

# COSTS OF DOING BUSINESS

# amount of fees

## COSTS OF DOING BUSINESS – AMOUNT OF FEES

After the registration, business entities are obliged to pay the following fees:

- > The fee for emphasizing the company or label that refers to a specific natural or legal person for performing certain activities or occupations
- > Fee for fire department
- > Fee for using the construction land
- > Communal fee of collective consumption

TYPE OF EXPENSE	PRICE (BAM)	PERIOD	NOTES
COMMUNAL FEE FOR EMPHASIZING THE COMPANY	150-1.600,00 BAM	Annually	The amount of fee is determined by the status of the taxpayer (legal entity or entrepreneur), the size of a legal person, according to the type of business and zones.
FEE FOR FIRE DEPARTMENT	Annual amount of fee for fire department cannot be less than 15 BAM	Annually	Amount of the fee is determined by the unit area of the facility (building), and according to the fire load and fire risk of the facility.
FEE FOR USING THE CONSTRUCTION LAND	Manufacturing companies: 0,05-0,03 BAM x m <sup>2</sup> Business premises for different activities: 0,01-1,6 BAM x m <sup>2</sup>	Monthly	Amount of the fee for using the construction land per m <sup>2</sup> of useful surface for business premises is determined monthly, depending on the type of activity and business zone
COMMUNAL FEE OF COLLECTIVE CONSUMPTION	Manufacturing companies, for example: Surface of 100m <sup>2</sup> in zone I 1,00 BAM, in zone II 1,00 BAM and zone III 1,00 BAM Surface of 5.000m <sup>2</sup> in zone I 33,00 BAM, in zone II 33,00 BAM and zone III 26,00 BAM Business premises, for example: Surface of 10m <sup>2</sup> in zone I and II 8,00 BAM, and in zone III 7,00 BAM Surface of 180m <sup>2</sup> in zone I 41,00 BAM, zone II 37,00 BAM land in zone III 32,00 BAM	Monthly	Calculation of communal fee is conducted by m <sup>2</sup> of useful surface of the object and land which is used for particular activity and by the price determined according to the zone and surface of the object i.e. land



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## METHOD OF CALCULATING FEES

### THE COST OF ISSUING PERMITS

#### 1. Urban consent

- > Administrative fee **20 BAM – 150 BAM**;
- > Copy of the cadastral plan with indication of the user of specific parcel **11 BAM + 4 BAM** for each following parcel;
- > Conceptual design of the facility **3 BAM – BAM** per m<sup>2</sup>;
- > Request for the initial electric power consent for the location of the facility **35,10 BAM**;
- > Request for electric power consent for location of the facility **58,10 BAM**;

#### 2. Construction permit

- > Excerpt from the land registry office **10 BAM**;
- > Identification of the parcel **5 BAM**;
- > Construction of the main project **15 BAM** per m<sup>2</sup>;
- > Revision of the main project 5% from the investment;
- > Administrative fee **20 BAM – 120 BAM**;
- > Fee for construction land development **10 BAM/m<sup>2</sup> to 40 BAM/m<sup>2</sup>** depending on the equipment of the infrastructure;
- > Fee for manufacturing space convenience **20 BAM/m<sup>2</sup>**, for other business premises depending on the zone **40 BAM/m<sup>2</sup> to 60 BAM/m<sup>2</sup>**;

#### 3. Usage permit (the resolution deadline for a complete application is 30 days)

- > Administrative fee **10 BAM**;
- > Technical admission **350 BAM – 2.500 BAM**;

#### 4. Mapping of the object

- > Mapping of the residential building **185 BAM**;
- > Mapping of the business facility **350 BAM**;

### PRICES OF CONNECTIONS

TYPE OF EXPENSE	PRICE (KM)	CALCULATION OF COSTS
Connection to the distribution network of electricity	195 BAM / 1 KW + PDV	One-time
Connection to the water supply network	252,14 BAM	One-time Final price depends on the diameter of connection pipeline
Connection to the sewage network	80% of plumbing fee	One-time
Telephone connection	30 BAM	One-time

### COSTS OF ENERGY AND SERVICES FOR BUSINESS ENTITIES

TYPE OF EXPENSE	PRICE (KM)	
Electric energy	VT 0,1539 BAM/Kwh + network fee 0,0891 BAM + PDV NT 0,0770 + network fee 0,0445 BAM /Kwh + PDV	Monthly
Water	1,00KM/m <sup>3</sup> + VAT	Monthly
Sewerage services	0,70KM/m <sup>3</sup> + VAT	Monthly
Garbage disposal services	Determining the amount of fee for business entities regarding collection and transport of municipal waste from business premises is a complex operation which requires calculations of various parameters, and the key one is the type of activity that business entity performs.	Average fee per business entity 43,79 BAM
Fixes telephony services	0,035 BAM/ min – average (depending on the operator)	Monthly
Mobile telephony services	0,20 BAM/min – average (depending on the operator)	Monthly
Internet provider services	20 BAM – 50 BAM (depending on the operator and package)	Monthly
Shipping services	40 BAM – 100 BAM	Per service
Express mail	10 BAM – 290 BAM	Per service

### TAXES AND CONTRIBUTIONS

- > Value added tax 17%
- > Income tax 10%
- > Taxes on income and contributions:
  - > Contributions paid from salaries 31% (contribution for pension and disability insurance 17%, health insurance contribution 12.5%, contribution for unemployment insurance 1.5%)
  - > Contributions paid by the employer (contribution for pension and disability insurance 6% health insurance contribution 4% contribution for unemployment insurance paid by the employer 0.5%)
  - > Special fee for the protection of natural and other inconveniences - 0.5% of total net pay of all employees

### MEMBERSHIP IN FOREIGN TRADE CHAMBER

- > Membership in the B&H Foreign Trade Chamber - membership is mandatory for all exporters and importers. A baseline for calculating membership fee for the Chamber is realized total quarterly import or the amount of gross salary of the employees that is shown in the final statement. Membership fee is calculated on a quarterly basis, and the base for calculation of membership fee is the value of imported goods recorded in customs declarations for the quarter for which the membership fee is calculated. The rate of the membership fee is 0.1% for the determined basis. The minimum amount of the membership fee calculated quarterly is **60,00 BAM**. For more information visit the website: [www.komorabih.ba/clanstvo-u-komori/](http://www.komorabih.ba/clanstvo-u-komori/)
- > Membership in the Chamber of Commerce of the Federation of B&H - Membership is not required, but members pay a monthly membership fee to the Commercial Chamber of the Zenica-Dobojski Canton depending on the number of employees in the amount of **20 BAM to 1200 BAM**. For more information visit the website: [www.kfbih.com](http://www.kfbih.com)