



Tax&Legal Highlights

Croatia

Reporting to the Croatian Tax Authorities on the membership of a multinational group subject to country-by-country reporting requirements

Croatian entities and branches that are part of multinational groups to which the Croatian country-by-country (CbC) legislation applies (that is, those with consolidated group revenue of EUR 750 million or more) will need to file a CbC notification and a CbC report with the Croatian Tax Authorities for reporting periods starting on or after January 1, 2016.

CbC reporting is one of the cornerstones of the three-tier approach to transfer pricing reporting and is prescribed by the OECD BEPS Action Plan. The CbC report is filed by the ultimate parent of those multinational groups ("MNG") that have total consolidated revenues of EUR 750 million or more in the last financial year. The CbC report is filed for the reporting periods starting on or after January 1, 2016.

The Croatian Tax Authorities have published a notification to taxpayers that are members of MNGs subject to CbC reporting to notify the Tax Authorities' Head Office about their membership.

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The Croatian MNG members are to provide the notice to the Tax Authorities as follows:

1. Each Croatian tax-resident MNG member should notify the Tax Authorities on whether the ultimate parent, the substitute parent, or a constituting member of the MNG is the CbC reporting filing entity on behalf of the MNG it belongs to.
2. Each Croatian tax-resident MNG member that is not the ultimate parent, the substitute parent, or the constituting member defined in line with sections 102, 103 and 104 of the Automatic Tax Data Exchange Regulations is to notify the Tax Authorities on the name and country of tax residence of the entity that will file the CbC report on behalf of the MNG it belongs to.

The notices from points 1 and 2 above are delivered by post to the Ministry of Finance, Tax Authorities, Head Office, Normative Activities and International Cooperation Department, Boškovićeve 5, 10000 Zagreb.

Key deadlines

- The deadline for notifying the Tax Authorities is at latest four months after the end of the corporate tax assessment period (e.g. by April 30, 2017 if the tax assessment period ended on December 31, 2016).
- The ultimate parent, the substitute parent, or the constituting member are required to deliver the first CbC report for the tax year starting on January 1, 2016 or later within 12 months from the last day of the reporting period.

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