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## LAW ON FISCAL CASH REGISTER

### I GENERAL PROVISIONS **Scope of**

#### **Application**

##### Article 1

(1) This law regulates the obligation of transaction registering through the cash register, the characteristics of the cash register, the characteristics of the terminal, features a software application, fiscal documents, placing on the market of the fiscal system, fiskalisation of fiscal cash register, recording, reversal and transaction advertizing, servicing of the fiscal system, control of fiscal products, control of registration of traffic through the fiscal cash register and control from the authorized service, authority to adopt bylaws, penal provisions and supervise the implementation of this law.

(2) The fiscal products within the meaning of this Law shall mean specific products for recording transactions of goods and services.

#### **Abbreviations**

##### Article 2

Certain terms used in this law are abbreviated as follows:

- a) "PU" is an abbreviation for the Tax Administration of the Republic of Srpska,
- b) "IBFK" is an abbreviation for the identification number of the fiscal cash register,
- v) "IBFM" is an abbreviation for the identification number of the fiscal module g)
- "PDV" is an abbreviation for value added tax,
- d) "IBO" is the acronym for the unique identification number of tax payers of this Law, which is the Tax-payers a unique identification number assigned by the Tax Administration of the Republic of Srpska

##### Article 3

(1) The terms used to describe the process of recording the transactions of goods and services used in this Law shall have the following meanings:

#### **Definitions**

- a) "Products" are the goods and services,
- b) "Base of products" contains uniquely and unambiguously identified product name, the name of the unit of measure, unit price of measure and mark of the applicable tax rate, v)
- "Client" means a person, who buys goods or uses the service,
- g) "Cashing officer" means a person, who is registering transactions of products under this Law,
- d) "Recorded transactions" presents data on the value of goods sold, or for the services,
- f) "Reversed recorded transaction" presents data on the value of sold reversed goods, or reversed rendered services,
- e) "Actual recorded transaction" represents the difference between recorded and reversed recorded transaction,
- g) "Actual recorded tax" represents the tax calculated on the basis of recorded turnover achieved,
- z) "Complaint turnover" presents data on the value of the returned goods or services returned,
- i) "Reversed complaint turnover" presents data on the value of reversed returned goods, or reversed complaint services,
- j) "Actual complaint turnover" represents the difference between complaint and reversed complaint turnover
- k) "Actual complaint tax" represents the tax calculated on the basis of the realized complaint traffic
- l) "Actual turnover" represents a difference between the actual recorded turnover and actual complaint turnover,
- lj) "Registering of turnover" represents all three operations: registration, reversal and complaint of traffic, being executed by using fiscal cash registers,
- m) "Specification of tax rates" represents a link between tax rates marks with tax rate values in percentages, n) "Cash in the cash register" is the difference of the sum of cash that customers have paid and the cash that was introduced in cash register by cashier, and the sum of cash returned to clients and that cash taken from the register by the cashier. (2) The terms used to

describe a device for recording the transactions of goods and services, used in this Law shall have the following meanings:

- a) "Fiscal products" are special products defined by this Law, which include the fiscal cash register, terminal and software applications,
- b) "Fiscal system" is a combination of fiscal products defined by this Law,
- c) "Fiscal cash register" is a device that allows you to register transaction of products entered in its database of products, monitoring from customer side of registering of products transactions using the display and the printed slip of paper while printing a control slip of paper at the same time, daily recording of realized recorded turnover and realized complaint turnover in fiscal memory, data reading from the fiscal memory in the terminal, forming and printing of fiscal and non-fiscal documents, g) "Terminal" is a device for remote reading of data from the fiscal cash register which provides a wired two-way communication with fiscal cash register and a wireless two-way communication with the server of PU, thus enables giving commands from the server of PU, reading data from the fiscal cash register and the transfer of such data to the server of PU,
- d) "Software applications" is running on the master computer and enables two-way communication with computer superior to fiscal cash register via the port of fiscal cash registers and placing particular commands to the fiscal cash register from the master computer,
- f) "Fiscal documents" are specific documents defined by this Law, which prints the fiscal cash register, as follows: fiscal receipt, complaint receipt, overview of the situation, the daily report and periodic report,
- e) "Non-fiscal documents" are all documents printed by the cash register so as to be different from fiscal documents in an obvious way,
- g) "The fiscal logo" is a graphic symbol that is printed at the end of each fiscal document, whereby the horizontal and vertical dimension of the fiscal logo is the same and must be in the range of 5mm x 5mm to 7mm

to 7mm,

- z) "Fiscal module" contains specially built fiscal memory,
  - i) "Fiskalisation" is the process of putting the fiscal cash register in function of registering of turnover in accordance with this Law,
  - j) "Time frames" are: day, month, year, hour and minute,
  - k) "Prohibited period" is defined from the moment of formation of the first fiscal receipt or the first complaint receipt after the formation of the last daily report until the moment of the formation of the first following daily report,
  - l) "Permitted period" is defined from the moment of formation of the last daily report until the moment of the formation of the first following fiscal receipt or the first following complaint receipt,
- (3) The terms used to describe the introduction of a system for recording transactions of goods and services, used in this Law shall have the following meanings:
- a) "Taxpayer" means any person who is required to register the turnover using fiscal cash register, transfers the data to the server using PU terminal and gives commands to the fiscal cash register using a software application in cases defined by this Law, b) "Point of sale" is the place where the taxpayer carries out transaction of goods or services,
  - v) "Manufacturer" means a person who manufactures or imports fiscal systems in the Republic of Srpska,
  - g) "Registered manufacturer" is a manufacturer who is registered by the Minister of Trade and Tourism (hereinafter: the Minister)
  - d) "Authorized manufacturer" is a registered manufacturer with the approval of the Minister for the particular tip of the fiscal system,
  - f) "Authorized distributor" means a person who is authorized by a manufacturer for a making contracts with the taxpayers on the purchase of fiscal products, as well as taking other actions prescribed by this Law,
  - e) "Service" includes the repair of defects and technical inspection,

f) "Authorized Service" is a person who is authorized by manufacturer to conclude contract with the taxpayer on servicing of fiscal products and providing technical support to the taxpayer for the use of fiscal products, as well as taking other actions prescribed by this Law,

z) "Authorized repairer" means a person who is authorized by the manufacturer or an authorized service center to service the fiscal products and providing technical support to the taxpayer for the use of fiscal products, as well as taking other actions prescribed by this Law,

i) "Authorized person of PU" is the inspector of PU to whom the PU gave special authority to make control and take other actions prescribed by this Law, j) "Authorized person for market inspection" is a market inspector to whom the Republic Administration for Inspection Affairs gave special authority to control and take other actions prescribed by this Law.

#### **Commission**

##### Article 4

(1) In determining of fulfillment of the requirements for approval under Article 31 of this Law and the preparation of proposals for issuing and withdrawing of approval to the manufacturer, the Government of the Republic of Srpska (hereinafter: the Government) shall appoint the Commission.

(2) The Commission referred to in Paragraph 1 of this Article shall consist of:

- a) three representatives of the Ministry of Finance of the Republic of Srpska,
- b) three representatives of the Ministry of Trade and Tourism of the Republic of Srpska (hereinafter: Ministry)
- v) three representatives of the Tax Administration.

(3) Professional, technical and other services for the needs of Commission carry out the Ministry of Finance and Ministry of Trade and Tourism.

(4) The Commission in its work may engage other persons employed in Ministries and other bodies, depending on the issues before the Commission for consideration and resolution of which is required expertise and experience of the person who is not a member of the Commission.

#### **The obligation to register turnover through the cash register**

##### Article 5

(1) A person who is registered in the relevant register for the sale of goods or provision of services, is required to register every single transaction of goods and services through the fiscal cash register and the transfer of data through the terminal to the server of PU, and if uses superior computer, giving commands to the fiscal cash register shall be carried out by use of software application.

(2) The obligation referred to in Paragraph 1 of this Article shall not apply to:

- a) independent agricultural producers, in the case of sales of its agricultural products on the market stalls and on the family farm,
- b) the owner of independent craft shop, in the case of sales of its own products of the old artistic crafts and handicrafts at the market stalls and similar establishments,
- v) banking legal entity, in case it performs financial transactions through bank accounts,

- g) energy, utilities, telecommunications and other public enterprises that compensation for sold goods or the rendered services are charging by billing on the calculation of consumption through measuring instruments (electricity, gas, heating, water, telephone, etc.)

- d) postal services and transport and delivery of postal items,

- đ) professional lawyer activities
- e) compulsory social insurance,

- ž) the activity of religious organizations,

- z) artistic and literary creation and performing arts,

- i) work of art institutions,

- j) activities of libraries,

- k) activities of archives,

- l) work of the museums,

- lj) sold through vending machines,

- m) street selling of ice-cream, lottery, popcorn, books and press (salesmen);
- n) the activity of shoe shiners, carriers and persons for parking cars; and

- nj) activities of education (preschool, primary, secondary and higher) and scientific research.

(3) A person that does not apply to obligations in terms of Paragraph 2 of this Article, is performing activities that are not exempt, or exempt from having to register the turnover through the fiscal cash register and the transfer of data to the server of PU via terminal in terms of Paragraph 1 of this Article, is obliged to register each individual transaction while performing these activities through the fiscal cash register, and to transmit the data to the server via terminal of PU.

### **Fiscal system**

#### **Article 6**

The fiscal system consists of:

- a) fiscal cash registers and terminals, or
- b) fiscal printers, terminals and software applications, or
- v) fiscal cash registers - printers, terminals and software applications.

## **II CHARACTERISTICS OF FISCAL**

### **CASH REGISTER Types of fiscal cash registers**

#### **Article 7**

Fiscal cash register can be implemented as:

- a) fiscal cash register that receives commands from the cashier via the keyboard of fiscal cash registers,
- b) fiscal printer that receives commands from the master computer through the port of fiscal printer or
- v) fiscal cash registers - a printer that receives commands from the cashier through a keyboard of the fiscal cash registers -printers and trough computer from the port of fiscal cash registers - printer.

### **Types of fiscal cash register seals**

#### **Article 8**

Cash register has the following seals:

- a) service seal that prevents opening of the casing of the fiscal cash register and access to the interior of fiscal cash registers, except part of the housing for accommodating paper tape,
- b) program seal that prevents modification or deleting of the contents of program memory and
- v) fiscal seal that prevents separation of the fiscal module from the mother board of the fiscal cash register.

### **Types of fiscal cash register servicing**

#### **Article 9**

Types of fiscal cash register servicing are:

- a) unreasonably required servicing,
- b) technical inspection,
- v) repair of defects without removing the software and fiscal seals, g) the repair of defects with removal of program seal,
- d) the repair of malfunctions with the removal of fiscal seal,
- d) repair of defects downloading with removal of program and fiscal seals,
- e) alteration of the content of program memory,
- ž) replacement of the fiscal module and
- z) modifying of the content of program memory and replacing of the fiscal module.

### **Types of the fiscal cash register resets**

#### **Article 10**

Types of the fiscal cash register resets are:

- a) deleting of the entire contents of the operating memory,
- b) deleting of the data on realized recorded transactions and realized complaint turnover in the operative memory,
- v) deleting of the database products in the operational memory and g) enabling of the software without deleting the entire contents of the operating memory, the data on realized recorded transactions and realized the complaint turnover, and database of products in the operational memory.

### **Tax rate marks**

#### **Article 11**

- (1) Marks on the applicable tax rates in the

fiscal cash register are: "A", "E", "J" and "K".

(2) The taxpayers of this law that are not registered in the Register of VAT taxpayers are allocating the tax rate mark "A" to all products.

(3) Taxpayers of the Law which are registered in the VAT register are allocating the tax rate mark:

- a) "E" to the products on which trade the VAT is being paid at the general rate prescribed by the Law governing VAT,
- b) "J" to the products on which trade the VAT is being paid at a special rate prescribed by the Law governing VAT,
- v) "K" to the products which are exempt from VAT.

### **Marks of the payment means**

#### Article 12

Marks of the payment means in the fiscal cash register are:

- a) "cash", if paid in cash, cash vouchers, cash gift cards, internal cards and similar payment instruments,
- b) "check" if paid by check,
- v) "card", if paid by payment card and
- g) "credit transfer", if paid by the general order for transfer (bank transfer).

### **IBFK i IBFM**

#### Article 13

(1) The first two characters of IBFK serve for identification of the authorized manufacturer and type of the fiscal cash register while the next five digits are used to identify the specific fiscal cash register.

(2) The first two characters and the first five digits of IBFK and IBFM are identical.

(3) The last digit of IBFK is always zero.

(4) The last digit IBFM can be any number from 0 to 9.

(5) The last digit of IBFM first fiscal module into fiscal cash register with appropriate IBFK is always 0.

(6) The last digit of IBFM of each subsequent fiscal module into fiscal cash register with appropriate IBFK is increased by 1 compared to the IBFM of previous fiscal

module, until it reaches the maximum allowable digit referred to in Paragraph 4 of this Article.

(7) In the case referred to in Paragraph 6, the fiscal cash register with the existing IBFK can no longer be used after completing the fiscal module with IBFM whose last digit is equal to the maximum allowable digit in Paragraph 4 of this Article.

### **Technical and functional characteristics of fiscal cash register**

#### Article 14

1) The characteristic of the recording of the fiscal cash register turnover must:

a) enable reception of commands from the cashier through a keyboard of the fiscal cash register, in the case of fiscal cash register and fiscal cash register - printer,

b) allow the reception of commands from the master computer through port of the fiscal cash register, in the case of fiscal printers and fiscal cash register - printer,

v) provide to the client visual tracking of the recording of the turnover, reversal of recorded turnover, complaint turnover and reversal of complaint turnover on the display for the client,

g) ensure to cashier visual monitoring of turnover recording, reversal of recorded turnover, complaint of turnover and reversal of complaint turnover on the display for the cashier, in the case of fiscal cash register, d) provide the recording of turnover, reversal of recorded turnover, complaint of turnover and reversal of the complaint turnover in convertible marks by rounding to

the second decimal place,

đ) provide the storage of data on each individual realized recorded turnover and each individual realized complaint turnover in the operative memory,

e) enable grouping, summarizing and presentation of data on realized recorded turnover and realized complaint turnover after tax rates and

ž) provide automatic formatting and transfer of data on realized recorded turnover and realized complaint turnover after the tax rates from operative memory into fiscal memory during the formation of daily reports, and then automatic

deleting of the recorded data on realized recorded turnover and realized complaint turnover after the tax rates in the operational memory u allowed time period.

(2) Characteristic of the fiscal cash register safety must:

a) provide access to the part of the casing for the replacing of the paper slip without removing the service seal,

b) prevent access to the interior of the fiscal cash register, and in particular to program and fiscal seals without removing the service sea,

v) ensure with help of program seal the protection of program for management of the fiscal cash register, or the content of the program memory, from changes and deletion,

g) provide reading of the contents of program memory via the ports of fiscal cash register, based on command received via port of the fiscal cash register or reading of the contents of program memory in the controller, after physical removal of program memory from the fiscal cash register,

d) ensure the protection of the content of the fiscal memory from changes and deletion,

đ) prevent by fiscal seal the separation of the fiscal module from the motherboard of the fiscal cash register,

e) provide the physical connection of the fiscal module and the casing of the fiscal cash register by watering with a mixture that hardens,

ž) allow the automatic or manual switching of the fiscal cash register into reading mode of the fiscal memory and

z) permit the reading of the fiscal memory based on commands received via the port of fiscal cash register.

(3) Characteristic of fiscal cash register fiscal memory management must:

a) ensure storage in the fiscal memory of 1,800 entries from daily reports that include: data on realized recorded turnover after the tax rates between two successive formation of the daily report, data on realized complaint turnover after the tax rates between two successive formation of the daily report, the number of the last fiscal receipt issued before the formation of the daily report, the number of the last fiscal receipt

issued before the formation of the daily report and timelines of making daily report,

b) ensure storage in the fiscal memory of 80 records on the type and timelines of the beginning and end of service, v) ensure placement in the fiscal memory of 50 records on the type and timelines of resets,

g) ensure placement in the fiscal memory of 30 records on the specification and timelines of changes in tax rates,

d) ensure placement in the fiscal memory of IBFM and IBO,

f) provide memorizing of data in the fiscal memory for at least five years, irrespective of the power supply of fiscal cash register

e) provide visual and printed notice of the need to replace the fiscal module before each forming of a daily report, in the case that the number of possible storages of the remaining daily reports is lower than 50.

(4) The characteristic of preventing the registration of fiscal cash register turnover must:

a) prevent further registration of turnover by using fiscal cash register, after fill up of the fiscal memory of the fiscal cash register on any grounds,

b) prevent further registration of the turnover by using the fiscal cash register, if it is in the process of self-test established that the fiscal memory is faulty,

v) prevent further registration of turnover by using the fiscal cash register, if it is in the process of self-test established that the operational memory is faulty, g) prevent further registration of the turnover by using the fiscal cash register, if it is in the process of self-test established that at least one display is defective,

d) prevent further registration of the turnover by using the fiscal cash register, if it is in the process of self-test established that the printer is faulty and d) prevent further registration of the turnover by using the fiscal cash register in the absence of any paper slip for receipts or the control paper slip.

(5) Characteristic of fiscal cash register printing must:

a) ensure that the information printed on the control slip of paper recommended by the

authorized manufacturer are legible for at least four years from the date of printing,

b) provide printing of fiscal documents in the official language of the Republic of Srpska,

v) provide the simultaneous printing of identical fiscal documents in a single copy on paper slip for receipts and on the control paper slip

g) provide printing of information about each individually recorded turnover on the piece of fiscal receipt and on the control paper slip

d) provide printing of information about each individually reversed recorded turnover on the piece of fiscal receipt and on the control paper slip of fiscal cash register, đ) provide printing of information on each individual complaint turnover on the piece of complaint receipt and on the control slip of fiscal cash register,

e) provide printing of information about each reversed complaint turnover individually on the paper clip of complaint receipt and on the control slip of fiscal cash register,

ž) disable the printing of fiscal documents prior to fiskalisation,

z) to enable printing of fiscal logo solely on fiscal documents,

i) disable printing of non-fiscal documents containing keywords and turnover values from fiscal documents, j) disable to print non-fiscal documents containing symbols that resemble the fiscal logo,

k) provide printing of product database of fiscal cash register,

l) ensure that each started and then stopped operations due to malfunctioning of printer, continues after printer repair and lj) ensure that each started and then operations due to power failure, continues after bringing the power supply again.

(6) Characteristic of disabling of the deletion of the fiscal cash register counter must:

a) disable deleting of the ordinal number of the fiscal account,

b) disable deleting of the ordinal number of the complaint account,

v) disable deleting of the ordinal number of daily reports,

g) disable deleting of the ordinal number counter of the service,

d) disable deleting of the ordinal number counter of the reset and

f) disable deleting of the ordinal number of the change in tax rates.

(7) The characteristic of control of fiscal cash register timelines must:

a) enable reading of timelines from real time clock,

b) in the prohibited period disable changing of timelines of the real time clock,

v) ensure the control of entered timelines so that entered timelines cannot be older than timelines that were previously entered in the fiscal memory,

g) in the allowed time enable a change of the winter into summer time counting and vice versa, without removing the seals and

d) in the allowed time provide input into the fiscal memory of the end of fiskalisation timelines.

(8) The characteristic of specifications of the fiscal cash register tax rates must:

a) provide a specification of four tax rates, designated by the letters "A", "E", "J" and "K" and

b) disable the change of the specification of tax rates within the prohibited period.

(9) Characteristic of management of the operating memory and resets of the fiscal cash register must:

a) ensure saving of the contents of the operational memory for at least 30 days regardless of fiscal cash register supply,

b) enable the input of the name and address of the sale spot in operational memory,

v) enable the storage product database in the operating memory,

g) enable input into operational memory of cash values that were put onto the cash register by the cashier ("cash-in"),

d) facilitate input into operational memory of cash values that were taken out from the cash register by the cashier ("cash-out"),

đ) provide at least one type of the fiscal cash register reset from the Article 10 of this Law,

e) in a restricted period provide the change of the measure unit price in the product database items operational memory and prevent change or deleting of all other data from the product database in the operative memory without



removal of the service seal and execution of the product database reset or reset of the deleting of the entire contents of the operating memory,

f) in the prohibited period disable change or deleting of data on realized recorded turnover and realized complaint turnover from the operative memory without service seal removal and execution of appropriate reset,

z) disable execution of the deleting reset of the entire contents data of the operating memory, without removing the service seal, if this type of reset is realized, i) disable execution of the deleting reset of the data on realized recorded turnover and realized complaint turnover in the operative memory without service seal removal, if this kind of reset is realized and j) enable the execution of the software unblocking reset without removing the service seal, if this kind of reset is realized. (10) Fiscal cash register must meet the most stringent quality requirements, as indicated by the attached "CE" mark.

#### **Additional equipment of the fiscal cash register**

##### **Article 15**

(1) The taxpayer can connect the fiscal cash register with additional equipment, such as: the master computer, barcode reader, scale, optional printer etc.

(2) Additional equipment referred to in Paragraph 1 of this Article may be connected exclusively by the port of fiscal cash register.

### **III CHARACTERISTICS OF TERMINAL**

#### **Types of terminal**

Article 17 Terminal can be implemented as:

- a) an independent device in relation to the fiscal cash register, connected with fiscal cash register via the external port of the fiscal cash register and the appropriate cable or
- b) the inner part of the cash register, connected with fiscal cash register through the internal port of the fiscal cash register.

#### **Types of terminal seal**

Article 17 The terminal has the following seals:

- a) service seal that prevents opening of the casing of the terminal and access to the interior of the terminal and
- b) program seal that prevents modification or deleting of the contents of program memory.

#### **Types of terminal servicing**

##### **Article 18**

Types of terminal servicing are:

- a) unreasonably required servicing,
- b) technical inspection,
- v) the repair of defects without removing the software seal,
- g) the repair of defects with removal of software seal, and
- d) modification of the content of program memory.

#### **Types of terminal reset**

##### **Article 19**

Types of terminal reset are:

- a) deleting of the entire content of the operating memory and
- b) deleting of the last received command in the operative memory.

#### **A set of commands for terminal**

##### **Article 20**

The minimum set of commands that terminal must execute make the following commands:

- a) setting the timelines for sending data to the server of PU,
- b) setting the time period and time of data sending to the server of PU,
- v) a request to send a database with all the services from the fiscal memory, g) request to send a database with all resets from the fiscal memory,
- d) a request to send a database with all the changes in tax rates from fiscal memory,

- d) request to send database with all realized and registered and complaint turnovers of all daily reports from the fiscal memory,
- e) request to send a database with realized registered and complaint turnovers in the specified time period from the fiscal memory and
- ž) request to send a database with realized registered and complaint transactions that have not been sent from the fiscal memory yet.

### **The technical and functional characteristics of the terminal**

#### Article 21

- (1) Terminal must:
- a) to have built in the first port of the terminal for connection with fiscal cash register,
  - b) to have incorporated other port of the terminal for connection with additional equipment of the fiscal cash register,
  - v) provide a transparent connection of the fiscal cash register with additional equipment for fiscal cash register through the terminal, while the terminal is not communicating with fiscal cash register,
  - g) disable the connection of the fiscal cash registers with additional equipment of the fiscal cash register through the terminal, while the terminal communicates with fiscal cash register,
  - d) have a built in connector for connecting the external antenna,
  - d) provide at least one type of terminal reset referred to Article 19 of this Law,
  - e) have built in real-time clock with battery supply,
  - ž) ensure the protection with the program seal of the program for managing the terminal, or the content of the program memory, from changes and deletion,
  - z) disables access to the interior of the terminal and the SIM Card (Subscriber Identity Module Card) subscriber identification card without removing the service seal,
  - i) enable wireless communication with the server of PU via GPRS (General Packet Radio Service) of the mobile phone network designed for data transmission,
  - j) enable the work in the VPN (Virtual Private Network) virtual private network provided by the mobile phone operator,

- k) enable the use of FTP (File Transfer Protocol) protocol to transfer files between the terminal and the server of PU and
- l) enable synchronization of terminal real time clock with real time clock of the PU server using the NTP (Network Time Protocol) network time protocol, each time when sending data to a server of PU.

(2) Characteristics of the terminal referred to in Paragraph 1, item a) through g) of this Article shall not be implemented in case that the terminal constitutes the inner part of the fiscal cash register, connected with fiscal cash register over internal port of the fiscal cash register.

(3) The characteristic defining the rights of access to the terminal must:

- a) allow the definition of user name and password to access the VPN network,
- b) allow the definition of the server address of PU,
- v) allow defining the user name and password to access the server of PU,
- g) enable defining the names of the directory in the server of PU for storage of sent data,
- d) enable defining the names of the directory in the server of PU from which are read commands and
- d) enable the change of the data entered in points a), b), v), g) and d) of this Paragraph through the port of the terminal on the basis of a password that is unique for that terminal.

(4) The characteristic of server access terminals must:

- a) enabling reception of commands from the server PU,
- b) facilitate automatic or manual activation of reading data from fiscal memory cash registers,
- v) allow reading of data from fiscal memory cash registers cash registers via ports, such as IBO, IBFM, type and timelines service, type and time settings reset, specifications and guidelines weather changes in tax rates, weather determinants forming daily report, values recorded turnover realized by all tax rates, the value of the advertised traffic generated by all the tax rates, the number of the last fiscal receipt before the formation of the daily report, the number of the last complaint account before the formation of daily reports, etc.,

g) activate the first visual indication in the defined time interval before sending the timelines of required data to the server of PU,

d) deactivate the first visual indication and to activate the second visual indication for the time reading of data from fiscal memory, d) deactivate the second visual indication and activate a third visual indication, as long as the read data is not properly transferred to the server of PU,

e) enable the transfer of data to the server of PU,

ž) enable the reception of the response of the server of PU,

z) enable the detection of accuracy of data transfer on the basis of the received response of the server of PU,

i) enable the re-transfer of the requested data to the server of PU at the specified time, the most defined number of times a day at defined time intervals, in the case of the previous incorrect data transfer to the server of PU,

j) check the validity of the database name with commands, which consists of IBFK and mark of database with commands, k) enable the execution of commands from Article 20 of this Law read from a database with commands,

l) create a database name with the services of IBFK and mark of database with services, lj) enable the establishment of the database with the services of the IBO, IBFM, types and timelines beginning and end of each service,

m) form the name of the database with the resets of IBFK and database marks with resets,

n) enable the forming of the database with the resets of the IBO, IBFM, type and reset timelines,

nj) form a database name with the changes in tax rates from IBFK and database mark with changes in tax rates, o) enable the establishment of the database with the changes in the tax rates of the IBO, IBFM, values of tax rates and timelines of changes in tax rates,

p) disable deleting or resetting of the database ordinal number counter with realized registered and complaint turnovers, r) form the database name with realized registered and complaint turnovers of IBFK, marks and ordinal number of

database with realized registered and complaint turnovers and

s) enable the forming of database with realized registered and complaint turnovers of IBO, IBFM, the ordinal number of daily report, the ordinal number of the last fiscal receipt covered by daily report, the ordinal number of the last complaint receipt covered by daily report, timelines of forming daily report, values of realized recorded and realized complaint turnovers all tax rates. (5) Terminal must meet the most stringent quality requirements, as indicated by the attached "CE" mark.

#### **User functions of terminal**

##### Article 22

(1) Terminal can provide assignment of user commands to the fiscal cash register, such as: changes in prices of units of measure, updating the database of products, reading of the product database, reading of the list of sold products, reading of the list of complaint products and alike.

(2) Terminal can provide execution of other user functions at the point of sale, which are not directly related to the fiscal cash register, such are: top of the SIM cards for mobile phones, payment for LOTO combination, broadcast of marketing messages on an additional display, networking of slot machines, networking of payment card readers, alarming in case or fire or unauthorized entry into the retail store, transfer of videos, images and sound from a security camera and a microphone.

#### IV CHARACTERISTICS OF SOFTWARE APPLICATION

##### **Types of software applications**

##### Article 23

Software applications can be implemented as:

- a) an independent program or
  - b) sales module which is part of an accounting and bookkeeping program
- Types of software application services

##### Article 24

Types of software application services are:

- a) unreasonably required servicing,

- b) technical inspection and
- v) reinstall of software application.

## V FISCAL DOCUMENTS **Fiscal**

### **Functional characteristics of software application**

#### Article 25

The software application must be able to:

- a) provide to cashier a visual monitoring of recording, reversing and complaint of turnover on the monitor of the master computer,
- b) ensure the unity of, or sync of product database the fiscal cash register with the product database in the master computer,
- v) enable the simultaneous printing of identical fiscal documents in a single copy on paper tape for slips and on the control paper tape of the fiscal cash register, g) ensure printing of each individually recorded turnover on fiscal receipt slip and on the control tape of the fiscal cash register,
- d) provide the printing of each individually reversed recorded turnover on the fiscal receipt slip and on the control tape of the fiscal cash register,
- d) provide printing of each individually complained turnover on the complaint receipt slip and on the control tape of the fiscal cash register,
- e) provide the printing of each individually reversed complaint turnover on the complaint receipt slip and on the control tape of the fiscal cash register,
- ž) disable the printing of non-fiscal documents containing keywords and values of turnovers from fiscal documents on non-fiscal printer, or non-fiscalized or fiscalized fiscal cash register,
- z) disable the printing of non-fiscal documents containing symbols that resemble on the fiscal logo on non-fiscal printer, or non-fiscalized or fiscalized fiscal cash register,
- i) provide printing of product database of the fiscal cash register,
- j) prevent further registration of turnover by using the master computer in the absence of any paper tape with slips, or control paper tape in fiscal cash register and k) prevent further registration of turnover by using the master computer in the event of malfunction of fiscal cash register.

### **receipt**

#### Article 26

(1) The fiscal receipt is a fiscal document on which is printed every individually recorded turnover and every individually reversed recorded turnover.

(2) Fiscal receipt must contain the following information:

- a) the name of the taxpayer,
- b) the name and address of sale point,
- v) IBO,
- g) IBFM,
- d) the name of the fiscal document, f) a list of individual recorded turnovers, each of which contains: the name of the registered product, unit of measure, quantity, price per unit of measure, the value of individual recorded turnover and mark of tax rate, if it is at all done turnover recording
- e) a list of individual reversed recorded turnovers, each of which contains: name of reversed recorded product, unit of measure, quantity with a negative sign, the cost per unit of measure, the value of individual reversed recorded turnover with a negative sign and mark of tax rate, if there was at all recorded turnover and then reversal of at least one part of recorded turnover,
- ž) specification of tax rates used in item e) of this Article,
- z) the amount of the realized recorded tax at the tax rates used in item e) of this Article i) the total amount of recorded realized taxes,
- j) the value of realized recorded turnover at the tax rates used in item e) of this Article k) the total value of the realized recorded turnover, l) the total amount to be paid by a customer,
- lj) the list of payment means chosen by the customer and the amount paid by the customer with any chosen means of payment, m) the total amount paid by the customer, is equal to the sum of amounts paid by all means of payment,
- n) the amount to be returned to the client, is equal to the difference of the amount paid by the customer and the total amount to be paid,
- nj) timeline of formation of the fiscal account,

o) number of the fiscal receipt and p) fiscal logo.  
(3) Fiscal receipt may be accompanied by a separate marketing message separated by the printed separator.

### **Complained receipt**

#### Article 27

(1) Complained receipt is the fiscal document on which is printed every individually complained turnover and every individually reversed complained turnover.

(2) Complained receipt must contain the following information:

- a) the name of the taxpayer,
- b) the name and address of sale point,
- v) IBO,
- g) IBFM,
- d) the name of the fiscal document,
- đ) list of the individual complained turnovers, each of which contains: the name of the complained product, unit of measure, quantity, price per unit of measure, the value of an individual complaint turnover and mark of the tax rate, if any turnover complaint was published
- e) a list of individual reversed complained turnovers, each of which contains: name of reversed complained product, unit of measure, quantity with a negative sign, the cost per unit of measure, the value of an individual complaint reversed turnover with a negative sign and mark of tax rate, if any at all was carried out turnover complaining, and then reversal of at least one part of the complained turnover
- ž) specification of tax rates used in item đ) of this Article,
- z) the amount of realized complained tax at the tax rates used in item đ) of this Article, i) the total amount of the realized complained tax,
- j) the value of the realized complained turnover at the tax rates used in item đ) of this Article,
- k) the total value of the realized complained turnover,
- l) the total amount to be paid to the client from the cashier,
- lj) the list of means of payment chosen by the client and the amount paid by each client at selected means of payment,
- m) the total amount paid by a client, is equal

to the sum of amounts paid by all means of payment,

n) the amount to be returned to the client, is equal to the sum of total amount paid by the client and the total payment amount,

nj) timelines of formation of complained receipt,

o) the ordinal number of the complained receipt and p) fiscal logo.

(3) Complained receipt may be accompanied by a marketing message separated by printed separator.

### **Overview of the situation**

#### Article 28

(1) Overview of the situation is the fiscal document that is created and printed as needed, and in which are summarized data recorded from the time of formation of the previous daily report.

(2) Overview of the situation contains the following information:

- a) the name of the taxpayer,
- b) the name and address of sale point,
- v) IBO,
- g) IBFM,
- d) the name of the fiscal document, đ) the total number of services,
- e) the type, number and timelines of services in the reporting period, which counts from the formation of the last daily report to the formation of overview of the situation, ž) the total number of all type of resets, z) the type, number and timelines of all resets in the reporting period referred to in point e) of this Article, i) the total number of changes in tax rates, j) specification, the number and timelines of all changes in tax rates in the reporting period referred to in point e) of this Article, k) the amount of the realized recorded tax at all tax rates in the reporting period referred to in item e) of this Article, l) the total amount of the realized recorded tax during the reporting period referred to in item e) of this Article,
- lj) the value of the realized recorded turnover by all tax rates in the reporting period referred to in point e) of this Article, m) the total value of the realized recorded turnover in the reporting period from point e) of this Article,

n) the amount of realized complained tax at all tax rates in the reporting period referred to in item e) of this Article, nj) the total amount of realized complained tax in the reporting period referred to in item e) of this Article, o) the value of the realized complained turnover by all tax rates in the reporting period referred to in point e) of this Article, p) the total value of the realized complained turnover in the reporting period referred to in item e) of this Article, r) the amount of cash in the cash register in the reporting period referred to in point e) of this Article, s) the value of checks in the cash register in the reporting period referred to in point e) of this Article, t) value of the card transactions in the cash register in the reporting period referred to in item e) of this Article, ć) the value of the transfer orders in the cash register during the reporting period referred to in item e) of this Article, u) timeline of the forming of situation overview, f) ordinal number of the first and the last fiscal receipt in the reporting period referred to in point e) of this Article h) ordinal number of the first and last complaint receipt in the reporting period referred to in point e) of this Article; c) the ordinal number of the last daily report, č) the number of remaining daily reports until completing the fiscal memory and dž) fiscal logo.

### **Daily report**

#### Article 29

(1) Daily report is a fiscal document that is created and printed at the end of the work, once a day, and is summarizing the data recorded from the time of formation of the previous daily report.

(2) Daily report contains following information:

a) the name of the taxpayer,  
 b) the name and address of sale point, v) IBO,  
 g) IBFM,  
 d) the name of the fiscal document, đ) the total number of services,

e) the type, number and timelines of services in the reporting period, which counts from the formation of the last daily report to the formation of overview of the situation, ž) the total number of all type of resets, z) the type, number and timelines of all resets in the reporting period referred to in point e) of this Article, i) the total number of changes in tax rates, j) specification, the number and timelines of all changes in tax rates in the reporting period referred to in point e) of this Article, k) the amount of the realized recorded tax at all tax rates in the reporting period referred to in item e) of this Article, l) the total amount of the realized recorded tax during the reporting period referred to in item e) of this Article, lj) the value of the realized recorded turnover by all tax rates in the reporting period referred to in point e) of this Article, m) the total value of the realized recorded turnover in the reporting period from point e) of this Article, n) the amount of realized complained tax at all tax rates in the reporting period referred to in item e) of this Article, nj) the total amount of realized complained tax in the reporting period referred to in item e) of this Article, o) the value of the realized complained turnover by all tax rates in the reporting period referred to in point e) of this Article, p) the total value of the realized complained turnover in the reporting period referred to in item e) of this Article, r) timeline of the forming of daily report, s) ordinal number of the first and the last fiscal receipt in the reporting period referred to in point e) of this Article t) ordinal number of the first and last complaint receipt in the reporting period referred to in point e) of this Article; ć) the ordinal number of the daily report, u) the number of remaining daily reports until completing the fiscal memory and f) fiscal logo.

### **Periodic report**

#### Article 30

(1) Periodic report is the fiscal document that is created and printed at the end of work, on the last day of each tax period and,

if necessary, in which are summarized data recorded in the given reporting period.

(2) Periodic report contains following information:

- a) the name of the taxpayer,
- b) the name and address of sale point, v) IBO, g) IBFM,
- d) the name of the fiscal document,
- đ) timeline of the start and the end of the reporting period for which it was formed the periodic report,
- e) total number of services
- ž) the type, number and timelines of services in the reporting period referred to in item đ) of this Article
- z) the total number of all type of resets, i) the type, number and timelines of all resets in the reporting period referred to in point đ) of this Article,
- j) the total number of changes in tax rates,
- k) specification, the number and timelines of all changes in tax rates in the reporting period referred to in point đ) of this Article,
- l) the amount of the realized recorded tax at all tax rates in the reporting period referred to in item đ) of this Article,
- lj) the total amount of the realized recorded tax during the reporting period referred to in item đ) of this Article,
- m) the value of the realized recorded turnover by all tax rates in the reporting period referred to in point đ) of this Article, n) the total value of the realized recorded turnover in the reporting period from point đ) of this Article,
- nj) the amount of realized complained tax at all tax rates in the reporting period referred to in item đ) of this Article, o) the total amount of realized complained tax in the reporting period referred to in item đ) of this Article,
- p) the value of the realized complained turnover by all tax rates in the reporting period referred to in point đ) of this Article, r) the total value of the realized complained turnover in the reporting period referred to in item đ) of this Article, s) timeline of the forming of periodic report, t) ordinal number of the first and the last fiscal receipt in the reporting period referred to in point đ) of this Article ċ) ordinal number of the first and last complaint receipt in the reporting period referred to in point đ) of this Article;

u) the ordinal number of first and the last the daily report in the reporting period referred to in item đ) of this Article, f) the number of remaining daily reports until completing the fiscal memory and h) fiscal logo.

## VI PUTTING THE FISCAL SYSTEM ON THE MARKET

### Registration and approvals

#### Article 31

- (1) The fiscal system can be put into circulation only by registered manufacturer with approval for this type of fiscal system (hereinafter referred to as: authorized manufacturer).
- (2) The Minister of Trade and Tourism (hereinafter: the Minister) on the proposal of the Commission shall issue the decision on registration of manufacturer and removal from the register of registered manufacturers.
- (3) The Minister on the proposal of the Commission shall issue and revoke the permission for a particular type of fiscal system.
- (4) The Ministry shall keep a register of registered manufacturers and issued authorizations referred to in Paragraph 1 of this Article.

### The request for registration of manufacturer

#### Article 32

The manufacturer may submit a request to the Ministry for registration after announcement of the public tender, which includes:

- a) a completed form for manufacturer registration,
- b) the tender guarantee from a commercial bank with the clause "no objection" in the amount of 700,000 KM, and a validity period of 12 months,
- v) a certificate from the competent authority of the manufacturer's registration with the competent authority as a legal entity for production of computers and other information processing equipment and the activity of providing consultancy and making of computer programs, g) the information on the

manufacturer (name and address, personnel and technical equipment, references of the manufacturer, financial capacity and alike.)

d) information on the organization of the distribution network (the names and addresses of authorized distributors, personnel and technical equipment, etc.)

đ) information on the organization of the service network (names and addresses of authorized services, personnel and technical equipment, etc.) and

e) information on the financial and other benefits for the sale of the fiscal system to the taxpayer,

ž) a certified copy of the certificate ISO 9000 standards.

#### **Procedure for the registration of manufacturer**

##### Article 33

(1) The Commission shall submit to the Minister a proposal of decision for the registration of manufacturer on the basis of a positive assessment of the completeness of documentation submitted under Article 32 of this Law in accordance with the Law on Administrative Procedure.

(2) A decision of the Minister may be appealed to the Government.

(3) The cost of registration of the manufacturer referred to in Article 32 of this Law shall be borne by the manufacturer.

(4) The decision on registration of manufacturer shall be published in the "Official Gazette of the Republic of Srpska".

#### **The request for issuing of the certificate of fulfillment of technical and functional characteristics of fiscal cash register**

##### Article 34

Registered manufacturer may submit to the Commission a request for a issuing of certificate of fulfillment of technical and functional characteristics of a particular type of cash register, containing:

a) the completed form for testing of the sample type of the fiscal cash register,

b) the commercial brochure of this type of cash register, indicating the type and picture of this

type of fiscal cash register and data about the manufacturer,

v) the user and service manual of that type of fiscal cash register which includes: basic technical data, instructions on how to use, programming and maintenance, description of the construction, assembly drawings, detailed wiring diagrams, a list of electronic components, communication protocol, description and appearance of the manufacturer seal and the way of sealing with service seal, the algorithm of the work of the fiscal cash register, etc., g) a written statement of the registered manufacturers that this type of fiscal cash register has no hidden functions that are not listed in the documentation referred to in item v) of this Article,

d) sample of the type of fiscal cash register intended for testing and đ) all other necessary means for testing required by form referred to in point a) of this Article.

#### **The process of certificate issuing on fulfillment of the technical and functional characteristics of fiscal cash register**

##### Article 35

(1) The Commission shall organize the testing of fulfillment of technical and functional characteristics of fiscal cash register.

(2) The Commission shall issue to the registered manufacturer certificate referred to in Article 34 of this Law on the basis of positive test results of fulfillment of technical and functional characteristics of the sample type of fiscal cash registers. Otherwise, the Commission denies the request because of the negative test results on fulfillment of technical and functional characteristics of the sample type of fiscal cash registers.

(3) The costs of tests referred to in paragraph 1 of this Article, and issue of certificate or decision referred to in Paragraph 2 of this Article shall be borne by a registered manufacturer.

(4) In the event of changes to the technical and functional characteristics of the type of fiscal cash registers for which a certificate is issued, registered manufacturer is required to obtain a new certificate from the Commission on the fulfillment of technical



and functional characteristics of this type of fiscal cash register prior to the marketing of this type of fiscal cash register.

**The request for issuing a certificate of fulfillment of technical and functional characteristics of the terminal**

Article 36

Registered manufacturer may submit to the Commission a request for a certificate on fulfillment of technical and functional characteristics of a particular type of terminal, which includes:

- a) completed form for testing of the sample of the type of terminal,
- b) the commercial brochure of that type of terminal, indicating the type and picture of that terminal type and information about the manufacturer,
- v) the user and service manual of that type of terminal which includes: basic technical data, instructions on how to use, programming and maintenance, description of the construction, assembly drawings, detailed wiring diagrams, a list of electronic components, communication protocol, a way of sealing with service seal, the algorithm of the terminal operation etc., g) a written statement of the registered manufacturer that this type of terminal has no hidden functions that are not listed in the documentation referred to in item v) of this Article,
- d) a sample of the terminal type used for testing and
- đ) all other necessary means for testing required by form referred to in item a) of this Article.

**The procedure of issuing of certificate on fulfillment of the technical and functional characteristics of the terminal**

Article 37

- (1) The Commission shall organize the testing of fulfillment of technical and functional characteristics of the terminal.
- (2) The Commission shall issue to the registered manufacturer the certificate referred to in Article 36 of this Law on the basis of positive test results of fulfillment of technical and

functional characteristics of the sample type of terminal. Otherwise, the Commission denies the request because of the negative test results of fulfillment of technical and functional characteristics of the sample type of terminal.

(3) The costs of tests referred to in paragraph 1 of this Article, and issue of certificate or decision referred to in Paragraph 2 of this Article shall be borne by a registered manufacturer.

(4) In the event of changes in technical and functional characteristics of the terminal type for which a certificate is issued, registered manufacturer is required to obtain a new certificate from the Commission on the fulfillment of technical and functional characteristics of this type of terminal, prior to marketing of this type of terminal.

**The request for issuing a certificate of fulfillment of functional characteristics of software application**

Article 38

Registered manufacturer may submit to the Commission a request for a certificate of fulfillment of functional characteristics of a particular type of software application, which includes:

- a) completed form for testing of the sample of the type of software application,
- b) the commercial brochure of this type of software application, indicating the type and image of the main menu of the software application and data on the manufacturer, v) the user manual that includes: basic technical data, instructions on installation, method of use and the necessary hardware resources of a superior computer, type of the fiscal cash register which sets the command, communication protocol, algorithm of software application, etc., g) a written statement of the registered manufacturer that this type of software application has no hidden functions that are not listed in the documentation referred to in item v) of this Article, d) sample type of software application intended for testing and
- đ) all other necessary means for testing required by the form referred to in item a) of this Article.

**The procedure of issuing of a certificate**

### **on fulfillment of the functional characteristics of software application**

#### Article 39

- (1) The Commission shall organize the testing of the fulfillment of functional characteristics of software application.
- (2) The Commission shall issue to the registered manufacturer a certificate referred to in Article 38 of this Law on the basis of positive test results of fulfillment of functional characteristics of the sample type of software application. Otherwise, the Commission denies the request because of the negative test results of fulfillment of functional characteristics of the sample type of software application.
- (3) The costs of tests referred to in Paragraph 1 of this Article, and issue of certificate or decision referred to in Paragraph 2 of this Article shall be borne by a registered manufacturer.
- (4) In case of changing the functional characteristics of the type of software application for which a certificate is issued, registered manufacturer is required to obtain a new certificate from the Commission on the fulfillment of functional characteristics of this type of software application, prior to the marketing of this type of software application.

### **A request for issuing of approval for a fiscal system**

#### Article 40

Registered manufacturer may submit to the Commission a request for issuing of authorization for a particular type of fiscal system, which includes:

- a) a certificate of fulfillment of technical and functional characteristics of fiscal cash register under Article 34 of this Law,
- b) a written statement of the registered manufacturers that fiscal cash registers that are going to be placed on the market will be technically and functionally identical to the sample type of cash register from point a) of this Article,
- v) a certificate of fulfillment of technical and functional characteristics of the terminal under Article 36 of this Law, which allows the transfer of data from the fiscal cash register from the

point a) of this Article, g) a written statement of the registered manufacturers that terminals that are placed on the market will be technically and functionally identical to the sample type terminal from point v) of this Article, d) a certificate of compliance with the functional characteristics of the software application referred to in Article 38 of this Law, which allows giving commands to the fiscal cash register from item a) of this Article, if this fiscal cash register represents the fiscal printer or fiscal cash register -printer, d) a written statement of the registered manufacturer that software applications put into circulation will be functionally identical to the sample type of software application referred to in item d) of this Article, if the fiscal cash register from the point a) of this Article represents the fiscal printer or fiscal cash register -printer.

### **The procedure for issuing of approval for the fiscal system**

#### Article 41

- (1) The Commission shall prepare and submit a proposal to the Minister for issuing of the approval for the particular type of fiscal system on the basis of a positive assessment of the completeness of documentation submitted under Article 40 of this Law in accordance with the Law on Administrative Procedure.
- (2) A decision of the Minister may be appealed to the Government.
- (3) The cost of the license referred to in Article 40 of this Law shall be borne by a registered manufacturer.
- (4) The decision of the Minister on the issuance of the approval shall be published in the "Official Gazette of the Republic Srpska

### **Agreement between registered manufacturers and the Ministry**

#### Article 42

Registered manufacturer shall before putting the fiscal system on the market to conclude a contract on mutual rights and obligations with the Ministry, which guarantees the fulfillment of the requirements of this Law.

### **Collaterals**

#### Article 43

(1) Warranty for insurance of fulfillment of the requirements of this Law shall be the done by collaterals, namely:

a) first guarantee of the commercial bank with the clause "no objection" to the amount of 700,000 KM, and a validity period of 12 months, which is submitted to the Commission when concluding contract referred to in Article 42 of this Law and

b) other guarantee of the commercial bank with the clause "no objection" to the amount of 700,000 KM, and a validity period of 12 months from the date of expiry of the first warranty, submitted to the Commission 30 days before the expiry of the first warranty.

(2) Auction warranty referred to in Article 32, Paragraph 1, and item 2) shall be returned to the registered manufacturer when concluding contract referred to in Article 42 of this Law, after the registered manufacturer the auction guarantee replaces with the guarantee for insurance of fulfillment of the requirements of this Act.

(3) The Ministry shall keep records of contracts concluded under Article 42 of this Law in the record of registered manufacturers and the approval of the fiscal systems referred to in Article 31 of this Law and ensures the execution of contractual obligations.

#### **Conditions for activation of collaterals**

#### Article 44

Collaterals referred to in Article 43, Paragraph 1 of this Law shall be activated in all cases where a registered manufacturer does not comply with this Law, especially when the registered manufacturer:

a) upon signing of the contract referred to in Article 42 of this Law does not provide a guarantee in Article 43, Paragraph 1 of this Law, b) does not provide a service that has the necessary spare parts and is equipped technically and with staff to service the sold fiscal system in accordance with the data referred to in Article 32, Paragraph 1, item d) of this

Law, v) reduces the scope of the service network referred to in Paragraph 32, Paragraph 1, item d) of this Law without the approval of

the Ministry referred to in Article 83, Paragraph 4 of this Law, g) distributes a fiscal system without the approval from the Articles 35, 37 and 39 of this Law, d) within the period referred to in Article 84, Paragraph 2 of this Law, fails to remove the deficiencies in the fiscal product or fails to replace the product with a shortage with a new fiscal product or d) PU by decision under Article 84, Paragraph 6, seize the fiscal product of the taxpayer

#### **The purpose of collaterals**

#### Article 45

Collaterals referred to in Article 43, Paragraph 1 of this Law shall be used for:

a) compensation for the budget of the Republic of Srpska in the case of Article 44 Paragraph 1 items a), b), v) and g) of this Law, or

b) compensation for payers in the case of Article 44, Paragraph 1, items d) and d) of this Law

#### **The process of collaterals activations**

#### Article 46

(1) The Commission shall prepare and submit to the Minister of Finance proposal for activation of collaterals on the basis of a positive assessment of compliance with the conditions referred to in Article 44 of this Law.

(2) The Minister of Finance shall activate the collaterals referred to in Article 43, Paragraph 1 of the Law on the Ministry's proposal.

(3) The registered manufacturer shall provide new collaterals referred to in Article 43, Paragraph 1 of this Law, in the same amount and under the same conditions, within 14 days after the activation of collaterals, to maintain the status of a registered manufacturer.

#### **Conditions for the approval of a fiscal system cancellation**

#### Article 47

Approval for a particular type of fiscal system referred to in Article 31, Paragraph 1 of this Law

containing the fiscal product defect will be revoked if:

- a) a manufacturer within the period referred to in Article 84, Paragraph 2 of this Law, fails to remove the deficiencies in the fiscal product or fails to replace the fiscal product with a defect with a new fiscal product or
- b) PU by decision under Article 84, Paragraph 6 of this Law deprives a fiscal product with a defect from a taxpayer.

#### **Procedure for the cancellation of the fiscal system approval**

##### Article 48

- (1) The Commission shall prepare and submit to the Minister a proposal to withdraw approval for a given type of fiscal system based on evaluation of the fulfillment of the conditions referred to in Article 47 of this Law.
- (2) The decision on the withdrawal of approval for a given type of fiscal system shall be published in the "Official Gazette of the Republic of Srpska".

#### **Conditions for the cancellation of the manufacturer registration**

##### Article 49

Registration of the manufacturer referred to in Article 31, Paragraph 1 of this Law shall be revoked if:

- a) the registered manufacturer does not provide the service or if the service does not fulfill the obligations stipulated by this Law or
- b) registered manufacturer does not provide a guarantee from a commercial bank in accordance with Article 43, Paragraph 1 of this Law and Article 46, Paragraph 3 of this Law.

#### **The procedure for canceling the manufacturer registration**

##### Article 50

- (1) The Commission shall submit to the Minister a proposal for the cancellation of the manufacturer registration on the basis of evaluation of the fulfillment of the

conditions referred to in Article 49 of this Law.

- (2) The decision on cancellation of manufacturer registration is published in the "Official Gazette of the Republic of Srpska".
- (3) The decision on cancellation of manufacturer registration automatically implies the cancellation of all approvals for the fiscal systems of that registered manufacturer.
- (4) PU, within 14 days after the cancellation of the manufacturer registration, takes over from authorized services the service seals and records of all fiscal systems from that manufacturer.
- (5) A manufacturer to whom has been canceled the registration under Article 31, Paragraph 1 of this Law, may not later than 14 days after the cancellation of registration notify the Commission about the registered producer who takes over the further obligation to ensure maintenance of the fiscal system and who should be hand over taken service seals and dossier of fiscal system. Otherwise, PU hands over taken seals and dossiers of the fiscal system to the first registered manufacturer who reports to the Commission after the expiry of 14 days from the cancellation of the registration.
- (6) The taxpayer is obliged to conclude a service contract with other authorized service within 7 days of the determination of new registered manufacturer referred to in Paragraph 7 of this Article.
- (7) The decision on determination of the new registered manufacturer for servicing of fiscal systems, the manufacturer who had been revoked the registration shall be published in the "Official Gazette of the Republic of Srpska".

### **VII FISCALIZATION OF THE FISCAL CASH REGISTER**

#### **Beginning of the activities**

##### Article 51

- (1) The taxpayer can begin performing the activity of goods transactions or provision of services, after the procurement of the fiscal system:

a) fiscalization of the fiscal cash register, its connection to the terminal and installing on the sale spot or

b) fiscalization of the fiscal printer or fiscal cash register - printer, its connection to the terminal and superior computer with software application and installation on the sale spot.

(2) The taxpayer is obliged, when purchasing a fiscal system, to:

a) procure the type of the fiscal system approved under Article 31, Paragraph 1 and

b) conclude the contract with an authorized service center for service and technical support for the use of the purchased fiscal system.

### **IBFK**

#### **Article 52**

(1) The authorized manufacturer is obliged to, before the start of the marketing of the type of fiscal system for which was get approval under Article 31, Paragraph 1 of this Law, submit a request to the PU for allocation of series IBFK.

(2) The authorized manufacturer shall mark the IBFK on visible and permanent way on the top of each page generated by the fiscal cash register and to add the appropriate IBFM in the fiscal memory of that fiscal cash register.

(3) Once assigned IBFK, the authorized manufacturer can permanently mark only on the one fiscal cash register and to add the appropriate IBFM in the fiscal memory only of that cash register.

### **Manufacturer's seal**

#### **Article 53**

(1) The authorized manufacturer is obliged to put on every fiscal cash register manufacturer's seal during production and to not remove it until the beginning of fiscalization.

(2) The authorized manufacturer is obliged, along with request for allocation of IBFK, to deliver to the PU the appearance of manufacturer's seal and service seals of authorized services which, by the submission of the request, is given the authorization to service fiscal products. (3) An authorized manufacturer is obliged to deliver, in

case of allocation of the new authorization to the authorized service, the appearance of the service seal of that service center to the PU, within three days after issuing of authorization to the authorized service.

### **Defining the names and addresses of sale**

#### **Article 54**

(1) The taxpayer is obliged to define in the request for fiscalization of the fiscal cash register, the name and address of sale spot, so that they correspond to:

a) the name and address of the sale spot on which the taxpayer registers the turnover through the fiscal cash register or

b) the name and address of the place where the taxpayer has registered its activity, only if the taxpayer performs the transactions on the conventional mobile stalls, through people coming to the door of the customer or through itinerant vendors.

### **Fiscalization of the fiscal cash register**

#### **Article 55**

(1) Fiscalization is being performed in an authorized service center by the person authorized by PU and by authorized repairers.

(2) The authorized manufacturer shall ensure that in the fiscal memory is added IBFM before the start of fiscalization.

(3) Authorized service technician is obliged to enroll, in the process of fiscalization, in the fiscal memory the IBO and timelines of fiscalization end, if not already enrolled.

(4) Change of data from items 2 and 3 of this Article is not allowed.

(5) A person authorized by PU determines whether data from items 2 and 3 of this Article, are correctly and accurately recorded in the fiscal memory, after which puts the program and fiscal seal on the places listed in the authorized manufacturer's instruction under Article 85, Paragraph 5 of this Law.

(6) Authorized service technician is obliged to enter the name and address of the store in the operational memory and in the service book of the fiscal cash register.

(7) Authorized service technician is obliged to put on the fiscal cash register its own service seal upon carried out fiscalization.

(8) PU issues a decision on fiscalization, no later than the next working day after the fiscalization.

(9) The taxpayer is obliged to keep the decision under Paragraph 8 of this Article, with the fiscal cash register to which the decision is titled

(10) PU keeps a record of fiscal cash registers for which is issued the decision referred to in Paragraph 8 of this Article.

### **Procedure of initial fiscalization**

#### Article 56

(1) Initial fiscalization of the fiscal cash registers is performed before delivery of the fiscal cash register to the taxpayer and start of recording the turnover through the taxpayer fiscal cash register.

(2) The taxpayer is obliged to submit, when purchasing the fiscal system through an authorized service, to the PU a request for initial fiscalization of the fiscal cash register.

(3) An authorized manufacturer and an authorized distributor are obliged to deliver the fiscal cash register, before its initial fiscalization, directly to authorized service specified in the contract referred to in Article 51, Paragraph 2, item b) of this Law.

(4) Authorized service technician is obliged to inform the PU about the delivery of the fiscal cash register referred to in Paragraph 3 of this Article, no later than two working days after delivery.

(5) An authorized repairer is obliged, not later than two days prior to the date of initial fiscalization, to notify the taxpayer in writing form about the date of initial fiscalization.

(6) A person authorized by PU, before the start of fiscalization, checks out whether on the fiscal cash register and the terminal exists manufacturer's seal that matches the code submitted to PU. Person authorized by PU, in case of existence of the intact manufacturer's seal that match the code submitted to PU, approves implementation of the process of fiscalization in accordance with Article 55 of this Law. Otherwise, the person authorized by

PU by decision requires from the authorized service technician to return the fiscal cash register or terminal to the authorized manufacturer.

(7) The procedure for initial fiscalization is carried out in accordance with Article 55 of this Law.

(8) The taxpayer is obliged to take over the fiscalized fiscal cash register and to install the fiscal system no later than two days after the initial fiscalization.

### **Downloading data from fiscal memory**

#### Article 57

(1) The taxpayer is obliged to deliver the fiscal cash register, before downloading data from fiscal memory, directly to an authorized service center, specified in the contract referred to in Article 51, Paragraph 2, item b) of this Law.

(2) Downloading the data from fiscal memory is done in an authorized service by a person authorized by PU and by authorized repairer.

(3) The authorized repairer in the presence of a person authorized by PU is obliged to remove fiscal module and download all of the data from the memory of fiscal cash register, and to make a relevant record about it.(4) The taxpayer has the right to be present when downloading the data from fiscal memory.

(5) The authorized service is obliged to keep the fiscal module on the written request of the PU in case of need for expert testimony.

(6) PU form a Commission for the destruction of the fiscal module, which is formed of representatives of the PU and PU authorized service representative.

(7) The authorized service is obliged to destroy the fiscal module in the presence of the Commission on the basis of written consent of PU.

(8) The Commission referred to in Paragraph 6 of this Article shall make a record on the destruction of the fiscal module.

### **Procedure of fiscal module replacement**

#### Article 58

- (1) Download of the data from the fiscal memory and fiscalization of the fiscal cash registers shall be made each time when replacing fiscal module.
- (2) The taxpayer is required to submit through PU authorized service a request for replacement of the fiscal module.
- (3) The authorized repairer shall, not later than two days prior to the date of replacement of the fiscal module, notify the taxpayer in writing about the date of replacement of the fiscal module.
- (4) The procedure for downloading data from fiscal memory is carried out in accordance with Article 57 of this Law.
- (5) The procedure for subsequent fiscalization is carried out in accordance with Article 55 of this Law.
- (6) The taxpayer is obliged to take fiscalized fiscal cash register no later than two days after the replacement of the fiscal module.

#### **Procedure of subsequent fiscalization due to servicing**

#### Article 59

- (1) Subsequent fiscalization carries out, in the authorized service, a person authorized by the PU and authorized service.
- (2) The authorized service is obliged to submit a request to PU for subsequent fiscalization due to servicing, if in the process of servicing the fiscal cash register establishes that must be made removing of the software seal or fiscal seal.
- (3) A person authorized by PU, in writing approves removal of software or fiscal seal, in the case of justification of the request referred to in Paragraph 1 of this Article, and deadline for the service will be extended for the time required for the issuance of a written authorization under this Paragraph.
- (4) The subsequent fiscalization in accordance with Article 55 of this Law shall be implemented after the intervention of a qualified service technician on the system memory or the fiscal module.

#### **Change of the name and address of the sale spot**

#### Article 60

- (1) The taxpayer shall not later than three days before the change of name or address of sale spot, through the PU authorized service, submit a request to change the sale spot.
- (2) Authorized service technician is obliged to enter the name and address of the new sale spot in the operational memory and in the service book, before start of the registration of turnover on the new sale spot.
- (3) In the case referred to in Paragraph 1 of this Article, PU brings new decision on fiscalization.

#### **Cessation of activities**

#### Article 61

- (1) The taxpayer is required to submit through the authorized service a request to the PU for removal of the taxpayer from the register of fiscalized cash registers due to cessation of activities of taxpayer.
- (2) The authorized service shall, not later than two days prior to downloading data from fiscal memory, notify the taxpayer in writing about the date of downloading data from fiscal memory.
- (3) The procedure for downloading data from fiscal memory is carried out in accordance with Article 57 of this Law.

#### **VIII RECORDING, REVERSING AND COMPLAINING OF THE TURNOVER**

#### **Filling up the product database of the fiscal cash register**

#### Article 62

- (1) The taxpayer is required to enter into the product database uniquely and unambiguously identified the full range of products with which it is in charge the sale spot.
- (2) The taxpayer is obliged to allocate in the product database to every product the mark of the tax rate in accordance with Article 11 of this Law.

#### **Printed fiscal receipt**

#### Article 63

- (1) The taxpayer is obliged to issue a fiscal receipt to the client printed on the fiscal cash

register through which is recorded the turnover, regardless of whether the client requires it, in the case that there is at least one correct fiscal cash register at the sale point.

(2) The taxpayer is obliged to issue a fiscal receipt with all the mandatory information under Article 26, Paragraph 2 of this Law.

### **Reversal of the recorded turnover**

#### Article 64

(1) Errors in recording of turnover through the fiscal cash register can be corrected by reversal of recorded turnover on the printed fiscal receipt before giving the command to the fiscal cash register for the payment amount of the client.

(2) A mistake in the recording of turnover, in terms of this Law shall not be reversing of the entire recorded turnover on the printed fiscal receipt before giving the command to the fiscal cash register for the collection of baseline/zero amount from the client, which results in the printing of the fiscal account without turnover.

### **Written fiscal receipt**

#### Article 65

(1) The taxpayer is obliged to issue a fiscal receipt to the client written by hand in two copies, regardless of whether the client requires it, in all cases of the lack of at least one proper fiscal cash register at the sale spot.

(2) The taxpayer shall, for at least three years at the sale spot to keep the other copy of the written fiscal receipt referred to in Paragraph 1 of this Article.

(3) The period referred to in Paragraph 2 of this Article shall be calculated from the first day of the next year in relation to the year in which the written fiscal receipt was issued.

(4) The taxpayer is obliged to every individually realized recorded turnover from written fiscal receipts, record additionally and to print the appropriate printed fiscal receipts of the cash register in the shortest possible time.

### **Keeping of the fiscal receipt**

#### Article 66

The client is obliged to take and keep printed or written fiscal receipt within 20 meters after leaving the sale spot and to show it to the authorized person of Market Inspection, who performs business controls on its verbal request.

### **Printed complained receipt**

#### Article 67

(1) Errors in recording of turnover through the fiscal cash registers that are not removed prior to the giving command to the fiscal cash register for the payment amount of the client can be corrected by issuing the complaint receipt only when the purchased goods is complained and is being returned or is otherwise performed complaining of goods after the issue of the fiscal receipts.

(2) The taxpayer is obliged to issue to the client complained receipt printed on the fiscal cash register through which the turnover is complained, regardless of whether the client requires it, in the case that there is at least one correct fiscal cash register at the sale spot.

(3) The taxpayer is obliged to issue a complained receipt with all the mandatory information under Article 27, Paragraph 2 of this Law.

### **Reversing of the complained turnover**

#### Article 68

(1) Errors in turnover complaining through the fiscal cash register can be corrected by reversing the complained turnover on the printed complained receipt before giving the command to the fiscal cash register for the payment amount to the client.

(2) A mistake in turnover complaining, in terms of this Law, shall not be reversing of the entire complaint turnover on the printed complained receipt before giving the command to the fiscal cash register to pay zero amount to the client, which consequence is printing of the complaint receipt without turnover.

### **Written complained receipt**

#### Article 69



(1) The taxpayer is obliged to issue to the client complained receipt written by hand in two copies, regardless of whether the client requires it, in all cases when there is the lack of a proper fiscal cash register at the sale spot.

(2) The taxpayer shall keep for at least three years at the sale spot the other copy of the written complaint receipt referred to in Paragraph 1 of this Article.

(3) The period referred to in Paragraph 2 of this Article shall be calculated from the first day of the next year in relation to the year in which complained written receipt was issued.

(4) The taxpayer is required to subsequently record each individually realized complaint turnover from written receipts and print the appropriate printed complaint receipts on the fiscal cash register as soon as possible.

### **Keeping of the complained receipt**

#### Article 70

The client is obliged to take and keep printed or written complaint receipt within 20 meters after leaving the sale spot and show it to the authorized person of Market Inspection, who performs business controls on its verbal request.

### **Highlighting of notifications**

#### Article 71

The taxpayer is obliged to display at the visible place of the sale spot the notification about:

- a) the obligation to issue printed or written complaint and fiscal receipts from the taxpayer,
- b) the obligation of taking the written and printed fiscal and complaint receipt by the client
- v) the client right to not to pay the purchased goods, or provided services if the taxpayer does not issue printed or written fiscal receipt and
- g) the right of the client to take back the complained goods after the payment to the client if the taxpayer does not issue printed or written complaint receipt.

### **Payment with invoice**

#### Article 72

(1) If the customer is doing the payment on the basis of invoice, the taxpayer is obliged to enter

the ordinal number of the fiscal receipt on the basis of which it is registered turnover in the fiscal cash register.

(2) The taxpayer is obliged to keep at the sale spot the copies of invoices issued referred to in Paragraph 1 of this Article.

(3) Realized recorded turnover and realized complaint turnover achieved through the fiscal cash register for which payment is made on the basis of invoice, the taxpayer is obliged to disclose in the book of daily reports.

### **Printing and keeping of the fiscal documents**

#### Article 73

(1) The taxpayer shall for at least three years to keep the printed control tape.

(2) The period referred to in Paragraph 1 of this Article shall be calculated from the first day of the next year in relation to the year in which was printed the control tape.

(3) Printing of fiscal documents on paper tape for slips and control paper tape is done on paper whose quality provides reading of the data from fiscal documents within the period referred to in Paragraph 1 of this Article.

(4) An authorized manufacturer is required to determine in the user manual of fiscal cash registers the minimum quality of paper referred to in Paragraph 3 of this Article.

(5) The taxpayer is obliged to print fiscal documents by using the paper whose quality is better or equal to the quality referred to in Paragraph 4 of this Article.

(6) Fiscal documents referred to in Articles 26 to 30 of this Law, the control tape of this article, a book of daily reports referred to in Article 74 of this Law, and the service book from Articles. 78, 79 and 80 of this Law are authentic documentation relevant for determining taxes.

### **Book of daily reports**

#### Article 74

(1) The taxpayer is obliged to keep a book of daily reports for each fiscal cash register in each calendar year.

- (2) The taxpayer shall for at least three years at a sale spot to keep a book of daily reports and slips of fiscal documents deposited in it.
- (3) The period referred to in Paragraph 2 of this Article shall be calculated from the first day of next year in relation to the year in which the book of daily reports was deposited the last printed slip of the fiscal document.
- (4) The taxpayer is required to create and print a daily report at the end of working day, once a day.
- (5) The taxpayer is required to register and deposit each printed slip of the daily report in the book of daily reports in chronological order.
- (6) The taxpayer is required to create and print a periodic report at the end of the last day of each tax period.
- (7) The taxpayer is required that each printed slip of periodic report to register and store in the book of daily reports in chronological order.

**Theft, damage and destruction of the fiscal cash register due to force majeure**

Article 75

- (1) The taxpayer is obliged to inform in writing the PU on the termination of turnover registration through the fiscal cash register, within three days after the theft, or damage or destruction of the fiscal cash register due to force majeure (flood, fire, earthquake, transport accidents, etc.).
- (2) The taxpayer is required to deliver the report of the competent authority or organization, to the PU within three days after receiving the report.
- (3) In the case referred to in Paragraph 2 of this Article, the PU issues a decision on deleting of specific cash register from the register of fiscalized cash registers and on cancellation of the decision of fiscalization of stolen, or damaged or destroyed fiscal cash register due to force majeure.
- (4) The decision referred to in Paragraph 3 of this Article PU delivers to an authorized service center.
- (5) Authorized service shall keep separate the dossiers of specific fiscal cash register, for which the PU has made the decision from Paragraph 3 of this Article.

- (6) In the case of theft of fiscal cash register, the taxpayer is obliged within eight days after the theft to start recording of the turnover through new cash register and data transfer by using the terminal.
- (7) In the event of damage or destruction of the fiscal cash register due to force majeure, the taxpayer shall, within eight days after the continuation of activities after the influence of force majeure, to begin recording of the turnover through new cash register and data transfer by using the terminal.
- (8) The authorized service is obliged to inform in writing the PU on the impossibility of repairing and restoring fiscal cash register of the taxpayer, within three days after the theft, or damage or destruction of fiscal the cash register due to force majeure (flood, fire, earthquake, transport accidents and the like).
- (9) The authorized service is obliged to deliver the report of the competent authority or organization, to the PU within three days after receiving the report.
- (10) In the case referred to in Paragraph 9 of this Article, the PU issues a decision on removal of specific cash register from the register of fiscalized cash registers and on cancellation of the decision of fiscalization of stolen, or damaged or destroyed fiscal cash register due to force majeure.
- (11) The decision referred to in Paragraph 10 of this Article, the PU delivers to an authorized service center.
- (12) The authorized service is obliged to separately keep dossiers of specific cash register, for which the PU has made the decision referred to in Paragraph 10 of this Article.
- (13) The authorized distributor is obliged to inform in writing the PU on the inability to deliver the non fiscalized fiscal cash register to an authorized service center within three days after the theft, or damage or destruction of the fiscal cash register due to force majeure (flood, fire, earthquake, transport accidents and the like.).
- (14) The authorized distributor is required to deliver the report of the competent authority or

organization, to the PU within three days after receiving the report.

(15) Certified manufacturer shall inform in writing the PU on the inability to deliver the non fiscalized fiscal cash register to an authorized service center within three days after the theft, or damage to or destruction of the cash register due to force majeure (flood, fire, earthquake, transport accidents and the like.).

(16) The authorized manufacturer is required to deliver the report of the competent authority or organization, to the PU within three days after receiving the report.

### **Data transfer through the terminal**

#### Article 76

(1) Registered manufacturer is obliged to conclude contracts with telecommunication operators who are providing GPRS network in places of taxpayers and to provide to the taxpayer a subscription card for which the taxpayer is obliged to conclude a contract with the telecommunications operator on the use of GPRS data transfer services between terminal and server of PU.

(2) The taxpayer is obliged to keep the functioning terminal permanently connected to the correct fiscal cash register via the first port of the terminal and the corresponding port of the fiscal cash register.

(3) The taxpayer is obliged to provide reading of data from the fiscal cash register by using the terminal and the transfer of read data to the server of PU, as described by the authorized manufacturer's manual, on the basis of commands that gives to the server of PU.

## **IX SERVICING OF THE FISCAL SYSTEM**

### **Servicing of the fiscal product**

#### Article 77

(1) Servicing of fiscal product, in terms of this Law, shall be considered the technical inspection, or actions on the hardware or software of fiscal product in order to provide technical accuracy or functionality of fiscal

product, according to the allegations contained in the statements referred to in Article 34, Paragraph 1, item g) , Article 36, Paragraph 1, item g), Article 38, Paragraph 1, item g) and Article 40, Paragraph 1, items b), d) and đ) of this Law.

(2) Technical support, in terms of this Law, shall be considered the acts carried out by an authorized service center for the training of the taxpayer for the use of fiscal product in accordance with this Law and other applicable regulations.

(3) An authorized manufacturer shall authorize the service to conclude a contract with the taxpayer on servicing of the fiscal products and providing technical support to the taxpayer for the use of fiscal product.

(4) Servicing of fiscal product is made on the request of the taxpayer.

(5) Servicing of fiscal products is carried out only by an authorized dealer.

(6) Authorized service technician is required to service the fiscal product or at the sale pot or at an authorized service center.

(7) Failure of any fiscal products, in terms of this Law, is resulting in malfunction of the fiscal system in which is the fiscal product.

(8) The taxpayer must not take any action on the defective fiscal product and shall immediately, but not later than within 24 hours, notify the authorized service center.

(9) The authorized service is obliged to inform in writing the PU on all cases of unfounded reporting of defects of fiscal products.

(10) The authorized service is obliged to repair the fiscal products within two days of submission of the request for service.

### **Dossier service book and servicing of fiscal cash register**

#### Article 78

(1) The authorized service is obliged to form and keep a dossier of fiscal cash register and to issue the service book of fiscal cash register for each fiscal cash register that is servicing under the contract referred to in Article 51, Paragraph 2, item b) of this Law.

(2) The taxpayer is required to keep the service book of the fiscal cash register with fiscal cash register to which it relates.

(3) Authorized service technician is obliged to enter into the dossier of the fiscal cash register and fiscal cash register service book the information on servicing of fiscal cash register, as well as other information, such as:

- a) the name of the taxpayer,
- b) the name and address of the sale spot where the turnover is being registered through the fiscal cash register, which was submitted to the service,
- v) IBO,
- g) IBFM,
- d) timeline of the servicing start, đ) timeline of the service end,
- e) the type of service,
- ž) the state of the service seal,
- z) state of the program seal,
- i) the state of fiscal seal,
- j) the state of the counter of the service ordinal number,
- k) state the ordinal number of the reset counter
- l) state of the ordinal number counter of changes in tax rates,
- lj) the state of the ordinal number counter of the fiscal receipt,
- m) the state of the ordinal number counter of the complained receipt, n) state of the ordinal number counter of daily reports,
- nj) specification of completed works,
- o) confirmation of the correctness of the fiscal cash register after the service and
- p) information on the person who required servicing of the fiscal cash register.

(4) Authorized service technician is obliged to, when servicing fiscal cash register, enter in the fiscal memory the type of service and timelines of the beginning and end of servicing of the fiscal cash register.

(5) Defect of fiscal cash register, according to this Law, means only the defect, which is recorded in the service book of the fiscal cash register and in fiscal memory of the fiscal cash register.

(6) An authorized service technician cannot service the fiscal cash register at the sale spot only in the case when it does not take off software or fiscal seal.

(7) Authorized service technician is obliged after every intervention for which it was taken off the service seal, to put new service seal on the fiscal cash register, and in the service book of the fiscal cash register to enter the new code of this new service seal.

(8) The taxpayer is required to install a new fiscal system, if there is no other correct fiscal system at the sale spot, and if due to a malfunctioning of the fiscal system is not registered turnover through the fiscal cash register for more than 15 working days in total in a calendar year.

### **Dossier service book and servicing of terminal**

#### **Article 79**

(1) The authorized service is obliged to form and keep a dossier of the terminal and to issue the service book of the terminal for each terminal that is servicing under the contract referred to in Article 51, Paragraph 2, item b) of this Law.

(2) The taxpayer is required to keep the service book of the terminal with the terminal to which it relates.

(3) Authorized service technician is obliged to enter into the dossier of the terminal and terminal service book the information on servicing of terminal, as well as other information, such as:

- a) the name of the taxpayer,
- b) the name and address of the sale spot where is the fiscal cash register connected with the terminal that was submitted to the service,
- v) IBO,
- g) IBFM,
- d) timeline of the servicing start, đ) timeline of the service end,
- e) the type of service,
- ž) the state of the service seal,
- z) state of the program seal,
- i) specification of completed works,
- j) confirmation of the correctness of the fiscal cash register after the service and
- k) information on the person who required servicing of the fiscal cash register.

(4) Malfunction of the terminal, in terms of this Law is the only defect which is recorded in the service book of the terminal.

(5) An authorized service technician can service the terminal at the sale spot only in the case when the program seal is not being removed.

(6) Authorized service technician is obliged after every intervention for which was taken off the service seal on the terminal, to put a new service seal on the terminal and to enter in the terminal service book the code of that new service seal.

v) IBO,

g) IBFM,

d) timeline of the servicing start, d) timeline of the service end,

e) the type of service,

ž) specification of completed works,

z) confirmation of the correctness of the software application that is being executed on the superior computer after the service and

k) information on the person who required servicing of the fiscal cash register. (4) Malfunction of the software application, in terms of this Law is the only defect which is recorded in the service book of the software application.

### **Dossier service book and servicing of software application**

#### Article 80

(1) The authorized service is obliged to form and keep a dossier of the software application and to issue the service book of the software application for each software application that is servicing under the contract referred to in Article 51, Paragraph 2, item b) of this Law.

(2) The taxpayer is required to keep the service book of the software application with the superior computer with the software application to which it relates.

(3) Authorized service technician is obliged to enter into the dossier of the software application and software application service book the information on servicing of software application, as well as other information, such as:

a) the name of the taxpayer,

b) the name and address of the sale spot where is the fiscal cash register connected with the superior computer with the software application that was submitted to the service,

### **Technical inspection of the fiscal system**

#### Article 81

(1) The taxpayer is obliged to carry out an annual technical inspection of the fiscal system.

(2) The period referred to in Paragraph 1 of this Article shall be counted from the date of fiscalization of the fiscal cash register.

(3) Authorized service technician is required that in addition to the obligations under Articles 78, 79 and 80, to perform also cleaning of the fiscal cash register printer.

(4) The taxpayer pays for the costs of technical inspection, which amount is determined by the contract of service and technical support under Article 51, Paragraph 2, point b).

### **Reset of the fiscal cash register**

#### Article 82

(1) The data in the operational memory of the fiscal cash register can be reset by resets of Article 10 of this Law.

(2) Reset of the unblocking of software without deleting the entire contents of the operating memory, the data on realized recorded turnover and realized reserved turnover or product database is not regarded as a defect of the fiscal cash registers.

(3) Reset referred to in Paragraph 2 of this Article may be carried out by the taxpayer too.

(4) Resets which shall delete the entire contents of the operating memory, erasing of the database on realized recorded and realized complaint turnover, and deleting of the product database in the operational memory, present failure of the fiscal cash register.

(5) Reset referred to in Paragraph 4 of this Article shall be performed by a certified service technician.

(6) In the case of conducting of unauthorized reset, PU in the control

procedure provides evidence on unauthorized reset by expertise.

(7) The costs of expert opinion in the case referred to in Paragraph 6 of this Article shall be paid by the taxpayer.

### **Record of authorized service centers**

#### Article 83

(1) The authorized manufacturer shall keep record of authorized services.

(2) The authorized service shall keep record of authorized service technician.

(3) An authorized manufacturer shall, within three days after issuing authorization to the authorized service or authorized service technician, deliver to the PU data from the record referred to in Paragraphs 1 and 2 of this Article.

(4) An authorized manufacturer shall authorize another service or to require the issuing of the authorization of the Ministry to reduce the scope of the service network in the event of termination of authorized service work before the expiry of two years after the signing of the contract referred to in Article 42 of this Law.

(5) The authorized manufacturer is obliged to inform in writing the PU and the taxpayer of the issuing of authorization to the new service, within three days of the issuing of authorization to the new service.

### **X- CONTROL OF THE FISCAL PRODUCT, CONTROL OF TURNOVER REGISTERING THROUGH FISCAL CASH REGISTER AND CONTROL OF AUTHORIZED SERVICE CENTER**

#### **Control of the technical and functional characteristics of fiscal product**

#### Article 84

(1) The control of technical and functional characteristics of certified manufacturer fiscal products is carried out by the Ministry:

- a) on the basis of the control plan,
- b) at the request of the PU

v) upon request of authorized service.

(2) If the Ministry in the control procedure establishes that a particular type of the fiscal product does not match the characteristics of the product referred to in Article 34, Paragraph 1, item v), Article 36, Paragraph 1, item v) or Article 38, Paragraph 1, item v) of this Law, or that a certain type of fiscal product contains hidden functions opposite to written statements referred to in Article 34, Paragraph 1, item g), Article 36, Paragraph 1, item g) or Article 38, Paragraph 1, item g) of this Law, or that a certain type of fiscal product is not technically and functionally identical to the sample type of fiscal product for which is issued a certificate under Articles 34, 36 or 38 of this Law, contrary to written statements referred to in Article 40 Paragraph 1 items. b), g) or d), it shall temporarily prohibit the further placing on the market and use of this type of product and will order to the authorized manufacturer to remove all identified deficiencies in all of fiscal manufactured products of this type, in which it is established the existence of defects, or to the taxpayer, at his own expense, to replace the product with a defect with a new fiscal product of suitable and approved type, within a period not longer than 30 days from receipt of the decision on the temporary ban on the marketing of a specific type of fiscal product.

(3) Against the decision referred to in Paragraph 2 of this Article, the taxpayer shall have the right to appeal within the 15 days after receipt of the decision, provided that the appeal does not stay execution of the decision.

(4) An authorized manufacturer is required to inform in written form on the set out deficiencies in the particular type of fiscal product, within three days of receipt of the decision referred to in Paragraph 2 of this Article, all of its authorized service centers, and to order them to, not later than 20 days after receiving the notification, make a list of fiscal products on which are not have been eliminated deficiencies, or is not carried out their replacement with new fiscal products and thereof in the same period to submit a list to the authorized manufacturer.

(5) Authorized manufacturer shall not later than seven days after receipt of the list referred to in Paragraph 4 of this Article, prepare a report on the execution of the orders referred to in Paragraph 2 of this Article with a list of fiscal products on which are not eliminated deficiencies, or is not carried out their replacement with new fiscal product and deliver it to the Ministry and to the PU.

(6) PU is obliged to immediately, and no later than five days after the deadline referred to in Paragraph 2 of this Article, issue a decision on revocation of the fiscal product from the taxpayer with its service book, if on that fiscal product deficiencies are not removed, or was not carried out its replacement with new fiscal product.

(7) Against the decision referred to in Paragraph 6 of this Article, the taxpayer has the right to appeal within 15 days after receipt of the decision, provided that the appeal does not stay execution of the decision.

(8) If a authorized manufacturer within the period referred to in Paragraph 2 of this Article, fails to remove the deficiencies identified in the fiscal product or fails to perform its substitute with the new fiscal product, the Commission shall propose that approval to the Minister to withdraw approval for a specific type of fiscal system comprising that fiscal product pursuant to Article 48 of this Law and shall initiate the procedure of activating the collaterals given under Article 43, Paragraph 1 of this Law, to reimburse the costs of purchasing a new fiscal product to the taxpayer to whom from the fiscal product was taken by decision of PU referred to in Paragraph 6 of this Article.

(9) If the amount of collaterals from the activated collaterals is not sufficient for the costs of procurement of new fiscal product in total, to the taxpayer will be paid a proportional part of compensation of the costs.

### **Control of registering the turnover through the fiscal system**

#### **Article 85**

(1) PU controls the registration of turnover through the fiscal cash register, control of the service, program and fiscal seal of the fiscal cash

register, data transfer through the terminal, control of service and program seals of the terminal and control of the software application.

(2) The taxpayer shall, at the request of a PU authorized person to print product database, review of the situation and the periodic report for a certain period.

(3) The taxpayer shall, at the request of an authorized person of market inspection to print product database of the fiscal cash register.

(4) If the cash register software, or the software application for the master computer through which commands are being given to the fiscal cash register via the port of the fiscal cash register, allows managing and storing of other data, which are not defined in fiscal documents (management of stock of goods, goods and material and financial accounting etc.), the taxpayer is obliged to make them available to the PU, at its request, during the control referred to in Paragraph 1 of this Article.

(5) Authorized manufacturer is obliged for the purposes of control og turnover registration through the fiscal cash register, to make a special instruction on how to use the fiscal cash register, fiscal cash register software and all its options, or software applications on the master computer connected with fiscal cash register and all its possibilities, and submit it to the PU, within 30 days of signing the contract referred to in Article 42 of this Law.

(6) The authorized manufacturer is obliged to draw up a new manual on how to use the fiscal cash register, fiscal cash register software and all its options, or software applications on the master computer connected with fiscal cash register and all its possibilities, and submit it to the PU within five days after obtaining the relevant certificate, in the case that carries out an update to the fiscal cash register software, or software applications on the master computer that gives controls to the fiscal cash register via fiscal cash register port.

(7) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer has hidden, alienated, destroyed or made unusable fiscal cash register through which has registered the turnover, which is why it is not possible to perform tax control, PU initiates proceedings for the imposition of measures

prohibiting the performance of activities of the taxpayer for up to 60 days.

(8) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer at the sale spot holds non-fiscal cash register or non fiscalized fiscal cash register, PU initiates the procedure for confiscation of cash register from this Paragraph and shall initiate the procedure for imposing measures prohibiting the performance of activities of the taxpayer in duration of up to 60 days.

(9) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer makes registration of turnover using the software applications without the certificate referred to in Article 38 of this Law, on the master computer via which the commands are given to the non-fiscal printer, non fiscal cash register-printer, non fiscalized fiscal printer or non fiscalized fiscal cash register -printer, PU initiates the procedure for permanent confiscation of the printer or cash register in this Paragraph, the terminal, the master computer and other additional equipment under Article 15 of this Law, and shall initiate the procedure for the imposition of measures prohibiting activities of the taxpayer for up to 60 days.

(10) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer makes registration of turnover using the software application without the certificate referred to in Article 38 of this Law, the master computer via which commands are given to the fiscal cash register via the port of the fiscal cash register, PU will by decision temporarily confiscate the fiscal cash register, terminal, superior computer and other additional equipment under Article 15 of this Law for obtaining the expert opinion.

(11) The costs of expert opinion in the case referred to in Paragraph 10 of this Article shall be borne by the taxpayer.

(12) If, in the process of expertise s established that the taxpayer gas exercised turnover registration using the software application referred to in Paragraph 10 of this Article, on the master computer via which commands are given to the fiscal cash

register via port of fiscal cash register, PU initiates the procedure of confiscation of fiscal cash registers, terminal , the master computer and other additional equipment under Article 15 of this Law, and shall initiate the procedure for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days.

(13) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer through fiscalized fiscal cash register is issuing slips of paper tape, which have the appearance of fiscal accounts, and these slips do not contain all the required elements, or contain incorrectly entered elements from Article 26. Paragraph 2 of this Law, PU initiates proceedings for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days.

(14) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer through fiscalized fiscal cash register is issuing slips of paper tape, which have the appearance of the complained receipt, and that these slips do not contain all the required elements, or contain incorrectly entered elements of Article 27th Paragraph 2 of this Law, PU initiates proceedings for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days.

(15) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer has hidden, damaged, destroyed or made unusable the control tape of the fiscal cash register where are recorded data on the registration of turnover within the activity for which the law prescribes the registration of turnover through the fiscal cash register, before the expiry of the legal deadline for its keeping, PU initiates proceedings for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days.

(16) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer has exercised unauthorized reset of the fiscal cash register under Article 82, Paragraph 4 of this Law, on the fiscal cash register through which is being carried out registration of the turnover, PU by its decision temporarily confiscates the fiscal cash register,



the control tape and the service book of fiscal cash registers for the expert examination.

(17) The costs of expert opinion in the case referred to in Paragraph 16 of this Article shall be borne by the taxpayer.

(18) If, in the process of expertise from Paragraph 16 of this Article is established that the taxpayer has exercised unauthorized resets, PU initiates the procedure for confiscation of the fiscal cash register and initiate the procedure for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days.

(19) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the fiscal cash register or terminal do not have service seals or service seal is damaged, or that on the fiscal cash register or terminal were undertaken activities in order to change the recorded data on realized recorded or realized complaint turnover, PU by its decision temporarily takes away the fiscal cash register or terminal with a damaged service seal, the control tapes and the service book of fiscal cash register or terminal for the expertise.

(20) The costs of expert opinion in the case referred to in Paragraph 19 of this Article shall be borne by the taxpayer.

(21) If, in the process of expertise from Paragraph 19 of this Article is being established that the taxpayer has been undertaken any actions in order to change the recorded data on realized recorded turnover or realized complaint turnover referred to in Paragraph 19 of this Article, PU initiates the procedure for confiscation of the fiscal cash register or terminal with damaged service seal and initiates the procedure for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days.

(22) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the fiscal cash register or terminal do not have service seals or service seal is damaged, or that on the fiscal cash register or terminal were undertaken actions in order to change the recorded data on realized recorded or realized complaint turnover, or that a taxpayer uses a software application without a certificate under

Article 38 of this Law, or that he made unauthorized modifications to the software application with the certificate referred to in Article 38 of this Law, PU by its decision temporarily takes away the fiscal cash register, terminal, control bar, the service book of the fiscal cash register and terminal, superior computer with software application and other additional equipment under Article 15 of this Law for the expertise.

(23) The costs of expert opinion in the case referred to in Paragraph 22 of this Article shall be borne by the taxpayer.

(24) If, in the process of expertise from Paragraph 22 of this Article is being established that the taxpayer has undertaken any actions in order to change the recorded data on realized recorded or realized complaint turnover, or that the taxpayer uses a software application without a certificate under Article 38 of this Law, or that has made unauthorized modifications to the software application with the certificate referred to in Article 38 of this Law, PU initiates the procedure for confiscation of fiscal cash register, terminal, superior computer with software application and other additional equipment and initiates the procedure for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days .

(25) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that program seal and fiscal seal of the fiscal cash register do not contain all kinds of protection, PU by its decision temporarily takes away the fiscal cash register and submits it to the authority responsible for making seals for the expertise.

(26) The costs of expert opinion in the case referred to in Paragraph 25 of this Article shall be borne by the taxpayer.

(27) If the authority referred to in Paragraph 25 of this Article gives an expert opinion that the program and fiscal seal of the fiscal cash register are not credible, PU initiates the procedure for confiscation of the fiscal cash register and initiates the procedure for imposing the measure of prohibition of activities for up to 60 days.

(28) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the taxpayer has prevented the transfer of data

from the fiscal cash register using the terminal and the fiscal cash register and terminal were correct, PU initiates proceedings for the imposition of measures prohibiting the performance of activities of the taxpayer up to 60 days.

(29) If the PU in the control procedure referred to in Paragraph 1 of this Article establishes that the data from the daily report for a particular day printed from the PU database are formed on the basis of data transmitted by the terminal, do not comply with the information from the daily report for the same day, filed into the book of daily reports, or a specific day was not recorded in the book of daily reports or daily report is not in the control tape of fiscal cash register, PU initiates the procedure for imposing the measure of prohibition of activities for up to 60 days.

(30) Against the decision of Paragraphs 10, 16, 19, 22 and 25 of this Article, the taxpayer has the right to appeal within 15 days of receipt of the decision, provided that the appeal does not stay execution of the decision.

(31) In the cases referred to in Paragraphs. 7, 8, 9, 12, 13, 14, 15, 18, 21, 24, 27 and 29 of this Article, the tax base is determined by assessing on the manner prescribed by the Law regulating tax procedure.

### **The control of fiscal products when servicing**

#### **Article 86**

(1) Authorized service technician is obliged before the start of service to establish whether on the fiscal cash register and the terminal there is a service seal corresponding to the code entered in the service booklet, or that the service seal is not damaged, and that, if a taxpayer uses a software application that allows giving commands to the fiscal cash register via the superior computer, establishes whether the software application has a certificate referred to in Article 38 of this Law.

(2) If an authorized service technician before the start of servicing of the fiscal cash register or terminal in the service center, establishes that the fiscal cash register or terminal does not have service seal or that service seal is damaged, or that on the fiscal cash register and terminal were undertaken actions in order to change the

recorded data on realized recorded or realized complaint turnover, is obliged to write a report about it and submit it to the PU no later than two days after the established irregularities, and cash register or terminal with damaged service seal to keep in service center.

(3) In the case referred to in Paragraph 2 of this Article, PU by its decision temporarily takes away the fiscal cash register or terminal with a damaged service seal for the expertise.

(4) The costs of expert opinion in the case referred to in Paragraph 3 of this Article shall be borne by the taxpayer.

(5) If in the process of expertise from Paragraph 3 of this Article is being established that the taxpayer has undertaken actions aimed at changing the data on realized recorded or realized complaint turnover referred to in Paragraph 2 of this Article, PU initiates the procedure for confiscation of the fiscal cash register or terminal with damaged service seal and initiates the procedure for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days.

(6) If the authorized service technician before the start of the service of the fiscal cash register or terminal in the store, establishes that the fiscal cash register or terminal does not have service seals or that the service seal is damaged, or that on the fiscal cash register or terminal were undertaken actions in order to change the data on realized recorded and realized complaint turnover or that a taxpayer uses a software application without a certificate under Article 38 of this Law, or that he has made unauthorized modifications to the software application with the certificate referred to in Article 38 of this Law, is obliged to write a report about it and immediately phone the PU and await the arrival of a PU authorized person.

(7) In the case referred to in Paragraph 6, PU by its decision temporarily takes away the fiscal cash register, terminal, superior computer with software application and other additional equipment under Article 15 of this Law for the expert opinion.

(8) The costs of expert opinion in the case referred to in Paragraph 7 of this Article shall be borne by the taxpayer.

(9) If in the process of expertise referred to in Paragraph 7 of this Article is being established that the taxpayer has undertaken any actions in order to change the data on realized recorded and realized complaint turnover, or that taxpayer uses a software application without a certificate under Article 38 of this Law, or that has made unauthorized modifications to the software application with the certificate referred to in Article 38 of this Law, PU initiates the procedure for confiscation of cash register, terminal, superior computer with software application and other additional equipment and initiates the procedure for the imposition of measures prohibiting the performance of activities of the taxpayer for up to 60 days . (10) Against the decision of Paragraphs 3 and 7 of this Article the taxpayer has the right to appeal within 15 days after receipt of the decision, provided that the appeal does not stay execution of the decision.

#### **Control of the authorized service centers**

##### Article 87

(1) Control of authorized services performs PU, on the basis of the documentation referred to in Article 32, Paragraph 1, item d) of this Law.

(2) If the PU in the control procedure establishes that authorized manufacturer has not organized a network of services in the scope of, technical and personnel wise in accordance with the organization of the service network referred to in Article 32, Paragraph 1, item d) of this Law, draws up the report about it and submits it to the Commission.

(3) In the case referred to in Paragraph 2 of this Article, the Commission requires written explanation from the authorized manufacturer, after which considerations may approve to the authorized manufacturer to organize a network of services in a reduced scope comparing to the service network scope referred to in Article 32, Paragraph 1, item d) of this Law .

(4) If the Commission approves to the authorized manufacturer the reduction of

service network referred to in Article 32, Paragraph 1, item d) of this Law, a manufacturer is required to deliver organization of the new service network to the PU within eight days after receipt of the Commission decision.

#### **Internal control of authorized services work**

##### Article 88

(1) The authorized manufacturer is required to conduct internal control over the work of authorized service centers that it has authorized under Article 77, Paragraph 3 of this Law.

(2) If authorized manufacturer during the inspection specified in Paragraph 1 of this Article establishes that authorized service does not comply with the Provisions of this Law, it is obliged to revoke the authorization to the authorized service referred to in Article 77, Paragraph 3 of this Law, within eight days after established irregularities.

(3) Authorized manufacturer shall, at the request of PU, act in the manner referred to in Paragraph 2 of this Article, when the PU in the control procedure establishes that the authorized service center fails to comply with the Provisions of this Law.

(4) The revocation of authorization referred to in paragraphs 2 and 3 of this Article, the authorized manufacturer shall notify the Commission, PU and the taxpayer within three days after the revocation of the authorization.

(5) Authorized manufacturer shall, within eight days from the date of termination of the authorization referred to in Paragraphs. 2 and 3 of this Article, provide to the taxpayer another service center.

(6) If authorized manufacturer does not act in the manner referred to in Paragraph 5 of this Article, the Commission shall initiate the procedure for termination of registration of manufacturer pursuant to Article 50 of this Law, and in written inform the authorized manufacturer about it.

#### **XI- AUTHORIZATIONS FOR ADOPTION OF BYLAWS**

##### Article 89

(1) The Minister of Finance after obtaining the opinion of the Commission shall adopt by-laws which will regulate the matter of the following Articles of this Law:

a) technical and functional characteristics of fiscal cash registers under Article 14,  
b) technical and functional characteristics of the terminal under Article 21, v) functional characteristics of the software application referred to in Article 25, g) the content of the book of records of registered manufacturers and authorizations for fiscal products referred to in Article 31, Paragraph 3 and Article 43, Paragraph 3,

d) the content of the registration form of the manufacturers referred to in Article 32, Paragraph 1, item a)

đ) the content of the public invitation referred to in Article 32, Paragraph 1,

e) the content of the form and method of testing the sample type of the fiscal cash register under Article 34, Paragraph 1, item

a)

ž) the content of the form and method of testing the sample type of terminal referred to in Article 36, Paragraph 1, item a), z) the content of the form and method of testing the sample type of the software application referred to in Article 38, Paragraph 1, item a) and i) the content of the contract between the Ministry and the registered manufacturers referred to in Article 42

(2) The Minister of Finance, after obtaining the opinion of the Commission, will closer regulate by the ordinance, the following Articles of this Law:

a) the appearance of fiscal documents, the meaning of certain data contained in the fiscal documents and contours of the fiscal logo referred to in Articles 26, 27, 28, 29 and 30,

b) the content of the record of decisions on fiscalization referred to in Article 55, Paragraph 10,

v) the content of requests for initial fiscalization referred to in Article 56, Paragraph 2,

g) the content of the minutes of the destruction of the fiscal modules referred to in Article 57, Paragraph 8,

d) the content of the request for replacement of the fiscal module referred to in Article 58,

Paragraph 2,  
đ) the content of the request for subsequent fiscalization from service under Article 59, Paragraph 2,

e) the content of the request for the change of sale spot referred to in Article 60, Paragraph 1,

ž) the content of the request for deleting taxpayers from the register of fiscalized cash registers due to cessation of activities of the taxpayer under Article 61, Paragraph 3, z) the content of the written fiscal receipt and the manner of its issuing pursuant to Article 65,

Paragraph 1, i) the content of the written complaint receipt and the manner of its issuing pursuant to Article 69, Paragraph 1, j) the appearance and content of the notice referred to in Article 71, k) the content and conduct of the book of daily reports referred to in Article 74,

Paragraph 1,  
l) the appearance, content and manner of keeping the dossier and the service book of fiscal cash register under Article 78, Paragraph 1,

lj) the appearance, content and manner of keeping dossier and the service book of the terminal under Article 79, Paragraph 1, m) the appearance, content and manner of keeping dossier and service booklet from a software application referred to in Article 80, Paragraph 1,

n) the content of the register of authorized services and service technicians from Article 83 Paragraphs 1 and 2 and nj) manner of marking, the appearance and content of PU mark referred to in Article 97.

## XII- PENALTY PROVISIONS

### Fouls of the taxpayers

#### Article 90

(1) A fine ranging from 2,000 KM to 15,000 KM shall be imposed on a legal entity - taxpayer for foul if:

a) does not perform the registration of each individual turnover through the fiscal cash register and the transfer of data to the PU server via terminal in the case that uses superior computer, giving commands to the fiscal cash register is not done by using a software application (Article 5, Paragraph 1)

b) fails to conclude a service contract with other authorized service center (Article 50, Paragraph

6) v) starts its operation of transactions of goods or providing of services, before purchase of the fiscal system and fiscalization of the fiscal cash register, its connection to the terminal and installing at the sale spot; or before fiscalization of the fiscal printer or fiscal cash register - printer, its connection to the terminal and superior computer with software application and installation at the sale spot; if purchasing fiscal system without authorization under Article 31, Paragraph 3 of this Law; if does not conclude a contract with an authorized service center for service and technical support for the use of the purchased fiscal system (Article 51)

g) in the request for fiscalization of the fiscal cash register defines the name and address of sale spot, so that they do not correspond to the name and address of the sale spot on which the taxpayer is registering turnover through the fiscal cash register or the name and address of the place where the taxpayer has registered its activity, only if the taxpayer performs transactions on the conventional movable stalls, through people coming to the door to the customer or through itinerant vendors (Article 54)

d) decision on fiscalization does not keep with the fiscal cash register to which it relates (Article 55, Paragraph 9) đ) during the acquisition of the fiscal system through an authorized service fails to submit to the PU an request for initial fiscalization of fiscal cash register; and if fails to take over the fiscalized cash register (Article 56, Paragraphs 2 and 8)

e) fiscal cash register before downloading data from fiscal memory does not directly deliver to the authorized service specified in the contract referred to in Article 51, Paragraph 2, item b) of this Law (Article 57, Paragraph 1)

ž) through an authorized service does not submit to the PU an request for replacement of the fiscal module; and if fails to take fiscalized cash register (Article 58, Paragraphs 2 and 6) z) within the prescribed period before the change of name or address of sale spot through authorized service fails to submit to the PU the request to change the sale spot (Article 60, Paragraph 1)

i) through an authorized service center fails to

submit to the PU a request for deletion of the taxpayer from the register of fiscalized cash registers due to cessation of activities (Article 61, Paragraph 3)

j) in the product database does not enter clearly and unambiguously identified the full range of products with which it is charged the sale spot; if in the product database does not assign to each product the mark of tax rate in accordance with Article

11 of this Law (Article 62)

k) does not issue to the client a fiscal receipt printed on the fiscal cash register through which the turnover is recorded, regardless of whether the client requires it, in the case of the existence of at least one correct fiscal cash register at the sale spot; and if does not issue a fiscal receipt with all the mandatory information under Article 26, Paragraph 2 of this Law (Article 63)

l) does not issue to the client a fiscal receipt written by hand in two copies, regardless of whether the client requires it, in all cases of the lack of at least one proper fiscal cash register at the sale spot; if for at least three years at the sale spot does not keep a second copy of the written fiscal receipt; and if each individual realized recorded turnover of written fiscal receipts are not subsequently registered and does not print the appropriate printed fiscal receipts on the fiscal cash register in the shortest possible time (Article 65)

lj) issues to the client complained receipt, although the purchased goods are not being complained or not returned or otherwise not perform reclamation of goods before issuing fiscal receipt; If to the client does not issue the complaint receipt printed on the fiscal cash register, through which is complained turnover, regardless of whether the client requires it, in the case of at least one correct fiscal cash register at the sale spot; if the complaint receipt is not issued with all the mandatory information under Article 27, Paragraph 2 of this Law (Article 67)

m) to the client does not issue the complaint account written by hand in two copies, regardless of whether the client requires it, in all cases of the lack of a proper fiscal cash register at the sale spot; If for at least three

years at the sale spot does not keep a second copy of the written complaint receipt; and if each individual realized complaint turnover from written complaint receipts, subsequently does not register and does not print the appropriate printed complaint receipts on the fiscal cash register as soon as possible (Article 69) n) in a visible place on the sale spot does not put notice about the obligation to issue printed or written complaint and fiscal receipts of the taxpayers, on the obligation of taking the printed or written complaint or fiscal receipt from the client side, on the client's right to not pay the purchased goods, or provided services to the taxpayer if the taxpayer does not issue printed or written fiscal receipt and the right of the client to take back the complained goods after the payment to the client if taxpayer does not issue printed or written complained receipts (Article 71) nj) to the client that makes payment on the basis of the invoice, does not enter in the invoice the ordinal number of the fiscal receipts on the basis of which it is registered turnover in the fiscal cash register and at the sale spot does not keep copies of the invoices issued; if the realized recorded turnover was recorded and realized complaint turnover through the fiscal cash register for which payment is made on the basis of invoices, not show in the book of daily reports (Article 72) o) for at least three years does not keep the printed control tape; if printing of fiscal documents on paper tape for slips and on the control paper tape is done on paper whose quality does not provide reading of data from fiscal documents within the prescribed period; and if for printing of fiscal documents does not use paper whose quality is better or equal to the minimum quality of paper (Article 73, Paragraph 1, 3 and 5) p) fails to keep a book of daily reports for each fiscal cash register in each calendar year; if for at least three years at sale spot does not keep a book of daily report and slips of fiscal documents deposited in it; If does not create and does not print a daily report at the end of work, once a day; if each printed slip of daily report does not register and do not file in the book of daily reports in chronological order; If does not create and does not print periodic

report at the end of the last day of each tax period; if any printout slip of periodic report does not register and does not file in the book of daily reports in chronological order (Article 74) r) in written notify the PU on termination of turnover registration through the fiscal cash register, within three days of the theft, or damage to or destruction of the fiscal cash register due to force majeure (flood, fire, earthquake, transport accidents, etc.); If the report of the competent authority or organization does not deliver to the PU within three days of receiving the report; If in case of theft of fiscal cash register, within eight days of the theft does not start recording turnover through new fiscal cash register and data transfer using the terminal; if in case of damage or destruction of the fiscal cash register due to force majeure, within eight days of the continuation of activities after the force majeure does not start recording turnover through new fiscal cash register and data transfer by terminal (Article 75, Paragraphs 1, 2, 6 and 7), s) does not conclude a contract with the telecommunication operator that provides GPRS network for data transmission between the terminal and the PU server; If the correct terminal does not keep permanently connected to the correct fiscal cash register via the first port of the terminal and the corresponding port of fiscal cash register; if does not provide the reading of data from the cash register using the terminal and the transfer of read data to the PU server, as described by the authorized manufacturer's manual, and on the basis of commands that gives to the PU server (Article 76) t) takes action on fiscal defective product and promptly, and no later than 24 hours, does not inform the authorized service center (Article 77, Paragraph 8) é) the service book of fiscal cash register does not keep with the cash register to which it relates; if it is not installed a new fiscal system, if at the sale spot there is no other proper fiscal system and if due to a malfunctioning of the fiscal system did not register turnover through the fiscal cash register for more than 15 working days in total in a calendar year (Article

78 Paragraphs 2 and 8) , u) the service book of the terminal does not keep with the terminal to which it relates (Article 79, Paragraph 2) f) the service book of software application does not keep with the master computer with a software application to which it relates (Article 80, Paragraph 2) h) once a year does not perform technical inspection of the fiscal system (Article 81, Paragraph 1)

c) at the request of the authorized person of the PU does not print product database, overview of the situation and the periodic report for a particular period; if does not make available on the request of PU other information, which are not defined in the fiscal documents (inventory management of goods, goods and material and financial accounting, etc.), and whose management and storage enables software of the fiscal cash register, or a software application for the master computer through which the commands are being issued to the fiscal cash register via the port of fiscal cash register; if hides, stoles, destroys or makes unusable fiscal cash register through which has registered turnover, because of which is not possible to make tax control; if has non-fiscal cash register or non fiscalized fiscal cash register; If the registration of turnover is done by using software application without certificate under Article 38 of this Law, the master computer via which are commands being issued to non-fiscal printer, non fiscal cash register - printer, non fiscalized fiscal printer or non fiscalized fiscal cash register - printer; If the registration of turnover is done using the software application without certificate under Article 38 of this Law, on the master computer via which the commands are given to the fiscal cash register via port of fiscal cash registers; If over fiscalized cash register issues paper tape slips which have the appearance of fiscal receipts, and these slips do not contain all the prescribed elements or contain elements incorrectly entered under Article 26, Paragraph 2 of this Law; If over fiscalized cash register issues paper tape slips which have the appearance of the compliant receipts, and these clips do not contain all the prescribed elements or contain elements incorrectly entered under Article 27, Paragraph 2 of this Law; If hides, destroys, damages or renders useless any control

tape of fiscal cash register where are recorded data on the turnover registration within the activity for which the Law prescribes the registration of turnover through the fiscal cash register, before the expiry of the legal deadline for its keeping; If does resets of the fiscal cash register under Article 82, Paragraph 4 of this Law, on the fiscal cash register through which is done the turnover registration; If the fiscal cash register or terminal does not have service seals or service seal is damaged, or if on the fiscal cash register or terminal were undertaken actions in order to change the data on realized recorded turnover and realized recorded complaint turnover; if there is no on the fiscal cash register or terminal service seals or service seal is damaged, or if on the fiscal cash register or terminal were undertaken actions in order to change the data on realized recorded turnover or realized recorded complaint turnover, or if a taxpayer uses a software application without a certificate under Article 38 of this Law or if it has made unauthorized modifications to the software application with the certificate referred to in Article 38 of this Law; If program and fiscal seal of fiscal cash register does not contain all kinds of protection; for preventing the transmission of data from the fiscal cash register using the terminal and the fiscal cash register and terminal were correct; if the data from the daily report for a particular day are printed from the PU database are formed on the basis of data transmitted by the terminal, do not agree with the information from the daily report on the same day filed in the book of daily reports, or for a specific day was not recorded in the book of daily reports or a daily report is not in the control tape of fiscal cash register (Article 85, Paragraphs 2, 4, 7, 8, 9, 12, 13, 14, 15, 18, 21, 24, 27, 28 and 29) ě) at the request of an authorized person of market inspection, does not print database of entered products (Article 85, Paragraph 3) dž) if on the fiscal cash register or terminal take actions in order to change data on the realized recorded turnover and realized complaint turnover; If on the fiscal cash register or terminal were taken actions in order to change the data on realized recorded turnover and realized complaint turnover, or uses a software application without a certificate under Article 38

of this Law, or performs unauthorized modifications to the software application with the certificate referred to in Article 38 of this Law (Article 86 Paragraphs 5 and 9).

(2) For the offense referred to in Paragraph 1 of this Article shall be fined responsible person in the legal entity in the amount of 500 KM to 3,000 KM.

(3) For an offense referred to in Paragraph 1 of this Article shall be fined taxpayer in the amount of 500 KM to 1,500 KM.

### **Fouls of the fiscal product manufacturers**

#### Article 91

(1) With fine ranging from 2,500 KM to 15,000 KM shall be imposed on a legal person - the manufacturer or authorized manufacturer if:

a) placing on the market of the fiscal system without authorization for that type of fiscal system (Article 31, Paragraph 1)

b) in the case of changes of the technical and functional characteristics of the type of fiscal cash registers for which a certificate is issued, does not obtain to the Commission a new certificate on fulfillment of technical and functional characteristics of this type of fiscal cash register prior to the marketing of this type of fiscal cash register (Article 35, Paragraph 4)

v) in the case of changes in technical and functional characteristics of the terminal type for which a certificate is issued, does not obtain to the Commission a new certificate on fulfillment of technical and functional characteristics of this type of terminal prior to marketing of this type of terminal (Article 37, Paragraph 4)

g) in case of changes of functional characteristics of the type of software application for which a certificate is issued, does not obtain to the Commission a new certificate of compliance with the functional characteristics of this type of software application prior to the marketing of this type of software application (Article 39, Paragraph 4)

d) before putting the fiscal system on the market does not conclude an agreement on mutual rights and obligations with the

Ministry which guarantees the fulfillment of the requirements of this Law (Article 42)

đ) before the start of the marketing of the fiscal system type for which was granted approval under Article 31, Paragraph 1 of this Law, fails to submit to PU a request for allocation of IBFK series; if does not visibly and permanently mark the IBFK on the top of page of each produced fiscal cash registers; If does not enter the appropriate IBFM in the fiscal memory; or if one assigned IBFK permanently marks on the second fiscal cash register and enters the appropriate IBFM in the fiscal memory of other fiscal cash registers (Article 52)

e) if for each cash register does not put the manufacturing seal during production or take it off until the beginning of fiscalization; If along with the request for allocation of IBFK does not deliver to the PU appearance of the manufacturing seal and service seal of authorized services centers to which, by the submission of the request is given the authorization to service fiscal products and if in case of the new allocation authorization to the authorized service, the appearance of this service seal does not deliver to PU, within the prescribed period (Article 53)

ž) prior to the start of fiscalization does not provide that in the fiscal memory is recorded IBFM (Article 55, Paragraph 2)

z) fiscal cash register before its initial fiscalization does not directly deliver to authorized service center specified in the contract referred to in Article 51, Paragraph 2, item b) of this Čaw (Article 56, Paragraph 3)

i) in the user manual of the fiscal cash register does not specify minimum of paper quality (Article 73, Paragraph 4) j) if does not in written

notify the PU on inability to deliver non fiscalized fiscal cash registers to an authorized service center, within three days of the theft, or damage to or destruction of the fiscal cash register due to force majeure (flood, fire, earthquake, transport accidents, etc.); and if the report of the competent authority or organization does not deliver to the PU within three days of receiving the report (Article 75, Paragraphs

15 and 16)



k) does not authorize the service center for conclusion of a contract on service of the fiscal products servicing and providing of technical support to the taxpayer for the use of fiscal products (Article 77, Paragraph 3) l) if does not keep records of authorized services; If data from the records of the authorized service centers and authorized service technician, fails to deliver to the PU within three days from the date of issuance of authorization to the authorized service center, or to the authorized service center; If does not authorize other service center or does not require authorization from the Commission for a reduction of the scope of the service network in the case of termination of authorized service center work before the expiry of two years from the date of signing the contract referred to in Article 42 of this Law; if fails to notify in the taxpayer and PU on granting the authorization to the new service center, within three days from the giving of such authorization (Article 83, Paragraphs 1, 3, 4 and 5)

lj) a certain type of product does not match the fiscal characteristics referred to in Article 34, Paragraph 1, item v), Article 36, Paragraph 1, point v) or Article 38, Paragraph 1, item v) of this Law, or if a certain type of fiscal product contains hidden functions contrary to written statements referred to in Article 34, Paragraph 1, item g), Article 36, Paragraph 1, item g) or Article 38, paragraph 1, item g) of this law, or if a certain type of fiscal product is not technically and functionally identical to the sample type of fiscal product for which a certificate has been issued under Articles 34, 36 or 38 of this Law, contrary to written statements referred to in Article 40 Paragraph 1 items b), g) or d); if does not eliminate the deficiencies identified in all of manufactured fiscal products of this type, in which it is established the existence of defects, or to the taxpayer, at his own expense, does not replace the fiscal product with defects with new fiscal product of suitable and approved type, within the prescribed period; If about the identified deficiencies in a particular type of fiscal products, within the prescribed period, does not notify in written to all of its authorized service centers, and order them to, within the prescribed period make a list of fiscal products

on which are not removed deficiencies or not were replaced with new fiscal products and about it do not deliver the list to the authorized manufacturer; if fails to draw up a report on the execution of this task with a list of fiscal products on which are not removed deficiencies or not were replaced with new fiscal product, and it does not deliver it to the PU (Article 84, Paragraphs 2, 4 and 5)

m) fails to make specific user manual for the needs of control of the turnover registration through the fiscal cash registers, on the way of use of fiscal cash registers, software of fiscal cash registers and all its options, or software applications on the master computer connected with fiscal cash register and all its capabilities, and fails to submit it within the prescribed period to PU; if does not make a new manual on how to use the fiscal cash register, fiscal cash register software and all its options, or software applications on the master computer connected with fiscal cash register and all its possibilities, and does not submit it within the prescribed period to the PU in the case of amendments and changes to the fiscal cash register software, or software application on the master computer that gives commands to the fiscal cash register via port of the fiscal cash register (Article 85, Paragraphs 5 and 6) n) organization of the new service network is not submitted within the prescribed period to the PU (Article 87, Paragraph 4) nj) does not conduct internal control over the work of authorized service centers which has authorized by the basis of Article 77, Paragraph 3 of this Law; If within the prescribed period to the authorized service center does not take away the authorization from Article 77, Paragraph 3 of this Law, if it finds that authorized service does not comply with the Provisions of this Law; if on request of the PU, within the prescribed period, to the authorized service center does not take away the authorization from Article 77, Paragraph 3 of this Law, when the PU in the control procedure establishes that the authorized service fails to comply with the provisions of this Law; If about the revocation fails to inform the Commission, PU and taxpayer; if within the prescribed period fails to provide to the taxpayer other authorized service center (Article 88). (2) For the offense

referred to in Paragraph 1 of this Article the responsible person in legal entity -manufacturer will be fined in the amount of 250 KM to 2,500 KM.

#### **Fouls of authorized service center**

##### Article 92

(1) A fine ranging from 2,500 KM to 15,000 KM shall be imposed on a legal person -authorized service center if:

- a) performs fiscalization without presence of an authorized person from PU; If does not enroll in the fiscal memory in the process of fiscalization the IBO and timelines of the end of fiscalization, if not already enrolled; If makes changes of IBFM, IBO and timelines of the end of fiscalization; If does not enter name and address of the sale spot in the operational memory and in the service book of fiscal cash registers; if on the fiscal cash register does not put its service seal upon making the service fiscalization (Article 55, Paragraphs 1, 3, 4, 6 and 7)
- b) fails to inform the PU on the delivery of the fiscal cash register; if within the prescribed period does not notify the taxpayer in writing of the date of initial fiscalization (Article 56, Paragraphs 4 and 5);
- v) removes the fiscal module and assumes all of the data from the fiscal memory of the fiscal cash register without the presence of an authorized person from PU; If fiscal module does not keep on the written request of PU in need of expert opinion; if destroys the fiscal module in the absence of Commission for the destruction of the fiscal module (Article 57, Paragraphs 2, 3, 5 and 7)
- g) fails to notify the taxpayer in writing of the date of downloading data from fiscal memory and replacing the fiscal module (Article 58, Paragraph 3) d) does not submit a request to PU for subsequent fiscalization due to service if in the procedure of servicing the fiscal cash register establishes that must be made removal of program seals or fiscal seal (Article 59, Paragraph 2) d) does not register the name and address of the new sale spot in the operational memory and in the service book, before starting the registration of turnover at the new sale spot

- (Article 60, Paragraph 2) e) fails to notify the taxpayer in writing of the date of taking data from the fiscal memory (Article 61, Paragraph 4) ž) does not keep separate records of specific fiscal cash register, for which PU has adopted a decision on deletion from the register of fiscalized fiscal cash register and cancellation of the decision of fiscalization of stolen, or damaged or destroyed fiscal cash register due to force majeure; If fail to notify in the PU about inability to repair and restore the cash register to the taxpayer, within three days after the theft, or damage to or destruction of the fiscal cash register due to force majeure (flood, fire, earthquake, transport accidents, etc.); If the report of the competent authority or organization does not deliver to PU within three days of receiving the report; and if does not keep separate records of specific cash register, for which PU has adopted a decision on deletion from the register of fiscalized fiscal cash registers and cancellation of the decision of fiscalization of stolen, or damaged or destroyed fiscal cash register due to force majeure (Article 75, Paragraphs 5, 8, 9 and 12)
- z) servicing of the fiscal products is not done at the request of the taxpayer; fiscal product servicing does not perform at the sale spot or in the designated service; If does not in written notify the PU on all cases of unfounded reporting of fiscal product defects; if servicing of the fiscal product fails to perform within the prescribed period (Article 77, Paragraphs 4, 6, 9 and 10) i) does not create and does not keep a record of fiscal cash registers and does not issue the service book for each fiscal cash register that is serviced under the contract referred to in Article 52, Paragraph 2, item b) of this Law; If in the fiscal cash register dossier and in the service book of fiscal cash register does not register the prescribed information on service of fiscal cash register; If when servicing fiscal cash registers does not enter in the in the fiscal memory the type of service and timelines of the start and end of servicing of the fiscal cash registers; If servicing of the fiscal cash registers at the sale spot is done when takes off program or fiscal seal; if after every intervention for which it was taken off the service seal on the fiscal cash

register, does not put the service seal on a fiscal cash register and in the fiscal cash register service book does not enroll the code of this new service seal (Article 78, Paragraphs 1, 3, 4, 6 and 7) j) does not create and does not keep a dossier of the terminal and does not issue a service book of terminals for each terminal serviced according to the contract referred to in Article 52, Paragraph 2, item b) of this Law; If in the dossier of the terminal and in the service book of the terminal does not register the prescribed information on terminal services; If service of the terminal is done at the sale spot when removes the program seal; if after every intervention for which the service seal is taken off from the terminal, does not put a new service seal on the terminal and in the terminal service book does not enroll this new service seal code (Article 79, Paragraphs 1, 3, 5 and 6) k) does not create and does not keep dossier of the software application and does not issue a service book of the software application for each software application which is serviced by the contract referred to in Article 52, Paragraph 2, item b) of this Law; if the in the dossier of the software application and a service book of software application does not register the prescribed information on service of the software applications (Article 80 Paragraphs 1 and 3) l) does not carry out technical inspection of the fiscal system in the prescribed manner (Article 81, Paragraph 3) lj) fails to keep records of authorized service technicians (Article 83, Paragraph 2) m) within the prescribed time limit does not make a list of fiscal products on which are not removed deficiencies, or not carried out their replacement with new fiscal product, and does not deliver the same to the authorized manufacturer (Article 84, Paragraph 4)

n) before start of servicing does not determine whether on the fiscal cash register and the terminal are service seals corresponding to the code entered in the service booklet, or that the service seal is not damaged, and that, if a taxpayer uses a software application that allows giving commands to the fiscal cash register via the master computer does not determine whether the software application has a certificate referred to in Article 38 of this Law; If before the start of

servicing the fiscal cash register and terminal in service center, it concludes that the fiscal cash register or terminal do not have service seals or the service seal is damaged, or that on the fiscal cash register and terminal were undertaken actions in order to change the data on realized recorded turnover or realized complained turnover, and does not make a report and it fails to deliver it to the PU, and fiscal cash register or terminal with a damaged service seal does not keep in the service center; if before servicing of the fiscal cash register or terminal in the store, it concludes that the fiscal cash register or terminal does not have service seals or service seal is damaged, or that on the fiscal cash register or terminal were undertaken actions in order to change the data on realized recorded turnovers and realized complaint turnover or that a taxpayer uses a software application without a certificate under Article 38 of this Law, or that he made unauthorized modifications to the software application with the certificate referred to in Article 38 of this Law, and does not write a report about it and immediately does not promptly phone to the PU and does not wait for the arrival of the authorized person from the PU (Article 86, Paragraphs 1, 2 and 6).

(2) For the offense referred to in Paragraph 1 of this Article shall be fined the responsible person in the legal entity -authorized service center, with a fine ranging from 500 KM to 2,500 KM.

(3) For an offense referred to in Paragraph 1 of this Article shall be fined an entrepreneur - authorized service center with a fine ranging from 2,500 KM to 10,000 KM.

#### **Fouls of the authorized distributor**

##### Article 93

(1) A fine in the amount of 2,500 to 15,000 KM shall be imposed on a legal entity

- authorized distributor if:

a) fiscal cash register before its initial fiscalization does not directly deliver to authorized service specified in the contract referred to in Article 51, Paragraph 2, item

b) of this Law (Article 56, Paragraph 3) and

b) does not in written notify the PU on

inability to deliver the non fiscalized fiscal cash register to an authorized service center, within three days of the theft, or damage to or destruction of the fiscal cash register due to force majeure (flood, fire, earthquake, transport accidents, etc.); and if the report of the competent authority or organization does not deliver to PU within three days of receiving the report (Article 75, Paragraphs 13 and 14).

(2) For the offense referred to in Paragraph 1 of this Article responsible person in legal entity -authorized distributor will be fined in the amount of 500 KM to 2,500 KM.

(3) For an offense referred to in Paragraph 1 of this Article shall be fined an entrepreneur - an authorized distributor with a fine in the amount of 250 KM to 2,500 KM.

**Filing the request for initiation of offence procedure**

**Article 94**

The offence procedure for violations of Article 85 Paragraphs 7, 8, 9, 12, 13, 14, 15, 18, 21, 24, 27, 28 and 29, Article 86 Paragraphs 5 and 9, Article 90 Paragraph 1 items. a) to c) and dž) and Paragraphs 2 and 3, Article 91 Paragraph 1 items đ), e), ž), z), j), l) m) n) and nj) and Paragraph 2, Articles 92 and 93 of this Law, starts an authorized person from the PU.

**Article 95**

The offence procedure for offenses referred to in Article 90, Paragraph 1, item č), Article 91, Paragraph 1, items a), b), v), g), d), i), k) and lj) and Paragraph 2, starts an authorized person from market inspection.

**Client foul**

**Article 96**

(1) A fine in the amount of 50 KM shall be imposed on a client if:

a) does not take and preserve the printed or written fiscal receipt within 20 meters after leaving the store and do not show it to the authorized person from market inspection, which acts as a control on his verbal request (Article 66)

b) does not take and keep a printed or written complaint receipt within 20 meters after leaving the store and does not show it to the authorized person from market inspection, which acts as a control on his verbal request (Article 70). (2) A person from authorized market inspection for those offenses issues to a client offence order.

**Measure of prohibition of performance of activities**

**Article 97**

The building of the taxpayer to whom the imposed the measure of prohibition of

performance of the activities prescribed by this Law (Article 85, Paragraphs 7, 8, 9, 12, 13, 14, 15, 18, 21, 24, 27, 28 and 29 and Article 86 Paragraphs 5 and 9) is being certified by the stamp of PU and visibly marked with PU label.

**XIII- SUPERVISION**

**Article 98**

Supervision over implementation of this Law is being done by the Ministry of Trade and Tourism of the Republic of Srpska, Ministry of

Finance with Tax Administration of the Republic of Srpska and Republic Administration for Inspection Affairs.

#### XIV- TRANSITIONAL AND FINAL PROVISIONS

##### **Dynamic**

##### Article 99

(1) PU by special act stipulates the dynamics of Law enforcement and on the ground of that informs each selected group of taxpayers about the planned control procedure for at least 30 days before the start of procedure for the control of this group of taxpayers.

(2) The deadline for fiscalization is 30.06.2008.

##### Article 100

This law comes into force eight days after publication in the "Official Gazette of the Republic of Srpska", and all the provisions of this Law relating to the control procedures of the taxpayer (Articles 85, 86 and 90) will start to apply from 1st January 2008.