

Izmjene i dopune Pravilnika o primjeni Zakona o porezu na dohodak i izmjene Pravilnika o načinu obračunavanja i uplate doprinosa u Federaciji Bosne i Hercegovine/Amendments of the Rulebook on implementation of the Law on Personal Income tax and amendments of the Rulebook on methods for calculation and payment of social contributions in the Federation of Bosnia and Herzegovina

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U "Službenim novinama Federacije BiH, br. 38/17" od 24.05.2017. godine objavljeni su Pravilnik o izmjenama i dopunama Pravilnika o primjeni Zakona o porezu na dohodak i Pravilnik o izmjenama Pravilnika o načinu obračunavanja i uplate doprinosa Federacije Bosne i Hercegovine.

Pravilnikom o izmjenama i dopunama Pravilnika o primjeni Zakona o porezu na dohodak izvršene su sljedeće izmjene:

- dopunjen je sadržaj "Uputstva za sačinjavanje i podnošenje mjesečnog izvještaja MIP-1023", na način da obrazac MIP-1023 podnose i poslodavci/isplatioci - privredna društva koja su završila postupak konsolidacije prema posebnoj Odluci nadležnog nivoa vlasti o finansijskoj konsolidaciji, kao i oni poslodavci/isplatioci - sportski kolektivi koji su ušli u postupak uplate doprinosa i obračuna plaće prema Zakonu o naplati i djelimičnom otpisu dugovanja sportskim kolektivima ("Službene novine Federacije BiH", broj 37/14).
- izvršena je dopuna obrasca "Pojedinačni mjesečni izvještaj o isplaćenim plaćama, obračunatim i uplaćenim doprinosima i porezu na dohodak od nesamostalne djelatnosti" PMIP 1024 u dijelu teksta "Popunjavanje dijela 1" dodana je tačka 5 koja se odnosi na obračun i uplatu doprinosa po Programu mjera zbrinjavanja zaposlenika koji su u procesu stečaja, likvidacije, restrukturiranja i privatizacije preduzeća ostali ili ostaju bez posla.

Pravilnikom o izmjeni Pravilnika o načinu obračunavanja i uplate doprinosa - izmijenjeni su sljedeći obrasci:

- obrazac 2001 "Specifikacija uz isplatu plaća zaposlenika u radnom odnosu kod pravnih i fizičkih lica" i
- obrazac 2001-A "Specifikacija uz isplatu plaća zaposlenika sa prebivalištem u Republici Srpskoj i Brčko Distriktu Bosne i Hercegovine u radnom odnosu kod pravnih i fizičkih lica",

Navedene izmjene stupile su na snagu 25.05.2017. godine.

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

Amendments of the Rulebook on implementation of the Law on personal income tax and amendments of the Rulebook on methods for calculation and payment of social contributions of the Federation of Bosnia and Herzegovina have been published in the Official Gazette of the FBiH No. 38/17 on 24 May 2017

Rulebook on amendments of the Rulebook on implementation of the Law on personal income tax carried out the following amendments:

- content of the "Guidance for creating and submitting the monthly report MIP-1023", has been amended in such manner that the MIP-1023 will also be submitted by employers/payers- companies which completed the procedure of consolidation in accordance with the special decision of the competent authority level on financial consolidation as well as employers/payers – sport clubs which have entered into the procedure of social contributions payment and calculation of the salary in accordance with the Law on collection and partial write-off of debt to sport clubs. ("Official Gazette of the FBiH", No. 37/14).

- amendments to the form “Individual monthly report on paid salaries, calculated and paid contributions and personal income tax on income from employment” – PMIP-1024 in the section “Filing in the part 1” “an additional point 5 has been added which is related to calculation and payment of social contributions under the Program of measures for disposal of employees which are, or going through, the process of bankruptcy, liquidation, restructuring and privatisation of companies.

Rulebook on amendments of the Rulebook on methods for calculation and payment of social contributions amended the following forms:

- form 2001 “Specification with the payment of salary to employees employed by legal entities and
- form 2001-A “Specification with payment of salary for employees with residence in the Republic of Srpska and Brčko Distrikt of Bosnia and Herzegovina, employed by legal entities and individuals. “

These amendments entered in to force on 25.05.2017.

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

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