

TABULAR PRESENTATION
PAYMENT EXEMPTIONS AND RELIEFS APPLIED IN THE CITY OF BIJELJINA
(entity and local regulations)

1. FEES AND TAXES PAYMENT EXEMPTIONS

TYPE OF OBLIGATION	REGULATION	EXEMPT FROM PAYING
<p style="text-align: center;">administrative fees</p>	<p style="text-align: center;">Law on Administrative Fees, Official Gazette of Republika Srpska, 10/11, 103/11, 67/13 and 123/20</p>	<p style="text-align: center;">The following entities shall be exempt from paying fees: Article 13</p> <ul style="list-style-type: none"> a) Republika Srpska and local self-government units, b) funds and institutions engaged in education, science, culture, physical education and social care for documents and activities related to their activities, c) legal entities engaged in physical education, except sport organisations whose members are professional athletes, d) Red Cross organisations, e) legal entities established to fight against alcoholism, drug addiction and other forms of addiction, cancer and dystrophy for documents and activities related to their activities, f) legal entities established to protect persons with physical and psychological deficiencies and disorders for documents and activities related to their activities, g) associations of deaf and blind people and their organisations in activities related to the rehabilitation of deaf and blind people, h) disability organisations, except in activities related to the performance of commercial activities, i) war veterans, people with disabilities related to work and civil victims of war for documents and activities related to education at all schools, j) disabled people who are exempt from paying annual fees for using motor vehicles, in a procedure of professional examination of those vehicles for the purpose of registration, k) unemployed people for the purposes of applying for jobs, l) citizens for documents and activities related to exercising and protecting labour rights, m) students for documents and activities related to education up to 26 years of age, n) fire departments and fire brigades,

- o) radio amateurs members of the Amateur Radio Union of Republika Srpska,
- p) foreign diplomatic and consular missions related to performance of diplomatic and consular affairs under the condition of reciprocity, and
- q) citizens who gift their property to Republika Srpska or who waive their ownership rights, as well as for transfer of ownership.

Administrative fees shall not be payable for the following:

Article 14

- a) documents and activities in procedures conducted ex officio,
- b) submissions to authorities for petitions and complaints,
- c) petitions for pardons and decisions on those petitions,
- d) documents and activities in procedures for refund of improperly charged duties,
- e) documents and activities in procedures for compiling and correcting electoral rolls and candidacy lists,
- f) documents and activities in procedures for adoption and for appointment of a guardian,
- g) documents and activities in procedures for achieving lawful tax reliefs,
- h) documents and activities in procedures for granting social aid and for achieving other forms of social protection,
- i) documents and activities in procedures for exercising rights of veterans,
- j) documents and activities in procedures for exercising rights of families of killed soldiers, for the purpose of addressing social, health, residential and needs for retraining, additional training and other education,
- k) documents and activities in procedures for exercising rights of disabled persons,
- l) documents and activities in procedures for exercising rights to pension and health care,
- m) documents and activities in procedures for establishing fire departments and their brigades,
- n) documents and activities in procedures for exercising rights of decoration holders,
- o) documents and activities in procedures for exercising rights to children's allowance,
- p) documents and activities related to acceptance of gifts from foreign charity organisations, if they are intended for charity organisations in Republika Srpska,
- q) documents and activities related to military records,
- r) documents and activities related to recognising rights to privileged ride for citizens who have these rights pursuant to current regulations,
- s) documents and activities in procedures for nationalisation of real estate, expropriation,

		<p>arrondation, land consolidation and other forms of nationalisation,</p> <p>t) documents and activities in procedures for exercising rights of real estate pre-emption in favour of Republika Srpska,</p> <p>u) original degrees, diplomas, certificates and other documents certifying completion of education or classification, except their duplicates and translations,</p> <p>v) documents and activities related to the protection of cultural monuments,</p> <p>w) documents and activities in procedures for burials,</p> <p>x) documents and activities in procedures for correction of mistakes in administrative and other acts,</p> <p>y) all types of applications and certificates of registration and cancellation of registration of taxpayers with the tax authority,</p> <p>z) documents and activities in procedures for harmonisation of records of taxpayers with the Tax Administration,</p> <p>aa) applications, requests, suggestions and reports,</p> <p>bb) excerpts, letters of assurance or certificates.</p>
	<p>Decision on the city administrative fees, Official Gazette of the Municipality of Bijeljina, 27/11, 3/12, 6/12, and Official Gazette of the City of Bijeljina, 15/13, 19/13, 11/15, 23/19 and 12/21</p>	<p>Members of family of a killed soldier with a right to family disability pension shall be exempt from paying city administrative fees while they have the mentioned right, as well as the disabled war veterans of I, II, III and IV category, based on the certificate issued by a competent city authority.</p> <p>They shall also be exempt from paying the city administrative fee for registration in the registers of births and deaths and for issuance of employment booklets.</p> <p>Returnees who obtain documentation at the City Administration of the City of Bijeljina shall be exempt from paying city administrative fees when they apply for donations through public calls.</p>
<p>utility taxes</p>	<p>Law on Utility Taxes (Official Gazette of Republika Srpska, 4/12 and 123/20)</p>	<p>In addition to exemption from paying utility taxes determined by the Law on Utility Taxes, entrepreneurs in the capacity of independent occupation with a status of old crafts shall be exempt from paying utility tax for displaying their business name.</p> <p>Payers who perform low accumulating activities – non-profit associations and foundations and similar forms of organisations, citizens’ associations, professional associations, trade unions, NGOs, sport clubs, cultural and artistic associations and communities of condominium owners – shall be exempt from paying utility tax for displaying their business name.</p> <p>Application for exemption from paying utility tax for displaying business name mentioned in paragraph (1) of this article shall be submitted to the competent Department of Economy of the City</p>

		Administration.
utility fees	Decision on utility fees, Official Gazette of the City of Bijeljina, 5/17	Persons who receive permanent social aid and beneficiaries of the public kitchen shall be exempt from paying utility fees.
urban construction land development fee	Decision on spatial planning and construction land, Official Gazette of the City of Bijeljina, 17/18 and 19/19	Urban construction land development fee and contribution fee for land development shall not be paid for land intended for construction of utilities and public infrastructure lines such as water supply and sewerage network, heating installations, electric grid, cable television and communications installations, roads for motor vehicles and tractors, pedestrian and cycling paths and similar facilities (articles 40 and 50 of the Decision).
fees for repurposing agricultural land	Law	<p style="text-align: center;">Exemptions from paying fees for repurposing agricultural land</p> <p style="text-align: center;">Article 36</p> <p>(1) Fee for repurposing agricultural land shall not be paid in the following cases:</p> <ul style="list-style-type: none"> a) construction, reconstruction or legalisation of a residential building of a family agricultural farm with a surface area up to 500 m² in order to improve living conditions of that household, only if the land in question is located in rural area, or outside urban zone. b) Construction of buildings related to agriculture, food industry, textile industry and shoe and furniture manufacturing industry, only if the land in question is located in rural area, or outside urban zone. c) Determining location for a cemetery or expansion of a cemetery, as well as for construction of religious buildings. d) Construction of buildings with a purpose of defence from floods, for drainage and irrigation of land and for management of torrents. e) Regulating watercourses in the function of agricultural land development. f) Construction and expansion of field roads contributing to a more rational usage of agricultural land. g) Afforestation of arable agricultural land of VI, VII and VIII cadastre class, if it had been determined that this land would be used in a more rational manner if afforested. h) Growing field protection zones. i) Construction of public roads and railway infrastructure. j) Construction or legalisation of a residential building of refugees, displaced persons and returnees on a land of up to 500 m², if that person has or had a status of refugee or displaced person at the time of acquiring ownership over the land intended for residential construction, proven by a certificate issued by a competent authority. k) Construction or legalisation of residential buildings for families of killed or missing soldiers and disabled war veterans from I to IV category on the land up to 500 m², provided that the competent authority determined the status of the family of killed or missing soldiers and disabled war veterans from I to IV category, and that they

do not own a housing unit.
l) Legalisation of buildings constructed before the end of 1980.

2. RELIEFS FOR PAYMENT OF TAXES, FEES AND CHARGES

TYPE OF OBLIGATION	REGULATION	RELIEF
reduction of the real estate tax rate for manufacturing activities	Law on Real Estate Tax, Official Gazette of Republika Srpska, 91/15 and Decision on the real estate tax rate in 2021, Official Gazette of the City of Bijeljina, 5/21	Real estate tax rate for property in which manufacturing activity is directly performed shall be 0.10%. The property includes buildings for manufacturing and buildings for storage of raw material, semi finished products and finished products, if they make a complete manufacturing complex. (article 2 of the Decision) (This Decision prescribes general real estate tax rate in the City of Bijeljina in the amount of 0.20%.)
urban construction land development fee and contribution fee for land development	- Article 75(3) of the Law on Spatial Planning and Construction, Official Gazette of Republika Srpska, 40/13, 106/15, 3/16, 104/18 decision by the Constitutional Court and 84/19 and article 51 of the Decision on spatial planning and construction land, Official Gazette of the City of Bijeljina, 17/18 and 19/19	Payment of calculated fee in maximum 10 equal monthly instalments, without interest , with previously secured payment instruments: bank guarantee for legal entities and individuals.
payment of land purchase price in the industrial zone	- For each sale of land in the industrial zones, the City Assembly shall make a special decision on the	Payment of the land purchase price in instalments – up to 60 monthly instalments, without interest.

	sale in instalments, on which grounds a purchase agreement shall be concluded	
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Bijeljina, 9 November 2021