | 24       | 25 | 26 | 27 | 28 | 29 | 30 |
|         |    | 3  | 4  | 5  | 6  | 7  | 27       | 28 | 29 | 30 |    | 10 | 11 | 31       |    |    |    |    | 7  | 8  |

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

| Name of Tax Return  | Deadline for Submitting Returns   | Deadline for Payment  | Type of Revenue   | Payment at the Public Revenue Account |
|---|---|---|---|---------------------------------------|
| <p>Annual Tax Return for Personal Income Tax - <b>Form 1004</b><br/> Attachments:<br/> <b>Form 1005, 1006 and</b></p> <p>Tax Return Notification for Income Realized on the Basis of Joint Performance of Independent Activity-<br/> <b>Form 1009</b></p> | <p>March 31, 2018 for 2017</p>  | <p>March 31, 2018</p>   | <p><b>713113</b> – For Tax on Personal Wages and Other Income<br/> <b>713111</b> – For Tax on Income Obtained from Independent Activity<br/> <b>711112</b> – For Tax on Income from Copyright, Rights Related to Copyright and Industrial Property Rights<br/> <b>711311</b> – For Tax on Income from Capital<br/> <b>711313</b> – For Tax from Capital Gains</p> | <p>Republic of Srpska</p>             |
| <p>Notification on keeping financial records according to the dual accounting system by the choice, and mandatory for entrepreneurs whose total income for 2017 is greater than BAM 500,000</p>   | <p>March 31, 2018. for 2018, i.e. 30 days from the date of commencement of the activity.</p>  |   |   |                                       |
| <p>Advance Payment of Personal Income Tax - <b>Form 1008</b></p>  | <p>30 days from the date of commencement of the business activity</p>   | <p>By the 10<sup>th</sup> in the month for the previous month</p> | <p><b>713111</b>- For Tax on Income Obtained from Independent Activity</p>  | <p>Republic of Srpska</p>             |
| <p>Registration/Change/Deregistration of Contribution Payments – <b>Form PD 3100:</b><br/> Submit a contribution payer</p>  | <p>Not later than one day before the employment of the employee at work with the employer, i.e. on the date of the creation of a legal basis from which the liability to pay contributions arises for contribution payers who are not employed but they are registered in the Unified System for Registration, Control and Collection of Contributions through the form PD 3100</p> |   |   |                                       |

|   |   |  |  |                           |
|---|---|--|--|---------------------------|
| <p>Registration/Change/Deregistration of Contribution Payment in Certain Circumstances -<br/><b>Form PD 3120:</b><br/>Submit a contribution payer</p>   | <p>On the day of the creation of the legal basis from which the liability to pay contributions arises</p>   |  |  |                           |
| <p>Monthly Tax Return for Withholding Tax - <b>Form 1002 – for contributions</b></p> <p>Monthly Tax Return for Withholding Tax - <b>Form 1002 – for entrepreneur’s contributions</b></p><br><p>Monthly Tax Return for Withholding Tax - <b>Form 1002 – for tax</b></p><br><p>Monthly Tax Return for Withholding Tax - <b>Form 1002– for tax and contributions</b></p> | <p>By the end of the month for the previous month</p><br><p>By the 10<sup>th</sup> of the month for all payments made in the previous month</p><br><p>By the 10<sup>th</sup> of the month for all payments made in the previous month</p> | <p>At the moment of payment and if there was no payment at least two months of the expiration of month for which contributions are calculate, i.e. by the 20<sup>th</sup> of month for the previous month.</p><br><p>At the time of payment</p><br><p>At the time of payment</p> | <p><b>712199</b> – contributions</p><br><p><b>713113</b> — Tax on Personal Wages and Other Income<br/><b>711311</b> – Incomes from Capital<br/><b>711112</b> – Incomes from Copyright, Rights Related to Copyright and Industrial Property Rights<br/><b>712171</b> - Special Contribution for Professional Rehabilitation and Employment of Disabled People</p> | <p>Republic of Srpska</p> |
| <p>Annual Tax Return for Special Republic Fee – <b>Form PP-GRT</b></p>  | <p>March 31, 2018,<br/>i.e.</p> <p>15 days from the date of registration in the appropriate register, if the activity is registered after March 31, 2018.</p>   | <p>The first part of the prescribed amount until March 31, and the second part of the prescribed amount until June 30,</p> <p>15 days from the date of registration in the appropriate register</p>  | <p><b>722112</b>- Special Republic Fee</p>   | <p>Republic of Srpska</p> |

|   |   |  |  |                      |
|---|---|--|--|----------------------|
| Tax Return for Utility Fee - <b>Form - PP-KT</b>                        | March 31 of the current year, i.e. 15 days from the date of commencement of the activity  | June 30 of the current year, i.e. by the December 31 of the current year, for taxpayer who registers the activity during the year  | <b>722312</b> – Utility Fee on Company | Municipalities/ town |
| Monthly Tax Return- Residence Fee Report – <b>Form MP-IBT</b>           | By the 15 <sup>th</sup> in the month for the previous month   | 5 days after the end of month 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 accommodation | <b>722321</b> - Residence Fee          | Republic of Srpska   |
| Annual Tax Return –The Lump Sum of the Residence Fee <b>Form GP-IBT</b> | By February 15, 2018 for 2018,<br><br>i.e.<br><br>Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year | By March 31, 2018 for 2018,<br><br>i.e.<br><br>Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year   |  |                      |

**SMALL ENTREPRENEUR also submits:**

| Name of Tax Return   | Deadline for Submitting Returns   | Deadline for Payment | Type of Revenue | Payment at the Public Revenue Account |
|--|---|----------------------|-----------------|---------------------------------------|
| Request for the Status of a Small Entrepreneur - Form 1011 | January 31, 2018 for 2018, i.e. 30 days from commencement of the activity |                      |                 |                                       |

|   |  |   |  |                    |
|---|--|---|--|--------------------|
| Tax Return for a Small Entrepreneur – Form 1007 | By the 10 <sup>th</sup> of the current month for the previous month, and the annual by March 31, 2018 for 2017, <b>only</b> if the monthly tax returns were not submitted and/or if the reported tax in 2017 is less than BAM 600. | By the 10 <sup>th</sup> in the month for the previous month<br><br>By March 31, 2018 for 2017 | 713111– Tax on Income Obtained from Independent Activity | Republic of Srpska |
|---|--|---|--|--------------------|

**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.: 562-099-00000556-87**  
**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**

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| <p>Headquarter<br/>Trg Republike Srpske 8, Banja Luka<br/>Phone: 051/332-300, 332-326</p> <p>Regional Center Banja Luka<br/>Trg Republike Srpske 8, Banja Luka<br/>Phone: 051/332-364</p> <p>Regional Center Bijeljina<br/>Patrijarha Pavla 2, Bijeljina<br/>Phone: 055/225-672, 225-680</p> <p>Regional Center Doboj<br/>Nemanjina bb, Doboj<br/>Phone: 053/201-600</p> | <p>Regional Center Zvornik<br/>Trg Kralja Petra Prvog bb, Zvornik<br/>Phone: 056/210-558, 210-270</p> <p>Regional Center Prijedor<br/>Vožda Karađorđa 15, Prijedor<br/>Phone: 052/234-691, 240-850</p> <p>Regional Center Istočno Sarajevo<br/>Karađorđeva 13, Istočno Sarajevo<br/>Phone: 057/321-050</p> <p>Regional Center Trebinje<br/>Kralja Petra I Oslobodioca 35, Trebinje<br/>Phone: 059/225-020, 260-333, 223-898, 260-473</p> |
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