

**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

## Promjene u zakonodavstvu – što možemo očekivati u 2020.godini?

Novi krug porezne reforme donosi od sljedeće godine neke promjene u sustavu oporezivanja. Na temelju prijedloga Vlade RH u nastavku donosimo pregled najvažnijih novosti koje se očekuju.

### Porez na dohodak

- Prijedlog je da se uvedu olakšice mladima do 30 godina na sljedeći način:  
-Za osobe do 25 godina života umanjeње poreza na dohodak po osnovi nesamostalnog rada u 100% iznosu; te

*Predložene izmjene NE odnose se na prijavu poreza na dobit za 2019.godinu nego se primjenjuju u trenutku podnošenja prijave poreza na dobit za 2020.godinu.*



-Za osobe između 26 i 30 godina života umanjene poreza na dohodak po osnovi nesamostalnog rada u 50% iznosu.

Navedena umanjena moći će se koristiti do visine porezne osnovice od 360.000,00 HRK te će se isto obračunavati na godišnjoj razini.

- Iznos minimalne neto plaće bi se trebao povećati sa 3.000,00 HRK na 3.250,00 HRK;
- Ukida se izdavanje poreznih rješenja za paušalne obveznike poreza na dohodak;

### **Porez na dobit**

- Proširuje se primjena stope poreza na dobit od 12% na sve porezne obveznike koji su ostvarili ukupni prihod od 7.500.000,00 HRK. Dakle, sadašnji prag od 3.000.000,00 HRK podiže se na 7.500.000,00 HRK.

Svi ostali primjenjuju stopu od 18%. Predložene izmjene NE odnose se na prijavu poreza na dobit za 2019.godinu nego se primjenjuju u trenutku podnošenja prijave poreza na dobit za 2020.godinu, odnosno za porezno razdoblje koje počinje teći od 1. siječnja 2020. godine.

- Predloženo je da fizička osoba koja je obveznik poreza na dohodak po „sili zakona“ postaje obveznik poreza na dobit ako je u prethodnom poreznom razdoblju ostvarila ukupni primitak veći od 7.500.000,00 HRK.

### **Porez na dodanu vrijednost**

- Sniziti će se stopa PDV-a s 25 % na 13 % za pripremanje i usluživanje jela u ugostiteljskim objektima.
- Jasnije i detaljnije će se propisati uvjeti za primjenu oslobođenja pri isporuci dobara



unutar Europske unije - čl. 41 st.1. t. a) Zakona o PDV-u. Također se predlaže propisivanje odredbe o tome kada se ne može primijeniti oslobođenje za isporuke unutar Europske unije.

**Od ostalih promjena izdvajamo sljedeće:**

-Prijedlog je da se skraćuje rok predaje porezne prijave na 30 dana nakon pokretanja stečaja, odnosno 8 dana po okončanju postupka likvidacije; i

-Propisuje se utvrđivanje porezne obveze procjenom u slučaju nepodnošenja porezne prijave.

**Konačno usvojene mjere od strane Vlade RH biti će dodatno objavljene.**



## ■ Croatia

# Changes in Law – what can we expect in year 2020?

The new round of tax reform brings some changes in the taxation system from next year. Based on the proposal of the Government of the Republic of Croatia, below you can find an overview of the most important news that we can expect.

### Personal income tax

- Tax benefits are proposed for young persons under 30 years:  
-For persons under 25 years there will be 100% reduction in personal income tax on basis of

*The proposed measures DO NOT relate to the tax application for year 2019. Namely, they should apply in the process of filing a tax application for year 2020.*



self-employment; and

-For persons between 26 and 30 years there will be 50% reduction in personal income tax on basis of self-employment.

These deductions will be applicable up to the amount of 360.000,00 HRK and it will be calculated on an annual basis.

- The amount of minimum net salary shall be increased from 3.000,00 HRK to 3.250,00 HRK;
- Taxpayers who are paying lump sum taxes will no longer receive tax resolutions related to the same;

#### **Profit tax**

- Profit tax rate at 12% shall be expanded

for all taxpayers who are achieving total income up to the amount of HRK 7.500.000,00. That is, the current threshold of HRK 3.000.000,00 is raised to HRK 7.500.000,00. All other taxpayers should use rate of 18%. The proposed measures DO NOT relate to the tax application for year 2019. Namely, they should apply in the process of filing a tax application for year 2020 and onwards, i.e. for a tax period starting from 1st January 2020.

- It is proposed that any physical person who is liable to personal income tax shall become a profit income taxpayer under the “force of law” if in the preceding tax period his/her total receipts exceeded HRK 7.500.000,00.

#### **Value added tax**

- The VAT rate shall be reduced from



25% to 13% for preparation and serving of meals in catering establishments.

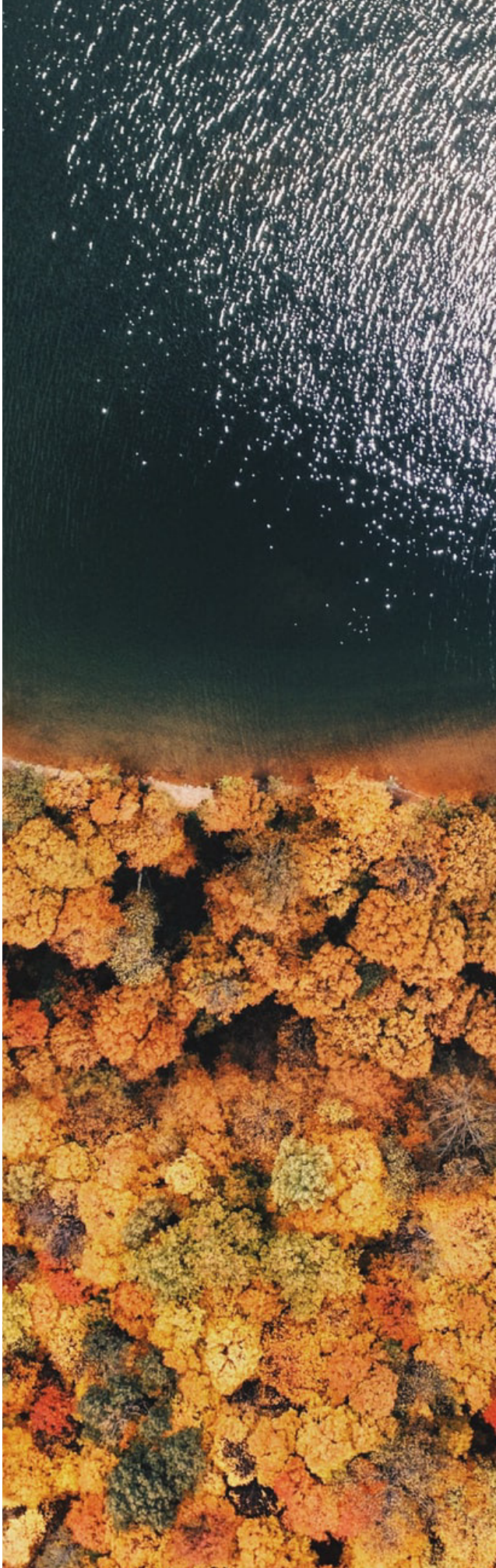
- Conditions under which goods within the European Union can be delivered without VAT – Article 41, paragraph 1, item a) shall be prescribed more detailed and clearer. It is also proposed to prescribe the provision when the exemption for supplies within the European Union cannot be applied.

**Among other changes we would like to emphasize the following:**

-The deadline for submission of tax return shall be shortened to 30 days after the initiation of bankruptcy or 8 days after termination of the liquidation process: and

-It is proposed to determine tax liability through assessment in case that tax return is not filled.

**Measures that will be adopted by the Croatian government will be additionally published.**



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