

NAJČEŠĆE POSTAVLJENA PITANJA

FAQ

1. Šta je međunarodna razmjena informacija u porezne svrhe (EOI)?

Razmjena informacija uvijek počiva na međunarodnom sporazumu o razmjeni informacija u poreznim stvarima koji su na snazi između jurisdikcije/države moliteljice i zamoljene jurisdikcije/države.

Razmjena informacija može se odvijati u obliku:

- a) Razmjena informacija na zahtjev (EOIR) - razmjena informacija na temelju konkretnog zahtjeva, kada su, u porezne svrhe, nadležnom organu jedne jurisdikcije potrebne informacije od nadležnog organa druge ugovorne stranke.
- b) Spontana razmjena informacija (SEOI) - davanje informacija drugoj ugovornoj strani koje su predvidivo relevantne za tu drugu stranu, a koje nisu prethodno zatražene. Informacije se razmjenjuju spontano kada jedna jurisdikcija, nakon što je pribavila informacije u toku primjene vlastitih poreznih propisa, za koje vjeruje da će biti od interesa za jednu od njenih ugovornih partnera u porezne svrhe, prenese takve informacije, a da ih druga strana nije zatražila.
- c) Automatska razmjena informacija (AEOI) - porezne administracije međusobno razmjenjuju prethodno definirani skup informacija o rezidentima druge države.

1. What is Exchange of Information for tax purposes (EOI)?

Exchange of information is always based on the international agreement on the exchange of information in tax matters that is in force between the requesting/receiving and requested/supplying jurisdictions.

Forms of Exchange of Information (EOI):

- a) *Exchange of Information on Request (EOIR) is the exchange of information based on a specific request made by one jurisdiction to another, when, for tax purposes, the competent authority of one jurisdiction needs information from the competent authority of the other Contracting Party.*
- b) *Spontaneous exchange of information (SEOI) is the provision of information to another contracting party that is foreseeably relevant to that other party and that has not been previously requested. Spontaneous exchange of information refers to a situation where one jurisdiction having obtained information in the course of administering its own tax laws which it believes will be of interest to one of its treaty partners for tax purposes passes on this information that has not been previously requested.*
- c) *Automatic Exchange of Information (AEOI) provides the automatic exchange between tax authorities of a predefined set of information about residents of other country.*

2. Ko je nadležni organ za međunarodnu razmjenu informacija u porezne svrhe?

Međunarodna razmjena informacija uvijek se odvija između nadležnog organa, osobe ili organi vlasti, koje je odgovorno za razmjenu informacija temeljem bilo kojeg bilateralnog ili multilateralnog ugovora.

Nadležni organ za razmjenu informacija na zahtjev (EOIR) i spontanu razmjenu informacija (SEOI) za Federaciju Bosne i Hercegovine je Federalno ministarstvo financija/finansija.

2. Who is the competent authority for the international exchange of information for tax purposes?

International exchange of information can only take place between Competent Authorities of the requesting/receiving and requested/supplying jurisdictions, responsible for the exchange of information based on any bilateral or multilateral agreement.

The Competent Authority for Exchange of Information on Request (EOIR) and Spontaneous Exchange of Information (SEOI) for the territory of the Federation of Bosnia and Herzegovina is the Federal Ministry of Finance.

3. Kako podnijeti zahtjev nadležnom organu za razmjenu informacija u Federaciji Bosne i Hercegovine?

Funkcija nadležnog organa povjerena je licima navedenim u bazi podataka o nadležnim organima jurisdikcija, koja je dostupna na službenoj internet stranici Globalnog foruma o transparentnosti i razmjeni informacija u porezne svrhe, a kojoj pristup imaju isključivo nadležni organi. U istoj bazi podataka nalazi se popis svih nadležnih organa država potpisnica bilateralnih ili multilateralnih ugovora.

Zahtjev za razmjenu informacija u porezne svrhe potrebno je uputiti zaštićenim načinom komunikacije:

- Putem preporučene pošte;
- Elektronskim putem sa službene e-mail adrese ili generičke e-mail adrese nadležnog organa. Preporučuje se u svrhu osiguranja povjerljivost da se kriptira zahtjev za razmjenu informacija i dostavi lozinka na zasebnu e-mail adresu nakon potvrde o primitku file-a.

3. How to submit a request for exchange of information to the Competent Authority in the Federation of Bosnia and Herzegovina?

The function of the Competent Authority is entrusted to persons and authorities listed in the database of Competent Authorities of jurisdictions, which is available on the official website of the Global Forum on Transparency and Exchange of Information for Tax Purposes, and can only be accessed by Competent Authorities. The database contains a list of all Competent Authorities of jurisdictions that are signatories of the bilateral or multilateral agreement.

The request for exchange of information for tax purposes shall be sent using a protected method of communication:

- *by registered mail*
- *electronically from the official e-mail address or from the generic e-mail address of the Competent Authority. In order to ensure confidentiality, it is recommended to encrypt the request for exchange of information. After the acknowledgement of receipt of file the password to access the file shall be sent to a separate e-mail address.*