

CROATIAN TAX SYSTEM

(as of June 2017)

TAX	TAXPAYER	TAX BASE/OBJECT OF TAXATION	TAX RATE/AMOUNT OF TAX	LEGAL ACT
VALUE ADDED TAX	Any person who independently carries out any economic activity	<ul style="list-style-type: none"> - Supply of goods and services in Croatia - Intra-Community acquisition of goods - Importation of goods 	5%, 13% and 25%	<p>Value Added Tax Act: OG 73/13, 148/13, 143/14, 115/16</p> <p>Decisions of the Constitutional Court: OG 99/13, 153/13</p> <p>Regulation on VAT: OG 79/13, 85/13-corr., 160/13, 35/14, 157/14, 130/15, 1/17, 41/17</p> <p>Other regulation: OG 79/13, 160/13, 81/15</p> <p>Council Directive 2006/112/EC and other directives</p> <p>Council regulations Nos. 904/10, 282/11</p> <p>Instruction on the tax and customs exemptions: OG 41/08</p>
EXCISE TAXES				
1. ENERGY PRODUCTS AND ELECTRICITY	Producer or importer, legal excise warehouse keeper, and alike	Energy products used as propellant, for heating, and electricity	<p>1. Petrol used as propellant:</p> <ul style="list-style-type: none"> - leaded: HRK 3,801/1,000l - unleaded: HRK 3,151/1,000l <p>2. Gas oil used:</p> <ul style="list-style-type: none"> - as propellant: HRK 2,450.50/1,000 l - for heating: HRK 343/1,000l <p>3. Kerosene used:</p> <ul style="list-style-type: none"> - as propellant: HRK 2,450.50/1,000 l - for heating: HRK 1,752/1,000 l <p>4. LPG used as:</p> <ul style="list-style-type: none"> - propellant and for heating: HRK 100/1,000 kg <p>5. Heavy fuel oil: HRK 160/1,000 kg</p> <p>6. Natural gas used:</p> <ul style="list-style-type: none"> - as propellant: HRK 0.00/MWh - for heating (business): HRK 4.05/MWh - for heating (non-business): HRK 8.10/MWh <p>7. Coal and coke: HRK 2.30/GJ</p> <p>8. Electricity:</p> <ul style="list-style-type: none"> - business use: HRK 3.75/MWh - non business use: HRK 7.50/MWh <p>9. Biofuels: HRK 0.00</p>	<p>Excise Tax Act: OG 22/13, 32/13-corr., 81/13, 100/15, 120/15-corr., 115/16</p> <p>Regulation on excise taxes: OG 1/17, 14/17-corr.</p> <p>Decree: OG 4/10, 109/13, 48/14, 43/15</p> <p>Different regulations</p>
2. TOBACCO PRODUCTS	Producer or importer of tobacco products, legal excise warehouse keeper, and alike	Cigarettes, cigars, cigarillos and tobacco	<p>1. Cigarettes:</p> <ul style="list-style-type: none"> - specific: HRK 275/1,000 pieces - proportional: 36% of the retail price <p>2. Tobacco: HRK 600/kg</p> <p>3. Cigars and cigarillos: HRK 600/1,000 pieces</p>	<p>Excise Tax Act: OG 22/13, 32/13-corr., 81/13, 100/15, 120/15-corr., 115/16</p> <p>Regulation on excise taxes: OG 1/17, 14/17-corr.</p> <p>Other regulation: OG 144/14</p> <p>Decree: OG 109/16</p>

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EXCISE TAXES				
3. ALCOHOL AND ALCOHOLIC DRINKS	Producer or importer of alcohol and alcohol drinks, legal excise warehouse keeper, and alike	Beer, still and sparkling wines, intermediate products, ethyl alcohol	1. Beer: HRK 40/hl for 1% of alcohol in 1 hl 1.a - Small breweries (up to 125,000 hl/ per annum): HRK 20-26/hl 2. Wine and sparkling wines: HRK 0.00 3. Intermediate products: HRK 500-800/hl 4. Ethyl alcohol: HRK 5,300/hl of pure alcohol 5. Small producer of strong alc. drinks (up to 20l pure alcohol/per annum) HRK 100-200/per cauldron annually	Excise Tax Act: OG 22/13, 32/13-corr., 81/13, 100/15, 120/15-corr., 115/16 Regulation on excise taxes: OG 1/17, 14/17-corr. Other regulation: OG 144/14
SPECIAL TAXES				
1. SPECIAL TAX ON COFFEE	Legal excise warehouse keeper, producer and salesman, receiver, person illegally handling coffee in Croatia	Kilo of roasted coffee, different products containing coffee or coffee extracts	Roasted coffee and products: HRK 6-20/kg, depending on the type of coffee or coffee product	Excise Tax Act on Coffee and Non-alcoholic Drinks: OG 72/13 Regulation: OG 101/16
2. SPECIAL TAX ON NON-ALCOHOLIC DRINKS	Legal excise warehouse keeper, producer and salesman, receiver, person illegally handling non-alcoholic drinks in Croatia	Hectoliter of non-alcoholic drink	HRK 40-240/hl	Excise Tax Act on Coffee and Non-alcoholic Drinks: OG 72/13 Regulation: OG 101/16

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SPECIAL TAXES				
3. SPECIAL TAXES ON MOTOR VEHICLES	<p>A) New motor vehicles - Legal and natural persons acquiring or importing a motor vehicle in Croatia</p> <p>B) Second-hand vehicles - Legal and natural persons residents in Croatia acquiring used motor vehicles in Croatia (Article 26 of the Act)</p>	<p>- personal cars and other motor vehicles for transport of passengers, - motorcycles, bicycles and other - pick-up vehicles with double cabin - ATV - motor vehicles with electric engine - other motor vehicles</p> <p>- market price</p>	<p>Personal cars and pick-ups according to the formula including: 1) sales' price: - HRK 0-600,000.01, rate: 1-25% 2) cars on diesel fuel with emission of CO² from 70-200 g/km: - basic fee: HRK 185-108,135; - for 1 g/km of CO²: HRK 55-1,450 3) cars on petrol, LPG, natural gas and other fuels with emission of CO² 75-200 g/km: - basic fee: HRK 95-70,670; - for 1 g/km of CO²: HRK 35-1,300</p> <p>Motorcycles, ATV, other according to the formula including: 1) volume of engine: 51-1,001 cm² 2) coefficient of engine volume: 4-10 increased according to the emission of gas 5%</p>	<p>Excise Tax Act on Motor Vehicles: OG 15/13, 108/13-corr., 115/16</p> <p>Regulation on excise taxes: OG 1/17</p> <p>Other regulations: OG 26/10</p> <p>(Government of Croatia sets the amount of tax)</p>
4. THE TAX ON LIABILITY AND COMPREHENSIVE ROAD VEHICLE INSURANCE PREMIUMS	insurance company	<p>a) Insurance premiums for auto responsibility</p> <p>a) Premiums for comprehensive motor (car) insurance</p>	<p>a)15%</p> <p>b)10%</p>	<p>Tax Act on Insurance Premiums for Cars: OG 150/02</p> <p>Regulation: OG 16/03, 1/17</p>
TAX ON GAINS OF THE GAMES OF CHANCE	<p>Organizer of the game</p> <p>Natural persons realizing the gain</p>	<p>- Different fees - VAT</p> <p>Tax</p>	<p>- Different amounts - 25%</p> <p>- HRK 750-10,000: 10% - HRK 10,000 – 30,000: 15% - HRK 30,000 -500,000: 20% - over HRK 500,000: 30%</p>	<p>Act on the Games of Chance: OG 87/09, 35/13, 158/13, 41/14, 143/14</p> <p>Different Regulations</p>
PERSONAL INCOME TAX	Natural person realizing taxable income	Total income realized in Croatia and abroad (for foreign taxpayer's income realized in Croatia) reduced for personal allowance	12%, 24% and 36%	<p>Income Tax Act, OG 115/16</p> <p>Regulation: OG 10/17</p> <p>Other regulations: OG 1/17, 20/17</p>

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CORPORATE INCOME TAX	<ul style="list-style-type: none"> - A company or some other legal entity that carries on some activity for the sake of making a profit. - Resident business entity of foreign company. 	Profit (difference between revenues and expenditures)	<ul style="list-style-type: none"> -12% on the tax base up to HRK 3,000,000.00 in the tax period -18% on the tax base over HRK 3,000,000.01 in the tax period 	Profit Tax Act, OG 177/04, 90/05, 57/06, 146/08, 80/10, 22/12, 148/13, 143/14, 50/16, 115/16 Regulations: OG 95/05, 133/07, 156/08, 146/09, 123/10, 137/11, 61/12, 146/12, 160/13, 12/14, 157/14, 137/15, 1/17 Regulation: OG 90/13, 87/15
REAL ESTATE TRANSFER TAX	Buyer of the real property	Market value of the real property	4%	Real Property Transaction Tax Act: OG 115/16 Regulation: OG 1/17, 33/17-corr.
LOCAL TAXES	Local Taxes Act: OG 115/16 Regulation: OG 1/17 Act on Financing Local and Regional Entities: OG 117/93, 69/97, 33/00, 73/00, 127/00, 59/01, 107/01, 117/01, 150/02, 147/03, 132/06, 26/07, 73/08, 25/12, 147/14, 100/15 Decision of the Constitutional Court: OG 26/07			
1. 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	cash, money claims, shares and movables if the their respective value is greater than HRK 50,000	4%	
2. MOTOR VEHICLE TAX	Legal and natural person owner of registered passenger car, motorbike and four wheels bike	a) engine power in kW; b) age in years	Passenger cars: a) more than 0 up to over 130kW b) more than 0 up to 10 years tax: HRK 200-1,500 per year Motorbikes: a) more than 0 up to over 80kW b) more than 0 up to 10 years tax: HRK 0-1,200 per year Four wheel bikes: a) more than 0 up to over 15kW b) more than 0 up to 10 years tax: HRK 0-120 per year	
3. 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 0-5,000 per year	
4. SLOT-MACHINE TAX	Legal and natural person putting into service the slot-machine	Slot-machine	HRK 100 monthly per machine	Regulations: OG 1/17

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5. 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 %	
6. HOLIDAY HOME TAX	Legal and natural person owner of the holiday home	Square meter of usable surface depending on location, age, condition of infrastructure	From HRK 5 to 15 per m ² per year	
7. PUBLIC LAND USE TAX	Natural and legal persons users of public areas	Size of the used public area	Set by local entities	
8. 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 18%	

All other regulations relevant to taxation and excise duties can be found on the web sites of the [Tax Administration](#) and [Customs Administration](#)