

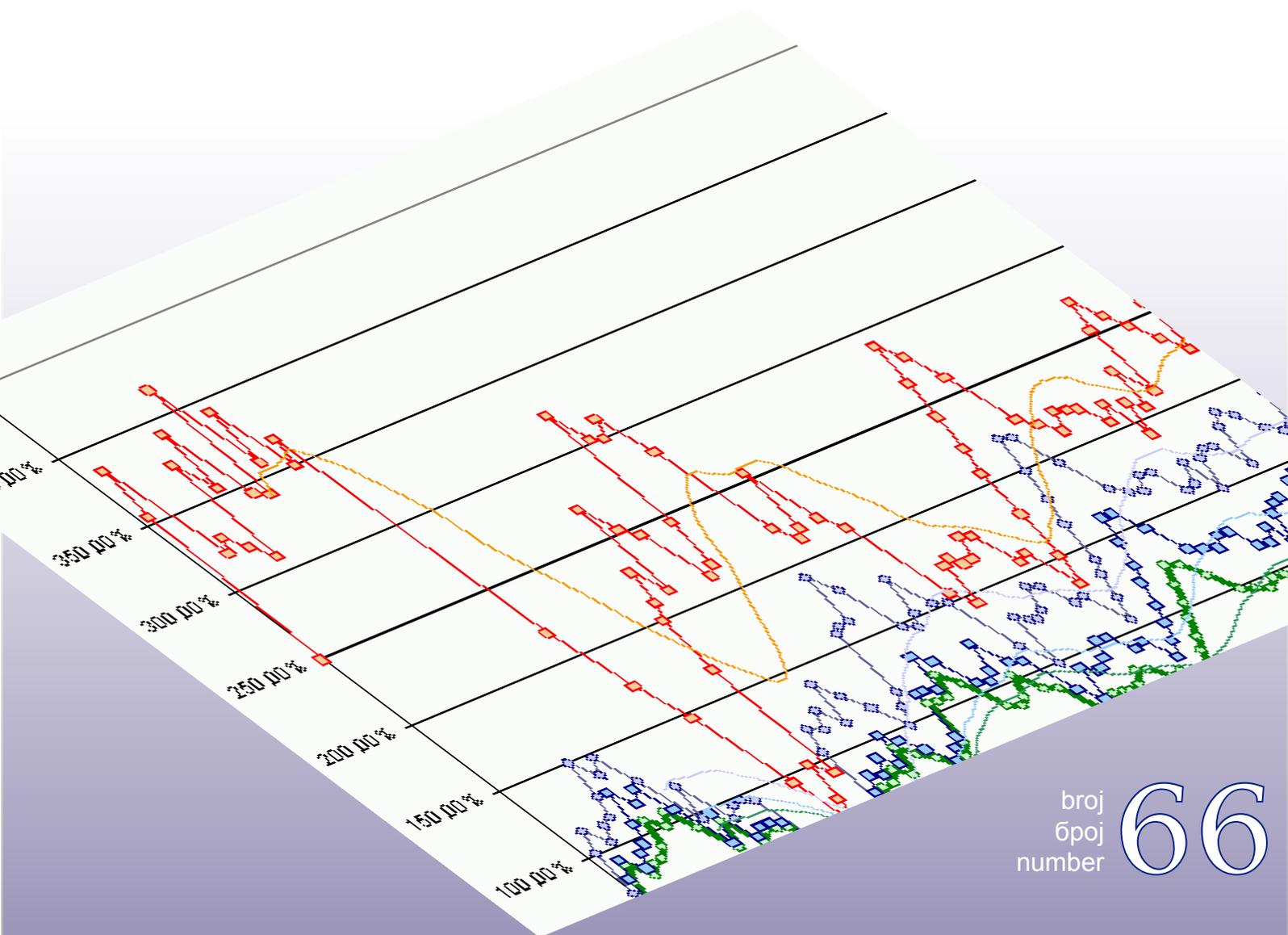
Bosna i Hercegovina  
Odjeljenje za makroekonomsku analizu  
Upravnog odbora Uprave za indirektno-  
neizravno oporezivanje



Босна и Херцеговина  
Одјељење за макроекономску анализу  
Управног одбора Управе за indirektno-  
опорезивање

Macroeconomic Unit of the Governing Board of the Indirect Tax Authority

# *Oma Bilten*



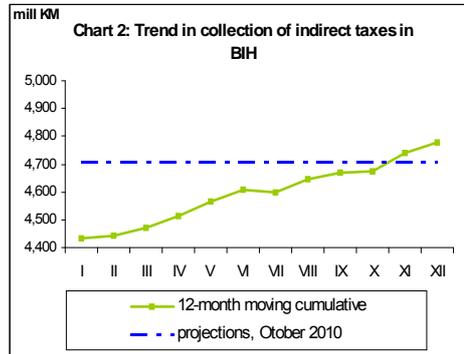
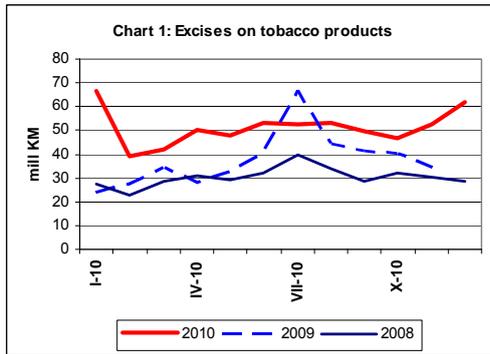
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**With this issue**

Fiscal year 2010 is behind us. Many factors influenced the collection of indirect taxes, primarily macroeconomic trends in BiH, EU and neighbouring countries that are the most important economic partner of BiH. Besides that, the collection of indirect taxes in 2010 was significantly determined by the effects of the Law on Excise Duties and Stabilization and Association Agreement. Due to the beginning of application of the new Law on Excise Duties in the middle of 2009, the effects of introducing additional road fee for highways have been achieved only in the first half of 2010, while the effects of special excise on tobacco have been allocated over the whole 2010. The dynamics of revenue effects of excises had been significantly determined by business decisions of tobacco industry companies, hence the highest revenues were recorded in January, after increasing special excise on 1<sup>st</sup> January 2010, and in December 2010, prior to the new increasing as of 1<sup>st</sup> January 2011 (Chart 1).



Turbulent dynamics of revenue collection from indirect taxes had not been stabilized until the end of the year, due to price growth which brought to the increase of *ad valorem* revenues and growth of excise revenue prior to the new increase of special excise rate as of 1<sup>st</sup> January 2011. High revenue growth in the last two months influenced the annual indirect tax revenue growth of 8,3%, which is for 2,2% higher than in conservative October projection of MAU (Chart 2). In this issue we present the analysis of indirect tax collection in 2010 based on preliminary ITA report, and in the subsequent issues, according to the usual practice, we will analyze in more details trends of certain types of indirect taxes.

Dinka Antić, PhD  
Head of Unit

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Technical design: Sulejman Hasanović, IT associate

## Collection of indirect taxes in 2010

(Prepared by: Dinka Antić, PhD)

### TOTAL REVENUES

According to preliminary report in 2010, the ITA collected 4,801 billion KM of net indirect taxes. The collection is higher by 8,3% compared to 2009. Mentioned data also include unadjusted revenues<sup>1</sup> in the amount of 25, 607 million KM, which will not be taken into account in the part of text where revenues are analyzed by types.

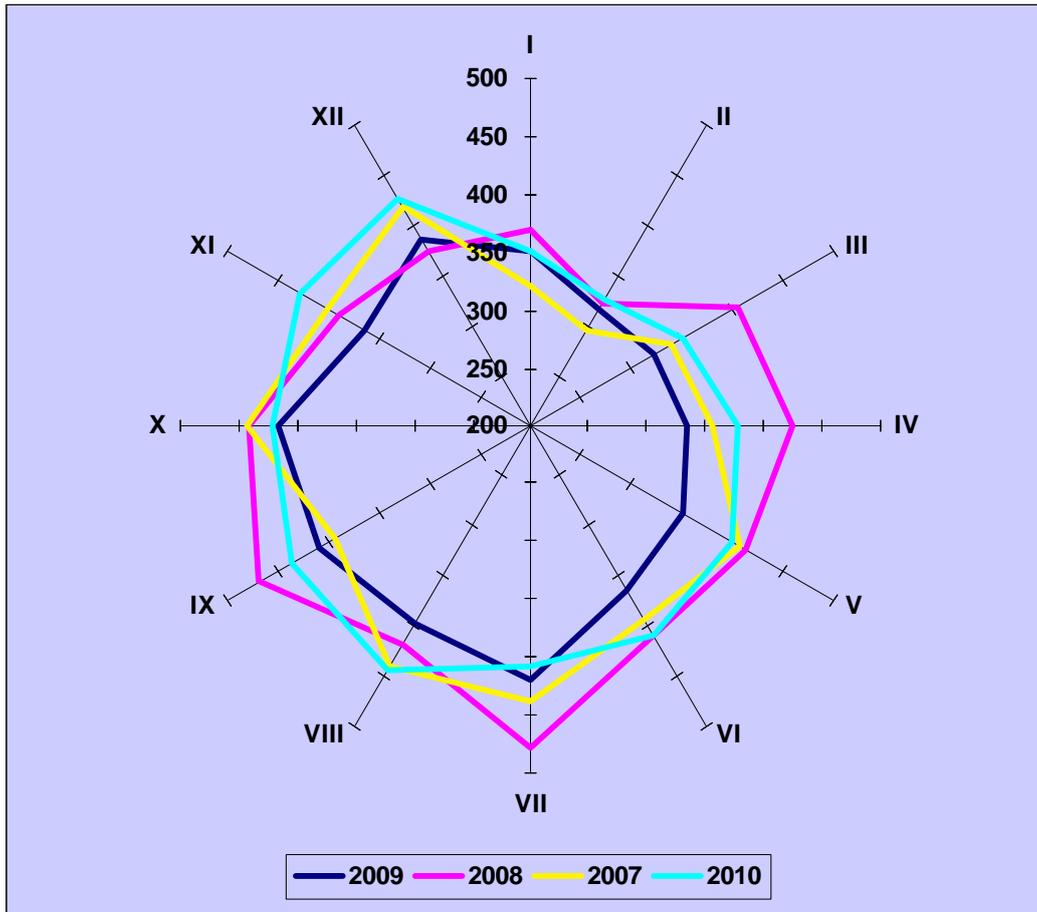


Chart 1

**Revenue growth above the projected one is the result of the strong growth of collection during the last two months of 2010** (Chart 1). Despite the strong monthly oscillations towards cumulative movement it can be concluded that the year of 2010 was marked by a steady growth of indirect tax revenues, above the economic activities and consumption growth (Chart 2). This confirms the fact that consumption taxes decrease faster than the economic activities in times of crisis, and that they increase faster than the growth of economy during the economic boom. Graphic overview of quarterly comparison also shows the steady growth of indirect tax revenues

<sup>1</sup> Unadjusted revenues include collected revenues which could not be 'matched' with related returns and declarations recorded in other modules of ITA IT (VAT, excise,...)

but stronger growth in the second quarter was expected due to the effects of the new Excise Law related to additional road tax collection (Chart 3).

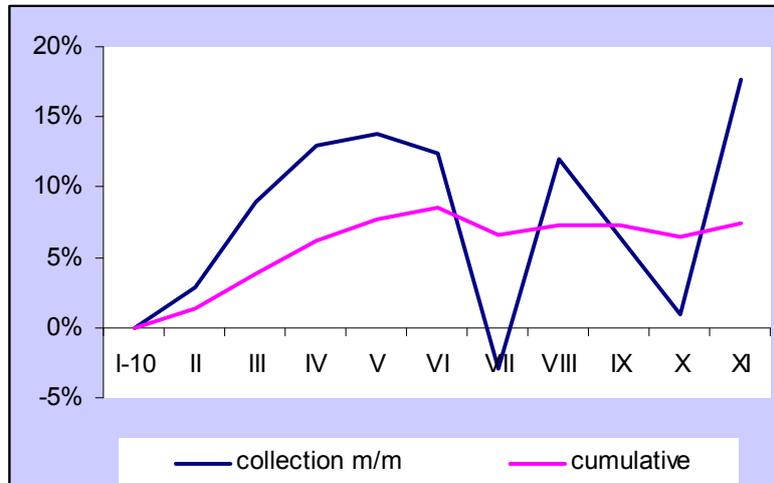


Chart 2

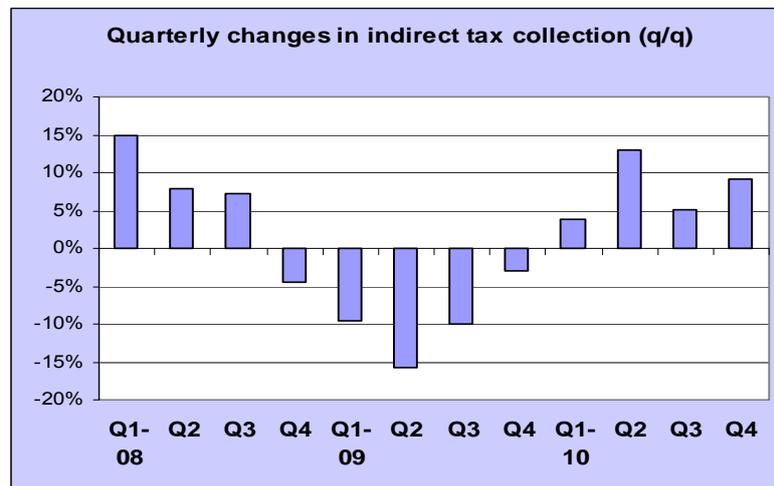


Chart 3

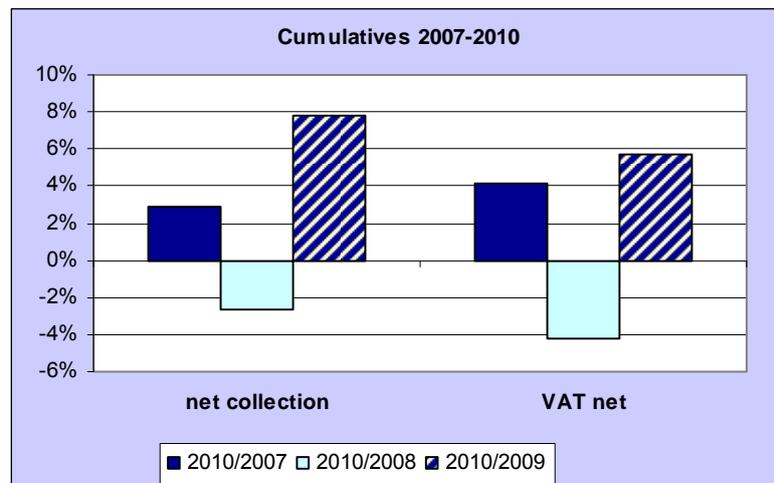


Chart 4

However, despite the higher collection for cca 364 million KM in 2010, the level of collection from 2008 has not been achieved yet, especially comparing VAT collection (Chart 4). The gap in total collected revenue is slightly lower (-2,7%) compared to the gap in VAT collection (-4,2%) due to the effects of the Law on Excise Duties. On the other hand, due to the unchanged VAT policy, VAT collection trend is a good indicator of the consumption growth.

#### ANALYSIS BY TYPES OF REVENUE

Table 1

	XII 2010/ XII 2009	cumulative 2010/09
<b>Total</b>	<b>12,87%</b>	<b>8,33%</b>
<b>customs</b>	<b>7,92%</b>	<b>-4,97%</b>
<b>VAT</b>	<b>3,73%</b>	<b>5,68%</b>
<b>excise</b>	<b>36,54%</b>	<b>17,29%</b>

#### VAT

Despite the monthly oscillations VAT revenues have retained the stable growth trend in the second half of 2010 (Charts 5–7).

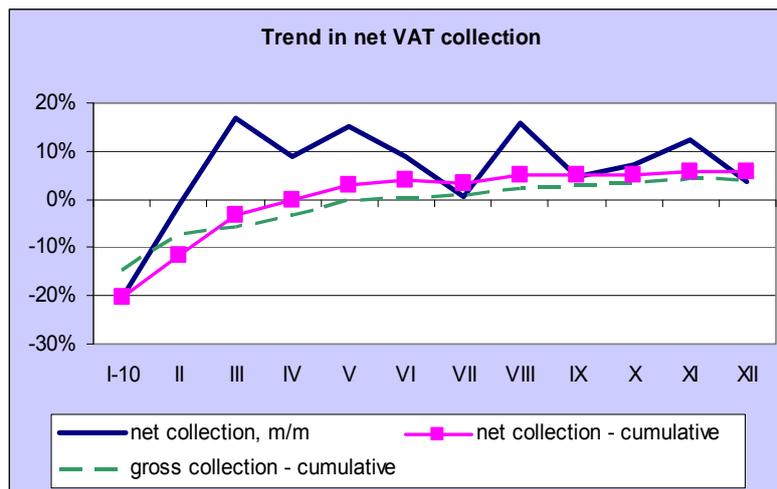


Chart 5

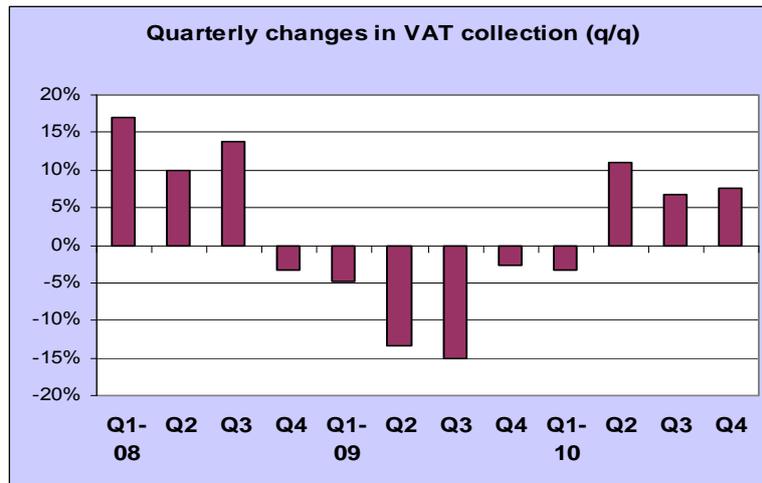


Chart 6

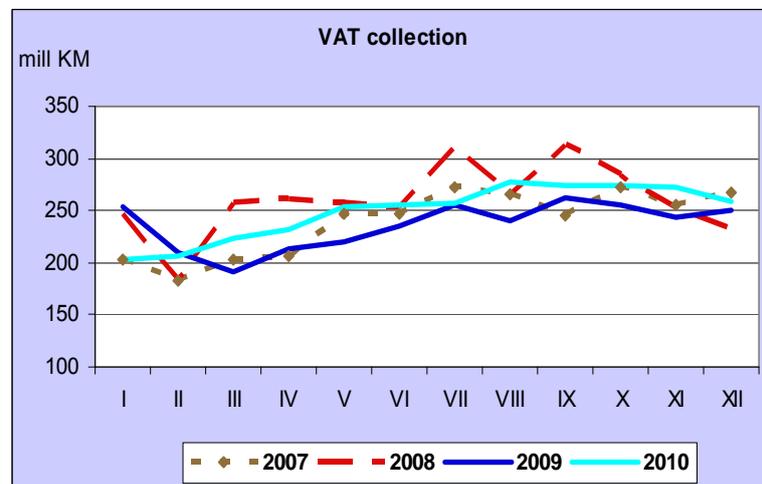


Chart 7

Higher VAT net collection in relation to 2009 is also the result of less paid VAT refunds. The share of VAT refunds related to gross revenues (VAT and total) is reduced. On the other hand, the share of VAT refunds paid to taxpayers in total VAT refunds is also reduced. This is the result of the strong VAT refund growth on the basis of international projects in the last two years as well as the reduction of investments and economic activities that involve longer periods of investing or seasonal activities. Surprisingly, the strong export growth in 2010 did not generate a significant increase in VAT refunds to taxpayers.

Table 2

	2006	2007	2008	2009	2010
% VAT refunds in relation to gross VAT	12.13%	17.71%	22.97%	20.60%	19.39%
% total VAT refunds in relation to gross indirect tax revenues	7.68%	11.73%	15.91%	14.18%	12.99%
Average monthly amount of VAT refunds (mil KM)	34	51	76	61	59
Share of VAT refunds to taxpayers in total VAT refunds	93.80%	93.73%	95.12%	90.43%	89.65%

### Customs

During 2010, there was a significant slowdown of decline of these revenues in spite of the growth of import prices at the end of the year. The reason for this is the planned dynamics of customs abolition on imports from the EU, according to which the large part of import is already under the duty-free regime (Chart 8-9).

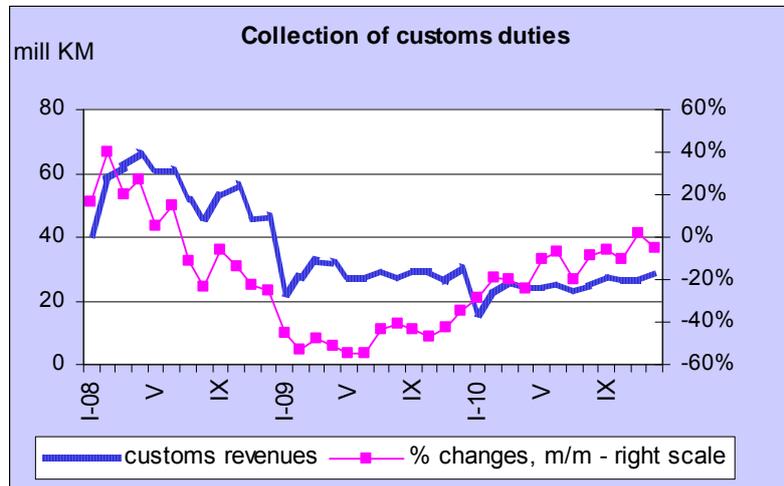


Chart 8

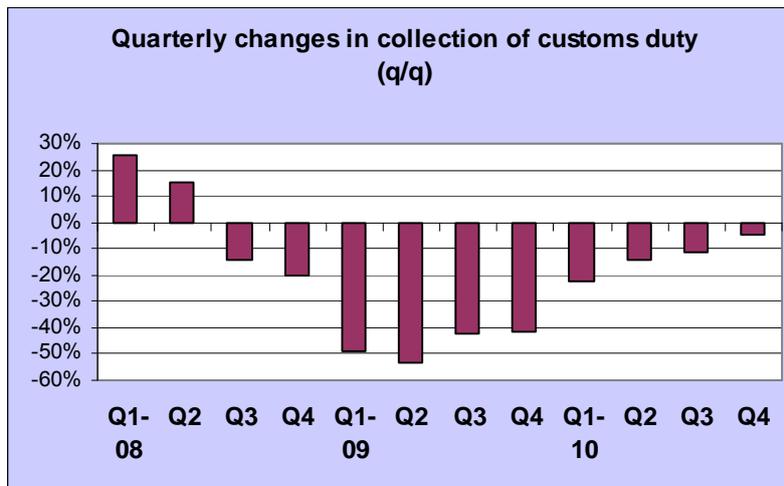


Chart 9

### Excise

Table 3

	XII 2010 / XII 2009	2010/2009
Total tobacco	74,17%	37.07%
Tobacco imported	97,13%	43.62%
Tobacco domestic	55,69%	26.41%
Oil derivatives	10,15%	3.61%
Coffee	-27,97%	-13.38%
Alcohol, beer	7,39%	-2.72%
Road tax	7,50%	22.69%

December brought an enormous increase of revenues from excises on tobacco. This can be explained by the increase of rate of special excise as of 1<sup>st</sup> of January 2011 and stockpiling marked 'old' stamps with the price from 2010 that will be sold at new prices. Favourable trends in revenues from excise on oil derivatives are encouraging which are, after strong monthly turbulence, higher by 3,61% at the level of the year. It is also an indicator of favourable trends in economy in the second half of 2010. On the other hand, there was a significant drop of revenues from coffee, while improved collection of revenues from alcohol, beer, alcoholic and non-alcoholic drinks mitigate the overall negative result for 2010 (Charts 10-12).

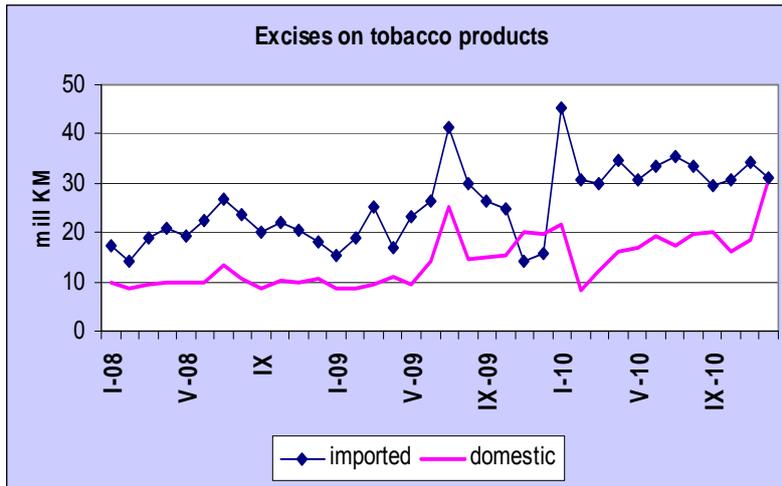


Chart 10

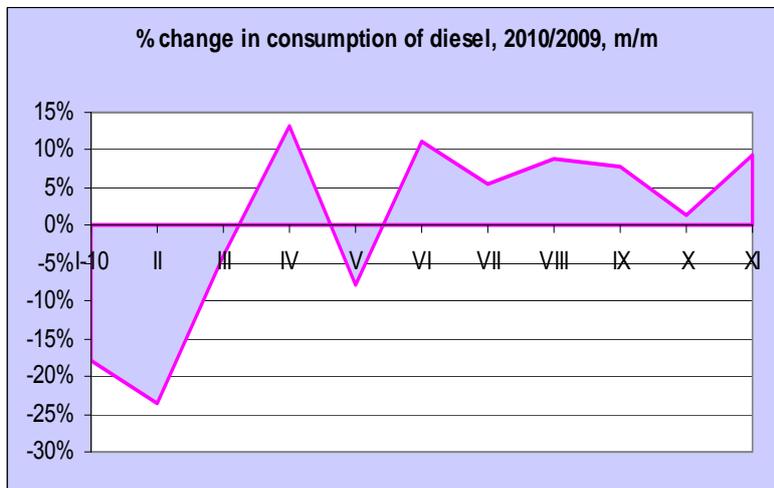


Chart 11

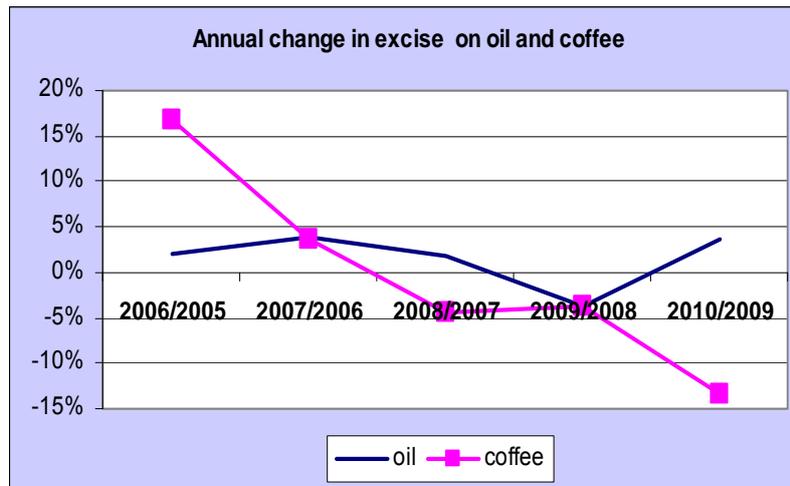


Chart 12

**CONCLUSION**

- 2010 brought the recovery for indirect tax revenues and their growth of 8,3%. According to estimates it is expected that the level of revenues from 2008 will be achieved in 2011.<sup>2</sup> (Chart 13)
- Net effects in 2010 are amounted cca 364 million KM
- Most of the increase of the revenues (about 6%) refers to revenues from excises on tobacco products, additional road tax and related VAT due to changes in excise policy in 2010.
- The remaining part of the VAT growth related to the consumption growth amounts cca 130 million.
- Given that the downward trend in revenue collection from excise duties on coffee was not stopped by entering the new Excise Law enters into force of the it is necessary to analyze the excise taxation model for coffee and its operational application.

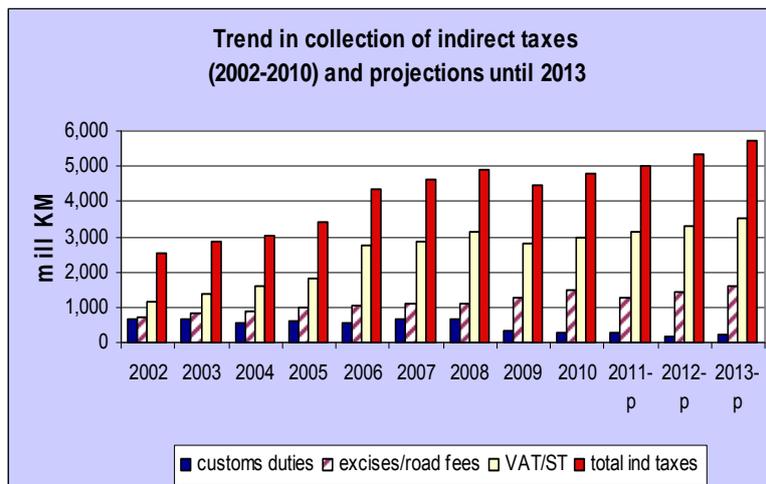


Chart 13

<sup>2</sup> More on projections of indirect tax revenue for the period (2011-2013) see in Bulletin No. 64-65, December 2010. Banja Luka: Bana Lazarevića, 78 000 Banja Luka, Tel/fax: +387 51 335 350, E-mail: oma@uino.gov.ba Sarajevo:Đoke Mazalića 5, 71 000 Sarajevo, Tel:+387 33 279 553, Fax:+387 33 279 625, Web: www.oma.uino.gov.ba

## Rules of preferential origin

(Prepared by: Aleksandra Regoje)

### INTRODUCTION

So-called trade diversion is when imports enter a free trade zone through the country with the lowest custom rates. In order to prevent imports from other countries to use advantages of members of preferential agreement, the rule of preferential origin is used. If the product is wholly obtained in one country, then it is easy to determine its origin. However, certain products can contain reproduction materials from countries which are not members of preferential agreement („third countries”). The products can also be developed further in third countries. The product is considered to have originating status if it is sufficiently processed in the country.

### CONDITIONS OF PREFERENTIAL ORIGIN

There is no general concept of rules regulating conditions under which goods have preferential origin status. Every country defines its own regulations, which can vary a lot. Fulfilling the mentioned conditions is mainly defined through one of the following three criteria:

1. Change of tariff classification  
This rule is mainly used in EU preferential agreements, to determine if the product is sufficiently processed.
2. Added value criteria  
The value of imported inputs in the final product doesn't exceed certain percentage of the product's value.
3. Rules related to specific processing of the product  
For some products, mainly textile, rules of origin requires specific processing in order to qualify product for preferential treatment.<sup>3</sup>

The level of restrictiveness of certain rules is hard to define without deeper analysis. For example, it is not clear if the criterion of certain percentage of added value is more or less restrictive from the criterion of change tariff classification.<sup>4</sup> Moreover, applying same criterion can be differently restrictive in various industrial branches (for example depending on share of reproduction material in the production value; level of processing needed for change tariff classification, etc).

Cumulation is term used to describe system which provides the product from one country to meet criteria of originating, in case when inputs from other country are used in its production. It is applicable only with countries with identical origin rules.

Bilateral cumulation is a system which operates between two countries, where a free trade agreement or another arrangement contains provisions which allow cumulation of origin. Cumulation allows the materials originating in one country are used in the production of another country, and that, under condition of sufficient processing, the final product has the status of preferential origin. Bilateral cumulation encourages mutual trade.

Diagonal cumulation operates between more than two countries provided they have free trade agreements containing identical origin rules. Obtaining the origin status based on diagonal cumulation is possible in case when final products are exported in one or more contracting

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<sup>3</sup> R. Kovačević, „Savremene tendencije u svetskoj privredi“, Belgrade 2004

<sup>4</sup> R. Kovačević, *ibid.*

countries. In this case, materials from any contracting country are considered as the materials of country where used and processed to the final product.

### CEFTA AND AGREEMENT WITH EU

On 20 February 2010 European Union published a notice concerning CEFTA countries participating in the Stabilization and Association Process which have possibility of application of diagonal cumulation of origin. Starting date for the application of diagonal cumulation with Bosnia and Herzegovina is 1 July 2008, which is the same date of coming into force of Interim Stabilization and Association Agreement with EU.

Table 1 Date of application of protocols on rules of origin providing for diagonal cumulation between the European Union, Albania, Bosnia and Herzegovina, the Former Yugoslav Republic of Macedonia, Montenegro, Serbia and Turkey

	EU	AL	BA	HR	MK	ME	RS	TR
EU		01.01.2007.	01.07.2008.		01.01.2007.	01.01.2008.	08.12.2009.	
AL	01.01.2007.		22.11.2007.	22.08.2007.	26.07.2007.	26.07.2007.	24.10.2007.	
BA	01.07.2008.	22.11.2007.		22.11.2007.	22.11.2007.	22.11.2007.	22.11.2007.	
HR		22.08.2007.	22.11.2007.		22.08.2007.	22.08.2007.	24.10.2007.	
MK	01.01.2007.	26.07.2007.	22.11.2007.	22.08.2007.		26.07.2007.	24.10.2007.	01.07.2009.
ME	01.01.2008.	26.07.2007.	22.11.2007.	22.08.2007.	26.07.2007.		24.10.2007.	01.03.2010.
RS	08.12.2009.	24.10.2007.	22.11.2007.	24.10.2007.	24.10.2007.	24.10.2007.		
TR					01.07.2009.	01.03.2010.		

Legend:  
AL-  
Albania,  
BA-  
Bosnia  
and  
Herzegovina,  
HR-  
Croatia,  
MK-The  
Former

Yugoslav Republic of Macedonia, ME-Montenegro, RS- Serbia, TR- Turkey

Source: *Official Journal of the European Union, C 44/6, 20 February 2010*

While exporting to EU countries, products originating from Bosnia and Herzegovina are considered as products which contain materials originating from:

1. European Union,
2. Macedonia,
3. Montenegro,
4. Albania,
5. Serbia.

The requirement for cumulation is fulfilled if the processing of materials originating from mentioned countries is higher than insufficient operation set out in Article 7 in Protocol 2 of the Interim Stabilization and Association Agreement with EU.

### THE EFFECTS OF TRADE LIBERALIZATION ON PUBLIC REVENUE

For the purpose of implementation of Interim trade and trade related matters agreement between BiH and EU, the following products are considered as products originating from Bosnia and Herzegovina:

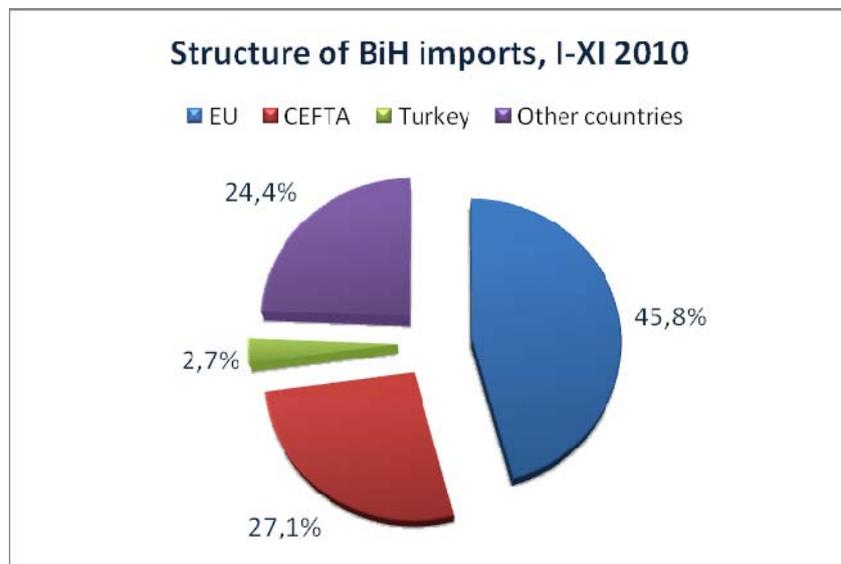
- Products wholly obtained in Bosnia and Herzegovina
- Products obtained in Bosnia and Herzegovina, which include materials not wholly obtained there, under condition that those materials are sufficiently worked in BiH.

Export of goods originating from BiH to the European Union had been significantly liberalized already in 2000, when EU approved autonomous trade measures, providing for largest part of

export to be marketed in EU without customs duties and quantity restrictions. In the following year, 2001, BiH and EU signed bilateral agreement on textile products trade, which abolished restrictions on the export of textile products originating in BiH.<sup>5</sup>

The major import markets for Bosnia and Herzegovina are EU countries, to which Interim Stabilization and Association Agreement is implemented with, CEFTA 2006, and countries which free trade agreement is signed with (Turkey). More than 75% of BiH imports come from those countries (chart 1).

On the other hand, in the first half of 2010, less than 50% of the total customs duties on the imports originating from the above mentioned countries have been collected.<sup>6</sup> Regarding the fact that transitional period of abolishing/lowering customs rates on imports originating in EU is still ongoing the mentioned indicator can be expected to be even lower in the forthcoming years.<sup>7</sup>



Source: Agency for statistics BiH

Regarding the fact that CEFTA 2006 countries had earlier been the parties of free trade agreements, beginning of implementation of this Agreement didn't have huge effect on the collection of customs revenues.

On the other hand, application of Stabilization and Association Agreement with EU had strong effects on public revenues. The ratio of customs and value of imports has reduced more than a half, related to base year -2007, when those provisions have not been in force. If we analyze the period of first eleven months of this year related to the same period in 2007, we can conclude that 54% less customs revenues have been collected on almost same level of total imports in BiH (-2,8 % I-XI 2010/I-XI 2007, Charts 2 and 3)

Nevertheless, trade liberalization and rules of preferential origin shouldn't be analyzed only in the scope of their impact of public revenues. The impact on economic growth and competitiveness on domestic market, the effects on foreign trade exchange balance, the effects of trade creation and trade diversion related to the rest of the world, are subject to a deeper and more comprehensive analysis.

<sup>5</sup> More about foreign trade exchange with BiH could be found in „Trgovinski aspekti Sporazuma o stabilizaciji i pridruživanju“ Ministry of foreign trade and economic relations BiH, Sarajevo, June 2010

<sup>6</sup> One should bear in mind that products can obtain benefits only when the proof of origin is presented (movement certificate EUR 1 or the statement on receipt – in accordance with agreement)

<sup>7</sup> Under condition of unchanged structure and origin of imports

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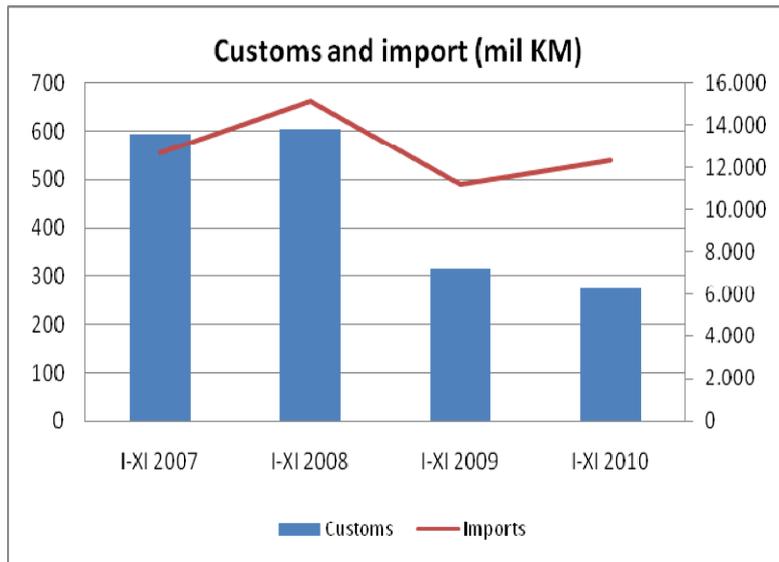


Chart 2

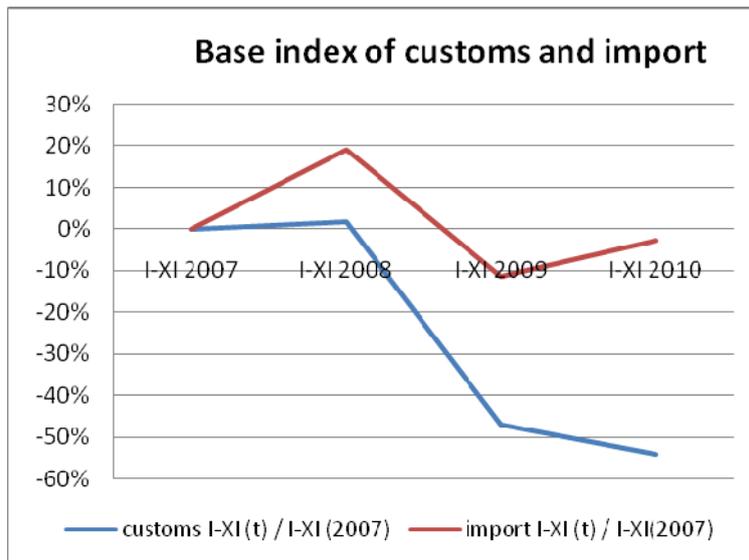


Chart 3

## Consolidated reports

(authors: Aleksandra Regoje and Mirela Kadić)

### Table 1. (Consolidated report: B&H institutions, entities, SA)

1. The consolidated report includes.
  - revenues from indirect taxes collected by the Indirect Tax Authority on the Single Account,
  - transfers from the ITA Single Account for external debt servicing,
  - transfers from the ITA Single Account for financing Brčko District, cantons, municipalities and Road Directorates,
  - revenues and expenditures of the institutions of Bosnia and Herzegovina,
  - revenues and expenditures of the budget of the Federation of Bosnia and Herzegovina,
  - revenues and expenditures of the budget of the Republika Srpska.

### Tables 2.1.-2.3. (Consolidated report: Cantons)

1. The consolidated report includes.
  - revenues and expenditures of the cantonal budgets,
  - revenues and expenditures of the budgets of related municipalities
2. Net financing = loans received – repayment of debt

**B&H Institutions, Entities, SA, I-XI, 2010.**

	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	Total
<b>Revenues</b>	397,9	375,9	424,9	535,1	445,5	461,5	488,5	497,6	503,0	546,8	491,8	5.168,5
Taxes	368,0	344,7	391,2	446,3	420,9	432,5	427,5	464,7	457,0	459,6	451,8	4.664,1
Indirect taxes	351,0	325,1	351,2	378,0	399,9	410,0	407,2	444,6	435,8	420,7	428,7	4.352,2
VAT	203,2	206,9	223,5	232,2	252,9	255,8	257,3	277,7	273,8	273,7	272,5	2.729,4
VAT on imports	104,7	150,9	175,3	182,1	187,1	195,5	197,5	198,9	204,6	194,8	204,8	1.996,3
VAT from VAT returns	145,9	114,5	97,3	108,1	122,8	106,9	124,0	137,0	132,8	129,4	129,2	1.347,8
VAT from automatic assessment done by ITA	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,1	0,1	0,0	0,3
One-off VAT payments	0,2	0,2	0,0	0,0	0,2	0,4	0,2	0,1	0,1	0,2	0,1	1,7
Other	2,1	2,4	1,9	2,5	2,3	1,9	2,3	2,8	2,3	2,1	2,4	24,9
<b>VAT refunds</b>	<b>-49,8</b>	<b>-61,2</b>	<b>-51,0</b>	<b>-60,6</b>	<b>-59,6</b>	<b>-48,9</b>	<b>-66,7</b>	<b>-61,0</b>	<b>-66,2</b>	<b>-52,8</b>	<b>-64,0</b>	<b>-641,7</b>
Custom duties	16,6	22,2	26,6	24,7	24,9	26,1	24,4	25,5	28,0	26,8	27,1	272,8
Sales tax	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Excises	107,9	76,0	78,0	95,2	95,2	102,9	97,3	109,5	104,8	93,0	102,2	1.062,0
on imports	65,2	52,5	54,9	61,6	57,6	61,7	65,9	67,4	59,0	58,7	65,1	669,6
on domestic production	42,7	23,6	23,1	33,6	37,5	41,2	31,4	42,2	45,8	34,3	37,0	392,4
Railroad tax	23,0	19,2	22,3	25,6	26,6	24,4	27,9	31,1	28,1	26,1	26,3	280,6
Other	1,1	1,2	1,8	1,5	1,3	1,5	1,6	1,4	1,4	1,3	1,4	15,3
<b>Other refunds</b>	<b>-0,8</b>	<b>-0,3</b>	<b>-0,9</b>	<b>-1,2</b>	<b>-1,1</b>	<b>-0,6</b>	<b>-1,2</b>	<b>-0,6</b>	<b>-0,3</b>	<b>-0,3</b>	<b>-0,7</b>	<b>-7,9</b>
Direct taxes	17,1	19,6	40,0	68,3	20,9	22,5	20,3	20,1	21,2	38,9	23,1	312,0
Profit tax revenues	9,4	10,8	29,2	57,6	11,8	12,1	9,7	9,7	10,0	28,9	11,2	200,2
Income tax revenues	7,1	8,1	9,9	9,8	8,3	9,5	9,6	9,4	10,4	9,1	11,0	102,1
Other direct taxes	0,6	0,7	1,0	0,9	0,9	0,9	1,0	1,0	0,9	0,9	0,9	9,7
Contributions	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Non-tax revenues	27,7	29,3	32,6	88,5	22,7	28,7	29,5	29,7	25,3	35,4	32,7	382,3
Grants	2,1	1,9	1,0	0,2	2,0	0,3	1,1	1,1	0,8	1,7	3,7	16,0
Other revenues	0,0	0,0	0,0	0,1	0,0	0,0	30,5	2,1	20,0	50,0	3,5	106,2

	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	Total
<b>Expenditures</b>	417,5	334,2	508,2	473,1	463,0	572,8	467,0	493,9	615,6	544,4	514,2	5.403,7
Wages and compensations	106,7	109,0	120,7	119,1	119,2	157,9	101,7	120,3	119,5	139,2	126,1	1.339,3
Purchases of goods and services	11,0	15,2	28,2	22,8	28,7	39,2	20,4	23,4	38,0	33,2	33,2	293,2
Subsidies and transfers	79,7	71,3	176,2	138,4	114,4	158,1	131,4	121,9	199,6	151,7	123,7	1.466,4
Interests (domestic and foreign)	2,5	3,7	11,0	5,2	9,0	18,3	1,6	6,1	19,2	7,0	18,7	102,2
Interests on foreign debt	2,5	3,6	9,1	5,1	9,0	17,8	1,6	6,1	5,6	7,0	8,4	75,8
Interests on domestic debt	0,0	0,1	1,9	0,0	0,0	0,5	0,0	0,0	13,5	0,0	10,4	26,4
Other current expenditure	6,6	12,7	12,1	18,4	21,6	20,9	11,6	15,6	24,6	11,8	17,7	173,5
Capital expenditures	12,2	12,3	17,3	5,1	6,4	18,0	11,4	8,8	11,9	11,6	11,4	126,2
Other expenditures	58,3	7,4	-27,2	10,1	9,3	13,5	12,2	8,9	26,5	16,2	19,7	155,0
SA transfers	141,5	103,8	179,4	155,6	164,4	155,5	178,5	193,1	187,3	177,6	174,7	1.811,7
o/w: FBiH/cantons, municipalities, Road Fund	101,2	73,3	145,9	120,5	125,0	118,2	137,3	147,0	143,8	136,7	133,4	1.382,2
o/w: RS/cities, municipalities, Road Fund	28,0	19,6	21,6	23,8	27,3	25,0	28,9	32,7	30,3	28,3	28,3	293,7
o/w: Brčko	12,4	11,0	11,9	11,3	12,1	12,4	12,4	13,4	13,3	12,6	13,0	135,8
Net lending and capital gains	-1,0	-1,2	-9,5	-1,6	-10,0	-8,6	-1,7	-4,2	-11,1	-3,9	-10,9	-63,7
<b>Balance</b>	-19,6	41,7	-83,3	62,0	-17,4	-111,2	21,5	3,7	-112,6	2,4	-22,4	-235,2
<b>Financing</b>	19,6	-41,7	83,3	-62,0	17,4	111,2	-21,5	-3,7	112,6	-2,4	22,4	235,2

Table 1.

## Sarajevo Canton, I-IX, 2010.

		I	II	III	IV	V	VI	VII	VIII	IX	I-IX 2010
1	Total revenues (11+12+13+14)	54.338.148	52.550.715	57.720.580	69.914.589	58.026.539	53.422.855	61.587.526	63.622.823	65.495.174	536.678.950
11	Tax revenues	44.245.090	41.306.346	44.676.053	51.198.349	46.975.036	44.764.486	50.336.417	51.364.064	55.575.805	430.441.646
	Income & profit tax	10.594.976	10.108.612	13.851.682	15.851.346	10.496.101	10.284.131	11.061.263	9.838.174	11.851.918	103.938.203
	Property tax	2.224.259	4.556.217	3.030.127	2.429.503	2.121.028	2.523.598	2.122.160	1.970.072	4.718.904	25.695.868
	Indirect taxes	31.353.728	26.559.734	27.707.376	32.729.767	34.293.856	31.893.852	37.127.930	39.479.511	38.943.208	300.088.960
	Other taxes	72.127	81.783	86.868	187.734	64.051	62.905	25.064	76.308	61.775	718.615
12	Non-tax revenues	9.072.392	10.091.903	11.490.828	15.993.251	9.627.217	7.319.044	9.035.068	9.499.318	8.153.258	90.282.279
13	Grants	1.020.666	862.641	974.048	2.414.438	1.424.287	1.049.500	1.926.216	2.179.792	1.475.886	13.327.475
14	Other revenues	0	289.825	579.650	308.550	0	289.825	289.825	579.650	290.225	2.627.550
2	Total expenditures (21+22)	48.722.900	52.992.432	57.093.023	61.774.573	63.136.592	57.637.825	66.237.360	56.726.632	64.790.553	529.111.891
21	Current expenditures	48.822.455	53.054.130	57.169.905	61.672.835	62.729.000	57.738.106	65.353.746	56.793.896	64.673.707	528.007.780
	Gross wages and compensations	22.960.317	23.471.521	23.860.303	24.180.848	23.978.248	23.896.521	26.723.411	22.794.733	23.586.917	215.452.819
	Purchases of goods and services	3.289.167	6.012.171	6.011.037	6.493.410	5.976.393	5.477.088	5.182.990	4.106.241	5.516.371	48.064.867
	Grants	22.541.471	23.568.486	27.247.373	30.987.035	32.713.653	27.945.680	33.320.918	29.657.265	35.483.993	263.465.873
	Interest	31.501	1.953	51.193	11.542	60.706	418.817	126.426	235.657	86.426	1.024.221
	Transfers to lower budget units	0	0	0	0	0	0	0	0	0	0
22	Net lending*	-99.555	-61.698	-76.882	101.738	407.592	-100.280	883.614	-67.264	116.846	1.104.111
3	Net acquisition of nonfinancial assets	60.521	209.765	572.111	2.944.809	1.523.319	156.997	1.787.045	4.828.883	2.440.803	14.524.253
4	Government surplus/deficit (1-2-3)	5.554.728	-651.483	55.445	5.195.207	-6.633.371	-4.371.967	-6.436.879	2.067.308	-1.736.182	-6.957.194
5	Net financing **	-91.026	-9.722	-276.674	-9.722	-99.566	-10.031	33.714.888	-9.722	-273.955	32.934.469

Table 2.1.

## Una-Sana Canton, I-IX, 2010.

		I	II	III	IV	V	VI	VII	VIII	IX	I-IX 2010
1	Total revenues (11+12+13+14)	18.648.221	15.480.295	17.244.905	20.105.515	19.542.741	19.860.037	20.371.571	21.310.822	20.070.877	172.634.985
11	Tax revenues	14.407.195	12.536.359	13.513.640	15.908.737	15.454.998	15.086.450	16.452.961	17.312.141	16.146.057	136.818.538
	Income & profit tax	1.349.476	1.472.730	2.174.561	2.104.626	1.765.427	1.495.546	1.399.499	1.369.382	1.167.208	14.298.454
	Property tax	523.039	556.445	358.543	556.447	358.758	355.363	396.948	272.909	292.219	3.670.671
	Indirect taxes	12.530.795	10.504.506	10.975.835	13.246.075	13.328.109	13.233.954	14.653.662	15.668.310	14.686.016	118.827.261
	Other taxes	3.886	2.679	4.701	1.589	2.704	1.588	2.851	1.541	615	22.153
12	Non-tax revenues	3.015.866	2.832.979	3.366.613	3.792.190	3.287.808	3.751.310	3.652.473	3.039.213	3.124.877	29.863.329
13	Grants	1.225.160	110.957	364.652	404.588	799.936	1.022.277	266.137	815.816	799.943	5.809.466
14	Other revenues	0	0	0	0	0	0	0	143.652	0	143.652
2	Total expenditures (21+22)	12.839.992	17.370.140	18.208.180	20.101.851	19.761.455	22.494.732	16.646.314	18.242.659	19.035.507	164.700.828
21	Current expenditures	12.839.992	17.370.140	18.209.895	20.101.851	19.761.455	22.455.923	16.646.314	18.242.659	19.035.507	164.663.734
	Gross wages and compensations	11.046.507	11.611.301	11.195.059	13.486.927	11.247.131	11.708.904	10.171.082	10.857.909	11.606.056	102.930.875
	Purchases of goods and services	1.027.810	1.390.128	1.420.665	2.082.209	2.103.804	2.651.761	1.932.078	1.632.752	2.337.380	16.578.586
	Grants	397.889	3.016.701	3.200.605	2.923.370	4.910.733	4.026.443	3.805.280	4.098.745	4.912.085	31.291.851
	Interest	15.724	90.776	98.609	94.812	106.966	123.167	53.864	37.231	79.851	700.999
	Transfers to lower budget units	352.062	1.261.234	2.294.957	1.514.534	1.392.821	3.945.648	684.010	1.616.022	100.135	13.161.423
22	Net lending*	0	0	-1.715	0	0	38.809	0	0	0	37.094
3	Net acquisition of nonfinancial assets	102.275	483.704	328.660	479.836	907.881	606.788	1.094.613	872.024	619.285	5.495.065
4	Government surplus/deficit (1-2-3)	5.705.954	-2.373.549	-1.291.934	-476.172	-1.126.594	-3.241.483	2.630.645	2.196.139	416.086	2.439.092
5	Net financing **	-17.891	-51.671	-39.948	5.953.112	-43.100	783.335	-77.560	-30.460	505.685	6.981.501

Table 2.2.

## Zenica-Doboj Canton, I-IX, 2010.

		I	II	III	IV	V	VI	VII	VIII	IX	I-IX 2010
1	Total revenues (11+12+13+14)	25.033.261	20.595.980	22.857.811	25.622.965	25.982.414	26.428.393	28.720.747	29.293.287	31.035.400	235.570.260
11	Tax revenues	20.727.756	16.714.484	18.618.934	21.396.187	22.008.577	21.018.335	23.620.963	24.552.739	24.994.344	193.652.320
	Income & profit tax	3.913.474	2.328.649	3.387.539	3.785.420	3.751.682	2.955.485	3.405.832	2.560.488	3.716.034	29.804.605
	Property tax	421.861	359.758	447.126	644.236	503.518	547.407	466.794	474.724	682.475	4.547.899
	Indirect taxes	16.357.041	14.012.926	14.780.384	16.959.902	17.527.334	17.413.500	19.737.578	21.506.640	20.526.014	158.821.319
	Other taxes	35.380	13.151	3.885	6.629	226.042	101.943	10.759	10.888	69.821	478.497
12	Non-tax revenues	3.913.739	3.652.546	4.141.169	3.469.262	3.883.612	4.892.461	4.171.535	3.559.522	4.909.890	36.593.736
13	Grants	391.766	228.950	97.709	757.517	90.226	517.598	928.248	1.181.025	1.128.343	5.321.382
14	Other revenues	0	0	0	0	0	0	0	0	2.823	2.823
2	Total expenditures (21+22)	19.733.437	24.682.767	26.190.435	24.312.986	26.552.812	26.661.475	21.183.213	25.111.690	31.321.641	225.750.456
21	Current expenditures	19.733.437	24.682.767	26.190.435	24.312.986	26.552.812	26.661.475	21.183.213	25.111.690	31.321.641	225.750.456
	Gross wages and compensations	13.293.411	13.967.153	14.851.148	13.768.551	14.019.974	14.232.353	12.375.518	12.689.143	17.610.842	126.808.094
	Purchases of goods and services	3.183.167	4.531.133	5.469.972	4.462.097	3.687.609	4.480.162	3.068.854	3.674.925	4.455.069	37.012.989
	Grants	3.177.737	6.041.915	5.563.609	6.002.510	8.697.274	7.698.106	5.489.285	8.561.317	8.922.618	60.154.372
	Interest	66.113	6.773	6.263	6.764	6.761	6.931	193.464	61.950	10.077	365.097
	Transfers to lower budget units	13.008	135.792	299.444	73.063	141.193	243.923	56.091	124.355	323.035	1.409.904
22	Net lending*	0	0	0	0	0	0	0	0	0	0
3	Net acquisition of nonfinancial assets	909.397	612.170	518.772	934.236	1.140.217	2.152.442	2.142.608	1.950.121	2.215.213	12.575.176
4	Government surplus/deficit (1-2-3)	4.390.427	-4.698.956	-3.851.395	375.743	-1.710.614	-2.385.524	5.394.926	2.231.476	-2.501.454	-2.755.371
5	Net financing **	-123.127	-4.397	-30.000	-27.034	-20.534	0	-153.781	0	1.800.089	1.441.216

Table 2.3.