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## GES NewsFlash

### Croatia — Changes in income tax reporting and income tax payments deadline from January 1, 2014

November 22, 2013

#### Overview

From January 1, 2014, new income tax reporting form will enter into force called Unique Form for Reporting paid Income, Assessed Tax, Surtax, and Social Security Contributions Liability (JOPPD).

The form will be used for reporting the following types of income:

- Employment income,
- Income from capital,
- Insurance income,
- Other income,
- Nontaxable income, and
- Payments not deemed to be an income, such as child allowance and similar

Special attention should be taken with respect to the following:

- Deadline for filing the new reporting form is the same day on which the payment is made or the following day at the latest.
- Deadline for filing the form, when it comes to reporting of the income received from abroad and tax assessed on the same income, is within eight days from receiving the income.
- All payments made from the income payer to physical persons has to be reported on the new form, including nontaxable payments (such as daily allowances, business trip incurred expenses, social welfare etc.), which was not the case until now.
- Form will be linked with the tax number of physical person, which will allow tax authority to follow income received by the physical person during the calendar year.

#### Deloitte comments

It is expected that implementation of the new form will enhance collection of taxes and contributions and enable better oversight of accuracy of calculations of contributions, personal income tax, and surtax.

Tax authority will have ad hoc insight into nontaxable payments and into payments not deemed to be income. Ultimate intention of the new reporting unique form is to collect information on income received by the taxpayer (physical person) during the calendar year in order for the individual to be able to self-assess annual tax liability without need for annual tax return filing. This is expected to be achieved no earlier than in few years' time.

## Contact

If you have any questions concerning the issues in this GES NewsFlash, please contact one of the GES professionals at our Deloitte offices as follows:

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