

The translation of BiH legislation has no legal force and should be used solely for informational purposes. Only legislation published in the Official Gazettes in BiH is legally binding.

On the basis of Article IV a) of the BiH Constitution, the Parliamentary Assembly of Bosnia and Herzegovina, at 57th session of the House of Representatives, held on 17th May 2005 and 42nd session of the Houses of Peoples, held on 18th May 2005, adopted the following:

**LAW ON AMENDMENTS AND SUPPLEMENTS TO THE LAW ON VALUE ADDED TAX
Official Gazette of FBiH No 35/05**

Article 1

In the Law on Value Added Tax ("Official Gazette of Bosnia and Herzegovina", No. 9/2005), in Article 29, paragraph 1 after item 3 a new Item 4 shall be added to read as follows:

"4. the supply of goods and services in the cases within the framework of international aid projects in which BiH is bound by an international treaty to ensure that the projects are not subject to collection of VAT."

Article 2

In Article 32, paragraph 5, item 1 shall the number "8" be replaced to read number "7".

Article 3

In Article 72 each and every mention, including the heading, of the date "30.06.2006" shall be changed to "31.12 2006" and the date "01.07.2005" shall be changed to "01.01.2006".

In Article 73 each and every mention, including the heading, of the date "30.06.2005" shall be changed to "31.12.2005" and each and every mention of the date "01.07.2005" shall be changed to "01.01.2006".

In Article 74 each and every mention of the date "30.06.2005" shall be changed to "31.12 2005", the date "20.08.2005" shall be changed to "20.02.2006" and the date "31.12.2005" shall be changed to "30.06.2006".

In Article 75 each and every mention of the date "30.06.2005" shall be changed to "31.12 2005".

In Article 76 the date "30.06.2005" shall be changed to "31.12 2005", the date "10.07.2005" shall be changed to "10.01.2006", the date "31.07.2005" shall be changed to "31.01.2006" and the date "31.08.2005" shall be changed to "28.02.2006".

In Article 77 each and every mention of the date "30.06.2005" shall be changed to "31.12.2005" and each and every mention of the date "10.07.2005" shall be changed to "10.01.2006".

In Article 78 the date "30.03.2005" shall be changed to "30.09.2005", the date "31.05.2005" shall be changed to "30.11.2005" and the date "30.06.2005" shall be changed to "31.12.2005".

In Article 79 each and every mention of the date "30.06.2005" shall be changed to "31.12.2005" and the date "31.12.2005" shall be changed to "30.06.2006".

In Article 80 the date "31.12.2005" shall be changed to "30.06.2006".

In Article 81 the date "01.07.2005" shall be changed to "01.01.2006".

Article 4

Article 82 shall be changed to read as follows:

"As from 01.01.2006 the Law on Sales Tax on Goods and Services (Official Gazette of Bosnia and Herzegovina, No. 62/2004) shall cease to apply."

Article 5

Article 83, paragraph 1 shall be changed to read as follows:

"This Law shall enter into force fifteen days after its publication in the "Official Gazette of Bosnia and Herzegovina" and it shall be applied as from 01.01.2006, with the exception of the provisions contained in the Articles 72 through 79 of this Law, which shall be applied as from 01.07.2005."

BiH PA No. 178/05

18th May 2005

Sarajevo

Chairman
House of Representatives
BiH Parliamentary Assembly
Sefik Dzaferovic

Chairman
House of Peoples
BiH Parliamentary
Assembly
Velimir Jukic