



**CONFIDA**  
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 **Fiskalizacija računa**

Prema čl. 27.a Zakona o fiskalizaciji u prometu gotovinom propisano je da ako iz bilo kojeg poslovnog razloga obveznik fiskalizacije prije izdavanja računa izdaje dokument na kojem navodi podatke o plaćanju, na njemu mora vidno pisati »OVO NIJE FISKALIZIRANI RAČUN«.

Navedenu napomenu obveznici fiskalizacije su obvezni istaknuti na dokumentu (ponudi, obračunu, nalogu i sl.) izdanom prije fiskaliziranog računa, odnosno računa koji će biti naplaćen gotovinom (novčanicama, kovanicama, karticama i dr.) i po naplati fiskaliziran. Međutim kada poduzetnici daju ponude (i slične isprave), na kojima navode podatke o plaćanju, prije izdavanja

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računa koji neće fiskalizirati (jer je naplata npr. transakcijskim putem) nisu u obvezi isticati spomenutu napomenu.

Spomenutu napomenu obveznici fiskalizacije također trebaju staviti i na poslovne isprave za koje se u trenutku izdavanja ne zna na koji će način naplata biti obavljena. Namjera zakonodavca bila je kupcu – potrošaču kao primatelju računa olakšati raspoznavanje izdanog računa od ostalih dokumenata koji se u postupku prodaje roba ili usluga izdaju prije samog izdavanja računa.

## **Novi Zakon o članarinama u turističkim zajednicama**

22. svibnja 2019. godine objavljen je Zakon o članarinama u turističkim zajednicama koji stupa na snagu od 1. siječnja 2020.godine.

Ovim se Zakonom uređuje obveza plaćanja članarine, osnovice i stope po kojima se obračunava i plaća članarina turističkoj zajednici, način plaćanja članarine, evidencija, obračun i naplata članarine te druga pitanja od značenja za plaćanje i raspoređivanje članarine turističkoj zajednici.



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obveznici plaćanja članarine, od  
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Djelatnosti za koje se plaća članarina temeljem novog Zakona podijeljene su u pet skupina. Neke djelatnosti koje su sada obveznici plaćanja članarine, od 1.siječnja 2020. godine više to neće biti. U nastavku navodimo neke od njih:

- Usluge sudskog tumača i prevoditeljske usluge;
- Računovodstvene, knjigovodstvene i revizijske djelatnosti;
- Porezno savjetovanje;
- Računalno programiranje i djelatnosti povezane s njima;
- Fotografske djelatnosti.

Novi Zakon je u primjeni od sljedeće godine, a do kraja godine vrijede stara pravila. Dakle, predujmovi do kraja 2019.godine trebaju plaćati svi koji su to utvrdili po obračunu za 2018. godinu.



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## Fiscalization of invoices

According to Article 27a of Fiscalization Law, in transactions with cash it is prescribed that if for any business reason a document with payment data is issued prior of the actual invoice, the taxpayer must clearly write on the invoice the following note »OVO NIJE FISKALIZIRANI RAČUN«.

The taxpayer is obliged to point out the above stated note on the document (offer, calculation, order, etc.) issued before the fiscal invoice, i.e. the invoice that will be charged in cash (coins, cards, etc.) and fiscalized. However, when entrepreneurs provide offers (and similar documents) on which payment information is indicated, prior of issuing not fiscalized invoice (i.e. invoice will be

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billed as a transaction) taxpayer is not obliged to point out this note.

The above note should also be stated on business documents for which at the time of issuance the billing method is not familiar. The legislator's intent was to make the customer - as a recipient of the invoice - easier to differ the invoice from other documents that are being issued in the process of sales prior to the issuance of the actual invoice.

## New Law on membership fees in tourist communities

On 22 May 2019, the Law on Memberships fees in tourist communities was published, which will come into force on 1 January 2020. This Law regulates the obligation to pay the

membership fee, the base and the rates on which the membership fee for the tourist board is calculated, the manner of paying membership fees, records, calculation and collection of membership fees and other issues relevant for payment and distribution of membership fees to the tourist board.



*From 1 January 2020 some activities that are now obliged to pay membership fees will no longer be obliged.*

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The activities for which membership fees are paid under the new Law are divided into five groups. From 1 January 2020 some activities that are now obliged to pay membership fees will no longer be obliged. Below are listed some of them:

- Services of court interpreters and translation services;
- Accounting, bookkeeping and auditing activities;
- Tax consulting;
- Computer programming and related activities;
- Photographic activities.

The new Law will be on force from the next year and by the end of the year the old rules will apply. In this respect, the advance payments by the end of 2019 should be paid by all who determined this obligation in calculation for year 2018.



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