

Evolucija indirektnih poreza u poreskom sistemu Bosne i Hercegovine

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Sadržaj - U radu se analizira prvobitna postavka indirektnih poreza Poreskog sistema Bosne i Hercegovine, a koju je ustanovio Dejtonski mirovni sporazum. Nakon predstavljanja pravno relevantnih činjenica koje su evidentirane u praksi primjene propisa donijetih posle Dejtonskog mirovnog sporazuma, autor će analizirati pravni okvir pozitivnih propisa i ukazati na njihove prednosti i nedostatke u odnosu na prethodni pravni sistem, a u okviru njega i poreski sistem posrednih poreza. Središte pažnje biće na analizi važećih pravnih propisa, institucija koje konstituišu i njihove adekvatnosti za proces Evropskih integracija na čijem putu je Bosna i Hercegovina.

Ključne riječi - Evropske integracije, entitetska nadležnost, naslijeđe iz prošlosti, reforme, unutrašnja organizacija poreskog sistema.

Development of Indirect Taxes in the Taxation System in Bosnia and Herzegovina

Content - This paper analyses initial organization of indirect taxes in the Taxation System of Bosnia and Herzegovina, which was instituted by Dayton Agreement. After representing legally relevant facts that were derived from the application of the regulations implemented after the Dayton Agreement, the author will analyze the legal structure of the positive regulations and will point to their strengths and weakness in comparison to the previous legal system, and within it the taxation system of direct taxes. The center of attention will be on the analysis of valid legal regulations, institutions that constitute and their capability for the process of European integrations on which path Bosnia and Herzegovina is now.

Key words - European integrations, entity jurisdiction, past legacy, reforms and internal organization of the tax system.

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