

BOSNA I HERCEGOVINA

„KORONA ZAKON“ – NOVE MERE UBLAŽAVANJA NEGATIVNOG UTICAJA PANDEMIJE COVID-19 NA EKONOMIJU FEDERACIJE

Federacija Bosne i Hercegovine (u daljem tekstu: „**FBiH**“) nedavno je usvojila Zakon o ublažavanju negativnih ekonomskih posljedica (u daljem tekstu: „*Korona zakon*“) kojim se uvodi niz mera radi ublažavanja negativnih posledica pandemije Covid-19 na ekonomiju FBiH. Lista mera namenjenih pomoći privrednim subjektima u FBiH uključuje, između ostalog, sledeće mere:

- ✓ Osnivanje Garantnog fonda FBiH sa osnovnim kapitalom od 40.000.000,00 EUR. Garantni fond će biti osnova za izdavanje garancija od strane Razvojne banke FBiH;
- ✓ Subvencionisanje obaveznog socijalnog osiguranja (odnosno penzionog i invalidskog osiguranja, zdravstvenog osiguranja i osiguranja za slučaj nezaposlenosti) u iznosu od 244,85 KM za svakog zaposlenog počevši od isplaćenih zarada za mesec april 2020. godine do isteka jednog meseca nakon prestanka stanja nesreće. Osnovni uslov za dobijanje navedene olakšice jeste da njen korisnik mora imati pad ostvarenog prometa u iznosu od najmanje 20% u odnosu na ostvareni promet u istom mesecu 2019. godine;
- ✓ Zatezna kamata na javne prihode neće se obračunavati i naplaćivati od dana proglašenja stanja nesreće sve do isteka 60 dana od dana prestanka stanja nesreće;
- ✓ Obaveza akontacionog plaćanja poreza na dobit i poreza na dohodak ukida se za sve vreme važenja Korona zakona;

BOSNIA & HERZEGOVINA

“CORONA LAW” – NEW MEASURES IN TACKLING NEGATIVE IMPACTS OF COVID-19 PANDEMIC ON FEDERATION’S ECONOMY

Federation of Bosnia and Herzegovina (“**FBH**”) has recently adopted the Law on Mitigation of Negative Economic Consequences (the “*Corona Law*“), introducing a number of measures for mitigation of negative effects of Covid-19 pandemic on the economy of FBH. The list of measures aimed to support business of commercial entities in FBH include inter alia the following:

- ✓ Establishing of the Guarantee Fund of FBH with the initial capital of EUR 40,000,000. The Fund will be base for issuance of guaranties by the Development Bank of the FBH;
- ✓ Subsidizing mandatory social insurances (i.e. pension and disability insurance, health insurance and insurance for unemployment) in the amount of KM 244.85 per each employee for the period of paid salaries from April 2020 until expiry of one month period upon expiry of state of accident. Basic condition for this benefit is that its user must have minimum 20% drop in turnover in comparison to the same month in 2019;
- ✓ Statutory interest rate on taxes and social contributions shall not be calculated and charged for the period from the day of introduction of the state of accident up to expiry of 60 days after its termination;
- ✓ Obligation for advance tax payments for the corporate income tax and personal income

- ✓ Rok zastarelosti koji se odnosi na plaćanje svih poreza se prekida od dana proglašenja stanja nesreće i traje sve do isteka 30 dana od dana prestanka stanja nesreće;
- ✓ Zakonska zatezna kamata na sva zakasnela plaćanja koja se odnose na prodaju dobara i usluga neće se računati od 01. marta 2020. godine sve do isteka 30 dana od dana prestanka stanja nesreće;
- ✓ Prinudna naplata poreza i drugih potraživanja se prekida od dana proglašenja stanja nesreće sve do isteka 30 dana od dana prestanka stanja nesreće.
- ✓ tax is terminated for the entire period of validity of the Corona Law;
- ✓ Statute of limitation period related to all tax payments has been ceased, from the day of introduction of the state of accident up to expiry of 30 days after its termination;
- ✓ Statutory default interest rate on all late payments related to sale of goods and services, will not be calculated starting with 1 March 2020 - up to one expiry of thirty days period as of termination of the state of accident;
- ✓ Enforcement procedures for tax and other claims are suspended for the period from the day of introduction of the state of accident up to expiry of thirty days after its termination.

Svi privredni subjekti koji žele da koriste neke od gore navedenih mera moraju da podnesu zahtev za subvencije lokalnoj poreskoj upravi do 10-og dana u mesecu, za prethodni mesec.

All commercial entities that want to use some of the above provided measures have to file the requests for subventions to local Tax Department up to the 10th day in a month, for the previous month.

Korona zakon se u FBiH primenjuje od dana 9. maja 2020. godine i biće na snazi sve do isteka 60 dana od dana prestanka stanja nesreće. Pored toga, u skladu sa članom 3. Korona zakona, u slučaju suprotnosti ovog zakona sa bilo kojim drugim zakonima koji se primenjuju u FBiH, primenjivaće se Korona zakon. Nezavisno od ovog zakona, nekoliko kantona i opština obezbedilo je dodatne pogodnosti za privredne subjekte koji posluju na njihovom području.

The Corona Law started to apply in the FBH on 9 May 2020 and will be in force until expiration of 60 days period upon termination of the state of accident. In addition, according to the Article 3 of the Corona Law, in case of any discrepancy between this law and any other law applicable in the FBH, the Corona Law will be applicable. Apart from this law, several Cantons and Municipalities have provided additional subventions for business entities operating in their regions.

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