

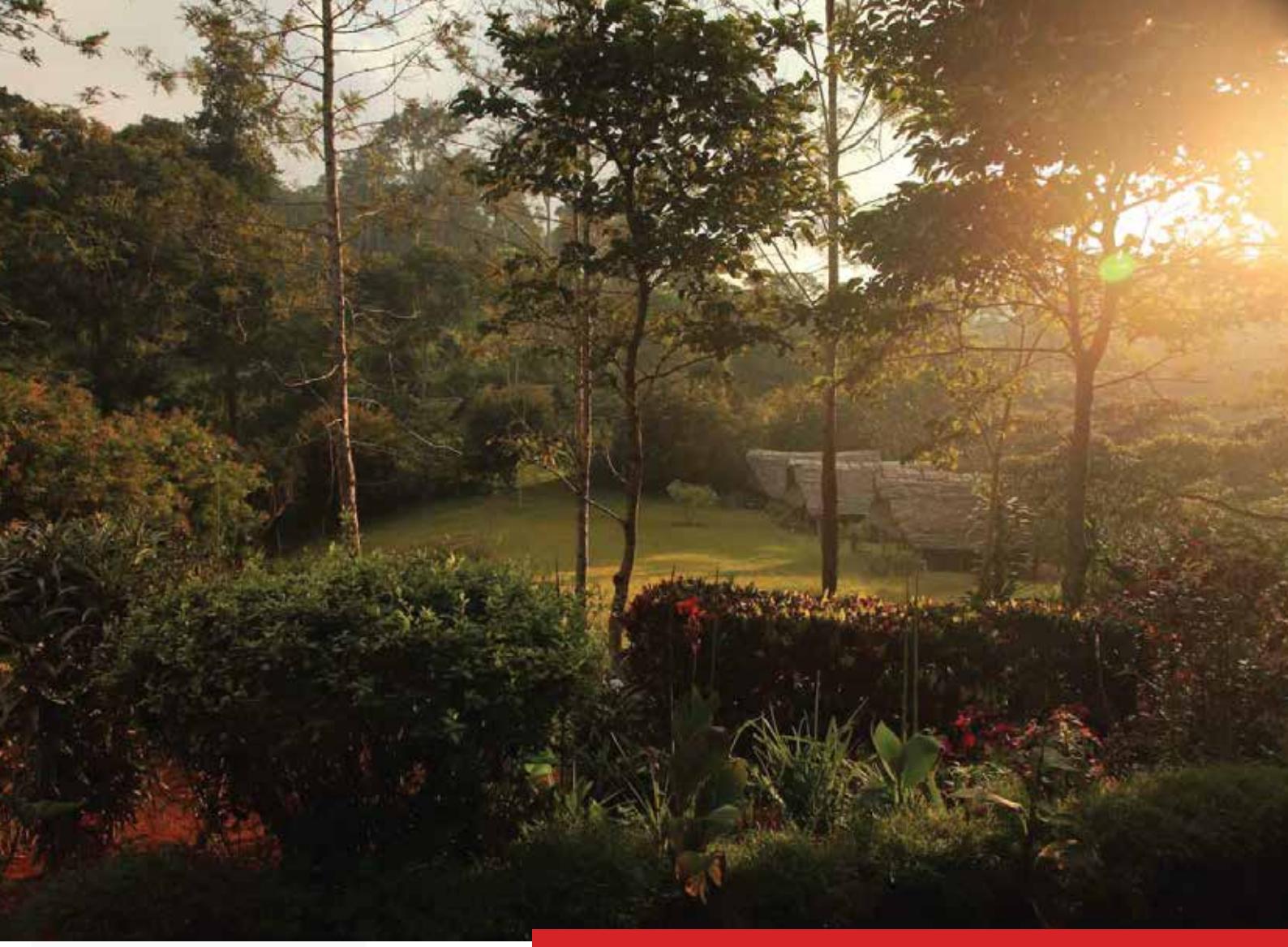


**CONFIDA**  
TAX AUDIT CONSULTING

# 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

# **PRUŽANJE USLUGA PRIJEVOZA GOSTIMA OD STRANE IZNAJMLJIVAČA**

Ugostitelji mogu za potrebe svojih gostiju kojima pružaju usluge smještaja organizirati i obavljati usluge prijevoza, no samo na način da transfer povjere prijevozniku koji ima licencu za pojedinu vrstu prijevoza.

Turistički transfer je usluga koja se ugovara za poznatog putnika te koja se sastoji od organiziranja turističke asistencije i prijevoza putnika i njihove prtljage između mjesta pružanja usluga putovanja.

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## Pojam turističkog transfera

Turistički transfer je usluga koja se ugovara za poznatog putnika te koja se sastoji od organiziranja turističke asistencije i prijevoza putnika i njihove prtljage između mjesta pružanja usluga putovanja (kolodvora i luka kopnenog, pomorskog, riječnog i zračnog prijevoza) i smještajnih objekata u dolasku ili povratku, između smještajnih objekata ili od mjesta pružanja neke druge ugovorene ugostiteljske usluge.

## Propisane ugostiteljske usluge u domaćinstvu

Prema odredbama ZUD-a propisane ugostiteljske usluge u domaćinstvu koje može pružati fizička osoba jesu: pružanje usluge smještaja u sobi, apartmanu, kući za odmor, smještaj u kampu – odmorištu te usluge doručka, polupansiona ili punog pansiona za iste.

Iz svega proizlazi zaključak da privatna osoba iznajmljivač ne može svojim gostima pružati usluge prijevoza nego je ista omogućena samo profesionalnim ugostiteljima koji pružaju usluge smještaja.

### PLAĆANJA DOPRINOSA POSLODAVCA ZA VRIJEME TRAJANJA NEPLAĆENOG DOPUSTA RADNIKA

Sukladno članku 87. Zakona o radu (Nar. nov., br. 93/14, 127/17) propisano je da poslodavac može radniku na njegov zahtjev odobriti neplaćeni dopust. Za vrijeme neplaćenoga dopusta prava i obveze iz radnog odnosa ili u vezi s radnim odnosom miruju, ako zakonom nije drugčije određeno. Zakonom o radu nisu propisani razlozi radi kojih se može odobriti neplaćeni dopust, niti su propisane mogućnosti korištenja i ograničenja trajanja neplaćenog dopusta.



Poslodavac koji ne isplaćuje plaću za vrijeme kada radnik koristi neplaćeni dopust niti je došlo do prestanka ugovora o radu, poslodavac može radniku obračunati doprinose za to razdoblje primjenom najniže mjesecne osnovice.



## Primjena najniže mjesecne osnovice

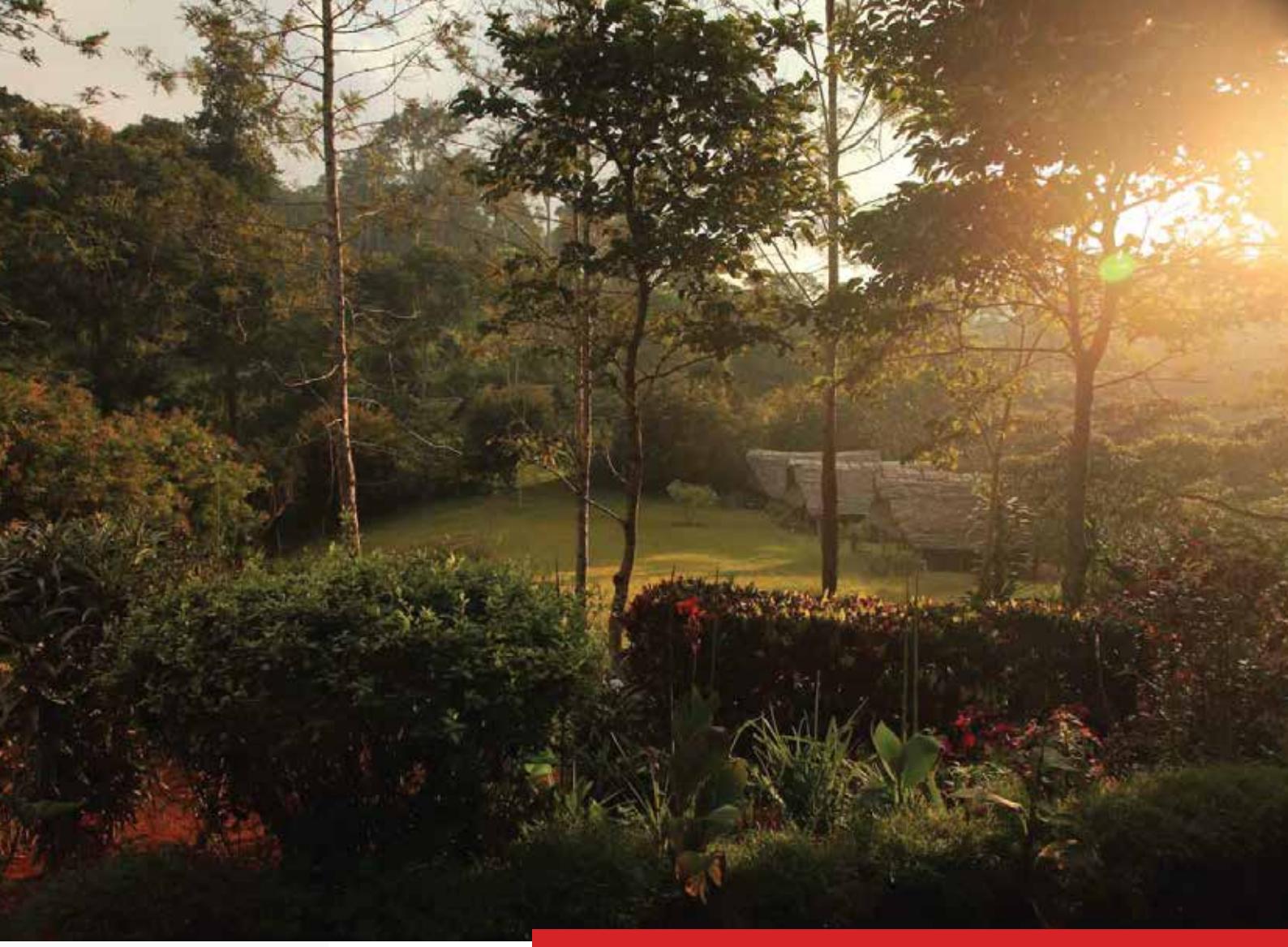
Člankom 11. stavkom 1. Pravilnika o doprinosima (Nar. nov., br. 2/09-128/17) propisana je primjena najniže mjesecne osnovice, sukladno članku 200. stavku 1. Zakona o doprinosima (Nar. nov., br. 84/08-115/16), za obračun doprinosa za razdoblje osiguranja u slučajevima kada poslodavac radniku ne isplati plaću za vrijeme u kojem radnik koristi neplaćeni dopust, sukladno propisima o radu, a za to vrijeme radni odnos nije prekinut.



## Neisplata plaća za vrijeme korištenja neplaćenog dopusta

Poslodavac koji ne isplaćuje plaću za vrijeme kada radnik koristi neplaćeni dopust niti je došlo do prestanka ugovora o radu, poslodavac može radniku obračunati doprinose za to razdoblje primjenom najniže mjesecne osnovice.

Temeljem Zakona o doprinosima Ministarstvo financija Porezna uprava je nadležna za naplatu obveznih doprinosa, dok su prava i obveze temeljem statusa u obveznom osiguranju propisana Zakonom o mirovinskom osiguranju za koji je nadležan Hrvatski zavod za mirovinsko osiguranje.



■ Croatia

# **PROVIDING TRANSPORT SERVICE TO THE GUESTS AS THE RENTER**

Renters can provide transport service to the guests to whom they rent accommodation, but only if the transport is handled by a transporter who is licensed for a specific type of transport.

Poslodavac koji ne isplaćuje plaću za vrijeme kada radnik koristi neplaćeni dopust niti je došlo do prestanka ugovora o radu, poslodavac može radniku obračunati doprinose za to razdoblje primjenom najniže mjesecne osnovice.



## Tourist transport meaning

Tourist transport is a service which is arranged for a known traveler and which consists of organizing tourist assistance and transportation of the travelers and their luggage between the place of transport service (train stations, ports – land, sea, river and air transport) and accommodation facilities at the time of arrival or return, between accommodation facilities or from the place of another arranged service.

## Household service regulation

According to the directives in the law (ZUD), regulated services in the household which can be done by a natural person are: accommodation service in a room, apartment, vacation house, camp – resort and breakfast, half board and full board services related to the accommodation.

Considering all of the above, a natural person (renter) can't provide transport service to his guests because this service is allowed only to professional service providers who provide accommodation services.

### CONTRIBUTIONS PAYMENT DURING AN UNPAID LEAVE OF ABSENCE OF AN EMPLOYEE

According to the article 87. of the Labour Law (Nar. nov., no. 93/14, 127/17) it is regulated that an employer can allow an unpaid leave of absence to an employee at his request. During the unpaid leave the rights and obligations arising out of employment or in connection with the employment relationship shall be settled, unless otherwise provided by law. The Labor Act does not specify the reasons for which an unpaid leave can be granted nor the possibilities of using and limiting the unpaid leave are prescribed.



In cases of a discount share purchase and optional purchase of shares, net receipts are determined as the difference between a market value of shares and the compensation paid.

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## **Use of the lowest monthly base**

Article 11, paragraph 1 of the Contributions Act (Official Gazette No. 2 / 09-128 / 17) provides for the application of the lowest monthly base, pursuant to Article 200, paragraph 1 of the Contributions Act (Official Gazette no. 84 / 08-115 / 16) for calculating the contributions for the insurance period in cases where the employer does not pay the employee for the period during which the employee uses the unpaid leave in accordance with the labor regulations and during that time the employment relationship was not interrupted.



## **Non-payment of salary during the use of unpaid leave**

An employer who does not pay a salary for a period when a worker is using an unpaid leave nor has the employment contract ended, the employer can calculate contributions to the employee for that period by applying the lowest monthly base.

Pursuant to the Law on Contributions, the Ministry of Finance Tax Administration is responsible for compulsory contributions, while the rights and obligations under statutory insurance are prescribed by the Pension Insurance Act for which the Croatian Pension Insurance Agency is responsible.



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