

Republika Srpska-Pravilnik o transfernim cijenama i metodama za njihovo utvrđivanje / Republika Srpska- Ordinance on transfer pricing and methods for their determination

June 2016



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U službenom glasniku Republike Srpske broj 47/16 od 13. juna 2016. godine objavljen je Pravilnik o transfernim cijenama i metodama za njihovo utvrđivanje.

Pravilnik između ostalog propisuje:

- obavezu da poreski obveznik posjeduje dokumentaciju o transfernim cijenama u trenutku podnošenja godišnje prijave poreza na dobit;
- obavezu dostavljanja dokumentacije o transfernim cijenama, najkasnije 30 dana od dana prijema zahtjeva Poreske uprave RS ,
- obavezu podnošenja godišnje prijave Poreskoj upravi, ukoliko unutar jedne poreske godine ukupan iznos kontrolisanih transakcija jednog poreskog obveznika, uključujući kredite i zajmove prelazi 700.000 KM.

Ordinance on transfer pricing and the methods for their determination has been published in the Official Gazette of Republika Srpska No. 47/16 from 13 June 2016.

The Ordinance prescribes:

- an obligation for a taxpayer to have the transfer pricing documentation at the time of submission of the annual corporate income tax return;
- obligation to deliver the transfer pricing documentation no later than 30 days from the day of receipt of a delivery request from the Tax authority of RS;
- Obligation to submit an annual report to the Tax authority, if the controlled transactions, of a taxpayer including credits and loans exceed 700.000 KM in a period of a fiscal year.

Ukoliko imate dodatnih pitanja vezanih za ovu publikaciju, slobodno nas kontaktirajte.

If you have any further questions regarding this publication, feel free to contact us.

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