

Izmjena i dopuna Zakona o poreskom postupku Republike Srpske/ Amendments to the Law on tax procedure of Republika Srpska

June 2016



U Službenom glasniku Republike Srpske broj 44/16 od 03.06.2016. objavljen je Zakon o izmjenama i dopunama Zakona o poreskom postupku Republike Srpske. Izmjene i dopune stupile na snagu 11.06.2016. godine.

Dopunom Zakona proširena je nadležnost Poreske uprave RS na vođenje Jedinog sistema registracije, kontrole i naplate doprinosa kao i izdavanje potvrda o rezidentnosti fizičkim i pravnim licima.

Uvodi se mogućnost uskraćivanja i oduzimanja JIB-a poreskim obveznicima koji imaju neizmirene obaveze po osnovu poreza. Također uskraćuje se dodjela JIB-a pravnim licima u postupku registracije ukoliko njihov osnivač (fizičko ili pravno lice) ili njegovo povezano lice ima dospjelih a neizmirenih poreskih obaveza. Ukoliko je osnivač društva fizičko lice koje je vlasnik najmanje 25% udjela u drugom pravnom licu koje ima dospjelih a neizmirenih poreskih obaveza uskratit će se izdavanje JIB-a pravnom licu u registraciji. Isto važi za fizičko lice koje se registruje kao poduzetnik ukoliko pravno lice u kojem ima 25% udjela ima dospjelih a neizmirenih poreskih obaveza.

Zakon o izmjenama i dopunama dalje detaljnije propisuje procedure i obavezu prijave za registraciju u Jedinom sistemu i uvode obavezu prijave za registraciju u Jedinom sistemu najmanje **1 (jedan)** dan prije datuma stupanja zaposlenog na rad navedenog u ugovoru o radu ili drugom aktu na osnovu kojeg se zasniva radni odnos.

Zakon dalje propisuje uvođenje elektronske identifikacione kartice. Svi porezni obveznici (zaposlenici) dužni su u toku radnog vremena da imaju elektronsku identifikacionu karticu i istu su dužni dati na uvid ovlaštenim licima u postupku inspekcijiskog nadzora. Troškove prvog izdavanja kartice snosi Poreska uprava. Poreska uprava će u roku od 6 (šest) mjeseci od dana stupanja na snagu zakona izdati identifikacione kartice za obveznike (zaposlene) koji su do dana stupanja na snagu Zakona registrovani u Jedinom sistemu.

Amendment to the Law on tax procedure of Republika Srpska were published in the Official Gazette of Republika Srpska No. 44/16 on 3 June 2016 The Amendments entered into force on the 11 June 2016.

The amendments of the Law widen the competence of the Tax Authority of Republika Srpska on management of the Unique system for registration, control and payment of contributions as well as issuing of the residency certificates to individuals and legal entities.

The possibility of denial and revocation of the JIB is introduced to tax payers that have unpaid tax liabilities. Also the assignation of a JIB is denied to legal entities in the process of registration if their founder (individual or a legal entity) or his related entity have due unpaid tax liabilities.

If the founder of a new legal entity owns minimum 25% of shares in another legal entity which has unpaid tax liabilities, JIB will be denied to the new legal entity. Same rule applies for an individual that is in the process of registration if he holds 25 % of shares in a legal entity that has due unpaid tax liabilities.

The Law prescribes procedures and the obligation of registration in the Unique system at least 1 (one) day before the date stated in the labour contract or another document that establishes the labour relation.

The Law is also amended with a new Article 26a. which introduces electronic identification cards. All tax payers (employees) must be in possession of an electronic identification card during their working hours and are obliged to present it to the authorised individuals in the process of inspection control. The first electronic identification cards will be issued at the expense of the Tax Authority. In the period of six (6) months, the Tax Authority will issue the electronic identification cards for all tax payers (employees) that are registered in the Unique system on the day that the amendments are entered into force.

Inspeksijski nadzor nad primjenom ovog Zakona vrši Poreska uprava RS. Ukoliko u toku kontrole utvrdi da uplatilac doprinosa nije podnio prijavu u Jedinstveni sistem, ovlaštenu inspektor usmenim rješenjem može izreći mjeru zabrane obavljanja djelatnosti do otklanjanja nepravilnosti a najmanje 15 dana.

Uvedene su prekršajne odredbe kojima se novčanom kaznom u iznosu od 10.000 KM – 30.000 KM kažnjavanju pravna lica a kaznom od 3.000 KM do 9.000 KM fizička lica ukoliko ne podnesu prijavu za registraciju u jedinstvenom sistemu u roku i na način propisan čl. 26 stav 2. i 4. (najkasnije jedan dan prije stupanja zaposlenog na rad) Propisana je i kazna u iznosu od 20 KM za obveznike doprinosa (zaposlene) ukoliko u toku radnog vremena ne budu imali elektronsku identifikacijsku karticu ili je odbiju dati na uvid ovlaštenim inspektorima prilikom provođenja kontrole.

The Tax Authority of RS will be performing inspection control over the implementation of this Law. If the Tax Authority during the control finds that the payer of social contributions did not file the application to the Unique system, the authorised inspection officer can utter a measure of prohibition of business activities by a verbal order until the remedy of regularities, but in the minimum duration of 15 days.

The amendments of the Law prescribe that legal entities will be fined in the amount ranging from BAM 10.000 to BAM 30.000, and individuals in the amount ranging from BAM 3.000 to BAM 9.000 if they do not submit an application for registration to the Unique system on time and in a manner prescribed by the Article 26. paragraphs 2. and 4. (at least one day before the date employee commences work for the employer. A fine in the amount of BAM 20 is prescribed for the tributary of the contributions (employee) if he does not possess an electronic identification card during his working hours or refuse to show it to the Inspection officers during a control.

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