

**LIST OF AVAILABLE INVESTMENT INCENTIVES TO INVESTORS
IN TUZLA CANTON
(FISCAL AND NON-FISCAL)**

**INVESTMENT INCENTIVES IN TUZLA CANTON
(FISCAL AND NON-FISCAL)**

No	Incentive	Awarding Institution
		Enforcing Institution
1.	Support to NERDA Association for Development	Government of Tuzla Canton
2.	Assistance to companies from the Ministry's jurisdiction that are with majority of state capital to cover health insurance costs for maintaining the liquidity	Government of Tuzla Canton Ministry of Industry, Energy and Mining of Tuzla Canton
3.	Assistance to companies from the Ministry's jurisdiction that are with majority of state capital to achieve the economic sustainability (incentive for export, employment, increase of earnings, investments, equipment maintenance, preparation for restructuring and privatization of non-privatized companies)	Government of Tuzla Canton Ministry of Industry, Energy and Mining of Tuzla Canton
4.	Stimulus for new investments and development in companies under the Ministry's jurisdiction	Government of Tuzla Canton Ministry of Industry, Energy and Mining of Tuzla Canton
5.	Providing loans for increasing employment of soldiers and their family members	Ministry for Soldiers' Affairs of Tuzla Canton
6.	Program for allocating funds for internship of soldiers and their family members. - Incentive for 2012	Ministry for Soldiers' Affairs of Tuzla Canton
7.	Investing funds from changing purpose of agriculture land	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
8.	Investing funds from water fees into the water management sector (per purpose) into: 1. Protective facilities such as dams and embankments, for arranging river beds, dams with accumulation and other related facilities, as well as	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton

	<p>facilities to protect against erosion and flood,</p> <p>2. Facilities for drainage including basic and detailed drainage channel network and other related facilities,</p> <p>3. Facilities for water supply such as dams and reservoirs, water intakes, wells, captures with appropriate equipment, facilities for potable water treatment, reservoirs and pipelines and other related facilities,</p> <p>4. Facilities for water protection against pollution such as collectors for receiving and transporting wastewater, wastewater treatment plants, drain into a receiver and other related facilities and equipment.</p> <p>All listed water facilities could be simultaneously used for several purposes and, in such a case; they serve as so-called multipurpose water facilities.</p>	
	Funding the primary agriculture production	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	A. Animal Production	
9.	1. Dairy cows within a line and outside the line of milk purchase	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
10.	2. Heifers fattening	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
11.	3. Pigs fattening	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
12.	4. Stud horses breeding	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
13.	5. Chicken meat production	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
14.	6. Artificial insemination of breeding cows	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
15.	7. Production of eggs for consumption	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	B. Crop Production	

16.	8. Corn production	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
17.	9. Forage and industrial crops on arable land and winter forage crop (legumes, DTS, TS, rye, triticales, barley and oat)	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
18.	10. Cornishon production for industrial processing	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
19.	11. Potatoes production for industrial processing	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
20.	12. Production of vegetable and strawberry in a protected area	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
21.	13. Mushrooms production (champignons, oyster mushrooms and shiitake mushrooms)	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
22.	14. Container replant of vegetable and medicinal plants	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
23.	15. Purchase of fruit for resale	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
24.	16. Purchase of fruit for processing in the Canton	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
25.	17. Fruit production	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
26.	18. Raising perennial plantation of fruit (apple, peach, pear, plum, apricot, cherry, sour cherry)	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
27.	19. Raising berries plantation (raspberry, blackberry, strawberry, blueberry and currant)	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
28.	20. Declared strawberry seedlings	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	C. Support to production organizers in cooperation of purchasing products from the cooperation and sale od products	
29.	21. Support to production organizers in cooperation of purchasing products from the cooperation and sale od products	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton

	D. Ecological production	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
30.	22. Certification of producers	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	E. Capital investments in primary agriculture production and food industry	
31.	23. Capital investments in primary agriculture production and food industry	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	F. Reimbursement of interest on loans for purchasing surplus of crop and animal agriculture products in the Canton and investment loans in the primary agriculture production and food industry	
32.	24. Reimbursement of interest on loans for purchasing surplus of crop and animal agriculture products in the Canton and investment loans in the primary agriculture production and food industry	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	G. Support to professional institutions	
33.	25. Support to professional institutions	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	H. Participation in implementing projects of new technologies of interest to the primary agriculture production	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
34.	26. Participation in implementing new technologies of interest to the primary agriculture production	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
	I. TV series „Agro kanal“, TV programme on agriculture	
35.	27. TV series „Agro kanal“, TV programme on agriculture	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
36.	Health protection of animals Cattle: Vaccination against antrax and gangrena emphysematosa	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
37.	Health protection of animals	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton

	Pigs: Vaccination against swine fever	
38.	Health protection of animals Reimbursement for euthanized animals	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
39.	Health protection of animals Diagnosis of infectious diseases at the Tuzla Veterinary Institute	Ministry of Agriculture, Forestry and Water Management of Tuzla Canton
40.	Construction of buildings for economic use for displaced persons, returnees and refugees	Government of Tuzla Canton Ministry of Labor, Social Affairs and Return of Tuzla Canton
41.	Subsidies to private companies and entrepreneurs in order to support the return of refugees	Government of Tuzla Canton Ministry of Labor, Social Affairs and Return of Tuzla Canton
42.	Rehabilitation of the road network in return areas	Government of Tuzla Canton Ministry of Labor, Social Affairs and Return of Tuzla Canton
43.	Allocation of funds to other levels of government (municipalities)	Ministry of Spatial Planning and Environmental Protection of Tuzla Canton
44.	Subsidies to private companies	Ministry of Spatial Planning and Environmental Protection of Tuzla Canton
45.	Support for ancient and traditional handicrafts, through transfers - grants	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
46.	Subsidies for implementing projects for developing the entrepreneurship infrastructure	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
47.	Subsidies to support craft associations in the Canton, through transfers - grants	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
48.	Subsidies to support associations of innovators	Government of Tuzla Canton Ministry of Development and

		Entrepreneurship of Tuzla Canton
49.	Subsidies to support associations dealing with the entrepreneurship promotion and development	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
50.	Subsidies to associations of traditional crafts	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
51.	Co-funding costs for introducing a quality system according to international standards	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
52.	Support to innovators	Vlada Tuzlanskog kantona Ministarstvo razvoja i poduzetništva Tuzlanskog kantona
53.	Subsidizing interest on loans for the growth and development of SMEs and crafts	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
54.	Assistance to other government levels in the implementation of entrepreneurship projects	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
55.	Subsidizing interest on loans to support the newly established for SMEs and crafts	Government of Tuzla Canton Ministry of Development and Entrepreneurship of Tuzla Canton
56.	Tax exemption for foreign physical and legal entity if it is set in the international agreement or under condition of reciprocity	Ministry of Justice and Administration of Tuzla Canton Courts under jurisdiction of Tuzla Canton
57.	Tax exemption in cadastre and land book related procedures for: a.) registering justification of subscription, b.) complete or partial deletion of a registered right, c.) official procedures in the process of organizing, establishment and correction of land books, unless	Ministry of Justice and Administration of Tuzla Canton Courts under jurisdiction of Tuzla Canton

	<p>the error was caused by a titular of a right, in the process of harmonizing land books with the actual situation, and in the process of restoring destroyed land books if an authentic document identifies that the registration was already completed,</p> <p>d.) registration of an enforcing decision on division of ownership right or easement of use right if participants in the division were registered as co-owners of these rights,</p> <p>e.) registration of the interim administration established in the course of a forced public sale, and registration of the forced administration established instead of a forced public sale,</p> <p>h.) any other ex-officio actions.</p>	
58.	<p>Tax exemption in bankruptcy and liquidation procedures for:</p> <p>a.) bankruptcy or liquidation trustee's written statements</p> <p>b.) written statements for registering the bankruptcy or liquidation proceeding or ex-officio court registration</p> <p>3.) registering decision to open the bankruptcy or liquidation proceeding, decision to initiate the liquidation proceeding and decision to ban certain activities and operations of a legal entity.</p>	<p>Ministry of Justice and Administration of Tuzla Canton</p> <p>Courts under jurisdiction of Tuzla Canton</p>
59.	<p>Tax exemption on transactions of immovable property and rights on:</p> <p>1. transactions of immovable property in relations between municipalities, cantons, Federation of BiH, Bosnia and Herzegovina and humanitarian organisations and transactions of immovable property and rights in the case when Tuzla Canton and Tuzla Canton municipalities are buyers, sellers or participate in exchange of immovable property and rights of higher value,</p> <p>2. transactions of immovable property in the process of reparcelling, regrouping and expropriation and in</p>	<p>Ministry of Finance of Tuzla Canton</p> <p>Tax Administration Office under which jurisdiction is the subject immovable property</p>

<p>the case of an enforced transaction of immovable property, independent of a tax payer will,</p> <p>4. in the case of a transfer of immovable property to a foreign consular or diplomatic representation, under the reciprocity,</p> <p>6. in the process of exchange of immovable properties except on the difference of sales value of immovable properties that are subject of the exchange,</p> <p>8. when acquiring ownership right on immovable property in line with the privatization regulations,</p> <p>9. in the occasion of a company establishment when an immovable property is registered as equity, kada se prilikom osnivanja privrednog društva nepokretost unosi kao osnivački ulog,</p> <p>10. when an immovable property is subsequently registered as a company equity in the process of recapitalization,</p> <p>11. in the process of merging two or more companies in a single company or division of a single company into two or more new companies when an immovable property is transferred as a part of available company asset,</p> <p>12. in the case of joining funds as a base for co-financing of housing construction,</p> <p>13. when the subject of transaction between a tax payer registered for a construction and a buyer is a new apartment.</p>	
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