



**REPUBLIC OF SRPSKA
MINISTRY OF FINANCE
TAX ADMINISTRATION**

TAX CALENDAR FOR 2020

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

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

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

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	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 2019. Annual Tax Return for Withholding Tax – Form 11	March 31, 2020 for 2019 Not later than 30 days after the end of the tax year	March 31, 2020 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	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			

<p>Registration/Change/Deregistration of Contribution Payments in Certain Circumstances– Form PD3120: Submits a contribution payer</p>	<p>Registration, Control and Collection of Contributions via form PD 3100</p> <p>On the day of the incurrence of the legal basis from which the liability to pay contributions arises</p>			
<p>Monthly Withholding Tax Return - Form 1002- for contributions</p> <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 end of the month for the previous month</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>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 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>712199 – For Payment of All Four Contributions</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>Republic of Srpska</p>
<p>Tax Return for Special Republic Fee - Form PP-GRT</p>	<p>Until February 28, 2020, 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, 2020.</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 31,2020, i.e. 15 days from the commencement of activity</p>	<p>June 30, 2020, i.e. December 31, 2020 for taxpayer who registers the activity during the year</p>	<p>722312 – Utility Fee on Company</p>	<p>municipality/town</p>

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 - Form ZOPN	Simultaneously with the submission of the PFRN Form for the property for which exemption is requested			
Tax Return for Change of Owner – Real Estate Deregistration - Form PVON	30 days from the date of incurrence of liability			
Tax Bill for Real Estate Tax	Tax Administration issues until March 31,2020, i.e. 30 days from the date of real estate registration, for taxpayers who register real estate during the year, for which the tax bill has not been issued	First part (at least 50% of the total) no later than June 30, 2020 and the second part no later than September 30, 2020	714112 - Real Estate Tax	municipality/town
Tax Return for Registered Weapon – Form PP-RO	Until March 31, 2020 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	- March 10,2020 for 2019 August 10 for 2020 half-year	August 10 for a half –year and March 10, 2020 for annual for 2019.	722434 722467	Republic of Srpska
charge for hail protection	March 10, 2020 for 2019		722456	Republic of Srpska
charge for the development of undeveloped areas of the municipality	Quarterly, within 5 days after the expiration of the quarter	until 5 th in the month for the previous quarter	722435	
charge for lease of forest land owned by the Republic of Srpska	Within 15 days from the expiration of the period for which the charge is paid	by lease agreement	722438	Republic of Srpska
concession charge for the use of natural and other goods of common interest	Within 15 days from the expiration of the period for which the charge is paid	by concession contract	722491	Republic of Srpska
charge for use of mineral raw materials	Within 15 days from the expiration of the		722424	Republic of Srpska

	period for which the charge is paid	by concession contract		
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 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	722321 – Residence Fee	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.

MΦ bank a.d. Banja Luka, No: 572-103-00000090-72

* 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
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: 055/225-672, 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 Oslobođioca 35, Trebinje
Phone: 059/225-020, 260-333, 223-898, 260-