



REPUBLIC OF SRPSKA
MINISTRY OF FINANCE
TAX ADMINISTRATION

TAX CALENDAR FOR 2019

LEGAL ENTITIES

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

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

- Deadlines for payment of tax liabilities
- Deadlines for submitting tax returns
- Deadlines for payment of tax liabilities and submitting tax returns

	Deadline for Submitting Returns	Deadline for Payment	Type of Revenue	Payment at the Public Revenue Account
Annual Tax Return for Corporate Income Tax - Form 1101 Attachments: Form 1102 In addition to Annual Tax Return for Corporate Income Tax, the Annual Tax Return of Controlled Transactions shall be submitted, if the total amount of controlled transactions (including credits and loans) of taxpayer exceeds BAM 700.000 in 2018. Annual Tax Return for Withholding Tax – Form 11	March 31, 2019 for 2019 Not later than 30 days after the end of the tax year	March 31, 2019 At the time of payment	711211 - Tax on Resident Corporate Income 711212 – Tax on Non-Resident Corporate Income 711213 -Foreign Legal Entity Withholding Tax	Republic of Srpska
Advance Payment of the Corporate Income Tax - Form 1104	30 days from the day of commencement of the activity	By the 10 th of the month for the previous month	711211 – Tax on Resident Corporate Income 711212 – Tax on Non-Resident Corporate Income	Republic of Srpska
Registration/Change/Deregistration of Contribution Payments – Form PD3100: Submits a contribution payer Registration/Change/Deregistration of Contribution Payments in Certain Circumstances– Form PD3120: Submits a contribution payer	Not later than one day before an employee starting work at the employer, i.e. on the date of incurrance of the legal basis from which it arises the liability to pay contributions for taxpayers, who do not start working but they are registered in Unified System for Registration, Control and Collection of Contributions via form PD 3100 On the day of the incurrance of the legal basis from which the liability to pay contributions arises			
Monthly Withholding Tax Return - Form 1002- for contributions	By the end of the month for the previous month	At the time of payment, and if there was no payment, no later than two months after the expiration of the month for which contributions are calculated, i.e. by the 20th of the month for the	712199 – For Payment of All Four Contributions	Republic of Srpska

<p>Monthly Withholding Tax Return - Form 1002 – for tax</p> <p>Monthly Withholding Tax Return - Form 1002- for tax and contributions</p>	<p>By the 10th of the month for all payments made in the previous month</p> <p>By the 10th of the month for all payments made in the previous month</p>	<p>previous month for taxpayers for whose base the wage is not paid</p> <p>At the time of payment</p> <p>At the time of payment</p>	<p>713113- Tax on Personal Wages</p> <p>711311- Income from Capital</p> <p>711112- Income from Copyright, Rights Related to Copyright and Industrial Property Rights</p> <p>712171- Special Contribution for Professional Rehabilitation and Employment of Disabled People</p>	
<p>Tax Return for Special Republic Fee - Form PP-GRT</p>	<p>Until February 28, 2019, for the current year, i.e. 15 days from the date of registration in the appropriate register, if the activity is registered after February 28, 2019.</p>	<p>Until February 28, the first part of the prescribed amount, and until June 30, the second part of the prescribed amount, or 15 days from the date of registration in the appropriate register</p>	<p>722112 – Special Republic Fee</p>	<p>Republic of Srpska</p>
<p>Tax Return for Utility Fee – Form PP-KT</p>	<p>March 31, 2019, i.e. 15 days from the commencement of activity</p>	<p>June 30, 2019, i.e. December 31, 2019 for taxpayer who registers the activity during the year</p>	<p>722312 – Utility Fee on Company</p>	<p>municipality/town</p>
<p>Tax Return for Registration in the Fiscal Real Estate Register - Form PFRN</p> <p>Request for Tax Exemption - Form ZOPN</p>	<p>30 days from the date of incurrance of liability</p> <p>Simultaneously with the submission of the PFRN Form for the property for which exemption is requested</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>Tax Bill for Real Estate Tax</p>	<p>Tax Administration issues until March 31, 2019, i.e. 30 days from the date of real estate registration, for taxpayers who</p>	<p>First part (at least 50% of the total) no later than June 30, 2019 and the second part no</p>	<p>714112 - Real Estate Tax</p>	<p>municipality/town</p>

	register real estate during the year, for which the tax bill has not been issued	later than September 30, 2019		
Tax Return for Registered Weapon – Form PP-RO	Until March 31, 2019 for the current year, i.e. 15 days from the date of getting the Weapon Certificate	March 31 of the current year, i.e. 15 days from the date of getting the Weapon Certificate	714915 – Tax on Holding and Carrying Weapon	Republic of Srpska
Tax Return for Other Charges - Form PP-ON -charge for improvement of common benefit function of forests - charge for fire protection charge for hail protection charge for the development of undeveloped areas of the municipality - charge for lease of forest land owned by the Republic of Srpska - concession charge for the use of natural and other goods of common interest - charge for use of mineral raw materials - concession charge for the use of hydro-accumulation facilities, wind and solar power plants in purpose of electricity production	- March 10,2019 for 2018 August 10 for 2019 half-year March 10, 2019 for 2018 Quarterly, within 5 days after the expiration of the quarter Within 15 days from the expiration of the period for which the charge is paid Within 15 days from the expiration of the period for which the charge is paid Within 15 days from the expiration of the period for which the charge is paid Within 15 days from the expiration of the period for which the charge is paid	August 10 for a half –year and March 10, 2019 for annual for 2018. Until March 10 of the current year for the previous year until 5 th in the month for the previous quarter - by lease agreement by concession contract by concession contract by concession contract	722434 722467 722456 722435 722438 722491 722424 722492	Republic of Srpska Republic of Srpska municipality/town Republic of Srpska Republic of Srpska Republic of Srpska Republic of Srpska
Monthly Tax Return- Residence Fee Report – Form MP-IBT	By the 15 th of the month for the previous month	5 days after the expiration of the month of filing the application, and for service providers who collect a residence fee on the basis of a	722321 – Residence Fee	Republic of Srpska

		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/her accommodation		
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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:

NLB Razvojna banka a.d. Banja Luka, No.: 562-099-0000556-87
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.

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

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