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Official Gazette of the Republic of Srpska 37/22

LAW ON AMENDMENTS TO THE LAW ON TAX PROCEDURE OF THE REPUBLIC OF SRPSKA

Article 1

In the Law on Tax Procedure (Official Gazette of the Republic of Srpska, No. 78/20), in Article 14, Paragraph 5 shall be deleted.

Article 2

The name of Article 38 is changed and shall read:

“Deregistration of Taxpayer and Contributor”.

Article 3

In Article 81, Paragraph 2, after words: “assess and collect” the following words shall be added: “principal debt based on”.

Article 4

After Article 120, the new Article 120a is added and shall read:

“Article 120a

Notwithstanding Article 120 of this Law, on the day of entering this Law into force, the tax liabilities assessed, i.e. established in a Tax Administration's decision or a tax return, where such tax documents are enforceable in accordance with provisions of the Law on the Tax Administration (Official Gazette of the Republic of Srpska, No. 51/01, 74/04, 2/05, 96/05, 75/06, 112/07 - Consolidated text, 22/08 and 34/09), shall be subject to the statute of limitation as stipulated in this Law.”

Article 5

This Law shall be published in the Official Gazette of the Republic of Srpska and enter into force on the eighth day following its publication.

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Date: April 14, 2022

Banja Luka

VICE PRESIDENT OF THE
NATIONAL ASSEMBLY

Denis Šulić