

CONFIDA
TAX AUDIT CONSULTING

Your reference for Tax News in Croatia

August 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

KAPITALNI DOBICI

Raspodjela dobiti, kao i isplate dividenda i udjela u dobiti smatraju se kapitalnim dobitcima te kao takvi podliježu oporezivanju, tj. pri isplati obavezan je obračun poreza na dohodak po stopi od 12% uvećan za odgovarajuću stopu prireza. Međutim, dividende koje se isplaćuju iz dobiti ostvarene do 29. prosinca 2012. godine (osim onih ostvarenih u razdoblju od 1. siječnja 2001. do 31. prosinca 2004. godine) oslobođene su oporezivanja. Isplatitelj je obavezan podnijeti JOPPD obrazac hrvatskoj Poreznoj upravi za oporezive dividende na dan isplate/sljedeći radni dan, a neoporezive

Međutim, dividende koje se isplaćuju iz dobiti ostvarene do 29. prosinca 2012. godine (osim onih ostvarenih u razdoblju od 1. siječnja 2001. do 31. prosinca 2004.godine) oslobođene su oporezivanja.



isplate dužan je prijaviti do 15. idućeg mjeseca, s propisanim oznakama za takve isplate. Ako su dividende i udjeli u dobiti iskorišteni za uvećanje temeljnog kapitala društva, porez na dohodak ne mora se obračunavati. Međutim, takvu isplatu također je obvezno prijaviti u JOPPD obrazac.

DOBROVOLJNO MIROVINSKO OSIGURANJE

U skladu s čl.9., st.18. Zakona o porezu na dohodak premije dobrovoljnog mirovinskog osiguranja koje poslodavac uplaćuje u korist svojeg radnika, uz njegov pristanak, tuzemnom dobrovoljnom mirovinskom fondu, koji je registriran u skladu s propisima koji uređuju dobro-

voljno mirovinsko osiguranje, do visine 500,00 kuna za svaki mjesec poreznog razdoblja, odnosno ukupno do 6.000,00 kuna godišnje smatraju se neoporezive.

Nadalje, plaćene premije dobrovoljnog mirovinskog osiguranja do propisane svote od 500,00 kuna mjesečno, odnosno 6.000,00 kuna godišnje priznaju se u porezno priznate izdatke samozaposlenim osobama koje su obveznici poreza na dohodak.

POVRAT PDV-A OBVEZNICIMA IZ TREĆIH ZEMALJA

U skladu s čl.67., st.1. Zakona o porezu na dodanu vrijednost, porezni obveznici koji na području EU-a nemaju sjedište, stalnu



poslovnu jedinicu, prebivalište ili uobičajeno boravište imaju pravo na povrat PDV-a koji su im zaračunali porezni obveznici na području Republike Hrvatske. Pravo na povrat PDV-a mogu iskoristiti pod određenim uvjetom: dobra ili korištene usluge moraju biti sa svrhom obavljanja gospodarske djelatnosti društva.

Porezni obveznici predaju zahtjev za povratom PDV-a Poreznoj upravi najkasnije do 30. lipnja tekuće kalendarske godine za prethodnu kalendarsku godinu. Zahtjev se podnosi na obrascu ZP-PDV samostalno ili putem opunomoćenika koji mora biti tuzemni porezni obveznik.



■ Croatia

CAPITAL GAINS

Distribution of profit, as well as dividend payments and the profit shares are considered as capital gains and as such are taxable, i.e. in the process of pay-out, personal income tax at rate of 12% increased by the appropriate city surtax rate should be calculated. However, dividends paid out of the profit gained until 29 December 2012 (except for those realized in the period from 1 January 2001 to 31 December 2004) are exempt from taxation.

However, dividends paid out of the profit gained until 29 December 2012 (except for those realized in the period from 1 January 2001 to 31 December 2004) are exempt from taxation.



The payer is obliged to submit a JOPPD form to the Croatian Tax Authorities for taxable dividends on the day of payment/next business day. Regarding non-taxable payments, they should be reported via JOPPD form to the Croatian Tax Authorities by the 15th of the next month with the prescribed markings for such payments. If dividends and profits are used to increase the company's share capital, personal income tax does not have to be calculated and paid. However, such payments should also be reported via JOPPD form to the Croatian Tax Authorities.

premiums which the employer pays in favour of its employee, upon the employee's approval, into a Croatian voluntary pension fund, registered in accordance with the regulations regulating voluntary pension insurance, up to the amount of HRK 500.00 for each month of the taxation period, i.e. up to a total of HRK 6,000.00 a year are considered as non-taxable income.

Furthermore, voluntary pension insurance premiums up to HRK 500,00 per month, i.e. up to HRK 6,000.00 per year can be considered as tax deductible expenditure for self-employed persons who are paying personal income tax.

VOLUNTARY PENSION INSURANCE PREMIUMS

In accordance with Article 9, paragraph 18 of Income Tax Act voluntary pension insurance



VAT REFUND TO TAXPAYERS FROM THIRD COUNTRIES

In accordance with Article 67, paragraph 1 of VAT Act, taxpayers who do not have their headquarters in the territory of EU nor permanent establishment, domicile or habitual residence are entitled to a VAT refund which was previously charged by taxpayers in the territory of the Republic of Croatia. The right to VAT refund may be used under certain condition: goods or services must be used for the purpose of carrying out the economic activity of the company.

Taxpayers who wish to receive VAT refund should submit a request for VAT refund to the Croatian Tax Authorities by 30 June of the current calendar year for the previous calendar year the latest. Application should be prepared via ZP-PDV form and should be submitted to the Croatian Tax Authorities personally or through a representative who must be a domestic taxpayer.



Contact

Confida Consulting Ltd.

Poljicka ul. 5/V, 10000 Zagreb
+385 1 4606 900

Christian Braunig

Managing Partner

[Email](#)

Zrinka Bratić

Tax Manager

[Email](#)

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.