

Pursuant to Article IV 4.a of the Constitution of Bosnia and Herzegovina, at the 69<sup>th</sup> session of the House of Representatives held on 25<sup>th</sup> of October 2005, and at the 51<sup>st</sup> session of the House of Peoples held on 28<sup>th</sup> November 2005, the Parliamentary Assembly of Bosnia and Herzegovina adopted the

## LAW ON CUSTOMS OFFENCES OF BOSNIA AND HERZEGOVINA

### GENERAL PROVISIONS

#### Article 1

##### (Subject of the Law)

This Law shall determine Customs offences which the natural and legal persons commit when applying the Customs Policy Law of Bosnia and Herzegovina (“Official Gazette of BiH”, No. 57/04) and the regulations enacted on the basis of that Law, lay down penalties and measures for committed offences, as well as the jurisdiction over the conduct of an offence procedure.

#### Article 2

##### (Definitions)

(1) In application of this Law the terms used shall have the following meaning:

- a) **Customs offence** shall mean any violation or attempt to violate the Customs Policy Law of BiH or any other customs rule or regulation;
- b) **Customs territory** shall mean the territory limited by customs line, which is equal to the BiH border;
- c) **Import charges** shall mean customs duties and other charges with similar effect as customs duties payable at import, not including fees and costs of the services provided;
- d) **Export charges** shall mean customs duties and other charges with similar effect as customs duties payable at export, not including fees and costs of the services provided;
- e) **Control by customs authorities** shall mean actions taken by such authorities in general, in order to ensure compliance with customs regulations, and when necessary, other regulations applicable to the goods subject to customs control;
- f) **Person** shall mean:
  1. Natural person, including also a subject registered for certain economic activity without the legal person status,
  2. Legal person and
  3. association of persons, with recognised capability of taking legal actions, but without the legal person status.

**CHAPTER I – ACTIONS REPRESENTING OFFENCES AND SANCTIONS****Section A. Offences and Fines****Article 3****(Forbidden and health hazardous goods with obtained license)**

- (1) The legal entity shall be punished by a fine ranging from 5,000 KM to 100,000 KM for an offence:
  - a) if they carried or attempt to carry goods across the Customs border line by evading the Customs supervision measures and the import or export of which goods is banned, restricted or requires a license under the valid regulations (Article 34 of the BiH CPL).
  - b) if they, by evading the Customs supervision measures, carry across the Customs border line such items or substances which are hazardous to health and life or which represent a serious threat to public safety (Article 34 of the BiH CPL);
  - c) if they submit or cause the submission to the competent Customs authority of a declaration, information, certificate, or any other document which is incorrect, false or forged, with the intention to evade any bans or restrictions referred to in Paragraph (1), Items a) and b) of this Article.
- (2) For the acts referred to in Paragraph (1) of this Article, the responsible person in the legal entity shall also be punished by a fine ranging from 1,000 KM to 15,000 KM.
- (3) For the acts referred to in Paragraph (1) of this Article, the natural entity shall be punished by a fine ranging from 2,000 KM to 10,000 KM.

**Article 4****(Drugs, weapons, ammunition or explosives with obtained license)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 3,000 KM to 80,000 KM:
  - a) if they, within the meaning of the regulations on drugs, do not declare to the competent Customs authority drugs or raw materials for which they possess a proper permission for import or export (Article 34 of the BiH CPL);
  - b) if they do not declare to the Customs authority weapons, ammunition or explosives they carry across the Customs border line, in relation to which they have obtained a permission from the competent authority for possessing and conveying them (Article 34 of the BiH CPL);
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 1,000 KM to 5,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 500 KM to 8,000 KM.

**Article 5**  
**(Entry of goods outside BCP)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 2,500 KM to 70,000 KM, if they, outside BCP, carry or attempt to carry the goods across the Customs border line (Article 34 related to Article 3 item 3 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 500 KM to 7,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 500 KM to 7,000 KM.

**Article 6**  
**(Incorrect declaration at import)**

- (1) Legal entity shall be punished for the offence by a fine ranging from 2,000 KM to 60,000 KM:
  - a) if, in the documents submitted together with the declaration for a customs procedure, they state different quality, kind, quantity, value or origin of goods, or if they otherwise enable the goods to be incorrectly declared with the intention to evade the payment of import duties related to the customs procedure or to pay them in a smaller amount (Articles 34 and 59 of the BiH CPL).
  - b) if, through false presentation of facts, they effect or attempt to effect the exemption from import duties (Articles 176 and 180 of the BiH CPL).
  - c) if, on re-import of goods exported under Article 177 of the BiH CPL, they falsely present the condition of goods (Article 178 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 500 KM to 6,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 200 KM to 6,000 KM.

**Article 7**  
**(Concealed goods, failure to declare road motor vehicle, and incorrect procedure with goods in the border belt or aircraft)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 2,000 KM to 50,000 KM:
  - a) if they carry or attempt to carry concealed goods across the Border Crossing Point (Article 34 related to Article 3, item 3 of the BiH CPL).
  - b) if they, without declaring it to the Border Customs House, import or attempt to import a road motor vehicle on which a chassis or engine number of the vehicle registered

with the competent authority in Bosnia and Herzegovina has been impressed, or on which domestic registration plates have been put, or on the basis of the registration license in which changes in the numbers of the vehicle have been made (Article 34 of the BiH CPL).

- c) if in the Customs border zone at sea, on international border rivers or border lakes they receive from or hand over to, or attempt to receive from or hand over goods to the vessel engaged in international traffic without an authorisation of the Customs authorities (Article 35 of the BiH CPL).
  - d) if they, during a flight, jettison cargo from the aircraft without a justifiable reason and do not notify accordingly the competent Customs authority (Article 35 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 1,000 KM to 5,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 200 KM to 10,000 KM.

#### **Article 8**

##### **(Failure or incorrect declaration of goods imported under customs relief)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 1,000 KM to 40,000 KM:
- a) if they do not declare to the Customs authorities the goods they carry across the Customs border line (Articles 34 and 38 of the BiH CPL).
  - b) if they use the goods imported with reduced or exempt import duties or with the application of the tariff measures regulated by other BiH regulations or if they use the goods imported under the preferential tariff treatment, contrary to the prescribed conditions (Articles 17 and 18 of the BiH CPL).
  - c) if they alienate the goods imported on the basis of customs preferences prior to the expiration of the prescribed period or if they hand over such goods to somebody else to use them or if they use them for the purposes other than those for which those goods were exempt from import duties (Article 176 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 500 KM to 4,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 200 KM to 8,000 KM.

#### **Article 9**

##### **(Banned goods)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 500 KM to 30,000 KM, if they, by falsely presenting the facts, effect or attempt to effect import or

export of goods in relation to which import or export is banned or restricted by special regulations (Article 34 of the BiH CPL).

- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 500 KM to 3,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 200 KM to 5,000 KM.

#### **Article 10**

##### **(Failure to hand over goods, declare postal consignment, incorrect disposal in a free zone)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 300 KM to 20,000 KM:
  - a) if they do not declare, i.e. hand over the goods to the Customs Office designated by the Customs authorities or if they otherwise prevent the goods from being declared or handed over or if they hand over such goods in changed condition (Article 35 of BiH CPL).
  - b) if they do not declare the postal consignments subject to declaration for customs treatment (Article 35 of the BiH CPL).
  - c) if they dispose with the goods which are not of BiH origin and which are placed in free zone or a free warehouse in the manner contrary to Article 167 of the BiH CPL (Article 168 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 200 KM to 2,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 200 KM to 2,000 KM.

#### **Article 11**

##### **(Removal of goods from the customs control and avoiding customs control measures)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 200 KM to 10,000 KM:
  - a) If they, prior to goods examination, hand over or receive or use the goods for which a customs declaration has been submitted to the Customs Office (Article 65 to 67 of the BiH CPL).
  - b) if they, prior to settling the customs debt, hand over the goods in relation to which a customs declaration has been accepted, or receive such goods or use them in any other manner (Article 71 of the BiH CPL).

- c) if they, prior to the customs treatment, remove from the customs supervision the goods declared for export, transit, outward processing or warehousing (Article 56 of the BiH CPL).
  - d) if they damage the customs markings with the intention to avoid the customs supervision measures (Article 69 of the BiH CPL).
  - e) if they remove from the customs supervision the goods placed in the customs warehouse (Article 98 and 107 of the BiH CPL).
  - f) if they unload, reload or remove goods from the place they have been located at, without approval of the Customs authorities (Articles 43 and 44 of the BiH CPL).
  - g) if they export goods in a condition other than that in which they were when the export declaration was accepted (Article 158 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 200 KM to 1,000 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 200 KM to 5,000 KM.

**Article 12**  
**(Passenger traffic offences)**

- (1) The natural entity shall be punished for the offence by a fine ranging from 200 KM to 5,000 KM:
- a) if they falsely demonstrate to the Customs authorities that they carry goods which they as passengers temporarily brought out (Articles 37 and 38 of the BiH CPL).
  - b) if they declare to the Customs House of Exit that they temporarily bring out the goods they do not carry (Article 175. of the BiH CPL).
  - c) if they declare to the Customs authorities items they carry with themselves, but make impossible the conduct of the customs procedure (Article 34 of the BiH CPL).

**Article 13**  
**(Provision of false information on goods at export, presenting of false documents for the goods and illegal activity in a Free Zone)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 200 KM to 5,000 KM:
- a) if in the documents which are to be submitted together with the declaration, they specify different quality, kind, quantity, value or origin of goods with an intention to, on export of goods, be granted relief as laid down in special regulations or to evade the payment of export duties (Article 157 of the BiH CPL).

- b) if they submit false documents for goods entering, leaving or staying in free zone or in a free warehouse (Article 161, item 4 of the BiH CPL).
  - c) if, after a ban on such activities has been declared by the customs authorities, they continue to perform industrial, commercial or catering activities (Article 166 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 150 KM to 600 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 100 KM to 1,200 KM.

#### **Article 14**

#### **(Incorrect procedure with stored goods, keeping of documentation, unloading and transportation routes)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 200 KM to 2,000 KM:
- a) if they do not comply with the prescribed conditions for storage of goods in the customs warehouse (Article 95 of the BiH CPL).
  - b) if they do not handle the warehoused goods in accordance with the prescribed conditions of the competent Customs authority (Article 106 of the BiH CPL).
  - c) if they do not notify the competent Customs authority of the changes arising after the authorisation has been granted (Article 97 of the BiH CPL).
  - d) if they temporarily store goods outside the place or contrary to the conditions determined by the competent Customs authority (Article 48 of the BiH CPL).
  - e) if they do not comply with the prescribed conditions and time limits in the procedure of inward processing, outward processing, processing under customs control, and temporary importation (Articles 111, 112, 114, 115, 120, 128-136, 145 of the BiH CPL).
  - f) if they do not notify the competent Customs authority about the unloading of goods carried out due to the imminent danger (Article 43 of the BiH CPL).
  - g) if they render impossible the examination of goods leaving the customs territory of BiH (Article 175 of the BiH CPL).
  - h) if, after declaring the goods to the customs authorities, they render impossible the examination of goods, taking of samples or otherwise render impossible the determination of the customs treatment or use (Article 65 of the BiH CPL).
  - i) if they render impossible the examination of goods, persons and vehicles entering, leaving or staying in free zone (Article 161 of the BiH CPL).

- j) if they do not keep records on to the applied customs procedure (Article 15 of the BiH CPL).
  - k) if, in a duty free shop, they sell goods to persons who are not meeting the conditions for the purchase of those goods (Article 95 of the BiH CPL).
  - l) if they do not take the routes for transportation of goods designated by the Customs authorities (Article 35 of the BiH CPL).
- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 100 KM to 500 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 100 KM to 800 KM.

#### **Article 15**

#### **(Incorrect procedure in case of unforeseeable circumstances and force majeure, damaging of customs markings, exceeding delivery time limit, obstruction of customs control and provision of false data)**

- (1) The legal entity shall be punished for the offence by a fine ranging from 150 KM to 1,500 KM:
- a) if they fail to, without any delay, inform the competent Customs authority of the unforeseeable circumstances or force majeure due to which they are unable to fulfil the obligation foreseen by Article 35 paragraph 1 of the BiH CPL (Article 36 of the BiH CPL).
  - b) if they fail to notify a competent customs authority of the cargo jettisoned from the aircraft in the case of emergency and of the place where the cargo was jettisoned (Article 35 of the BiH CPL).
  - c) if they damage the customs markings (Article 69 of the BiH CPL).
  - d) if they exceed the time limit laid down for the delivery of goods to a certain Customs Office (Article 35 of the BiH CPL).
  - e) if they, after placing goods into free circulation, do not allow the competent Customs authorities to examine the documents or the goods (Article 75 of the BiH CPL).
  - f) if they do not keep records or if they do not regularly keep records of the goods stored at the customs warehouse, or if they render impossible the audit of the record book, inventory of all or a part of the goods stored at the customs warehouse (Articles 102 and 103 of the BiH CPL).
  - g) if they do not keep records on stock of goods placed in free zone or in a free warehouse in a prescribed manner (Article 169 of the BiH CPL).
  - h) if they submit to the competent Customs authority or cause the submission of a declaration, information, certificate or any other document unaware that it is incorrect,



false or forged without having as a consequence an evasion of payment of charges or their payment in a reduced amount.

- (2) For the acts referred to in paragraph 1 of this Article the responsible person in the legal entity shall also be punished by a fine ranging from 100 KM to 500 KM.
- (3) For the acts referred to in paragraph 1 of this Article the natural entity shall be punished by a fine ranging from 100 KM to 500 KM.

**Article 16**  
**(Failure to declare goods for own purposes)**

- (1) Natural entity shall be punished for an offence by a fine ranging from 50 KM to 1,000 KM if they do not declare to the Customs authority the goods the importation of which is not banned and which they carry across the Customs border line for their own purposes or for the purposes of the members of their families (Article 34 of the BiH CPL).
- (2) If the value of the goods subject of the offence referred to in paragraph 1 of this Article does not exceed the amount of 500 KM, the Customs Officer shall collect a fine on the spot in the amount of 50 KM and clear the goods. If the offender refuses to pay the fine, a regular offence procedure shall be instigated against him.

**Article 17**  
**(Receiving, safeguarding and disposing with goods related to customs offence)**

A legal entity registered for carrying out certain economic activity, but lacking the status of the legal entity, a responsible person in the legal entity and a natural person, who buys, sells, distributes, receives as a gift, conceals, receives for safeguarding, uses or receives goods to hold them on any grounds, and for which they know or could have known that the offence referred in Articles 2, 3, 4, 5, Article 6, paragraph 1, subparagraphs 1, 2, and 3, Article 7, Article 9 and Article 10, paragraph 1 item 5 of this Law, shall be punished by the same penalty as laid down for the offender.

**Section B. PROTECTIVE MEASURES**

**Article 18**  
**(Ban on foreign trade activity)**

- (1) For the offence referred to in Articles 2 and 3 of this Law, the legal entity may be imposed a protective measure banning import, export and transit of goods for a period ranging from six months to three years.
- (2) The protective measure of ban of import, export and transit of goods may be also imposed to the responsible person in the legal entity – for a period ranging from six months to three years.

**Article 19**  
**(Seizure of goods)**

- (1) The goods that are subject of the offence referred to in Articles 2, 3, 4, 5, 6, Article 7, paragraph 1, item 1, Article 8, Paragraph 1, Item a), Article 9, paragraph 1, item 2, Article 11, paragraph 1, item 1 and goods that are subject to the offence referred to in Article 15 of this Law, if the perpetrator of the offence has committed any of the actions referred to in Articles 2, 3, 4, 5, 6, Article 7, paragraph 1, item 1, Article 9, paragraph 1, item 2 and Article 11, paragraph 1, item 1 shall be seized.
- (2) Goods that are subject to the offence referred to in Articles 2, 3, 4, 5, 6, Article 7, paragraph 1, item 1, Article 8, Paragraph 1, Item a), Article 9, paragraph 1, item 2, Article 11, paragraph 1, item 1, and the goods subject of the offence referred to in Article 15 of this Law, if the perpetrator of the offence has committed any of the actions referred to in Article 2, 3, 4, 5, 6, Article 7, paragraph 1, item 1, Article 8, Paragraph 1, Item a), Article 9, paragraph 1, item 2, and Article 11, paragraph 1, item 1 may be seized even if not owned by the offender.
- (3) If the goods are not found, their customs value, that according to the Customs Policy Law of BiH represents its customs base, shall be collected from the offender, and the procedure of collecting import and export charges shall be carried out within the meaning of that Law.
- (4) The goods shall be considered as not found, if they cannot be taken from their holder for any reason.
- (5) Offenders shall be held jointly responsible for the value of the goods not found.
- (6) The goods which are the subject of a customs offence and for which a protection measure of seizure of goods has been laid down, as well as the goods for which a customs procedure has not been carried out, may be placed under the Customs supervision until the completion of the offence procedure, with the deposited guarantee in the amount of both the goods value and the duties burdening the goods if the protection measure of seizure of goods has been prescribed for these goods in the amount of the duties the goods have been burdened with, if the goods in relation to which the customs procedure has not been carried out and for which the pronouncement of any protective measure has not been prescribed.

**Article 20**  
**(Seizure of means of transportation or conveyance)**

- (1) The means of transportation or conveyance, which was constructed, adapted, altered or adjusted in any way for the purpose of concealing goods, which are the subject of the offences referred to in Articles 2, 3, 4, 5 and Article 6, paragraph 1, items 1 and 2 of this Law, for the transportation or conveyance of which it has been used, may be seized.
- (2) The means of transportation or conveyance which has been exclusively used for committing the offences referred to in Articles 2, 3, 4, 5 and Article 6, paragraph 1, items 1 and 2, of this Law, may be seized.

- (3) This shall not derogate the rights of third persons to claim compensation for the damage from the offender.

#### **Article 21**

##### **(Special cases of goods and means of transportation seizure)**

- (1) The goods or means of transportation or conveyance with which the offence was committed may be seized even when the proceedings against the offender have been suspended because he was minor at the time when the offence was committed.
- (2) The goods or means of transportation or conveyance the offence was committed with may be seized or their value collected even when the offence proceedings cannot be conducted against the perpetrator because they are unknown or inaccessible to the competent authorities, or due to the existence of some other legal obstacles, except in the case of absolute expiry of limitations.

### **Section C. EX OFFICIO COLLECTION OF CUSTOMS DUTIES, PAYMENT OF GOODS AND PAYMENT OF FINE IN INSTALLMENTS**

#### **Article 22**

##### **(Customs duty collection)**

- (1) If goods are not seized by a decision on offence, for the offences stated in this Law, or if the offence proceedings have been suspended or cannot be conducted due to the fact that the offender is unknown or inaccessible to the competent authorities or due to the existence of some other legal obstacles, the Customs authority shall *ex officio* instigate the procedure of collection of customs duty and other import charges.
- (2) If the amount of customs duty and other import charges cannot be collected from the offender, it may be collected from the reckless holder of the goods.

#### **Article 22**

##### **(Payment of goods)**

- (1) In justified cases the Customs authority may return to the offender the goods for which a protection measure of seizure is laid down, as well as to the owner of goods if the goods were seized from the non-owner, provided that they pay the value of the goods which were the subject of the offence and import and export charges.
- (2) At consideration of justification of returning the goods within the meaning of Paragraph 1 of this Article, it shall be considered:
  - a) Nature and character of goods,
  - b) Intention of the goods,
  - c) Goods expiry period, etc.
- (3) The value of goods and charges shall be assessed in accordance with the regulations valid on the day of issuance of the decision.

**Article 24**  
**(Payment of fines and value of the goods in instalments)**

The Customs authority which conducted the first instance offence proceedings may, in justified cases, permit for the imposed fine and value of the goods to be paid in instalments, provided that the term of payment may not exceed one year.

**CHAPTER II - AUTHORITIES CONDUCTING THE OFFENCE PROCEEDINGS**

**Article 25**  
**(Competence to conduct the proceedings)**

- (1) Customs offence proceedings in the first instance, in the Federation of Bosnia and Herzegovina and Republika Srpska shall be conducted by Minor Offence Courts, according to the place of the offence committed, and in Brcko District of Bosnia and Herzegovina, the Municipal Court of Brcko District.
- (2) The authority responsible for taking decisions as per appeals against first-instance decisions shall be District Courts in Republika Srpska, Cantonal Courts in the Federation of BiH and the Court of Appeals at Brcko District.

**TRANSITIONAL AND CLOSING PROVISIONS**

**Article 26**  
**(Application of the process law)**

When conducting the customs offence procedure the procedural-legal provisions of the Republika Srpska Law on Offences ("Official Gazette of Republika Srpska" No. 12/94; 16/95; 40/98; 96/03), Law on Offences Violating the Federation Regulations ("Official Gazette of the Federation of BiH" No. 9/96; 29/00) and the Law on Offences of the Brcko District ("Official Gazette of the BiH Brcko District" No. 8/00; 1/01; 6/02), according to the place where the offence has been committed.

**Article 27**  
**(Statute of limitations)**

When conducting the customs offence procedure the time limits for the statute of limitations as laid down in the BiH Law on Offences ("Official Gazette of BiH" No. 20/04) shall apply.

**Article 28**  
**(Repealing of earlier legislation)**

On the date this Law comes into force, the Federation Law on Customs Offences ("Official Gazette of the Federation of BiH", No. 46/00) and the RS Law on Customs Offences ("Official Gazette of Republika Srpska" No. 13/00) shall be repealed.

**Article 29**  
**(Pending proceedings)**

Any cases or proceedings pending at the moment this Law comes into force shall be concluded under the provisions of this Law.

**Article 30**  
**(Limitation in application of regulations)**

- (1) Until the new offence legislation in the Federation of BiH, Republika Srpska and BiH Brčko District comes into force, the first instance offence proceedings shall be conducted and decisions issued by the Customs Offence Commission within the BiH Indirect Taxation Authority Regional Centres consisting of three members one of which shall be the president.
- (2) The president and members of the Commission may have deputies.
- (3) The Commission may authorise one of its members to undertake individual activities in the offence proceedings.
- (4) The president and members of the Commission, as well as their deputies, shall be appointed by the Indirect Taxation Authority Director at the proposal of the Head of Customs from the Regional Centre.
- (5) The president and members of the Commission must have a passed bar exam or an exam for magistrates dealing offences violating the Federation regulations.
- (6) Until the new offence legislation in the Federation of BiH, Republika Srpska and BiH Brčko District comes into force, the authorities in charge of appeals against first-instance decisions shall be District Courts in Republika Srpska, the Federation Offence Council in the Federation of BiH and the Court of Appeals in the Brčko District.

**Article 31**  
**(Coming into force)**

This Law shall come into force on the eight day after its publication in the "Official Gazette of Bosnia and Herzegovina".

BiH PA No. 242/05  
28<sup>th</sup> November 2005  
Sarajevo

Chairman  
of the House of Representatives  
of the Parliamentary Assembly of BiH  
Nikola Spiric

Chairman  
of the House of Peoples  
of the Parliamentary Assembly of BiH  
Mustafa Pamuk