



**CROATIAN TAX SYSTEM**  
(As of March 2015)

TAX	TAXPAYER	TAX BASE	TAX RATE	LEGAL ACT	BELONGING OF TAX REVENUES
<b>VALUE ADDED TAX</b>	Any person who independently carries out any economic activity	Sales price of all goods delivered or services performed	5%, 13% and 25 %	Value Added Tax Act: NN 73/13, 148/13, 143/14  Decisions of the Constitutional Court: NN 99/13, 153/13  Regulation: NN 79/13, 85/13-corr., 160/13, 35/14, 157/14  <b>Council Directive 2006/112/EC</b>  Council regulations Nos. 904/10, 282/11  Instruction on the realization of tax and customs exemptions: NN 41/08	State 100%
<b>EXCISE TAXES</b>					
1. ENERGY PRODUCTS AND ELECTRICITY	Producer or importer, legal excise warehouse keeper, and alike	Energy products used as propellant, for heating, and electricity	<b>1. Petrol used as propellant:</b> -leaded: HRK 4,300/1,000 l -unleaded: HRK 3,660/1,000 l <b>2. Gas oil used as:</b> -as propellant: HRK 2,860/1,000 l -for heating: HRK 423/1,000 l <b>3. Kerosene used as:</b> -as propellant: HRK 2,660/1,000 l -for heating: HRK 1,752/1,000 l <b>4. LNG used as:</b> - propellant and for heating: HRK 100/1,000 kg <b>5. Heavy fuel oil:</b> HRK 160/1,000 kg <b>6. Natural gas used as:</b> -as propellant: HRK 0.00/MWh -for heating (business): HRK 4.05/MWh -for heating (non business): HRK 8.10/MWh <b>7. Coal and coke:</b> HRK 2.30/GJ <b>8. Electricity:</b> -business use: HRK 3.75/MWh -non business use: HRK 7.50/MWh <b>9. Biofuels:</b> HRK 0.00	Excise Tax Act: NN 22/13, 32/13-corrrection, 81/13  Regulation: NN 64/13, 129/13, 11/14, 70/14, 157/14, 8/15  Other regulations: NN 79/13, 160/13, 11/14  Regulation on the conditions and procedures of exempting the paying of excise duties on energy products used for navigation: NN 58/13, 72/13, 69/14, 157/14  Regulation on the Application of the Excise Taxes that Applies to Blue Painted Gas Oil for the Purposes of Agriculture, Fisheries and Aquaculture: NN 156/13  Decree: 109/13, 48/14	State 100%
2. TOBACCO PRODUCTS	Producer or importer of tobacco products, legal excise warehouse keeper, and alike	Cigarettes and tobacco	1. Cigarettes: -specific: HRK 210/1,000 pieces -proportional: 37% of the retail price 2. Tobacco: HRK 450-520/kg 3. Cigars and cigarillos: HRK 600/1,000 pieces	Excise Tax Act: NN 22/13, 32/13-corrrection, 81/13  Regulation: NN 64/13, 129/13,	State 100%

				11/14, 70/14 Other regulations: NN 79/13, 160/13, 11/14 Decree: NN 30/14	
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 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	Excise Tax Act: NN 22/13, 32/13-corrrection, 81/13 Regulation: NN 64/13, 129/13, 11/14, 70/14 Other regulations: NN 79/13, 160/13, 11/14	State 100%
4. COFFEE	Legal excise warehouse keeper, producer and salesman, receiver, person illegally handling coffee in Croatia	Kilo of roasted coffee or coffee products	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: NN 72/13 Regulation: NN 90/13, 111/13, 144/14	State 100%
5. 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: NN 72/13 Regulation: NN 90/13, 111/13, 144/14	State 100%
6. MOTOR VEHICLES	A) Legal and natural persons acquiring or importing a motor vehicle in Croatia  B) Legal and natural persons residents in Croatia acquiring used motor vehicles in Croatia (Article 26 of the Act)	A) Personal cars and other motor vehicles, motorcycles, bicycles and other  For second-hand: market price depending on CO <sup>2</sup> emission, volume of engine, and gases emission  For new vehicles: selling price  B) market price	A) 1. By price: HRK 0-500.000,01: 1-14% 2. On diesel fuel: emission of CO <sup>2</sup> 86-301 g/km: 1,5-31% 3. On gasoline, LNG, natural gas, and diesel fuel with gas emission EURO VI 91-301 g/km: 1-29% 4. Volume of engine 51-1001 cm <sup>2</sup> : 2,5-5,5% 5. Emission of gas EURO III - 5% EURO II - 10% EURO I - 15%  B) 5%	Excise Tax Act on Motor Vehicles: NN 15/13, 108/13-corr. Regulation: NN 52/13, 90/13, 140/13, 144/14, 152/14	State 100%
<b>TAX ON INSURANCE PREMIUMS FOR CARS</b>	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%

<p><b>TAX ON GAINS OF THE GAMES OF CHANCE TAX</b></p>	<p>1. Organizers of games of chance and betting  2. Natural person who realizes the gain</p>	<p>Different fees  VAT  Gains in games of chance and betting</p>	<p>-Different amounts  -25%  - HRK up to 10,000: 10% - HRK up to 10,000 – 30,000:15% - HRK up to 30,000 -500,000: 20% - over HRK 500,000: 30%</p>	<p>Act on the Games of Chance: NN 87/09, 35/13, 158/13, 41/14, 143/14  Regulations: NN 8/10, 38/10, 63/10, 78/10, 130/10, 69/11, 15/12, 49/13, 12/14, 48/14, 151/14, 8/15  Decrees: NN 151/13, 94/14</p>	<p>State 100%</p>
<p><b>PERSONAL INCOME TAX</b></p>	<p>Natural person realizing taxable income</p>	<p>Total income realized in Croatia and abroad (for foreign taxpayer's income realized in Croatia) reduced for personal allowance.</p>	<p>12%, 25% and 40%</p>	<p>Income Tax Act: NN 177/04, 73/08, 80/10, 114/11, 22/12, 144/12, Decision of the Constitutional Court-120/13, 125/13, 148/13, 83/14, 143/14  Regulations: NN 95/05, 96/06, 68/07, 146/08, 2/09, 9/09, 146/09, 123/10, 137/11, 61/12, 79/13, 160/13, 157/14  Special regulations: NN 48/05, 143/06, 148/09, 61/12, 160/13</p>	<p>Act on Financing Local and Regional Entities regulates the distribution of income tax</p>
<p><b>CORPORATE INCOME TAX</b></p>	<p>A company or some other legal entity that carries on some activity for the sake of making a profit.</p>	<p>Profit (difference between revenues and expenditures)</p>	<p>20 %</p>	<p>Profit Tax Act: NN 177/04, 90/05, 57/06, 146/08, 80/10, 22/12, 148/13, 143,14  Regulations: NN 95/05, 133/07, 156/08, 146/09, 123/10, 137/11, 61/12, 146/12, 160/13, 12/14, 157/14  Regulation: NN 90/13</p>	<p>State 100%</p>
<p><b>REAL PROPERTY TRANSACTION TAX</b></p>	<p>Buyer of the real property</p>	<p>Market value of the real property</p>	<p>5%</p>	<p>Real Property Transaction Tax Act: NN 69/97, 153/02, 22/11, 143/14  Decision of the Constitutional Court: NN 26/00  Regulation: NN 157/14</p>	<p>State 40%  Municipality/ Town 60%</p>
<p><b>INHERITANCE AND GIFT TAX</b></p>	<p>Legal and natural person who have inherited property, including cash or monetary claims, or received it as a gift in Croatia</p>	<p>Market value of the property at the moment of tax assessment after the deduction of debts and expenses encumbering the property</p>	<p>1. cash, money claims, shares and movables if the their value is greater then HRK 50,000: 5%</p>	<p>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,</p>	<p>1. County 100%</p>

			2. immovables: 5%	147/03 132/06, 73/08, 25/12, 147/12  Decision of the Constitutional Court: NN 26/07  2. Real Property Transactions Tax Act: NN 69/97, 26/00, 153/02, 22/0 and different regulations	2. State 40% Municipality/ Town 60%
<b>MOTOR VEHICLE TAX</b>	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%
<b>BOAT TAX</b>	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%
<b>SLOT-MACHINE TAX</b>	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%
<b>CONSUMPTION TAX</b>	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%
<b>SECOND HOME TAX</b>	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 <sup>2</sup> per year	Act on Financing Local and Regional Entities	Municipality/ Town 100%
<b>TRADING NAME TAX</b>	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%
<b>PUBLIC LAND USE TAX</b>	Natural and legal persons users of public areas	Size of the used public area	Per m <sup>2</sup> decided by municipality or town	Act on Financing Local and Regional Entities	Municipality/ Town 100%
<b>LOCAL SURTAX</b>	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 and excise duties can be found on the web sites of the [Tax Administration](#) and [Customs Administration](#).