

TABULAR PRESENTATION
LOCAL TAXES, FEES AND CHARGES PAID IN THE CITY OF BIJELJINA

TYPE	REGULATION	PUBLISHED IN	PAYER
real estate tax	Law on Real Estate Tax	Official Gazette of Republika Srpska, 91/15	- legal entities and individuals who own real estates in the territory of the City
	Decision on the real estate tax rate for 2021	Official Gazette of the City of Bijeljina, 5/21	- legal entities and individuals who own real estates in the territory of the City
	Decision on the real estate values according to the zones in the territory of the City of Bijeljina as of 31 December 2017	Official Gazette of the City of Bijeljina, 5/21	- it serves to determine the tax base
administrative fees	Law on Administrative fees	Official Gazette of Republika Srpska, 100/11, 103/11, 67/13 and 123/20	- legal entities and individuals
	Decision on the city administrative fees	Official Gazette of the Municipality of Bijeljina, 27/11, 3/12 and 6/12, and Official Gazette of the City of Bijeljina, 15/13, 19/13, 11/15, 23/19 and 12/21	- legal entities and individuals
utility taxes	Law on Utility Taxes	Official Gazette of Republika Srpska, 4/12 and 123/20	- legal entities and individuals with the rights over public property
	Decision on utility taxes	Official Gazette of the City of Bijeljina, 8/21 and 12/21	- legal entities and individuals with the rights over public property
utility fees	Law on Utility Activities	Official Gazette of Republika Srpska, 124/11 and 100/17	- legal entities and individuals
	Decision on utility fees	Official Gazette of the City of Bijeljina, 5/17	- legal entities and individuals

urban construction land development fees	Law on Spatial Planning and Construction	Official Gazette of Republika Srpska, 40/13, 106/15, 3/16, 104/18 decision by the Constitutional Court and 84/19	- investors
	Rulebook on calculating fees for urban construction land development (edited text)	Official Gazette of Republika Srpska, 34/14	- procedure and manner of calculating fees
	Decision on spatial planning and construction land	Official Gazette of the City of Bijeljina, 17/18 and 19/19	- investors
	Decision on the urban construction land development fees	Official Gazette of the City of Bijeljina, 8/21	- investors
	Decision on average final construction price of a square metre of useful area of residential and business space in the previous year in the territory of the City of Bijeljina	Official Gazette of the City of Bijeljina, 8/21	- it is applied in the procedure for determining the costs of urban construction land development
	Decision on determining average unit price of operation of utility and other public infrastructure	Official Gazette of the City of Bijeljina, 11/14	- it is applied in the procedure for determining the costs of urban construction land development
fees for repurposing agricultural land	Law on Agricultural Land	Official Gazette of Republika Srpska, 93/06, 86/07, 14/10, 5/12 and 58/19	- investors – individuals who repurpose agricultural land in order to construct buildings
fees for using road land	Decision on regulating road land usage fee	Official Gazette of the City of Bijeljina, 5/15	- users of special services – for giving consent for using rights exercised on a local or unclassified road or road land
	Decision on road land usage fee for laying infrastructure lines	Official Gazette of the City of Bijeljina, 13/16, 3/18 and 22/21	- legal entities, entrepreneurs and individuals who use the road land with pipelines, cables and lines

rents for business premises owned by the City of Bijeljina	Decision on determining rent for business premises owned by the City of Bijeljina (edited text)	Official Gazette of the City of Bijeljina, 8/15 and 22/15	- legal entities and individuals who rent business premises owned by the City of Bijeljina
contributions for funding surveying and real estate cadastre activities	Law on fees for providing surveying services and using information from the real estate cadastre and land cadastre	Official Gazette of Republika Srpska, 92/09	- users of services provided by the Republic Administration for Geodetic and Property Affairs
	Decision on fees for using information and providing services of the Republic Administration for Geodetic and Property Affairs of Republika Srpska	Official Gazette of Republika Srpska, 18/12 and 27/12	- users of services provided by the Republic Administration for Geodetic and Property Affairs of Republika Srpska

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