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## **Department for Legal Affairs**



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

**“Official Gazette of Bosnia and Herzegovina”, 91/17**

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

Pursuant to Article IV, 4, a) of the Constitution of Bosnia and Herzegovina, the Parliamentary Assembly of Bosnia and Herzegovina, at 34<sup>th</sup> session of the House of Peoples held on December 7, 2017, and on 54<sup>th</sup> session of the House of Representatives held on December 14 and 15, 2017, adopted

## **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 BiH” nos. 44/03, 52/04, 34/07, 4/08, 49/09 and 32/13), in Article 21, paragraph (3) shall be amended to read as follows:

“The collected revenue from the road toll in the amount of KM 0.25 for construction of highways and construction and reconstruction of other roads kept in a separate sub-account opened with the Central Bank shall be distributed in accordance with the methodology prescribed by the Governing Board by a separate act.”

### **Article 2**

This Law shall enter into force on the eighth day after its promulgation in the “Official Gazette of BiH”, and it shall be applied from the first work day of the month subsequent to its entry into force.

Number 01, 02-02-1-2810/17

15 December 2017

Sarajevo

Speaker

House of Representatives

Parliamentary Assembly of BiH

**Borjana Krišto**, *manu propria*

Speaker

House of Peoples

Parliamentary Assembly of BiH

**Mr. Ognjen Tadić**, *manu propria*