

REPUBLIC OF SRPSKA MINISTRY OF FINANCE TAX ADMINISTRATION

TAX CALENDAR FOR 2019

PHYSICAL PERSONS

January					February				March											
Мо	Tu	We	Th	Fr	Sa	Su	Мо	Tu	We	Th	Fr	Sa	Su	Мо	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
20	22	23	24	25	26	27	25	26	27	28				25	26	27	28	29	30	31
28	29	30	31																	
	April				May				June											
Мо	Tu	We	Th	Fr	Sa	Su	Мо	Tu	We	Th	Fr	Sa	Su	Мо	Tu	We	Th	Fr	Sa	Su
																			1	2
1	2	3	4	5	6	7			1	2	3	4	5	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									
Tube				August					September											
			Julv						Α	uau	st					Sep	tem	bei	-	
Mo	T		July		62	S.I	Mo	т.,			_	62	S	Mo	_		_	_		Su
Мо	Tu				Sa	Su	Мо	Tu	Aı We	Th	Fr	Sa 3	Su 4	Мо	_	Sep We	_	bei Fr		Su 1
<u>Мо</u>	Tu				Sa 6	Su 7	<mark>Мо</mark> 5	Tu 6			_	Sa 3		<mark>Мо</mark> 2	_		_	_		Su 1 8
		We	Th	Fr					We	Th 1	Fr 2	3	4		Tu	We	Th	Fr	Sa	1
1	2	We 3	Th	Fr 5	6	7	5	6	We 7	Th 1 8	Fr 2 9	3 10	4 11	2	Ти 3	We	Th 5	Fr	Sa 7	1 8
1 8	2 9	We 3 10	Th 4 11	Fr 5 12	6	7 14	5 12	6	We 7 14	Th 1 8 15	Fr 2 9 16	3 10 17	4 11 18	2 9	Ти 3 10	4 11	Th 5 12	Fr	Sa 7 14	1 8 15
1 8 15	2 9 16	We 3 10 17	Th 4 11 18	Fr 5 12 19	6 13 20	7 14 21	5 12 19	6 13 20	We 7 14 21	Th 1 8 15 22	Fr 2 9 16 23	3 10 17 24	4 11 18	2 9 16	Tu 3 10 17	We 4 11 18	Th 5 12 19	Fr 6 13 20	Sa 7 14 21	1 8 15 22
1 8 15 22	2 9 16 23	We 3 10 17 24 31	4 11 18 25	Fr 5 12 19 26	6 13 20	7 14 21	5 12 19	6 13 20 27	We 7 14 21 28	Th 1 8 15 22 29	Fr 2 9 16 23 30	3 10 17 24 31	4 11 18	2 9 16 23	Tu 3 10 17	We 4 11 18 25	Th 5 12 19 26	Fr 13 27	Sa 7 14 21 28	1 8 15 22
1 8 15 22	2 9 16 23	We 3 10 17 24 31	Th 4 11 18	Fr 5 12 19 26	6 13 20	7 14 21	5 12 19	6 13 20 27	We 7 14 21	Th 1 8 15 22 29	Fr 2 9 16 23 30	3 10 17 24 31	4 11 18	2 9 16 23	Tu 3 10 17	We 4 11 18	Th 5 12 19 26	Fr 13 27	Sa 7 14 21 28	1 8 15 22
1 8 15 22	2 9 16 23 30	3 10 17 24 31	Th 4 11 18 25 tob	Fr 5 12 19 26	6 13 20 27	7 14 21	5 12 19 26	6 13 20 27	We 7 14 21 28	Th 1 8 15 22 29	Fr 2 9 16 23 30	3 10 17 24 31	4 11 25	2 9 16 23 30	Tu 3 10 17 24	We 4 11 18 25	Th 5 12 19 26	Fr 13 27	Sa 7 14 21 28	1 8 15 22
1 8 15 22 29	2 9 16 23 30	3 10 17 24 31 Oc	4 11 18 25 tob	F r 12 19 26 e r F r	6 13 20 27 Sa	7 14 21 28 Su	5 12 19 26 Mo	6 13 20 27 Tu	7 14 21 28 Nov	Th 1 8 15 22 29 (em Th	Fr 2 9 16 23 30 ber Fr 1	3 10 17 24 31 	4 11 25 	2 9 16 23 30 Mo	Tu 3 10 17 24 Tu	4 11 18 25 Dec	Th 5 12 19 26 cem Th	F r 13 27 ber F r	Sa 7 14 21 28 Sa	1 8 15 22 29 Su 1
1 8 15 22 29 Mo	2 9 16 23 30 Tu	3 10 17 24 31 Oc We	4 11 18 25 tob Th 3	Fr 5 12 19 26 er Fr 4	6 13 20 27 Sa	7 14 21 28 Su	5 12 19 26 Mo	6 13 20 27 Tu	7 14 21 28 Nov We 6	Th 1 8 15 22 29 /em Th	Fr 2 9 16 23 30 ber Fr 1 8	3 10 17 24 31 31 Sa 2 9	4 11 25 5 Su 3 10	2 9 16 23 30 Mo 2	Tu 3 10 17 24 Tu 3	4 11 18 25 Dec We	Th 5 12 19 26 cem Th 5	Fr 13 23 27 ber Fr 6	Sa 7 14 21 28 5 8 5 8 7	1 8 15 22 29 Su 1 8
1 8 15 22 29 Mo	2 9 16 23 30 Tu 1 8	We 3 10 17 24 31 00 We 9	4 11 18 25 tob Th 3 10	Fr 5 12 19 26 er Fr 4 11	6 13 27 27 Sa 5 12	7 14 21 28 Su 13	5 12 19 26 Mo 4 11	6 13 20 27 Tu 5 12	We 7 14 21 28 Nov We 6 13	Th 1 8 15 22 29 (em Th 7 14	Fr 2 9 16 23 30 ber Fr 1 8 15	3 10 17 24 31 31 Sa 2 9 16	4 11 25 	2 9 16 23 30 Mo 2 9	Tu 3 10 17 24 Tu 3 10	4 11 18 25 Dec We 4 11	Th 5 12 19 26 	Fr 13 23 27 ber Fr 6	Sa 7 14 21 28 Sa 7 14	1 8 15 22 29 Su 1 8 15
1 8 15 22 29 Mo 7 14	2 9 16 23 30 Tu	We 3 10 17 24 31 00 We 9 2 9 16	4 11 18 25 tob Th 3 10 17	Fr 5 12 19 26 er Fr 4 11 18	6 13 27 27 Sa 5 12 19	7 14 21 28 Su 6 13 20	5 12 19 26 Mo 4 11 18	6 13 27 27 Tu 5 12 19	We 7 14 21 28 Nov 6 13	Th 1 8 15 22 29 7 em Th 7 14 21	Fr 2 9 16 23 30 ber Fr 1 8 15 22	3 10 17 24 31 Sa 2 9 16 23	4 11 25 3 10 17 24	2 9 16 23 30 Mo 2 9 16	Tu 3 10 17 24 Tu 3 10 17 3 10 17	4 11 18 25 Dec 4 11 18	Th 5 12 19 26 Cem Th 5 12 19	Fr 6 13 27 ber Fr 6 13	Sa 7 14 21 28 7 Sa 7 14 21	1 8 22 29 Su 1 8 15 22
1 8 15 22 29 Mo	2 9 16 23 30 Tu 1 8	We 3 10 17 24 31 0c We 2 9 16 23	4 11 18 25 tob Th 3 10 17 24	Fr 5 12 19 26 er Fr 4 11 18	6 13 27 27 Sa 5 12 19	7 14 21 28 Su 13	5 12 19 26 Mo 4 11 18	6 13 27 27 Tu 5 12 19	We 7 14 21 28 Nov We 6 13	Th 1 8 15 22 29 7 em Th 7 14 21	Fr 2 9 16 23 30 ber Fr 1 8 15 22	3 10 17 24 31 Sa 2 9 16 23	4 11 25 3 10 17 24	2 9 16 23 30 Mo 2 9 16 23	Tu 3 10 17 24 Tu 3 10 17 3 10 17	4 11 18 25 Dec We 4 11	Th 5 12 19 26 Cem Th 5 12 19	Fr 6 13 27 ber Fr 6 13	Sa 7 14 21 28 7 Sa 7 14 21	1 8 22 29 Su 1 8 15 22

Deadlines for payment of tax liabilities

Deadlines for submitting tax returns

Deadlines for payment of tax liabilities and submitting tax returns

www.poreskaupravars.org e-mail: kontakt@poreskaupravars.org

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 Attachment: Form 1005 and 1006 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	March 31, 2019 for income realized in 2018	March 31, 2019	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	Republic of Srpska
Advance Payment of Personal Income Tax – Form 1008, only for: - 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	By the 10 th of the month for the previous month	By the 10 th of the month for the previous month	 711313 – For Tax on Capital Gains 711311 – For Tax on Income from Capital 713113 – For Other Income 	Republic of Srpska
Request for Issuing Tax Card - extract - Form 1001				
Monthly Tax Return for Withholding Tax - Form 1002 – for tax	Until the 10 th 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.	Within seven days of the receipt of the collection	713113 – Tax on Personal Wages and Other Income	Republic of Srpska
Monthly Tax Return for Withholding Tax - Form 1002 – for contributions	Until 31 March 2019, for 2018, the holder of a commercial family farm and the holder of a non- commercial family farm	By the 20 th of the month for the previous month		

Registration / Change / Deregistration of Individual Contribution Payments – Form PD 3110: - submit a voluntary (individual) contribution payer and physical persons who personally pay contributions	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.			
Request for Changing Data on Contributions in the Annual Certificate - Form PD 3220	Only when there is an error in the Certificate of Payed Contributions			
Request for Deregistration of Contribution Payer - Form PD 3210	When there is a legitimate interest (due to cessation of activity, termination of employment of a contribution payer or employment with another employer)			
Tax Return for Registration in the Fiscal Real Estate Register - Form PFRN	30 days from the date of incurrence of liability			
Request for Tax Exemption and Application of a Lower Tax Rate - Form ZOPN	Simultaneously with the submission of the PFRN Form for real estate for which relief is requested or from the date of incurrence of base for the release			
Request for Reduction of Tax Base– Form ZUPO	At the moment of incurrence of conditions for reduction of the tax base			
Tax Return for Change of Owner - Real Estate Deregistration– Form PVON	30 days from the date of the change			
Tax Bill for Real Estate Tax	The Tax Administration issues until March 31,2019, 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.	First part (at least 50% of the total) no later than June 30, 2019 and the second part no later than September 30, 2019	714112 – Real Estate Tax	municipalities / town

Tax Return for Registered Weapon - Form PP-RO	Until March 31, 2019 for 2019, i.e. 15 days from getting the Weapon Certificate	March 31, 2019, 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, 2019 for 2019 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, 2019 for 2019 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, 2019 for 2018	March 10, 2019 for 2018	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 Krađorđa 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