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Your reference for Tax News in Croatia

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Confida Croatia has created the Confida Monthly Newsletter with the aim of providing both local and international businesses with answers to key questions regarding tax regulations in Croatia.



■ Hrvatska

Minimalna plaća u 2019. godini

Visina minimalne plaće utvrđuje se jednom godišnje za sljedeću kalendarsku godinu. Minimalna plaća za razdoblje od 1. siječnja 2019. do 31. prosinca 2019. godine iznosi **3.750,00 kuna bruto.**

To znači da će novu svotu minimalne plaće primiti svi radnici tek za rad koji je odrađen u siječnju, a koja se uobičajeno isplaćuje u veljači.



Kako je primjena nove minimalne plaće predviđena Uredbom o visini minimalne plaće od 1. siječnja 2019. godine, to znači da će **novu svotu minimalne plaće primiti svi radnici** tek za rad koji je odrađen u siječnju, a **koja se uobičajeno isplaćuje u veljači**. Minimalna plaća od 3.750,00 kn je svota koja je utvrđena za rad u punom radnom vremenu.

Godišnja prijava poreza na dohodak od nesamostalnog rada ostvarenog u inozemstvu

Rezident Republike Hrvatske obveznik je poreza **na dohodak u RH na sve primitke koje ostvari u zemlji i u inozemstvu na tzv. svjetski dohodak**. Porezna uprava nema podatke o ostvarenoj plaći rezidenta RH u inozemstvu. Stoga je poslodavac za izaslanog radnika ili sam porezni obveznik za sebe **obvezan prijaviti te plaće** putem propisanog obrasca INO-DOH kojemu prilaže vjerodostojnu ispravu o plaćenom porezu na dohodak u inozemstvu **najkasnije do 31. siječnja 2019.**

za ostvarene plaće u 2018. godini. Ako je porez plaćen u inozemstvu u većoj svoti, priznat će se **do visine porezne obveze utvrđene prema hrvatskom propisu**. Ako je taj iznos manji, Porezna će uprava izdati **rješenje o uplati razlike poreza**.

Najčešći slučaj ostvarivanja primitaka u inozemstvu su plaće izaslanih radnika posebno u slučajevima kada su radnici izaslani u državu s kojom Hrvatska primjenjuje **ugovor o izbjegavanju dvostrukog oporezivanja kada se**



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predujam poreza na dohodak iz plaće, uz zadovoljene uvjete iz Ugovora, **oporezuju u državi izaslanja.** U tom je slučaju poslodavac obvezan prijaviti plaće tih radnika Poreznoj upravi.

Plaće i slična primanja, koje rezident države ugovornice ostvaruje od nesamostalnog rada, oporezuju se samo u toj državi, osim kada se radi o nesamostalnom radu u drugoj državi ugovornici. Ako se radi o takvom nesamostalnom radu, primanje koje se od toga ostvaruje može se oporezivati u matičnoj državi, znači u RH ako su zadovoljena tri uvjeta istodobno i to da:

- radnik boravi u drugoj državi u razdoblju ili razdobljima koja ukupno ne traju dulje od 183 dana u bilo kojem uzastopnom dvanestomjesečnom razdoblju koje počinje ili završava u predmetnoj kalendarskoj godini ili da boravi u razdoblju koja ne traju dulje od 183 dana u dotičnoj kalendarskoj godini
- plaću isplaćuje poslodavac koji nije rezident druge države ili se ona isplate u njegovo ime

- plaća ne tereti stalnu poslovnu jedinicu ili stalno sjedište koje poslodavac ima u toj drugoj državi

Kada je poslodavac obvezan prijaviti plaću izaslanog radnika na obrascu INO-DOH - **kada nisu zadovoljena istodobno sva tri prethodno navedena uvjeta iz Ugovora o izbjegavanju dvostrukog oporezivanja.**





■ Croatia

Minimum salary in 2019

The minimum salary level is determined once a year for the next calendar year. The minimum salary for the period from January 1st 2019 to December 31st 2019 amounts to HRK **3,750.00 gross**.

New minimum salary bill will be received by all workers only for the work done in January



As the application of the new minimum salary provided for in the Regulation on the Minimum Wage Margin of January 1st 2019, this means that the **new minimum salary bill will be received by all workers** only for the work done in January, **which is normally paid in February**. The minimum salary of 3,750.00 HRK is the amount determined for full-time work.

Annual income tax return from the employment of foreigners abroad

The resident of the Republic of Croatia is a taxpayer of income tax in the Republic of Croatia for **all receipts made at home and abroad to the so-called. world income**. The Tax Administration does not have information on the realized salary of a resident of the Republic of Croatia abroad. Therefore, the employer for the delegated worker or the taxpayer himself **is obliged to report these salaries** through the prescribed form INO-DOH to which he / she enclose a credible document on paid income

tax abroad by January 31st 2019 for the salaries in 2018. If the tax is paid abroad in larger amounts, it will be recognized up to the amount of the tax liability determined in accordance with the Croatian regulation. If this amount is lower, the Tax Administration issues a decision on payment of the tax difference.

The most common case of making foreign payments abroad is salaries of seconded workers, especially where workers are seconded to the country with which Croatia applies a double



Salaries and similar benefits that a resident of a Contracting State derive from employment, shall be taxable only in domestic State



taxation avoidance agreement when the tax advance on salaries, subject to the terms of the contract, is taxed in the country of secondment. In this case, the employer is obliged to report these salaries to the Tax Administration.

Salaries and similar benefits that a resident of a Contracting State derive from employment, shall be taxable only in domestic State, except in respect of employment in the other Contracting State. In the case of such non-employment work, the receipt of that benefit may be taxed in the domestic state, meaning in the Republic of Croatia if three conditions are fulfilled simultaneously:

- a worker resides in another country for a period or periods not exceeding 183 days in any consecutive twelve-month period commencing or ending in the calendar year concerned or staying in a period not longer than 183 days in the calendar year concerned
- the salary is paid by an employer who is not a resident of another country or is paid on his behalf

- the pay does not charge a permanent business unit or permanent establishment which the employer has in that other State
- When the employer is obliged to report the salary of the delegated worker on the INO-DOH form - when not all three of the above conditions set forth in the Double Taxation Agreement have been fulfilled at the same time.





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