

Croatia

A. Progress in the implementation of the minimum standard

Croatia has 66 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-five of those agreements comply with the minimum standard.

Croatia signed the MLI in 2017 and deposited its instrument of ratification on 18 February 2021, listing its non-compliant agreements. The MLI entered into force for Croatia on 1 June 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Croatia indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in the agreements with Sweden and Switzerland.

Croatia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.³⁷

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Croatia.

Summary of the jurisdiction response – Croatia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	Yes MLI		PPT
4	Azerbaijan	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Bosnia-Herzegovina	Yes MLI		PPT
8	Bulgaria	Yes MLI		PPT
9	Canada	Yes MLI		PPT
10	Chile	Yes MLI		PPT
11	China (People's Republic of)	Yes MLI		PPT
12	Czechia	Yes MLI		PPT
13	Denmark	Yes MLI		PPT
14	Estonia	No	Yes MLI	PPT
15	Finland	Yes MLI		PPT
16	France	Yes MLI		PPT
17	Georgia	Yes MLI		PPT
18	Germany	No	Yes MLI	PPT
19	Greece	Yes MLI		PPT
20	Hungary	Yes MLI		PPT

³⁷ For its agreements listed under the MLI, Croatia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

21	Iceland	Yes MLI		PPT
22	India	Yes MLI		PPT
23	Indonesia	Yes MLI		PPT
24	Iran*	No	No	PPT
25	Ireland	Yes MLI		PPT
26	Israel	Yes MLI		PPT
27	Italy	No	Yes MLI	PPT
28	Japan	Yes other		PPT+LOB
29	Jordan	Yes MLI		PPT
30	Kazakhstan	Yes MLI		PPT
31	Korea	Yes MLI		PPT
32	Kosovo*	No	No	PPT
33	Kuwait	No	Yes MLI	PPT
34	Latvia	Yes MLI		PPT
35	Lithuania	Yes MLI		PPT
36	Luxembourg	Yes MLI		PPT
37	Malaysia	Yes MLI		PPT
38	Malta	Yes MLI		PPT
39	Mauritius	Yes MLI		PPT
40	Moldova*	No	No	PPT
41	Montenegro	No	No	PPT
42	Morocco	No	Yes MLI	PPT
43	Netherlands	Yes MLI		PPT
44	North Macedonia	No	Yes MLI	PPT
45	Norway	No	No	PPT
46	Oman	Yes MLI		PPT
47	Poland	Yes MLI		PPT
48	Portugal	Yes MLI		PPT
49	Qatar	Yes MLI		PPT
50	Romania	No	Yes MLI	PPT
51	Russian Federation	Yes MLI		PPT
52	San Marino	Yes MLI		PPT
53	Serbia	Yes MLI		PPT
54	Slovak Republic	Yes MLI		PPT
55	Slovenia	Yes MLI		PPT
56	South Africa	Yes MLI		PPT
57	Spain	Yes MLI		PPT
58	Sweden	No	No	PPT
59	Switzerland	No	No	PPT
60	Syrian Arab Republic*	No	No	PPT
61	Türkiye	No	Yes MLI	PPT
62	Turkmenistan*	No	No	PPT
63	Ukraine	Yes MLI		PPT
64	United Arab Emirates	Yes MLI		PPT
65	United Kingdom	Yes MLI		PPT
66	Viet Nam	No	Yes MLI	PPT



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Croatia", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/792eb0f4-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.