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*Official Gazette of the Republic of Srpska 1/11*

**LAW**

**AMENDING THE LAW ON FISCAL CASH REGISTERS**

Article 1

In the Law on Fiscal Cash Registers ("Official Gazette of the Republic of Srpska", number 69/07), in Article 4, after Paragraph 1 shall be added new Paragraph 2, which reads:

"(2) Except of the jurisdiction from Paragraph 1 of this Article, the Commission shall be able to consider and suggest the decisions on issues which are important for the fiscal process."

Present Paragraphs 2,3 and 4 shall become Paragraphs 3,4 and 5

Article 2

In Article 33, Paragraph 2 shall be changed and reads:

"(2) Against the Decision from Paragraph 1 of this Article shall not be permitted an appeal and it can be initiated an administrative dispute before the competent district court".

Article 3

In Article 41, Paragraph shall be changed and READS:

"(2) Against the Decision from Paragraph 1 of this Article shall not be permitted an appeal and it can be initiated an administrative dispute before the competent district court".

#### Article 4

In Article 43, Paragraph 1 shall be changed and reads: "(1) For the purpose of securing the terms of this Law, the authorized manufacturer shall be obliged to continuously have guarantee of a business bank with the clause "no objection" in the amount of BAM 700, 000.00 at the time of the duration of registration".

In the same Article, after Paragraph 1 shall be added a new Paragraph 2 that reads:

"(2)The authorized manufacturer shall be obliged to submit the guarantee of the Paragraph 1 of this Article to the Commission when concluding a contract from Article 42 of this law:" Present Paragraphs 2 and 3 shall become Paragraphs 3 and 4. Article 5

In Article 44, point c) word: "paragraph" shall be substituted with the word "Article".

#### Article 6

In Article 84, Paragraph 3 shall be changed and reads:

"(3) Against this Decision from Paragraph 2 of this Article shall not be permitted an appeal and it can be initiated an administrative dispute before the competent district court".

#### Article 7

In Article 85, in Paragraphs 7, 13, 14, 15, 28 and 29 the words: "shall be initiated the procedure for imposing measures" shall be substituted with the words: "with the decision shall be imposed measure".

In the same Article, Paragraphs 8,9,12,18,21,24 and 27, words: " shall permanently initiate the proceeding" shall be substituted with words: "shall pass a decision for ", and words: "shall initiate proceeding for imposing measures" shall be substituted with words: "with the decision shall impose measure." In the same Article, paragraph 30 shall be changed and reads: "(30) Against the Decision of Tax Administration of this Article the taxpayer shall have the right of an appeal to the Ministry of Finance within 15 days after the receipt of the Decision, while the stated appeal on the Decision shall not postpone the execution of the decision".

#### Article 8

In Article 86, paragraph 5 and 9, words: "shall permanently initiate the proceeding " shall be substituted with the words: "shall pass a decision for" and words: "shall initiate proceeding for imposing measures" shall be substituted with words: "with the decision shall impose measure." In the same Article, Paragraph 10 shall be changed and reads: "(10) Against the Decision of Tax Administration of this Article the taxpayer shall have the right of an appeal to the Ministry of Finance within 15 days after the receipt of the Decision, while the stated appeal on the Decision shall not postpone the execution of the Decision".

#### Article 9

The name of Article 94 "submission of the request for initiation of misdemeanor proceedings" shall be changed and reads: "Misdemeanor proceedings".

#### Article 10

In Article 99, Paragraph 2 shall be deleted.

#### Article 11

The obligation of Article 4 of this law, the authorized manufacturers shall be obligated to execute within 30 days following that of its entering into force of this Law.

#### Article 12

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