

# Porezne i poslovne vijesti

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## Tax and Business Newsletter

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## Mišljenja Ministarstva financija

### *Plaćanje posebnog poreza prilikom isplate dividende u dionicama*

Na temelju upita poreznog obveznika, Porezna uprava izdala je pisano mišljenje o plaćanju posebnog poreza na plaće, mirovine i druge primitke (dalje: posebni porez) na dividende koje se isplaćuju u dionicama.

Naime, porezni obveznik je dioničko društvo koje je donijelo odluku o isplati dividende svojim dioničarima u obliku dionica. S tim u vezi, porezni obveznik je postavio pitanje podliježu li takve isplate oporezivanju posebnim porezom.

Porezna uprava ističe da je odredbama Zakona o posebnom porezu na plaće, mirovine i druge primitke propisano da se poseban porez, između ostalog, plaća i na primitke što ih se fizičkim i pravnim osobama isplaćuje po osnovi dividendi i udjela u dobiti.

Slijedom navedenog, Porezna uprava zaključuje da se, u trenutku kada porezni obveznik donese odluku o isplati dividende u obliku dionica, smatra da je došlo do isplate dividende pa je porezni obveznik, prilikom stvarne isplate dividende u tom obliku, dužan obračunati, obustaviti i uplatiti poseban porez prema propisanim stopama i o tome izvijestiti Poreznu upravu.

Zaključno, Porezna uprava naglašava da su uvjeti isplate dividende dioničarima utvrđeni Zakonom o trgovačkim društvima, pa je porezni obveznik prilikom isplate dividende u obliku dionica obavezan postupati i sukladno tome Zakonu.

### *Porezni tretman usklađenja vrijednosti dugotrajne imovine*

Porezna uprava izdala je pisano mišljenje o poreznom tretmanu usklađenja vrijednosti dugotrajne imovine. Naime, porezni obveznik je postavio pitanje priznaju li se rashodi od vrijednosnog usklađenja dugotrajne materijalne imovine u poreznom razdoblju kada je usklađenje obavljeno ili u razdoblju kada je imovina prodana ili na drugi način upotrijebljena.

Porezna uprava ističe da je odredbama Zakona o porezu na dobit, između ostalog, propisano da je za iznos

## Opinions issued by the Ministry of Finance

### *Special tax on dividends paid in shares*

On the basis of a taxpayer's inquiry, the Tax Administration issued an opinion in writing regarding the payment of the special tax on salaries, pensions and other receipts (hereinafter: the special tax) on dividends paid in shares.

Namely, the taxpayer is a joint-stock company and it decided to pay to its shareholders dividends in the form of shares. Therefore, the taxpayer raised the question of whether such a payment is subject to the special tax.

The Tax Administration underlines that the provisions of the Act on the Special Tax on Salaries, Pensions and Other Receipts stipulate, among other, that the special tax is paid on receipts of individuals and legal entities realized on the basis of dividends.

Therefore, the Tax Administration concludes that when the taxpayer adopts a decision on payment of dividends in shares, it is considered that the dividend is paid; so, when the actual payment takes place, the taxpayer is obliged to calculate, withhold and pay the special tax at prescribed rates and inform the Tax Administration in the usual manner.

Finally, the Tax Administration emphasizes that conditions under which dividends can be paid to shareholders are defined by the Companies Act and the taxpayer is obliged to act in accordance with the provisions of this Act as well.

### *Tax treatment of a long-term asset value adjustment*

The Tax Administration issued an opinion in writing regarding tax treatment of value adjustments of long-term assets. Namely, the taxpayer raised the question of whether the value adjustment expense of long-term tangible assets can be recognized as a tax deductible expense in the period when the adjustment took place or in the period when assets were sold or used in any other way.

The Tax Administration points out that the provisions of the Corporate Income Tax Act stipulate, among other,

rashoda po osnovi smanjenja vrijednosti imovine potrebno povećati poreznu osnovicu u razdoblju kada je vrijednost imovine smanjena, i to kao privremenu razliku, jer se ti rashodi priznaju u razdoblju u kojem se imovina proda ili na drugi način upotrijebi (sve zalihe, potraživanja, financijska imovina).

Međutim, Porezna uprava ističe da nije propisana obveza povećanja porezne osnovice za rashode od usklađenja vrijednosti dugotrajne imovine. To znači da se rashodi nastali usklađenjem vrijednosti dugotrajne imovine porezno priznaju u razdoblju kada je usklađenje obavljeno, neovisno o tome je li dugotrajna materijalna imovina prodana, uništena ili na drugi način upotrijebljena.

### ***Oslobodjenje od plaćanja PDV-a za javne ustanove koje obavljaju komercijalnu djelatnost***

Porezna uprava je izdala pisano mišljenje o poreznom tretmanu obavljanja komercijalne djelatnosti javne ustanove.

Naime, javna ustanova je osnovana radi zadovoljavanja potreba studentskog standarda, što uključuje obavljanje djelatnosti posredovanja u zapošljavanju, prehrane i smještaja studenata. Osim navedene osnovne djelatnosti, ustanova namjerava obavljati i komercijalne djelatnosti kao što su ugostiteljska djelatnost, iznajmljivanje prostora i pružanje raznih drugih usluga. S tim u vezi, ustanovu zanima podliježu li isporuke vezane uz njenu komercijalnu djelatnost oporezivanju PDV-om.

Porezna uprava navodi da su prema odredbi članka 11. stavka 1. točke 8. Zakona o PDV-u usluge i isporuke dobara ustanova studentskog standarda oslobođene plaćanja PDV-a pod uvjetom da se djelatnost ustanove obavlja u skladu s posebnim propisima koji uređuju djelokrug rada tih ustanova.

U slučaju da su navedeni uvjeti zadovoljeni, Porezna uprava ističe da su sve isporuke koje ustanova obavlja oslobođene plaćanja PDV-a, ali napominje da ustanova nema pravo na odbitak pretporeza sadržanog u računima primljenim od drugih poduzetnika.

that the value adjustment expenses of assets should increase the tax base in the period when the asset value was decreased as a temporary difference since these expenses are tax deductible in the period when the asset is sold or used in other way (all inventory, receivables, financial assets).

However, the Tax Administration emphasizes that the obligation to increase the tax base for expenses of long-term asset value adjustments is not prescribed. Therefore, expenses resulting from long-term asset value adjustments can be deducted in the period when the adjustment took place, regardless of the fact whether a long-term tangible asset was sold, destroyed or used in any other way.

### ***VAT exemption for public institutions performing commercial activities***

The Tax Administration issued an opinion in writing regarding tax treatment of commercial activities performed by public institutions.

Namely, the public institution was established for the purpose of satisfying the needs related to student life, which includes performing employment-mediation activities and providing students with food and accommodation. In addition to its basic services, the institution plans to perform commercial activities such as catering services, renting of premises and providing various other services. Therefore, the institution raised the question of whether supplies related to its commercial activities are subject to VAT.

The Tax Administration points out that the provision of the Article 11, Paragraph 1, Item 8 of the VAT Act stipulates that the supply of goods and services rendered by institutions providing services related to the student life are exempt from VAT, provided that institution performs its activities in accordance with special regulations governing these institutions' operations.

If the mentioned conditions are cumulatively met, the Tax Administration underlines that all supplies made by a public institution are exempt from VAT but it cannot deduct the amount of VAT charged by its suppliers as input VAT.

## **Posebna porez na duhanske proizvode**

Porezna uprava izdala je pisano mišljenje o poreznom tretmanu elektronskih cigareta. Naime, porezni obveznik stavlja u promet elektronske cigarete bez dima, koje se sastoje od elektronskih dijelova, baterije, plastičnih filtara koji sadrže aromu vanilije, nikotina, koromača te solventnu ekstrakciju propanola.

Porezni je obveznik zatražio mišljenje Porezne uprave jer iz propisa koji reguliraju predmetnu materiju nije dovoljno jasno podliježe li navedeni proizvod oporezivanju posebnim porezom na duhanske proizvode.

Porezna uprava navodi da su predmet oporezivanja posebnim porezom cigarete i ostali duhanski proizvodi. Prema odredbi članka 4. Zakona o posebnom porezu na duhanske proizvode, cigaretama se smatraju smotuljci prikladni za pušenje obavijeni omotačem koji nije od prirodnog duhana, proizvodi slični cigaretama koji se sastoje od smotuljaka duhana obavijenih jednostrukim ili dvostrukim omotačem, duhanski štapići stavljeni u papirnati omot za cigarete ili koji se umataju u papirnatu listiće i duhanski proizvodi koji su stavljeni u prodaju pod nazivom cigarete. Ostalim duhanskim proizvodima smatraju se cigare, cigarilosi, duhan za lulu, duhan za pušenje, šmrkanje, žvakanje i ostali duhanski proizvodi.

S obzirom na to da elektronska cigareta nema obilježja cigarete ili ostalih duhanskih proizvoda, Porezna uprava zaključuje da se navedeni proizvod ne može smatrati predmetom oporezivanja u smislu odredaba Zakona o posebnom porezu na duhanske proizvode i da, sukladno tome, ne podliježe oporezivanju posebnim porezom.

## **Računovodstvo i revizija**

**U ovoj rubrici iznosimo kratki prikaz najznačajnijih promjena u računovodstvenom tretmanu "Troškova posudbe" sukladno revidiranom MRS-u 23 (Narodne novine 29/09)**

Revidirani MRS 23 uklonio je mogućnost izbora računovodstvene politike za troškove posudbe, koji je bio moguć u prijašnjoj verziji Standarda. Svrha ove promjene je unaprijediti usporedivost između financijskih izvještaja na način da sva društva usvoje jednaki tretman za troškove posudbe.

## **Excise duty on tobacco products**

The Tax Administration issued an opinion in writing related to tax treatment of electronic cigarettes. Namely, the taxpayer puts on the market electronic smokeless cigarettes consisting of electronic components, batteries, plastic filters containing vanilla flavor, nicotine, fennel and solvent extraction of propanol.

The taxpayer requested an opinion from the Tax Administration since the regulations governing this field do not clearly specify whether these products are subject to excise duty.

The Tax Administration points out that the cigarettes and other tobacco products are subject to excise duty. Pursuant to the Article 4 of the Act on Excise Duty on Tobacco Products, scrolls suitable for smoking wrapped in sheaths not made of natural tobacco, cigarette-like products consisting of tobacco scrolls wrapped in a single or double sheath, tobacco sticks placed in paper cigarette packages or those placed in paper slips as well as tobacco products which are put on the market under the name of cigarettes, are considered to be cigarettes. Other tobacco products are considered to be cigars, cigarillos, pipe tobacco, tobacco for smoking, sniffing and chewing as well as other tobacco products.

Since electronic cigarettes do not contain any features of cigarettes or other tobacco products, the Tax Administration concludes that such a product cannot be subject to taxation in the sense of provisions of the Act on Excise Duty on Tobacco Products and, therefore, is not subject to excise duty.

## **Accounting and Audit**

**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 (Official Gazette 29/09)**

The revised IAS 23 has eliminated the option to choose the accounting policy for borrowing costs available under the previous version of the Standard. The purpose of this change is to improve comparability between financial reports by having all entities adopt the same treatment of borrowing costs.

U prijašnjoj verziji Standarda, gdje su troškovi posudbe bili vezani uz kvalificiranu imovinu (imovinu kojoj je potrebno znatno vremensko razdoblje da bi bila spremna za namjeravanu uporabu ili prodaju), društvo je imalo mogućnost ili kapitalizirati te troškove kao dio imovine ili ih priznati kao trošak.

Revidirani MRS 23 uklanja ovu mogućnost pa su društva sada obvezna kapitalizirati sve troškove posudbe koji se mogu izravno pripisati stjecanju, izgradnji ili proizvodnji kvalificiranog sredstva kao sastavni dio troška tog sredstva.

Sukladno Međunarodnom odboru za računovodstvene standarde, subjekti su dužni ovaj Standard primijeniti na godišnja razdoblja koja započinju na dan ili nakon 1. siječnja 2009. godine.

Međutim, sukladno Odluci o objavljivanju Međunarodnih standarda financijskog izvještavanja (NN 136/09) koju je donio Odbor za Standarde financijskog izvještavanja, u Republici Hrvatskoj je primjena MRS-a 23 odgođena za razdoblja koja počinju na dan ili nakon 1. siječnja 2010. godine.

## Novi propisi

**Tijekom studenog i prosinca 2009. 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:**

- Naredba o iznosima osnovica za obračun doprinosa za obvezna osiguranja za 2010. godinu (NN 141/09), primjenjuje se od 1. siječnja 2010.
- Odluka o prikupljanju podataka o prihodima i rashodima od razmjene usluga s inozemstvom (NN 141/09), stupa na snagu 1. siječnja 2010.
- Odluka o izmjenama i dopunama Odluke o konstrukciji računa u banci, vodećem broju banke, uvjetima i načinu otvaranja računa u banci i sadržaju registra računa poslovnih subjekata u banci (NN 141/09)
- Odluka o izmjenama i dopunama Odluke o Jedinstvenom registru računa poslovnih subjekata (NN 141/09)
- Odluka i Rješenje Ustavnog suda Republike

Under the previous version of the Standard, where borrowing costs were related to qualifying assets (assets which take a substantial period of time to get ready for their intended use or sale), the entity had the option to either capitalise those costs as a part of the asset or to expense them.

The revised IAS 23 has removed this option and the entities are now required to capitalise all borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset forming a part of the cost of the asset.

According to the International Accounting Standards Board, entities shall apply this Standard for annual periods beginning on or after 1 January 2009.

However, according to the Decision on the Publication of International Financial Reporting Standards (OG 136/09) adopted by the Financial Reporting Standards Board, the application of IAS 23 has been postponed in the Republic of Croatia on the annual periods beginning on or after 1 January 2010.

## New Regulations

**In November and December 2009 (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:**

- Order on the Amounts of Bases for Calculating Compulsory Social Security Contributions for 2010 (OG 141/09), it will be applicable as of 1 January 2010
- Decision on Data Collection Related to Income and Expenditures from Service Exchange with Foreign Countries (OG 141/09), it will take effect on 1 January 2010
- Decision on Amendments to the Decision on the Structure of an Account with a Bank, Bank Account Number, Terms and Methods of Opening an Account with a Bank and the Content of the Register of Business Entities Accounts with a Bank (OG 141/09)
- Decision on Amendments to the Decision on the Unified Register of Business Entities (OG 141/09)
- Decision and the Resolution of the Croatian Constitutional

Hrvatske broj: U-IP-3820/2009 i U-IP-3826/2009 i dr. od 17. studenoga 2009., Izdvojeno mišljenje i Dodatak I. uz Rješenje (NN 143/09) – “Krizni porez”

- Uredba o Carinskoj tarifi za 2010. godinu (NN 145/09), stupa na snagu 1. siječnja 2010.
- Odluka o obvezi izrade financijskih planova agencija koje su obveznice primjene Uredbe o računovodstvu neprofitnih organizacija, a koje se dijelom ili u cijelosti financiraju iz državnog proračuna Republike Hrvatske (NN 146/09)
- Pravilnik o izmjenama i dopunama Pravilnika o porezu na dohodak (NN 146/09), stupio je na snagu 9. prosinca 2009. osim određenih odredbi koje se odnose na OIB, a koje stupaju na snagu 1. siječnja 2010.
- Pravilnik o izmjenama Pravilnika o porezu na dobit (NN 146/09), stupa na snagu 1. siječnja 2010.
- Pravilnik o postupku prijetoja tražbine po osnovi prava na povrat isplaćene naknade plaće i prava na naknadu plaće s obvezom po osnovi duga za doprinose (NN 147/09)
- Pravilnik o izmjenama i dopunama Pravilnika o obliku i sadržaju prijave poreza na promet nekretnina (NN 148/09), stupa na snagu 1. siječnja 2010.
- Pravilnik o izmjenama Pravilnika o djelatnostima iznajmljivanja stanova, soba i postelja putnicima i turistima te organiziranja kampova koje će se paušalno oporezivati, o visini paušalnog poreza i načinu plaćanja paušalnog poreza (NN 148/09), stupa na snagu 1. siječnja 2010.
- Pravilnik o izmjenama i dopunama Pravilnika o vođenju matične evidencije Hrvatskog zavoda za mirovinsko osiguranje s pripadajućim tiskanicama (tiskanice u papiru i e-tiskanice) (NN 148/09), primjenjuje se od 1. siječnja 2010.
- Zakon o radu (NN 149/09), stupa na snagu 1. siječnja 2010., osim određenih odredaba koje stupaju na snagu danom pristupa Hrvatske EU
- Pravilnik o porezu na dodanu vrijednost (NN 149/09), stupa na snagu 1. siječnja 2010.
- Stopa promjene proizvođačkih cijena industrijskih proizvoda u studenome 2009. godine (NN 152/09)

Court No U-IP-3820/2009 and U-IP-3826/2009 and others from 17 November 2009, Separate Opinion and Annex I of the Resolution (OG 143/09) – “Crisis Tax”

- Decree on the Customs Tariff for 2010 (OG 145/09), it will take effect on 1 January 2010
- Decision on the Obligation of Preparing Financial Plans for the Agencies Applying the Decree on Non-Profit Organizations' Accounting that are Partly or Wholly Financed from the Croatian State Budget (OG 146/09)
- Rulebook on Amendments to the Personal Income Tax Rulebook (OG 146/09), it took effect on 9 December 2009, except for provisions related to PIN which will take effect on 1 January 2010
- Rulebook on Amendments to the Profit Tax Rulebook (OG 146/09), it will take effect on 1 January 2010
- Rulebook on the Set-Off Procedure Related to Claims Based on the Right to a Refund of a Paid Salary Compensation and the Right to a Salary Compensation with the Liability for Contributions (OG 147/09)
- Rulebook on Amendments to the Rulebook on the Form and Content of the Real Estate Transfer Tax Return (OG 148/09), it will take effect on 1 January 2010
- Rulebook on Amendments to the Rulebook on Activities of Flat, Rooms and Bed Rental to Travellers and Tourists and of Organizing Campsites which will be Taxed by the Lump Sum Amount, on the Amount of the Lump Sum Tax and the Modality of Lump Sum Tax Payment (OG 148/09), it will take effect on 1 January 2010
- Rulebook on Amendments to the Rulebook on the Records of the Croatian Institute for Pension Insurance with Accompanying Forms (forms in paper and e-forms) (OG 148/09), it will be applicable as of 1 January 2010
- Labour Act (OG 149/09), it will take effect on 1 January 2010, except for certain provisions which will take effect at the moment of accession of the Republic of Croatia to the European Union
- VAT Rulebook (OG 149/09), it will take effect on 1 January 2010
- Consumer price index in the Republic of Croatia in November 2009 (OG 152/09)

- Indeks potrošačkih cijena Republici Hrvatskoj u studenome 2009. godine (NN 152/09)
- Zakon o izmjenama i dopunama Zakona o obveznom zdravstvenom osiguranju (NN 153/09), stupio na snagu 29. prosinca 2009., osim određenih odredaba koje stupaju na snagu 1. siječnja 2011.
- Uredba o izmjenama i dopunama Uredbe o uvjetima i postupcima za ostvarivanje oslobođenja od plaćanja carine (NN 153/09), stupa na snagu 1. siječnja 2010.
- Uredba o izmjenama i dopunama Zakona o deviznom poslovanju (NN 153/09)
- Zakon o izmjenama i dopunama Zakona o kreditnim institucijama (NN 153/09), stupa na snagu 1. siječnja 2010., osim određenih odredbi koje stupaju na snagu 1. siječnja 2011., odnosno danom pristupa Hrvatske EU
- Rate of change of industrial products price in November 2009 (OG 152/09)
- Act on Amendments to the Compulsory Health Insurance Act (OG 153/09), it took effect on 29 December 2009, except for certain provisions which will take effect on 1 January 2011
- Decree on Amendments to the Decree on Conditions and Procedures for Exercising Exemptions from Payment of Customs Duties (OG 153/09), it will take effect on 1 January 2010
- Decree on Amendments to the Foreign Exchange Operations Act (OG 153/09)
- Act on Amendments to the Credit Institutions Act (OG 153/09), it will take effect on 1 January 2010, except for certain provisions which will take effect on 1 January 2011 or at the moment of accession of the Republic of Croatia to the European Union

## Kratke poslovne vijesti

**Poticaji potaknuli prodaju automobila u Europi.** Prodaja automobila u Europi narasla je u studenom za 26,6 posto u odnosu na isti mjesec lani zahvaljujući programima poticaja koji su ohrabрили vozače da se riješe starih vozila, izvijestila je udruga europskih proizvođača automobila ACEA. Međutim, postoji velika razlika između zapadne Europe i novih članica EU, budući da je prodaja u zapadnoeuropskim zemljama narasla za 30,6 posto, dok je u novim članicama EU pala za 16,7 posto. U razdoblju od siječnja do studenog ukupno je u članicama EU-a i zemljama EFTA-e (bez Cipra i Malte) prodano 13.404.282 vozila.

**Nastavljen rast japanske industrijske proizvodnje.** Japanska industrijska proizvodnja u studenome je porasla deveti uzastopni mjesec, i to za 2,6 posto, objavila je vlada. Međutim, promet u japanskoj maloprodaji u studenome je pao za 1,0 posto u odnosu na isti mjesec lani, bilježeći pad 15. mjesec zaredom. Prosječna plaća u toj zemlji prošli mjesec bila je za 2,8 posto niža u usporedbi s istim mjesecom prošle godine. S obzirom na očekivani oporavak od recesije, japanska industrijska proizvodnja mogla bi narasti u prosincu za 3,4 posto, a u siječnju za još 1,3 posto.

## Business News Flash

**Fleet renewal schemes encouraged car sale in Europe.** Sales of new cars in Europe rose 26.6 per cent in November compared to the previous year owing to government fleet renewal schemes which encouraged the drivers to sell their old vehicles, reported the European Automobile Manufacturers' Association (ACEA). However, there is a large difference between the sales in Western Europe and in the new EU member states: the registration rose in Western Europe by 30.6 per cent and in the new member states it fell by 16.7 per cent. From January to November, 13,404,282 vehicles were sold in the EU and EFTA member states (excluding Cyprus and Malta).

**Japan's industrial production continues to grow.** Japanese industrial production rose in November 2.6 per cent, for the ninth consecutive month, reported the Government. However, the retail sales in November fell 1.0 per cent compared to the same period of the previous year, which means the 15th consecutive month of decline. The average salary last month in Japan was 2.8 per cent lower than the year earlier. Having in mind the expected recovery from recession, Japanese industrial production could rise 3.4 per cent in December and by a further 1.3 per cent in January.

## Prethodni brojevi

### Mišljenja Porezne uprave:

**11/2009** Obveza poreza na dohodak pri otuđenju četiriju nekretnina unutar razdoblja od pet godina  
 ▪ Carinski i porezni tretman uvoza i prodaje vinjeta za cestarinu ▪ Posebni porez na luksuzne proizvode (nakit)

**10/2009** Porezni tretman podmirenja kamata obračunskim plaćanjem ▪ Tretman porezom na promet nekretnina u slučaju podjele ustanove ▪ Porezni tretman unosa vlastite (privatne) imovine u obrt

**08/2009** Porezni tretman isporuka vjerskih zajednica  
 ▪ Porezno priznati tehnološki gubitak pri proizvodnji piva ▪ Porezni tretman jednokratnih isplata stipendija učenicima srednjih škola

**07/2009** Porezni tretman novčanih kazni ▪ Tretman PDV-om dječje slikovnice i crtanog filma na DVD-u ▪ PDV pri „prefakturiranju“ pruženih usluga

**06/2009** Oslobođenje od plaćanja poreza na promet nekretnina ▪ Korištenje olakšica prilikom oporezivanja dobiti na području posebne državne skrbi ▪ Plaćanje posebnog poreza na luksuzne proizvode

### Računovodstvo i revizija:

**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

**04/2009** Iskazivanje vlastitih dionica ▪ Iskazivanje ostalih/izvanrednih prihoda i rashoda

**03/2009** Dugotrajna imovina namijenjena prodaji – promjene na planu prodaje ▪ Metode amortizacije ▪ Primaanja zaposlenih – Kratkoročne naknade za odsustvovanje

### TaxFlash

**12/2009** Kratki pregled Zakona o potrošačkom kreditiranju

**11/2009** Kratki prikaz važnijih izmjena i dopuna Zakona o porezu na dodanu vrijednost

**10/2009** Neki problemi vezani uz primjenu novog Zakona o posebnom porezu na primitke od samostalne djelatnosti i ostale primitke

**09/2009** Neki problemi vezani uz primjenu novog Zakona o posebnom porezu na plaće, mirovine i dr. primitke

**08/2009** Kriza i porezi

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**11/2009** Personal Income Tax liability related to alienation of four pieces of real estate within a five-year period ▪ Customs and tax treatment of import and sale of highway vignettes ▪ Excise duty on luxury products (jewellery)

**10/2009** Tax treatment of cash-free interest payment  
 ▪ Real estate transfer tax treatment in the case of a division of an institution ▪ Tax treatment of the contribution of own (private) assets into a craft

**08/2009** Tax treatment of supplies made by religious communities ▪ The amount of tax deductible technological loss in the production of beer ▪ Tax treatment of a one-time scholarship payment to high school students

**07/2009** Tax treatment of penalties ▪ VAT treatment of children's picture book and animated DVD movie  
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**06/2009** Exemption from the real estate transfer tax payment ▪ Use of corporate income tax relief in the areas of special state concern ▪ Payment of excise duty on luxury products

### Accounting and Audit:

**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

**04/2009** Treasury shares ▪ Classification of other/exceptional revenues and expenses

**03/2009** Non-current assets held for sale – changes to a plan of sale ▪ Depreciation methods ▪ Employee benefits – Short-term compensated absences

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**12/2009** A brief overview of the Consumer Credit Act

**11/2009** A brief overview of the main amendments to the Value Added Tax Act

**10/2009** Certain problems related to the application of the new Act on Special Tax on Receipts from Independent Activity and Other Receipts

**09/2009** Certain problems related to the application of the new Act on the Special Tax on Salaries, Pensions and Other Receipts

**08/2009** The crisis and taxes

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

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