

INDICTMENT KT-390/06 AGAINST MUNIB UŠANOVIĆ AND MIODRAG KUREŠ

Sarajevo, 17.12.2007

Pursuant to Article 226(1) and Article 227 (1) CPC BiH, the Prosecutor filed this

INDICTMENT

AGAINST:

1. Munib Ušanović, a.k.a. "Munja", son of Fehim and mother Hajra, born on 04 July, 1951, in Ustiprača, municipality of Goražde, residing in Sarajevo, at Štrojsmajerova street nr. 6, Bachelor of Political Sciences, employee of the Football Association of BiH, married, father of two, Bosniak, citizen of BiH, and
2. Miodrag Kureš, a.k.a. „Mile“, son of Branko and mother Marica, born on 04 August 1946, in Sarajevo, residing in Sarajevo, at Prusačka street nr. 15, graduated Bachelor in Business, employee of the Football Association of BiH, married with two children, Serb, citizen of BiH,

BECAUSE:

Munib Ušanović, while performing the duty of the Secretary General, and **Miodrag Kureš** who performed the duty of the Secretary for Finances and Marketing until 31 December 2004, and as of 01 January 2005 performed the duty of the Secretary for Economic-Financial and Marketing Affairs in the Football Association of Bosnia and Herzegovina, with the intent to have the Football Association evade payment of taxes stipulated under the Law on Sale Tax, as well as the contributions stipulated under the Law on Contributions, whereby they failed to calculate, report or pay taxes and contributions stipulated in the above Laws, specifically:

- In the year 2001, payment of Sale tax applicable to products and services in the amount of KM 54.353,07 calculated for the amount of total taxable income of KM 561.904,44 was evaded, thereby causing damage to the Budget of the Federation of Bosnia and Herzegovina in the same amount.

- In the year 2002, payment of Sale tax applicable to products and services in the amount of KM 23.978,70 KM calculated for the amount of total taxable income of KM 263.766,00 was evaded, thereby causing damage to the Budget of the Federation of Bosnia and Herzegovina, in the same amount.

- In the year 2003, payment of Sale tax applicable to products and services in the amount of KM 72.999,58 KM calculated for the amount of total taxable income of KM 770.983,00, thereby causing damage to the Budget of the Federation of Bosnia and Herzegovina, in the same amount.

- In the year 2004, payment of Sale tax applicable to products and services in the amount of KM 82.913,33 KM calculated for the amount of total taxable income of KM 912.047,59, thereby causing damage to the Budget of the Federation of Bosnia and Herzegovina, in the same amount.

- In the year 2005, payment of Sale tax applicable to products and services was evaded in the amount KM 72.232,38, thereby causing damage to the Budget of Bosnia and Herzegovina in the same amount,

Additionally,

In the period between 01.01.2001 and 30.09.2006, with the purpose to have the Football Association of Bosnia and Herzegovina evade paying taxes stipulated under the Law on Income Tax, they paid salaries and authorized payments of bonuses and premiums to the professional athletes, payments in accordance with the service contracts, temporary and occasional jobs and other additional payments, including payments earmarked for aid for religious and new-year holidays, in violation of provisions of Article 19(1)(a) and Article 20(2) of the same Law, and the Directive on the Manner of Calculation and Settling Income Tax, which provisions stipulate that the above listed payments should be subject to tax calculation and payment on the day of their disbursement, and that the payer is obliged to complete a specification of payments and the calculated tax for every disbursement made and provide the specification together with the proof of payments to the authorized branch office of the Tax Authority of the Federation of BiH on the same day, or no later than the day after the payment had been made, therefore:

- In the year 2001, payment of tax in the total amount of KM 77.282,15 was evaded and the Budget of the Federation BiH was damaged in the same amount.

- In the year 2002, payment of tax in the total amount of KM 67.041,70 was evaded and the Budget of the Federation BiH was damaged in the same amount

- In the year 2003, payment of tax in the total amount of KM 306.485,35 was evaded and the Budget of the Federation BiH was damaged in the same amount.

- In the year 2004, payment of tax in the total amount of KM 198.893,52 was evaded and the Budget of the Federation BiH was damaged in the same amount.

- In the year 2005, payment of tax in the total amount of KM 234.817,85 was evaded and the Budget of the Federation BiH was damaged in the same amount.

- In the period between 01 January and 30 September 2006, payment of taxes in the total amount of KM 164.591,19 was evaded.

Whereby they committed:

- 1. Criminal offense of Tax Evasion stipulated under Article 210(2) as read with paragraph (1) and all in conjunction with Article 29 CC BiH,**
- 2. Extended criminal offense of Tax Evasion stipulated under Article 273 (3) as read with paragraph (1) CC FBiH, and all in conjunction with Article 29 and 54 CC BiH and**
- 3. Extended criminal offense of Abuse of Office or Official Authority stipulated under Article 220(3) as read with paragraph (1) and all in conjunction with Articles 29 and 54 CC BiH.**