Bosnia and Herzegovina (BIH) declared a state of natural or other disaster in its territory on 17 March 2020.

The Council of Ministers of Bosnia and Herzegovina adopted a formal document addressing the response of the institutions of Bosnia and Herzegovina to the threat to the lives and health of employees as caused by the presence of the COVID-19 virus.

In order to act in accordance with the afore-mentioned document of the BIH Council of Ministers, the Indirect Taxation Authority (ITA) has organised the work of its employees in the way that ensures the discharge of those operational activities that allow for business processes to be carried out with engagement of a minimum number of staff at the ITA premises.

Those employees who can carry out the tasks specified in their job descriptions from home have been performing such tasks electronically.

ITA staff have been ordered to act with ultimate responsibility and conscientiousness upon any instructions issued by the competent authorities in Bosnia and Herzegovina with regard to taking precautionary measures to protect their personal health and the health of persons they collaborate with (co-workers and clients) and to minimise their mutual interactions by means of communicating electronically and by phone.

The ITA has invested a maximum effort during the state of emergency caused by COVID-19 to preserve the functioning of the indirect taxation system in line with the relevant legislation and to maintain the established tax discipline, in addition to observing any measures adopted by the competent institutions in Bosnia and Herzegovina for the purpose of safeguarding the public health and the economic and financial stability.

The ITA has activated its Base of Operations at the Central Office as well as four bases of operations at each Regional centre (Sarajevo, Banja Luka, Mostar and Tuzla), they are on constant duty, 24 hours a day, and are used to communicate field information and any problems that ITA officers face in their line of work to the ITA management in order to be able to provide a response where needed.

In order to protect the health of the staff, and in accordance with instructions by the competent authorities of BIH, it is mandatory to use personal protection equipment such as gloves and masks, in all public areas. The ITA's business premises have been disinfected, and heightened sanitary measures have been put in place as well.

Any staff members who have returned from abroad have been placed in isolation for 14 days.

All customs offices in Bosnia and Herzegovina are working full-time, and any import and export procedures are completed in the shortest possible time while observing the relevant legislation, whereby priority is given to processing any shipments relating to the fight against the COVID-19 pandemic.

Article 43 of the Decision on the requirements and procedure for exercising the right to exemption from payment of import and export duties (Official Gazette of BIH 24/18) stipulates exemption from payment of import duties for instruments and appliances intended for medical research, medical diagnostics or treatments which are donated to medical
institutions, hospital wards and medical research facilities by charity or non-profit organizations or natural persons, or which have been purchased by such medical institutions, hospitals or medical research facilities using funds that have been entirely provided by a charity or humanitarian organization or with the help of voluntary contributions, as well as for their spare parts and components or accessories and tools used for their maintenance, tests, calibration or repair.