

REPUBLIC OF SRPSKA MINISTRY OF FINANCE TAX ADMINISTRATION

TAX CALENDAR FOR 2018

									ENT	r re i	PRE	NEU	IRS							
	January				February				March											
Mo	Tu	W	e Th	ı 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	•			!	5	6	7	8	9	10	11	5	6	7	8	9	10	11
15		17					12	13	14	15	16	17	18	12	13	14	15	16	17	18
22		24		26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25
29	30	31	4			7	26	27 28	28	23	24	25	26	26	27	28	29	30	31	
		5	4)	0	/	21	20)	4)	0						9	10
		1	Apri	1						May				June						
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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	_	25	26	27	28	29	28	29	30	31			28	25	26	27	28	29	30	
30					7	8						4	5						9	10
		J	ulv						A	ugus	st					Sep	otem	bar		
Mo	Tu		uly Th	Fr	Sa	Su	Mo	Tu		ugus		Sa	Su	Mo	Tu	_	otem Th		Sa	Su
M o	Tu 28		_	Fr	Sa	Su 1	Мо	Tu	We		st Fr	Sa 4	Su 5	Mo 29	Tu 30	Sep We			Sa 1	Su 2
M o 27 2	28 3	We	Th	Fr	Sa 7		Mo	Tu 7	We	Th	Fr			Mo 29		We				
27	28	We 29	Th 30			1			We	Th 2	Fr 3	4	5	29	30	We 31	Th	Fr	1	2
27 2	28 3 10	We 29 4	Th 30	6	7	1 8	6	7	We 1 8	Th 2 9	Fr 3	4 11	5 12	29 3	30 4	We 31 5	Th	Fr 7	1 8	2 9
27 2 9	28 3 10 17	We 29 4 11	Th 30 5 12	6	7 14	1 8 15	6	7 14	We 1 8	Th 2 9 16 23 30	Fr 3 10 17	4 11 18	5 12 19	29 3 10	30 4 11	We 31 5 12	Th 6 13	Fr 7 14	1 8 15	2 9 16
27 2 9	28 3 10 17 24	We 29 4 11 18	Th 30 5 12 19	6 13 20	7 14 21	1 8 15 22	6 13 20	7 14 21	We 1 8 15 22	Th 2 9 16 23	Fr 3 10 17 24	4 11 18 25	5 12 19 26	29 3 10 17	30 4 11 18	We 31 5 12 19	6 13 20	7 14 21	1 8 15 22	2 9 16 23
27 2 9 16 23	28 3 10 17 24	We 29 4 11 18 25	Th 30 5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22	6 13 20 27	7 14 21 28	We 1 8 15 22 29 30	Th 2 9 16 23 30 31	Fr 3 10 17 24 31	4 11 18 25	5 12 19 26	29 3 10 17	30 4 11 18	We 31 5 12 19 26	Th 6 13 20 27	7 14 21 28	1 8 15 22	2 9 16 23 30
27 2 9 16 23	28 3 10 17 24	We 29 4 11 18 25	Th 30 5 12 19 26	6 13 20 27	7 14 21 28 6	1 8 15 22 29 7	6 13 20 27 28	7 14 21 28 29	We 1 8 15 22 29 30	Th 2 9 16 23 30 31	Fr 3 10 17 24 31	4 11 18 25 26 3	5 12 19 26	3 10 17 24	30 4 11 18 25	We 31 5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29 8	2 9 16 23 30 9
27 2 9 16 23 30	28 3 10 17 24 31	We 29 4 11 18 25 O We	Th 30 5 12 19 26 ctob	6 13 20 27 er	7 14 21 28 6	1 8 15 22 29 7	6 13 20 27 28	7 14 21 28 29	We 1 8 15 22 29 30	Th 2 9 16 23 30 31 veml	Fr 3 10 17 24 31 ber Fr	4 11 18 25 26 3	5 12 19 26 27 4	3 10 17 24	30 4 11 18 25 Tu	We 31 5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29 8	2 9 16 23 30 9
27 2 9 16 23 30	28 3 10 17 24 31 Tu 2	We 29 4 11 18 25 O We 3	Th 30 5 12 19 26 Ctob Th 4	6 13 20 27 er Fr 5	7 14 21 28 6	1 8 15 22 29 7 Su 7	6 13 20 27 28	7 14 21 28 29 Tu	1 8 15 22 29 30 No	Th 2 9 16 23 30 31 veml Th 1	3 10 17 24 31 ber 2	4 11 18 25 26 3 Sa 3	5 12 19 26 27 4 Su 4	29 3 10 17 24 Mo 28	30 4 11 18 25 Tu 29	We 31 5 12 19 26 De	6 13 20 27	7 14 21 28 ber Fr	1 8 15 22 29 8 Sa 1	2 9 16 23 30 9 Su 2
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277 2 9 160 233 300 Mo 18 15	28 3 10 17 24 31 2 9 16	We 29 4 11 18 25 O We 3 10 17	Th 30 5 12 19 26 ctob Th 4 11 18	6 13 20 27 Er 5 12	7 14 21 28 6 Sa 6 13 20	1 8 15 22 29 7 Su 7 14 21	6 13 20 27 28 Mo	7 14 21 28 29 Tu 6 13	We 1 8 15 22 29 30	Th 2 9 16 23 30 31 Th 1 8	Fr 3 10 17 24 31 ber Fr 2 9 16	4 11 18 25 26 3 Sa 3	5 12 19 26 27 4 Su 4 11	29 3 10 17 24 Mo 28 3	30 4 11 18 25 Tu 29 4 11	We 31 5 12 19 26 We 30 5 12	Th 6 13 20 27 ceml Th 6 13	7 14 21 28 ber 7 14	1 8 15 22 29 8 Sa 1 8	2 9 16 23 30 9 Su 2 9
277 2 9 166 233 300 Md 8 15 222	28 3 10 17 24 31 2 9 16 23	We 29 4 11 18 25 O	Th 30 5 12 19 26 ctob Th 4 11	6 13 20 27 er Fr 5 12	7 14 21 28 6 Sa 6 13	1 8 15 22 29 7 Su 7	6 13 20 27 28 Mo 5 12	7 14 21 28 29 Tu 6 13	We 1 8 15 22 29 30	Th 2 9 16 23 30 31 Th 1 8	3 10 17 24 31 ber Fr 2 9 16 23	4 11 18 25 26 3 Sa 3 10 17 24	5 12 19 26 27 4 Su 4 11 18 25	29 3 10 17 24 Mo 28 3 10 17	30 4 11 18 25 Tu 29 4 11 18	We 31 5 12 19 26 We 30 5 12 19	Th 6 13 20 27 ceml Th 6 13 20	7 14 21 28 ber 7 14 21	1 8 15 22 29 8 Sa 1 8 15 22	2 9 16 23 30 9 Su 2 9 16 23
277 2 9 166 233 300 Model 1 8 15	28 3 10 17 24 31 2 9 16 23	We 29 4 11 18 25 O	Th 30 5 12 19 26 ctob Th 4 11 18	6 13 20 27 Er 5 12	7 14 21 28 6 Sa 6 13 20	1 8 15 22 29 7 Su 7 14 21	6 13 20 27 28 Mo	7 14 21 28 29 Tu 6 13	We 1 8 15 22 29 30 No We 7 14 21 28	Th 2 9 16 23 30 31 Th 1 8	Fr 3 10 17 24 31 ber Fr 2 9 16 23 30	4 11 18 25 26 3 Sa 3 10 17 24 25	5 12 19 26 27 4 Su 4 11 18 25	29 3 10 17 24 Mo 28 3	30 4 11 18 25 Tu 29 4 11	We 31 5 12 19 26 We 30 5 12 19	Th 6 13 20 27 ceml Th 6 13	7 14 21 28 ber 7 14	1 8 15 22 29 8 Sa 1 8	2 9 16 23 30 9 Su 2 9

Deadlines for payment of tax liabilities and submitting tax returns

Deadlines for payment of tax liabilities

Deadlines for submitting tax returns

Name of Tax Return	Deadline for Submitting Returns	Deadline for Payment	Type of Revenue	Payment at the Public Revenue Account
Annual Tax Return for Personal Income Tax - Form 1004 Attachments: Form 1005, 1006 and Tax Return Notification for Income Realized on the Basis of Joint Performance of Independent Activity- Form 1009	March 31, 2018 for 2017	March 31, 2018	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	Republic of Srpska
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	March 31, 2018. for 2018, i.e. 30 days from the date of commencement of the activity.		·	
Advance Payment of Personal Income Tax - Form 1008	30 days from the date of commencement of the business activity	By the 10 th in the month for the previous month	713111- For Tax on Income Obtained from Independent Activity	Republic of Srpska
Registration/Change/Deregistration of Contribution Payments – Form PD 3100: Submit a contribution payer	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			

Registration/Change/Deregistration of Contribution Payment in Certain Circumstances - Form PD 3120: Submit a contribution payer	On the day of the creation of the legal basis from which the liability to pay contributions arises			
Monthly Tax Return for Withholding Tax - Form 1002 – for contributions Monthly Tax Return for Withholding Tax - Form 1002 – for entrepreneur's contributions	By the end of the month for the previous month	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 th of month for the previous month.	712199 – contributions	Republic of Srpska
Monthly Tax Return for Withholding Tax - Form 1002 – for tax 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 By the 10 th of the month for all payments made in the previous month	At the time of payment 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, 2018, i.e. 15 days from the date of registration in the appropriate register, if the activity is registered after March 31, 2018.	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	June 30 of the current year,	722312 –	Municipalities/
	days from the date of commencement	i.e. by the December 31	Utility Fee on	town
	of the activity	of the current	Company	
		year, for		
		taxpayer who		
		registers the activity during		
		the year		
		5 days after the		
Monthly Tax Return- Residence	By the 15 th in the month for the	end of month and for service	722321-	Republic of
Fee Report – Form MP-IBT	previous month	providers who	Residence Fee	Srpska
	previous month	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		
Annual Tax Return –The Lump	By February 15,	By March 31,		
Sum of the Residence Fee Form GP-PIBT	2018 for 2018,	2018 for 2018,		
FORM GP-PIBT	i.e.	i.e.		
	Nat later (1 : 20	Nat late of land		
	Not later than 60 days from the day	Not later than 60 days from		
	of commencement	the day of		
	of catering for	commencement		
	taxpayers who start with the business	of catering for taxpayers who		
	during the year	start with the		
	<i>g y</i>	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 th of the current month for the previous month, and the annual by March 31, 2018 for 2017, only if the monthly tax returns were not submitted and/or if the reported tax in 2017 is less than BAM 600.	By the 10 th in the month for the previous month By March 31, 2018 for 2017	713111– Tax on Income Obtained from Independent Activity	Republic of Srpska
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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:

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

Headquarter Trg Republike Srpske 8, Banja Luka

Regional Center Banja Luka Trg Republike Srpske 8, Banja Luka

Phone: 051/332-300, 332-326

Phone: 051/332-364

Regional Center Bijeljina Patrijarha Pavla 2, Bijeljina Phone: 055/225-672, 225-680

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

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

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

Regional Center Istočno Sarajevo Karađorđeva 13, Istočno Sarajevo Phone: 057/321-050

Regional Center Trebinje Kralja Petra I Oslobodioca 35, Trebinje Phone: 059/225-020, 260-333, 223-898, 260-473