

Pursuant to Article 26 of the Law on Freedom of Access to Information (Official Gazette of the Republic of Srpska, No. 20/01), the Director of the Tax Administration of the Republic of Srpska adopts

THE PROCEDURE GUIDE

FOR ACCESS TO INFORMATION IN TAX ADMINISTRATION

1. Every natural and legal person has the right to submit a request for access to information within the competence of the RS Tax Administration.
2. The request is to be submitted in written form to Tax Administration, via post office or in person, at the office for mail reception of the Tax Administration, as well as via e-mail address: kontakt@poreskaupravar.org
3. The request shall be clear and contain sufficient information regarding the nature and content of the information requested.
4. The natural person filing the request is obliged to produce personal documents to prove their identity.
5. The legal representative filing the request is obliged to produce personal documents to prove their identity.
6. Upon receiving a request for access to information, the Tax Administration is obliged, through an authorized employee, to consider all facts and circumstances pertinent to the processing of the request.
7. The Tax Administration is obliged to inform the applicant whether it has granted access to information, either in whole or in part, within 15 days from the date of receipt of the request, provided that this period may be extended by 7 days in cases prescribed by the Law on Freedom of Access to Information.
8. Access to information shall be provided to the applicant in one of the official languages of Bosnia and Herzegovina and, where possible and reasonable to do so, in the original language if different than one of the official languages.
9. The Tax Administration may refuse a request for access to information, either in whole or in part, for the following categories of information:
 - a) if the disclosure of tax information and data collected from taxpayer could harm the taxpayer,
 - b) if the disclosure of information can reasonably be expected to cause substantial harm to the legitimate aim of the following:
 - defense and security interests and the protection of public safety,
 - crime prevention and crime detection,
 - the protection of the deliberative process established by law,
 - c) if the request for access to information involves the confidential commercial interests of a third party,

- d) if the request for access to information involves personal privacy interests of a third party,
 - e) if it is determined that the publication of the information is not in the public interest after the procedure has been carried out.
10. If the Tax Administration is not able to comply with a request, it shall, as soon as possible and no later than 8 days from receipt of the request, notify the applicant with instructions on the possibility of filing a complaint to the competent authority, including the right to address the Ombudsman of the Republic of Srpska.
 11. The Director of the Tax Administration shall issue a special decision and appoint a person within the Tax Administration as an official for public relations.
 12. The Tax Administration will keep a special indexed register of the type of information that is under control.
 13. The costs associated with data duplication are established by the Instruction on Costs for Access to Information, published in the Official Gazette of the Republic of Srpska No. 64/01, which stipulates that the standard size of copies of the first ten pages is not charged. An applicant is to pay 20 pfennigs per page for duplication of material over ten pages. Reproduction of the material is to be conducted by the competent public authority that has control over the requested information.
 14. An integral part of this guide is the Form for Submission of Request for Access to Information.

Director
Goran Maricic