

CONFIDA
TAX AUDIT CONSULTING

Your reference for Tax News in Croatia

December 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

Transferne cijene

Danas mnoga društva posluju kao povezana društva te kao takva imaju međusobne transakcije. S obzirom da takve transakcije mogu omogućiti transferiranje dobiti s jednog društva na drugo, a time i prebacivanje poreznih obveza, Porezne uprave diljem svijeta implementirale su specifične OECD smjernice budući da opseg i sadržaj dokumentacije o transfernim cijenama nisu detaljno propisani Zakonom i Pravilnikom o porezu na dobit.

Ukoliko hrvatsko društvo ima poslovne odnose sa povezanim osobama u inozemstvu, dužno je hrvatskoj Poreznoj upravi dostaviti dokumentaciju iz koje je vidljivo da su obavljene transakcije bile

**Rokovi upisa podataka u Registar počeli su teći od
3.lipnja 2019.godine**



u skladu s tržišnim cijenama. Ukoliko se isto ne može dokazati, Porezna uprava ima pravo osporiti takve transakcije. Ukoliko je Vaše društvo poduzimalo transakcije s povezanim osobama u 2019. godini, ima sljedeće obveze izvještavanja:

1. Pripremiti Master file;
2. Pripremiti Local file; te
3. Predati Obavijest o izvješću po državama.

Obavijest o izvješću po državama odnosi se na društva koja su dio multinacionalnih grupacija. Dokumentacija o transfernim cijenama podnosi se u Poreznu upravu od strane svih poreznih obveznika koji podliježu toj obvezi, pri čemu rok za podnošenje nije precizno definiran, ali se kao rok za dostavu Masterfile-a preporuča datum porezne prijave matice, a Localfile-a preporuča datum porezne prijave lokalnog društva.

Odredbe o transfernim cijenama odnose se i na povezana društva rezidente ukoliko jedna od povezanih osoba ima povlašteni porezni status ili pravo na prijenos poreznog gubitka. Dakle, u tim slučajevima je povezano društvo rezident također obvezno izraditi dokumentaciju o transfernim cijenama.

Registar stvarnih vlasnika

Registar stvarnih vlasnika je središnja elektronička baza podataka koja sadrži podatke o stvarnim vlasnicima pravnih subjekata i trustova. Stvarnim vlasnikom smatra se svaka fizička osoba (ili osobe) koja je konačni vlasnik stranke ili kontrolira stranku ili na drugi način njome upravlja, uključujući onu fizičku osobu (osobe) koja izvršava krajnju učinkovitu kontrolu nad pravnom osobom.



Na temelju članka 32. Zakona o sprječavanju pranja novca i financiranja terorizma sljedeći pravni subjekti dužni su upisati podatke o svom stvarnom vlasniku (vlasnicima) u Registar:

- Trgovačka društva
- Podružnice stranih trgovačkih društava
- Udruge
- Zaklade
- Fundacije
- Ustanove kojima RH ili jedinica lokalne i područne (regionalne) samouprave nije jedini osnivač.

Rokovi upisa podataka u Registar počeli su teći od 3. lipnja 2019. godine, osim za udruge za koje rokovi upisa počinju teći od 1. srpnja 2019. godine. Pravni subjekti i upravitelj trustova dužni su upisati podatak o stvarnom vlasniku u Registar najkasnije do 31. prosinca 2019.

Osoba ovlaštena za upis podataka u Registar može bez naknade upisati podatke u Registar:

1. Korištenjem web aplikacije Financijske agencije uz korištenje poslovnoga certifikata; ili
2. U poslovnicama Financijske agencije na za to predviđenim obrascima. Sadržaj obrazaca razlikuje se ovisno o organizacijskome obliku.

Za pravni subjekt koji odgovarajuće, točne i ažurirane podatke o svom stvarnom vlasniku ili stvarnim vlasnicima ne upiše u Registar na način i u rokovima propisanim Pravilnikom propisana je novčana kazna u iznosu od 5.000 do 350.000 kuna. Za člana uprave ili drugu odgovornu fizičku osobu u pravnoj osobi propisana je novčana kazna u iznosu od 5.000,00 do 75.000,00 kuna.



■ Croatia

Transfer pricing

Today many companies operate as connected parties and as such have transactions with each other. Since such transactions can allow transfer of profit from one company to another, and consequently the transfer of tax liabilities, Tax Authorities around the world have implemented specific OECD guidelines since the scope and content of transfer pricing documentation is not detailed specified in Law and Corporate Income Tax Regulations.

If the Croatian company has business relations with related parties abroad, it is obliged to submit to the Croatian Tax Authorities documentation that shows that the transactions performed were in

The deadlines for entering information into the Register began to run from 3 June 2019.



accordance with market prices. If the same cannot be proven, the Tax Authorities has the right to question such transactions. If your company has undertaken transactions with related parties in year 2019, it has the following reporting obligations:

1. Prepare a Master file;
2. Prepare a local file; and
3. Submit a Notification on Country-by-Country report.

Notification on Country-by-Country report is related to companies that are part of multinational groups. Transfer pricing documentation should be submitted to the Tax Authorities by all taxpayers who are subject to this obligation. Since filing deadline is not precisely defined, the deadline for submission of Masterfile is recommended to be the date of submission of tax return for the parent company, and the deadline for submission of Localfile is recom-

mended to be the date of submission of tax return for the resident company.

Transfer pricing provisions also apply to resident companies if one of the related parties has a preferential tax status or the right to transfer a tax loss. Therefore, in these cases, the resident company is required to prepare transfer pricing documentation also.

Register of Ultimate Beneficial Ownership

The Register is a central electronic register containing information on the ultimate beneficial owners of all legal entities and trusts. Beneficial owner is every physical person (persons) who is ultimate owner or who is controlling or managing entity, including that physical person (persons) who is performing the ultimate effec-



tive control over the legal entity. In accordance with Article 39 of Law on Prevention of Money Laundering and Terrorism Financing the following legal entities are required to register their information on beneficial owner (owners) with the Register:

- Companies
- Branch offices of foreign companies
- Associations
- Foundations and
- Institutions which are not founded solely by the Republic of Croatia, or by municipal or county units.

The deadlines for entering information into the Register began to run from 3 June 2019, except for associations for which the deadlines for registration starts to run from 1 July 2019. All legal entities and trustees are required to inscribe the information on their ultimate bene-

ficial ownership in the Register by 31 December 2019. The authorized person for entering information with the Register may without the fee enter the information:

1. Throughout web application of Financial agency using business certificate; or
2. In the offices of Financial agency on specially prescribed forms. The content of the form may differ for each organizational form.

A failure to inscribe correct, accurate and up to date information on beneficial ownership in the Register within the deadlines prescribed by the By-law, could result in fines ranging between HRK 5,000.00 and HRK 350,000.00 for legal entities, and fines between HRK 5,000.00 and HRK 75,000.00 for their responsible persons.



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