



REPUBLIC OF SRPSKA  
MINISTRY OF FINANCE  
TAX ADMINISTRATION

TAX CALENDAR FOR 2024  
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	2	3	4	5	6	7				1	2	3	4					1	2	3
8	9	10	11	12	13	14	5	6	7	8	9	10	11	4	5	6	7	8	9	10
15	16	17	18	19	20	21	12	13	14	15	16	17	18	11	12	13	14	15	16	17
22	23	24	25	26	27	28	19	20	21	22	23	24	25	18	19	20	21	22	23	24
29	30	31					26	27		29				25	26	27	28	29	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	3	4	5	6	7			1	2	3	4	5						1	2
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
29	30						27	28	29	30	31			24	25	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	3	4	5	6	7				1	2	3	4							1
8	9	10	11	12	13	14	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	16	17	18	19	20	21	22
29	30	31					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						

  

October							November							December						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Sa
	1	2	3	4	5	6					1	2	3							1
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22
28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29
														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 - <b>Form 1004</b> with attachments</p> <p><b>-Form 1005</b> for natural persons who generate income from personal earnings, copyright and rights related to copyright and industrial property rights, other income subject to withholding tax and income from capital subject to withholding tax and -Form 1006, persons who generate income from independent activities based on agriculture, forestry and fishing exceeding BAM 50,000 and persons who generate income from independent occupations that are not registered in the register of entrepreneurs, capital gains, income from capital based on lease/sublease between natural persons, other income of natural persons when the payer is a natural person</p>	<p>March 31, 2024 for income realized in 2023</p>	<p>March 31, 2024</p>	<p><b>713113</b>- for Tax on Personal Wages  <b>711118</b>-for Tax on Other Personal Income  <b>711311</b> – for Tax on Income from Capital  <b>711112</b> – for Tax on Income from Copyright, Rights Related to Copyright and Industrial Property Rights  713111 - Tax on Income from Self-Employment  <b>711313</b> - for Tax on Capital Gains</p>	<p>Republic of Srpska</p>
<p><b>Application for the status of a small farmer</b></p>	<p>Until February 28, 2024</p>	<p>June 30, 2024</p>	<p><b>713111 – Tax on Income from Self-Employment</b></p>	<p>Republic of Srpska</p>
<p>Request for the Reduction of Tax Base – <b>Form 1000</b>, for paid premiums of life insurance in 2023 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 paid</p>				
<p>Advance Payment of Personal Income Tax -<b>Form 1008</b>, only for:</p> <ul style="list-style-type: none"> <li>- income from capital gains</li> <li>- income from capital based on lease/sub-lease between natural persons and</li> <li>- other income of natural persons when the payer is a natural person</li> <li>- income from independent activities related to agriculture, forestry and fishing and independent occupations of persons who are not registered within the register of entrepreneurs</li> </ul>	<p>By the 10<sup>th</sup> of the month for the previous month</p>	<p>By the 10<sup>th</sup> of the month for the previous month</p>	<p><b>711313</b> - for Tax on Capital Gains  <b>711311</b> – for Tax on Income from Capital  <b>711118</b> – for Other Income  713111 - Tax on Income from Self-Employment</p>	<p>Republic of Srpska</p>
<p>Request for Issuing Tax Card – <b>Form 1001</b>- for income subject to withholding tax (income from personal wages, income from</p>	<p>After the acquisition of the right to reduce tax base pertaining dependent members of the immediate</p>			

copyright, income from capital and income from other income)	family, interest paid on the housing loan and paid premiums of life insurance or changes in the stated rights.			
<p>Monthly Tax Return for Withholding Tax - <b>Form 1002 – for tax</b> Submitted by natural persons who have employees and natural persons, 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, i.e. international organizations, for whom the payer does not calculate and does not pay tax.</p>	<p>Until the 10th of the month for payments made in the previous month</p> <p>By the end of month for the previous month</p>	<p>Within seven days of the receipt of the collection</p>	<p><b>713113</b> – Tax on Personal Wages <b>711118</b>- Tax on Other Personal Income</p>	<p>Republic of Srpska</p>
<p>Monthly Tax Return for Withholding Tax - <b>Form 1002 - for contributions</b> – submitted by <b>natural persons who are employed</b> 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 31 March 2024, for 2023</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><b>712199</b>- all contributions <b>712129</b>- Contribution for pension and disability insurance</p>	
<p><b>Monthly</b> Tax Return for Withholding Tax - <b>Form 1002- contributions for the previous year</b></p> <p>- submitted by the owner of a commercial family farm and the owner of a non-commercial family farm</p>		<p>By the 20<sup>th</sup> of the month for the previous month</p>	<p><b>712149</b>- Health insurance contribution <b>712129</b>- Contribution for pension and disability insurance.</p>	

<p>Registration / Change / Deregistration of Individual Contribution Payments - <b>Form PD 3110:</b> - submit a voluntary (individual) contribution payer and natural persons who personally pay contribution</p> <p>Request for Deregistration of Contribution Payer – <b>Form PD 3210</b></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 - <b>Form PFRN</b></p> <p>Request for Tax Exemption and Application of a Lower Tax Rate - <b>Form ZOPN</b></p> <p>Request for Reduction of Tax Base – <b>Form ZUPO</b></p> <p>Tax Return for Change of Owner – Real Estate Deregistration - <b>Form PVON</b></p>	<p><b>30 days</b> from the date of incurrence of liability</p> <p>Simultaneously with the submission of the <b>PFRN Form</b> for real estate for which relief is requested or from the date of incurrence of base for the release</p> <p>At the moment of incurrence of conditions for reduction of the tax base</p> <p><b>30 days</b> from the date of the change</p>			
<p><b>Tax Bill for Real Estate Tax</b></p>	<p>The Tax Administration issues until March 31, 2024, 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><b>First part</b> (at least 50% of the total) no later than June 30, 2024 and <b>the second part</b> no later than September 30, 2024</p>	<p><b>714112</b> - Real Estate Tax</p>	<p>Municipality /town</p>
<p>Tax Return for Registered Weapon - <b>Form PP-RO</b></p>	<p>Until March 31, 2024 for 2024, i.e.</p> <p>15 days from getting the Weapon Certificate</p>	<p>March 31, 2024, i.e. 15 days from getting the Weapon Certificate</p>	<p><b>714915</b> - Tax on Holding and Carrying Weapons</p>	<p>Republic of Srpska</p>

Annual Tax Return - The Lump Sum of the Residence Fee <b>Form GP-PIBT</b>	Until February 15, 2024 for 2024 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, 2024 for 2024 i.e. not later than 60 days from the day of commencement of catering for taxpayers who start with the business during the year	<b>722321</b> - Residence Fee	Republic of Srpska
Tax Return for Other Charges - <b>Form PP-ON</b> Submits natural persons who are owners, users and grantees of arable agricultural land	<b>Annually</b> , until March 10, 2024 for 2023	March 10, 2024 for 2023	<b>722456</b> - 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
- Banka Poštanska štedionica 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, Filijala Banja Luka, account No: 554-004-00000192-37
- Nova Banka a.d. Banja Luka, Филијала Бања Лука, 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 style="text-align: center;"><b>Headquarters</b> Trg Republike Srpske 8, Banja Luka Phone: 051/332-300, 332-326</p> <p style="text-align: center;"><b>Regional Center Banja Luka</b> Trg Republike Srpske 8, Banja Luka Phone: 051/332-364</p> <p style="text-align: center;"><b>Regional Center Bijeljina</b> Patrijarha Pavla, Bijeljina Phone: 055/225-660, 225-672</p> <p style="text-align: center;"><b>Regional Center Doboj</b> Nemanjina , Doboj Phone: 053/201-600</p>	<p style="text-align: center;"><b>Regional Center Zvornik</b> Trg Kralja Petra Prvog, Zvornik Phone: 056/210-558</p> <p style="text-align: center;"><b>Regional Center Prijedor</b> Muharema Suljanovića 13, Prijedor Phone: 052/234-691, 240-850</p> <p style="text-align: center;"><b>Regional Center Istočno Sarajevo</b> Stefana Nemanje, Istočno Sarajevo Phone: 057/321-050</p> <p style="text-align: center;"><b>Regional Center Trebinje</b> Kralja Petra I Oslobodioca 35, Trebinje Phone: 059/225-020, 260-333, 223-898, 260-473</p>
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