

Listopad 2020. / October 2020

Porezne novosti za 2021./ Tax amendments in 2021



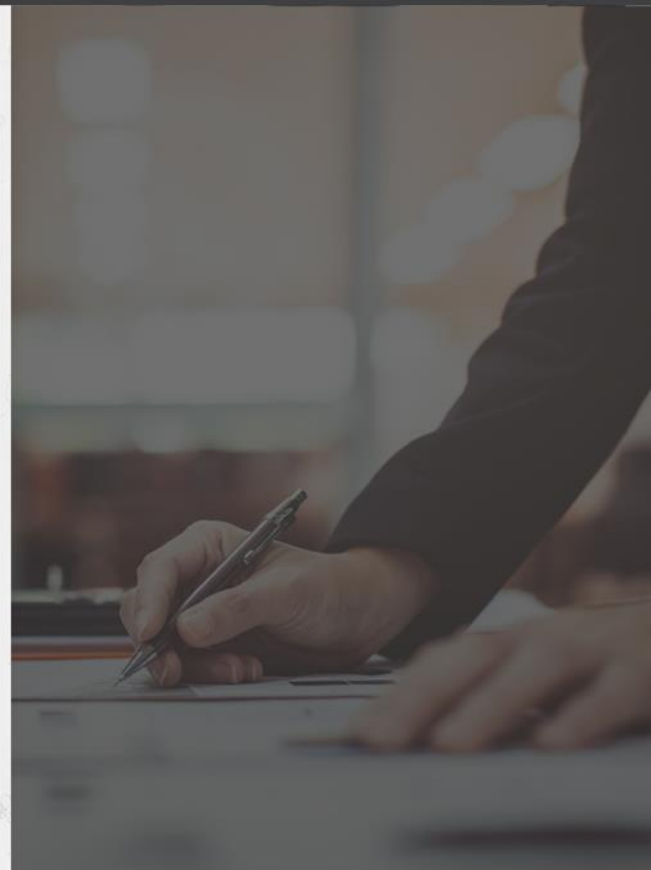
Tax advisory TUK Ltd.

Ministarstvo financija u javno je savjetovanje nedavno uputilo četiri zakonska prijedloga iz **petog kruga porezne reforme** koji stupaju na snagu početkom 2021. godine. Svakako najzanimljiviji prijedlozi izmjena su oni za smanjenje stopa poreza na dohodak i stope poreza na dobit.

Iščekuju se konačni prijedlozi zakona.

SMANJENJE STOPA POREZA NA DOHODAK

- Smanjuju se sve stope poreza na dohodak, na način da se stopa od **36% snizi na 30%, stopa od 24% na 20% te stopa od 12% na 10%**.
- Smanjenja se odnose na porezne stope koje se primjenjuju pri oporezivanju godišnjih dohodaka (nesamostalni rad, samostalna djelatnost i drugi dohodak), konačnih dohodaka (primjerice dohodak od kapitala, imovine itd.) te paušalnog oporezivanja djelatnosti (npr. iznajmljivači stanova ili apartmana).
- S obzirom na smanjenje stopa poreza na dohodak od kapitala s 12% na 10%, navedene izmjene pretpostavljaju povoljniju isplatu dobiti članovima društva fizičkim osobama od 2021. godine.



SMANJENJE STOPE POREZA NA DOBIT S 12 NA 10%

- Stopa poreza na dobit smanjila bi se s **12%** na **10%** za sve poduzetnike koji ostvaruju godišnje prihode do 7,5 milijuna kuna.
- S **12%** na **10%** smanjila bi se i stopa poreza po odbitku pri isplati dividendi i udjela u dobiti radi izjednačavanja poreznog položaja inozemnih dioničara i članova društva koji nisu fizičke osobe. Time bi se i odredbe Zakona o porezu na dobit uskladile s najavljenim izmjenama Zakona o porezu na dohodak.

IZMJENE U ZAKONU O PDV-U

Povećanje praga za primjenu postupka oporezivanja prema naplaćenim naknadama

- Porezni obveznici čiji je maksimalni iznos vrijednosti isporuka dobara i usluga u 2020. godini do **15.000.000,00** kuna bez PDV-a, mogu primjenjivati postupak oporezivanja prema naplaćenim naknadama.

Proširenje primjene obračunske kategorije PDV-a pri uvozu

- Radi rasterećenja poreznih obveznika u smislu angažmana financijskih sredstava za plaćanje PDV-a pri uvozu, proširuje se mogućnost primjene obračunske kategorije PDV-a pri uvozu.



U Narodnim novinama broj 114/2020 od dana 19. listopada 2020. godine objavljen je Pravilnik o dopuni Pravilnika o provedbi Općeg poreznog zakona (dalje: „Pravilnik“).

Pravilnik je **stupio na snagu 20. listopada 2020. godine.**

Izmjenama Pravilnika obuhvaćene su sljedeće novosti:

CIJEPLJENJE PROTIV ZARAZNIH BOLESTI

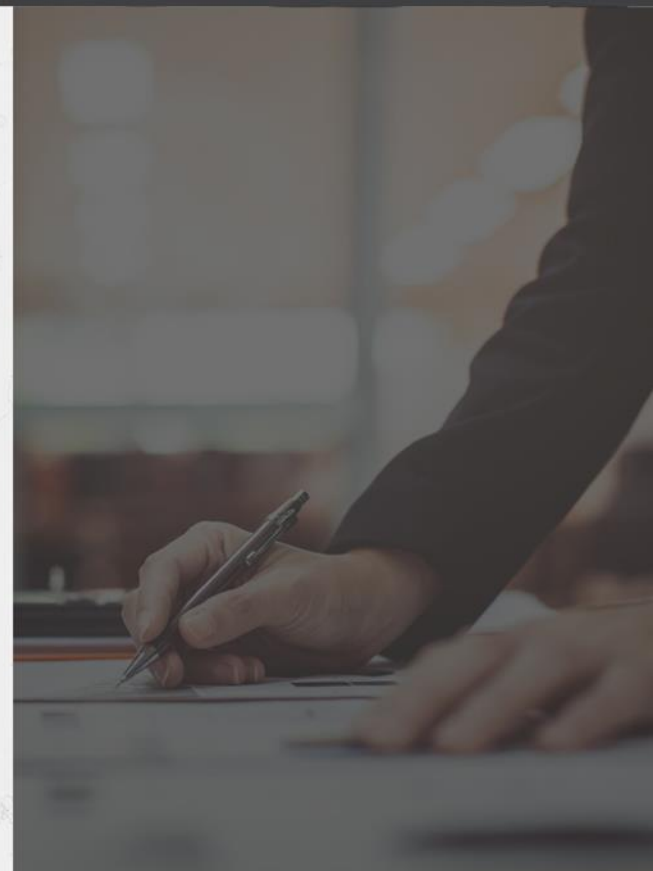
- U uvjetima posebnih okolnosti iz članka 107.a Zakona, trošak **cijepjenja protiv zaraznih bolesti** što ga poslodavac na svoj teret omogućuje radnicima i fizičkim osobama u interesu obavljanja djelatnosti poslodavca **ne smatra se primitkom po osnovi nesamostalnog rada**, neovisno o načinu podmirenja troška cijepjenja.
- Navedeno se primjenjuje do **31. prosinca 2020. godine**

The Ministry of Finance has recently submitted four legislation proposals for public consultation from the **fifth round of tax reform** which will enter into force at the beginning of 2021. The most interesting proposals for amendments are the ones that refer to the reduction of the personal income tax and corporate income tax rates.

Final proposals are expected.

REDUCTION OF PERSONAL INCOME TAX RATE

- All personal income tax rates are being reduced, the rate of **36% is reduced to 30%, the rate of 24% to 20%, and the rate of 12% to 10%.**
- The reductions relate to tax rates used in the taxation of annual income (employment, self-employment and other income), final income (e.g. income from capital, property, etc.) and flat-rate taxation (e.g. apartment rental).
- The reduction of the tax rates on dividend income from 12% to 10%, assumes a more favourable payment of profits to natural persons, shareholders of the company from 2021.



REDUCTION OF CORPORATE INCOME TAX RATE FROM 12% TO 10%

- The corporate income tax rate would be reduced **from 12% to 10%** for all entrepreneurs with annual revenue of up to HRK 7.5 million.
- The rate of withholding tax on the payment of dividends and profit shares would also be reduced **from 12% to 10%** in order to make equal the tax position of foreign shareholders and members of the company who are not natural persons. This would bring the provisions of the Corporate Income Tax Act in line with the announced amendments to the Personal Income Tax Act.

AMENDMENTS TO THE VAT ACT

Increasing the threshold for taxation based on payments collected

- Taxpayers whose maximum amount of the supplies of goods and services in 2020 is up to HRK **15,000,000.00** without VAT, may apply the procedure of VAT calculation for payments collected.

Expanding the possibility of non-cash payment of import VAT

- In order to relieve taxpayers in terms of engaging financial resources for the payment of VAT on imports, the possibility of non-cash payment of VAT on imports is broadened.



The Ordinance amending the Ordinance on the implementation of the General Tax Act (“the Ordinance”) was published in the Official Gazette No. 114/2020 of 19 October 2020.

The Ordinance **entered into force on October 20, 2020.**

Amendments to the Ordinance include the following:

VACCINATION AGAINST INFECTIOUS DISEASES

- During special circumstances referred to in Article 107.a of the Act, **the cost of vaccination against infectious diseases** provided by the employer to employees and natural persons in the interest of the business activity of the employer **is not considered as taxable income from employment**, regardless of the vaccination cost payment method.
- This shall apply until **31 December 2020.**



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