

Tabulation fees and taxes Municipality Posušje

r / b	Name taxes / fees	Height taxes / fees in KM (method of calculation)	Legal legislation which provided <u>fee / tax, bylaw</u>	Payer taxes / fees
First	Utility charge	<p>Monthly amount of utility charges per m2 accounting area of the property is determined by multiplying: 1. The value of the accounting unit - a point (B), determined in KM per m2 (the value points) 2. zone coefficient (Kz) 3. coefficient purposes (Kn) fourth calculation area (op) expressed in m 2</p> <p>Code = B x Kz x price x Op</p>	Utilities Act revised text ("Official Gazette of West Herzegovina" No. 13/09), the Statute of Posusje, Decision on communal compensation ("Official Gazette of the municipality No. 7/12 and 11/16")	Owners or users : Housing, of office space, garage area, building land used for the purpose of business, land for development, facilities open type (such as warehouses, stocks, markets, transformer stations, base stations, transmitters and other similar objects) and objects Line type
Second	The fee for each sign or sign used to indicate that a particular legal or natural person performing a certain activity or interest (for each facility or Business Unit)	<p>-800, 00 KM legal persons with their seat or branch in the narrow area of the city and legal entities outside the defined zone of the city proper</p> <p>-300, 00 KM natural persons engaged in activities in the area of Posusje</p>	The Law on Public Revenue in the Federation of Bosnia and Herzegovina (FBiH Official Gazette No. 22/06, 43/08 and 22/09), the Statute of Posusje (Official Gazette of Posušje, number: 1/08, 8/08, 2/10 and 1/17), Decision on the municipal utility fee for a prominent company ("Official Gazette" No. 2/08, 15/08, 13/09 and 11/02)	Legal or natural persons who are liable to income tax or income tax and are registered for performing the activity. Taxpayers of the company which are not active, do not pay taxes on the company.
Third	fee for construction land	Calculation per m2 a) - for all zones in the urban area of construction land 15km / m2	Law on s architectural Land ("Official Gazette of BiH", No. 25/03), Decision on construction land	Investors building that is built on that land and per unit (1 m2) surfaces

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		<p>- for up to 100 m away from the urban area 10 KM / m²</p> <p>- area of the other building land to the main directions of the depth of 100 m from the main direction 5 HP / m²</p> <p>- area of the other building land to the regional direction into the depth of 100 m from the regional direction 3 KM / m²</p> <p>b) the fee for construction land for basements and garages will be charged 50% of the amount for the corresponding area "</p>	("Official Gazette of Posusje" number: 3/04, 11/05, 4/08 and 8/09)	
4th	<p>Compensation from the base natural benefits</p> <p>- Annuity</p>	<p>Height annuity is determined on the total useful (net) surface structures being built. Rent height is determined in percent (according to the attractiveness of the zone) of the average final construction cost of 1 m² of the floor area of the building which is set at 600 KM / m² of area of Posusje.</p> <p><i>City construction land is divided into four zones:</i> <i>II.zona 5%, 4% III.zona, IV.zona 3%, 2% V.zona.</i></p>	Decision on amendments to the decision on construction land	Legal and natural persons who are building a business or manufacturing space

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		<p><i>Other plot is divided in three zones: IV.zona 3%, 2% V.zona, VI.zona 1%.</i></p> <p>With the above calculation of rents by application area were added and the following coefficients: the manufacturing processes 0.5, for the food-production lines 0,5, the economic objects (livestock farms and the like) 0.3</p>		
5th Advertising signs, billboards	Private area, tariff fee for issuing Decision in the amount of 100, 00 KM	Decision on Municipal Administrative Fees with the tariff of administrative fees of Posušje ("Official Gazette of Posusje", number: 10/13, 4/14, 3/19 and 5/19)	Legal and natural persons, owners are positioned billboards	
	The public areas, the compensation provided for the placement of advertising boards for the use of public land, which amounts to 200, 00 KM	<p>Decision on Municipal Administrative Fees with the tariff of administrative fees of Posušje ("Official Gazette of Posusje", number: 10/13, 4/14, 3/19 and 5/19)</p> <p>Decision on taking and the amount of fees for use of public land of Posušje ("Official Gazette of the municipality Posušje ", number: 4/01, 6/03 and 3/10).</p>	Legal and natural persons, owners are positioned billboards	