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Tax treatment of personal vehicles costs

Tax treatment of personal vehicles costs – comments on Tax Authorities' opinion dated 27 March 2018.

1. Is there a legal basis for the change regarding the profit tax treatment of the cost of non-deductible VAT?

During the last few years, it became customary that, for simplicity reasons, the cost of non-deductible VAT resulting from the acquisition of personal vehicles is booked on the same account as the respective cost net of VAT, and that total amount on that account is used for calculating depreciation as well as for calculating the increase in the profit tax base. Namely, the prescribed percentage (30% – applicable until the end of 2017) was applied to the total amount on the above-mentioned account in order to obtain the amount of an increase in the profit tax base on the basis of Article 7, paragraph 1, line 4 and paragraph 3 of the Profit Tax Act. In other words, the profit tax base was increased by only 30% of total non-deductible VAT, which is fully in line with provisions of the Profit Tax Act (Article 7, paragraph 1, line 4 and paragraph 3). As of 1 January 2018, these provisions of Article 7, paragraph 1, line 4 and paragraph 3 were amended, but only the prescribed percentage changed, i.e. regarding the non-deductible percentage, the number 30 was replaced by the number 50. However, on 27 March 2018, Tax Administration issued an opinion stating, inter alia, that *„… pursuant to Article 7, paragraph 3 of the Profit Tax Act,* ***the amount of non-deductible tax shall not be included by a VAT payer, solely for the purposes of determining the profit tax liability, in the amount of acquisition cost which is the basis for determining tax deductible***

25. travnja 2018.

Porezi tretman troškova osobnih automobila

Porezi tretman troškova osobnih automobila – komentar na mišljenje Porezne uprave od 27. ožujka 2018.

1. Ima li pravne osnove za promjenu tretmana troška nepriznatog PDV-a u obračunu poreza na dobit?

U posljednjih nekoliko godina postalo je uobičajeno da se radi jednostavnosti trošak nepriznatog PDV-a po osnovi nabave osobnih vozila iskazuje na istom kontu na kojem se iskazuje s njime povezani trošak neto od PDV-a te da ukupan iznos na tom kontu predstavlja osnovicu za obračun amortizacije, a ujedno da se koristi i za izračun uvećanja osnovice poreza na dobit. Naime, propisani postotak (30% - primjenjivo zaključno s 2017. godinom) je bio primijenjen na ukupan iznos na takvom kontu kako bi se dobio iznos uvećanja osnovice poreza na dobit temeljem članka 7. st. 1. t. 4. te st. 3. Zakona o porezu na dobit. Drugim riječima, osnovica poreza na dobit je bila uvećavana samo za 30% ukupno nepriznatog PDV-a, što je u potpunosti u skladu s odredbom Zakona o porezu na dobit (iz čl. 7. st. 1. t. 4. i st. 3). Od 1. siječnja 2018. godine ove odredbe iz čl. 7. st. 1. t. 4. i st. 3. su promijenjene, ali samo utoliko ukoliko se promijenio propisani postotak, tj. prilikom propisivanja nepriznatog postotka brojka 30 je zamijenjena s brojkom 50. Međutim, Porezna uprava je 27. ožujka 2018. godine izdala mišljenje u kojem između ostalog ističe *„…temeljem članka 7. stavka 3. Zakona o porezu na dobit,* ***obveznik PDV-a dio nepriznatog poreza samo za potrebe utvrđivanja obveze poreza na dobit ne uključuje u iznos nabavne vrijednosti koja je osnova za utvrđivanje poreznog priznatog troška od 50%, već isti iznos***

***expenses amounting to 50%; thus, the same amount is to be specially isolated** but recognised as part of the acquisition cost of the vehicle for personal transport considering that it is fully non-deductible and **shall be included in the tax base in full** during the period of use of the asset.“*

Considering that as of 1 January 2018 provisions of the Profit Tax Act (Article 7, paragraph 1, line 4 and paragraph 3) were altered only in relation to the amount of % and the fact that amendments of the VAT Act do not define the treatment in the calculation of the profit tax – **question arises on what basis does the Tax Administration interpret the above-mentioned conclusion which states that in 2018, cost of non-deductible VAT based on vehicles for personal transport should be isolated from the remaining of the acquisition cost and that profit tax base should be increased by a total amount of VAT cost (and not by 50% of non-deductible VAT cost), while during previous years, it was possible to record the cost of non-deductible VAT on the same account as the remaining of the acquisition cost because the treatment was the same, i.e. profit tax base was being increased by 30% of this cost.**

However, this was the interpretation of the Tax Administration also during some earlier years (e.g. this interpretation was adopted in the opinion on 8 March 2010). Though, such an interpretation was controversial because, even then this was not stated in Article 7 of the Profit Tax Act. It is interesting that the Tax Administration adopted such an interpretation in 2010 (due to amendments of the VAT Act), but the interpretation changed in 2012 (again due to amendments of the VAT Act, while there were no relevant amendments to the Profit Tax Act that would affect the cost of vehicles for personal transport). Since 2012 the practice of recording non-deductible VAT on the same account with other costs of personal vehicles was established, but now there is again a change in the interpretation of this issue.

Main problem is that interpretation and practice of the calculation of profit tax vary as provisions of VAT regulations are amended, and not provisions of profit tax regulations. However, it should be acknowledged that the past practice as well as this new different interpretation of treatment in calculation of the profit tax (although not based on

***treba posebno izdvojiti,** ali evidentirati kao dio nabavne vrijednosti prijevoznih sredstava za osobni prijevoz obzirom da je u cijelosti porezno nepriznat te će se **u ukupnom iznosu uključiti u poreznu osnovicu** tijekom razdoblja korištenja sredstva.*“.

S obzirom da je od 1. siječnja 2018. u čl. 7. st. 1. t. 4. i st. 3. Zakona o porezu na dobit promijenjen samo iznos % i ništa drugo te s obzirom da izmjene Zakona o PDV-u ne određuju tretman u obračunu poreza na dobit – **postavlja se pitanje na čemu Porezna uprava temelji navedeno tumačenje prema kojem u 2018. godini trošak nepriznatog PDV-a po osnovi osobnih vozila treba iskazivati odvojeno od ostatka nabavne vrijednosti te osnovicu poreza na dobit treba uvećati za ukupan iznos troška PDV-a (a ne za 50% troška nepriznatog PDV-a), dok je u prethodnim godinama trošak nepriznatog PDV-a mogao biti iskazan na istom kontu kao i preostala nabavna vrijednost jer je imao isti tretman tj. osnovica poreza na dobit je bila uvećavana za 30% tog troška.**

Međutim, ovako tumačenje je Porezna uprava imala i u nekim ranijim godinama (npr. takav je stav zauzela u mišljenju od 8. ožujka 2010. godine). Ipak, i tada je takvo tumačenje bilo sporno jer zapravo to nije niti tada bilo navedeno u čl. 7. Zakona o porezu na dobit. Interesantno je da je Porezna uprava takvo tumačenje zauzela u 2010. godini (zbog promjena u Zakonu o PDV-u), ali da se je tumačenje promijenilo u 2012. godini (i to ponovno zbog promjene u Zakonu o PDV-u, a da pritom nije bilo relevantnih promjena u Zakonu o porezu na dobit koje bi se ticale troškova osobnih automobila). Od 2012. godine se ustalila praksa iskazivanja nepriznatog PDV-a na istom kontu s ostalim troškovima osobnih vozila, no sada ponovno imamo promjenu u tumačenju ove problematike.

Osnovni problem jest u tome što se tumačenja i praksa u obračunu poreza na dobit mijenjaju kako se mijenjaju odredbe propisa o PDV-u, a ne odredbe propisa o porezu na dobit. Ipak, s druge strane, smatramo da treba priznati da su dosadašnja praksa kao i ovo novo drugačije tumačenje tretmana u obračunu poreza na dobit

amendments of the profit tax regulations) are in fact in line with an intention which the legislator had when prescribing an increase in the profit tax base. Namely, as the % by which the increase of the profit tax base is prescribed is in fact the % of the deemed private use prescribed for profit tax purposes and as the same percentage is not input VAT deductible, it is then logical that the total cost of non-deductible VAT (not just 50%) should increase the profit tax base. But, as previously mentioned, the problem is that this is not explicitly stated in the regulations. Also, this problem was identified in 2010 - when practice and interpretations related to profit taxation began to change even though this was not supported with the relevant change in the profit tax regulations. However, until this day, relevant provisions of the Profit Tax Act have not been amended in such a way which would solve this problem, but the problem continues to be "solved" through the change of interpretations of the Tax Administration - which should not be the case.

We stress this change in the Tax Administration's interpretation regarding the profit tax treatment of the cost of non-deductible VAT related to personal vehicles, considering the fact that the change is not explicitly prescribed.

(iako ono nije utemeljeno u izmjenama propisa o porezu na dobit) zapravo u skladu s intencijom koju je zakonodavac imao prilikom propisivanja uvećanja osnovice poreza na dobit. Naime, kako je % za koji je propisano uvećanje osnovice poreza na dobit zapravo % pretpostavljene privatne potrošnje za potrebe poreza na dobit i kako se u istom % ne može odbiti pretporez, onda je logično da bi ukupan trošak nepriznatog PDV-a (a ne samo 50%) trebao uvećati osnovicu poreza na dobit. No, kao što je prethodno istaknuto, problem je u tome što to nije izričito navedeno u propisima. Također, ovaj problem je uočen još u 2010. godini – kada su se praksa i tumačenja vezana za obračun poreza na dobit počeli mijenjati iako nije bilo relevantnih promjena propisa o porezu na dobit. Međutim, do danas se nisu izmijenile relevantne odredbe Zakona o porezu na dobit na način da taj problem riješe, već se problem i dalje „rješava" kroz promjene tumačenja Porezne uprave – što ne bi smio biti slučaj.

Skrećemo pažnju na ovu promjenu u tumačenju Porezne uprave vezano za tretman troška nepriznatog PDV-a po osnovi osobnih vozila u obračunu poreza na dobit, a s obzirom na to da je u pitanju promjena koja nije izričito propisana.

2. Is there double VAT burden or not in case of partial personal usage by employees?

The opinion dated 27 March 2018 is **not clear in the context of the question whether the Tax Administration interprets that, in case when an employee uses a company car for private purposes as well, in addition to 50% restriction to deduct input VAT, it is also required to calculate "output" VAT according to Article 8 paragraph 3 of the VAT Act** – which would lead to double VAT burden (i.e. the first time due to 50% restriction to deduct input VAT based on the deemed percentage of private consumption as prescribed by law and the second time due to the calculation of "output" VAT based on reported private usage). While the first paragraph of the opinion under line 1.3. may indicate that the Tax Administration has recognised this issue and took the stand point according to which there is no double VAT burden ("...*there is no*

2. Postoji li dvostruki teret PDV-a u slučaju djelomičnog privatnog korištenja od strane zaposlenika?

Mišljenje od 27. ožujka 2018. je **nejasno u kontekstu pitanja smatra li Porezna uprava da je u slučaju kada zaposlenik koristi službeno vozilo i u privatne svrhe potrebno, dodatno uz postojeće 50%tno ograničenje prava na odbitak pretporeza, također obračunavati „izlazni" PDV temeljem članka 8. st. 3. Zakona o PDV-u** – što bi dovodilo do dvostrukog tereta PDV-a (i to, prvi puta zbog 50%tnog ograničenja prava na odbitak pretporeza na temelju zakonom pretpostavljenog udjela privatnog korištenja te drugi puta zbog obračuna „izlaznog" PDV-a na temelju prijavljenog privatnog korištenja). Dok bi prvi paragraf ovog mišljenja pod točkom 1.3. mogao upućivati na to da je Porezna uprava prepoznala ovaj problem i zbog toga zauzela stav prema kojem ne dolazi do dvostrukog tereta PDV-a („...

liability to account for VAT in case of the use in the part which relates to private usage"), the opinion further refers to the problematic Article 8 paragraph 3 of the VAT Act stating that, based on that Article, there is an obligation to calculate "output" VAT ("…*if vehicles for personal transport are used for private purposes, and input VAT related to their acquisition was fully or partially deducted, this is deemed as a services for a consideration in the context of Article 8 paragraph 3 of the VAT Act. In this case, due to the use of those vehicles for private purposes a taxpayer is obliged to account for VAT*…").

This lack of clarity would not exist if the change of Article 61 of the VAT Act had been implemented together with adequate change in respect of Article 8 paragraph 3 of the VAT Act, that is in case of introducing additional provision which would prescribe a suspension of the application of Article 8 paragraph 3 of the VAT Act in case of the application of Article 61 of the VAT Act.

It should be taken into account that Article 61 of the VAT Act derogates from Articles 168 and 168.a of the Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (hereinafter: VAT Directive), but this derogation is allowed based on Article 176 of the VAT Directive, especially taking into account that in the moment of its accession to EU Croatia already had 100% restriction of the right to deduct input VAT related to personal vehicles. Also, it should be taken into account that Article 8 paragraph 3 of the VAT Act is in compliance with Article 26 paragraph 1 of the VAT Directive, and that Article 61 of the VAT Act does not prescribe a suspension of Article 8 paragraph 3 of the VAT Act in case of the application of Article 61 of the VAT Act.

However, even though Article 61 of the VAT Act derogates from Articles 168 and 168.a of the VAT Directive, this Article of the VAT Act (in the part in which it restricts 50% input VAT deduction) actually has comparable aim as Article 168.a of the VAT Directive (being implemented in Article 58 paragraph 8 of the Croatian VAT Act), but **providing for additional simplification** which consists in prescribing a lump-sum % of deemed private use as determined by law.

ne proizlazi ni obveza obračuna PDV-a prilikom korištenja istih u dijelu za privatne potrebe"), u nastavku mišljenja se upravo navodi sporan članak 8. st. 3. Zakona i ističe da temeljem njega postoji obveza obračuna „izlaznog" PDV-a („…*ako se prijevozna sredstva za osobni prijevoz koriste za privatne potrebe, a za njih je pri nabavi u cijelosti ili djelomično odbijen pretporez, smatra se da postoji usluga obavljena uz naknadu u smislu članka 8. stavka 3. Zakona o PDV-u. U tom slučaju, porezni obveznik je obvezan na korištenje tih prijevoznih sredstava za privatne potrebe obračunati PDV*…").

Ova nejasnoća ne bi postojala da je usporedo s izmjenom članka 61. Zakona o PDV-u napravljena i odgovarajuća izmjena vezana za članak 8. st. 3. Zakona o PDV-u, odnosno da je dodatno uvedena odredba koja bi jasno propisivala da se u slučaju primjene članka 61. Zakona o PDV-u ne primjenjuje članak 8. stavak 3. Zakona o PDV-u.

Treba uzeti u obzir da članak 61. hrvatskog Zakona odstupa od članaka 168. i 168.a. Direktive Vijeća 2006/112/EZ od 28. studenoga 2006. o zajedničkom sustavu poreza na dodanu vrijednost (dalje: PDV Direktiva), no da je ovo odstupanje dopušteno temeljem članka 176. PDV Direktive, a posebno s obzirom da je Hrvatska u trenutku ulaska u EU već imala 100%tno ograničenje prava na odbitak pretporeza za osobne automobile. Također, treba uzeti u obzir da je članak 8. st. 3. Zakona o PDV-u usklađen s člankom 26. st. 1. PDV Direktive, te da člankom 61. Zakona o PDV-u nije propisano isključenje primjene članka 8. stavka 3. Zakona o PDV-u kada se primjenjuje članak 61. Zakona o PDV-u.

Međutim, iako članak 61. Zakona o PDV-u odstupa od članaka 168. i 168.a PDV Direktive, taj članak Zakona (u dijelu u kojem ograničava 50%tni odbitak pretporeza) zapravo ima usporedivi cilj kao članak 168.a PDV Direktive (koji je implementiran kroz članak 58. st. 8. hrvatskog Zakona o PDV-u), ali **uz dodatno pojednostavljenje** koje se sastoji u tome da se privatno korištenje pretpostavlja u paušalnom % koji je zakonom određen.

As the provisions of the VAT Act are not sufficiently clear, **we are of the opinion that the following is relevant for the conclusion on the correct interpretation of this VAT issue:**

(a) Article 168.a of the VAT Directive contains a provision which reads as follows: "***By way of derogation from Article 26****, changes in the proportion of use of immovable property referred to in the first subparagraph shall be taken into account in accordance with the principles provided for in Articles 184 to 192 as applied in the respective Member State*". Based on that part it is clear that in case of the application of Article 168.a of the VAT Directive, Article 26 shall not apply. However, it is interesting to note that the quoted part is not contained in the Croatian VAT Act, but regardless of that, we are of the opinion that such content of the VAT Directive means that in case of the application of Article 58 paragraph 8 of the VAT Act, Article 8 paragraph 3 of the VAT Act is not applicable.

(b) Above stated is in compliance with the explanations which had been given within the proposal for the amendment of the VAT Directive (related to Article 168.a) in which the following was stated: "...***in such cases Article 26 of the VAT Directive will no longer apply*** *during the adjustment period to the non-business use of such property,* ***in so far as this use did not initially give rise to the right of deduction.*** *The fact of not having to tax private (or non-business) use separately and additionally constitutes a simplification.*" (document: COM/2007/0677 final - CNS 2007/0238). Even though this explanation was given in the context of Article 168.a. of the VAT Directive (based on which Article the VAT payer cannot deduct input VAT in a part which relates to private use, and this rule is implemented in Article 58 paragraph 8 of the Croatian VAT Act), we are of the opinion that the same interpretation should apply – by analogy - in case of Article 61 of the Croatian VAT Act, because this Article also leads to partial restriction of input VAT deduction due to (deemed) private usage.

S obzirom da odredbe Zakona o PDV-u nisu dovoljno precizne, **smatramo da je za zaključak o tome što bi bilo ispravno tumačenje ovog PDV pitanja bitno u obzir uzeti sljedeće:**

(a) Članak 168.a PDV Direktive sadrži odredbu koja glasi: „***Odstupajući od članka 26.*** *promjene u omjeru uporabe nepokretne imovine navedene u prvome podstavku uzimaju se u obzir u skladu s načelima predviđenim u člancima od 184. do 192. kako se uporabljuju u dotičnoj državi članici.*". Iz tog dijela je jasno da se u slučaju primjene članka 168.a ne primjenjuje članak 26. Direktive. No, interesantno je kako upravo taj citirani dio nije naveden u hrvatskom Zakonu, ali bez obzira na to, smatramo da takav sadržaj PDV Direktive znači da u slučaju primjene članka 58. st. 8. hrvatskog Zakona o PDV-u nije primjenjiv članak 8. stavak 3. Zakona.

(b) Prethodno navedeno je u skladu i s obrazloženjima koja su bila dana i u prijedlogu za izmjenu PDV Direktive (vezano za članak 168.a), gdje je bilo navedeno: „...***članak 26 PDV Direktive se neće primijeniti*** *za vrijeme razdoblja ispravka vezano za neposlovno korištenje takve imovine,* ***u mjeri u kojoj njezino korištenje nije inicijalno omogućilo pravo na odbitak pretporeza.*** *To što neće dolaziti do posebnog i dodatnog oporezivanja privatnog (ili neposlovnog) korištenja predstavlja pojednostavljenje.*" (dokument: COM/2007/0677 final - CNS 2007/0238). Iako je ovo objašnjenje dano u kontekstu članka 168.a PDV Direktive (temeljem kojeg PDV obveznik ne može odbiti dio ulaznog PDV-a u dijelu u kojem se odnosi na privatno korištenje, a što je sadržano u članku 58. st. 8. hrvatskog Zakona o PDV-u), smatramo da bi takvo tumačenje – analogijom - trebalo vrijediti i u slučaju članka 61. hrvatskog Zakona o PDV-u, jer i taj članak dovodi do djelomičnog ograničenja prava na odbitak pretporeza po osnovi (pretpostavljenog) privatnog korištenja.

(c) If some examples of Council implementing decisions are taken into account (e.g. Decision 2015/2429/EU which relates to Latvia, as well as other comparable decisions e.g. for Estonia, Romania, Poland, etc.), it can be seen that within the process of **introducing partial restrictions of input VAT deduction** (when requesting authorisations for derogations from Article 168 and 168.a of the VAT Directive, which are comparable to Article 61 of the Croatian VAT Act) those countries requested at the same time authorisations to introduce **derogation from Article 26 paragraph 1 of the VAT Directive, i.e. to suspend the calculation of "output" VAT. This is logical and justified because this ensures the avoidance of double VAT burden.**

Based on that, the following can be concluded:

As Article 61 of the VAT Act (in the part in which it restricts input VAT deduction to 50%) has comparable aim as Article 58 paragraph 8 of the VAT Act (but providing for additional simplification - which consists of prescribing a lump-sum percentage of deemed private usage), **we believe that the correct interpretation would be that in case of the application of Article 61 of the Act, Article 8 paragraph 3 should not apply.**

However, as this is not explicitly stated in the VAT Act, this raises a question have we failed to make additional change of the VAT Act related to Article 8 paragraph 3 together with the change of the provision which relates to the restriction of input VAT deduction (Article 61 of the VAT Act), i.e. to prescribe explicitly that the application of 50% restriction of input VAT deduction suspends the application of Article 8 paragraph 3 of the VAT Act.

Even though this is not clearly stated in the Croatian VAT Act, we believe that different interpretation would be contrary to the VAT Directive, due to the reasons mentioned above. This is important because, when national regulations do not contain such provisions which would produce specific tax treatment as required by the VAT Directive, taxpayers can directly rely on the VAT Directive.

(c) Ako se pogledaju primjeri nekih provedbenih odluka Vijeća EU (npr. odluka 2015/2429/EU koja se odnosi na Latviju, kao i druge usporedive odluke npr. za Estoniju, Rumunjsku, Poljsku, itd.), vidljivo je da su države članice **prilikom uvođenja djelomičnog ograničenja prava na odbitak pretporeza** (tražeći odobrenja da odstupe od članaka 168. i 168.a. PDV Direktive, što je usporedivo hrvatskom članku 61. Zakona o PDV-u) istodobno tražile odobrenja da uvedu **i odstupanje od članka 26. stavak 1. PDV Direktive, tj. da isključe obračun „izlaznog" PDV-a. To je logično i opravdano jer se na taj način isključuje dvostruki teret PDV-a.**

Na temelju toga, može se zaključiti sljedeće:

Kako članak 61. Zakona o PDV-u (u dijelu u kojem ograničava 50%tni odbitak pretporeza) ima usporedivi cilj kao i članak 58. stavak 8. Zakona (ali uz dodatno pojednostavljenje - koje se sastoji u propisivanju paušalnog postotka pretpostavljenog privatnog korištenja), **smatramo da bi ispravno bilo tumačiti kako niti u slučaju primjene članka 61. Zakona nije primjenjiv članak 8. stavak 3. Zakona o PDV-u.**

Međutim, kako to nije izričito navedeno u Zakonu o PDV-u, postavlja se pitanje jesmo li propustili usporedo s izmjenom odredbe koja se odnosi na ograničenje prava na odbitak pretporeza (članak 61. Zakona o PDV-u) implementirati u Zakonu i dodatnu izmjenu vezanu za članak 8. st. 3. Zakona o PDV-u, odnosno izričito propisati da se u slučaju primjene 50%tnog ograničenja prava na odbitak pretporeza isključuje primjena članka 8. stavak 3. Zakona od PDV-u.

Iako to nije jasno navedeno u hrvatskom Zakonu o PDV-u, smatramo da bi drugačije tumačenje bi bilo protivno PDV Direktivi, iz razloga koje smo prethodno naveli. To je bitno zbog toga što, ako nacionalni propis ne sadrži odredbe koje bi dovodile do određenih poreznih učinaka kakvi moraju proizaći iz PDV Direktive, porezni obveznici se mogu izravno pozvati na odredbe PDV Direktive.

The above stated VAT issue is stressed because the opinion of the Tax Administration dated 27 March 2018 is not clear in that part, so further development of the Tax Administration's interpretation and practice should be observed. Even though arguments in for a conclusion that there is no obligation to calculate additional "output" VAT can be found in the VAT Directive, we are of the opinion that this issue should be finally and adequately solved through the change of the VAT Act.

Prethodno navedena PDV problematika se ističe jer mišljenje Porezne uprave od 27. ožujka 2018. godine u tom dijelu nije jasno, pa je bitno pratiti kakav će se stav i praksa Porezne uprave iskristalizirati. Iako se uporište za zaključak da nema obveze dodatnog obračuna „izlaznog" PDV-a se može naći u PDV Direktivi, ipak smatramo da bi taj problem zapravo končano i adekvatno trebalo riješiti izmjenom Zakona o PDV-u.

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* Note: Comments provided under 1 refer to cases where no wage-in-kind is calculated based on private usage of a car. Comments provided under 2 primarily relate to usual cases of calculating wage-in-kind based on partial private usage of company cars without keeping evidences on actual usage. Differences in tax treatment depending whether a limit of 400,000 HRK has been exceeded or not, have not been taken into account for the purpose of above provided comments. Tax treatment of vehicles used for special business activities (such as taxi, rent-a-car, etc.) has also not be commented. The comments provided above do not relate to all, but only to certain selected parts of the opinion issued by the Tax Administration.

* Napomena: Komentari navedeni pod 1. se odnose na slučaj kada se ne obračunava plaća u naravi po osnovi privatnog korištenja osobnog automobila. Komentari navedeni pod 2. se primarno odnose na uobičajene načine obračunavanja plaće u naravi po osnovi djelomičnog privatnog korištenja službenih vozila za privatne svrhe bez vođenja evidencije o stvarnom korištenju. Razlike u poreznom tretmanu ovisno o tome je li limit od 400.000 kuna prijeđen ili ne, nisu uzimane u obzir za potrebe gornjih komentara. Porezni tretman vozila koja se koriste za posebne poslovne djelatnosti (kao što su taxi, rent-a-car, itd.), također nije razmatran. Prethodnim komentarima se ne razmatraju svi, već samo neki odabrani dijelovi mišljenja Porezne uprave.

This publication has been prepared for general guidance and a such does not constitute professional advice and it should not be used as a substitute for consultation with professional accounting, tax, legal or other competent advisors.

The application and impact of law, rules and regulations can vary based on specific facts involved. For making any decision or taking any action you should consult professional advisors.

In case you need additional information or assistance, please contact SIGMA BUSINESS CONSULTING – Tax Advisory Ltd. You can find our contacts on our web page.

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