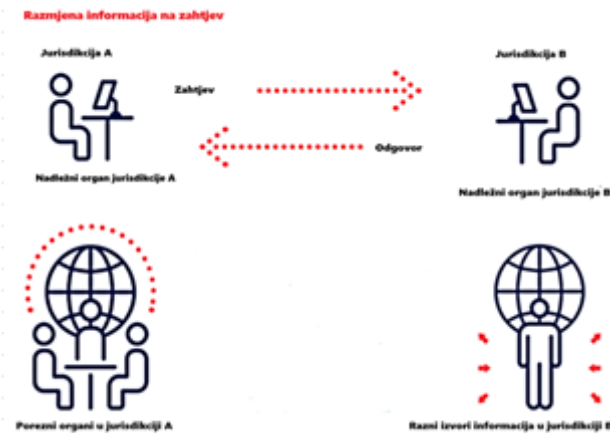


## I. OPĆI KONTEKST RAZMJENE INFORMACIJA

Jačanje globalizacije, mobilnost ljudi i kapitala, snažno su doprinijele rastu značaja otklanjanja međunarodnog dvostrukog oporezivanja. Međunarodno dvostruko oporezivanje nastaje kad isti poreznik obveznik ima najmanje dvije porezne obveze temeljene na istom oporezivom događaju prema poreznim vlastima dviju ili više država.

Razmjena informacija između poreznih administracija u porezne svrhe



vrši se s ciljem da se otkrije i spriječi utaja poreza, osigura pravilna primjena domaćih poreznih propisa i konvencija o izbjegavanju dvostrukog oporezivanja, te poveća porezna disciplina u zemlji.

Federalno ministarstvo financija/finansija,

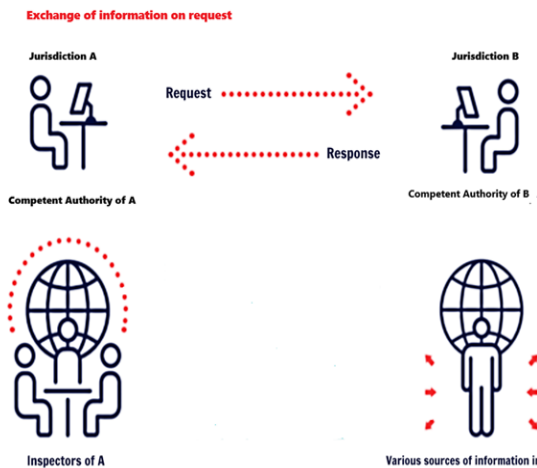
kao nadležni organ za razmjenu informacija u porezne svrhe za Federaciju Bosne i Hercegovine postupa po bilateralnim ugovorima o izbjegavanju dvostrukog oporezivanja i multilateralnim konvencijama u cilju otklanjanja ili ublažavanja posljedica međunarodnog dvostrukog oporezivanja.

Prema Ustavu Federacije Bosne i Hercegovine međunarodni ugovori i drugi sporazumi koji su na snazi u Bosni i Hercegovini i Federaciji, te opća pravila međunarodnog prava čine dio zakonodavstva Federacije. U slučaju nesuglasnosti međunarodnog ugovora, odnosno sporazuma i zakonodavstva, prevladava međunarodni ugovor, odnosno sporazum. (VII. Međunarodni odnosi – član 3.)

## I. GENERAL CONTEXT OF INFORMATION EXCHANGE

*Strengthening of globalization and the mobility of people and capital raised importance of elimination of international double taxation. International double taxation occurs when the same taxpayer has at least two tax obligations based on the same taxable event to the tax authorities of two or more countries.*

*The exchange of information between tax administrations for tax purposes is carried out with the aim of detecting and preventing tax evasion, ensuring the proper application of domestic tax regulations and conventions for the avoidance of double taxation, and increasing tax discipline in the country.*



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*The Federal Ministry of Finance, as the Competent Authority for the exchange of information for tax purposes for the territory of the Federation of Bosnia and Herzegovina, applies Bilateral Agreements on Avoidance of Double Taxation and Multilateral Conventions in order to eliminate or mitigate the consequences of international double taxation.*

*According to the Constitution of the Federation of Bosnia and Herzegovina International treaties and other agreements in force in respect of Bosnia and Herzegovina and the Federation, and the general rules of international law shall form part of the law of the Federation. In case of any incompatibility between a treaty and legislation, the former shall prevail. ( VII. International Relations - Article 3)*

## II. MEĐUNARODNI UGOVORI

1. Kao jedna od mjera pri suzbijanju i sprječavanju neželjenih posljedica dvostrukog oporezivanja ili neoporezivanja uopće, koriste se međunarodni ugovori o izbjegavanju dvostrukog oporezivanja kojih Bosna i Hercegovina ima u primjeni sa 38 država, a čiji tekstovi su dostupni na linku

<https://mft.gov.ba/Content/Read/sporazumi-u-primjeni>

2. Multilateralna konvencija za primjenu mjera koje se u cilju sprječavanja erozije porezne osnovice i premještanja dobiti odnose na porezne ugovore – MLI, stupila je na snagu od 01.01.2021.godine, a čiji tekst je dostupan na linku

<https://mft.gov.ba/Content/Read/medjunarodne-multilateralne-konvencije>

*Ova Konvencija je prvi multilateralni sporazum koji omogućava da se rezultati projekta OECD / G20 BEPS integriraju u postojeću mrežu bilateralnih poreznih ugovora, s ciljem sprečavanja mogućnosti za neoporezivanje ili sniženo oporezivanje kroz poreznu utaju ili zloupotrebe poreznih olakšica koje su utemeljene bilateralnim ugovorima. Na ovaj način mijenjaju se postojeći ugovori bez potrebe zaključivanja novih ugovora o izbjegavanju dvostrukog oporezivanja. Prečišćeni tekstovi ugovora su dostupni na link*

<https://mft.gov.ba/Content/Read/sporazumi-u-primjeni>

## II. INTERNATIONAL AGREEMENTS

1. *Bosnia and Herzegovina use Bilateral Agreements on Avoidance of Double Taxation as one of the measures to prevent and remove unwanted consequences of double taxation or no taxation at all. Bosnia-Herzegovina has 38 tax agreements in force, and the there are available via the link hereunder.*

<https://mft.gov.ba/Content/Read/sporazumi-u-primjeni>

2. *The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ("Multilateral Instrument" or "BEPS MLI") entered into force for Bosnia and Herzegovina on 1 January 2021. The full text of the Conventions is available on the following link:*

<https://mft.gov.ba/Content/Read/medjunarodne-multilateralne-konvencije>

*The Convention is the first multilateral treaty of its kind, allowing jurisdictions to integrate results from the OECD/G20 BEPS Project into their existing networks of bilateral tax treaties with intention to eliminate opportunities for non-taxation or reduced taxation through tax evasion or abuse of tax treaty benefits. The purpose of the MLI is to modify existing tax agreements instead of modifying each such agreement individually. List of modified bilateral agreements is available on the following link*

*: <https://mft.gov.ba/Content/Read/sporazumi-u-primjeni>*

**3.** Konvencija o uzajamnoj administrativnoj pomoći u poreznim stvarima - MAK koja se primjenjuje od 01.01.2022.godine, a čiji tekst je dostupan na linku <https://mft.gov.ba/Content/Read/medjunarodne-multilateralne-konvencije>

*Konvencija o uzajamnoj administrativnoj pomoći u poreznim stvarima - MAK, kako je izmijenjena i dopunjena Protokolom 2010., je sukladno svom članu 28. za Bosnu i Hercegovinu stupila na snagu 01.01.2021. godine i zajedno sa izjavama i rezervama objavljena je u („Službenom glasniku BiH – Međunarodni ugovori“, broj: 14/20), a primjenjuje se od 01.01.2022. godine.*

*Konvencija o uzajamnoj administrativnoj pomoći u poreznim stvarima - MAK predstavlja najopširniji multilateralni instrument koji omogućava sve oblike međunarodne porezne suradnje, kao što su razmjena informacija, uključujući istovremene porezne nadzore i učestvovanje u poreznim nadzorima u inostranstvu, pomoć u naplati, uključujući mjere osiguranja, dostavu dokumenata drugoj državi, a sve u cilju borbe protiv porezne evazije i izbjegavanja plaćanja poreza.*

*U skladu sa postojećim Ugovorima o izbjegavanju dvostrukog oporezivanja kao i ovom Konvencijom o uzajamnoj administrativnoj pomoći u poreznim stvarima Bosna i Hercegovina ima mogućnost prikupljanja podataka za potrebe razmjene informacija na zahtjev/spontane od drugih poreznih administracija kao i da pruži informacije na zahtjev/spontane drugim poreznim administracijama.*

**3.** *The Convention on Mutual Administrative Assistance in Tax Matters has been applied since 1 January 2022 for Bosnia and Herzegovina. Conventions is available on the following link: <https://mft.gov.ba/Content/Read/medjunarodne-multilateralne-konvencije>*

*The Convention on Mutual Administrative Assistance in Tax Matters – MAC, as amended by the 2010 Protocol, in accordance with its Article 28, entered into force for Bosnia and Herzegovina on 1 January 2021 and together with the declarations and reservations, it was published in the ("Official Gazette of Bosnia and Herzegovina - International Agreements, No. 14/20), and it applies since 1 January 2022.*

*The Convention on Mutual Administrative Assistance in Tax Matters – MAC represents the most comprehensive multilateral instrument enabling all forms of taxation cooperation in combating tax evasion and tax payment avoiding, such as the exchange of information, including simultaneous tax examinations and participation in tax examinations abroad, assistance in recovery, including measures of conservancy and service of documents.*

*In accordance with the existing Bilateral Agreements on Avoidance of Double Taxation as well as this Convention on Mutual Administrative Assistance in Tax Matters, Bosnia and Herzegovina has the basis to collect information for the purposes of exchanging information on request/spontaneous from other tax administrations, as well as to provide information on request/spontaneous to other tax administrations.*