



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.



1.

NOVA MJERA OČUVANJA RADNIH MJESTA ZA LIPANJ 2021. GODINE

Odlukom Upravnog vijeća HZZ-a, usvojena je nova mjera očuvanja radnih mjesta u djelatnostima pogođenim koronavirusom i posljedicama katastrofe uzrokovane potresom na području Sisačko-moslavačke, Zagrebačke i Karlovačke županije za lipanj 2021.

Svi poslodavci koji su registrirali djelatnost i izvršili prijavu u sustav osiguranika HZMO – a do 31. siječnja 2021. godine mogu koristiti mjeru lipanj i to za radnike zaposlene najkasnije do 31. svibnja 2021. godine. Zahtjevi za potporu za lipanj zaprimat će se od 24. lipnja 2021. godine do zaključno 23. srpnja 2021. godine.

Kako bi ostvarili potporu poslodavci će trebati dokazati da su u razdoblju od 01. travnja 2020. godine do 30. rujna 2020. godine imali pad prihoda/primitaka u odnosu na isto razdoblje 2019. godine i to temeljem predaje PDV obrasca za spomenute mjesece.

Alternativno će trebati dokazati da su u lipnju 2021. godine imali pad prihoda/primitaka u odnosu na lipanj 2019. godine i to temeljem predaje PDV obrasca za lipanj 2021. godine i lipanj 2019. godine Poreznoj upravi.

PDV-a u usporedivim razdobljima dokazuju pad prihoda/primitaka na temelju tablice pada prihoda/primitaka.

Iznimno, poslodavci koji su osnovani prije 1. travnja 2019. godine, a nisu odmah započeli s poslovanjem u smislu ostvarivanja prihoda te iz tog razloga nemaju podatke za usporedbu po ovim kriterijima, trebat će dokazati da su u mjesecu za koji traže potporu imali pad prihoda/primitaka u odnosu na prvi cjeloviti kalendarski mjesec poslovanja. Kao dokaz poslodavci su dužni dostaviti prvi izdani račun. Poslodavci osnovani nakon 1. travnja 2019. godine trebat će dokazati pad prihoda/primitaka u mjesecu za koji traže potporu u odnosu na rujna 2019. godine temeljem predaje tablice pada, a u slučaju da su osnovani nakon 1. listopada 2020. godine trebat će dokazati pad prihoda/primitaka u mjesecu za koji traže potporu u odnosu na siječanj 2021. godine.

Poslodavci osnovani nakon 1. veljače 2020. godine trebat će dokazati pad prihoda/primitaka u mjesecu za koji traže potporu u odnosu na rujan 2020. godine ili prvi cjeloviti kalendarski mjesec poslovanja.

Iznimno, poslodavci koji su osnovani nakon 1. travnja 2019. godine, a nisu odmah započeli s poslovanjem u smislu ostvarivanja prihoda te iz tog razloga nemaju podatke za usporedbu po ovim kriterijima, trebat će dokazati da su u mjesecu za koji traže potporu imali pad prihoda/primitaka u odnosu na prvi cjeloviti kalendarski mjesec poslovanja. Kao dokaz poslodavci su dužni dostaviti prvi izdani račun.

Tromjesečni obveznici PDV-a trebat će dokazati pad prihoda/primitaka kumulativno za drugo i treće tromjesečje 2020. godine ili četvrto tromjesečje 2020. godine ili prvo tromjesečje 2021. godine, u odnosu na isto razdoblje 2019. godine i to temeljem predaje PDV obrasca za spomenute mjesece.

Iznimno, tromjesečni obveznici PDV-a koji su osnovani u četvrtom tromjesečju 2019. godine i kasnije te iz tog razloga nemaju podatke za usporedbu po ni jednom od navedenih kriterija trebat će dokazati pad prihoda/primitaka za prvo tromjesečje 2021. godine u odnosu na četvrto tromjesečje 2020. godine.

Poduzetnici koji nisu u sustavu PDV-a ili nisu u sustavu PDV-a u usporedivim razdobljima, trebat će dokazati pad prihoda/primitaka na temelju tablice pada prihoda/primitaka.

Porezna uprava će temeljem dostavljenog PDV obrasca, a na zahtjev Hrvatskog zavoda za zapošljavanje dostaviti podatak o stvarnom postotku pada prihoda/primitaka za promatrano razdoblje. Ukoliko je postotak pada prihoda/primitaka prihvatljiv uz zadovoljavanje ostalih uvjeta može se odobriti potpora.

Napominjemo kako će poslodavci koji žele ostvariti potporu za lipanj morati podnijeti novi zahtjev putem on-line aplikacije bez obzira jesu li već koristili potpore za očuvanje radnih mjesta u prethodnim razdobljima.





2.

POSTIGNUT DOGOVOR O OPOREZIVANJU MULTINACIONALNIH TEHNOLOŠKIH DIVOVA

Vlade svih država danas se suočavaju s gubitkom prihoda što ga prouzrokuje prijenos investicija u zemlje s nižim poreznim opterećenjem – u tzv. porezne oaze. Iz istih je razloga američka ministrica financija Janet Yelen još u travnju predložila globalnu minimalnu poreznu stopu. Iako je takva vrsta reforme odmah naišla na otpor, nadzire se kraj dogovoru.

Nastojanja da se poreze smanji u mogućim granicama ili izbjegne postoje u većine poreznih obveznika te je oduvijek bilo temom za raspravu. Na međunarodnom planu porezni obveznici imaju mogućnost izbjegavati plaćanje poreza tako što će iskoristiti različitost poreznih sustava drugih zemalja. Stoga mnoge zemlje primjenjuju različite porezne mehanizme kako bi ostvarile konkurentnu prednost i privukle poslovne subjekte. Divovske multinacionalne korporacije često su aktivne na širem području pa samim time novac i profit mogu prenositi tamo gdje im odgovara.

Najčešće biraju „porezne oaze“ u kojima se plaća vrlo malo poreza ili se porez ne plaća uopće. Rezultat toga je pad poreznih stopa za velike tvrtke širom svijeta.

Otkrića da su veliki koncerni, kao što su Google ili Apple, tako izbjegavali plaćanje poreza negativno odjekuju u javnosti. Iako pritom naglašavaju da se pridržavaju svih „nacionalnih i međunarodnih pravila“ tj. da izbjegavaju plaćanje poreza na zakonit način, često ih se klasificira i kao poreznu evaziju odnosno utaju.

REALNOST U PLAĆANJU POREZA JE BIZARNA

Europska komisija je pred sudom u Luksemburgu od Amazona zatražila nadoplatu poreza u svibnju, ali je sud EU-a presudio u korist – Amazona. Slično je prošao i proces protiv Applea zbog neplaćanja poreza u Irskoj – i tu je EU ostao praznih džepova. Realnost u plaćanju poreza još je bizarnija pa su tako poreznici Luksemburga Amazonu, koji tamo ima svoje europsko sjedište, odobrili vrtoglavih 56 milijuna dolara za povrat poreza. Valja napomenuti da je Amazon povećao svoj promet za trećinu, što nas dovodi do prihoda od ukupno 42 milijarde eura.

POSTIGNUT "DOGOVOR STOLJEĆA"

Ministri financija skupine zemalja G7 hvale se kako su postigli „dogovor stoljeća“ – Sporazum o globalnoj i minimalnoj poreznoj stopi od 15%. Sličan sporazum postignut je nakon Prvog svjetskog rata u Ligi naroda kada je utvrđeno kako će tvrtke plaćati porez tamo gdje im je fizičko sjedište. Sporazum je prihvaćen od strane gotovo svih država i pretpostavka je svih sporazuma o međunarodnoj trgovini – sve do danas.

Ministri financija zemalja G7 složni su u jednom: načelo „sjedišta“ treba biti zamijenjeno načelom „prometa“. Sama srž dogovora leži u jednostavnosti i pravednosti: kompanije će plaćati porez tamo gdje ostvaruju promet, bez obzira na njegov oblik. To znači da će, primjerice, Google i Facebook plaćati Njemačkoj porez na dobit jer u toj zemlji prikupljaju podatke i ostvaruju prihode od prodaje reklama.

Ministrica financija SAD-a Janet Yellen, prva je izrazila inicijativu za dogovor. Američki predsjednik Biden i ministrica Yellen tražili su stopu od 21%, ali tako visok postotak nije prihvaćen. Istraživanje sveučilišta Oxford ukazuje da polovica međunarodnih kompanija koje imaju sjedište u Velikoj Britaniji ne plaćaju niti penija poreza pa je britanski ministar financija Rishi Sunak podržao prijedlog.

POREZNA REVOLUCIJA

Njemački ministar financija Olaf Scholz podržao je prijedlog, iako će njemački proizvođači automobila porez plaćati Kini – jer je upravo ona njihovo najveće tržište. Prema procjeni ministra, oko 50 milijardi dolara godišnje će pristići u blagajnu Berlina zbog nove porezne reforme. Promjena samog načela plaćanja poreza u svakom slučaju traži međunarodni dogovor. Zemlje skupine G7 ostavljaju prostora za dogovor detalja, a velik korak će biti ako dogovor usvoje SAD, Njemačka, Francuska, Velika Britanija, Japan, Italija i Kanada.

Kina također predviđa pozitivan ishod u dogovoru. Golemi je izvoznik, ali će moći računati na prihode od prometa na svom imućnom i golemom tržištu.

Dogovor neće proći glatko pa tako među članicama Europske unije ima i protivnika načela. Najglasnija je Irska, a ne zaostaju ni Nizozemska i Luksemburg – članice „prijateljskih“ poreznih stopa.



Međunarodno natjecanje sve nižim porezima u kojem sudjeluju svi ne vodi dobrom. Njemački porez kompanijama osamdesetih je bio 60%, danas je oko 30% dok je SAD u proteklih nekoliko desetljeća tako pao s 50% poreza na 25%. Države bi trebale težiti zajedničkom dogovoru. Natjecanje ka nižem porezu dugoročno ne ide u prilog ni jednoj od država.



HRVATSKA PRI DNU LJESTVICE

Hrvatska je po svojim stopama poreza na dobit pri dnu, iako ju svi doživljavamo kao zemlju visokih poreza. Uspoređujući Hrvatsku s ostalim zemljama Europske unije, nižu stopu imaju samo Bugarska s 10% i Mađarska s 9%, dok u Europskoj uniji prednjače Francuska i Njemačka sa stopama poreza na dobit od 30%.

Porez na dobit tako u Hrvatskoj iznosi 10% ukoliko su u poreznom razdoblju ostvareni prihodi do 7.500.000,00 kuna, ili 18% ukoliko su u poreznom razdoblju ostvareni prihodi jednaki ili veći od 7.500.000,01 kuna.

Stopa poreza po odbitku u Hrvatskoj je ipak malo drugačija, a definirana je člankom 31. Zakona o porezu na dobit. Plaća se na kamate, dividende, udjele u dobiti, autorske naknade i naknade za druga prava intelektualnog vlasništva, za usluge istraživanja tržišta, poreznog i poslovnog savjetovanja, revizorske usluge i za nastupe inozemnih izvođača.

Porez po odbitku plaća se po stopi od 10% na dividende, udjele u dobiti i za nastupe inozemnih izvođača, te 15% na sve ostale navedene naknade.

Valja napomenuti kako se porez po odbitku plaća po stopi od 20% na sve gore navedene naknade ukoliko je sjedište primatelja naknade u nekoj od država koje se nalaze na EU popisu nekooperativnih jurisdikcija za porezne svrhe, a s kojima Republika Hrvatska ne primjenjuje Ugovor o izbjegavanju dvostrukog oporezivanja.

ŠTO NOVI DOGOVOR PREDSTAVLJA ZA HRVATSKU?

Nakon što na dio dobitka plate porez na dobit u zemljama gdje je dobit ostvarena, razliku do minimalnih 15% multinacionalne kompanije plaćat će u zemlji osnutka. S obzirom da je Hrvatska značajni uvoznik, oporezivanje po mjestu ostvarivanja dobiti bi moglo imati pozitivne porezne efekte na državnu riznicu. Unatoč tome, hrvatske visoko-tehnološke tvrtke, odnosno IT sektor, koje većinu svojih prihoda ostvaruju na inozemnim tržištima vjerojatno neće uopće puniti državnu blagajnu s osnove poreza na dobit. Pozitivni i negativni učinci ovakve reforme još uvijek nisu dovoljno istraženi, međutim, kao i u ostatku svijeta sa sobom će donijeti razmišljanje o svojevrsnim potrebnim promjenama.



3.

IZMJENE ZAKONA O DEVIZNOM POSLOVANJU

U svibnju 2021. godine izglasan je [Zakon o izmjenama i dopunama Zakona o deviznom poslovanju](#), a prema kojem se uvode nove kontrole prijenosa i obveze prijave gotovine, koja se unosi ili iznosi iz područja EU. Zakon je stupio na snagu 3. lipnja 2021. godine.

Izmjenama su u Zakon uvedene Uredbe EU koje definiraju obvezu prijave gotovine u vrijednosti većoj od 10 000 eura ili više. Fizičke osobe koje sa sobom nose gotovinu u vrijednosti od 10.000 eura ili više dužne su taj iznos prijaviti nadležnim tijelima države članice preko koje ulaze u Uniju ili izlaze iz Unije i staviti im ga na raspolaganje radi kontrole. Ako se gotovina u vrijednosti od 10.000 eura ili više unosi u Uniju ili iznosi iz Unije u poštanskim paketima, kurirskim pošiljkama, prtljazi bez pratnje ili kao teret u kontejnerima, nadležna tijela države članice preko koje se ta gotovina unosi ili iznosi iz Unije mogu od pošiljatelja ili od primatelja gotovine ili njihova zastupnika zahtijevati da podnesu prijavu u smislu objavljivanja unutar roka od 30 dana.

Obje se vrste prijave podnose u pisanom obliku na obrascu koji može biti predan ovlaštenoj osobi za kontrolu kretanja gotovine ili poslan elektronički. Osim gotovog novca Zakonom se obuhvaćaju i kartice s unaprijed uplaćenim sredstvima, kovanice s udjelom zlata od najmanje 90 posto, zlatne poluge itd.

Također su propisane ovlasti i obveze HNB-a i Ureda za sprječavanje pranja novca, te osobito Carinske uprave i Financijskog inspektorata, uključujući i okolnosti u kojima će Carinska uprava privremeno/trajno zadržati gotovinu i dr.

Prekršaji propisani Zakonom o deviznom poslovanju smatraju se financijskim prekršajima, a za prekršitelje su predviđene visoke novčane kazne.



1.

NEW GRANT MEASURE FOR THE PRESERVATION OF JOBS FOR JUNE 2021

By the decision of the CES Broad of Directors, a new grant measure for the preservation of jobs (COVID-19 and earthquake) in the Sisak-Moslavina, Zagreb, and Karlovac counties for June 2021 was adopted.

All employers who have registered their activity and registered with the HZMO system of insured persons by 31 January 2021 can use the June grant for employees employed by 31 May 2021 at the latest.

Application for grant for June can be submitted from June 24, 2021, to July 23, 2021.

To receive grant, employers will need to prove that in the period from April 1, 2020, to September 30, 2020, they had a decrease in income/receipts compared to the same period in 2019, based on the submission of a VAT form for the mentioned months.

Alternatively, they will need to prove that in June 2021 they had a decrease in revenues/receipts compared to June 2019, based on the submission of the VAT form for June 2021 and June 2019 to the Tax Administration. VAT in comparable periods proves a decrease in revenue/receipts based on the table of a decrease in revenue/receipts.

Exceptionally, employers who were reestablished before April 1, 2019, and did not immediately start a business in terms of revenues and therefore do not have data for comparison according to these criteria, will need to prove that in the month for which they seek grant, had a decline in income receipts concerning the first complete calendar month of operations. As proof, employers are required to submit the first invoice issued.

Employers established after April 1, 2019, will have to prove a decrease in income/receipts in the month for which they seek grant compared to September 2019 based on the submission of the drop table, and in case they are established after October 1, 2020, will need to prove a decrease income/receipts in the month for which they are seeking grant compared to January 2021.

Employers established after 1 February 2020 will need to prove a decline in income/receipts in the month for which they seek grant compared to September 2020 or the first full calendar month of business.

Exceptionally, employers established after April 1, 2019, who did not start business immediately in terms of income and therefore do not have data for comparison according to these criteria, will need to prove that in the month for which they seek grant had a decline in income receipts concerning the first complete calendar month of operations. As proof, employers are required to submit the first invoice issued.

Quarterly VAT payers will have to prove a decrease in income/receipts cumulatively for the second and third quarters of 2020 or the fourth quarter of 2020 or the first quarter of 2021, compared to the same period in 2019, based on the submission of the VAT form for the mentioned months. Exceptionally, quarterly VAT payers who were established in the fourth quarter of 2019 and later and therefore do not have data for comparison according to any of the above criteria will need to prove a decrease in revenues/receipts for the first quarter of 2021 compared to the fourth quarter 2020. Entrepreneurs who are not in the VAT system or are not in the VAT system in comparable periods will need to prove a decline in income/receipts based on the table of a decline in income/receipts.

Based on the submitted VAT form, and at the request of the Croatian Employment Service, the Tax Administration will submit data on the actual percentage of decline in revenues/receipts for the observed period. If the percentage of the decrease in revenue/receipts is acceptable if the other conditions are met, the aid may be granted.

Please note that employers wishing to receive grant for June will have to submit a new application via the online application, regardless of whether they have already used grants to preserve jobs in previous periods.





2.

AGREEMENT ON TAXATION OF THE MULTINATIONAL TECHNOLOGICAL GIANTS

Today, the governments of all countries are facing a loss of revenue caused by the transfer of investments to countries with a lower tax burden – in the so-called tax havens. For the same reasons, US Treasury Secretary Janet Yellen proposed a global minimum tax rate back in April. Although this type of reform immediately met with resistance, an agreement will most likely be reached.

Efforts to reduce or avoid taxes as much as possible exist in most taxpayers and have always been a topic of discussion. At the international level, taxpayers have the opportunity to avoid paying taxes by taking advantage of the diversity of tax systems of other countries. Therefore, many countries apply different tax mechanisms to gain a competitive advantage and attract businesses. Giant multinational corporations are often active in the wider area, so they can transfer money and profits where it suits them.

They usually choose “tax havens” where very little or no tax is paid. The result is a drop in tax rates for large companies around the world. The discovery that large concerns, such as Google or Apple, thus avoided paying taxes resonated negatively with the public. Although they emphasize that they adhere to all “national and international rules” such as tax breaks that are completely legal in a country, it does not mean that such a way of doing business is correct and legitimate.

THE REALITY IN TAX PAYMENT

The European Commission asked Amazon for a tax surcharge in front of a court in Luxembourg in May 2021, but the EC court ruled in favor of Amazon. The lawsuit against Apple for non-payment of taxes in Ireland was similar – and there the EU was left with empty pockets. The reality of paying taxes is even more bizarre, so Luxembourg's taxpayers have granted a staggering \$ 56 million in tax refunds to Amazon, which has its European headquarters there. It should be noted that Amazon has increased its turnover by a third, bringing us to total revenue of € 42 billion.

“AGREEMENT OF THE CENTURY”

The finance ministers of a group of G7 member states claim to have reached an “agreement of the century” – an agreement on a global and minimum tax rate of 15%. A similar agreement was reached after the First World War in the League of Nations when it was determined how companies would pay taxes where their physical headquarters are. The agreement has been accepted by almost all countries and is a prerequisite for all agreements on international trade – until today.

The finance ministers of the G7 member states agreed on one thing: the principle of “headquarters” should be replaced by the principle of “traffic”. The very essence of the agreement lies in simplicity and fairness: companies will pay taxes where they generate turnover, regardless of its form. This means that, for example, Google or Facebook will pay profit tax to Germany because in that country they collect data and generate income from the sale of advertisements.

U.S. Treasury Secretary Janet Yellen was the first to express the initiative for the deal. US President Biden and Minister Yellen demanded a rate of 21%, but such a high percentage was not accepted. A study by the University of Oxford indicates that half of the international companies based in the UK do not pay a penny in taxes, so the British Minister of Finance Rishi Sunak supported the proposal.

TAX REVOLUTION

German Finance Minister Olaf Scholz backed the proposal, although German carmakers will pay taxes to China – because it is their largest market. According to the minister’s estimate, about \$ 50 billion a year will arrive in Berlin’s coffers due to the new tax reform. Changing the very principle of paying taxes, in any case, requires an international agreement. The G7 member states leave room for agreement on the details, and a big step will be taken if the agreement is adopted by the USA, Germany, France, Great Britain, Japan, Italy, and Canada. China also predicts a positive outcome of the agreement. China is a large exporter but can count on turnover revenues in its large market.



The competition of countries around the world in lower and lower taxes does not lead to good. In the 1980s, Germany taxed companies at a rate of 60%, today it is around 30%, while in the past few decades in the United States the tax rate has dropped from 50% to 25%. The states should strive for a mutual agreement because competition in the lowest possible tax does not benefit any of the states in the long run.



CROATIA AT THE BOTTOM OF THE LIST

Croatia is at the bottom in terms of corporate income tax rates, although we all see it as a country of high taxes. Comparing Croatia with other European Union countries, only Bulgaria has a lower rate with 10% and Hungary with 9%, while in the European Union, France and Germany are in the lead with profit tax rates of 30%.

Income tax in Croatia thus amounts to 10% of revenues in the tax period amounted to HRK 7,500,000.00, or 18% of revenues in the tax period were equal to or greater than HRK 7,500,000.01.

The withholding tax rate in Croatia is slightly different, however, and is defined in Article 31 of the Income Tax Act. It is paid on interest, dividends, profit shares, royalties, and fees for other intellectual property rights, for market research services, tax and business consulting, auditing services, and for performances by foreign contractors.

Withholding tax is paid at the rate of 10% on dividends, profit shares, and performances of foreign performers, and 15% on all other listed fees.

It should be noted that the withholding tax is paid at the rate of 20% on all the above fees if the recipient of the fee is based in one of the countries on the EU list of non-cooperative jurisdictions for tax purposes, with which the Republic of Croatia does not apply the Double Taxation Treaty.

WHAT DOES THE NEW AGREEMENT MEAN FOR CROATIA?

After paying profit tax on part of the profits in the countries where the profit was made, the difference of up to a minimum of 15% will be paid by the multinational company in the country of establishment. Given that Croatia is a significant importer, taxation by place of profit could have positive tax effects on the state treasury. Despite that, Croatian high-tech companies, ie the IT sector, which generates most of their revenues on foreign markets, will probably not fill the state treasury at all on the basis of profit tax. The positive and negative effects of such reform have not yet been sufficiently explored, however, as in the rest of the world, it will bring with it thinking about the kind of necessary changes.



3.

AMENDMENTS TO THE LAW ON FOREIGN EXCHANGE OPERATIONS

In May 2021, the [Law on Amendments to the Law on Foreign Exchange Operations](#) was passed, according to which new controls on the transfer and obligations to declare cash, which is brought in or taken out of the EU, are introduced. The law came into force on June 3, 2021.

The amendments introduced EU regulations into the Act, which define the obligation to declare cash of more than 10,000 euros or more. Natural persons carrying cash of 10,000 euros or more are required to report this amount to the competent authorities of the Member State through which they enter or leave the Union and to make it available to them for control. If cash of 10,000 euros or more is brought into the Union or taken out of the Union in postal parcels, couriers, unaccompanied baggage, or as cargo in containers, the competent authorities of the Member State through which the cash is brought in or taken out of the Union may require the cash recipient or their representative to apply terms of disclosure within 30 days.

Both types of applications are submitted in writing form that can be submitted to an authorized cash flow control person or sent electronically. In addition to cash, the Act also covers cards with prepaid funds, coins with a gold content of at least 90 percent, gold bars, etc.

It also prescribes the authority and obligations of Croatian National Bank and the Office for the Prevention of Money Laundering and in particular the Customs Administration and the Financial Inspectorate, including the circumstances in which the Customs Administration will temporarily/permanently retain cash, etc.

Breaches prescribed by the Foreign Exchange Act are considered financial misdemeanors, which impose high fines on offenders.



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