



REPUBLIC OF SRPSKA
MINISTRY OF FINANCE
TAX ADMINISTRATION
TAX CALENDAR FOR 2022

LEGAL ENTITIES

January							February							March						
M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
					1	2		1	2	3	4	5	6		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28	29	30	31				28	29	30	31			
31																				

April							May							June						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
				1	2	3							1		1	2	3	4	5	
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

July							August							September						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
				1	2	3									1	2	3	4		
4	5	6	7	8	9	10	1	2	3	4	5	6	7	5	6	7	8	9	10	11
11	12	13	14	15	16	17	8	9	10	11	12	13	14	15	16	17	18	19	20	21
18	19	20	21	22	23	24	15	16	17	18	19	20	21	22	23	24	25	26	27	28
25	26	27	28	29	30	31	22	23	24	25	26	27	28	29	30	31				
							29	30	31											

October							November							December						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
					1	2									1	2	3	4		
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	
31																				

- Deadlines for payment of tax liabilities
- Deadlines for submitting tax returns
- Deadlines for payment of tax liabilities and submitting tax returns

	Deadline for Submitting Returns	Deadline for Payment	Type of Revenue	Payment at the Public Revenue Account
<p>Annual Tax Return for Corporate Income Tax - Form 1101</p> <p>Attachments: Form 1102</p> <p>In addition to Annual Tax Return for Corporate Income Tax, the Annual Tax Return of Controlled Transactions shall be submitted, if the total amount of controlled transactions (including credits and loans) of taxpayer exceeds BAM 700.000 in 2021</p> <p>Annual Tax Return for Withholding Tax - Form 11</p>	<p>March 31, 2022 for 2021</p> <p>Not later than 30 days after the end of the tax year</p>	<p>March 31, 2022</p> <p>At the time of payment</p>	<p>711211- Tax on Resident Corporate Income 711212 - Tax on Non-Resident Corporate Income 711213- Foreign Legal Entity Withholding Tax</p>	<p>Republic of Srpska</p>
<p>Advance Payment of the Corporate Income Tax - Form 1104</p>	<p>30 days from the day of commencement of the activity</p>	<p>By the 10th of the month for the previous month</p>	<p>711211 - Tax on Resident Corporate Income 711212 - Tax on Non-Resident Corporate Income</p>	<p>Republic of Srpska</p>
<p>Registration/Change/Deregistration of Contribution Payments – Form PD3100: Submits a contribution payer</p> <p>Registration/Change/Deregistration of Contribution Payments in Certain Circumstances – Form PD3120: Submits a contribution payer</p>	<p>Not later than one day before an employee starting work at the employer, i.e. on the date of incurrence of the legal basis from which it arises the liability to pay contributions for taxpayers, who do not start working but they are registered in Unified System for Registration, Control and Collection of Contributions via form PD 3100</p> <p>On the day of the incurrence of the legal basis from which the liability to pay contributions arises</p>			
<p>Monthly Withholding Tax Return - Form 1002- for contributions</p>	<p>By the end of the month for the previous month</p>	<p>At the time of payment, and if there was no payment, no later than two months after the expiration of the month for which contributions are calculated, i.e. by the 20th of the</p>	<p>712199 – for Payment of All Four Contributions</p>	<p>Republic of Srpska</p>

Monthly Withholding Tax Return Form 1002 - for tax	By the 10 th of the month for all payments made in the previous month	month for the previous month for taxpayers for whose base the wage is not paid At the time of payment	713113- Tax on Personal Wages 711118-Tax on Other Income 711311- Income from Capital 711112- Income from Copyright, Rights Related to Copyright and Industrial Property Rights 712171- Special Contribution for Professional Rehabilitation and Employment of Disabled People	
Tax Return for Special Republic Fee - Form PP-GRT	Until February 28, 2022, for the current year, i.e. 15 days from the date of registration in the appropriate register, if the activity is registered after February 28, 2022.	Until February 28, the first part of the prescribed amount, and until June 30, the second part of the prescribed amount, or 15 days from the date of registration in the appropriate register	722112 – Special Republic Fee	Republic of Srpska
Tax Return for Registration in the Fiscal Real Estate Register - Form PFRN Request for Tax Exemption - Form ZOPN	30 days from the date of incurrance of liability Simultaneously with the submission of the PFRN Form for the property for which exemption is requested			
Tax Return for Change of Owner – Real Estate Deregistration - Form PVON	30 days from the date of incurrance of liability			
Tax Bill for Real Estate Tax	Tax Administration issues until March 31,2022, i.e. 30 days from the date of real estate registration, for taxpayers who register real estate during the year, for which the tax bill has not been issued	First part (at least 50% of the total) no later than June 30, 2022 and the second part no later than September 30, 2022	714112 - Real Estate Tax	municipality/town

Tax Return for Registered Weapon – Form PP-RO	Until March 31, 2022 for the current year, i.e. 15 days from the date of getting the Weapon Certificate	March 31 of the current year, i.e. 15 days from the date of getting the Weapon Certificate	714915 – Tax on Holding and Carrying Weapon	Republic of Srpska
Tax Return for Other Charges - Form PP-ON - charge for improvement of common benefit function of forests - charge for fire protection	- March 10, 2022 for 2021 August 10 for 2022 half-year	March 10, 2022 for annual for 2021, and August 10 for a half – year	722434 722467	Public Revenue Account of the Republic of Srpska
charge for hail protection	March 10, 2022 for 2021		722456	Public Revenue Account of the Republic of Srpska
charge for the development of undeveloped areas of the municipality	Quarterly, within 5 days after the expiration of the quarter	until 5 th in the month for the previous quarter	722435	municipality/town
- charge for lease of forest land owned by the Republic of Srpska	Within 15 days from the expiration of the period for which the charge is paid	by lease agreement	722438	Public Revenue Account of the Republic of Srpska
- concession charge for the use of natural and other goods of common interest	Within 15 days from the expiration of the period for which the charge is paid	by concession contract	722491	Public Revenue Account of the Republic of Srpska
- charge for use of mineral raw materials	Within 15 days from the expiration of the period for which the charge is paid	by concession contract	722424	Public Revenue Account of the Republic of Srpska
- concession fees for the use of hydropower, wind and solar power plants - concession fee for the use of the thermal power plant	Within 15 days from the expiration of the period for which the charge is paid	by concession contract	722492	Public Revenue Account of the Republic of Srpska

<p>Monthly Tax Return - Residence Fee Report – Form MP-IBT</p>	<p>By the 15th of the month for the previous month</p>	<p>5 days after the expiration of the month of filing the application, and for service providers who collect a residence fee on the basis of a contract with a travel agency within 3 days after the payment of the invoice for the service provided, and at the latest within 60 days from the last day of stay of the person in his/her accommodation</p>	<p>722321 – Residence Fee</p>	<p>Republic of Srpska</p>
<p>Annual Tax Return - The Lump Sum of the Residence Fee - Form GP-PIBT</p>	<p>By February 15, 2022 for 2022</p> <p>i.e.</p> <p>Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year</p>	<p>By March 31, 2022 for 2022,</p> <p>i.e.</p> <p>Not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year</p>		

If the last day of the deadline falls on a non-working day, the deadline expires by the end of the first following working day.

Payments at the Public Revenue Accounts of the Republic of Srpska are done at:

NLB banka a.d. Banja Luka, broj: 562-099-00000556-87
UniCredit Bank a.d. Banja Luka, broj: 551-001-00008915-56
Komercijalna banka a.d. Banja Luka, broj: 571-010-00002020-18
Addiko bank a.d. Banja Luka, broj: 552-000-00026269-20
Naša banka a.d. Bijeljina, Filijala Banja Luka, broj: 554-004-00000192-37
Nova Banka a.d. Banja Luka, Филијала Бања Лука, број: 555-000-08053684-17
Sberbank a.d. Banjaluka: 567-241-82000004-96
MF banka a.d. Banja Luka, broj: 572-103-00000090-72.

* Payments at the Public Revenue Accounts of municipalities or towns shall be done through accounts of municipalities or towns opened in commercial banks

Headquarters
Trg Republike Srpske 8, Banja Luka
Phone: 051/332-300, 332-326

Regional Center Banja Luka
Trg Republike Srpske 8, Banja Luka
Phone: 051/332-364

Regional Center Bijeljina
Patrijarha Pavla 2, Bijeljina
Phone: 055/225-672

Regional Center Doboj
Nemanjina bb, Doboj
Phone: 053/201-600

Regional Center Zvornik
Trg Kralja Petra Prvog bb, Zvornik
Phone: 056/210-558

Regional Center Prijedor
Muharema Suljanovića 13, Prijedor
Phone: 052/234-691, 240-850

Regional Center Istočno Sarajevo
Karađorđeva 13, Istočno Sarajevo
Phone: 057/321-050

Regional Center Trebinje
Kralja Petra I Oslobođioca 35, Trebinje
Phone: 059/225-020, 260-333, 223-898, 260-473