



*imate prijatelje!*

## ANNOUNCEMENT TO NON-RESIDENT SHAREHOLDERS

Dear Shareholders,

Please be informed that, pursuant to Article 61b of the Law on Amendments to the Law on Personal Income Tax (Official Gazette of the Republic of Srpska, No. 114/25), effective 1 January 2026, all income exempt from personal income tax must be reported, including income derived from dividends and profit distributions of business entities.

For the purpose of complying with this statutory obligation, all natural persons are required to have an appropriate identification number recorded, namely the Unique Master Citizen Number for domestic natural persons, or the Unique Identification Number (tax number) for foreign natural persons/non-residents.

Pursuant to Article 30, paragraph (1), item 2 of the Law on Tax Procedure (Official Gazette of the Republic of Srpska, Nos. 78/2020 and 37/2022), persons required to obtain a Unique Identification Number include, among others, foreign individuals deriving income in the Republic of Srpska.

Non-resident shareholders are advised to first confirm with the Tax Administration of the Republic of Srpska whether they have already been assigned an active Unique Identification Number (tax number).

If a Unique Identification Number has not yet been assigned, it must be obtained by submitting a request for registration to the competent Tax Administration of the Republic of Srpska using Form PR-3. The request may be submitted either in person or through an authorised representative. Upon processing the request, the Tax Administration shall issue a decision and assign a Unique Identification Number.

Please note that, unless a Unique Identification Number (tax number) has been provided, Mtel shall not be able to fulfil its statutory obligation to report dividend income, nor shall it be able to pay dividends to non-resident shareholders who do not have a Unique Identification Number (tax number).

We kindly request all non-resident shareholders to obtain and submit their Unique Identification Number timely and prior to the dividend payment procedure by sending it to [akcionar@mtel.ba](mailto:akcionar@mtel.ba).

Form PR-3, the instructions for its completion, as well as all additional information are available on the website of the Tax Administration of the Republic of Srpska:

Form PR-3:

<https://www.poreskaupravar.org/Documents/Obrasci/PrijaveZaRegistraciju/Obrasci/PPR-3.pdf>

Instructions for completing Form PR-3:

<https://poreskaupravar.org/wp-content/uploads/2021/04/Uputstvo-za-popunjavanje-PPR3-1.pdf>

Should you require any additional guidance or information, please contact us at [akcionar@mtel.ba](mailto:akcionar@mtel.ba).

Yours faithfully,

**Mtel a.d. Banja Luka**