

CROATIAN TAX SYSTEM
(As of April 2012)

TAX	TAXPAYER	TAX BASE	TAX RATE	LEGAL ACT	BELONGING OF TAX REVENUES
VALUE ADDED TAX	Legal and natural person (entrepreneur) delivering goods or performing services	Sales price of all goods delivered or services performed	25%, 10% and 0 %	Value Added Tax Act: NN 47/95, 106/96, 164/98, 105/99, 54/00, 73/00, 48/04, 82/04, 90/05, 76/07, 87/09, 94/09 and 22/12 Regulation: 149/09, 89/11 and 29/12	State 100%
EXCISE TAXES					
1. ENERGY PRODUCTS AND ELECTRICITY	Producer or importer of products, excise warehouse keeper, and alike	Energy products used as motor fuel, for heating, and electricity	1. Petrol used as a motor fuel: -leaded: HRK 3,600/1,000 l -unleaded: HRK 2,950/1,000 l 2. Gas oil: -for motor fuels: HRK 2,050/1,000 l -for heating: HRK 300/1,000 l 3. Kerosene: -for motor fuels: HRK 2,200/1,000 l -for heating: HRK 1,752/1,000 l 4. LPG: -for motor fuel: HRK 912.50/1,000 kg -for heating: HRK 0.00/1,000 kg 5. Heavy fuel oil: HRK 110/1,000 kg 6. Natural gas: for motor fuel and heating HRK 0.00/m ³ 7. Coal and coke: HRK 2.20/GJ 8. Electricity: HRK 0.00/MWh 9. Biofuels-pure: HRK 0.00	Excise Tax Act: NN 83/09 Regulation: NN 1/10, 4/10, 28/11 Ordinance on the Application of the Excise Taxes that Applies to Blue Painted Gas Oil for the Purposes of Agriculture, Fisheries and Aquaculture (NN 1/10, 44/10, 65/10 – correction, 78/10, 131/10, 144/10, 4/11, 44/11 and 134/11)	State 100%
2. TOBACCO PRODUCTS	Producer or importer of tobacco products, excise warehouse keeper, and alike	Cigarettes and tobacco (per 1,000 pieces)	1. cigarettes: - specific: HRK 180 -proportional: 33% of the retail price 2. tobacco: HRK 146-234 3. cigars: HRK 1,100 4. cigarillos: HRK 220	Excise Tax Act: NN 83/09 Regulation: NN 1/10, 102/10	State 100%
3. ALCOHOL AND ALCOHOLIC DRINKS	Producer or importer of alcohol and alcohol drinks, excise warehouse keeper, and alike	Beer, still and sparkling wines, intermediate products, ethyl alcohol	1. beer: HRK 40/hl for 1% of alcohol 2. wine: HRK 0.00 3. intermediate products: HRK 500-800/hl 4. ethyl alcohol: HRK 5,300/hl of pure alcohol	Excise Tax Act: NN 83/09 Regulation: NN 1/10	State 100%
4. COFFEE	Legal and natural person importing, carrying into and receiving coffee	Kilo of net weight of coffee or coffee product	HRK 6 to 60/kg, depending on the blend and type of coffee	Excise Tax Act on Coffee: NN 31/11; Regulation: NN 36/11 and 73/11	State 100%
5. NON-ALCOHOLIC DRINKS	Producer or importer of non-alcoholic drink	Hectoliter of non-alcoholic drink	HRK 40/hl	Excise Tax Act on Non-alcoholic Drinks: NN 136/02 Regulation: NN 59/94, 109/96 and 119/01	State 100%
6. CARS, MOTORBIKES, BOATS AND AIRPLANES	a) Producer or importer (Excise tax) b) Second-hand buyer of cars, motorbikes,	a) Cars, motorbikes, boats and airplanes (sales price) b) Sale price	a) 1. Cars and motorbikes tax base: HRK 0 – over 500,000: tax 13-63%, + HRK 6,500-177,500 Tax is increased from 50 to 100% for used cars a) 2. Boats and airoplanes: tax base: HRK 0 – over 4 mil.: tax 5-16%, + HRK 10,000-445,500 b) 5%	Excise Tax Act on Cars, Motorbikes, Boats and Airplanes: NN 136/02, 44/03, 95/04, 94/09 and 21/10 Regulation NN 26/10	State 100%

	boats and airplanes (Sales tax)				
7. LUXURY GOODS	Legal and natural person importing and producing luxury goods	Sale value (without VAT) of jewelry, watches, furs, reptile leather shoes and clothes, and arms. For imported products the tariff base.	30%	Excise Tax Act on Luxury Goods: NN 136/02 Regulation: NN 112/99, 119/01, 25/09, 26/09, 27/09 and 73/09	State 100%
MOBILE TELEPHONY	Operating agent	Revenue realized from sale of SMS, MMS and phone calls	6%	Act on Charges on Services in Mobile Electronic Communication Networks: NN 12/12 Regulation: NN 17/12	State 100%
TAX ON INSURANCE PREMIUMS FOR CARS	Insurer	a) Insurance premiums for auto responsibility b) Premiums for comprehensive motor (automobile) insurance	a) 15% b) 10%	Tax Act on Insurance Premiums for Cars: NN 150/02 Regulation: NN 16/03	State 100%
GAMES OF CHANCE TAX	1. Legal and natural person organizing the games of chance 2. Natural person	Different fees VAT taxpayers Gains	23% - HRK 30,000-500,000; 15% - over HRK 500,000; 20%	- Act on the Games of Chance: NN 87/09	State 100%
PERSONAL INCOME TAX	Natural person realizing taxable income	Total income realized in Croatia and abroad (for foreign taxpayers income realized in Croatia) reduced for personal allowance.	12%, 25%, and 40%	Income Tax Act: NN 177/04, 73/08, 80/10, 114/11 and 22/12 Regulations: NN 95/05, 96/06, 68/07, 146/08, 2/09, 9/09, 146/09, 123/10 and 137/11 Special regulation NN 48/05, 143/06 and 148/09	Act on Financing Local and Regional Entities regulates the distribution of income tax
CORPORATE INCOME TAX	A company or some other legal entity that carries on some activity for the sake of making a profit.	Profit (difference between revenues and expenditures)	20 %	Profit Tax Act: NN 177/04, 90/05, 57/06, 146/08, 80/10 and 22/12 Regulation: NN 95/05, 133/07, 156/08, 146/09, 123/10 and 137/11	State 100%
REAL PROPERTY TRANSACTION TAX	Buyer of the real property	Market value of the real property	5%	Real Property Transaction Tax Act: NN 69/97, Decision of the Constitution Court 26/00, 153/02 and 22/11 Regulation: NN 137/11	State 40% Municipality/Town 60%

INHERITANCE AND GIFT TAX	Legal and natural person who have inherited property, including cash or monetary claims, or received it as a gift in Croatia	Market value of the property at the moment of tax assessment after the deduction of debts and expenses encumbering the property	1.cash, money claims, shares and movables if the their value is greater then HRK 50,000: 5% 2. immovables: 5%	1. Act on Financing Local and Regional Entities: NN 117/93, 33/00, 73/00, 127/00, 59/01, 107/01, 117/01, 150/02, 147/03 132/06, 73/08 and 25/12 Decision of the Constitution Court NN 26/07 2. Real Property Transactions Tax Act: NN 69/97, 26/00, 153/02 and 22/0, and different regulations	1. County 100% 2. State 40% Municipality/Town 60%
MOTOR VEHICLE TAX	Legal and natural person owner of registered passenger car or motorbike	Depending on age (up to 10 years of age for cars) and the engine power 1.cars 2.motorbikes	1. HRK 200-1,500 per year 2. HRK 0-1,200 per year	Act on Financing Local and Regional Entities	County 100%
BOAT TAX	Legal and natural person owners of boats	Boats depending of the length, cabin, engine power and form of power (engine or sailing boat)	HRK 100-5,000 per year	Act on Financing Local and Regional Entities	County 100%
SLOT-MACHINE TAX	Legal and natural person renting the slot-machine	Slot-machine	HRK 100 monthly per machine	Act on Financing Local and Regional Entities Different regulations	County 100%
CONSUMPTION TAX	Legal and natural person in the catering business	Retail price of alcoholic and non-alcoholic beverages sold in bars and restaurants	Up to 3 %	Act on Financing Local and Regional Entities	Municipality/Town 100%
SECOND HOME TAX	Legal and natural person owner of country cottages	Square meter of usable surface depending on location, age, condition of infrastructure	From HRK 5 to 15 per m ² per year	Act on Financing Local and Regional Entities	Municipality/Town 100%
TRADING NAME TAX	Legal persons and individuals liable to profit tax or income tax	Firm or name	Up to HRK 2,000 per year	Act on Financing Local and Regional Entities	Municipality/Town 100%
PUBLIC LAND USE TAX	Natural and legal persons users of public areas	Size of the used public area	Per m ² decided by municipality or town	Act on Financing Local and Regional Entities	Municipality/Town 100%
LOCAL SURTAX	Income tax taxpayers	State income tax	1. municipality up to 10% 2. town under 30,000 inhabitants up to 12% 3. town over 30,000 inhabitants up to 15% 4. Zagreb up to 30%	Act on Financing Local and Regional Entities	Municipality/Town 100%

All other regulations relevant to taxation can be found on the web site of the Tax Administration: <http://www.porezna-uprava.hr/index.asp>