



Porezne i poslovne vijesti

Tax and Business Newsletter

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Mišljenja Ministarstva financija i presuda Upravnog suda

Poseban porez na promet upotrebljivanih osobnih automobila

Porezna uprava je izdala pisano mišljenje o učincima statusne promjene s aspekta posebnog poreza na promet upotrebljivanih osobnih automobila (dalje: poseban porez). Naime, porezni obveznik je trgovačko društvo koje je, na temelju ugovora o pripajanju, preuzelo cjelokupnu imovinu drugoga trgovačkoga društva, što, između ostaloga, uključuje i određeni broj upotrebljivanih osobnih automobila. Pri tome je porezni obveznik platio posebni porez po stopi od 5%. S tim u vezi, poreznog je obveznika zanimalo predstavlja li navedena statusna promjena razlog za oslobođenje od plaćanja posebnog poreza te, ako postoji, je li porezni obveznik u tom slučaju ovlašten zahtijevati povrat posebnog poreza koji je platio bez pravne osnove.

Porezna uprava ističe da odredbama Zakona o posebnim porezima na osobne automobile, ostala motorna vozila, plovila i zrakoplove nije izričito propisana mogućnost primjene oslobođenja od plaćanja posebnog poreza u slučaju statusnih promjena. Ipak, Porezna uprava ističe da je uočila da statusne promjene predstavljaju posebnu pravnu situaciju te je zato izdala mišljenje kojim je pokušala otkloniti uočeni nedostatak na način da je zauzela stav da u slučaju kada je posebnim zakonom propisano da se pravna osoba dijeli, odnosno preoblikuje u dva ili više trgovačkih društava s tim da su novoosnovana trgovačka društva (u odnosu na preuzetu imovinu, prava i obveze) pravni slijednici osobe koja se dijeli, tada takva statusna promjena ne dovodi do nastanka obveze obračunavanja i plaćanja posebnog poreza.

Međutim, Porezna uprava zaključuje da se u konkretnom slučaju ne radi o posebnoj zakonom propisanoj obvezi provođenja statusne promjene te da zato ne postoji mogućnost oslobođenja poreznog obveznika od plaćanja posebnog poreza, odnosno da su porezna tijela ispravno postupila kada su poreznom obvezniku obračunala i naplatila poseban porez prilikom stjecanja upotrebljivanih osobnih automobila u postupku statusne promjene pripajanja.

Porezni tretman nagrađivanja klijenata

Na temelju upita poreznog obveznika, Porezna uprava je izdala pisano mišljenje o poreznom tretmanu nagrađivanja klijenata. Naime, porezni je obveznik osiguravajuće društvo koje namjerava svoje dugogodišnje klijente (osiguranike fizičke osobe) koji nisu imali štete

Opinions issued by the Ministry of Finance and a ruling issued by the Administrative Court

Special used personal cars transfer tax

The Tax Administration issued an opinion in writing on the effects of statutory changes from the perspective of the special used personal cars transfer tax (hereinafter: the special tax). The taxpayer is a company which, based on the merger contract, acquired other company's total assets. This, among other, also includes a certain number of used personal cars. The taxpayer paid 5% special tax on this transfer. In relation to this issue, the taxpayer raised the question of whether this statutory change was a reason for a relief from payment of the special tax and, if it was, if the taxpayer was entitled to request refund of the special tax that was paid without a legal basis.

The Tax Administration stresses that the Special Tax on Automobiles, Other Motor Vehicles, Vessels and Aircrafts Act does not specifically prescribe a possibility of the special tax relief in case of statutory changes. However, the Tax Administration says that it has noticed that statutory changes are a special legal situation. Hence, it issued an opinion by which it tried to remove the noticed anomaly. It took the view that, if a special law stipulates that a legal entity is demerged, i.e. reformed into two or more companies, where the newly established companies (with respect to acquired assets, rights and obligations) are legal successors of the demerged entity, such a statutory change does not lead to special tax calculation and payment liability.

However, the Tax Administration concludes that, in the particular case, there is no obligation of performing the statutory change prescribed by a special law and, accordingly, there is no possibility for the special tax relief. Hence, the Tax Administration believes that the special tax was correctly calculated and charged to the taxpayer on acquiring used personal cars in the course of the merger.

Tax treatment of providing gifts to clients

Based on a taxpayer's inquiry, the Tax Administration issued an opinion in writing on tax treatment of providing gifts to clients. The taxpayer who raised this question was an insurance company who planned to provide its long-lasting clients (insured individuals) who have not had any damages on their vehicles with a letter of gratitude accompanied with a voucher for gasoline or some other similar gift. With respect to this issue, the taxpayer raised the question as to whether such a gift provided to

na svojim vozilima nagraditi pismom zahvale s bonom za gorivo ili nekim drugim sličnim darom. S tim u vezi, poreznog je obveznika zanimalo predstavlja li takvo nagrađivanje klijenata njihov oporezivi dohodak.

Porezna uprava ističe da se u konkretnom slučaju radi o davanju nagrada uz unaprijed utvrđene uvjete i to svim klijentima društva koji udovoljavaju propisanim uvjetima te napominje da se takvim davanjem nagrada ne omogućuju određene pogodnosti samo nekim od klijenata društva niti se radi o davanju koje je posljedica činjenice što klijenti društva obavljaju neku uslugu ili isporuku osiguravajućem društvu.

U skladu s navedenim, Porezna uprava zaključuje da navedene nagrade predstavljaju primitke iz čl. 9. st. 2. t. 2.6. Zakona o porezu na dohodak. Naime, navedenom je odredbom propisano da se primici za koje fizičke osobe ne pružaju tržišne protuusluge, a koji su ostvareni na nagradnim natjecanjima ili natjecanjima, raspisanim pod jednakim uvjetima uz mogućnost sudjelovanja svih osoba, ne smatraju dohotkom i koji primici, prema tome, ne podliježu obvezi obračunavanja i plaćanja poreza na dohodak.

Zaključno, Porezna uprava napominje da se prigodne nagrade koje se pod određenim uvjetima daju kupcima odnosno klijentima kao poslovnim partnerima društva, smatraju, sukladno odredbi čl. 7. Zakona o porezu na dobit, troškovima reprezentacije po osnovi kojih je osnovicu poreza na dobit potrebno uvećati za 70% tih troškova.

Nastanak obveze poreza na promet nekretnina

Upravni sud je donio zanimljivu presudu kojom je ukazao na nezakonito postupanje poreznih tijela prilikom tumačenja materijalno-pravnih odredaba Zakona o porezu na promet nekretnina i ostalih povezanih propisa. Predmet upravnog spora bilo je drugostupanjsko porezno rješenje kojim je potvrđeno prvostupanjsko porezno rješenje kojim je tužitelju utvrđena obveza plaćanja poreza na promet nekretnina.

Naime, tužitelj je 1998. godine kupio nekretninu te je, kao strani državljanin, od nadležnog ministarstva zatražio davanje suglasnosti na ugovor, odnosno na stjecanje nekretnina u Hrvatskoj, koju je u 2000. godini i dobio.

S tim u vezi, prvostupanjsko je porezno tijelo tužitelju utvrdilo poreznu osnovicu procjenom, a prema tržišnoj vrijednosti, nekretnine na dan dobivanja suglasnosti nadležnog ministra. Tužitelj je protiv navedenog prvostupanjskog rješenja pravovremeno uložio žalbu zbog nepravilno i nepotpuno utvrđenog činjeničnog stanja, što je dovelo i do pogrešne primjene materijalnog prava. Međutim, drugostupanjsko je tijelo svojim rješenjem odbilo tužiteljevu žalbu te je zato tužitelj protiv toga rješenja pokrenuo upravni spor.

clients represents their personal taxable income.

The Tax Administration underlines that in the particular case the gifts are given based on conditions determined in advance to all clients of the company that met those conditions. It stresses out that such provision of gifts neither enables certain privilege only to some clients or the provision is a consequence of the fact that the company's clients provide a certain service or supply to the insurance company.

In accordance with the aforementioned, the Tax Administration concludes that the gifts in question are not deemed receipts from the Article 9, Paragraph 2, Item 2.6. of the Personal Income Tax Act. Namely, the mentioned provision stipulates that the receipts for which individuals do not render market favours, and which are realized from the participation in prize competitions or contents held under equal conditions and open to everyone, are not deemed income and thus are not subject to personal income tax calculation and payment.

Finally, the Tax Administration underlines that pertinent gifts given under certain circumstances to buyers, i.e. clients as company's business partners, are, based on the Article 7 of the Corporate Income Tax Act, deemed representation costs, 70% of which increase the corporate income tax base.

Emergence of the real estate transfer tax

The Administrative Court issued an interesting ruling by which it drew attention to an unlawful practice of the tax authorities in interpreting material provisions of the Real Estate Transfer Tax Act and other related regulations. The administrative dispute referred to a second-degree tax resolution which confirmed the tax resolution issued by the first-degree tax authority whereby the plaintiff was made liable to pay the real estate transfer tax.

Namely, the plaintiff bought a real estate in 1998 and, as a foreign citizen, he asked the competent ministry to issue a contract approval, i.e. an approval to acquire real estate in Croatia, which it received in 2000.

In relation to this issue, the first-degree tax authority determined the tax base to the plaintiff based on the market value of the real estate at the date when the approval of the competent ministry was issued. The plaintiff filed an appeal against the resolution issued by the first-degree tax authority in due time owing to the fact that the facts were determined in an incorrect and incomplete manner, which led to an incorrect application of the material law. However, the second-degree tax authority rejected the plaintiff's appeal by its resolution and the plaintiff decided to initiate an administrative dispute.

The Administrative Court accepted the plaintiff's claims related to the fact that the tax authority should have determined the tax liability according to the market value of the real estate in 1998, i.e. at the date of signing

Upravni je sud prihvatio kao pravilne i na zakonu osnovane tvrdnje tužitelja da mu je prvostupanjsko porezno tijelo trebalo utvrditi poreznu obvezu prema tržišnoj vrijednosti koju je nekretnina imala u 1998. godini, dakle, na dan sklapanja kupoprodajnog ugovora, a ne na dan pribavljanja suglasnosti nadležnog ministra.

Nadalje, Upravni sud ističe da je odredbama Zakona o porezu na promet nekretnina propisano da je osnovica poreza na promet nekretnina tržišna vrijednost nekretnine u trenutku njenog stjecanja te je također propisano da porezna obveza nastaje u trenutku sklapanja ugovora, odnosno drugoga pravnoga posla, kojim se stječe nekretnina.

Upravni sud napominje da se u konkretnom slučaju radi o ugovoru sklopljenom pod odgovornim uvjetom, tako da navedeni ugovor ne proizvodi pravne učinke dok se uvjet ne ispuni (u konkretnom slučaju dok se ne pribavi potrebna suglasnost ministra), s tim da, u slučaju ispunjenja uvjeta, učinci ugovora nastaju od trenutka sklapanja ugovora.

Prema tome, Upravni sud zaključuje da je porezno tijelo ispravno postupilo kada je pokrenulo postupak razreza poreza tek nakon dobivene suglasnosti nadležnog ministra, no napominje da je porezna obveza nastala u trenutku zaključenja ugovora, a ne u trenutku dobivanja potrebne suglasnosti, kako to pogrešno tvrde porezna tijela.

S obzirom na navedeno, Upravni sud ističe da su ovakvim postupanjem porezna tijela povrijedila zakon na štetu tužitelja te je zato uvažio tužiteljevu tužbu i poništio drugostupanjsko rješenje poreznog tijela i vratio mu predmet radi donošenja novog rješenja s uputom da se pri tom rješavanju porezno tijelo dužno pridržavati pravnih shvaćanja Upravnog suda i njegovih primjedaba u vezi s postupkom.

Novi propisi

Tijekom travnja i svibnja 2010. godine (od izdavanja proteklog broja do izdavanja ovog broja naših Poreznih i poslovnih vijesti), objavljeni su, između ostalog, sljedeći propisi vezani uz područje poreza, doprinosa, financija te poslovanja općenito:

- Ispravak Pravilnika o izmjeni Pravilnika o načinu izračuna izvršenih ulaganja i iskorištenih potpora za ulaganja i o načinu ostvarenja porezne povlastice za korisnike slobodnih zona (NN 52/10)
- Zakon o izmjenama Zakona o posebnom porezu na plaće, mirovine i druge primitke (NN 56/10), stupa na snagu 1. srpnja 2010.
- Zakon o izmjenama Zakona o posebnom porezu na primitke od samostalne djelatnosti i ostale primitke (NN 56/10), stupa na snagu 1. rujna 2010.
- Zakon o izmjeni i dopunama Carinskog zakona (NN 56/10)

of the purchase agreement, and not at the date when the approval by the competent ministry was issued as correct and legally grounded.

Furthermore, the Administrative Court underlines that the provisions of the Real Estate Transfer Tax Act stipulate that the real estate transfer tax base is the market value of the real estate at the moment of its acquisition and that the tax liability arises at the moment of signing the agreement or other legal deed whereby the real estate has been acquired.

The Administrative Court notices that in the particular case the agreement was concluded on a suspensive condition, so that the agreement in question does not produce legal effects until the condition has been fulfilled (in the particular case until the approval of the ministry has been issued), and, in case the conditions are fulfilled, the effects of the agreement arise at the moment of the conclusion of the agreement.

Accordingly, the Administrative Court concludes that the tax authority acted in a correct way when it initiated the procedure of the tax assessment only after the approval of the competent ministry was received, but it underlines that the tax liability arose at the moment of the conclusion of the agreement and not at the moment of the receipt of the necessary approval, as incorrectly stated by the tax authority.

Based on the aforementioned facts, the Administrative Court underlined that the Tax Administration had violated the law at the detriment of the plaintiff and it accepted the plaintiff's claim, annulled the resolution issued by the second-degree tax authority and sent the file back so a new resolution could be issued accompanied with the instruction that the tax authority should take into account the legal view of the Administrative Court and its objections related to the procedure.

New Regulations

In April and May 2010 (from previous to this issue of our Tax and Business Newsletter) the following regulations (among other) related to the field of taxation, social security contributions, finance, as well as business in general, were published:

- Corrections to the Rulebook on Amendments to the Rulebook on the Mode of Calculation of Performed Investments and Spent Supports for Investments and on the Mode of Benefiting from Tax Incentives for the Free Zone Users (OG 52/10)
- Act on Amendments to the Act on Special Tax on Salaries, Pensions and Other Receipts (OG 56/10), effective as of 1 July 2010
- Act on Amendments to the Act on Special Tax on Receipts from Independent Activity and Other Receipts (OG 56/10), effective as of 1 September 2010
- Act on Amendments to the Customs Act (OG 56/10)

- Stopa promjene proizvođačkih cijena industrijskih proizvoda u travnju 2010. godine (NN 61/10)
- Indeks potrošačkih cijena u Republici Hrvatskoj u travnju 2010. godine (NN 61/10)
- Pravilnik o izmjenama i dopunama Pravilnika o statusu i radu stranaca u Republici Hrvatskoj (NN 65/10), stupa na snagu 3. lipnja 2010. godine
- Odluka o izmjenama i dopunama Odluke o objavljivanju međunarodnih standarda financijskog izvještavanja (NN 65/10)
- Odluka o izmjenama i dopunama Odluke o objavljivanju tumačenja Odbora za tumačenje međunarodnog financijskog izvještavanja 15, 16 (NN 65/10)

- Rate of change of industrial products production price in April 2010 (OG 61/10)
- Consumer price index in the Republic of Croatia in April 2010 (OG 61/10)
- Rulebook on Amendments to the Rulebook on the Status and Work of Foreigners in the Republic of Croatia (OG 65/10), effective as of 3 June 2010
- Decision on Amendments to the Decision on Publishing International Financial Reporting Standards (OG 65/10)
- Decision on Amendments to the Decision on Publishing the Interpretations 15 and 16 of the International Financial Reporting Standards Interpretations Committee (OG 65/10)

Kratke poslovne vijesti

Rast novih industrijskih narudžbi od 5,2% u eurozoni. Europski ured za statistiku Eurostat objavio je da je u ožujku 2010. indeks novih industrijskih narudžbi eurozone narastao za 5,2% u odnosu na veljaču. U veljači je indeks narastao za 1,9%. U EU27 nove narudžbe narasle su u ožujku za 5,9% nakon rasta od 1,1% u veljači. Na godišnjoj razini nove industrijske narudžbe u ožujku porasle su za 19,8% u eurozoni i za 20,7% u EU27. Među zemljama članicama za koje su bili dostupni podaci, rast narudžbi na mjesečnoj razini zabilježen je u 18 država, a pad u Portugalu (9,9 posto), Irskoj (5,5 posto) i Litvi (2,9 posto). Najveći rast zabilježile su Danska (20,6 posto), Estonija (12,3 posto) i Grčka (11,7 posto). U odnosu na prošlogodišnji ožujak narudžbe su porasle također u 18 zemalja, a pale u četiri. Najveće povećanje zabilježile su Velika Britanija (36,3 posto), Latvija (33,8 posto), Njemačka (31,0 posto) i Slovačka (30,0 posto), a najveći pad Irska (22,9 posto), Portugal (21,1 posto) i Danska (17,2 posto).

Nova pravila tržišnog natjecanja za industriju automobila u EU. Europska komisija prihvatila je nova pravila tržišnog natjecanja kojima se uređuje poslovni odnos proizvođača automobila i njihovih ovlaštenih distributera, servisera i distributera rezervnih dijelova. Novi propisi trebali bi pooštriti konkurenciju u sektoru servisiranja i održavanja, olakšati pristup tehničkim informacijama potrebnim za popravke i olakšati korištenje alternativnih rezervnih dijelova. Proizvođačima automobila više neće biti dopušteno uvjetovati valjanost garantnih listova servisiranjem automobila isključivo u ovlaštenim servisima. Novi propisi također će smanjiti distribucijske troškove za nove automobile zahvaljujući ukidanju prerestriktivnih pravila.

Njemačka razvojna banka planira fond za pomoć srednjim poduzetnicima. Njemačka državna razvojna banka KfW u postupku je osnivanja fonda vrijednog 500 milijuna eura kojim bi se olakšalo financiranje njemačkih malih i srednjih poduzetnika. Njemački mali i srednji poduzetnici, tzv. "Mittelstand," temelj su njemačkog gospodarstva, ali tijekom nedavne recesije ta su društva imala problema u osiguravanju odgovarajućeg financiranja. Najveća njemačka banka, Deutsche Bank, već je ustanovila sličan fond.

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Industrial new orders up by 5.2% in euro area. Eurostat, the statistical office of the European Union, announced that in March 2010 compared with February 2010, the euro area industrial new orders index rose by 5.2%. In February the index increased by 1.9%. In the EU27, new orders gained 5.9% in March 2010 after a rise of 1.1% in February. In March 2010 compared with March 2009, industrial new orders increased by 19.8% in the euro area and by 20.7% in the EU27. Among the Member States for which data were available, monthly orders rose in 18 countries and fell in Portugal (-9.9%), Ireland (-5.5%) and Lithuania (-2.9%). The highest increases were registered in Denmark (20.6%), Estonia (12.3%) and Greece (11.7%). In March 2010 compared with March 2009, new orders rose in 18 Member States and fell in 4. The highest increase was recorded in the United Kingdom (36.3%), Latvia (33.8%), Germany (31.0%) and Slovakia (30.0%), and the largest decrease in Ireland (22.9%), Portugal (21.1%) and Denmark (17.2%).

Revised competition rules for motor vehicle industry in the EU. The European Commission has adopted new competition rules for agreements between vehicle manufacturers and their authorised dealers, repairers and spare parts distributors. The new rules will increase competition in the repair and maintenance sector, improve access to technical information needed for the repairs and make it easier to use alternative spare parts. The manufacturers will no longer be able to request that cars are serviced only in authorised garages and reject warranties if repaired in other garages. The new rules will also reduce distribution costs for new cars by eliminating overly restrictive rules.

German development bank plans fund to aid mid-size business. The German state-owned development bank KfW is in the process of setting up a 500 million euro fund to facilitate financing for Germany's small and medium-sized businesses. Germany's small and medium-sized businesses, also known as the "Mittelstand," are the backbone of the German economy, but companies have struggled to secure adequate financing during the recent recession. Germany's biggest bank, Deutsche Bank, has already set up a similar fund.

Prethodni brojevi

Mišljenja Porezne uprave:

04/2010 Oslobođenje od plaćanja PDV-a kod financijskih usluga ▪ Neoporezive isplate naknade za uporabu vlastitog automobila i terenskog dodatka izaslanim radnicima ▪ Uvećanje osobnog odbitka za zdravstvene usluge

03/2010 Porezni tretman prihoda od prodaje i transakcije povratnog najma ▪ Porezni tretman rashoda kamata po kreditu primljenog od banke, a za koji jamči član društva ▪ Oslobođenje od obveze plaćanja poreza na promet nekretnina

02/2010 Plaćanje posebnog poreza prilikom isplate dividendi i udjela u dobiti na skrbničke račune ▪ Porezni tretman plaćenih premija za osiguranje od nezgode ▪ Oslobođenje od obveze doprinosa za osobu koja se prvi put zapošljava

01/2010 Obveza plaćanja posebnog poreza prilikom isplate dividende otvorenim investicijskim fondovima i mirovinskim fondovima ▪ Osnovica za obračun i plaćanje doprinosa za osiguranike – izaslane radnike ▪ Pravo na korištenje oslobođenja od plaćanja poreza na promet nekretnina

12/2009 Plaćanje posebnog poreza prilikom isplate dividende u dionicama ▪ Porezni tretman usklađenja vrijednosti dugotrajne imovine ▪ Oslobođenje od plaćanja PDV-a za javne ustanove koje obavljaju komercijalnu djelatnost ▪ Poseban porez na duhanske proizvode

Računovodstvo i revizija:

01/2010 Kratki prikaz novosti u računovodstvenoj praksi

12/2009 Kratki prikaz najznačajnijih promjena u računovodstvenom tretmanu "Troškova posudbe" sukladno revidiranom MRS-u 23

11/2009 Kratki prikaz najznačajnijih promjena u Međunarodnom računovodstvenom standardu 1

10/2009 Kratki prikaz glavnih razlika između MSFI 8 i MRS 14.

06/2009 Kratki prikaz bitnih promjena u odredbama novog Zakona o reviziji

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05/2010 Protupropisna pljenidba prava na povrat poreza

04/2010 Zastara prava na pokretanje prekršajnog postupka u novom Općem poreznom zakonu

03/2010 Problem neustavnosti odredbe o obveznom podnošenju prijave poreza na dohodak u slučaju da je dohodak ostvaren izravno iz inozemstva

02/2010 Oporezivanje transfera nogometaša PDV-om

Previous issues

Opinions Issued by the Ministry of Finance:

04/2010 VAT exemption related to financial services
▪ Non-taxable payments related to remuneration for private car use and field allowance to seconded workers
▪ Increase in personal allowance related to medical expenses

03/2010 Tax treatment of income from a sale and lease-back transaction ▪ Tax treatment of interest expenses related to loan received from a bank and guaranteed by a shareholder ▪ Exemption from real estate transfer tax payment

02/2010 Special tax liability related to dividends and profit shares paid to custody accounts ▪ Tax treatment of casualty insurance premiums ▪ Exemption from social security contributions payment liability for the first-time employed individual

01/2010 Special tax liability related to dividends paid to open investment funds and pension funds ▪ Basis for calculation and payment of contributions for insured persons – seconded workers ▪ Right to use exemption from the real estate transfer tax payment

12/2009 Special tax on dividends paid in shares ▪ Tax treatment of a long-term asset value adjustment
▪ VAT exemption for public institutions performing commercial activities ▪ Excise duty on tobacco products

Accounting and Audit:

01/2010 A brief overview of novelties in the accounting practice

12/2009 In this section we give a brief overview of the major changes in the accounting treatment of "Borrowing costs" in accordance with the revised IAS 23

11/2009 In this section we give a brief overview of major changes in the International Accounting Standard 1

10/2009 A brief overview of the main differences between IFRS 8 and IAS 14.

06/2009 A short overview of important changes to the provisions of the new Audit Act

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05/2010 Unlawful seizure of the right to a tax refund

04/2010 Statute of limitations on the right to initiate an offence proceeding in the new General Tax Act

03/2010 The issue of unconstitutionality of the provision on obligatory filing of personal income tax return in case the income is realized directly from abroad

02/2010 VAT taxation of football transfers

Molimo da nam se obratite za detaljnije informacije u vezi s temama obrađenim u ovoj publikaciji.

PRAVNI UVJETI

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