

## LAW ON AMENDMENTS TO THE LAW ON FISCAL CASH REGISTER

### Article 1

In the Law on Fiscal Cash Register (Official Gazette of the Republic of Srpska, 69/07, 1/11, 65/14 and 21/15), in paragraph 31 of Article 85 number: “15” is replaced with number: “30”.

In paragraph 33 number: “15” is replaced with number: “30”.

In paragraph 34 number: “15” is replaced with number: “30”.

After paragraph 34, new paragraph 35 is added and shall read:

“(35) In case that PU determines in the control procedure that the taxpayer have repeated violation referred to in paragraphs 31, 33 or 34 of this Article within a year from the day of committed violation, measure of prohibition of performing activities for the period of 60 days shall be imposed.”

Current paragraphs 35, 36, 37 and 38 shall hereafter become paragraphs 36, 37, 38 and 39.

### Article 2

In Article 90, paragraph 1, points a), k) and l) are deleted and current points b), v), g), d), đ), e), ž), z), i), j), lj), m), n), nj), o), p), r), s), t), ć), u), f), h), c), č) and dž) shall hereafter become points a) to h).

### Article 3

After Article 90, new Articles 90a and 90b are added and shall read:

“Receipt issuing and transaction registration offences

#### Article 90a

(1) With a monetary fine amounting from BAM 8 000 to BAM 16 000 legal person – taxpayer shall be fined if:

a) he does not perform registration of each individual transaction through fiscal cash register and transfer of data through terminal to the PU server, and in the case he uses master computer he does not issue commands to the fiscal cash register with software application (Article 5, paragraph 1),

b) he does not issue to the client a fiscal receipt printed in a fiscal cash register through which the transaction was recorded regardless whether the client demands it or not, in cases where at least one operating fiscal cash register exists at the point of sale; and if does not issue a fiscal receipt with all obligatory information referred to in Article 26, paragraph 2 of this Law (Article 63) and

v) he does not issue to the client hand written fiscal receipt, regardless whether the client demands it or not in all cases where there is no operating fiscal cash register at the point of sale; if he does not keep the second copy of the hand written fiscal receipt for at least three years at the point of sale; and if each individual actual recorded transaction from hand written fiscal receipts he does not subsequently register and print adequate printed receipts in a fiscal cash register in the shortest time possible (Article 65).

(2) For the offence referred to in paragraph 1 of this Article, responsible person in legal person shall be fined with a monetary fine amounting from BAM 2 000 to BAM 4 000.

(3) For the offence referred to in paragraph 1 of this Article, entrepreneur shall be fined with a monetary fine amounting from BAM 4 000 to BAM 8 000.

Repeated receipt issuing and transaction registration offences  
Article 90b

In case where the taxpayer repeats the same offence within a year from the day when the offence referred to in Article 90a was committed, he will be fined with a monetary fine in the amount that is double the amount of the fine referred to in Article 90a of this Law.”

Article 4

Article 97 is changed and shall read:

“(1) Authorised inspector shall issue a measure of prohibition of performing activities referred to in Article 85 of this Law through a verbal decision, and written authenticated copy of that decision he shall make within three days from the day of issuing decision i.e. its verbal issuing to the subject of control.

(2) Verbal decision referred to in paragraph 1 of this Article is conducted through sealing the object where the taxpayers performs activity with an official seal of PU and through placing a label of PU on a visible spot during which the taxpayer is obliged to secure that all perishable goods have been taken out of the object and to take safety and other measures to prevent any damage.

(3) Notwithstanding paragraph 2 of this Article, measure of prohibition of performing activities referred to in Article 85, paragraphs 31, 33 and 34 of this Law shall not be performed if the taxpayer delivers to the authorised inspector within 72 hours from issuing verbal decision evidence on payment of monetary fine issued through an offence order for conducted offence referred to in Article 90a or 90b of this Law.

(4) If the taxpayer does not deliver to the authorised inspector evidence of payment of the monetary fine within 72 hours from issuing measure of prohibition of performing activities referred to in Article 85, paragraphs 31, 33 and 34 of this Law, authorised inspector shall make a written authenticated copy of the decision referred to in paragraph 1 of this Article, at the latest within three days from the day of issuing the decision and perform the measure stated in the decision.

(5) In the case referred to in paragraph 3 of this Article, authorised inspector shall stop the administrative procedure.

(6) Minister of Finance shall issue a Rulebook prescribing conditions, procedure and manner of executing measures of prohibition of performing activities.”

Article 5

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

Number: 02/1-021- /19  
Date: 27 June 2019

PRESIDENT OF THE  
NATIONAL ASSEMBLY

Nedeljko Čubrilović