

INSTRUCTION

for completing the application for registration and entry in the Single Register of Indirect Taxpayers

'ZRI form' – to be filled out in legible capital letters.

Chapter I Applicant's general information

Ordinal number 1. Enter the applicant's name as specified in the registration document issued by a court or the name of the natural person – applicant who runs the business as an independent businessperson as specified in the competent authority document or surname and name of the natural person – citizen.

Ordinal number 2. Enter the applicant's existing ID number assigned by the tax administrations of the entities and the Brčko District of BiH, JMBG if the applicant is a natural person – citizen, NIN (national identification number) - the person's ID number that he holds in his own country (who does not have a registered office in BiH in compliance with Article 60 of the Law on VAT), or ITA ID number - the taxpayer's ID number containing 12 (twelve) digits, if the applicant is already registered at the ITA on one of the grounds.

Ordinal number 3. Write a full address, street, number and post code, place, municipality/city. Only foreign applicants shall write a country name, i.e. persons who do not have a registered office in Bosnia and Herzegovina, but trade in goods or services or import goods or services in Bosnia and Herzegovina. An e-mail address (if the applicant has an email address), applicant's landline telephone number (if the applicant does not have a landline number, he will write a mobile telephone number of an entrepreneur/responsible person within the legal person) and a fax number. (NOTE: do not enter an accountant's telephone number in this field).

Ordinal number 4. To be filled in by the ITA during the registration procedure by writing the municipality code, the entity and the relevant organisational unit for the applicant.

Chapter II Applicant's form of organisation

Ordinal number 5. Mark with an 'X' the applicant's form of organisation. Note that only one field can be marked! Applicants who are not comfortable with this classification can mark the field: Other.

Chapter III Applicant's business activities

Ordinal number 6. 1. Mark with 'YES' or 'NO' as to whether the applicant will engage in import.

Ordinal number 6. 2. To be filled in by the ITA after the completed registration procedure by marking the appropriate field regarding import related traffic supply, on the basis of information from the ITA official records.

Ordinal number 7.1. Write the description of the applicant's taxable business activities based on which he is registering for the first time in the Single Register of Indirect Taxpayers on the basis of VAT.

Ordinal number 7.2. Write the description of the applicant's other business activities being the

basis for registry on another registration basis.

Ordinal number 7.3. Mark whether the applicant will engage in retail trade.

Ordinal number 7.4. To be filled in by the ITA by writing the code of the activity from the standard activities classification, as provided in the system.

Ordinal number 8. If the applicant is applying for any type of voluntary registration for VAT, he will write the 'X' mark in the empty field next to the 'YES' mark.

Ordinal number 9.1. To be filled in by registration applicants by writing the realized turnover figure for the previous calendar year. The VAT registration applicants shall write the turnover figure for the previous calendar year, if the tax threshold is exceeded in that year. If the realized turnover for the previous year does not exceed the tax threshold, write the realized turnover figure for the current year until the application submission date in field 9.1.

Ordinal number 9.2. To be filled in by registration applicants by writing the estimated turnover figure for the current calendar year in which the application was submitted.

Ordinal number 10. Write the applicant's bank transaction account number, from which indirect taxes liability can be paid. The first account you specify shall be used in case of refund of indirect taxes by the ITA if they have been paid.

Chapter IV Applicant's responsible persons

Ordinal number 11. Write the surname and name, JMB, street, number, post code, place and city of the legal person's director, or the information about the natural person's owner – entrepreneur, or a natural person – citizen and the home landline telephone number. In case they do not have a landline telephone number, they shall write a mobile telephone number. If the applicant's responsible person is a foreign citizen, the passport number and the country which issued it shall be written in the JMB field instead of JMB.

Ordinal number 12. Write the surname and name, JMB, street, number, post code, place and city of other representatives of the legal person authorised to represent the company, sign contracts in the company's name, etc. If the other representative of the applicant is a foreign citizen, the passport number and the country which issued it is written in the JMB field instead of a JMB.

Ordinal number 13. To be filled in by applicants within the meaning of Article 60 of the Law on VAT, information about the applicant's tax attorney, by writing the name of the company, ITA ID number (identification number of indirect taxpayers because a tax attorney is a VAT taxpayer), surname and name and JMB of the company's responsible person, the street and number, post code, place and city of the tax attorney.

Chapter V Other information

Ordinal number 14. Write owner-related information only for registration applicants – legal persons, who can be legal or natural persons.

Write the title/name and surname, address and country of the owner in the 'Title/name and surname' field.

In the field 'TIN/JMB/ITA ID number' – if the owner is a foreign person, write the identification number issued by the competent authority of the country where he was registered, or the passport number if the owner is a natural person- citizen.

If the applicant has more than three (3) owners he shall attach a list to this application with the same information as in this chart about all the owners. (specify the information about owners, with a minimum 10% of shareholding ownership).

Ordinal number 15. Write the TIN/JMB/ITA ID number of the majority owner of the applicant, the mother company, if the applicant is a daughter company, the applicant shall specify which of the legal persons referred to in point 14 is the mother company, i.e. if the applicant is a legal person and has one legal person who owns more than 50% of the applicant's capital.

Ordinal number 16.

An applicant-legal person, entrepreneur, citizen - shall write the information about participation in the capital of other business entities, and shall provide information about the name, TIN/ITA ID number and the capital share that he has in those entities.

If a registration applicant is a natural person – entrepreneur, he will state in this field all the business entities and separate business facilities that he owns.

If an applicant participates in the capital in more than three (3) business entities, he shall attach a list to this application with the same information as in the chart.

Ordinal number 17. Write the applicant's information about using accounting services outside the company. Write the information depending on whether the accounting services are performed by a legal/natural person – entrepreneur or a natural person authorised to provide accounting services independently (certified accountants). Specify name, TIN/ITA ID number and address for a legal/natural person-entrepreneur, or a name and surname of an accountant-citizen, JMB and address if the accountant is a natural person (certified accountant). Also write the accountant's landline telephone number.

If a specific person has been appointed to perform accounting services, write his/her name and surname and JMB.

Ordinal number 18. Write the 'X' mark as the answer to the question in the chart if the applicant acquired another business entity in an earlier period or changed the legal status of the business entity itself.

Ordinal number 19.1. Write information about the acquiree. If the answer to the question from the ordinal number 18 is 'YES', provide the information about the acquiree by specifying the acquisition date, name of the acquired business entity, TIN/ITA ID number of the acquiree, name of the company or name and surname of the acquiree's owner.

Ordina number 19.2. Write information about the change of legal form of the applicant. If the answer to the question from the ordinal number 18 is 'YES', enter information about the date of the change of legal form, previous name of the legal person, previous TIN/ITA ID number of the legal person.

Ordinal number 20. To be filled in by the applicant demanding registration on the basis of foreign trade business and international freight forwarding. If 'YES' is circled, write the number

and date of the decision issued by the competent authority on the registered foreign trade business activity.

Ordinal number 21. To be filled in by the applicant demanding registration on the basis of performing international freight forwarding activity. If 'YES' is circled, write the number and date of the decision on registered international freight forwarding activity.

Ordinal number 22. To be filled in by the applicant demanding registration on the basis of performing international freight forwarding. Write the information about the name of the location for the submission of customs declarations at Customs office/Customs unit at border crossings (CO/CU/BC) and the information about the person who will submit the customs declarations (surname, name and JMB). If the applicant has more than five (5) locations/persons, he shall attach the list to this application with the same information as in this chart about all the locations/persons.

Ordinal number 23. To be filled in only by an applicant-excise taxpayer, by writing the 'X' mark next to the type of revenue, or excise duty and the activity start date.

Ordinal number 24.1. To be filled in by the ITA by writing the start date of importation of excise products which cannot be earlier than 1/7/2009.

Ordinal number 24.2. To be filled in by the ITA by writing the start date of the excise products production activity.

Ordinal number 25. Write the 'X' mark in the field of a selected official language in BiH, in which the applicant wants to communicate with the ITA in the future.

Ordinal number 26. Write the number and name of the annexes attached to the application. The application should be dated, signed and verified with an official business stamp. If the applicant is the only owner, then only by the applicant, and if the applicant is a legal person then by a responsible person, or authorised person, and by a natural person-citizen if he is the applicant. If the applicant is a natural person-citizen, stamp is not required.