



REPUBLIC OF SRPSKA
MINISTRY OF FINANCE
TAX ADMINISTRATION

TAX CALENDAR FOR 2023
NATURAL PERSONS


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

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	1	2	3	4	5	6					1	2	3	
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	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			1	2	3	4	5					1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
30	31																			

 Deadlines for payment of tax liabilities

 Deadlines for payment of tax liabilities and submitting tax returns

Name of Tax Return	Deadline for Submitting Returns	Deadline for Payment	Type of Revenue	Payment at the Public Revenue Account
<p>Annual Tax Return for Personal Income Tax - Form 1004 -for family farm owners</p> <p>Forms 1005 and 1006</p> <p>Request for the Reduction of Tax Base – Form 1000, for paid premiums of life insurance in 2022 up to BAM 1,200 if the payer of the premium did not earn the income during the year on which the withholding tax is payed</p>	<p>March 31, 2023 for income realized in 2022</p>	<p>March 31, 2023</p>	<p>713113- for Tax on Personal Wages 711118- for Tax on Other Personal Income 711311 – for Tax on Income from Capital 711112 – for Tax on Income from Copyright, Rights Related to Copyright and Industrial Property Rights 711313 - for Tax on Capital Gains</p>	<p>Republic of Srpska</p>
<p>Advance Payment of Personal Income Tax – Form 1008, only for:</p> <ul style="list-style-type: none"> - income from capital gains - income from capital based on lease/sub-lease between natural persons and - other income of natural persons when the payer is a natural person - self-employment income of the family farm owners 	<p>By the 10th of the month for the previous month</p>	<p>By the 10th of the month for the previous month</p>	<p>711313 - for Tax on Capital Gains 711311 – for Tax on Income from Capital 711118 – for Other Income</p>	<p>Republic of Srpska</p>
<p>Request for Issuing Tax Card - Form 1001– for income subject to withholding tax (income from personal wages, income from copyright, income from capital and income from other income)</p>	<p>After the acquisition of the right to reduce tax base pertaining dependent members of the immediate family, interest paid on the housing loan and paid premiums of life insurance or changes in the stated rights</p>			
<p>Monthly Tax Return for Withholding Tax - Form 1002 – for tax</p> <p>Monthly Tax Return for Withholding Tax - Form 1002 - for contributions –natural persons who are employed or hired by a non-resident of the Republic of Srpska, or by an employer located in another entity, district or state in case the income payer that represents the payment of contributions does not pay contributions within the prescribed period</p>	<p>Until the 10th of the month, only those resident taxpayers, except qualified investors, who earn income in other parts of BiH or abroad, as well as taxpayers who receive personal wages or other income from diplomatic or consular missions of foreign countries or international organizations, for which the payer does not calculate and does not pay the tax.</p> <p>By the end of month for the previous month</p>	<p>Within seven days of the receipt of the collection</p> <p>At the moment of payment and if there was no payment at least two months of the expiration of month for which contributions are calculated</p>	<p>713113 – Tax on Personal Wages 711118- Tax on Other Personal Income</p> <p>712199- all contributions 712129- Contribution for pension and disability insurance</p>	<p>Republic of Srpska</p>

<p>Monthly Tax Return for Withholding Tax - Form 1002 - for contributions</p> <p>- for workers employed by family farm owners</p>	<p>Until 31 March 2023, for 2022, the owner of a commercial family farm and the owner of a non-commercial family farm</p>	<p>By the 20th of the month for the previous month</p>	<p>712149- Health insurance contribution 712129- Contribution for pension and disability insurance</p>	
<p>Registration / Change / Deregistration of Individual Contribution Payments - Form PD 3110:</p> <p>- submit a voluntary (individual) contribution payer and natural persons who personally pay contribution</p> <p>Request for Deregistration of Contribution Payer - Form PD 3210</p>	<p>Within 8 days from commencement of the insurance stated in the act of the competent insurance fund for voluntary contribution payers, and for persons who are personally paying the contribution on the day of the creation of the legal basis from which the obligation to pay contributions arises</p> <p>When there is a legitimate interest (due to cessation of activity, termination of employment of a contribution payer or employment with another employer ...)</p>			
<p>Tax Return for Registration in the Fiscal Real Estate Register - Form PFRN</p> <p>Request for Tax Exemption and Application of a Lower Tax Rate - Form ZOPN</p> <p>Request for Reduction of Tax Base – Form ZUPO</p> <p>Tax Return for Change of Owner – Real Estate Deregistration - Form PVON</p>	<p>30 days from the date of incurrance of liability</p> <p>Simultaneously with the submission of the PFRN Form for real estate for which relief is requested or from the date of incurrance of base for the release</p> <p>At the moment of incurrance of conditions for reduction of the tax base</p> <p>30 days from the date of the change</p>			
<p>Tax Bill for Real Estate Tax</p>	<p>The Tax Administration issues until March 31, 2023, i.e. 30 days from the day of gaining real estate, for taxpayers who acquire real estate during the year for which the tax bill has not been issued for that year.</p>	<p>First part (at least 50% of the total) no later than June 30, 2023 and the second part no later than September 30, 2023</p>	<p>714112 - Real Estate Tax</p>	<p>Municipality /town</p>

Tax Return for Registered Weapon - Form PP-RO	Until March 31, 2023 for 2023, i.e. 15 days from getting the Weapon Certificate	March 31, 2023, i.e. 15 days from getting the Weapon Certificate	714915 - Tax on Holding and Carrying Weapons	Republic of Srpska
Annual Tax Return - The Lump Sum of the Residence Fee Form GP-PIBT	Until February 15, 2023 for 2023 i.e. not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year	Until March 31, 2023 for 2023 i.e. not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year	722321 - Residence Fee	Republic of Srpska
Tax Return for Other Charges - Form PP-ON Submits natural persons who are owners, users and grantees of arable agricultural land	Annually , until March 10, 2023 for 2022	March 10, 2023 for 2022	722456 - Charge for Hail Protection	Republic of Srpska

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, account No: 562-099-00000556-87
UniCredit Bank a.d. Banja Luka, account No: 551-001-00008915-56
Komercijalna banka a.d. Banja Luka, account No: 571-010-00002020-18
Addiko bank a.d. Banja Luka, account No: 552-000-00026269-20
Naša banka a.d. Bijeljina, Branch Office Banja Luka, account No: 554-004-00000192-37
Nova Banka a.d. Banja Luka, Branch Office Banja Luka, account No: 555-000-08053684-17
Atos Bank a.d. Banjaluka: 567-241-82000004-96
MF banka a.d. Banja Luka, account No: 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

<p>Headquarters Trg Republike Srpske 8, Banja Luka Phone: 051/332-300, 332-326</p> <p>Regional Center Banja Luka Trg Republike Srpske 8, Banja Luka Phone: 051/332-364</p> <p>Regional Center Bijeljina Patrijarha Pavla, Bijeljina Phone: 055/225-660, 225-672</p> <p>Regional Center Doboj Nemanjina, Doboj Phone: 053/201-600</p>	<p>Regional Center Zvornik Trg Kralja Petra Prvog, Zvornik Phone: 056/210-558</p> <p>Regional Center Prijedor Muharema Suljanovića 13, Prijedor Phone: 052/234-691, 240-850</p> <p>Regional Center Istočno Sarajevo Stefana Nemanje, Istočno Sarajevo Phone: 057/321-050</p> <p>Regional Center Trebinje Kralja Petra I Oslobođioca 35, Trebinje Phone: 059/225-020, 260-333, 223-898, 260-473</p>
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