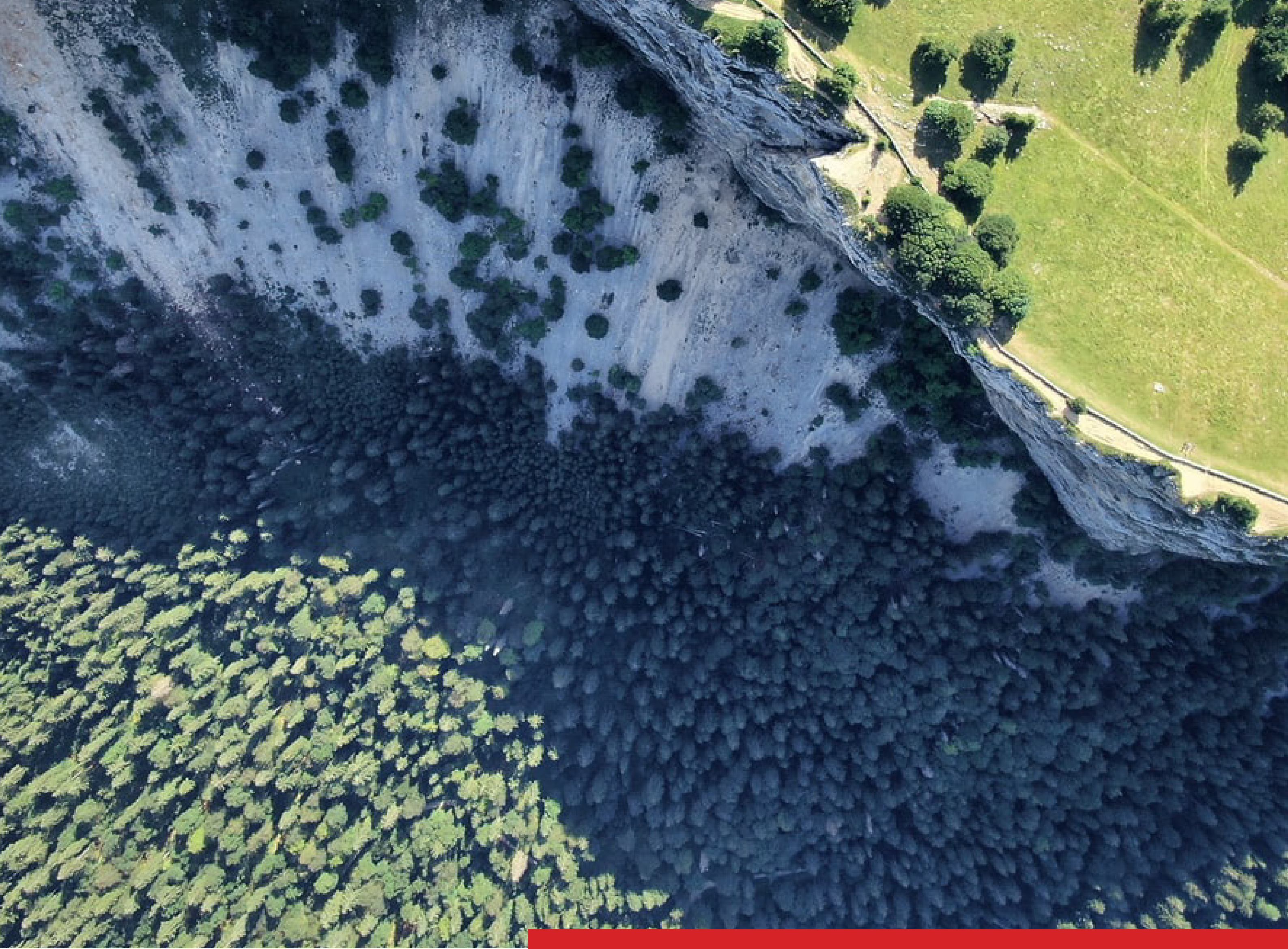
CONFIDA
TAX AUDIT CONSULTING

Your reference for Tax News in Croatia

September 2019.

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

NOVI NEOPOREZIVI PRIMICI OD 1. RUJNA 2019.

1.rujna 2019. godine stupa na snagu Pravilnik o izmjenama i dopunama Pravilnika o porezu na dohodak. Novi pravilnik između ostalog donosi i nove iznose neoporezivih dnevnica za službena putovanja u tuzemstvu i dnevnice za rad na terenu u tuzemstvu. Tako se od 1. rujna puni iznos dnevnice povećava sa HRK 170,00 na HRK 200,00 odnosno za putovanja koja traju duže od 8

Prema Zakonu o reviziji, obveznici revizije dužni su odabrati i imenovati revizorsko društvo najkasnije tri mjeseca prije završetka izvještajnog razdoblja na koje se zakonska revizija odnosi – dakle do 30. rujna 2019.

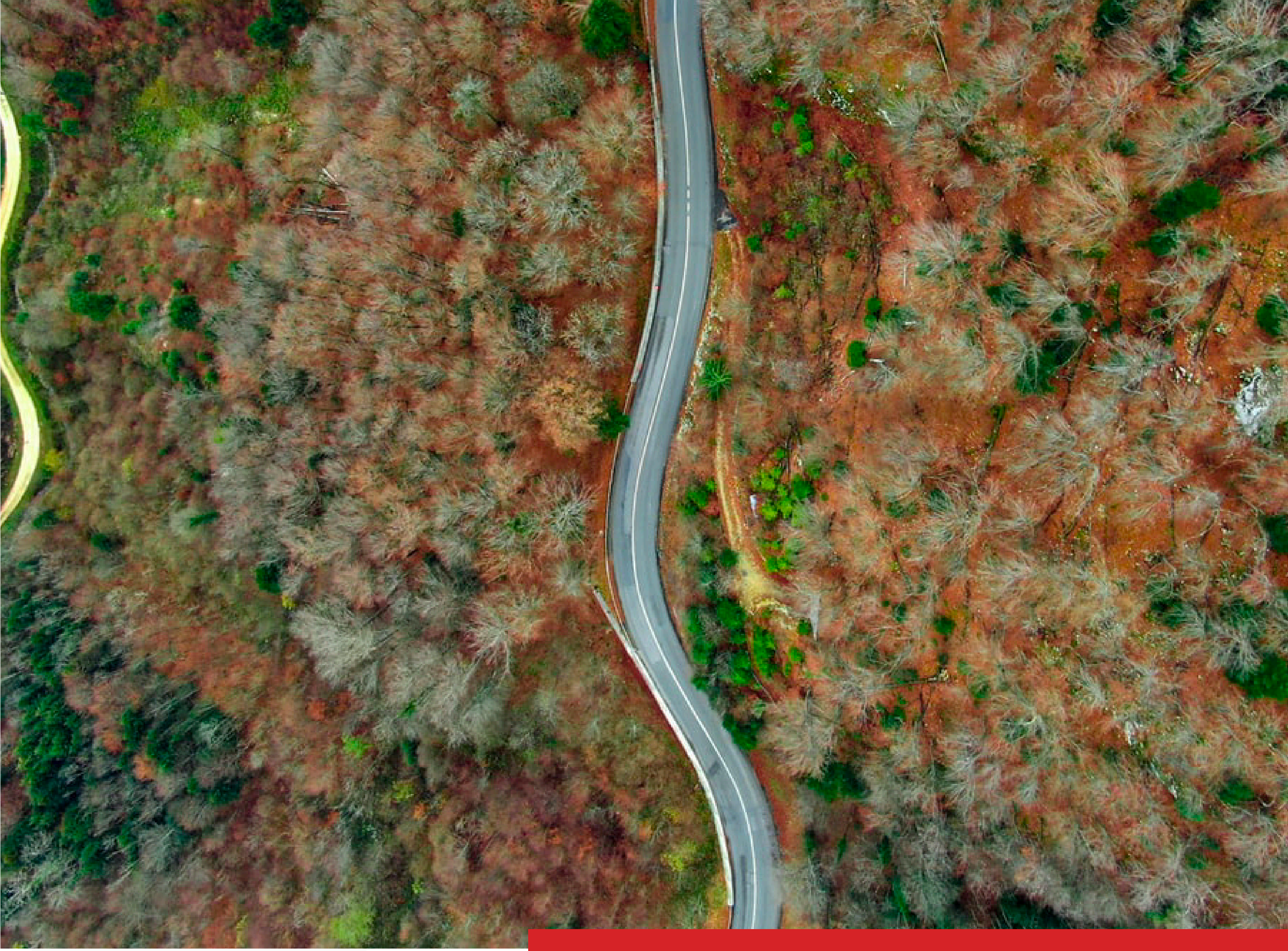
sati, a manje od 12 sati sa HRK 85,00 na HRK 100,00. Neoporezive svote tuzemnih dnevnica za službena putovanja primjenjuju se za dnevnice koje se odnose na dane službenog puta od 1. rujna 2019.

IMENOVANJE REVIZORSKOG DRUŠTVA

Prema Zakonu o reviziji, obveznici revizije dužni su odabrati i imenovati revizorsko društvo najkasnije tri mjeseca prije završetka izvješta-jnog razdoblja na koje se zakonska revizija odnosi – dakle do 30. rujna 2019. za reviziju godišnjih financijskih izvještaja za 2019. godinu. Poduzetnici samostalno oblikuju kriterije za odabir revizorskog društva. Obično su to cijena i očekivana kvaliteta revizije, ugled revizorskog društva i dr. Prije konačnog odabira odnosno prije oblikovanja prijedloga skupštini za odabir revizorskog društva, korisno je provjeriti da li revizorsko društvo ima važeće odobrenje za rad i da li ispunjava sve potrebne uvjete za obavljanje zakonske revizije.

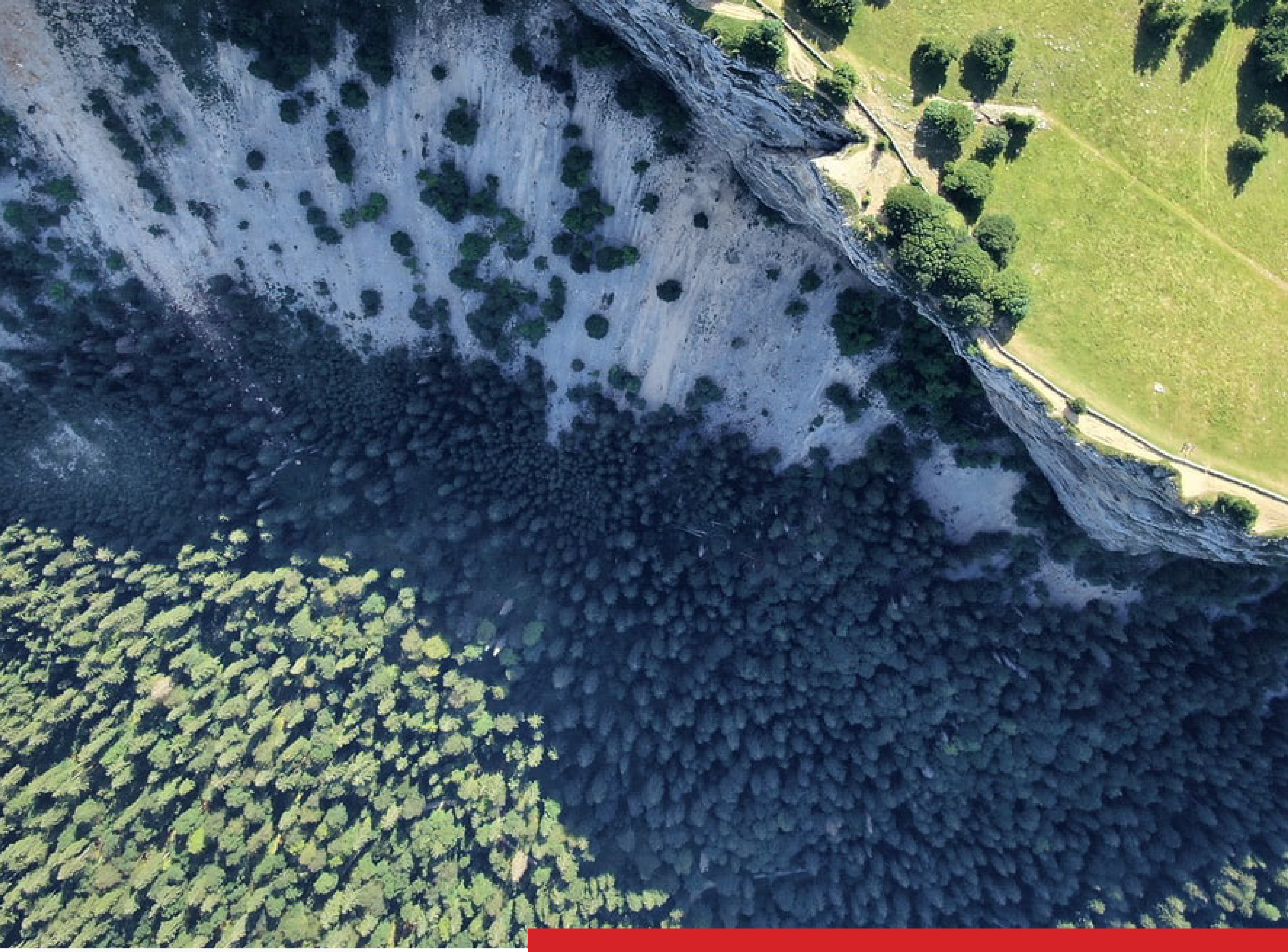
IZMJENE ČLANKA 75. STAVKA 2 ZAKONA O PDV-u

Od 1. siječnja 2019., kada strani porezni obveznici isporučuju robu ili usluge drugim domaćim ili stranim poreznim obveznicima u Hrvatskoj, njihov porezni položaj ovisi o tome jesu li u Hrvatskoj registrirani za potrebe PDV-a



ili ne. Članak 75. stavak 2. Zakona o PDV-u koji je regulirao porezno pitanje do kraja 2018. godine ne ukida se, već se mijenja i ograničava. To znači da se od 1. siječnja 2019. članak 75. stavak 2. (reverse charge) ne primjenjuje kada isporuke dobara ili usluga obavlja strani porezni obveznik koji je u Hrvatskoj registriran za potrebe PDV-a, tj. kada ima hrvatski PDV ID broj.

Iz porezne perspektive takav porezni obveznik treba se ponašati kao i svaki drugi hrvatski porezni obveznik koji se pridržava hrvatskog Zakona o PDV-u, što znači da strani porezni obveznik ne može primijeniti reverse charge, već mora izdati račun, naplatiti hrvatski PDV i predati obrazac za prijavu PDV-a hrvatskoj Poreznoj upravi.



Croatia

NEW NON-TAXABLE INCOME FROM 1 SEPTEMBER 2019

On 1 September 2019 amendments to the Ordinance on income tax shall enter into the force. The new ordinance includes, among other things, new amounts of non-taxable daily allowance for business trips within the country and daily allowance for fieldwork within the country. Accordingly, from 1 September, the full daily allowance increases from HRK 170.00 to HRK 200.00, or for jour-

According to the Audit Act, firms which are obliged to do an audit are required to select and appoint an audit firm no later than three months before the end of the reporting period to which the statutory audit relates - that is, until 30 September 2019

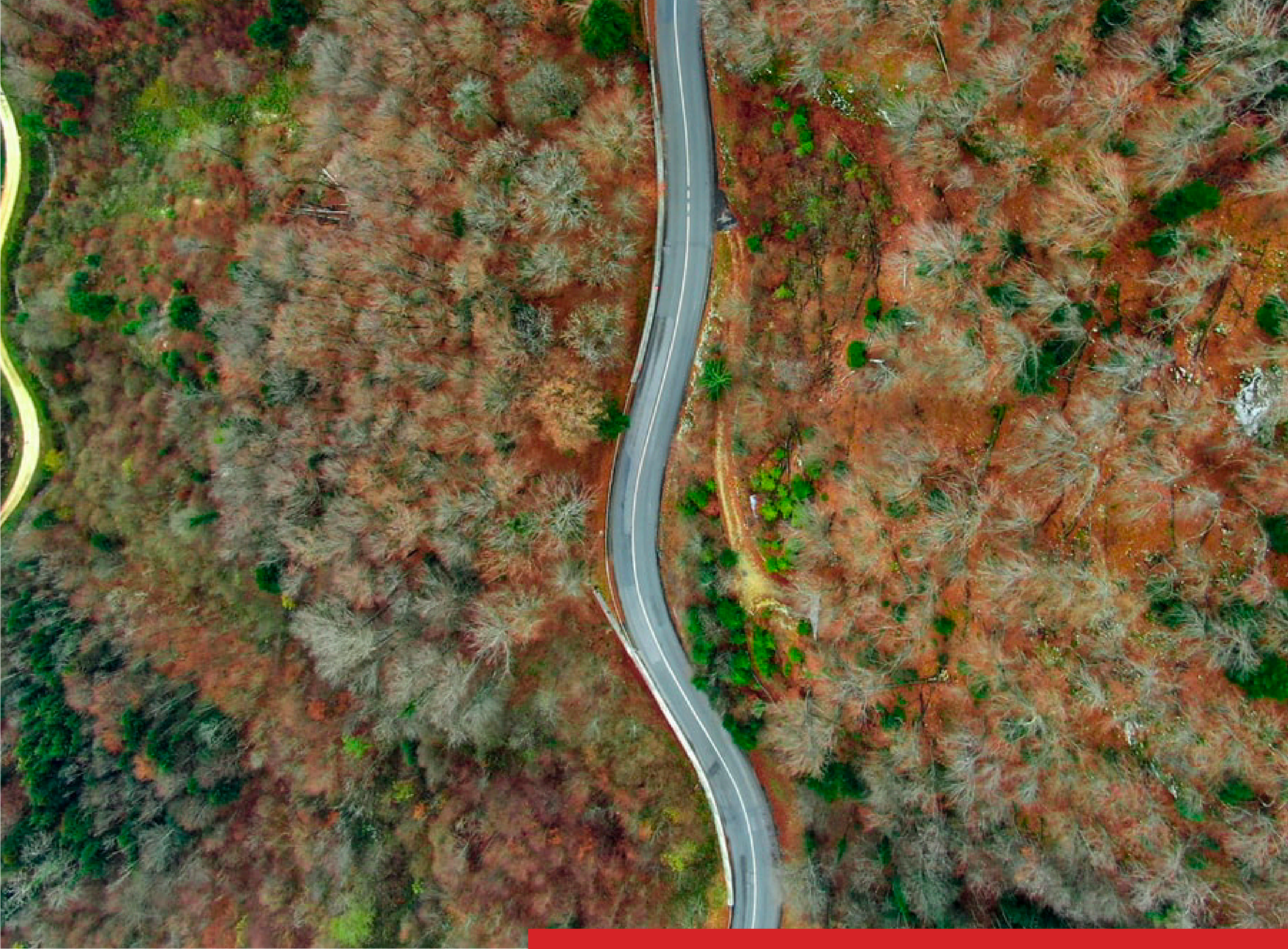
neys lasting more than 8 hours and less than 12 hours from HRK 85.00 to HRK 100.00. Non-taxable amounts of daily allowances apply to official traveling days from 1 September 2019 onwards.

APPOINTMENT OF THE AUDIT COMPANY

According to the Audit Act, firms which are obliged to do an audit are required to select and appoint an audit firm no later than three months before the end of the reporting period to which the statutory audit relates - that is, until 30 September 2019, for 2019 annual financial statements. Entrepreneurs independently formulate the criteria for selecting an audit firm. Usually these are the price and expected quality of the audit, the reputation of the audit company, etc. Before making a final selection or before formulating a proposal to the assembly to select an audit firm, it is useful to check that the audit firm has a valid operating license and that it meets all the necessary requirements to perform the statutory audit.

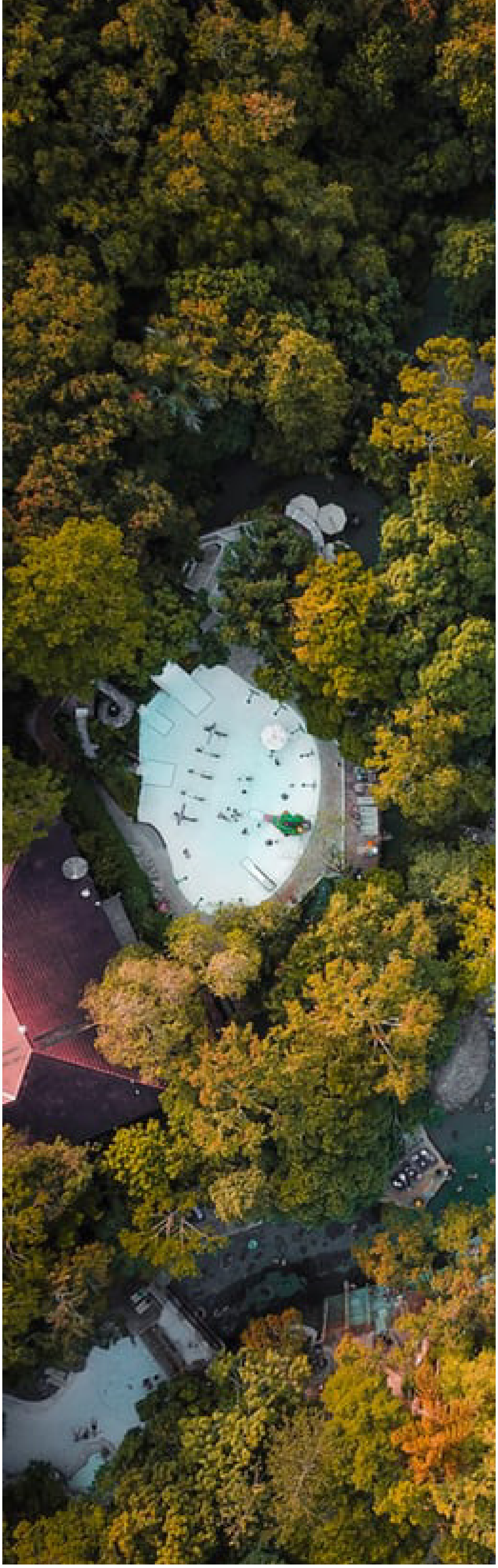
AMENDMENTS TO THE ARTICLE 75, PARAGRAPH 2 OF VAT ACT

As of 1 January 2019, when foreign taxpayers are selling goods or services to other domestic or foreign taxpayers in Croatia, their tax position depends on the fact whether they are registered in Croatia for VAT purposes or not.



Article 75, paragraph 2 of VAT Act which regulated the tax questions by the end of year 2018 is not abolished but only changed and limited. This means that from 1 January 2019 Article 75, paragraph 2 (reverse charge procedure) is not applicable when delivery of goods or services is performed by a foreign taxpayer who is registered in Croatia for VAT purposes, in other words, the taxpayer who has Croatian VAT ID number.

From tax perspective such foreign taxpayer should behave as any other Croatian taxpayer who is complying with Croatian VAT Law, which means, foreign taxpayer cannot apply reverse charge procedure, but he must issue invoice, charge Croatian VAT and submit VAT reporting form to the Croatian Tax Authorities.



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