

Croatia

Overview of CbC reporting requirements

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's 2017/2018 peer review included a monitoring point relating to the definition of "related enterprises". Croatia has issued guidance which clarifies this definition and so this monitoring point is now removed.¹

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

The exchange of information framework

Croatia made some exchanges of CbC reports after the deadline due to technical issues. These issues have been resolved, and so no recommendation is required.

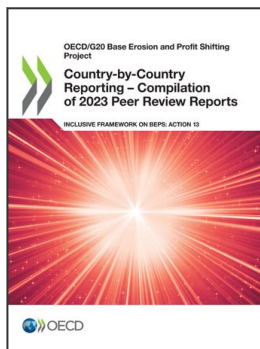
Croatia confirms that its rules have not changed and continue to be applied effectively. Croatia continues to meet all terms of reference.

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.

Note

¹ https://www.porezna-uprava.hr/HR_publicacije/Prirucnici_brosure/10A_RazmjenaInformacija_web.pdf.



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