

LAW ON PUBLIC UTILITY FEES

Article 1

This Law shall determine and regulate basic elements of the public utility fees system, subject of the fee obligation, obliged person for paying utility fees (hereinafter: obliged person), as well as public utility fees exemptions.

Article 2

(1) City i.e. municipality (hereinafter: local self-government unit) determines, with a specific act, public utility fees in accordance with this Law.

(2) Utility fees are considered to be budget revenue of the local self-government unit.

Article 3

(1) Public utility fees can be determined for:

a) using the space on public grounds, except for the purpose of selling press, books and other publications,

b) organising musical program in catering establishments and on mass rallies, except for the music reproduced on electronic or mechanical devices,

c) putting advertisement on public and other grounds, except for advertising boards and billboards alongside motorways, trunk roads and principal roads,

d) using free surfaces for camps, setting up tents or other temporary objects, as well as for kart racing track, amusement parks and circuses,

e) using showcases for displaying goods outside business premises,

f) keeping floating docks, crafts and other objects on water,

g) keeping restaurants and other catering and amusement objects on water,

h) using river bank for business purposes,

i) using the space for parking motor, road and towed vehicles on organized and marked spaces, designated for it by the act of the assembly of the local self-government unit, and

j) putting business name of the legal entity or of the entrepreneur on business premises.

(2) In case the local self-government unit collects the lease in accordance with the special regulation, no public utility fee referred to in paragraph 1), point a) of this Article can be collected for using the same space on public ground.

(3) For using the rights, objects and services referred to in paragraph 1 of this Article for which payment of public utility fee is prescribed no other special fee can be introduced.

Article 4

(1) Obligated person is a user of rights, objects and services for what he pays the prescribed fees.

(2) Fee obligations start on the day when using of rights, objects and services for which paying of the public utility fee is prescribed started.

(3) Limitation period for fee obligations referred to in Article 3, paragraph 1), point a) to i) of this Law shall be two years since the day from the day the obligation started, and on statute of limitation regarding fee obligations referred to in Article 3, paragraph 1), point j) of this Law regulations governing tax procedure shall apply.

Article 5

(1) Public grounds in terms of this Law, are considered to be areas, determined by the planning documentation of the city i.e. municipality, which are available to all users under equal conditions (streets, squares, public accesses, public stairways, bridges, underpasses, overpass, parking areas, pavements, public transport stops, market places, parks, lawns, areas for recreation and similar).

(2) Other areas in terms of this Law are considered those that are not public, but can be seen from the public grounds and are used for advertising by setting up objects i.e. means for advertising.

Article 6

(1) Legal entity and entrepreneur conducting the activity based on the approval of the competent authority is required to show their business name on entrance of each business premise where he conducts activities.

(2) Business name in terms of this Law is considered to be every shown title or a name implying that the legal entity or natural person is conducting activity.

(3) Business name referred to in paragraph 2 of this Article is identical to the title or the name contained in the approval of the competent authority and is shown on the relevant board, which shape can be prescribed by the act of the assembly of the local self-government unit.

(4) If on one object multiple business names of the same obligated person are shown, fee is paid only for one business name.

(5) Business name is shown at the latest on the day the activities started.

Article 7

(1) Act on determining public utility fees is prescribed by the assembly of the local self-government unit and it determines: type, amount, deadlines, manner of payment and public utility fee exemptions.

(2) Assembly of the local self-government unit can determine public utility fees in different amounts regarding types of activities, area, location i.e. zone in which the objects i.e. items are or where the services are performed for which fee referred to in Article 3 of this Law is paid.

Article 8

(1) Exempt from paying public utility fees are:

- a) institutions of Bosnia and Herzegovina,
- b) bodies, organisations and public institutions of the Republic of Srpska and local self-government units,
- c) accredited international organisations,
- d) diplomatic or consular representatives,
- e) organisations i.e. associations of public interest in the Republic of Srpska, and
- f) persons who by the decision of the competent authority are considered to be members of the family of fallen, deceased, missing and captured soldiers, war invalids and civilian war victims.

(2) Right to exemption in cases referred to in paragraph 1), point f) of this Article is acquired by submitting request to the competent authority of the local self-government unit where the fee obligation is prescribed before the deadline for submitting the request i.e. before paying fee obligation.

(3) Local self-government unit shall deliver the Decision on exemption from paying public utility fees to the Tax Administration of the Republic of Srpska.

Article 9

With the Act on determining public utility fees, local self-government units can determine other cases of fee exemptions for obliged persons which:

- a) conduct low profit and deficit activities,
- b) performs old, traditional crafts,
- c) starts economic or service activities for the first time, if the obliged person is an entrepreneur,
- d) employs new workers, if the obliged person is an entrepreneur, and
- e) is eligible for social welfare.

Article 10

Public utility fees referred to in Article 3, points e), f), g), h) and j) of this Law are determined on a yearly amount, and public utility fees referred to in Article 3, points a), b), c), d) and i) of this Law are determined proportionate to the time period of rights, objects or services used.

Article 11

(1) Competent service of the local self-government unit shall, with the individual decision determine the obligation of paying public utility fee referred to in Article 3, paragraph 1), points a) to i) of this Law.

(2) To the decision referred to in paragraph 1 of this Article, obliged person can submit an appeal to the mayor i.e. municipal mayor of the local self-government unit within a deadline and in a manner prescribed by the Law on General Administrative Procedure.

Article 12

(1) Procedure of determining, control and collection of public utility fee referred to in Article 3, paragraph 1), point j) of this Law is conducted in accordance with the regulations governing tax procedure.

(2) Obligated person for paying public utility fee referred to in paragraph 1 of this Article is required to report the fee obligation up to 31 March of the current year at the latest, and to conduct the payment up to 30 June of the current year at the latest.

(3) Obligated person who during the year registers an activity for which public utility fee referred to in Article 3, paragraph 1), point j) is to be paid, is obliged to, within 15 days from the day the activity started, report the fee obligation proportional to the number of the months until the end of the calendar year and to pay determined amount of the fee until the end of the year at the latest.

(4) Taxpayer which cancels the activity during the year, but he paid public utility fee in accordance with the paragraph 2 of this Article, has the right to refund of an overpayment of fee, proportional to the number of months until the end of the calendar year in accordance with the regulations governing tax procedure.

Article 13

(1) Supervision of the implementation of this Law is conducted by the Ministry of Finance.

(2) Inspection of the implementation of Article 3, paragraph 1), points a) to i) of this Law is conducted by the competent body of the local self-government unit, and the supervision of the implementation of Article 3, paragraph 1), point j) of this Law is conducted by the Tax Administration of the Republic of Srpska.

Article 14

Local self-government units shall align their decisions on public utility fees with the provisions of this Law within 90 days from the date of entering into force of this Law.

Article 15

On the entry into force of this Law, Law on Public Utility Fees (Official Gazette of the SR BiH, 21/77, 35/88 and 26/89) shall cease to be applied.

Article 16

This Law shall enter into force on the eighth day following that of its publication in the Official Gazette of the Republic of Srpska.

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PRESIDENT OF THE
NATIONAL ASSEMBLY

Igor Radojičić, MSc.