



REPUBLIC OF SRPSKA
MINISTRY OF FINANCE
TAX ADMINISTRATION

TAX CALENDAR FOR 2020

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

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

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

- 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 - Form 1004 Attachments: Form 1005, 1006 and</p> <p>Tax Return Notification for Income Realized on the Basis of Joint Performance of Independent Activity- Form 1009</p>	<p>March 31, 2020 for 2019</p>	<p>March 31, 2020</p>	<p>713113 – For Tax on Personal Wages and Other Income 713111 – For Tax on Income Obtained from Independent Activity 711112 – For Tax on Income from Copyright, Rights Related to Copyright and Industrial Property Rights 711311 – For Tax on Income from Capital 711313 – 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 2019 is greater than BAM 500,000</p>	<p>March 31, 2020 for 2020, i.e. 30 days from the date of commencement of the activity.</p>			
<p>Advance Payment of Personal Income Tax - Form 1008</p>	<p>30 days from the date of commencement of the business activity</p>	<p>By the 10th in the month for the previous month</p>	<p>713111- For Tax on Income Obtained from Independent Activity</p>	<p>Republic of Srpska</p>
<p>Registration/Change/Deregistration of Contribution Payments – Form PD 3100: Submit a contribution payer</p> <p>Registration/Change/Deregistration of Contribution Payment in Certain Circumstances - Form PD 3120: 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>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 - Form 1002 – for contributions</p> <p>Monthly Tax Return for Withholding Tax - Form 1002 – for entrepreneur's contributions</p>	<p>By the end of the month for 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 20th of month</p>	<p>712199 – contributions</p>	<p>Republic of Srpska</p>

Monthly Tax Return for Withholding Tax - Form 1002 – for tax	By the 10 th of the month for all payments made in the previous month	for the previous month. At the time of payment		
Monthly Tax Return for Withholding Tax - Form 1002– for tax and contributions	By the 10 th of the month for all payments made in the previous month	At the time of payment	713113 — Tax on Personal Wages and Other Income 711311 –Incomes from Capital 711112 –Incomes from Copyright, Rights Related to Copyright and Industrial Property Rights 712171 - Special Contribution for Professional Rehabilitation and Employment of Disabled People	
Annual Tax Return for Special Republic Fee – Form PP-GRT	March 31, 2020, i.e. 15 days from the date of registration in the appropriate register, if the activity is registered after March 31, 2020.	The first part of the prescribed amount until March 31, and the second part of the prescribed amount until June 30, 15 days from the date of registration in the appropriate register	722112 - Special Republic Fee	Republic of Srpska

Tax Return for Utility Fee - Form - PP-KT	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	722312 – Utility Fee on Company	Municipalities/ town
Monthly Tax Return- Residence Fee Report – Form MP-IBT	By the 15 th 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	722321 - бoрaвишнa тaкca	Republic of Srpska
Annual Tax Return –The Lump Sum of the Residence Fee Form GP-PIBT	By February 15, 2020 for 2020 i.e.	By March 31, 2020 for 2020, i.e.		

	Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year	Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year		
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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, 2020 for 2020, i.e. 30 days from commencement of the activity			
Tax Return for a Small Entrepreneur – Form 1007	By the 10 th of the current month for the previous month, and the annual by March 31, 2020 for 2019, only if the monthly tax returns were not submitted and/or if the reported tax in 2019 is less than BAM 600.	By the 10 th in the month for the previous month By March 31, 2020 for 2019	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.
 MF bank a.d. Banja Luka, No: 572-103-00000090-72.

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

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