

24 April 2017

## Notification on new tax reporting obligations for taxpayers – related to Country-by-Country Report

As regulated by the Council Directive (EU) 2016/881 the Country-by-Country Report (hereinafter: the CbCR) is a report by which a group of multinational enterprises (MNEs) discloses annual information about the group by every tax jurisdiction in which the MNE group does business. Ultimate parent entities of the MNEs group are required to file the CbCR (under exceptional circumstances, surrogate parent entities and constituent entity) if the group amounted total consolidated corporate revenue over 750 million EUR in the year that precedes the year for which the CbCR is being filed.

### Notifications on the status of each constituent entity – deadline 30th April 2017

Each constituent entity of the group of MNEs is required to submit a notification on its status within the MNEs group, i.e. information whether it is obligated to file the CbCR for the group, and if it is not obligated to do so, it is required to provide information about the company that is obligated to file the CbCR for the group. In Croatia this applies to companies that are tax residents in Croatia and are a part of the MNE group, and to branches of a foreign company which are a part of the MNE group. **Deadline for first submission of the notification is 30th April 2017, i.e. 30th April of every year to follow** (if it concerns a taxpayer whose tax year matches a calendar year).

24. travnja 2017.

## Obavijest o novim obavezama izvješćivanja od strane poreznih obveznika – vezano za izvješće po zemljama

Kako je propisano Direktivom Vijeća (EU) 2016/881 izvješće po zemljama (engl. Country-by-Country Report; dalje: CbCR) predstavlja izvješće kojim skupina multinacionalnih poduzeća (MNP) prijavljuje informacije o skupini na godišnjoj razini za svaku poreznu nadležnosti u kojoj skupina MNP posluje. Obveznici podnošenja CbCR su krajnje matice grupe MNP-a (u iznimnim slučajevima zamjenske matice i sastavni subjekti skupine) ako je u pitanju skupina koja je u godini koja prethodi poreznoj godini za koju se CbCR podnosi imala ukupni konsolidirani prihod veći od 750 milijuna eura.

### Obavijesti/notifikacije o statusu sastavnog subjekta – rok 30. travnja 2017.

Svaki sastavni subjekt skupine MNP obavezan je Poreznoj upravi po mjestu nadležnosti dostaviti **obavijest o svojem statusu u skupini MNP**, odnosno podatak o tome je li obveznik podnošenja CbCR u ime skupine, a ako nije, podatke o društvu koje podnosi CbCR u ime skupine. U Hrvatskoj se ova obaveza odnosi na društva koje su porezni rezidenti u Hrvatskoj i koja su dio skupine MNP, a također i na podružnice inozemnog društva koja su dio skupine MNP. **Rok za prvo podnošenje obavijesti je 30.04.2017.g.**, odnosno 30.4. svake naredne godine (ako je u pitanju porezni obveznik čija porezna godina je kalendarska godina).

## Information provided by the CbCR

The CbCR is an integral part of the Croatian Ordinance on Automatic Exchange of Information in the Field of Taxation, and provides information on the amount of corporate revenue, profits and losses before taxes, accounted and paid corporation tax, capital, number of employees and tangible assets, as well as the economic activity and information about each constituent entity of the MNE group.

## Deadline for filing the CbCR

**Deadline for filing the CbCR is 12 months after the end of the tax year that starts on 1st January 2016 and later.** Exceptionally, if entities obligated to submit the CbCR are constituent entities which are not the ultimate parent company or a surrogate parent company, the deadline is set forward to 12 months after the end of the year that starts on 1st January 2017 and later. For a misdemeanor of failing to submit the CbCR a fine can be imposed in a range between HRK 2.000,00 and 200.000,00 for reporting entity and in a range between 2.000,00 and 20.000,00 kn for a responsible person of the reporting entity.

**Given that the first reporting obligations are due by the end of April, all entities that are a part of a multinational group should determine whether they are addressed by any of the abovementioned requirements.**

## Podaci koje sadrži CbCR

CbCR sastavni je dio hrvatskog Pravilnika o automatskoj razmjeni informacija u području poreza, a sadrži podatke o iznosu prihoda, dobiti i gubitku prije oporezivanja, obračunatom i plaćenom porezu na dobit, zadržanoj dobiti, kapitalu, broju zaposlenika i materijalnoj imovini isto kao i o djelatnosti i svim subjektima koji su sastavni dio skupine MNP.

## Rok za podnošenje CbCR

**Rok za podnošenje CbCr je 12 mjeseci nakon završetka porezne godine koja počinje 01.01.2016. i kasnije.** Iznimno, ako su obveznici podnošenje CbCR-a sastavni subjekti koji nisu matično društvo ni zamjensko matično društvo, rok za podnošenje pomiče se na 12 mjeseci od isteka godine koja počinje 01.01.2017. i kasnije. Predviđene prekršajne kazne za nepodnošenje CbCR izvješća su od 2.000,00 do 200.000,00 kn za izvještajni subjekt te od 2.000,00 do 20.000,00 kn za odgovornu osobu u izvještajnom subjektu.

**S obzirom da prve izvještajne obaveze dospijevaju već krajem travnja, svi poduzetnici koji su dio multinacionalnih skupina trebali bi provjeriti odnosi li se neka od navedenih obaveza na njih.**

This publication has been prepared for general guidance and as 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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