



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

PHYSICAL PERSONS

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				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					26	27	28	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	4	5	6					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				25	26	27	28	29	30	
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				1	2	3	4	5						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			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				1	2	3	4						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			24	25	26	27	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</p> <p>Attachment: Form 1005 and 1006</p> <p>Request for the Reduction of Tax Base – Form 1000, for paid premiums of life insurance in 2016 up to BAM 1,200 if the payer of the premium did not earn the income during the year on which the withholding tax is payed</p>	<p>March 31, 2018 for income realized in 2017</p>	<p>March 31, 2018</p>	<p>713113 – For Tax on Personal Wages and Other Income 711311 – For Tax on Income from Capital 711112 – For Tax on Income from Copyright, Rights Related to Copyright and Industrial Property Rights 711313 – For Tax on Capital Gains</p>	<p>Republic of Srpska</p>
<p>Advance Payment of Personal Income Tax – Form 1008, only for:</p> <ul style="list-style-type: none"> - income from capital gains - income from capital based on lease/sub-lease between physical persons and - other income of physical persons when the payer is a physical person 	<p>By the 10th of the month for the previous month</p>	<p>By the 10th of the month for the previous month</p>	<p>711313 – For Tax on Capital Gains 711311 – For Tax on Income from Capital 713113 – For Other Income</p>	<p>Republic of Srpska</p>
<p>Request for Issuing Tax Card - extract - Form 1001</p>				
<p>Monthly Tax Return for Withholding Tax - Form 1002 – for tax</p> <p>Monthly Tax Return for Withholding Tax - Form 1002 – for contributions</p>	<p>Until the 10th of the month, only those resident taxpayers, except qualified investors, who earn income in other parts of BiH or abroad, as well as taxpayers who receive personal wages or other income from diplomatic or consular missions of foreign countries or international organizations, for which the payer does not calculate and does not pay the tax.</p> <p>Until 31 March 2018, for 2017, the holder of a commercial family farm and the holder of a non-commercial family farm</p>	<p>Within seven days of the receipt of the collection</p> <p>By the 20th of the month for the previous month</p>	<p>713113 – Tax on Personal Wages and Other Income</p>	<p>Republic of Srpska</p>

<p>Registration / Change / Deregistration of Individual Contribution Payments – Form PD 3110: - submit a voluntary (individual) contribution payer and physical persons who personally pay contributions</p> <p>Request for Changing Data on Contributions in the Annual Certificate - Form PD 3220</p> <p>Request for Deregistration of Contribution Payer - Form PD 3210</p>	<p>Within 8 days from commencement of the insurance stated in the act of the competent insurance fund for voluntary contribution payers, and for persons who are personally paying the contribution on the day of the creation of the legal basis from which the obligation to pay contributions arises.</p> <p>Only when there is an error in the Certificate of Payed Contributions</p> <p>When there is a legitimate interest (due to cessation of activity, termination of employment of a contribution payer or employment with another employer ...)</p>			
<p>Tax Return for Registration in the Fiscal Real Estate Register - Form PFRN</p> <p>Request for Tax Exemption and Application of a Lower Tax Rate - Form ZOPN</p> <p>Request for Reduction of Tax Base– Form ZUPO</p> <p>Tax Return for Change of Owner - Real Estate Deregistration– Form PVON</p>	<p>30 days from the date of incurrance of liability</p> <p>Simultaneously with the submission of the PFRN Form for real estate for which relief is requested or from the date of incurrance of base for the release</p> <p>At the moment of incurrance of conditions for reduction of the tax base</p> <p>30 days from the date of the change</p>			
<p>Tax Bill for Real Estate Tax</p>	<p>The Tax Administration issues until March 31,2018, i.e. 30 days from the day of gaining real estate, for taxpayers who acquire real estate during the year for which the tax bill has not been issued for that year.</p>	<p>First part (at least 50% of the total) no later than June 30, 2018 and the second part no later than September 30, 2018</p>	<p>714112 – Real Estate Tax</p>	<p>municipalities / town</p>

Tax Return for Registered Weapon - Form PP-RO	Until March 31, 2018. for 2018, i.e. 15 days from getting the Weapon Certificate	March 31, 2018, i.e. 15 days from getting the Weapon Certificate	714915 – Tax on Holding and Carrying Weapons	Republic of Srpska
Annual Tax Return- The Lump Sum of the Residence Fee Form GP-PIBT	Until February 15, 2018 for 2018 i.e. Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year	Until March 31, 2018 for 2018 i.e. Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year	722321 – Residence Fee	Republic of Srpska
Tax Return for Other Charges - Form PP-ON Submits physical persons who are owners, users and grantees of arable agricultural land	Annually , until March 10, 2018 for 2017	March 10, 2018 for 2017	722456 - Charge for Hail Protection	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.

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/ 225-680, 225-672

Regional Center Doboj
Nemanjina , Doboj
Phone: 053/201-600, 201-620

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

Regional Center Prijedor
Vožda Kradorda 15,
Prijedor
Phone: 052/234-691, 240-850

Regional Center Istočno Sarajevo
Karadordeva 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