



## NEWSLETTER – AMENDMENTS TO TAX REGULATIONS EFFECTIVE AS OF 1 JANUARY 2026

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The Croatian Parliament adopted, under an expedited legislative procedure on 5 December 2025, a package of amendments to tax and financial legislation introducing additional tax reliefs, administrative burden reductions for businesses, and further alignment of the Croatian regulatory framework with the *acquis communautaire* of the European Union.

Below we provide an overview of the most significant amendments and supplements entering into force on 1 January 2026.

### 1. Value Added Tax – Fiscalisation 2.0 and Administrative Burden Reduction

Amendments to the Value Added Tax Act are largely related to the introduction of e-Invoice fiscalisation (so-called Fiscalisation 2.0) and are aimed at simplifying tax obligations and reducing administrative costs.

The most significant changes include:

- Extension of deadlines for the submission of certain tax returns:  
VAT Return Form, Recapitulative statements for intra-Community acquisition of goods and services from other EU Member States (Form VAT-S), Recapitulative statements of intra-Community supply of goods and services to another EU Member State (Form ZP), as well as Returns for supplies of goods to other EU Member States previously imported under Procedures 42 and 63 (Forms PZ 42 and 63), will no longer be required to be submitted by the 20th day of the current month for the preceding tax period but by the last day of the current month for the previous month.  
The new deadlines apply to tax periods starting from 1 January 2026 onwards.
- Abolition of the obligation to submit the following forms:
  - Special records of received invoices (Form U-RA)
  - Returns on domestic supplies subject to the reverse charge mechanism (Form PPO)

The above mentioned forms will be submitted for the last time for the 2025 tax period.

- For domestic supplies between taxable persons subject to the obligation to issue and fiscalise e-Invoices, prior consent of the recipient will no longer be required.
- The exemption from the obligation to issue invoices is extended to all services exempted from VAT pursuant to Article 40 of the VAT Act, as well as to domestic foreign exchange transactions.
- Taxable persons transitioning from the VAT cash accounting scheme to the standard VAT accounting method are entitled to deduct input VAT included in received supplies that have not been settled prior to the change in the VAT accounting method, provided that such supplies were made by a taxable person applying the standard VAT accounting method.

Amendments to the VAT Bylaw are also announced, including the abolition of the obligation to file the Sales Invoice Ledger (Form I-RA), as well as certain additional reports and records, namely the



report on food donations made (Form DON-H) and special records of goods sold to customers under the passenger traffic scheme (Form PDV-F).

## **2. General Tax Act – Digitalisation and Expansion of Tax Authorities authorisation**

Amendments to the General Tax Act are partly related to Fiscalisation 2.0, but also introduce additional changes relevant to tax audits and reporting.

Key changes include:

- Abolition of Form OPZ-STAT-1  
The statistical report on due but uncollected receivables is abolished due to the introduction of the e-Reporting system.
- An exception to the obligation to maintain tax secrecy is introduced for the purpose of exchanging analytical data on the collection of local taxes between the Tax Administration and units of local and regional self-government.
- Tax authorities are granted expanded powers to access, copy and reproduce electronic data, including the right to request passwords or encryption keys, where such data are relevant for determining the tax base.
- The possibility of collecting additional data and documentation from other competent authorities and authorised institutions in cases of suspected tax criminal offences.

## **3. Corporate Income Tax – New Incentives and Technical Alignments**

Amendments to the Corporate Income Tax Act introduce a number of changes that are not directly related to fiscalisation but are relevant for tax planning.

Key highlights include:

- Mandatory electronic filing of corporate income tax returns for all corporate income taxpayers;
- The possibility of an additional reduction of the corporate income tax base for sponsorship expenses incurred in favour of legal entities in Croatia;
- Abolition of the requirement to make donations for healthcare purposes exclusively via giro account transfers;
- Alignment with the OECD Transfer Pricing Guidelines;
- More precise regulation of the crediting of taxes paid abroad;
- Corporate income tax liabilities arising from filed returns in cases of a shortened tax period or cessation of business become due on the last day of the deadline for filing the final tax return.

## **4. Global Minimum Corporate Income Tax**

Amendments to the Act on the Global Minimum Corporate Income Tax further align the national framework with the OECD Model and the “safe harbour” rules. The calculation of the Qualified Domestic Top-up Tax liability is further clarified in order to facilitate the application of this tax, and it is important to note that the assessed minimum tax liability does not reduce the corporate income tax base.



The amendments to this Act have entered into force eight days after their publication in the Official Gazette, i.e. on 23 December 2025.



Please note that legislation is subject to frequent changes. Accordingly, this newsletter is necessarily based on our understanding and interpretation of the law and practice as in force at the time of issuance of this newsletter. This newsletter will not be updated to reflect any legislative changes occurring after the date of its publication.