



PRIVREDNA KOMORA KANTONA SARAJEVO  
CHAMBER OF ECONOMY OF SARAJEVO CANTON

# Pokretanje biznisa u Kantonu Sarajevo

## Establishing a Business in Sarajevo Canton



Sarajevo, 2018. godine



VODIČ

**POKRETANJE BIZNISA  
U KANTONU SARAJEVO**

GUIDE

**ESTABLISHING A BUSINESS IN  
SARAJEVO CANTON**

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**Autori / Authors:**

Dina Grebo - Mustafić  
Kemal Hadžimusić

**Koordinatorica projekta / Project coordinator:**

Mubera Kadrić

**Priprema i dizajn / Layout and design:**

Dina Grebo - Mustafić

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Sarajevo, 2018. godine

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## UVOD

Ovaj Vodič je namijenjen budućim investitorima i poduzetnicima, koji planiraju da pokrenu vlastiti biznis na području Kantona Sarajevo.

U Vodiču su predstavljene informacije o osnivanju društva sa ograničenom odgovornošću, kao i obrta i srodnih djelatnosti, uz pregled neophodnih koraka u postupku osnivanja, u kojima su detaljno navedeni potrebni dokumenti za svaku od procedura, spisak institucija, kao i procjena troškova osnivanja. Također, obuhvaćen je i pregled relevantnih informacija iz zakona, kojima su ove oblasti regulisane.

Napominjemo da je u toku pojednostavljenje procedura za osnivanje privrednih subjekata, dobijanje raznih dozvola, kao i umanjenje administrativnih troškova, te su moguća manja odstupanja.





# REGISTRACIJA DRUŠTVA SA OGRANIČENOM ODGOVORNOŠĆU U KANTONU SARAJEVO



## PREPOSTAVKE

- ❖ Vodič je izrađen na prepostavci da se radi o društvu sa ograničenom odgovornošću.
- ❖ Prepostavlja se da će zapošljavati minimum 15 radnika i da se очekuje promet preko 50.000 KM.
- ❖ Potrebno je 1.000 KM osnivačkog kapitala.
- ❖ Potrebno je minimalno 1.360 KM za razne zahtjeve, takse, naknade, registraciju, fiskalizaciju, izradu pečata i ostale procedure.



*Računajte i na troškove ovjeravanja dokumenata, koji ovise od djelatnosti firme, te ostale troškove poput zakupa poslovnog prostora, opremanja prostorija i sl., koji nisu uračunati u prethodno pomenuti iznos.*

- ❖ Dok čekate potvrde, saglasnosti i ostalu dokumentaciju izradite i ovjerite kopije dokumenata koji vam trebaju za više procedura, kao npr: kopiju lične karte direktora, lične karte jednog ili više osnivača, Obavještenja o mjestu prebivališta (CIPS) direktora i jednog ili više vlasnika.
- ❖ Rješenje o upisu u sudske registre će vam trebati za nekoliko procedura i zato je najbolje napraviti nekoliko kopija rješenja i ovjeriti ih.
- ❖ Napravite i nekoliko ovjerenih kopija Uvjetovanja o poreznoj i PDV registraciji i Obavještenja iz Zavoda za Statistiku o razvrstavanju po klasifikaciji djelatnosti Bosne i Hercegovine.

## OSNIVAČKI AKT

Prvi korak u osnivanju firme je kreiranje osnivačkog akta. To za vas radi notar. Potrebno je cca pet dana i košta 350 KM. Da bi se pristupilo izradi, potrebno je notaru dostaviti Uvjerenje o nekažnjavanju direktora iz MUP-a. Osnivački akt mora biti ovjeren. Dok čekate da notar završi izradu, napravite nekoliko kopija ličnih karata i CIPS-ovih prijavnica direktora i vlasnika i ovjerite iste.



## UPLATA OSNIVAČKOG KAPITALA

U međuvremenu, možete izvršiti uplatu osnivačkog kapitala i zakupiti poslovni prostor. Kapital uplaćujete na privremeni račun neke od komercijalnih banaka, koji će banka kasnije prebaciti na račun firme, po rješenju Suda. Prilikom uplate zatražite da vam banka izda potvrdu o uplati. Ovisno o internim pravilima banke, procedura može koštati do 10 KM i traje jedan dan.

## PORESKA DUGOVANJA

Prema članu 19. Pravilnika o dodjeljivanju identifikacijskih brojeva, registraciji i identifikaciji i evidencijama poreznih obveznika na teritoriji FBiH (Službene novine FBiH, broj: 69/17 i 17/18) Porezna uprava će dodijeli pripadajući identifikacioni broj poreznog obveznika nakon što utvrdi da njegov osnivač ili vlasnik nema neizmirenih poreznih obaveza iz njene nadležnosti. Ukoliko Porezna uprava utvrdi da osnivač ili vlasnik ima neizmirenih poreznih obaveza, Porezna uprava će obustaviti proces dodjeljivanja identifikacionog broja poreznog obveznika dok se ne izvrši izmirivanje poreznih obaveza.

## ZAKUP POSLOVNOG PROSTORA

Ukoliko nemate vlastiti poslovni prostor, možete iskoristiti vrijeme čekanja dok potvrde budu gotove da ga pronađete odgovarajući prostor i zakupite ga.

## REGISTRACIJA FIRME U OPĆINSKOM SUDU

Ukoliko je osnivački akt kreiran i ovjeren, sljedeći korak je registracija firme, koja može potrajati i do 10 dana. Najprije, preuzmite i popunite obrazac prijave za registraciju poslovnih subjekata u BiH (obrazac se može preuzeti na linku [http://www.oss.ba/dokumenti/Prijava\\_Reg.pdf](http://www.oss.ba/dokumenti/Prijava_Reg.pdf) ).

Uplatite sljedeće sudske takse: za Rješenje o upisu osnivanja privrednog društva 35 KM i za dostavljanje upisnih podataka radi objavljivanja u „Službenom Glasniku Bosne i Hercegovine“ 5 KM, dok za objavljivanje u „Službenim novinama Kantona Sarajevo“ trebate platiti dodatnih 150 KM. Za ovu proceduru trebat će vam nekoliko dokumenata.

Trebat će vam: ovjereni osnivački akt, obrazac prijave za registraciju koji ste prethodno preuzeli i popunili (ovjeren i potpisano od strane ovlaštenog službenika općinskog suda, u printanoj formi), potvrda o uplati osnivačkog kapitala i Odluka o imenovanju ovlaštenih zastupnika firme, ukoliko nisu spomenuti u osnivačkom aktu. Rješenje koje primite kopirajte u nekoliko primjeraka i ovjerite.



## ČLANSTVO U KOMORI

Ukoliko se planirate baviti izvozom, primit ćete obavještenje Vanjskotrgovinske komore BiH da ste po automatizmu postali njihov član.

Članstvo u Privrednoj komori Kantona Sarajevo je dobrovoljno. Privredna komora Kantona Sarajevo brine o svojim članicama i rado će primiti novog poduzetnika i pomoći mu da nađe svoje mjesto na tržištu.

## PRIBAVLJANJE SAGLASNOSTI O NAMJENI POSLOVNIH PROSTORIJA



Saglasnost o namjeni poslovnih prostorija možete dobiti u nadležnoj službi općine, u kojoj se nalazi vaš poslovni prostor.

Tamo zatražite zahtjev koji trebate popuniti, te uz njega priložite sljedeća

dokumenta: dokaz o registraciji firme na sudu, izjavu kojom izjavljujete da poslovne prostorije ispunjavaju uslove određene zakonom, kao i obavijest o datumu kada će firma početi sa radom. Za ovu saglasnost trebat ćete uplatiti 10 KM administrativne takse i sačekati 10 dana. Za to vrijeme možete uraditi nekoliko stvari: izraditi pečat i obavijestiti kantonalnu upravu za inspekcijske poslove o datumu početka rada firme.

## IZRADA PEČATA I OBAVJEŠTAVANJE INSPEKCIJE

Izrada pečata je jednostavnija procedura. Trebate Rješenje o upisu u sudski registar privrednih društava, s kojim ćete otići u pečatorezniku. Izrada pečata traje jedan dan i košta od 30 do 50 KM, u ovisnosti za kakav se pečat odlučite.

## POČETAK RADA FIRME

U Kantonalnu upravu za inspekcijske poslove Kantona Sarajevo dužni ste otići najkasnije pet dana od dana otpočinjanja rada firme. Potrebni su vam: rješenje o registraciji, izjava da firma ispunjava sve zakonske



uslove za obavljanje djelatnosti, kao i obavještenje o počinjanju rada. Procedura je besplatna i može se obaviti za jedan dan.

## PRIJAVA ZA IDENTIFIKACIONI BROJ KOD POREZNE UPRAVE

Nakon preuzimanja rješenja o registraciji na Sudu, dužni ste već sljedećeg dana ili najkasnije u roku od pet dana podnijeti zahtjev Poreznoj upravi FBiH za dobijanje identifikacionog broja (ID) i Obavještenja o razvrstavanju subjekta prema klasifikaciji djelatnosti. Tom prilikom dužni ste dostaviti: dvije kopije popunjenoj obrasca za dobijanje identifikacionog broja (ID) i poreznu registraciju pravnog lica (obrazac RPO\_PPL1 možete preuzeti sa web stranice Porezne uprave FBiH), kopiju rješenja o registraciji firme na Sudu, te kopiju lične karte direktora firme.

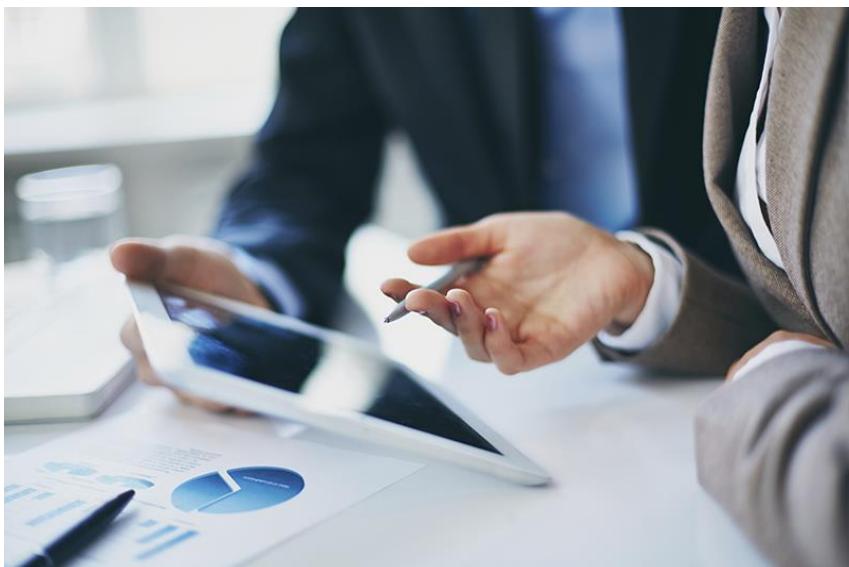
Potrebno je pet dana da dobijete ID broj vaše firme. Ova procedura ne iziskuje novčane troškove.



## OTVARANJE TRANSAKCIJSKOG RAČUNA

Za ovu proceduru vam treba jedan dan i mnogo dokumentacije. Trebat će vam rješenje o upisu u sudske registar, ne starije od 6 mjeseci. Sljedeće šta trebate

dostaviti je: Obavještenje od Zavoda za statistiku FBiH o razvrstavanju subjekta prema klasifikaciji djelatnosti BiH, zatim osnivački akt ili njegovu ovjerenu kopiju, Uvjerenje o Poreznoj registraciji (JIB) ili ovjerenu kopiju i originalan statut firme sa pečatom. Pored toga trebat će vam još: ovjerena kopija lične karte direktora, ovjerena kopija lične karte jednog od osnivača s najmanje 10% vlasničkog udjela, kopija potvrde o mjestu prebivališta direktora (CIPS), kopija potvrde o mjestu prebivališta vlasnika s minimum 20% udjela u vlasništvu firme, kopije ličnih karata osoba koje će biti ovlašteni potpisnici i kopije potvrda o mjestu prebivališta (CIPS) ovlaštenih potpisnika.



## PRIJAVA U PDV SISTEM

Ukoliko procijenite da ćete ostvariti promet preko 50.000 KM na godišnjem nivou, dužni ste da se prijavite u PDV sistem. Procedura ulaska u PDV sistem traje minimalno 15 dana i u nadležnosti je Uprave za indirektno oporezivanje BiH (UIO), košta ukupno 40 KM i uključuje: taksu za zahtjev za registraciju i upis u Jedinstveni registar obveznika indirektnih poreza (10 KM), taksu za izdavanje rješenja o registraciji i upisu u Jedinstveni registar obveznika indirektnih poreza (10 KM) i taksu za izdavanje uvjerenja o registraciji/upisu u Jedinstveni registar obveznika indirektnih poreza (20 KM). U UIO BiH popunjavate zahtjev (obrazac ZR1), uz koji prilažete sljedeću dokumentaciju:

ovjerenu kopiju upisa u sudski registar, ovjerenu kopiju potvrde o registraciji u Poreznoj upravi FBiH, ovjerenu kopiju obavještenja o razvrstavanju subjekta prema klasifikaciji djelatnosti iz Zavoda za statistiku FBiH, ovjerenu kopiju lične karte direktora, ovjerenu kopiju kartice deponovanih potpisa iz banke u kojoj je transakcioni račun otvoren, izjavu o uvozu ili izvozu dobara od strane firme, izjavu o izvodljivosti ostvarenja predviđenog prometa i dokaz o ostvarenom iznosu prometa iz zaključenih poslovnih ugovora, kopiju ugovora o zakupu poslovnog prostora ili dokaz o vlasništvu istog u vidu izvoda iz zemljišnog registra i lična dokumenta odgovornog računovođe. Uprava za indirektno oporezivanje je uvela određene promjene početkom 2018. godine, te je velikim obveznicima omogućeno da podnesu prijave poreza na dodatnu vrijednost i akciza elektronskim putem. Očekuje se da će i ostali obveznici uskoro moći na ovaj način izvršavati svoje obaveze.

## PRIJAVA RADNIKA I USVAJANJE PRAVILNIKA O RADU



Za prijavu radnika vam je neophodan jedan dan i dužni ste da svakog radnika prijavite prije nego što otpočne sa radom. Prijava radnika u jedinstveni sistem podnosi se na odgovarajućem obrascu i vrši se u Poreznoj upravi FBiH. Ova procedura ne zahtijeva finansijske izdatke. Trebaju vam sljedeći dokumenti: rješenje o upisu u sudski registar, te za svakog od radnika potvrda identiteta,

statistički broj i obrazac JS 3100 (možete preuzeti sa web stranice Porezne uprave FBiH).

Zbog uvezanosti sistema, nije potrebno ići zasebno u Zavod zdravstvenog osiguranja. Sva registrovana pravna lica dužna su, bez obzira na veličinu, donijeti poslovna normativna akta. Ukoliko zapošljavate više od 30 radnika, dužni ste donijeti pravilnik o radu firme. Njime definišete zaključivanje ugovora o radu, radno vrijeme, plate i drugo. Imajte u vidu da ste dužni posjedovati pravilnik od prvog dana, tako da što prije pristupite izradi.

## FISKALIZACIJA

Nabavka fiskalnog uređaja traje 10 dana. Potrebno vam je cca 700 KM za kupovinu fiskalnog uređaja od ovlaštenih distributera.



## OVLAŠTENI SERVISER

Nadležna institucija za prijavu fiskalnog uređaja je Porezna uprava FBiH. Dužni ste imati ugovor sa ovlaštenim serviserom. Trebate popuniti i ovjeriti ZIF dokument (zahtjev za inicijalnu fiskalizaciju), koji možete preuzeti na web stranici Porezne uprave FBiH) i predati ga ovlaštenom servisu s kojim je potpisana ugovor, koji će taj dokument proslijediti Poreznoj upravi FBiH. Svaki poreski obveznik dužan je da, putem ovlaštenog servisa, potpiše ugovor o upotrebi GPRS usluga sa nekim od telekomunikacionih operatora.

Nakon procesa fiskalizacije, poreski obveznik je dužan preuzeti fiskalni uređaj kroz koji će početi bilježiti podatke o prodaji u roku od dva dana nakon preuzimanja uređaja, u skladu sa zakonom. Za upotrebu fiskalnog uređaja trebat će vam: rješenje o registraciji firme, uvjerenje o poreznoj registraciji (ID), uvjerenje o PDV registraciji i rješenje tržišne inspekcije. Trebat će vam još ovjerena saglasnost Porezne uprave FBiH, uplatnica i pečat firme.



# REGISTRACIJA OBRTA I SRODNIH DJELATNOSTI U KANTONU SARAJEVO



## SAŽETAK OSNOVNIH INFORMACIJA I DEFINICIJA IZ ZAKONA O OBRTU I SRODΝIM DJELATNOSTIMA

### DEFINICIJA OBRTA

Prema Zakonu o obrtu i srodnim djelatnostima („Službene novine Federacije BiH“, broj: 35/09 i 14/11), kojim se reguliše registracija, obavljanje i prestanak obavljanja obrta, obrt predstavlja samostalno i trajno obavljanje dopuštenih i registrovanih privrednih djelatnosti u osnovnom, dopunskom ili dodatnom zanimanju, od strane fizičkih lica sa svrhom postizanja dobiti, koja se ostvaruje prizvodnjom, prometom ili pružanjem usluga na tržištu. Prema ovom Zakonu, srodne djelatnosti su sve registrovane privredne i druge djelatnosti koje obavljaju fizička lica po pravilima obavljanja obrta, a koje se ne smatraju obrtom.

### OSNOVNO, DOPUNSKO I DODATNO ZANIMANJE

Ukoliko niste u radnom odnosu, tada je obavljanje obrtničke aktivnosti za vas osnovno zanimanje. Obrt kao dopunsko zanimanje znači obavljanje aktivnosti vezanih uz obrt lično, bez obzira da li ste u stalnom radnom odnosu ili ste ispunili uslove za penziju. Prema Zakonu, obavljanje aktivnosti u dopunskom obrtu je ograničeno na 20 sati sedmično ukoliko ste u stalnom radnom odnosu, dok se isto ne primjenjuje na korisnike penzije, koji su to pravo ostvarili sa 40 godina radnog staža ili navršenih 65 godina. Obrt kao dodatno zanimanje znači da će za vas aktivnosti obavljati isključivo radnik. Isti mora da bude u radnom odnosu i ispunjavati propisane uslove.

### ZAJEDNIČKI OBRT

Dvoje ili više fizičkih lica mogu zajednički obavljati obrt, a međusobne odgovornosti lica se uređuju pisanim ugovorom, koji ugovorne strane dostavljaju nadležnom organu prilikom upisa u Obrtni registar.

### DOMAĆA RADINOST

Određeni obrti i srodne djelatnosti se smatraju domaćom radinošću. To se odnosi na djelatnosti izrade i dorade predmeta za koje su ključni ručni rad i usluge u domaćinstvu. Obavljanje domaće radinosti se može obavljati

samostalno ili uz pomoć članova zajedničkog domaćinstva. Popis djelatnosti koje se mogu obavljati kao domaća radinost i uslove za njihovo obavljanje propisuje federalni ministar razvoja, poduzetništva i obrta. Obavljanje domaće radinosti se upisuje u Obrtni registar.

### **SEZONSKO OBAVLJANJE DJELATNOSTI**

Obrti i srodne djelatnosti se mogu obavljati i sezonski, do maksimalno devet mjeseci u jednoj kalendarskoj godini. Sezonsko obavljanje obrta i srodne djelatnosti se upisuje u Obrtni registar. Popis djelatnosti koje se mogu obavljati kao domaća radinost i uslove za njihovo obavljanje propisuje federalni ministar razvoja, poduzetništva i obrta.

### **VEZANI I POSEBNI OBRTI**

Vezani obrti zahtijevaju odgovarajuću stručnu spremu, dok je za obavljanje posebnih obrta, pored ispunjavanja uslova o stručnoj spremni, neophodno pribaviti i saglasnost za obavljanje posebnih obrta.

### **TRADICIONALNI I STARI ZANATI**

U tradicionalne i stare zanate spadaju obrti koji zahtijevaju posebno poznavanje zanatskih vještina i umijeća u obavljanju djelatnosti, u kojima je fokus na ručnom radu. S ciljem očuvanja tradicije, Vlada Federacije BiH, Vlade kantona i jedinice lokalne samouprave propisati će odgovarajuće olakšice, koje će stimulisati očuvanje tradicionalnih i starih obrta i pojačati interes za njihovo obavljanje.



## USLOVI KOJE TREBATE ISPUNITI

Prema Zakonu, obrt kao osnovno zanimanje možete obavljati ako ste državljanin Bosne i Hercegovine, ako ste poslovno sposobni, ako ispunjavate opšte i posebne zdravstvene uslove, ukoliko je to propisano određenim zakonom, i ako Vam pravomoćnom sudskom presudom, rješenjem o prekršaju ili upravnim aktom nije izrečena mjera zabrane obavljanja obrta. Ukoliko ste zaposleni ili korisnik penzije, trebate također ispunjavati iznad navedene uslove da biste pokrenuli obrt kao dopunsko ili dodatno zanimanje. Strani državljeni također mogu pokrenuti obrt u FBiH, ukoliko ispune uslove propisane zakonom.



## PROSTOR I OPREMA

Prostor i oprema za obavljanje obrta moraju udovoljavati i propisima o tehničkoj opremljenosti, zaštiti na radu, zaštiti i unapređenju čovjekove okoline, zaštiti od buke, zdravstvenim i sanitarnim uslovima, te drugim propisima, koji se odnose na obavljanje određene privredne djelatnosti.

Poslovni prostor treba da ima sljedeće:

- ❖ Uređenu i opremljenu pristupnu površinu;
- ❖ Visinu od minimalno 2,4 m, a za prostore manje od  $10\text{ m}^2$  visinu od minimalno 2,1 m, kao i ulazna vrata širine 90 cm;
- ❖ Stepenište širine 1 m ukoliko se radi o etažnom poslovnom prostoru;
- ❖ U radnom prostoru mora biti na svakog uposlenog, odnosno na svako radno mjesto, napravljeno najmanje  $3\text{ m}^2$  slobodne podumske površine, sa najmanje  $10\text{ m}^3$  zapremine;
- ❖ Prostor za ličnu higijenu;
- ❖ Uređaje za gašenje požara;
- ❖ Dobro vještačko ili prirodno provjetravanje;
- ❖ Osvjetljenje od minimalno 20 luksa po  $\text{m}^2$ .



Više detalja o drugim uvjetima koje vaš prostor treba da ispunjava možete pronaći na web stranici Obrtničke komore Kantona Sarajevo, na ovom linku: <http://www.obkom-fbih.ba/zakonske-i-podzakonske-norme/21-pravilnik-o-minimalnim-tehnickim-uvjetima> .

## OBRTNICA

Za obavljanje vezanih i posebnih obrta, obrtnik mora posjedovati obrtnicu, koja je zapravo odobrenje za rad. Nju izdaje nadležni organ na teritoriji na kojoj je sjedište objekta. Obrtnica se izdaje u dvije veličine, velika i mala, te je obrtnik dužan izložiti veliku u sjedištu obrta, na vidnom mjestu.

### OSNIVANJE OBRTA U KANTONU SARAJEVO

Da biste pokrenuli postupak osnivanja obrta, neophodno je da prikupite dokumentaciju i istu uz Zahtjev za osnivanje obrta predate u općini, u kojoj će biti njegovo sjedište. Dokumentaciju i zahtjev predajete službi koja se bavi obrtništvom u općini, a za ta pitanja je u većini općina nadležna služba za privredu. Proces pokretanja obrta može da potraje do 30 dana ukupno. U nastavku teksta će detaljnije biti obrazložen redoslijed koraka koje trebate pratiti da biste u što kraćem roku pokrenuli vaš obrt.

### PODNOŠENJE ZAHTJEVA ZA REGISTRACIJU OBRTA U OPĆINI

Dokumentacija koju predajete uz zahtjev općini može da se razlikuje zbog vrste obrta koji želite registrovati, ovisno o općini, ali i ovisno o vašem statusu (zaposlen, nezaposlen ili penzioner). U Kantonu Sarajevo, zahtjeve za registraciju obrta možete pronaći na web stranicama svih devet općina, kao i na njihovim šalterima. Pored toga, zahtjevi su u većini općina razvrstani prema vrsti obrta i u njima je navedeno šta trebate priložiti od dokumenata, ovisno od toga koju vrstu namjeravate registrovati. U nastavku slijedi spisak dokumenata koji su vam neophodni u većini slučajeva za registrovanje obrta u općini, kao i spisak institucija u kojima ih prikupljate. Ovisno o specifičnostima slučaja, trebaćete prikupiti i dodatnu dokumentaciju, koja je uglavnom navedena u zahtjevu koji pribavljate od općine. Najbolje bi bilo da prije prikupljanja dokumentacije preuzmete putem Interneta zahtjev koji odgovara vašem slučaju, te na osnovu njega otpočnete prikupljanje neophodne dokumentacije. Za rješavanje samog postupka u općini trebat će vam aproksimativno deset dana, ovisno o obimu posla i od resursa s kojima nadležna služba raspolaze.



## OSNOVNA DOKUMENTACIJA

1

- ❖ Fotokopija Uvjerenja o državljanstvu – uz original na uvid;
- ❖ Fotokopija lične karte - uz original na uvid;
- ❖ Uvjerenje o poslovnoj sposobnosti;
- ❖ Uvjerenje da vam pravosnažnom odlukom nadležnog organa nije izrečena mjera zabrane obavljanja predmetne djelatnosti;
- ❖ Ljekarsko uvjerenje;
- ❖ Uvjerenje o nezaposlenosti, ukoliko ste nezaposleni;
- ❖ Dokaz da ste u radnom odnosu – ukoliko ste zaposleni;
- ❖ Uvjerenje Fonda PIO da ste osiguranik, ukoliko ste korisnik penzije;
- ❖ Ugovor o ortakluku – ukoliko obrt ne pokrećete sami;

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<sup>1</sup> Bazira se prvenstveno na Zahtjevu za osnivanje obrtničke i srodnih djelatnosti u općini Centar (Obrazac 04-12.1)

- ❖ Dokument kojim se dokazuje osnov posjedovanja poslovnog prostora, ukoliko ćete obrt obavljati izvan vašeg stana ili kuće (ugovor o zakupu, ZK izvadak ili kupoprodajni ugovor);
- ❖ Dokaz o posjedovanju odgovarajuće stručne spreme, stručne osposobljenosti ili majstorskog ispita (diplome obrazovnih institucija koje ste pohađali ili odgovarajući certifikati);
- ❖ Ovjerena izjava da poslovni prostor ispunjava minimalne uslove za obavljanje predmetnog obrta, koju dajete u općini u kojoj registrujete obrt;
- ❖ Stručno mišljenje o zaštiti od buke za određene vrste obrta za poslovne prostore u stambeno-poslovnim zgradama kolektivnog stanovanja, koje pribavljate od pravnog lica registrovanog za izdavanje stručnog mišljenja;
- ❖ Uvjerenje o nekažnjavanju;
- ❖ Dokaz o uplati takse – originalna uplatnica.

## PRIKUPLJANJE DOKUMENTACIJE ZA PROCES REGISTRACIJE OBRTA U OPĆINI

U nastavku teksta možete pronaći spisak institucija koje trebate obići da biste prikupili dokumentaciju, ovisno o vašem statusu i tipu obrta koji želite osnovati.

- ❖ U Općinskom sudu u Sarajevu pribavljate Uvjerenje da nemate zabranu obavljanja predmetne djelatnosti. S obzirom da se uz Zahtjev za izdavanje podataka iz službene evidencije plaća sudska taksa u iznosu od 15 KM, najbolje bi bilo da najprije odete na mjesto prodaje sudske takse, koje se nalazi u poslovnoj zgradi KJP ZOI '84 d.o.o., ul. Branilaca Sarajeva br. 21 (preko puta Narodnog pozorišta). Na Sudu potražite kancelariju broj 11, a ispred te kancelarije možete preuzeti Zahtjev za izdavanje podataka iz službene evidencije, koji tu trebate popuniti i predati da biste dobili Uvjerenje. Zahtjev predajete uz prethodno kupljenu taksu. Uvjerenje dobijate isti dan.
- ❖ U Zavodu za penzionalni i invalidsko osiguranje (PIO) pribavljate Uvjerenje da ste korisnik penzije, ukoliko ste korisnik penzije.

- ❖ Ukoliko obrt osnivate sa drugim licem ili više njih, prije odlaska u općinu je neophodno s partnerom ili partnerima potpisati Ugovor o ortakluku, koji za vas priprema notar.
- ❖ U banci ili pošti izvršavate uplate administrativnih taksi i naknada. Vrsta prihoda koju upisujete je 722121, svrha doznaće je „Privredna taksa“ a primalac je „Budžet Kantona Sarajevo“. Taksa za registraciju obrta iznosi 80 KM i pritom plaćate i administrativnu taksu od 8 KM.
- ❖ U Ministarstvu unutrašnjih poslova Kantona Sarajevo pribavljate Uvjerenje o nekažnjavanju, za koje plaćate 5 KM i administrativnu taksu 2 KM.
- ❖ U domu zdravlja pribavljate ljekarsko uvjerenje, za koje trebate uplatiti 50 KM.
- ❖ Uvjerenje o državljanstvu pribavljate u općini vašeg prebivališta.
- ❖ Ukoliko Vam treba dokaz o nezaposlenosti, onda pribavljate Uvjerenje o nezaposlenosti od Službe za zapošljavanje Kantona Sarajevo, koja se nalazi na Dolac Malti, na adresi Ložionička 5. Trebate uplatiti 10 KM prema upustvu na zahtjevu. Zahtjev možete pronaći na ovom linku: <http://eregistar.ks.gov.ba/ap/jusz-obz-01-uvjerenje-o-nezaposlenosti/>.
- ❖ Uvjerenje o poslovnoj sposobnosti izdaje Centar za socijalni rad u općini vašeg prebivališta i pribavlja se po službenoj dužnosti. Za ovo uvjerenje plaćate administrativnu taksu u iznosu od 6 KM, te istu možete kupiti u općini.
- ❖ U općini u kojoj osnivate obrt dajete izjavu da poslovni prostor ispunjava uslove za obavljanje obrtne djelatnosti.

**Kompletiranu dokumentaciju za registraciju obrta predajete općini u kojoj će vaš obrt biti registrovan.**

Proces registracije u općini ste završili kad vam općinska služba za privredu izda odobrenje za obavljanje obrta – tzv. obrtnicu. Napravite nekoliko kopija, da ih po potrebi možete priložiti. Nakon registracije, dužni ste početi s obavljanjem aktivnosti u roku od 30 dana, od konačnosti rješenja o odobravanju obavljanja obrta. Od tog dana vam teku prava i obaveze u skladu sa važećim propisima. Nakon registrovanja obrta u općini, neophodno je obaviti još nekoliko koraka, da biste mogli otpočeti sa radom.

## IZRADA PEČATA

Za izradu pečata trebate donijeti odobrenje za obavljanje obrta na uvid, kao i lični dokument kojim dokazujete vaš identitet, npr. ličnu kartu. Izrada pečata traje obično jedan dan, a cijena ovisi o vašem odabiru pečata i kreće se od 30 do 50 KM. Pečat možete izraditi u pečatoreznici ili kopirnici koja nudi te usluge.



## PRIBAVLJANJE OBAVJEŠTENJA O RAZVRSTAVANJU PREMA KLASIFIKACIJI DJELATNOSTI

Potrebno je da odete u nadležnu službu Federalnog zavoda za statistiku (FZS), radi razvrstavanja po klasifikaciji djelatnosti, sa slijedećim dokumentima:

- ❖ Idenično popunjena dva primjerka obrasca Prijava- Odjava za razvrstavanje fizičkog lica – obrtnika i lica koje obavlja srodnu i ostale djelatnosti (Obrazac PFL-3), koji možete preuzeti sa web stranice Zavoda na ovom linku: [http://fzs.ba/wp-content/uploads/2016/06/PFL-3\\_bos.pdf](http://fzs.ba/wp-content/uploads/2016/06/PFL-3_bos.pdf)
- ❖ Fotokopija odobrenja ili rješenja nadležnog registarskog organa - obrtnice;
- ❖ Pečat;
- ❖ JMBG: vlasnika obrta i/ili odgovornog lica u izdvojenom dijelu.

Podaci koje prepisujete iz obrtnice moraju u potpunosti biti podudarni sa podacima iz izvornog dokumenta. U prostoru koji je označen sa „POPUNJAVA STATISTIKA“ ne popunjavate ništa. To će da obavi nadležni organ. Ova procedura ne zahtijeva finansijske izdatke, osim eventualnih troškova kopiranja i ovjeravanja dokumenata.

Nadležna služba Zavoda za statistiku izdat će vam dokument koji se zove Obavještenje o razvrstavanju prema klasifikaciji djelatnosti u dva primjerka.

Jedan sačuvajte, a drugi ćete predati Poreznoj upravi u sljedećem koraku. Služba Federalnog zavoda za statistiku za područje Kantona Sarajevo se nalazi na adresi Maršala Tita br. 62.

## PRIBAVLJANJE UVJERENJA O POREZNOJ REGISTRACIJI

Nakon pribavljanja Obavještenja o razvrstavanju prema klasifikaciji djelatnosti od FZS, na redu je podnošenje prijave Uredu za registraciju Porezne uprave FBiH za dobivanje identifikacionog broja (tzv. ID), odnosno jedinstvenog identifikacionog broja (tzv. JIB) i Uvjerenja o poreznoj registraciji. Ova procedura ne zahtijeva finansijske izdatke, osim eventualnih troškova kopiranja i ovjeravanja dokumenata. Ukoliko poslove registracije za vas obavlja drugo lice, onda mu je neophodna ovjerena punomoć. Potrebni su sljedeći dokumenti:

- ❖ Identifikacioni dokument, kao npr. lična karta;
- ❖ Kopija obrtnice;
- ❖ Jedan originalni primjerak Obavještenja o razvrstavanju prema klasifikaciji djelatnosti, koji ste pribavili u prethodnom koraku;
- ❖ Popunjeno Obrazac za dobivanje identifikacionog broja i poreznu registraciju fizičkog lica – obrtnika (RPO-PFL-3), koji možete preuzeti sa web stranice Porezne uprave na linku:  
[http://www.pufbih.ba/v1/public/upload/obrasci/09667-pfl3\\_rpo\\_bs\\_int2.pdf](http://www.pufbih.ba/v1/public/upload/obrasci/09667-pfl3_rpo_bs_int2.pdf)

Ukoliko je dokumentacija potpuna i nisu pronađene nepravilnosti, obradu zahtjeva i izdavanje Uvjerenja o poreznoj registraciji možete očekivati u roku od pet dana. Vaš JIB će biti naveden u Uvjerenju.



## OTVARANJE ŽIRO RAČUNA U BANCI

Sljedeći korak u procesu pokretanja obrta je otvaranje žiro računa u banci po vašem izboru. Zahtjev preuzimate u poslovnicu ili online kod pojedinih banaka, te prilikom predavanja prilažete dodatnu dokumentaciju. Za otvaranje računa samostalnog privrednika tj. obrtnika trebat će u većini banaka priložiti sljedeće:

- ❖ Rješenje nadležnog organa o dozvoljenom obavljanju djelatnosti (obrtnicu) -original ili kopija ovjerena od strane nadležnog organa);
- ❖ Obavještenje nadležnog Zavoda za statistiku o razvrstavanju obrta prema djelatnosti (original ili kopija ovjerena od strane nadležnog organa);
- ❖ Uvjerenje o poreznoj registraciji kod Porezne uprave FBiH (original ili kopija ovjerena od strane nadležnog organa);
- ❖ Uvjerenje o registraciji obveznika poreza na dodatnu vrijednost kod Uprave za indirektno oporezivanje (original ili kopija ovjerena od strane nadležnog organa) ili izjava da nije obveznik (ukoliko se prilikom pokretanja obrta ne namjeravate registrovati u PDV sistemu);
- ❖ Kartoni deponovanih potpisa osoba ovlaštenih za potpisivanje naloga radi raspolaganja sredstvima sa računa i kopije njihovih ličnih/osobnih karti/iskaznica (pasoša) ovjerenih od strane nadležnog organa. Kartone možete preuzeti u poslovniči ili online;



- ❖ Kopija lične karte zakonitog zastupnika obrta (ili više njih) ovjerenih od strane nadležnog organa;
- ❖ Kopija CIPS-ove prijave boravka ili računa za komunalne usluge koji ne može biti stariji od tri mjeseca, a iz kojih se može utvrditi adresa prebivališta drugog lica koje je samo prezentiralo potrebnu dokumentaciju;
- ❖ Kopija lične karte druge osobe koja je samo prezentirala potrebnu dokumentaciju, ovjerena od strane nadležnog organa;
- ❖ Kopije CIPS-ove prijave boravka ili računa za komunalne usluge koji ne može biti stariji od tri mjeseca, a iz kojih se može utvrditi adresa prebivališta lica ovlaštenih za potpisivanje naloga radi raspolaganja sredstvima sa računa;
- ❖ Izjava ovlaštenog lica o nepostojanju računa nad kojim je određena mjera zabrane raspolaganja novčanim sredstvima.

## PRIJAVA VLASNIKA I RADNIKA U JEDINSTVENI SISTEM U POREZNOJ UPRAVI FBIH

Ispostava u kojoj ćete ovu proceduru obaviti se određuje prema općini registracije obrta. Obavezni ste da prijavite sebe kao vlasnika i eventualne radnike u Jedinstveni sistem registracije, naplate i kontrole doprinosa Porezne uprave Federacije Bosne i Hercegovine. Prijavu vršite na osnovu Ugovora o radu i ispunjavate Obrazac JS3100 Prijava/Promjena/Odjava osiguranja, koji preuzimate u Poreznoj upravi ili preko njihove web stranice putem ovog linka:

[http://www.pufbih.ba/v1/public/upload/obrasci/20caf-e1940-  
js3100\\_bs\\_interactive-v2.pdf](http://www.pufbih.ba/v1/public/upload/obrasci/20caf-e1940-js3100_bs_interactive-v2.pdf).

Za ovu proceduru trebat ćete jedan dan i nećete imati finansijskih izdataka. Porezna uprava je uvezana sa Zavodom zdravstvenog osiguranja, tako da ne morate posebno tu da prijavljujete radnike.

### POREZNA KARTICA

Da biste ostvarili pravo na lične odbitke (vi i vaši radnici), neophodno je da svako od vas popuni i predava Zahtjev za izdavanje porezne kartice (Obrazac PK-1001) nadležnoj ispostavci PU FBIH, prema svome mjestu prebivališta.

Pojašnjenja poreznih odbitaka možete pronaći na web stranici Federalnog ministarstva finansija, na linku:  
<http://www.fmf.gov.ba/info/2008/11122008.htm>.

Vi kao vlasnik obrta ili samostalne djelatnosti ostvarujete pravo na umanjene poreza na dohodak na osnovu ličnog odbitka nakon isteka godine. Vaši radnici to pravo ostvaruju odmah, ukoliko posjeduju poreznu karticu.

## REGISTRACIJA U PDV SISTEM



Obrtnici svojim kupcima ne fakturišu PDV, što im daje priliku da formiraju cijene njihovih proizvoda i usluga tako da budu konkurentniji na tržištu. Iz tog razloga, nećete biti obavezni da se registrujete u sistem PDV sve dok ne ostvarite godišnji promet u iznosu od 50.000 KM ili dok ne procijenite da će doći do toga. Pojedini obrtnici se dobровoljno registruju u sistem PDV, jer procijene da im je to isplativije zbog povrata poreza, koji se registracijom u ovaj sistem prenosi na krajnjeg kupca. Ukoliko predviđate da ćete prevazići prag za registraciju ili ipak dobровoljno želite ući u sistem PDV, u nastavku slijede koraci koje trebate da poduzmete.

Zahtjev za registraciju i upis u Jedinstveni registar obveznika indirektnih poreza (ZR1) podnosi se Odsjeku za poreze u Regionalnom centru Sarajevo Uprave za indirektno oporezivanje BiH, na adresi Zmaja od Bosne 47b. Rješenje i uvjerenje o registraciji i upisu u Jedinstveni registar donosi Odsjek za podršku Sektora za poreze u Središnjem uredu, koji se nalazi u Banja Luci.

Zahtjev možete preuzeti online na ovom linku:  
<http://www.new.uino.gov.ba/bs/Dokumentacija%20koja%20se%20podnosi%20za%20registraciju%20za%20PDV>.

Obrtnik je dužan priložiti sljedeću dokumentaciju (kopiranu uz predočenje originala ili ovjerene kopije) prilikom registracije u PDV sistem:

- ❖ Rješenje/odobrenje nadležnog organa uprave o obavljanju djelatnosti;
- ❖ Ličnu kartu podnosioca zahtjeva;
- ❖ Uvjerenje/potvrdu o registraciji od nadležne porezne uprave entiteta ili Brčko Distrikta BiH;
- ❖ Karton deponovanih potpisa ovjeren od poslovne banke u kojoj je transakcijski račun otvoren (za sve otvorene transakcijske račune) ili drugi dokaz o otvorenom transakcijskom računu za fizičko lice građanina koji obavlja oporezivu djelatnost;
- ❖ Obavijest o glavnom računu, određenom kod ovlaštene organizacije platnog prometa, shodno entitetskim propisima o unutrašnjem platnom prometu;
- ❖ Dokument nadležnog organa u skladu sa propisima kojim je regulisana oblast rada i boravka stranaca u BiH i pasoš ili drugi identifikacioni dokument za fizičko lice-preduzetnika, stranog državljanina;
- ❖ Punomoć kojom se ovlašćuje državljanin BiH da zastupa poreznog obveznika u postupcima sa UIO, u slučaju odsustva fizičkog lica-preduzetnika, stranog državljanina;
- ❖ Uplatnicu kojom dokazujete da ste uplatili administrativne takse.

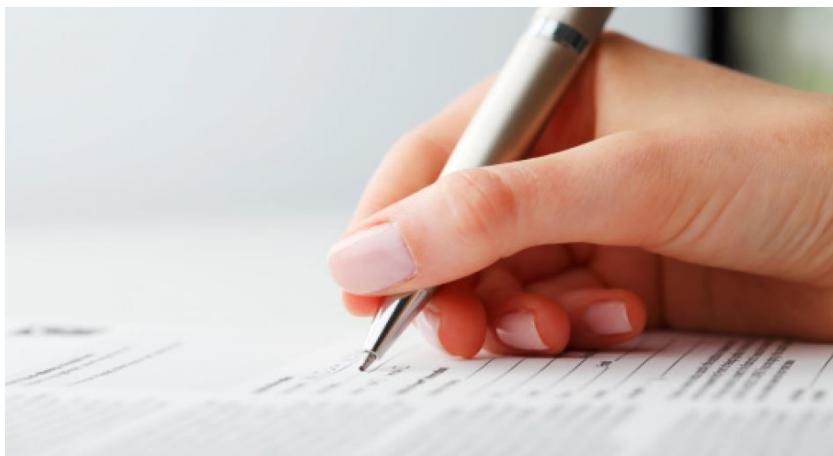
**Administrativne takse koje plaćate prilikom registracije vašeg obrta u PDV sistem:**

- ❖ Taksa na zahtjev za registraciju i upis u Jedinstveni registar obveznika indirektnih poreza u iznosu od 10 KM;
- ❖ Taksa za izdavanje rješenja o registraciji i upisu u Jedinstveni registar obveznika indirektnih poreza u iznosu od 10 KM;
- ❖ Taksu za izdavanje uvjerenja o registraciji/upisu u Jedinstveni registar obveznika indirektnih poreza u iznosu od 20 KM;
- ❖ Ukupan finansijski izdatak za navedene takse iznosi 40 KM.

## FISKALIZACIJA

Nabavka fiskalnog uređaja traje 10 dana.

Potrebno vam je cca 700 KM za kupovinu uređaja od ovlaštenih distributera, a nadležna institucija za prijavu fiskalnog uređaja je Porezna uprava FBiH. Dužni ste imati ugovor s ovlaštenim serviserom. Trebate popuniti i ovjeriti Zahtjev za inicijalnu fiskalizaciju (ZIF obrazac) i predati ga ovlaštenom servisu s kojim je potpisana ugovor, koji će taj dokument proslijediti Poreznoj upravi FBiH. Svaki poreski obveznik dužan je da, putem ovlaštenog servisa, potpiše ugovor o upotrebi GPRS usluga sa nekim od telekomunikacionih operatera. Nakon procesa fiskalizacije, poreski obveznik je dužan preuzeti fiskalni uređaj kroz koji će početi bilježiti podatke o prodaji u roku od dva dana nakon preuzimanja uređaja, u skladu sa zakonom.



Zahtjev za inicijalnu fiskalizaciju možete preuzeti na web stranici Porezne uprave FBiH na ovom linku:

[http://www.pufbih.ba/v1/public/upload/obrasci/b6e65-zif\\_interactive2.pdf](http://www.pufbih.ba/v1/public/upload/obrasci/b6e65-zif_interactive2.pdf)

## DOKUMENTI POTREBNI ZA FISKALIZACIJU

- ❖ Rješenje o registraciji preduzeća;
- ❖ Rješenje o poreznom identifikacijskom broju;
- ❖ Rješenje o PDV-u;
- ❖ Ispravno popunjeno zahtjev za inicijalnu fiskalizaciju;
- ❖ Kopija lične karte odgovornog lica;
- ❖ Pečat.

## PROCES FISKALIZACIJE SE ODVIJA KROZ NIZ SLJEDEĆIH KORAKA

- ❖ Odabrati odgovarajući fiskalni uređaj kod ovlaštenog distributera;
- ❖ Sklopiti kupoprodajni ugovor;
- ❖ Potpisati ugovor o servisnoj i tehničkoj podršci;
- ❖ Podnijeti zahtjev i izvršiti inicijalnu fiskalizaciju kupljenog uređaja;
- ❖ Potpisati pretplatnički ugovor sa vašim pretplatničkim brojem za prenos GPRS podataka prema Poreskoj upravi;
- ❖ Unijeti artikle u bazu artikala fiskalnog uređaja;
- ❖ Pustiti uređaj u promet.



## PROCJENA TROŠKOVA

Tabela 1: Procjena troškova za pokretanje obrta u Kantonu Sarajevo

AKTIVNOST	TROŠAK
Privredna taksa za registraciju obrta	80 KM
Administrativna taksa za registraciju	8 KM
Kopiranje i ovjera dokumenata	≈ 20 KM
Izrada pečata	30 -50 KM
Uverenje da nemate zabranu obavljanja predmetne djelatnosti (Općinski sud)	15 KM
Uvjerenje o nekažnjavanju (MUP)	5 KM
Administrativna taksa za Uvjerenje iz MUP-a	2 KM
Ljekarsko uvjerenje	50 KM
Uvjerenje o poslovnoj sposobnosti	6 KM
Uvjerenje o nezaposlenosti – Služba za zapošljavanje KS	10 KM
PROCJENA TROŠKOVA OSNIVANJA OBRTA BEZ ULASKA U PDV SISTEM	≈ 230 KM
PDV SISTEM + FISKALIZACIJA	
Fiskalizacija	≈ 700 KM
Registracija u PDV sistem	40 KM
PROCJENA UKUPNIH TROŠKOVA ULASKA U PDV SISTEM	≈ 740 KM
Procjena ukupnih troškova osnivanja obrta	≈ 1000 KM

**Napomena:** Podaci koji su navedeni u tabeli su samo procjena. Troškovi variraju ovisno o vašem statusu, općini, vrsti obrta i tome da li trebate dodatne saglasnosti, potvrde ili uvjerenja. Iz tih razloga, finansijski izdaci mogu da variraju u odnosu na podatke navedene u ovoj tabeli.

## INTRODUCTION

This guide is intended for future investors and entrepreneurs who plan to start their own business in Sarajevo Canton.

It provides information on the establishment of a limited liability company, as well as crafts and related activities, along with an overview of the necessary steps in the founding process, detailing the necessary documents for each of the procedures, providing the list of institutions and estimating the establishment costs. It also includes an overview of the relevant information from laws that regulate these areas.

We kindly remind you that simplification of procedures for establishing a business and obtaining numerous permits began and that minor deviations are possible in regard to costs and steps described.





# REGISTRATION OF A LIMITED LIABILITY COMPANY IN SARAJEVO CANTON



## ASSUMPTIONS

- ❖ This part of the guide assumes that you are planning to register a limited liability company (LLC).
- ❖ It is also assumed that your LLC will employ a minimum of 15 people and that turnover will exceed BAM 50.000.
- ❖ You will need initial capital of BAM 1.000.
- ❖ It is estimated that a **minimum** of BAM 1.360 is required for various applications, fees, registration, stamp design and other procedures.



**Note:** Take into account the costs of document certification, which depend on the activities of the firm, and other costs such as lease of office space, furnishing, etc., which are not included in the aforementioned amount.

- ❖ While you are waiting for certificates, permits and other documents, create and certify multiple copies of documents that you will need for other procedures including: a copy of a director's ID and a copy of an ID card of the owner(s), and their *Certificates of Residence Registration*.
- ❖ You will need a *Decision on Registration in the Court Registry* for several procedures and it is advised to make few certified copies.
- ❖ Make several certified copies of the *Certificate of Tax Registration*, *Certificate of VAT Registration* and *Notice of the Agency for Statistics of Bosnia and Herzegovina on Classification of the Subject Based on Activities*.

## THE FOUNDING ACT

The first step you need to take is to create a *Founding Act*. A notary will do it for you. It takes approximately five days and it costs BAM 350. A notary must receive a *Certificate of No Criminal Conviction* of a director of the company from the Ministry of Interior to begin their work. A *Founding Act* must be certified. While you are waiting for its preparation, use that time to make several copies of the ID cards and *Certificate of Residence Registration* of managers and owners and certify them.



## PAYMENT OF FOUNDING CAPITAL

In the meantime, you can make the payment of the founding capital and rent a business space. Payment will be made on a temporary account of the commercial bank of your choice. The bank will later transfer the funds to the account of your company, in accordance with the Court's Decision. When doing so, ask the bank to issue you a payment receipt. Depending on the internal rules of the bank, the procedure can cost up to BAM 10 and lasts one day.

## TAX CLEARANCE

According to Article 19 of the *Rulebook on Assigning Identification Numbers, Registration and Identification and Records of Taxpayers on the Territory of the FBiH* ("Official Gazette FBiH, No. 69/17 and 17/18"), the Tax Administration (TA) shall allocate the relevant identification number of the taxpayer after determining that its founder or owner has no outstanding tax liabilities under its jurisdiction. If the TA determines that the founder or owner has outstanding tax liabilities, the TA will suspend the process of assigning the identification number of the taxpayer until the settlement of tax liabilities is done.

## LEASE OF THE BUSINESS PREMISES

If you do not own an office space, you can use the waiting time to find the one that suits your needs and rent it.

## REGISTRATION OF THE COMPANY AT THE MUNICIPAL COURT

After the *Founding Act* is created and certified, the next step is the registration of the company, which can last up to 10 days. You need to complete the application form for the registration of business entities. The form can be downloaded from the following link:

[http://www.oss.ba/dokumenti/Prijava\\_Reg.pdf](http://www.oss.ba/dokumenti/Prijava_Reg.pdf)

Deposit the following court fees: court fee of BAM 35 for the *Decision on Registration of the Establishment of the Company* and court fee of BAM 5 for submission of census data for publication in the "*Official Gazette of Bosnia and Herzegovina*". Furthermore, you will need to pay BAM 150 for the publication in the "*Official Gazette of Sarajevo Canton*".

For this procedure, you will need several documents including: the certified *Founding Act*, the completed application form (which should be certified and signed by an authorized officer of the Municipal Court in printed form), payment receipt for the founding capital and a *Decision on the Appointment of an Authorized Representative of the Company*, if one was not mentioned in the *Founding Act*.



## MEMBERSHIP IN THE CHAMBER

If you plan to export, you will receive a notice from the Foreign Trade Chamber of Bosnia and Herzegovina that you automatically became their member. Membership in the Chamber of Economy of Sarajevo Canton is voluntary. Chamber of Economy takes care of its members and will be happy to welcome new members and help them find their place in the market.

## OBTAINING THE CONSENT ON THE USE OF BUSINESS PREMISES



The *Consent on the Use of Business Premises* can be obtained at the competent department of the municipality in which the company is settled.

There you need to fill the application form and enclose

the following documents: *Court's Decision of Registration into the Court Registry*, *Statement of Meeting Legal Requirements to Perform the Activities*, as well as *Announcement of the Date of the Beginning of Operations*. For this consent, you will need to pay BAM 10 of the administrative fee and wait 10 days. During those 10 days, you can do several things: make the stamp and announce the commencement of the business activities to the competent inspection authority of the Sarajevo Canton.

## MAKING THE STAMP AND NOTIFYING THE INSPECTION

Making the stamp is a simple procedure. You will need a *Court's Decision of Registration into the Court Registry*, which you should give to the stamp maker. Making a stamp lasts one day and costs between BAM 30 and 50, depending on what kind of stamp you prefer.



## BEGINNING OF OPERATIONS

You are obligated to visit Inspection of Sarajevo Canton up to 5 days from the beginning of operations. You will need: *Court's Decision of Registration into the Court Registry*, *Statement of Meeting Legal Requirements to Perform the Activities* and *Announcement of the Date of the Beginning of Operations*. This procedure is free and it takes one day.

## REGISTERING FOR THE TAX ID NUMBER

After receiving the Decision from the Court, you are obligated to apply at Tax Administration of FBiH to obtain the ID number and *Notice of the Agency for Statistics of Bosnia and Herzegovina on Classification of the Subject Based on Activities*, no later than five days upon the receipt of the Decision. On this occasion, you are required to submit the following: two copies of the filled application form to obtain an identification number (JIB); *Tax Registration Form for Legal Entities* (form RPO\_PPL1 can be downloaded from the website of the Tax Administration), a copy of the *Court's Decision on Registration into the Court Registry* and a copy of the ID card of the director of the company.

It takes five days to get the ID number (JIB) of your company. This procedure does not require financial expenditures.



## BANK ACCOUNT

For this procedure, you will need one day and a substantial amount of documentation. You will need the *Court's Decision on Registration into the Court Registry*, not older than six months. The next you will need to submit includes: *Notice of the Agency for Statistics of Bosnia and Herzegovina on*

*Classification of the Subject Based on Activities*, then the *Founding Act* or its certified copy, *Certificate of Tax Registration* or its certified copy and *Articles of Association of the Company* with the original stamp. In addition, you will need: a certified copy of the identity card (ID) of a director, a certified copy the ID card of one of the founders who has at least 10% equity interest, a certified copy of *Certificate of Residence Registration* of a director (CIPS), a copy of the *Certificate of Residence Registration* of an owner with a minimum 20% stake in the company, identity cards of persons who will be authorized signatories and certified copies of the *Certificate of Residence Registration* of authorized signatories.



## REGISTERING AT THE VAT SYSTEM

If you estimate that you will achieve a turnover greater than BAM 50.000 annually, you are required to register into the VAT system. Entering the VAT system takes a minimum of 15 days and the competent institution is the Indirect Taxation Authority of Bosnia and Herzegovina (ITA). The procedure costs in total BAM 40 and incorporates: the fee for an *Application for Enrollment in the Unified Register of Indirect Tax Payers* (BAM 10), the fee for the issuance of *Decision on Registration and Enrollment in the Unified Register of Indirect Tax Payers* (10 BAM) and the fee for the issuance of a *Certificate of*

*Registration and Enrollment in the Unified Register of Indirect Tax Payers* (BAM 20). You need to file the form (called ZR1) in ITA and you should enclose the following documents: a certified copy of *Court's Decision on Registration into the Court Registry*, a certified copy of the *Certificate of Tax Registration*, *Notice of the Agency for Statistics of Bosnia and Herzegovina on Classification of the Subject Based on Activities*, certified copy of director's ID, a certified copy of the signature specimen card from the bank where the transaction account is opened, *Statement about the Goods to be Imported or Exported by the company*, *Statement about the Feasibility of Estimated Turnover* and the evidence of the realization of the same in terms of concluded business contracts, a copy of the business premises leasing contract, or an evidence of the ownership registered in the Land Registry and personal documents of a responsible accountant. The Indirect Taxation Authority introduced certain changes at the beginning of 2018 and enabled large taxpayers to apply for value added tax and excise taxation electronically. It is expected that other taxpayers will soon be able to fulfill their obligations this way.

## REGISTRATION OF EMPLOYEES AT THE TAX ADMINISTRATION AND RULEBOOK

In order to register employees, you will need one day. You are required to register each of them before they start to work. Registration of employees in a Unified System shall be submitted on the appropriate form and shall be made at the Tax Administration of the Federation of Bosnia and Herzegovina. This procedure does not require financial expenditures. You will need the following documents: *Court's Decision on Registration into the Court Registry*, and for each of the employees: identity authentication, statistical number and form JS 3100 (which can be downloaded from the website of the Tax Administration). Due



to the interconnectedness of the system, it is not necessary to go separately to the Health Insurance Institute of Sarajevo Canton.

All registered legal entities are obliged, regardless of size, to adopt the business normative acts. If you employ more than 30 workers, are obliged to create and adopt the rulebook. It defines employment contracts, working hours, salaries and other. Keep in mind that you are obliged to have the rulebook from the day one, so start working on it as soon as possible.

## FISCAL DEVICE

Acquiring a fiscal device lasts up to 10 days. You need approximately BAM 700 to purchase a device from one of the certified distributors.

## CERTIFIED DISTRIBUTOR

The competent authority for the registration of fiscal devices is Tax Administration of FBiH. You are obligated to have a contract with an authorized servicer. You need to fulfill and verify initialization application (so called "ZIF document"), which can be downloaded from the website of the Tax Administration of the FBiH) and hand it over to the authorized service with which the contract is signed, which will forward this document to the Tax Administration. Every taxpayer is obliged, through an authorized service, to sign a contract on the use of GPRS services with some of the telecommunications operators.

The taxpayer is obliged to take over the fiscal device through which they will start recording the sales data within two days after the takeover of the device, in accordance with the law. To use a fiscal device, you will need: Court's Decision on Registration into the Court Registry, a *Certificate of Tax Registration* (ID), a *Certificate of VAT Registration*, and a market inspection's decision. You will also need certified consent of the Tax Administration of FBiH, payment slip and seal of the company.



# **REGISTRATION OF CRAFTS AND RELATED ACTIVITIES IN SARAJEVO CANTON**



## BASIC INFORMATION FROM THE LAW ON CRAFTS AND RELATED ACTIVITIES

### DEFINITION OF THE CRAFT

According to the *Law on Crafts and Related Activities ("Official Gazette of the Federation of BiH", no. 35/09 and 14/11)* which regulates the registration, performance and termination of performing crafts, a craft represents independent and permanent carrying out of authorized and registered economic activities in the basic, supplementary or additional occupation, by natural persons for the purpose of achieving profit, which is realized by production, trade or the provision of services on the market. According to this Law, related activities are all registered economic and other activities performed by natural persons under the rules of performing crafts, which are not considered crafts.

### BASIC, SUPPLEMENTARY AND ADDITIONAL OCCUPATION

If you are not employed, then performing craft activities for you is a basic occupation. Craft as a supplementary occupation means performing activities related to the craft personally, regardless of whether you have permanent employment or whether you have fulfilled the conditions for retirement. According to the Law, performing activities in the supplementary craft is limited to 20 hours per week if you are permanently employed, while the same does not apply to pension beneficiaries who have achieved this right by 40 years of service or 65 years of age. A craft as an additional occupation means that exclusively worker(s) will perform activities. They must be employed by the craft and fulfill the prescribed conditions.

### JOINT CRAFT

Two or more natural persons may jointly perform a craft, and the mutual responsibilities shall be regulated by a written contract, which the contracting parties shall submit to the competent authority upon registration in the Craft Register.

### HOMECRAFT

Certain crafts and related activities are considered domestic work. This refers to the activities of making and finishing the objects for which the manual work and services in the household are crucial. Homecraft can be performed independently or with the help of members of the common household. The

list of activities which can be performed as a domestic work and the conditions for their performance are prescribed by the Federal Minister of Development, Entrepreneurship and Crafts. Homecraft is entered into the Craft Register.

## **SEASONAL ACTIVITIES**

Crafts and related activities can be performed seasonally, up to a maximum of nine months in one calendar year. Seasonal performance of crafts and related activities is recorded in the Craft Register. The list of activities which can be performed as a domestic work and the conditions for their performance are prescribed by the Federal Minister of Development, Entrepreneurship and Crafts.

## **RELATED AND SPECIAL CRAFTS**

Related crafts require appropriate professional qualifications. For the performance of special crafts, in addition to meeting the qualification conditions, it is necessary to obtain the consent for performing special crafts.

## **TRADITIONAL AND OLD CRAFTS**

Traditional and old crafts require special knowledge of craft skills and skills in performing activities, in which the focus is on manual work. In order to preserve tradition, the Government of the Federation of BiH, governments of cantons and the local self-government units will prescribe the appropriate help, which will stimulate the preservation of traditional and old crafts and increase interest in performing them.



## TERMS YOU NEED TO FULFILL

According to the Law, you can perform a craft as a basic occupation if: you are a citizen of Bosnia and Herzegovina; you are capable of working; if you meet general and special health conditions if it is required by a certain law and if there is no valid court verdict, or a decision on a misdemeanor, or an administrative act which bans you to perform craft related activities. If you are an employee or retired, you also need to fulfill the above-mentioned conditions to perform the craft as a supplementary or additional occupation. Foreign citizens can also start a craft in FBiH, if they meet the requirements prescribed by the Law.



## PREMISES AND EQUIPMENT

Premises and equipment for performing crafts must also comply with the regulations on: technical equipment, protection at work, protection and improvement of the environment, protection against noise, health and sanitary conditions, and other regulations related to the performance of certain economic activity.

Business premises need to meet the following conditions:

- ❖ Adapted and equipped access area;
- ❖ Minimum height of 2.4 m and for spaces of less than 10 m<sup>2</sup> height of at least 2.1 m<sup>2</sup> is required, as well as entrance doors wide at least 90 cm;
- ❖ Minimum width of staircases of 1 m in case of a condominium premises;
- ❖ Business premises must have for each employee at least 3m<sup>2</sup> of area with at least 10m<sup>3</sup> of volume;
- ❖ Personal hygiene space;
- ❖ Fire extinguishers;
- ❖ Good artificial or natural ventilation;
- ❖ Illumination of at least 20 lux per m<sup>2</sup>.



More details about other conditions that your space needs to meet can be found at the web site of Crafts Chamber of Sarajevo Canton on this link:  
<http://www.obkom-fbih.ba/zakonske-i-podzakonske-norme/21-pravilnik-o-minimalnim-tehnickim-uvjetima> .

## CRAFT LICENCE

For performing related and special crafts, a craftsman must own a *Craft License* (called “obrtnica”), which is actually a work permit. It is issued by the competent authority in the territory where the headquarters of the craft are located. It is issued in two sizes, large and small, and a craftsman is obliged to exhibit large one at the headquarters of craft, in a visible place.

### ESTABLISHING A CRAFT IN SARAJEVO CANTON

To initiate the process of establishing crafts, it is necessary to collect the documentation and submit it together with the *Craft Establishment Application* in the municipality, where a craft will be headquartered. You should submit necessary documents to the craftsmanship sector in the municipality. However, in most of the municipalities the competent department for craftsmanship is actually an economic department. Establishment can take up to 30 days in total. Later on, there will be a more detailed explanation of the sequence of steps you need to follow to establish your craft as soon as possible.

### APPLYING FOR THE REGISTRATION OF THE CRAFT IN THE MUNICIPALITY

The documentation you enclose with the application may be different due to the type of craft you would like to register. It can also depend on the municipality where you register it, as well as to depend on your status (employed, unemployed or retired). In Sarajevo Canton, you can find the application form for the registration of craft on the websites of all nine municipalities, as well as physical copies on their counters. In addition, the requirements in most municipalities are classified according to the type of crafts and they specify what you need to enclose with the documents, depending on the type you intend to register. Below, you will find a list of the documents you need in most cases for registration of crafts in the municipality, as well as the list of institutions in which you are obtaining them. Depending on the specifics of your case, you will also need to collect additional documentation, which is mainly mentioned in the application you obtain from the municipality. It would be the best if you would download an online application form that matches your case before collecting the documentation and then to start collecting the necessary documentation in accordance with it. For the registration in the municipality, you will need

approximately ten days, depending on the scope of the work and the resources that the competent service has.



## BASIC DOCUMENTS

<sup>2</sup>

- ❖ Photocopy of *Certificate of Citizenship* – including original for the insight;
- ❖ Photocopy of ID card - including original for the insight;
- ❖ *Certificate of Business Capability*;
- ❖ *Certificate That a Competent Body Has Not Issued a Measure Prohibiting the Carrying Out of the Activities*;
- ❖ *Medical Certificate*;
- ❖ *Certificate of Unemployment*, if you are unemployed;
- ❖ Proof that you are employed - if you are employed;
- ❖ *Certificate of Pensioner Status* from Pension and Disability Insurance Institute (PIO) if you are retired;

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<sup>2</sup> It is based primarily on the *Application for Establishment of Crafts and Related Activities* in the municipality Centar (Form 04-12.1)

- ❖ *Partnership Agreement* - If you do not start a craft by yourself;
- ❖ A document proving basis for the ownership of business premises if you are going to do business outside your home (a lease agreement, an excerpt from the Land Registry or a purchase contract);
- ❖ Evidence of possessing the appropriate professional qualifications (diplomas of educational institutions that you have attended or corresponding certificates);
- ❖ Certified statement that the business space meets the minimum conditions for carrying out the desired activities, which you submit in the municipality where you register the craft;
- ❖ *Professional Opinion on Noise Protection* for certain types of business premises in residential and commercial buildings of collective housing, obtained from a legal entity registered for issuing expert opinion;
- ❖ *Certificate of no Criminal Conviction*;
- ❖ Proof of the fee payment - original payment slip.

## ACQUIRING DOCUMENTS FOR THE REGISTRATION AT THE MUNICIPALITY

Below you can find a list of institutions that need to visit to collect documents, depending on your status and the type of craft that you would like to establish.

- ❖ At the Municipal Court in Sarajevo, you will obtain a *Certificate of not Being Banned to Perform the Activities*. Taking into account that you are supposed to pay court fee in the amount of BAM 15, the best option is to purchase the court fee, at the official sales place in the building of KJKP ZOI '84 d.o.o. (across the street from National Theatre). Then, in the Court's building, find the Office no. 11, and in front of that office you can take the application form you need to fill and submit with the previously purchased fee ticket. You will get the certificate on the day of application.
- ❖ At the Pension and Disability Insurance Institute (PIO), you obtain the *Certificate of Pensioner Status*, if you are retired.

- ❖ If you have established a craft with partner or partners, you must sign a *Partnership Agreement* with them prior to visiting the municipality. This can be done in notary's office.
- ❖ In the bank or post office, you should pay administrative and other fees. The type of income you enter is 722121. The purpose of the remittance is "privredna taksa" and the recipient is "Budžet Kantona Sarajevo". Craft registration fee costs BAM 80 and you will also pay an administrative fee of BAM 8.
- ❖ At the Ministry of Interior of Canton Sarajevo, you obtain a Certificate of no Criminal Conviction for which you should pay BAM 5 and administrative fee of BAM 2.
- ❖ You obtain *Medical Certificate* at the health center, for which you need to pay BAM 50.
- ❖ You obtain a *Certificate of Citizenship* in the municipality of your residence.
- ❖ If you need proof of unemployment, then obtain the *Unemployment Certificate* from the Employment Service of Canton Sarajevo, located at Dolac Malta, at Ložionička no. 5. You will need to pay BAM 10 for the issuance. The application form can be found at this link:  
<http://eregistar.ks.gov.ba/ap/jusz-obz-01-uverenje-o-nezaposlenosti/>.
- ❖ The Certificate of Business Capability is issued by the Center for Social Work in the municipality of your place of residence and is obtained ex officio. For this, you should pay an administrative fee in the amount of BAM 6, and you can buy the fee ticket in the municipality.
- ❖ In the municipality where you set up a craft, you submit the *Statement that the Business Space Meets the Requirements for Doing Business*.

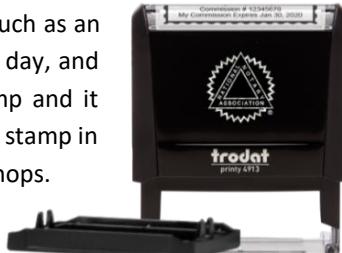
**You submit the completed registration documentation to the municipality where your craft will be registered.**

You have completed the process of registration in the municipality when its competent department grants you approval in the form of Craft License. Make a few copies of it, so that you can enclose if necessary. Upon registration, you are required to start performing the activity within 30 days of the finalization of the decision to approve the establishment. From that day on, you have rights and obligations in accordance with the applicable regulations. After

registering the craft in the municipality, it is necessary to take a few more steps to get started.

## MAKING THE STAMP

You need bring your Craft License, as well as a personal document stating your identity, such as an ID card. Making a stamp usually takes one day, and the price depends on your choice of stamp and it ranges from BAM 30 to 50. You can make a stamp in a print shop or specialized stamp making shops.



## OBTAINING A NOTIFICATION ON CLASSIFICATION OF ACTIVITIES

You should pay a visit to the Federal Bureau of Statistics for classification of your craft based on activities with the following documents:

- ❖ Identically filled two copies of the form – *Registration/Deregistration of Natural Persons – Craftsmen and Persons Performing Related and Other Activities* (Form PFL-3), which can be downloaded from the Institute's website on this link: [http://fzs.ba/wp-content/uploads/2016/06/PFL-3\\_bos.pdf](http://fzs.ba/wp-content/uploads/2016/06/PFL-3_bos.pdf)
- ❖ Photocopy of the permit or decision of the competent registration body – Craft License;
- ❖ Stamp;
- ❖ The Unique Citizen Number (JMBG) of the owner of the craft and / or the responsible person in the separated part.

The data you copy from a Craft License when filling the application must fully match the data in the original document. In the space marked "POPUNJAVA STATISTIKA" (means filled by the Bureau) you are not supposed to write anything. This will be done by the competent authority. This procedure does not require financial expenses, except for the possible costs of copying and certifying documents.

The competent department of the Bureau of Statistics will issue a document called the *Notice on the Classification of Activities* in two copies. You should keep one copy, and the other hand over the other one to the Tax Administration in the next step. The Office of the Federal Bureau of Statistics for the Canton of Sarajevo is located at Maršala Tita no. 62nd.

## ACQUIRING THE CERTIFICATE OF TAX REGISTRATION

After obtaining the classification notice, registration with the FBiH Tax Administration Registry for obtaining the ID number (JIB) and the *Certificate of Tax Registration* is in the next you are supposed to do. This procedure does not require financial expenses, except for the possible costs of copying and certifying documents. If the other person is doing the registration for you, then a validated power of attorney is required. The following documents are required:

- ❖ Identification document, such as an ID card;
- ❖ Copy of a *Craft License*;
- ❖ One original copy of classification notice that you obtained in the previous step;
- ❖ A completed form for obtaining an ID number (JIB) and a tax registration of a craftsman (RPO-PFL-3), which you can download from the Tax Administration's website at the link:  
[http://www.pufbih.ba/v1/public/upload/obrasci/09667-pfl3\\_rpo\\_bs\\_int2.pdf](http://www.pufbih.ba/v1/public/upload/obrasci/09667-pfl3_rpo_bs_int2.pdf)

If the documentation is complete and no irregularities have been found, you can expect *Tax*

*Registration Certificate*  
within five days. Your JIB  
will be listed in the  
Certificate.



## BANK ACCOUNT

The next step in the process of starting a business is opening a transaction account at a chosen bank. You can take an application form at the bank or you can download one from the Internet. You should enclose the following additional documents with the application form when you submit it:

- ❖ *Craft License* - original or a copy certified by the competent body;
- ❖ *Notice on the Classification of Activities* (original or copy certified by the competent body);
- ❖ *Tax Registration Certificate* (original or copy certified by the competent body);
- ❖ *Certificate of VAT Registration* (original or a copy certified by the competent authority) or a statement that you are not an indirect taxes payer (in case you do not intend to register in the VAT system);
- ❖ Specimen signature card of persons authorized to sign orders and copies of their ID cards, certified by the competent authority. You can download the signature card in the online form or take a copy from a bank's office;



- ❖ A copy of the ID card of the legal representative(s) of craft certified by the competent authority;
- ❖ A copy of the *Certificate of Residence Registration* or a utility bill copy (not older than 3 months), from which the address of authorized person who submitted the required documentation can be determined;

- ❖ A copy of the ID card of the other person who submitted the necessary documentation, verified by the competent authority;
- ❖ A copy of the Certificate of Residence Registration or a utility bill copy (not older than 3 months), from which the address of residence of persons authorized to manage the funds on the account can be determined;
- ❖ Statement of an authorized person of not owning a bank account on which ban on managing the funds was imposed.

## REGISTRATION OF OWNER AND EMPLOYEES IN THE UNIFIED SYSTEM

The office of Tax Administration where this procedure will be performed is determined by the municipality of registration of your craft. You are obliged to register yourself as the owner and potential employees in the Unified Registration, Collection and Control System of the Tax Administration of the Federation of Bosnia and Herzegovina. You are submitting the application on the basis of the *Employment Agreement* and you need to complete the *Form JS3100 Registration/ Change / Deregistration*, which you can take from the Tax Administration's offices or download through their website via this link:

[http://www.pufbih.ba/v1/public/upload/obrasci/20caf-e1940-js3100\\_bs\\_interactive-v2.pdf](http://www.pufbih.ba/v1/public/upload/obrasci/20caf-e1940-js3100_bs_interactive-v2.pdf).

For this procedure, you will need one day and you will not have any financial expenses. The Tax Administration is connected to the Health Insurance Institute, so you do not have to go there to enroll yourself and them in health insurance system.

### TAX CARD

In order to be eligible for personal deductions (you and your employees), each of you must complete and submit a *Tax Card Application Form (Form PK-1001)* to the competent branch office of the TA of FBiH, according to your place of residence. Explanation of tax deductions can be found on the Federal Ministry of Finance website at the link:

<http://www.fmf.gov.ba/info/2008/11122008.htm> .

You, as the owner of a craft or self-employed are entitled to deducted personal income tax based on personal deductions after the current year expires. Your workers are entitled to exercise this right immediately if they have a tax card.

## REGISTERING AT THE VAT SYSTEM



Craftsmen do not invoice their customers for VAT, which allows them to form the prices of their products and services that are more competitive on the market. For this reason, you will not be required to register in the VAT system, until you have reached an annual turnover of up to BAM 50.000 or until you estimate that it is favorable to do so. Some craftsmen are voluntarily registered in the VAT system, because they estimate that it is more cost-effective for tax refunds. Taxes are then transferred to the end-customer by registering in this system. If you anticipate that you will exceed the threshold for registration or you voluntarily still want to enter the VAT system, follow the next steps.

The *Application Form for Registration and Enrollment in the Unified Registry of Indirect Taxpayers* (ZR1) should be submitted to the Regional Center Sarajevo of the Indirect Taxation Authority (ITA), at the address Zmaja od Bosne 47b. The *Decision and Certificate of Registration and Enrolment into the Unified Registry* is provided by the Support Sector of the ITA at the Central Office, located in Banja Luka.

The application can be downloaded online via this link:

<http://www.new.uino.gov.ba/bs/Dokumentacija%20koja%20se%20podnosi%20za%20registraciju%20za%20PDV.>

A craftsman is obliged to enclose the following documentation (copies with original or certified copies for insight) when registering in the VAT system:

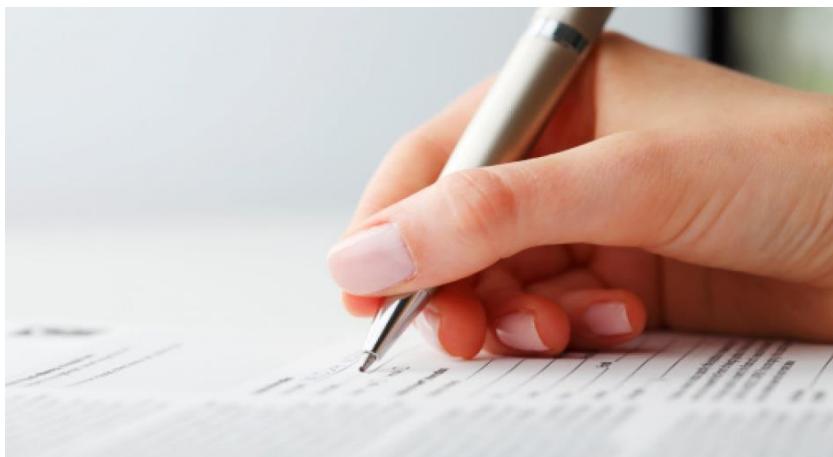
- ❖ Approval of competent authority for performing activities - *Craft License*;
- ❖ Identity card of the applicant;
- ❖ Certificate of Registration from the Tax Administration;
- ❖ A signature specimen card certified by a commercial bank in which the transaction account is registered (for all transaction accounts) or other proof of a registered transaction account for a natural person performing a taxable activity;
- ❖ Notice on the main account, chosen at an authorized payment system organization, in accordance with entity's regulations on internal payment systems;
- ❖ A document of the competent authority in accordance with the laws regulating the field of work and stay of foreigners in BiH and a passport or another identification document for a natural person-entrepreneur, a foreign citizen;
- ❖ A power of attorney authorizing a BiH citizen to represent a taxpayer in ITA proceedings, in the absence of a natural person-entrepreneur, a foreign national;
- ❖ A payment slip proving that you have paid administrative fees.

**Administrative fees you are supposed to pay when registering your craft in the VAT system:**

- ❖ The fee for an *Application for Enrollment in the Unified Register of Indirect Tax Payers* (BAM 10);
- ❖ The fee for the issuance of *Decision on Registration and Enrollment in the Unified Register of Indirect Tax Payers* (BAM 10);
- ❖ The fee for the issuance of a *Certificate of Registration and Enrollment in the Unified Register of Indirect Tax Payers* (BAM 20)
- ❖ Total financial expenses for these fees are BAM 40.

## FISCAL DEVICE

It usually takes 10 days to obtain a fiscal device. You need approx. BAM 700 to purchase a device from an authorized distributor, and the Tax Administration of FBiH is competent institution for reporting your device. You are supposed to have a contract with an authorized servicer. You need to complete and certify the initialization document (called ZIF document) and submit it to the authorized service with whom you signed the contract, which will forward the initialization document to the Tax Administration of FBiH on your behalf. Every indirect tax payer is obliged to sign a contract with the telecommunications operator through an authorized service. After initialization, the taxpayer is required to take over the fiscal device through which they will begin to record sales data by the latest two days from receiving the device, in accordance with the law.



The application form to initialize the process can be downloaded from the website of Tax Administration of FBiH via this link:

[http://www.pufbih.ba/v1/public/upload/obrasci/b6e65-zif\\_interactive2.pdf](http://www.pufbih.ba/v1/public/upload/obrasci/b6e65-zif_interactive2.pdf)

## NECESSARY DOCUMENTS

- ❖ Proof of registration;
- ❖ *Certificate of Tax Registration* (Tax ID number – JIB);
- ❖ *Certificate of VAT Registration*;
- ❖ Correctly fulfilled initialization application form;
- ❖ Copy of an ID card of a responsible person;
- ❖ Stamp.

## VAT REGISTRATION EXPLAINED STEP BY STEP

- ❖ Choose the appropriate fiscal device from a certified distributor;
- ❖ Sign a *Purchase Agreement*;
- ❖ Signs an *Agreement on Service and Technical Support*;
- ❖ Submit the application form and perform the initialization of the device;
- ❖ Sign an agreement with a telecommunication services company for the transmission of GPRS data to the Tax Administration;
- ❖ Enter items in the fiscal device;
- ❖ Begin to use the device.



## COST ESTIMATE

Table 1: Estimate of costs for establishing a craft in Sarajevo Canton

ACTIVITY	COST
Fee for craft registration	BAM 80
Administrative fee for craft registration	BAM 8
Copying and certifying documents	≈ BAM 20
Stamp	BAM 30 -50
Certificate stating that you are not banned from performing activities of your craft (Municipality court)	BAM 15
Certificate of no Criminal Conviction (Ministry of Interior)	BAM 5
Administrative fee for the above-mentioned Certificate	BAM 2
Medical Certificate	BAM 50
Certificate of Business Capability	BAM 6
Unemployment Certificate from Employment Service of SC	BAM 10
TOTAL COSTS EXCLUDING THE VAT REGISTRATION (estimate)	≈ BAM 230
<b>FISCAL DEVICE AND VAT SYSTEM</b>	
Fiscal device	≈ BAM 700
Registration in VAT system	BAM 40
COSTS OF VAT REGISTRATION (estimate)	≈ BAM 740
COSTS OF CRAFT REGISTRATION (estimate)	≈ BAM 1000

**Important note:** Data provided in the table are an estimate. Costs vary depending on your status, municipality, type of craft and whether you need additional permits, certificates, etc. For these reasons, financial expenditures may deviate from data stated above.

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BILJEŠKE / NOTES



**PRIVREDNA KOMORA KANTONA SARAJEVO**  
**CHAMBER OF ECONOMY OF SARAJEVO CANTON**



+387 33 250 122



info@pksa.ba



La Benevolencija 8  
71000 Sarajevo  
Telefon: +387 33 250 100  
[www.pksa.ba](http://www.pksa.ba)