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TAX AUDIT CONSULTING

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

Porezna reforma od 1. siječnja 2020.

U prethodnim tekstovima pisali smo o najavljenim poreznim promjenama u hrvatskom zakonodavstvu. S 1.1.2020. godine objavljene su i konačne izmjene Zakona koje stupaju na snagu s početkom ove godine. U nastavku donosimo sažetak dijela promjena koje se odnose na različite skupine poreza.

Iako je bilo predviđeno da se opća stopa PDV-a smanji na 24%, ona se s 1. siječnja 2020. godine zadržala na 25%.



Porez na dohodak

S početkom godine osnovni osobni odbitak povećava se sa 3.800,00 HRK na 4.000,00 HRK. Uvećani iznos primjenjuje se pri isplati svih plaća koje se isplaćuju u mjesecu siječnju 2020., bez obzira za koje se razdoblje isplaćuju.

Povećan je i iznos neoporezivih godišnjih prigodnih nagrada (božićnica, regres, itd.) sa 2.500,00 HRK na 3.000,00 HRK. Za osobe do 25 godina života uvedeno je umanjeње poreza na dohodak po osnovi nesamostalnog rada u 100% iznosu; te za osobe između 26 i 30 godina života umanjeње poreza na dohodak po osnovi nesamostalnog rada u 50% iznosu. Umanjenje se odnosi na cijelu godinu u kojoj osoba navršava određeni broj godina života. Navedena umanjeња moći će se


koristiti do visine porezne osnovice od 360.000,00 HRK te će se isto obračunavati na godišnjoj razini od strane Porezne uprave.

Premije dopunskog i dodatnog osiguranja poslodavac može uplatiti svom zaposleniku neoporezivo u iznosu od 2.500,00 HRK na temelju vjerodostojne dokumentacije.

Iznos minimalne neto plaće povećava se sa 3.000,00 HRK na 3.250,00 HRK.

Porez na dodanu vrijednost – PDV

Iako je bilo predviđeno da se opća stopa PDV-a smanji na 24%, ona se s 1. siječnja 2020. godine zadržala na 25%. Stopa PDV-a za pripremanje i usluživanje jela u ugostiteljskim objektima snizila se s 25% na 13%.



U slučaju da porezni obveznik pređe prag prihoda za ulazak u sustav PDV-a od 300.000,00 HRK, a ne podnese prijavu za ulazak u sustav PDV-a, Porezna uprava će ga upisati po službenoj dužnosti.

Porez na dobit

Proširuje se primjena stope poreza na dobit od 12% na sve porezne obveznike koji su ostvarili ukupni prihod od 7.500.000,00 HRK. Dakle, sadašnji prag od 3.000.000,00 HRK podiže se na 7.500.000,00 HRK. Svi ostali primjenjuju stopu od 18%. Promjena se odnosi na dobit ostvarenu od 1.1.2020. godine.

Ukoliko porezni obveznik namjerava pokrenuti postupke premještaja sjedišta ili upravljanja poslovima iz tuzemstva u inozemstvo, spajanja

ili podjele, likvidacije i prestanka poslovanja po skraćenom postupku, obvezan je takve postupke najaviti Poreznoj upravi najkasnije 30 dana prije početka obavljanja formalnih radnji prema nadležnim tijelima.

Prijava poreza na dobit podnositi će se u roku od 30 dana od otvaranja stečajnog postupka te u roku od 8 dana od pokretanja likvidacije. U slučaju nepodnošenja, porez na dobit odredit će se procjenom.



■ Croatia

Tax reform as of 1st January 2020

In the previous newsletters we have written about the announced tax changes in the Croatian tax legislation. The final amendments to the Law which have entered into the force as of 1 January 2020 are published. Below you can find summary of some changes which are related to different types of taxes.

While it was foreseen that the general VAT rate would be reduced to 24%, as of January 2020 VAT rate retained at 25%.



Personal Income Tax

As of 1 January 2020, the basic personal allowance is increasing from 3,800.00 HRK to 4,000.00 HRK. The increased amount shall be applied in the payment of all salaries payable in January 2020, irrespective of the period payable.

The amount of non-taxable annual prizes (Christmas bonus, etc.) has been increased from 2,500.00 HRK to 3,000.00 HRK. For persons up to 25 years of age, a 100% reduction in personal income tax on the basis of employment income is introduced; and for persons between 26 and 30 years of age, a 50% reduction in personal income tax on the basis of employment income is introduced. Reductions refers to the whole year in which taxpayer reaches a certain number of years of

life. These deductions will be applicable up to the amount of 360.000,00 HRK and it will be calculated on an annual basis directly by the Tax Authorities.

Supplementary and additional insurance premiums can be paid by the employer to their employee in the amount of HRK 2,500.00 based on credible documentation.

The amount of the minimum net salary increases from 3,000.00 HRK to 3,250.00 HRK.

Value Added Tax - VAT

While it was foreseen that the general VAT rate would be reduced to 24%, as of January 2020 VAT rate retained at 25%. The VAT rate for preparation and serving meals in catering



establishments decreased from 25% to 13%.

In case when a taxpayer exceeds HRK 300,000.00 threshold of revenues for entry into the VAT system and does not submit an application for entry into the VAT system, the Croatian Tax Authorities shall enter it based on its legal duty.

Profit tax

The application of profit tax rate of 12% is expanded to all taxpayers who have achieved a total income up to the amount of HRK 7,500,000.00. Therefore, the current threshold of 3,000,000.00 HRK is raised to 7,500,000.00 HRK. All others apply a rate of 18%. This change relates to the profit achieved from 1 January 2020 onwards.

If the taxpayer intends to initiate the procedures for the relocation of the seat or management out of the Republic of Croatia, mergers or acquisitions, liquidation and termination of business in a shortened procedure, it is obliged to announce such proceedings to the Tax Authorities 30 days before the commencement of formal activities to the competent authorities the latest.

Profit income tax return shall be submitted within 30 days of opening of insolvency proceedings and within 8 days of the initiation of the liquidation. In case that profit income tax return is not submitted within prescribed deadlines, profit tax will be determined based on the assessment.



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