



## Bosnia & Herzegovina – Taxation

### WITHHOLDING TAX ON INTEREST INCOME FROM GOVERNMENT BONDS INTRODUCED IN THE REPUBLIC OF SRPSKA

5 February 2026

Amendments to the Corporate Income Tax Law of the Republic of Srpska (published in the Official Gazette of the Republic of Srpska, No. 114/25.) have introduced a withholding tax on interest income arising from bonds issued by the Republic of Srpska or units of local self-government.

Effective as of 1 January 2026, interest income from above-mentioned securities received by non-resident legal entities is subject to withholding tax at a rate of 10%.

Issuers are required to calculate, withhold, and remit the withholding tax, unless a double taxation treaty provides for a reduced tax rate or exemption.

#### IMPACT ON INVESTORS:

For information purposes.

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