



Emerika Bluma 1, 71000 Sarajevo  
Tel. 28 35 00 Fax. 28 35 01

## **Department for Legal Affairs**



# **LAW ON AMENDMENTS TO THE LAW ON INDIRECT TAXATION SYSTEM IN BOSNIA AND HERZEGOVINA**

**“Official Gazette of Bosnia and Herzegovina”, 49/09**

[NOTE: Law on the Indirect Taxation System in Bosnia and Herzegovina was published in the “Official Gazette of Bosnia and Herzegovina”, 44/03.](#)

# LAW ON AMENDMENTS TO THE LAW ON INDIRECT TAXATION SYSTEM IN BOSNIA AND HERZEGOVINA

## Article 1

In the Law on Indirect Taxation System in Bosnia and Herzegovina (“Official Gazette of Bosnia and Herzegovina”, no. 44/03, 52/04, 34/07 and 4/08) in Article 21, after paragraph 2, a new paragraph 3 shall be added to read as follows:

“Road toll in the amount of 0.10 KM for highways shall be paid through a special payment order to a special sub-account within the Single Account, whereas the distribution of revenues from the road toll for highways shall be carried out under the special methodology prescribed by a special act of the Governing Board.”

In the current paragraph 3, which shall now become paragraph 4, sub-paragraph (iv) shall be amended to read as follows:

“the amount needed to finance international debt obligations is deducted from the shares of the Federation, the Republika Srpska and the District, and is paid directly to the Budget of the Institutions of Bosnia and Herzegovina and International Obligations of Bosnia and Herzegovina.”

The current paragraph 4 shall become paragraph 5.

## Article 2

This Law shall enter into force on the eight day following its publication in the “Official Gazette of Bosnia and Herzegovina.”

BiH Parliamentary Assembly, no. 366/09  
18 June 2009  
Sarajevo

Chairman  
House of Representatives  
BiH Parliamentary Assembly  
**Beriz Belkić**, *manu propria*

Chairman  
House of Representatives  
BiH Parliamentary Assembly  
**Ilija Filipović**, *manu propria*