

Bosnia and Herzegovina

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2018

Consolidated group revenue threshold: BAM 1.5 billion / EUR 750 million

Filing deadline: 31 March of year following reporting year

Local filing required: No

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2019/2020

Summary of recommendations

| Area of implementation | Recommendations for improvement |
|---|--|
| Domestic legal and administrative framework | <p>It is recommended that Bosnia and Herzegovina take steps to ensure that the filing requirement for CbC reporting applies equally to all relevant entities with no exemptions.</p> <p>It is recommended that Bosnia and Herzegovina take steps to amend legislation or otherwise clarify that the threshold requirement applies in line with the standard.</p> <p>It is recommended that Bosnia and Herzegovina take steps to amend legislation or otherwise ensure that the filing deadline is not more than 12 months from the end of the reporting fiscal year.</p> <p>It is recommended that Bosnia and Herzegovina take steps to implement procedures to ensure compliance with their filing requirement.</p> |
| Exchange of information framework | <p>It is recommended that Bosnia and Herzegovina take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use conditions and with which Bosnia and Herzegovina has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.</p> <p>It is recommended that Bosnia and Herzegovina take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.</p> <p>It is recommended that Bosnia and Herzegovina take steps to ensure that the number of reports received and exchanged are monitored.</p> |
| Appropriate use | <p>It is recommended that Bosnia and Herzegovina take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.</p> |

The domestic legal and administrative framework

Bosnia and Herzegovina has filing requirements which apply inconsistently and which are not in line with the standard.

It is recommended that Bosnia and Herzegovina take steps to ensure that the filing requirement for CbC applies equally to all relevant entities with no exemptions.

It is recommended that Bosnia and Herzegovina take steps to amend legislation or otherwise clarify that the threshold requirement applies in line with the standard.

It is recommended that Bosnia and Herzegovina take steps to amend legislation or otherwise ensure that the filing deadline is not more than 12 months from the end of the reporting fiscal year.

It is recommended that Bosnia and Herzegovina take steps to implement procedures to ensure compliance with their filing requirement.

These recommendations remain in place since the 2019/2020 peer review.

The exchange of information framework

Bosnia and Herzegovina has no bilateral relationships in place for the exchange of CbC reports nor processes to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.

It is recommended that Bosnia and Herzegovina take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use conditions and with which Bosnia and Herzegovina has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.

It is recommended that Bosnia and Herzegovina take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.

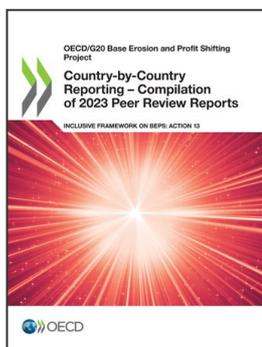
These recommendations remain in place since the 2019/2020 peer review.

Bosnia and Herzegovina has not supplied information on the reports it has received from MNE Groups and which it has exchanged on time. It is recommended that Bosnia and Herzegovina take steps to ensure that the number of reports received and exchanged are monitored.

Appropriate use of CbC reports

Bosnia and Herzegovina does not yet have controls in place to ensure the appropriate use of CbC reports.

It is recommended that Bosnia and Herzegovina take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information. This recommendation remains in place since the 2019/2020 peer review.



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