

# Croatia

## Overview of CbC reporting requirements

***Croatia has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of references.***

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes, for reporting fiscal years commencing on or after 1 January 2017

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

## The domestic legal and administrative framework

Croatia confirms that its rules have not changed and continue to be applied effectively. Croatia continues to meet all terms of reference.<sup>1</sup>

## The exchange of information framework

Croatia confirms that its rules have not changed and continue to be applied effectively. Croatia continues to meet all terms of reference.

## Appropriate use of CbC reports

Croatia confirms that its rules have not changed and continue to be applied effectively. Croatia continues to meet all terms of reference.

## Notes

<sup>1</sup> Croatia's 2017/2018 peer review included a monitoring point relating to the definition of "related enterprises". This monitoring point remains in place.



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