



**TAX ADMINISTRATION  
TAX CALENDAR FOR 2025  
ENTREPRENEURS**

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

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

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

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

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

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

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

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

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

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

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

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

- Deadlines for payment of tax liabilities
- Deadlines for submitting tax returns
- 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
<b>Personal Income Tax</b>				
<p><b>Form 1004</b> - Annual Tax Return for Personal Income Tax – with attachments:</p> <p>- <b>Form 1005</b> (if the entrepreneur earned personal income during the year for which the withholding tax is paid: employment contracts, contracts outside of employment, lease agreements with a legal entity or entrepreneur)</p> <p>- <b>Form 1006</b> (mandatory attachment for all entrepreneurs)</p>	March 31, 2025 for 2024	March 31, 2025	<p><b>713113</b> - for Tax on Personal Wages</p> <p><b>711118</b> - for Tax on Other Income</p> <p><b>711311</b> - for Tax on Income from Capital</p> <p><b>711112</b> - for Tax on Income from Copyright, Rights Related to Copyright and Industrial Property Rights</p> <p><b>713111</b> - for Tax on Income from Capital</p> <p><b>711313</b> - for Tax from Capital Gains</p>	Republic of Srpska
<b>Form 1008</b> - Advance Payment of Personal Income Tax -	30 days from the date of commencement of the business activity	By the 10 <sup>th</sup> in the month for the previous month	<b>713111</b> - for Tax on Income Obtained from Independent Activity	Republic of Srpska
<b>Form 1009</b> - Tax Return Notification for Income Realized on the Basis of Joint Performance of Independent Activity (submitted only by partner entrepreneurs)	March 31, 2025			
<b>Form 1011</b> – Request for the Status of a Small Entrepreneur	- January 31, 2025 for 2025, i.e. 30 days from commencement of the activity			
<b>Form 1007</b> - Tax Return for a Small Entrepreneur ( <b>Monthly</b> )	By the 10 <sup>th</sup> of the current month for the previous month,	By the 10th of the current month for the previous month	<b>713111</b> - Tax on Income Obtained from Independent Activity	Republic of Srpska
<b>Образац 1007</b> - Tax Return for a Small Entrepreneur ( <b>Annual</b> ) – Submitted only the if the monthly tax returns were not submitted and/or if the reported tax in 2024 is less than BAM 600	March 31, 2025 for 2024, <b>only</b> if the monthly tax returns were not submitted and/or if the reported tax in 2024 is less than BAM 600	By March 31, 2025 for 2024	<b>713111</b> - Tax on Income Obtained from Independent Activity	Republic of Srpska
<b>Withholding Tax and Contributions</b>				

<b>Form 1002</b> – Monthly Tax Return for Withholding Tax – for <b>contributions</b>	By the end of the month for the previous month	- At the moment of payment and if there was no payment at least two months of the expiration of month for which contributions are calculate	<b>712199</b> – Contributions for personal wages, fees and income of insured persons for compulsory insurance and individual types of income of funds and the Employment Service	Republic of Srpska
<b>Form 1002</b> – Monthly Tax Return for Withholding Tax – <b>for tax</b>	By the 10 <sup>th</sup> of the month for all payments made in the previous month	- At the time of payment	<b>713113</b> – Tax on Personal Wages <b>711112</b> - Incomes from Copyright, Rights Related to Copyright and Industrial Property Rights <b>711118</b> - Tax on Other Income <b>711311</b> – Incomes from Capital <b>712171</b> - Special Contribution for Professional Rehabilitation and Employment of Disabled People	Republic of Srpska

<b>Applications for Registration within the Unified System for Registration, Control, and Collection of Contributions</b>			
Title	Bases along which the right is enacted	Submission deadline	
<b>Form PD3100-</b> Registration/Change/Deregistration of Contribution Payments – Submitted by an entrepreneur who employs workers	Employment Agreement	Not later than one day before an employee starting work at the employer	
	- Entrepreneur (professional) activity - Secondary Employment Agreement - Secondment Employment Agreement - Temporary Service Contract	On the date of incurrence of the legal basis from which it arises the liability to pay contributions	
<b>Form PD3120-</b> Registration/Change/Deregistration of Contribution Payments in Certain Circumstances - A contribution payer submits	- Contract on Education, Training and Specialization	On the date of incurrence of the legal basis from which it arises the liability to pay contributions	

<b>Form MP-IBT - Monthly Tax Return - Residence Fee Report</b>				
Name of Tax Return	Deadline for Submitting Returns	Deadline for Payment	Type of Revenue	Payment at the Public Revenue Account

<b>Form MP-IBT</b> - Monthly Tax Return - Residence Fee Report (The tax return is submitted by providers of catering and accommodation services)	By the 15 <sup>th</sup> in the month for the previous month	- <b>5 days</b> after the end of month and for service providers who collect a residence fee on the basis of a contract with a travel agency within <b>3 days</b> after the payment of the invoice for the service provided, and <b>at the latest within 60 days</b> from the last day of stay of the person in his accommodation	<b>722321</b> - Residence Fee	Republic of Srpska
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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, account No: 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> <b>Headquarters</b>  <b>Trg Republike Srpske 8,</b>  <b>Banja Luka</b>  <b>Phone: 051/332-300, 332-326</b> </p> <p> <b>Regional Center Banja Luka</b>  <b>Trg Republike Srpske 8,</b>  <b>Banja Luka</b>  <b>Phone: 051/332-364</b> </p> <p> <b>Regional Center Bijeljina</b>  <b>Patrijarha Pavla, Bijeljina</b>  <b>Phone: 055/225-660, 225-672</b> </p> <p> <b>Regional Center Doboj</b>  <b>Nemanjina bb, Doboj</b>  <b>Phone: 053/201-600</b> </p>	<p> <b>Regional Center Zvornik</b>  <b>Trg Kralja Petra Prvog bb, Zvornik</b>  <b>Phone: 056/210-558</b> </p> <p> <b>Regional Center Prijedor</b>  <b>Muharema Suljanovića 13, Prijedor</b>  <b>Phone: 052/234-691, 240-850</b> </p> <p> <b>Regional Center Istočno Sarajevo</b>  <b>Stefana Nemanje bb, Istočno Sarajevo</b>  <b>Phone: 057/321-050</b> </p> <p> <b>Regional Center Trebinje</b>  <b>Kralja Petra I Oslobodioca 35, Trebinje</b>  <b>Phone: 059/225-020, 260-333, 223-898, 260-473</b> </p>
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