

INFORMATION ON LOCAL STIMULUS FOR THE BUSINESSMEN IN THE AREA OF THE MUNICIPALITY OF BOSANSKA KRUPA

The facilities provided by the municipality are defined by the Municipal Decision on Municipal Taxes (Official Gazette of Bosanska Krupa No. 12/09), the Decision on Amending and Supplementing the Decision on Communal Fees and the Tariffs for Municipal Taxes (Official Gazette of the Municipality of Bosanska Krupa No. 13/14) and Municipal Decision on construction land (Official Gazette of Bosanska Krupa number: 4/10).

By the Article 8 of the Decision on Communal Fees (Official Gazette of the Municipality of Bosanska Krupa, No. 12/09), the amount of communal tax is reduced by city zones, as follows:

- in the 2nd city zone is reduced by 20%
- in 3rd zone is reduced by 30% of the amount determined in the first zone

For business entities engaged in production, the utility fee can not be higher than 500,00 BAM regardless of the area of business space, the zone in which the business activity is performed and the coefficient of convenience is determined, however for all other taxpayers the amount of the communal tax can not be higher from 7000,00 BAM.

By the Article 16 of the Decision on communal taxes (Official Gazette of Bosanska Krupa number: 12/09), from the payment of utility fees are exempted all people who are performing these activities:

-making art mosaics, vases; making of lace, tapestries and other artistic weaving; craft and engraving works; pottery activity; kazandžijska activity; gun making and repairs; production of folk costumes and suits; repair of orthopedic supplies; dyeing (wool painting); repair and upholstery of furniture; tanning of the skin and fur; candle making; saddler-removing activity, repair of the provision of services in the footwear industry; water management, lime production; production of charcoal; forging and support activities, repair and provision of services in the tobacco industry; making and changing buttons; punching, enamelling and dip galvanizing; coral activity; production of folk instruments; painting on textile, textile fibers, glass and ceramics; plating fabrics; chimney sweep; accommodation for stay; artistic production of objects exclusively from copper; making wood cuts in wood; repair and provision of services in watchmaking (watch repair); production of honey and honey products up to 50 hives and dry cleaning, and that covers all performing activities determined by the Decision on determining low accumulative and defective craft, production and service activities in the Una-Sana Canton area (Official Gazette of the Una-Sana Canton no. 7/03), excluding the activities of passenger transportation by taxi and shaving activities.

By the Article 17 of the Decision on Communal Taxes (Official Gazette of Bosanska Krupa No. 12/09), people and legal entities are exempted from the payment of fees for a prominent company, that registered the production activities:

- for the first year of work - 100%
- for the second year of work - 50% of the total amount of tax liability.

An important benefit in determining the amount of communal fees for a prominent firm is the determination of the coefficient of convenience, which is used to calculate the amount of the tax by multiplying with the area of the space and the price per 1m². The coefficient convenience is determined from a value of 12 to a value of 0.07. It is determined so that for business premises with a large area, for activities in the field of services and production and similar, the coefficient of convenience is determined maximally to the integrity of 3, and in the finally determined amount of the obligation, the amount of the charged communal fee is considerably lower.

Decision on Amendments and Supplements to the Decision on Communal Fees and Tariffs for Municipal Taxes (Official Gazette of the Municipality of Bosanska Krupa No. 13/14), in the zone "Zanatski Centar" designated as the Center for Support and Development of Entrepreneurship (Decision on proclamation of the Center - support and development of entrepreneurship - Official Gazette of the Municipality of Bosanska Krupa number 11/14)

Municipal Decree on Construction Land (Official Gazette of Bosanska Krupa number: 4/10), in Article 29, there are reliefs related to the annuity rate for the construction of the production area and the same is reduced if a certain number of workers is employed in the business premises .

In the aforementioned article, regarding the amount of annuities in the construction of the production area, the following facilities have been determined:

- 10% if at least 10 workers are employed in that area
- 20% if at least 11-20 workers are employed in that area
- 30% if at least 21-30 workers are employed in that area
- 40% if at least 31-40 workers are employed in that area
- 50% if at least 41-50 workers are employed in that area
- 70% if at least 51-70 workers are employed in that area
- by 90% if at least 71-90 workers are employed in that area.