

This translation was delivered by the Ministry of Finance of the Republic of Srpska. The translation of this legal act has no legal force and should be used solely for informational purposes. Only legislation published in the Official Gazettes in BiH are legally binding.

Official Gazette of the Republic of Srpska 65/14

LAW
ON CHANGES AND AMENDMENTS TO
THE LAW ON FISCAL CASH REGISTERS

Article 1

The Law on Fiscal Cash Registers ("Official Gazette of the Republic of Srpska", No. 69/07 and 1/11) Article 5 is amended as follows:

"(1) A person who is registered in the relevant register for the trade of goods or services, shall be obliged to register every single trade of goods and services through the cash register and make the transfer of data through the terminal to the server of TA, and in the case that uses the superior computer, giving commands to fiscal cash register shall be carried out using a software application.

(2) Notwithstanding with Paragraph 1 of this Article, a natural person who is not registered in the relevant register for the trade of goods and services shall be obliged to register every single trade of goods or services through the fiscal cash register and to transfer the data via terminal to the server of the TA, if it is a payer of value added tax pursuant to the regulations governing value added tax.

(3) From the obligation referred to in Paragraph 1 of this Article shall be exempted:

- a) agricultural holdings that are not payers of value added tax
- b) individual entrepreneurs who conduct activities of old and artistic crafts and handicrafts in the case of sales of its own products,
- v) independent entrepreneurs engaged in a craft activity as small entrepreneurs in accordance with the provisions of the Law governing the taxation of income,
- g) banking and stock brokers activities in the

case of carrying out of financial transactions through an account
d) insurance companies that provide

insurance services in the Republic of Srpska,
f) public companies that charge compensation for sold goods or provided services by billing on the calculation of consumption through measuring instruments (electricity, heating, water, telephone, internet, gas, etc.)

e) postal services, transport and delivery of postal items,

f) compulsory insurance (health, pension, unemployment insurance and child protection)

z) religious organizations,

i) legal services,

j) artistic and literary creation and performing arts,

k) libraries, archives, museums,

l) trade through vending machines in which the goods or services are achieved by inserting money into the machine,

lj) street sales (popcorn, prints, books, etc.)

m) the activity of games of chance

n) shoe cleaners, porters, individuals who perform services of parking cars,

nj) tourist services of rural households,

o) institutes in the field of education (preschool, primary, secondary and higher) and scientific research,

p) the supply of goods in bulk.

(4) A person to whom it does not apply the obligations from Paragraph 3 of this Article, and at the same time is performing activities that are not exempted from having to register turnover through the fiscal cash register from Paragraph 1 of this Article, shall be obliged to register each individual trade while performing these activities through the fiscal cash register, and to transmit the data via terminal to the server of TA.

(5) A moment of trade of goods or services pursuant to this Law shall be considered the moment when the goods are handed over to the buyer or when the service is provided. "

Article 2

In Article 51 after Paragraph 2 is added a new Paragraph 3:

"(3) The contract between the authorized repairer and the tax payers referred to in Paragraph 2 of this Article, inter alia, contains provisions on:

- a) the training of persons to work with the fiscal systems and cost of that training,
- b) the method of handover of the fiscal systems between authorized service and taxpayers in the first delivery and service. v) cost of servicing, g) liability in cases where the software application that came with the fiscal system and existing software are not compatible,
- d) the method of charging of the ledger items in the fiscal cash register and the cost of that service, f) the obligation of service to the taxpayer in the case of termination of the contract and the conclusion of a new contract with another service provider and
- e) the way of failures reporting and monitoring of those reports. "

Article 3

In Article 61 after Paragraph 3 is being added a new Paragraph 4, which reads: "(4) In the case that the taxpayer does not submit the request referred to in Paragraph 1 of this Article, TA conducts the procedure and shall delete the taxpayer from the register of fiscal cash registers, ex officio."

Article 4

In Article 73, Paragraph 1, the words: "three years" shall be replaced with words: "a one fiscal year."

Article 5

In Article 74, Paragraph 2, the words: "three years" shall be replaced with words: "a one fiscal year."

Article 6

In Article 77 after Paragraph 3 a new Paragraph 4 is being added, which reads: "(4) The contract by which the authorized manufacturer authorizes service referred to in Paragraph 3 of this Article, inter alia, contains provisions on:

- a) the manner of the handover of the fiscal system in the first delivery,
- b) the delivery of spare parts,
- v) the delivery of 'SIM' cards for terminals and

g) the manner of keeping records. ".
The former Paragraphs 4 to 10 become Paragraphs 5 to 11.

Article 7

Article 81 is deleted.

Article 8

In Article 85, Paragraph 8, after the words: "to the taxpayer at the place of sale", are being added the words: "does not have fiscal cash register, that is."

In Paragraph 13, after the words: "fiscalized fiscal cash registers", are being added the words: "or non-fiscalized device". In Paragraphs 19, 22 and 25 words at the end of the text: "for expertise" are deleted. In Paragraphs 21 and 24, the word "expertise" is deleted.

After Paragraph 31, is being added a new Paragraph 32, which reads: "(32) The Minister of Finance shall issue an ordinance which prescribes the procedure, conditions and manner of execution of the measure of forfeiture."

Article 9

In Article 87, after Paragraph 4, are being added new Paragraphs 5 and 6, which read: "(5) In the case that the TA determines that a authorized service has not carried out service in an objective and reasonable period of time, and that because of it the taxpayer has been fined, TA will make a record on it and submit it to the Commission.(6) In case that the Commission finds that the authorized service has unreasonably delayed the service and thereby has caused the damage to the taxpayer, an authorized manufacturer is required to act in compliance with the internal control from Article 88 of this Law."

Article 10

In Article 89, Paragraph 2, item n) the word: "and" shall be deleted and the comma is being added, and item nj) is being changed as follows: "nj) procedure, conditions and manner of execution of the measure of prohibiting the performance of activities under Article 97, Paragraph 2 and "

After item nj), is being added a new item o), which reads:

"o) procedure, conditions and manner of execution of the measure of forfeiture referred to in Article 85."

(2) The Minister of Finance shall issue an ordinance which prescribes the procedure, conditions and manner of execution of the measure of prohibition of activity. "

Article 13 Article 98 is being changed as follows: "(1) The supervision over the implementation of the provisions of this Law is made by the Ministry of Finance and Ministry of Trade and Tourism.

Article 11

In Article 90, Paragraph 1, item o) the words: "three years" shall be replaced with "a one fiscal year."

In item p), the words: "three years" shall be replaced with: "a one fiscal year."

After Paragraph 3, is being added a new Paragraph 4, which reads:

"(4) For the offense referred to in Paragraph 1 items a), v), k) and l) of this Article, TA imposed the measure of prohibition of activity for a period of 30 days. "

Article 12 Article 97 is being changed as follows: "(1) The building of the taxpayer to whom is served prohibition measure for performing activities prescribed by this Law, shall be certified by the seal of TA and will be visibly labeled by the TA mark.

(2) The inspection supervision over the implementation of the provisions of this Law is made the TA and the Republic Administration for Inspection Affairs.

(3) The TA when performing control acts in accordance with the Law governing the tax procedure in the Republic of Srpska. "

Article 14

This law comes into force eight days after its publication in the "Official Gazette of the Republic of Srpska."