THE LAW ON TAXES ON THE USE, POSSESSION AND CARRYING OF GOODS

Article 1

This Law introduces the tax on the use, possession and carrying of the following goods:
1. motor vehicles;
2. mobile telephones;
3. boats, floating plants and yachts;
4. airplanes and aircrafts;
5. weapons.

I - TAX ON THE USE OF MOTOR VEHICLES

Article 2

The tax on the use of motor vehicles shall be paid at registration, registration renewal and replacement of license plates of motor vehicles, performed in accordance with regulations governing the registration of motor vehicles and towed vehicles: passenger cars, vans and motorcycles.

Article 3

The tax referred to in Article 2 of this Law shall be paid by legal and natural persons in the name of which the vehicle is registered, the registration is renewed i.e. the license plates are replaced, unless otherwise provided by the law.

Article 4

The tax referred to in Article 2 of this Law shall be paid according to the cylinder capacity for the following:
1. Passenger cars and vans:
   - up to 1,150 cm³ .......................................................... BAM 30
   - over 1,150 and up to 1,300 cm³ ........................................... BAM 40
   - over 1,300 and up to 1,600 cm³ ........................................... BAM 50
   - over 1,600 and up to 2,000 cm³ ........................................... BAM 75
   - over 2,000 and up to 2,500 cm³ ........................................... BAM 200
   - over 2,500 and up to 3,000 cm³ ........................................... BAM 650
   - over 3,000 cm³ .............................................................. BAM 1,000
2. Motorcycles:
   - up to 125 cm³ .............................................................. BAM 15
   - over 125 and up to 250 cm³ ............................................. BAM 30
over 250 and up to 500 cm³ .................................................. BAM 60
over 500 and up to 750 cm³ .................................................. BAM 300
over 750 and up to 1,100 cm³ .................................................. BAM 400
over 1,100 cm³ ................................................................. BAM 1,000

The tax on motor vehicles referred to in paragraph 1 of this Article shall be reduced by 5% for each completed year of age of the vehicle, whereby the total reduction may not exceed 50% of the prescribed tax amount.

Article 5

Medical institutions shall be exempt from the tax prescribed under provisions of Article 2 through Article 4 of this Law for ambulances, vehicles for transporting dialysis patients and vehicles of blood transfusion services, vehicles adapted to the needs of drivers-disabled persons.

For registration of passenger vehicles used for taxi transportation, rent-a-car vehicles and special passenger vehicles for driver training with built-in dual commands, the tax referred to in Article 2 through Article 4 of this Law shall be reduced by 50% of the prescribed amount.

Article 6

Vehicle registration, registration renewal, i.e. replacement of license plates may not be performed without a proof of payment of the tax referred to in Article 2 through Article 4 of this Law.

II - TAX ON THE USE OF MOBILE TELEPHONE

Article 7

The tax on the use of mobile telephone shall be paid:
1) when becoming a user of mobile telephony services;
2) during the period of subscription (‘post-paid’ users);
3) when purchasing the card for a certain number of minutes of conversation (‘prepaid’ users).

Article 8

The obligation of payment of tax on the use of mobile telephone referred to in Article 7, point 1) of this Law shall occur at the moment of conclusion of agreement on becoming a user of mobile telephony services, i.e. at the moment of purchase of card.

The obligation of payment of tax on the use of mobile telephone referred to in Article 7, point 2) of this Law shall occur every month, at the time of issuing of invoice (bill) concerning the monthly consumption of mobile telephony services.

The obligation of payment of tax on the use of mobile telephone referred to in Article 7, point 3) of this Law shall occur at the moment of purchase of the card for a certain number of minutes of conversation.

Article 9

The tax on the use of mobile telephone shall be paid by a natural and legal person - user of mobile telephony services.
The tax shall be calculated, collected and paid onto the prescribed account by the provider of mobile telephony services, i.e. the seller of the card referred to in Article 7, point 3) of this Law.

The provider of services of mobile telephony shall guarantee jointly and severally for the payment of tax on the use of mobile telephone calculated and collected by the seller of the card referred to in Article 7, point 3) of this Law.

Article 10

The tax on the use of mobile telephone shall be paid in the amounts as follows:
1) when becoming a user of mobile telephony services - BAM 10;
2) during the period of subscription (‘post-paid’ users) - BAM 5 per month;
3) when purchasing the card for a certain number of minutes of conversation (‘prepaid’ users) - 10% of the card value.

Article 11

The tax on the use of mobile telephone shall be collected by the provider of services of mobile telephony at the time of:
1) conclusion of agreement with the taxpayer on becoming a user of mobile telephony services (‘post-paid’ and ‘prepaid’ users);
2) collection of bills for provided services of mobile telephony (‘post-paid’ users);
3) sale of the card for a certain number of minutes of conversation (‘prepaid’ users), and the collected amount shall be paid to the prescribed budget account of the Republic at the latest on the day following the collection date.

The tax on the use of mobile telephone shall be presented for users as a separate item in the invoice or in a different appropriate document issued in the cases foreseen under paragraph 1, points 1) to 3) of this Article.

Article 12

Foreign diplomatic and consular representations and international organisations, as well as foreign diplomatic staff, consular officials and the officials and staff of international organisations shall be exempt from the obligation of payment of tax on the use of mobile telephone, unless they are citizens of the Republic of Srpska.

III - TAX ON THE USE OF BOATS, FLOATING PLANTS AND YACHTS

Article 13

The tax on the use of boats, floating plants and yachts (hereinafter ‘floating establishments’) shall be paid at the entry of floating establishments in the Register of boats and floating plants, i.e. ships and at each renewal of validity of the ship’s passport, performed in accordance with the principles governing the entry of floating establishments in the Register.

Article 14

The tax referred to in Article 13 of this Law shall be paid by legal and natural persons in the name of which the floating establishment is entered in the appropriate Register, i.e. the
validity of the ship’s passport is renewed in accordance with the regulations, unless otherwise provided by this Law.

Article 15

The tax referred to in Article 13 of this Law shall be paid on:

<table>
<thead>
<tr>
<th>Without Cabin</th>
<th>With Cabin</th>
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<tbody>
<tr>
<td></td>
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<tr>
<td><strong>1. Non-motorised boats of the length of:</strong></td>
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<tr>
<td>1) up to 5 metres</td>
<td>BAM 10</td>
</tr>
<tr>
<td>2) over 5 and up to 10 metres</td>
<td>BAM 20</td>
</tr>
<tr>
<td>3) over 10 and up to 15 metres</td>
<td>BAM 30</td>
</tr>
<tr>
<td>4) over 15 metres</td>
<td>BAM 40</td>
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<tr>
<td><strong>2. Motorised boats of up to 7.35 kW of the length of:</strong></td>
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<tr>
<td>1) up to 5 metres</td>
<td>BAM 15</td>
</tr>
<tr>
<td>2) over 5 and up to 10 metres</td>
<td>BAM 25</td>
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<tr>
<td>3) over 10 and up to 15 metres</td>
<td>BAM 35</td>
</tr>
<tr>
<td>4) over 15 metres</td>
<td>BAM 50</td>
</tr>
<tr>
<td><strong>3. Motorised boats (without cabin) of the length of up to 5 metres:</strong></td>
<td></td>
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<tr>
<td>1) from 7.35 kW up to 22.05 kW</td>
<td>BAM 100</td>
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<tr>
<td>2) over 22.05 kW and up to 73.6 kW</td>
<td>BAM 350</td>
</tr>
<tr>
<td>3) over 73.6 kW and up to 96.6 kW</td>
<td>BAM 500</td>
</tr>
<tr>
<td>4) over 96.6 kW and up to 220.62 kW</td>
<td>BAM 750</td>
</tr>
<tr>
<td>5) over 220.62 kW</td>
<td>BAM 1,100</td>
</tr>
<tr>
<td><strong>4. Motorised boats (without cabin) of the length of over 5 and up to 10 metres:</strong></td>
<td></td>
</tr>
<tr>
<td>1) from 7.35 kW up to 22.05 kW</td>
<td>BAM 150</td>
</tr>
<tr>
<td>2) over 22.05 kW and up to 73.6 kW</td>
<td>BAM 500</td>
</tr>
<tr>
<td>3) over 73.6 kW and up to 96.6 kW</td>
<td>BAM 750</td>
</tr>
<tr>
<td>4) over 96.6 kW and up to 220.62 kW</td>
<td>BAM 1,000</td>
</tr>
<tr>
<td>5) over 220.62 kW</td>
<td>BAM 1,500</td>
</tr>
<tr>
<td><strong>5. Motorised boats without cabin of the length of over 10 metres:</strong></td>
<td></td>
</tr>
<tr>
<td>1) from 7.35 kW up to 22.05 kW</td>
<td>BAM 200</td>
</tr>
<tr>
<td>2) over 22.05 kW and up to 73.6 kW</td>
<td>BAM 700</td>
</tr>
<tr>
<td>3) over 73.6 kW and up to 96.6 kW</td>
<td>BAM 1,100</td>
</tr>
<tr>
<td>4) over 96.6 kW and up to 220.62 kW</td>
<td>BAM 1,500</td>
</tr>
<tr>
<td>5) over 220.62 kW</td>
<td>BAM 2,300</td>
</tr>
<tr>
<td><strong>6. Motorised boats with cabin and yachts, of the length of up to 5 metres:</strong></td>
<td></td>
</tr>
<tr>
<td>1) from 7.35 kW up to 22.05 kW</td>
<td>BAM 250</td>
</tr>
<tr>
<td>2) over 22.05 kW and up to 73.6 kW</td>
<td>BAM 500</td>
</tr>
<tr>
<td>3) over 73.6 kW and up to 96.6 kW</td>
<td>BAM 750</td>
</tr>
<tr>
<td>4) over 96.6 kW and up to 220.62 kW</td>
<td>BAM 1,100</td>
</tr>
<tr>
<td>5) over 220.62 kW</td>
<td>BAM 1,500</td>
</tr>
<tr>
<td><strong>7. Motorised boats with cabin and yachts, of the length of over 5 and up to 10 metres:</strong></td>
<td></td>
</tr>
<tr>
<td>1) from 7.35 kW up to 22.05 kW</td>
<td>BAM 500</td>
</tr>
<tr>
<td>2) over 22.05 kW and up to 73.6 kW</td>
<td>BAM 750</td>
</tr>
<tr>
<td>3) over 73.6 kW and up to 96.6 kW</td>
<td>BAM 1,100</td>
</tr>
<tr>
<td>4) over 96.6 kW and up to 220.62 kW</td>
<td>BAM 1,500</td>
</tr>
<tr>
<td>5) over 220.62 kW</td>
<td>BAM 2,300</td>
</tr>
<tr>
<td><strong>8. Motorised boats with cabin, i.e. ships and yachts, of the length of over 10 metres:</strong></td>
<td></td>
</tr>
<tr>
<td>1) from 7.35 kW up to 22.05 kW</td>
<td>BAM 750</td>
</tr>
<tr>
<td>2) over 22.05 kW and up to 73.6 kW</td>
<td>BAM 1,100</td>
</tr>
</tbody>
</table>
3) over 73.6 kW and up to 96.6 kW  
BAM 1,500
4) over 96.6 kW and up to 220.62 kW  
BAM 2,300
5) over 220.62 kW  
BAM 3,300

9. Floating establishment:
   a) holiday houses, floating houses per 1 square metre of surface area,  
BAM 15
   b) catering facilities per 1 square metre of surface area  
BAM 50

The tax on the use of floating establishments referred to in paragraph 1 of this Article shall be reduced by 5% for each completed year of age of the floating establishment, whereby the total reduction may not exceed 50% of the prescribed tax amount.

Article 16

When submitting the application, the payer of the tax referred to in Article 14 of this Law seeking to register a floating establishment, i.e. to renew the validity of the ship’s passport in the Register, shall attach thereto a proof of payment of the prescribed tax in the amount referred to in Article 13 through Article 15 of this Law.

IV - TAX ON THE USE OF AIRPLANES AND AIRCRAFTS

Article 17

The tax on the use of airplanes and aircrafts shall be paid at the entry of an airplane or aircraft, i.e. renewal of validity of the certificate of airworthiness in the Register of Airplanes or the Aircraft Register, performed in accordance with the regulations.

Article 18

The tax on the use of airplanes and aircrafts referred to in Article 17 of this Law shall be paid by legal and natural persons in the name of which the airplane or aircraft is entered in the Register of Airplanes or the Aircraft Register, i.e. the validity of the certificate of airworthiness is renewed, in accordance with the regulations, unless otherwise provided by this Law.

Article 19

The tax referred to in Article 17 of this Law shall be paid on motorised airplanes and aircrafts when used for:
   1. Own transportation
      1) of the size of up to 6 seats  
BAM 3,300
      2) with over 6 and up to 12 seats  
BAM 6,500
      3) with over 12 and up to 20 seats  
BAM 8,500
      4) with over 20 seats  
BAM 10,000
   2. Sports and recreational activities
      1) of the size of up to 4 seats  
BAM 500
      2) with over 4 seats  
BAM 1,500

The tax on the use of airplanes, i.e. aircrafts referred to in paragraph 1 of this Article shall be reduced by 5% for each completed year of age of the airplane, i.e. aircraft, whereby the total reduction may not exceed 30% of the prescribed tax amount.

Article 20
When submitting the application, the payer of the tax referred to in Article 18 of this Law seeking to register an airplane or an aircraft, i.e. to renew the validity of the certificate of airworthiness in the Register of Airplanes or the Aircraft Register, shall attach thereto a proof of payment of the prescribed tax in the amount referred to in Article 19 of this Law.

The entry of an airplane or aircraft, i.e. the renewal of validity of the certificate of airworthiness, in the appropriate Register may only be done with a proof of payment of the tax referred to in Article 17 through Article 19 of this Law.

V- TAX ON REGISTERED WEAPONS

Article 21

Tax shall be paid on registered weapons.

Article 22

The obligation of payment of tax on registered weapons shall occur at the moment of issuance of firearms certificate for possession of weapons for personal safety, firearms certificate for possession and carrying of weapons, i.e. license to carry weapons for personal safety.

Article 23

The tax on registered weapons shall be paid by legal and natural persons in the name of which the firearms certificate for possession of weapons for personal safety, the firearms certificate for possession and carrying of weapons, i.e. the license to carry weapons for personal safety has been issued.

If a firearms certificate for possession and carrying of one weapon has been issued for several legal and natural persons, the taxpayer shall be the owner of the weapon.

Article 24

The tax on registered weapons for which a firearms certificate for possession and carrying of weapons (hunting and sports weapons), an authorisation to possess trophy weapons, or an authorisation to possess weapons (legal persons) has been issued, shall be paid in the annual amount for the following:

1) hunting carbine combined weapon
   BAM 40
2) hunting rifle
   BAM 30
3) small-calibre pistol
   BAM 40
4) small-calibre revolver
   BAM 30
5) small-calibre rifle
   BAM 40
6) bow
   BAM 20
7) crossbow
   BAM 20
8) any trophy weapon regardless of its type
   BAM 20

The tax on a weapon for which a firearms certificate for possession of weapons for personal safety, i.e. a license to carry weapons for personal safety, has been issued, shall be paid in the annual amount as follows:

1) for weapons for which a firearms certificate for the possession of weapons for personal safety has been issued
   BAM 15
2) for weapons for which a license to carry weapons for personal safety has been issued

BAM 10

Article 25

The tax on registered weapons shall not be paid on:
1) weapons registered for the needs of performing of work in a state body or organisation (official weapon),
2) weapons of shooting organisations and shooting clubs and
3) hunting weapons (one hunting carbine or a combined hunting weapon and one hunting rifle) of members of a hunting association managing a hunting ground, which are holders of hunting license for the current year issued in accordance with the regulations governing that field.

The exemption for a shooting organisation shall only apply to weapons permanently stored in a warehouse or other secured premises of the organisation.

Article 26

The tax on registered weapons shall be determined by a decision of the competent tax authority, on the basis of data provided to it by the Republic administration authority responsible for internal affairs that issued the firearms certificate for the possession and carrying of weapons for personal safety, the firearms certificate for the possession and carrying of weapons, i.e. the licence to carry weapons for personal safety.

The Republic administration authority responsible for internal affairs shall submit the data referred to in paragraph 1 of this Article to the competent tax authority within 15 days from the day of issuing of the firearms certificate for possession of weapons for personal safety.

The taxpayer shall pay the tax on registered weapon within 15 days from the date of delivery of the decision referred to in paragraph 1 of this Article.

The competence of the tax authority shall be determined according to the place of residence, i.e. registered office of the taxpayer.

VI - APPLICATION OF OTHER LAWS

Article 27

The funds collected in accordance with this Law shall represent budget revenue of the Republic of Srpska.

With regard to the payment of taxes, interest rate, compulsory interest rate and other issues not regulated under this Law, the provisions of the law governing the taxation of citizens’ income, i.e. corporate income, shall apply.

VII - PENAL PROVISIONS

Article 28

A legal person that fails to pay the tax prescribed under Articles 2, 7, 13, 17 and 21 of this Law shall be imposed a fine for minor offence ranging from BAM 60 to 6,000.

The responsible person in the legal entity that fails to act in compliance with Articles 2, 7, 13, 17 and 21 of this Law shall also be imposed a fine for minor offense ranging from BAM
15 to 350. A natural person that fails to pay the tax referred to in Articles 2, 13, 17 and 21 of this Law shall be imposed a fine for minor offence ranging from BAM 150 to 350.

The responsible person in the Republic administration authority in charge of internal affairs that fails to submit, i.e. fails to submit within the prescribed deadline the data referred to in Article 26, paragraph 2 and Article 31, paragraph 2 of this Law, shall be imposed a fine for minor offense ranging from BAM 150 to 350.

Provider of mobile telephony services, i.e. seller of the card referred to in Article 7, point 3) of this Law that acts contrary to provisions of Articles 9 and 11 of this Law shall be imposed the fine for minor offence referred to in paragraph 1 of this Article.

The responsible person of the provider of mobile telephony services that acts contrary to provisions of Articles 9 and 11 of this Law shall be imposed the fine for minor offence referred to in paragraph 2 of this Article.

VII - TRANSITIONAL AND FINAL PROVISIONS

Article 29

Upon entry into force of this Law, the Decree on additional solidarity funds for financing the public Pension and Disability Insurance Fund of the Republic of Srpska (Official Gazette of the Republic of Srpska 25/00) and the Decree on payment of additional fee for the registration of passenger and commercial vehicles (Official Gazette of the Republic of Srpska 6/00 and 25/00) shall cease to have effect.

Article 30

Provisions of Article 21 through Article 26 shall apply as of 1 January 2002.

If the Republic administration authority in charge of internal affairs issued to the payer of tax on registered weapons a firearm certificate for the possession of weapons for personal safety, a firearms certificate for the possession and carrying of weapons or a license to carry weapons for personal safety, before the date of entry into force of this Law, it shall submit the data referred to in Article 26 of this Law to the competent tax authority within 15 days from the date of entry into force of this Law.

Article 31

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

No: 01-866/01
25 July 2001
Banja Luka

President of the National Assembly Dragan Kalinić, m.p.
THE LAW ON AMENDMENTS TO THE LAW ON TAXES ON THE USE, POSSESSION AND CARRYING OF GOODS

Article 1

In Article 1, paragraph 1, point 2 of the Law on Taxes on the Use, Possession and Carrying of Goods (Official Gazette of the Republic of Srpska 37/01) is deleted, and the current points 3, 4 and 5 shall hereafter become points 2, 3 and 4 respectively.

Article 2

(1) Chapter ‘II - TAX ON THE USE OF MOBILE TELEPHONE’ and Articles 7, 8, 9, 10, 11 and 12 are deleted and the remaining Articles are moved.
(2) The current chapters III, IV, V, VI, VII, and VIII shall hereafter become chapters II, III, IV, V, VI and VII respectively.

Article 3

(1) In Article 28, paragraphs 1 and 2, the number ‘7’ is deleted.
(2) In the same Article, paragraphs 4 and 5 are deleted.

Article 4

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

No: 01-726/07
23 April 2007
Banja Luka

President of the National Assembly
Igor Radojičić, m.p.
THE LAW ON AMENDMENTS TO THE LAW ON TAXES ON THE USE, POSSESSION AND CARRYING OF GOODS

Article 1

In the Law on Taxes on the Use, Possession and Carrying of Goods (Official Gazette of the Republic of Srpska 37/01 and 35/07), Article 4 is replaced by the following:

‘The tax referred to in Article 2 of this Law shall be paid according to the cylinder capacity, for the following:

1) Passenger cars and vans:
   - up to 1,150 cm³: BAM 45
   - over 1,150 and up to 1,300 cm³: BAM 60
   - over 1,300 and up to 1,600 cm³: BAM 70
   - over 1,600 and up to 2,000 cm³: BAM 100
   - over 2,000 and up to 2,500 cm³: BAM 250
   - over 2,500 and up to 3,000 cm³: BAM 900
   - over 3,000 cm³: BAM 1,300

2) Motorcycles:
   - up to 125 cm³: BAM 15
   - over 125 and up to 250 cm³: BAM 25
   - over 250 and up to 500 cm³: BAM 50
   - over 500 and up to 750 cm³: BAM 250
   - over 750 and up to 1,100 cm³: BAM 300
   - over 1,100 cm³: BAM 600

The tax referred to in paragraph 1 of this Article shall be reduced by 5% for each completed year of age of the vehicle, whereby the total reduction may not exceed 50% of the prescribed tax amount.’

Article 2

Article 24 is replaced by the following:

‘The tax on registered weapons for which a firearms certificate for possession and carrying of weapons (hunting and sports weapons), an authorisation to possess trophy weapons, or an authorisation to possess weapons has been issued, shall be paid in the annual amount as follows:

9) hunting carbine combined weapon: BAM 60
10) hunting rifle: BAM 50
11) small-calibre pistol: BAM 60
12) small-calibre revolver: BAM 50
13) small-calibre rifle: BAM 60
14) bow: BAM 30
15) crossbow: BAM 30
16) any trophy weapon regardless of its type: BAM 30

The tax on a weapon for which a firearms certificate for possession of weapons for personal safety, i.e. a license to carry weapons for personal safety, has been issued, shall be paid in the annual amount as follows:

3) for weapons for which a firearms certificate for the possession of weapons for personal safety has been issued: BAM 50,'
4) for weapons for which a license to carry weapons for personal safety has been issued
...................................................................................................................... BAM 50.’

Article 3

Article 27 is replaced by the following:

‘The funds generated from the taxes on the use of boats, floating plants and yachts and
taxes on the use of airplanes and aircrafts collected in accordance with this Law shall
represent in their entirety a budget revenue of the Republic of Srpska.

The funds generated from the taxes on the use of motor vehicles collected in accordance
with this Law, shall be divided between the budget of the Republic and the Solidarity Fund
for Reconstruction of the Republic in the ratio of 70:30.

The funds generated from the taxes on registered weapons, collected in accordance with
this Law, shall be divided between the budget of the Republic of Srpska and the Solidarity
Fund for Reconstruction of the Republic of Srpska in the ratio of 75:25.

With regard to the payment of taxes, interest rate, enforced collection and other issues not
regulated under this Law, the provisions of the law governing the tax procedure shall apply.’

Article 4

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

No: 01-879/14
15 June 2014
Banja Luka

President of the
National Assembly
Igor Radojičić, m.p.
THE LAW ON AMENDMENTS TO THE LAW ON TAXES ON THE USE, POSSESSION AND CARRYING OF GOODS

Article 1

In the Law on Taxes on the Use, Possession and Carrying of Goods (Official Gazette of the Republic of Srpska 37/01, 35/07 and 52/14), Article 4, paragraph 1, point 1) is replaced by the following:

1) Passenger cars and vans:
   - up to 1,150 cm³: BAM 30
   - over 1,150 and up to 1,300 cm³: BAM 40
   - over 1,300 and up to 1,600 cm³: BAM 50
   - over 1,600 and up to 2,000 cm³: BAM 75
   - over 2,000 and up to 2,500 cm³: BAM 200
   - over 2,500 and up to 3,000 cm³: BAM 650
   - over 3,000 cm³: BAM 1,000

Article 2

Article 24 is replaced by the following:

The tax on registered weapons for which a firearms certificate for possession and carrying of weapons (hunting and sports weapons), an authorisation to possess trophy weapons, or an authorisation to possess weapons has been issued, shall be paid in the annual amount for the following:

17) hunting carbine combined weapon: BAM 40
18) hunting rifle: BAM 30
19) small-calibre pistol: BAM 40
20) small-calibre revolver: BAM 30
21) small-calibre rifle: BAM 40
22) bow: BAM 20
23) crossbow: BAM 20
24) any trophy weapon regardless of its type: BAM 20

The tax on a weapon for which a firearms certificate for possession of weapons for personal safety, i.e., a license to carry weapons for personal safety, has been issued, shall be paid in the annual amount as follows:

5) for weapons for which a firearms certificate for the possession of weapons for personal safety has been issued: BAM 15
6) for weapons for which a license to carry weapons for personal safety has been issued: BAM 10

Article 3

Article 27 is replaced by the following:

The funds collected in accordance with this Law shall be distributed in accordance with the law governing the budgetary system.

With regard to the payment of taxes, interest rate, enforced collection and other issues not regulated under this Law, the provisions of the law governing the tax procedure shall apply.”
Article 4

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

No: 02/1-021-1666/15
23 December 2015
Banja Luka

p.p. President of the National Assembly
Nenad Stevandić, m.p.