



YOUR REFERENCE FOR TAX NEWS IN CROATIA

MAY, 2021

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.

#TAXUPDATES



1.

Posebni postupci oporezivanja za usluge i prodaju dobara na daljinu

Porezna uprava, 18.5.2021. godine, objavila je na svojim stranicama pojašnjenja posebnih postupaka oporezivanja za usluge i prodaju dobara na daljinu.

Naime, države članice Europske Unije imaju obvezu uskladiti svoje nacionalno zakonodavstvo na području PDV-a s odredbama Direktive Vijeća (EU) 2017/2455 i Direktive Vijeća (EU) 2019/1995 koje se primjenjuju od 1. srpnja 2021. te je zbog toga izmijenjen Zakon o porezu na dodanu vrijednost.

Napominjemo da se porezni obveznici mogu prijaviti za primjenu posebnih postupaka već od 1. travnja 2021., bez obzira na to što će ove izmjene Zakona o PDV-u stupiti na snagu 1. srpnja 2021.

Porezni obveznici koji ne izaberu primjenu posebnih postupaka obvezni su registrirati se za potrebe PDV-a u svakoj državi članici u kojoj je mjesto oporezivanja isporuka koje obavljaju.

Registracija korisnika za potrebe korištenja posebnog postupka oporezivanja obavlja se tako da potencijalni korisnici-porezni obveznici sami pristupaju na portal Porezne uprave Republike Hrvatske gdje popunjavaju formu s traženim podacima o njihovoj tvrtki. Nakon popunjavanja forme potencijalni korisnici podnose zahtjev za registraciju. Zahtjev se sprema u bazu i čeka na odobrenje službenika Porezne uprave. Ako službenik Porezne uprave odobri zahtjev, korisnik će elektroničkom poštom zaprimiti obavijest o odobrenju te korisničko ime i lozinku. U slučaju odbijanja zahtjeva, Porezna uprava će izdati rješenje o odbijanju istog i dostaviti ga običnom poštom poreznom obvezniku.

Portal za registraciju za potrebe korištenja posebnog postupka oporezivanja dostupan je OVDJE.



2.

Paket protiv pranja novca

Europska komisija u srpnju će predstaviti novi paket zakonodavnih prijedloga protiv pranja novca, a sastavni dio tog paketa zakona bit će i apsolutna zabrana plaćanja gotovim novcem iznad određenog iznosa, najavila je Povjerenica Europske komisije za financije Mairead McGuinness. Gornja granica zabrane plaćanja gotovim novcem bit će postavljena na 10 tisuća eura, a države članice moći će uvesti i niži iznos. Zabrana plaćanja odnosila bi se na fizičke i pravne osobe.

Ograničenja u plaćanju gotovim novcem već neko vrijeme postoje u 18 od 27 država članica Europske Unije. Primjerice, u Grčkoj se gotovinom može platiti do 500 eura, u Francuskoj do 1000 eura, a u Poljskoj do 15 tisuća eura. Njemačka i Austrija protive se ovom prijedlogu Komisije pozivajući se na osobne slobode građana i naviku plaćanja gotovinom.

Stanovi i automobili u Hrvatskoj se neće moći plaćati gotovinom

Hrvatske fizičke i pravne osobe koje obavljaju poslovnu aktivnost već imaju zabranu plaćanja gotovim novcem za vrijednost veću od 75.000 kuna od siječnja 2018. godine tako da nova pravila neće biti novost za poduzetnike. Ako su obveznici fiskalizacije, pravne osobe ne smiju plaćati gotovinom račune iznad 5.000 kuna. Nova pravila ipak će biti novost za građane jer se stanovi više ne bi smjeli plaćati gotovinom.

Komisija u borbi protiv pranja novca

Zabrana plaćanja gotovinom dio je plana Komisije kako u budućnosti što uspješnije suzbiti pranje novca. Komisija namjerava osnovati posebnu agenciju EU protiv pranja novca i financiranja terorizma, koja će imati brojne ovlasti i izravno će nadzirati kako banke provode politike sprječavanja pranja novca. Banke moraju ispitati podrijetlo novca za sve transakcije veće od 14 tisuća eura, a kod novih klijenata podrijetlo bi se trebalo ispitivati i za sve transakcije veće od tisuću eura.

Dok Komisija zabranu plaćanja gotovim novcem vidi kao uspješno sredstvo u borbi protiv pranja novca, za pojedine zemlje članice sloboda plaćanja gotovim novcem ne bi se smjela ukinuti ni pod koju cijenu. Više o pravilima elektroničkim i gotovinskim novcem unutar EU možete pročitati putem [POVEZNICE](#).

3.

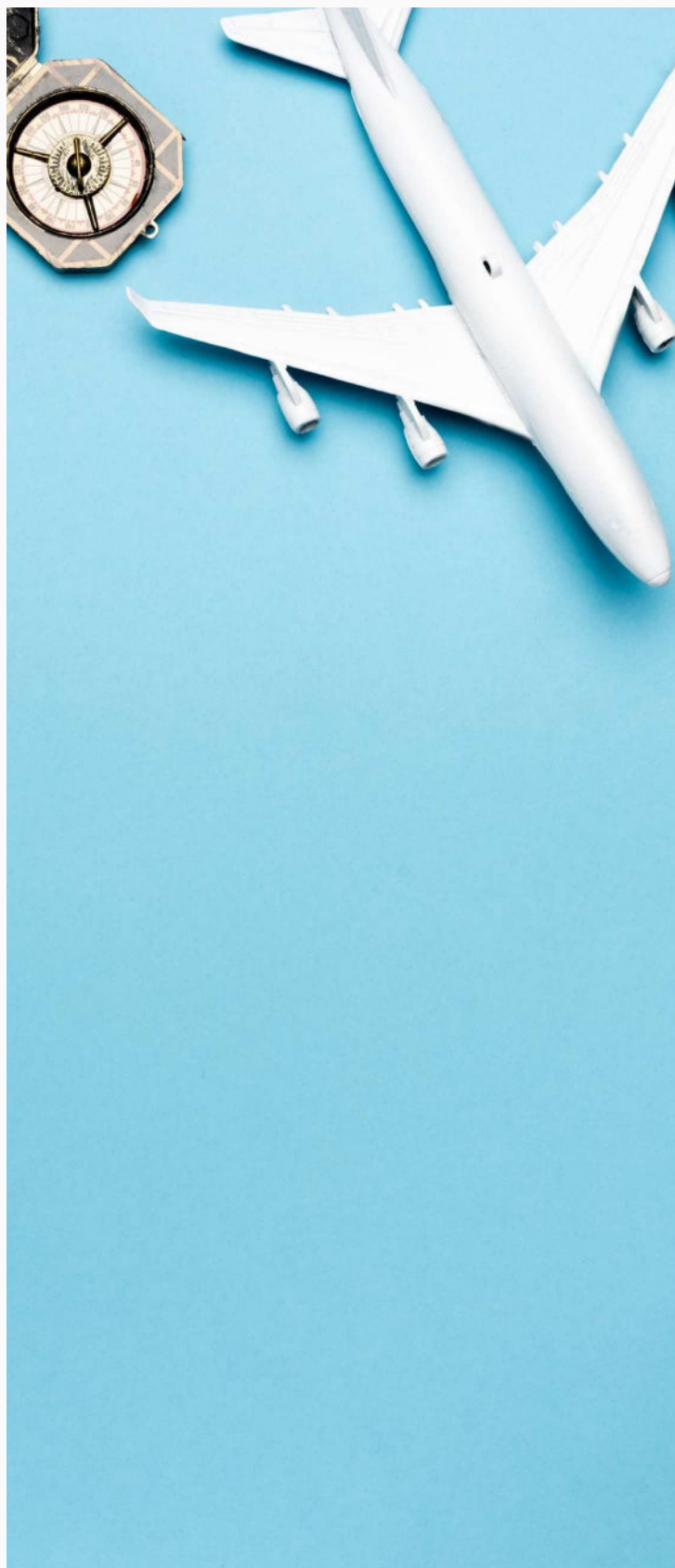
Obračun članarine turističkoj zajednici za 2020. godinu za pravne i fizičke osobe koje su obveznici poreza na dobit

S obzirom da se pitanje primljenih potpora radi ublažavanja negativnih posljedica u slučaju nastanka posebnih okolnosti zbog pojave bolesti COVID19 i njihov tretman u smislu obračuna članarine turističkoj zajednici često postavljalo kroz praksu, Ministarstvo turizma i sporta nedavno je izdalo službeno [Mišljenje](#) (KL. 011-03/21-02/22 do 29. ožujka 2021. godine) u kojem se ističe da [primljene potpore nisu temelj za utvrđivanje osnovice za obračun članarine turističkim zajednicama](#).

Naime, temeljem spomenutog mišljenja primljene potpore ne smatraju se primicima/prihodima koji su ostvareni pružanjem ugostiteljskih usluga, usluga u turizmu ili obavljanjem s turizmom neposredno povezanih djelatnosti.

Sukladno tome, primljene potpore za očuvanje radnih mjesta koje su knjižene kao prihod, obveznik plaćanja članarine turističkim zajednicama treba isključiti iz ukupnih prihoda. Isključeni iznos potpore iskazuje se na rednom broju 28. obrasca PD.

Obrazac TZ 1 za 2020. godinu obveznici poreza na dobit dužni su predati najkasnije do 30. lipnja 2021. godine.



4.

Izmjene zakona o porezu na dodanu vrijednost koje stupaju na snagu 1. srpnja 2021.

Kao što smo pisali u prethodnim izdanjima naših poreznih novosti, ove godine stupaju na snagu nova pravila vezana za isporuku usluga i prodaju robe na daljinu fizičkim osobama iz drugih država članica EU, s učinkom od 1. srpnja 2021. godine. U nastavku donosimo usklađenja s Direktivama Vijeća EU u vezi prodaje dobara na daljinu i ukidanje oslobođenja od PDV-a pri uvozu dobara male vrijednosti:

'Mini One Stop Shop' – MOSS

➤ proširenje primjene posebnog postupka oporezivanja za telekomunikacijske usluge, usluge radijskog i televizijskog emitiranja i elektronički obavljene usluge na sve usluge koje su pružene osobama koje nisu porezni obveznici. S učinkom od 1. srpnja 2021. godine, porezni obveznici koji obavljaju usluge osobama koje nisu porezni obveznici, nisu u obvezi registrirati se za potrebe PDV-a u svakoj državi članici u kojoj je mjesto oporezivanja tih usluga (tj. PDV na te usluge prijavljuju i plaćaju u državi članici prijave),

➤ primjena MOSS sustava proširuje se i na prodaju dobara na daljinu unutar EU osobama koje nisu porezni obveznici, te se ukida obveza izdavanja računa za te isporuke,

➤ primjenom posebnog postupka prilikom prodaje dobara na daljinu koja je omogućena elektroničnim putem, a kada se radi o dobrima uvezenim iz trećih područja ili trećih zemalja u pošiljkama čija unutarnja vrijednost nije veća od 1.135,00 HRK (150 EUR), isporučitelj će zaračunati hrvatski PDV po stopi koja se primjenjuje na ta dobra. U slučaju da se gore navedeni postupak ne primjenjuje, Hrvatska pošta i druge kurirske službe mogu primijeniti poseban postupak za prijavu i plaćanje PDV-a na uvoz.

Prag za prodaju na daljinu zamijenjen je pragom od 77.000,00 HRK (10 000 EUR) – do praga se obračunava PDV zemlje članice isporučitelja.

Ukida se oslobođenja od plaćanja PDV-a pri uvozu dobara iz trećih zemalja u EU za male pošiljke čija vrijednost ne prelazi 160,00 HRK (22 EUR)





05.

Potpore za očuvanje radnih mjesta, produžene i za svibanj 2021. godine

Odlukom Upravnog vijeća HZZ-a, mjera **Potpore za očuvanje radnih mjesta (COVID-19 i potres)** za ožujak i travanj 2021. godine, produžena je i na mjesec svibanj.

HZZ navodi da je za mjesec svibanj moguće ostvariti potporu za radnike zaposlene najkasnije do 30. travnja 2021., za mjesec travanj za radnike zaposlene do 31. ožujka, dok se potpora za ožujak mogla ostvariti za radnike zaposlene do 28. veljače.

Zahtjevi za potporu za travanj zaprimaju se od 24. travnja do zaključno 23. svibnja 2021., a za zahtjeve zaprimljene od 24. svibnja do zaključno 23. lipnja 2021., odobrat će se potpora za svibanj 2021.

Kako bi ostvarili potporu poslodavci će trebati dokazati da su u razdoblju od 01. travnja 2020. do 30. rujna 2020., imali pad prihoda/primitaka u odnosu na isto razdoblje 2019. godine i to temeljem predaje PDV obrasca za spomenute mjesece.

Alternativno će trebati dokazati da su:

- u ožujku 2021., imali pad prihoda/primitaka u odnosu na ožujak 2019. i to temeljem predaje PDV obrasca za ožujak 2021. i ožujak 2019. za potporu za ožujak;
- u travnju 2021. imali pad prihoda/primitaka u odnosu na travanj 2019. i to temeljem predaje PDV obrasca za travanj 2021. i travanj 2019. za potporu za travanj; i
- u svibnju 2021. imali pad prihoda/primitaka u odnosu na svibanj 2019. i to temeljem predaje PDV obrasca za svibanj 2021. i svibanj 2019. za potporu za svibanj.

Uvode se dodatni kriteriji za tromjesečne obveznike PDV-a pa tako obveznici trebaju dokazati pad prihoda/primitaka kumulativno za drugo i treće tromjesečje 2020. ili četvrto tromjesečje 2020. ili prvo tromjesečje 2021., u odnosu na isto razdoblje 2019. godine i to temeljem predaje PDV obrasca za spomenute mjesece ako traže potporu za travanj i svibanj.

Poduzetnici koji nisu u sustavu PDV-a ili nisu u sustavu PDV-a u usporedivim razdobljima dokazuju pad prihoda/primitaka na temelju tablice pada prihoda/primitaka.



1.

Special taxation procedure for services and distance selling of goods

On 18 May 2021, the Tax Authorities published on its website explanations on special taxation procedure for services and distance selling of goods.

Namely, the EU Member States have the *obligation to adjust their national legislation* in the field of VAT with the provisions of Council Directive (EU) 2017/2455 and Council Directive (EU) 2019/1995 which are applying from July 1, 2021 which was the reason for amendments of the Value Added Tax Act.

Please note that taxpayers can apply for the application of special procedure as of April 1, 2021, although amendments to the VAT Act will enter into force on July 1, 2021. Taxpayers who do not choose to apply for a special procedure are required to register for VAT purposes in each Member State where the place of taxation of the supplies they make is located.

Registration of users for the purposes of using a special taxation procedure is done in a way so that potential users–taxpayers themselves have access to the portal of the Tax Authorities of the Republic of Croatia where they fill out a form with the required information about their company. After filling out the form, potential users apply for registration. The application is stored in the database and awaits the approval of the Tax Authorities officer. If the Tax Authorities officer approves the request, the user will receive an approval notification by e-mail, as well as a username and password. In case of rejection of the request, the Tax Authorities will issue a decision rejecting it and deliver it by ordinary post to the taxpayer.

The registration portal for the usage of a special taxation procedure is available [HERE](#).



2.

EU Proposal against money laundering

The European Commission will present a new package of legislative proposals against money laundering in July, and an integral part of this package of laws will be an absolute ban on cash payments above a certain amount, announced European Commissioner for Finance Mairead McGuinness. The upper limit of the ban on cash payments will be set at 10 thousand euros, and the Member States will be able to introduce a lower amount. The ban on payments would apply to natural and legal persons.

Restrictions on cash payments have been in place for some time in 18 of the 27 Member States of the European Union. For example, in Greece, you can pay up to 500 euros in cash, in France up to 1000 euros, and in Poland up to 15 thousand euros. Germany and Austria oppose this Commission proposal, citing citizens' freedoms and the habit of paying in cash.

According to the European Central Bank, 82% of all invoices issued in Austria and Germany are paid in cash, and only Croatia has the same percentage of cash payments.

Apartments and cars in Croatia will not be able to pay in cash.

Commission in the fight against money laundering

The ban on cash payments is part of the Commission's plan to combat money laundering as successfully as possible in the future. The Commission intends to set up a special EU anti-money laundering and anti-terrorist financing agency, which will have several powers and will directly monitor how banks implement anti-money laundering policies. Banks must examine the origin of money for all transactions greater than 14 thousand euros, and with new clients, the origin should be examined for all transactions greater than one thousand euros.

While the Commission sees the ban on cash payments as a successful tool in the fight against money laundering, for some Member States the freedom to pay in cash should not be lifted at any cost. You can read more about the rules of electronic and cash within the EU via the [LINK](#).

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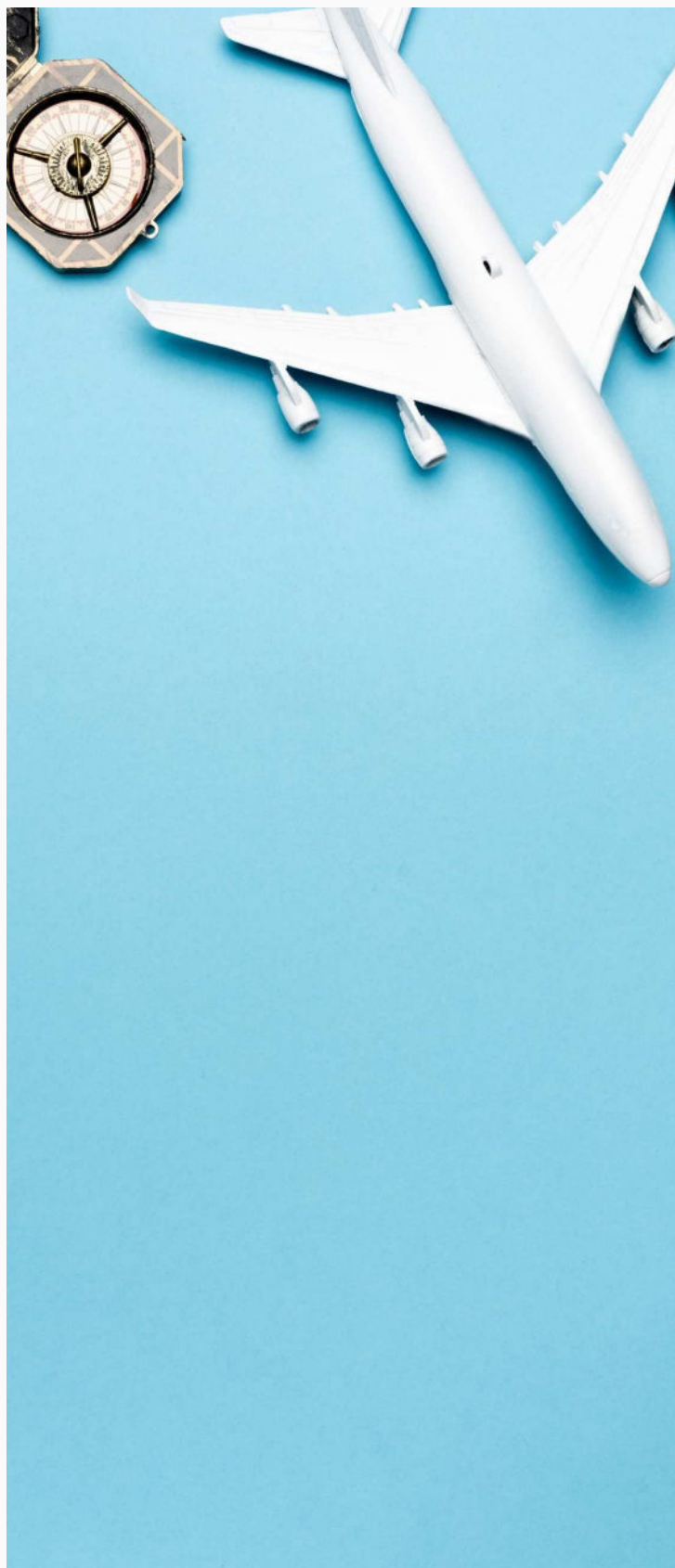
Calculation of the Membership Fee to the Tourist Board for year 2020 for legal and natural persons who are subject to Profit Tax

Given that the question of grants received to mitigate the negative consequences in the event of special circumstances due to the occurrence of disease COVID19 and their treatment in terms of calculating membership fees to the tourist board was often raised in practice, the Ministry of Tourism and Sports recently issued an official [Opinion](#) (CL. 011-03 / 21-02 / 22 from 29 March 2021) in which they emphasize that the [received grants cannot be considered as the base for calculation of the membership fee to tourist boards](#).

Namely, in accordance with the above-mentioned opinion, the received grants are not considered as receipts/revenues realized by providing catering services, services in tourism, or performing activities directly related to tourism.

Accordingly, received grants for the preservation of jobs that are recorded as income, the person liable to pay membership fees to tourist boards should exclude from total income. The excluded amount of grants is shown in ordinal number 28 of the PD form.

Taxpayers are obliged to submit Form TZ 1 for the year 2020 no later than June 30, 2021.



4.

Changes to the value added Tax Act, which will come into force as of July 1st 2021

As we wrote in previous editions of our tax news, new provisions related to the delivery of services and distance sales of goods to individuals from other EU Member States will come into force this year, with effect from 1 July 2021. Below are the adjustments with the EU Council Directives with regard to provisions in respect of distance sale of goods and the abolishment of the VAT exemption for imports of small value parcels:

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▶ extending the application of the special taxation procedure for telecommunications services, radio and television broadcasting services and electronically performed services to all services provided to persons which are not taxpayers. With effect from 1 July 2021, entrepreneurs providing services to persons that are not taxpayers are not obliged to register for VAT purposes in each Member State in which the place of taxation of those services is situated (i.e. VAT on these services will be reported and collected in the Member State of reporting),

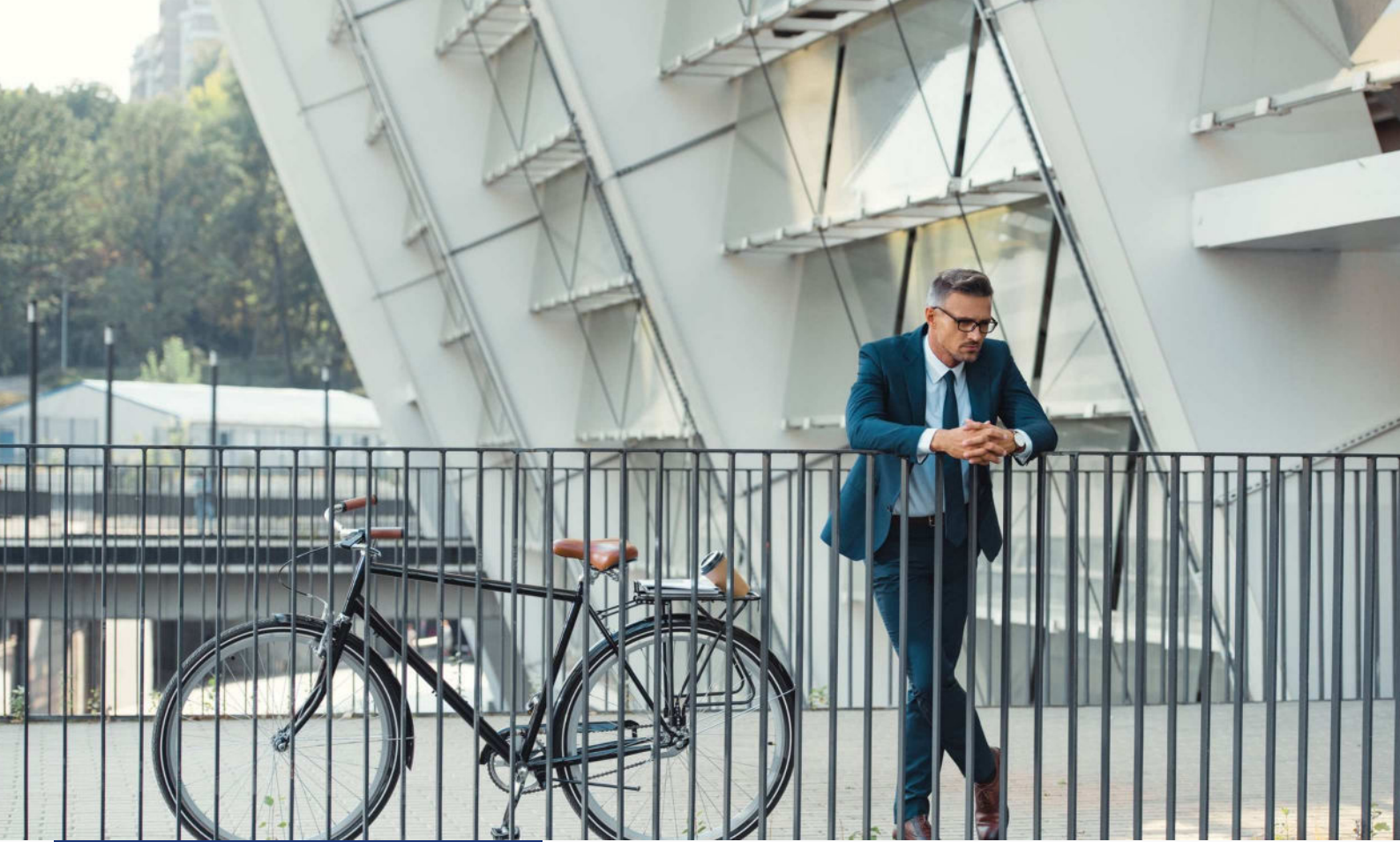
▶ the application of MOSS system is extended to the distance sale of goods within the EU to persons which are not taxpayers, and the obligation to issue invoices for these deliveries is abolished,

▶ by applying a special procedure when selling goods electronically, and in case when goods are imported from third territories or third countries in parcels with intrinsic value of less than HRK 1,135.00 (EUR 150), the supplier will charge Croatian VAT at the rate applicable for those goods. In the event that the above procedure does not apply, the Croatian Post and other courier services may apply a special taxation procedure for registration and payment of VAT on imports.

The distance sales thresholds are replaced with annual threshold of HRK 77,000.00 (EUR 10,000) – VAT on the supplier's Member State is calculated up to the threshold

The VAT exemption on import from third countries into the EU for small parcels with a value of less than HRK 160.00 (EUR 22) is abolished





05. Grants for Preserving Employment, extended for May 2021

By the decision of the CES Board of Directors, the measure Grants for the preservation of jobs (COVID-19 and earthquake) for March and April 2021, was extended to the month of May.

The CES states that for the month of May it is possible to receive grant for workers employed no later than April 30, 2021, for the month of April for workers employed until March 31, while grant for March could be realized for workers employed until February 28.

Applications for grants for April can be submitted from 24 April to 23 May 2021, and for applications received from 24 May to 23 June 2021, grant for May 2021 will be approved.

In order to receive grant, employers will need to prove that in the period from 1 April 2020 to 30 September 2020, they had a decrease in revenues / receipts compared to the same period in 2019, based on the submission of a VAT form for these months.

Alternatively, they will need to prove that:

- in March 2021 had a decrease in revenue / receipts compared to March 2019, based on the submission of the VAT form for March 2021 and March 2019 for grant for March;
- in April 2021, had a decrease in revenue / receipts compared to April 2019, based on the submission of the VAT form for April 2021 and April 2019 for grant for April; and
- in May 2021 had a decrease in revenue / receipts compared to May 2019, based on the submission of the VAT form for May 2021 and May 2019 for grant for May.

Additional criteria are introduced for quarterly VAT taxpayers, so VAT taxpayers need to prove a decrease in revenues / receipts cumulatively for the second and third quarter of 2020 or the fourth quarter of 2020 or the first quarter of 2021, compared to the same period in 2019, based on the submission of the VAT form for the mentioned months if they are requesting grant for April and May.

Entrepreneurs who are not in the VAT system or are not in the VAT system in comparable periods need to prove a decrease in revenues / receipts based on the table of a decrease in revenues / receipts.



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