

BIH INDIRECT TAXATION AUTHORITY

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Pursuant to Article 70 of the Law on Value Added ("BIH Official Gazette", No: 9/05 and 35/05), and in relation to Article 14 Paragraph 3 of the Law on Indirect Taxation System in Bosnia and Herzegovina ("BIH Official Gazette", No: 44/03 and 52/04), Governing board of the Indirect Taxation Authority, on 55th session held on 3rd March 2006 issued

**BOOK OF RULES
ON AMENDMENTS AND SUPPLEMENTS TO THE BOOK OF RULES ON
THE IMPLEMENTATION OF THE LAW ON VALUE ADDED TAX**

Article 1

In Article 51, Paragraph 1 of the Book of Rules on the Implementation of the Law on Value Added Tax ("Official Gazette of BiH", No. 93/2005) the word "shall not be taxable" shall be replaced by "shall not be burdened by VAT".

Paragraphs 2 and 3 of Article 51 shall be deleted.

Article 2

In Article 54, Paragraph 2, item d) and the text: "if the request for refunding VAT is being submitted by VAT taxpayers from BiH that supply goods and services within international aid projects" shall be deleted.

In Article 54, paragraph 6, the words "100 KM excluding VAT" shall be replaced by the words "200 KM including VAT".

Article 3

In Article 56, Paragraph 2 the words “100 KM” shall be replaced by the words “200 KM including VAT”.

Article 4

Article 58 shall be amended to read as follows:

“Article 58

Conditions for exercising the right to refunds under international treaties

(1) The applicant claiming refund under Article 29, Paragraph 1, Item 4 of the Law on VAT shall together with the first application, apart from the documentation determined in Article 54 of the Book of Rules, be required to submit a copy of the contract under which he is claiming VAT refund.

(2) The ITA shall, when needed and upon receiving refund claims from Paragraph 1 of this Article, ask the Ministry of Foreign Affairs to provide information in reference to the title of an international treaty, date of entry into force of the international treaty, whether the treaty is still in force, value of the contract if defined, and base for VAT refund.

(3) The ITA can, if needed, request information about the contract entered into based on the international treaty from other ministries and institutions competent to implement and supervise the implementation of the treaties referred to under Paragraph 1 of this Article such as on the value from the contract, information about the beneficiary of the contract and other circumstances of relevance for deciding upon the refund claim.”

Article 5

In Article 132, a new Paragraph 2 shall be inserted to read:

“(2) The taxpayer that violates the obligation of completing particulars on end consumption in the form of the tax return shall be subject to a fine ranging from 1.000,00 to 10.000,00 KM.

In the former Paragraph 2 that shall become Paragraph 3, the wording “Paragraph 1” shall be replaced by the text: “Paragraphs 1 and 2”.

Article 6

In the VAT return form, the wording: “III STATISTICAL DATA” shall be replaced to read: “INFORMATION ON END CONSUMPTION”.

Article 7

A new form CD-VAT 1 M replacing the former one shall be integral part of this Book of Rules.

Article 8

The provision stipulated in Article 4 of this Book of Rules shall be applied to refund claims received by the ITA as of the application of the Law on VAT.

Article 9

This Book of Rules shall come into force on the next day following its publication in the “Official Gazette of Bosnia and Herzegovina”.

No 18-11-38/06
17 March 2006

Chairman
Governing board
Joly Dixon

**REFUND CLAIM FOR VAT
ON SUPPLY OF GOODS AND SERVICES IN THE SCOPE
OF INTERNATIONAL AID PROJECTS
(on the basis of Article 29 Paragraph 1 Item 4 of the Law)
for the month: _____**

I Title of international contract: _____

Number and date: _____

Concluded between:

- 1. _____
- 2. _____

Value of contract: _____

II Sub-contract concluded on the basis of international contract (project title):

Number and date of contract concluded: _____

Concluded between:

- 1. _____
- 2. _____

Value as per sub-contract: _____

Place of implementation: _____

Project investor: _____

Address: _____

Seat: _____

No. of giro-account on which payment is made: _____

Invoice specification

Number of attachment	Number of invoice	Date of invoice	Contractor:		Invoice amount with VAT	VAT amount for which refund can be claimed
			Name	VAT number		
Total:						

Place and date:

Signature of claim submitter
