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LAW
ON AMENDMENTS OF THE LAW ON FISCAL CASH REGISTERS

Article 1

In the Law on Fiscal Cash Registers ("Official Gazette of the Republic of Srpska", No. 69/07, 1/11 and 65/14) in the Article 5, of the Paragraph 3, point

a) shall be modified and reads: "a) agricultural estates registered in the Register of the agricultural estates, and the agricultural estates that perform the activities as the small entrepreneurs, except those agricultural estates that perform the agricultural activity in the form of the entrepreneurial shop or the company,".

In the point s) shall be deleted full stop at the end of the text and it shall be added the word "and": After the point s) shall be added a new point t) that reads: "t) independent entrepreneurs which shall perform the services of the taxi transportation as the small entrepreneurs in accordance with the provisions of the law which is regulated the taxation of the income".

Article 2

Article 85 shall be modified and reads as follows:

"(1) Tax Administration shall control the registration of the transactions through the fiscal cash register, the control of issuing the fiscal accounts, control of the service, programme and fiscal fillings of the fiscal register, transfer of data via terminals, the control of the service and programme filling of the terminal and the control of the software application.

(2) In the case when it shall be established that the provisions of this Article are violated, the tax inspector shall have the obligation and the authority to:

a) order the taking over of the corresponding measures and actions for the removing of the identified irregularities or deficiencies within the time it shall set,

b) order the forced opening of the facility and to prohibit the performing of the activity,

c) order the forced closing of the facility and to prohibit the performing the activity,

d) deprive the subject that has served for the execution of the violation and

e) take over other measures and actions for which he/she is authorized by this law and the law by which is regulated the tax procedure.

(3) The taxpayer shall be obligated that upon the request of the authorized person of the Tax Administration prints the base of items, the overview of the situation and the periodical report for the certain period.

(4) The taxpayer shall be obligated that upon the request of the authorized person of the market inspections prints the base of the items of the fiscal cash register.

(5) If the software of the fiscal cash registry, i.e. software application for the superior computer by which shall be given the commands to the fiscal cash register via the port of the fiscal cash registry shall enable the keeping and preserving other data, which are not defined in the fiscal documents (the keeping of stocks, goods and material and financial accounting and other), the taxpayer shall be obliged to make it available to the Tax Administration, on its request, in the control procedure from paragraph 1 of this Article.

(6) The authorized manufacturer shall be obliged that for the necessities of the control of the registry of the transactions via the fiscal cash register to make the special instruction on the mode of use of the fiscal cash registry, the software of the fiscal cash register and all of its possibilities, i.e. software application on the superior computer connected with fiscal cash registry all of its possibilities and to deliver to the Tax Administration, within 15 days of the day of signing the contract from Article 42 of this law.

(7) The authorized manufacturer shall be obliged to make a new instruction on the mode of use of the fiscal cash register and all of its possibilities, i.e. software application on the superior computer connected with the fiscal cash register and all of its possibilities and to deliver it to the Tax Administration within five days after the obtaining the corresponding certificate, in the case it shall perform the amendments of the software of the fiscal cash register, that is the software application on the superior computer which sets the

commands to the fiscal cash register via the port of the fiscal cash register.

(8) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that the taxpayer has hidden, misappropriated, destroyed or made unusable the fiscal cash register through which is registered the transaction, because of which it is not possible to execute the tax control, the Tax Administration with the Decision shall order to the taxpayer the removing of the irregularities and impose measure of prohibition of the conducting the activity within 15 days and the longest to the removing of the irregularities.

(9) If the Tax Administration in the control procedure from the Paragraph 1 of this Article shall establish that the taxpayer on the point of sale keeps the non-fiscal cash register or the non-fiscal and fiscal cash register, the Tax Administration shall revoke the register, order the removing the regularities and impose the measure of prohibition of the conducting of the activities at the period of at least 15 days and the longest to the removing of the irregularities.

(10) If the Tax Administration in the control procedure from the Paragraph 1 of this Article shall establish that the taxpayer conducts the registering of the transactions by using the software application without the certification from the Article 38 of this law on the superior computer through which are given the commands on the non-fiscal printer, non-fiscal or on the non-fiscal and fiscal register cash- printer, the Tax Administration shall revoke the printer or the register, terminal, superior computer and other additional equipment from the Article 15 of this law, shall order the removing of the irregularities and impose measures of prohibition in conducting the activities on the period of at least 15 days and the latest to the removing of the irregularities.

(11) If the Tax Administration in the control procedure from the Paragraph 1 of this Article shall establish that the taxpayer conducts the registering of the transactions by using the software application without the certificate from Article 38 of this law on the superior computer through which you issue commands on the fiscal register over the port of the fiscal register, the Tax Administration with the decision temporarily revokes the fiscal register, terminal, superior computer and other additional equipment from Article 15 of this law for expert evaluation.

(12) The expenses of the expert evaluation in the case from the paragraph 10 of this Article shall bear the taxpayer.

(13) If in the procedure of expert evaluation shall establish that the taxpayer has conducted the registering the transactions by using the software application from Paragraph 11 of this Article on the superior computer through which you issue commands on the fiscal register via the port of the fiscal register, the Tax Administration shall issue a decision on revoking the fiscal cash register , terminal, superior computer and other additional equipment from the Article 15 of this law, order the removing the irregularities and impose the measure of prohibition in conducting the activities on the period of at least 15 days and the latest to the removing of the irregularities.

(14) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that the taxpayer through the fiscalized fiscal cash register or non-fiscal device issues clips of the paper tape which has the appearance of the fiscal receipt, and those clips do not contain the prescribed elements, that is they consist of the incorrectly entered elements from the article 26, Paragraph 2 of this law, the Tax Administration with the decision shall order the removing the irregularities and impose the measure of prohibition in conducting the activities on the period of at least 15 days and the latest to the removing of the irregularities.

(15) If the Tax Administration in the control procedure from the Paragraph 1 of this Article shall establish that the taxpayer through the fiscalized fiscal cash register issues clips of the paper tape which has the appearance of the advertising receipt , and those clips do not contain the prescribed elements, that is they consist of the incorrectly entered elements from the article 27, Paragraph 2 of this law, the Tax Administration with the decision shall order the removing the irregularities and impose the measure of prohibition in conducting the activities of the taxpayer on the period of at least 15 days and the latest to the removing of the irregularities.

(16) If the Tax Administration in the control procedure from the Paragraph 1 of this Article shall establish that the taxpayer has hidden, damaged, destroyed or made the control tape of the fiscal cash register unusable, on which are registered data on registering of the transactions in the framework of conducting the activity for which it is prescribed by law the registering of the transactions through the fiscal cash register, before the expiry of the legal deadline for its storage, the Tax Administration with the decision shall impose the measure of prohibition of conducting the activity of the taxpayer in the duration of 15 days

(17) If the Tax Administration on the control procedure from Paragraph 1 of this Article shall establish that the taxpayer has without authorization conducted the return of the fiscal cash registry in the initial state (reset) from Article 82, Paragraph 4 of this law on the fiscal cash registry over through which shall be performed the register of the transactions, the Tax Administration shall temporarily revoke the fiscal cash register, control tapes and the service book of the fiscal cash register for expert evaluation.

(18) The expenses of the expert evaluation in the case from Paragraph 16 of this Article shall bear the taxpayer.

(19) If in the procedure of expert evaluation from Paragraph 16 of this law shall establish that the taxpayer has without authority conducted the return of the fiscal cash in the initial state (reset), the Tax Administration shall issue a decision on revoking the fiscal cash register, order the removing of irregularities and impose the measure of prohibition in conducting the activities of the taxpayer on the period of at least 15 days and the latest to the removing of the irregularities.

(20) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that on the fiscal cash register or the terminal has no service filling or the service filling is damaged, i.e. that on the fiscal cash register or the terminal are conducted actions for the data change on the achieved advertised transaction, the Tax Administration with the decision that shall temporary remove the fiscal cash register or the terminal with the damaged service filling, control tapes and the service book of the fiscal cash register or the terminal.

(21) The expenses of the expert evaluation in the case from paragraph 19 of this Article shall bear the taxpayer.

(22) If in the procedure from paragraph 19 of this Article shall establish that the taxpayer has taken actions for the change of the data on the realized registered transactions or the realized advertised transaction from paragraph 19 of this Article, the Tax Administration shall issue a decision on revoking of the fiscal cash register or the terminal with the damaged service filling, order the removing of the irregularities and impose the measure of prohibition in conducting the activities of the taxpayer on the period of at least 15 days and the latest to the removing of the irregularities.

(23) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that on the fiscal cash register or the terminal has no service filling or the service filling is damaged, or on the fiscal cash register or the terminal have taken actions of the change of the data on the realized registered transaction or the realized advertised transaction or that the taxpayer uses the software application without the certification from Article 38 of this law, the Tax Administration with the decision temporarily shall revoke the fiscal cash register, terminal, control tapes, service books of the fiscal cash register and the terminal, superior computer with the software application and the rest of additional equipment from Article 15 of this law.

(24) The expenses of the expert evaluation in the case from Paragraph 22 of this Article shall bear the taxpayer.

(25) If in the procedure from Paragraph 22 of this Article shall establish that the taxpayer has taken the actions for the change of data on the realized registered transactions or the realized advertised transactions, or that the taxpayer uses the software application without the certificate from Article 38 of this law, or that he/she has performed unauthorized changes in the software application with the certificate from Article 38 of this law, the Tax Administration shall issue a decision for revoking the fiscal cash register, terminal, superior computer with the software application and the other additional equipment, order the removal of the irregularities and impose the measure of prohibition of conducting activity of the taxpayer of the duration at least 15 days and the longest to the removal of irregularities.

(26) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that the programme and the fiscal filling of the fiscal cash register does not contain all types of protection, the Tax Administration with the decision shall temporarily revoke the fiscal cash register and deliver it to the competent authority for making of the filling.

(27) The expenses of the expert evaluation in the case from Paragraph 26 of this Article shall bear the taxpayer.

(28) If the Authority from paragraph 26 of this Article shall issue findings and opinion that the programme and the fiscal filling of the fiscal cash register are not credible, the Tax Administration shall issue a decision on the permanent revoking of the small fiscal cash register, order the removal of the irregularities and impose the measure of prohibition of the conducting activity of the taxpayer of the duration at least 15 days and the longest to the removal of irregularities.

(29) If the Tax Administration in the control procedure from the Paragraph 1 of this Article shall establish that the taxpayer has disabled the transfer of the data of the fiscal cash register with the assistance of the terminal, the fiscal cash register and the terminal have been in order, the Tax Administration with the decision shall impose the measure of the prohibition of conducting the activity of the taxpayer in the duration of 15 days.

(30) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that the data from the daily report of the specific day has been printed from the data base of the Tax Administration, formed on the bases of the transferred data via terminal, does not correspond with the data of the daily report for the same day, invested in the book of the daily report, or for the concrete day in the book is not registered the daily report or the daily report is not found on the control tape of the fiscal cash register, the Tax Administration with the decision shall impose the measure of prohibition of conducting the activity of the taxpayer in the duration of 15 days.

(31) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that the taxpayer does not perform the register of every individual transaction over the fiscal cash register and the transfer of data via the terminal to the server of the Tax Administration , and in the case that it uses the superior computer and the ordering of commands to the fiscal cash register does not perform by the software application , the Tax Administration with the decision shall impose the measure of prohibition of conducting the taxpayers activity in the duration of 15 days.

(32) If the Tax Administration in the control procedure from Paragraph 1 of this Article shall establish that the tax payer has started to conduct activities of the transactions of goods, i.e. providing services before the procurement of the fiscal system and the fiscalization of the fiscal cash register, its connecting with the terminal and installing on the point of sale of prior to the fiscalization of the fiscal printer, its connecting with the terminal and superior computer with the software application and its installing on the point of sale, and if it provides the fiscal system without the authorization from Article 31, Paragraph 3 of this law, the Tax Administration with the decision shall order the removal of the irregularities and it impose the measure of prohibition of conducting the taxpayer activity, in the duration of at least 15 days, and the longest to the removal of irregularities.

(33) If the Tax Administration in the control procedure from the Paragraph 1 of this Article in the case of existing of at least one correct fiscal cash register on the point of sale shall establish that the taxpayer to the client has not issue a fiscal receipt printed on the fiscal cash register through which the transaction is registered, no matter if the the client demands it , or if the fiscal receipt is not issued with all the relevant data, the Tax Administration with the decision shall issue the measure of prohibition of conducting activities in the period of 15 days.

(34) If the Tax Administration in the control procedure from Paragraph 1 of this Article in all the cases of nonexistence of at least one correct fiscal cash register, on the point of sale, shall establish that the taxpayer has not issued to the client the fiscal receipt written by hand in two copies, no matter if the client demands it, or if the each individual realized registered transaction of the written fiscal receipt subsequently fails to register and does not prints the fiscal receipts on the fiscal cash register within three days of the reinstalling of the fiscal cash register on the point of sale, the Tax Administration with the decision shall impose the measure of prohibition of conducting the activity in the period of 15 days.

(35) Against the decision from the Paragraphs 8,9,10,11,13,14,15,16,17,19,20,22,23,25,26,28,29,30,31,32,33 and 34 of this Article the taxpayer shall have the right of an appeal to the Ministry of Finance within 15 days of the day of the receipt of the decision, except that the stated appeal does not postpone the execution of the decision.

(36) In the cases from Paragraphs 8,9,10,13,14,15,16,19,22,25,28,30,31,32,33 and 34 of this Article the tax base shall be established by the assessment on the mode prescribed by law which is regulated the tax procedure.

(37) The measure of prohibition of conducting the activity imposed in the accordance with the Paragraphs 8,9,10,13,14,15,19,22,25,28 and 32 of this Article shall not be imposed in the duration no longer than six months of the day of pronouncing.

(38) The Minister of Finance shall issue Rulebook by which shall be prescribed the procedure, terms and the mode of executing the measure of forfeiture."

Article 3

In the Article 90, Paragraph 4 shall be deleted.

Article 4

Article 94 shall be modified and reads:

"Misdemeanor proceedings because of the misdemeanor from the Article 86, Paragraph 5 and 9, Article 90, Paragraph 1 ,point a) to aa) and point cc) and Paragraph 2 and 3 of the Article 91, Paragraph 1, point f),d),h),i),k), m), o), p), q), Article 92 and 93 of this law shall initiate the authorized person of the Tax Administration ."

Article 5

Article 97 shall be modified and reads: "(1) Tax Administration shall execute the measure of prohibition of the activity from the Article 85 of this law by sealing the facility with the official seal of the Tax Administration and shall be visibly denoted with the mark of the Tax Administration.

(2) The Minister of Finance shall issue the Rulebook by which shall be prescribed the terms, procedure and the mode of executing of the measures of the prohibition of conducting the activity."

Article 6

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