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Factsheet for case **HR-2020-14/289**

Delaying and changes of the payment of VAT liability

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Country	Croatia, applies nationwide
Time period	Temporary, started on 01 April 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Direct or indirect financial support
Case created	06 April 2020 (updated 14 April 2020)

Background Information

Delaying the payment of VAT liability is possible only for taxpayers who, in 2019, had delivery values without VAT up to HRK 7.5 million (€ 1 million) with the condition calculate and include VAT on realised deliveries. The VAT liability for the month of February (VAT form submitted until March 20, 2020) cannot be subject to a payment delay. Taxpayers who pay VAT monthly may apply a deferral of payment with a liability for March 2020, and those who pay VAT quarterly may apply a deferral for tax liability for the first quarter 2020. Very important is that the government decided that for VAT payments, it would be possible to defer such payments until the billing of invoices issued, as is now the case with small businesses. The deadline for the submission of financial statements for 2019 is extended until 30 June 2020 and businesses are exempt from paying the Financial Agency fee for the publication of financial statements.

Content of measure

N/A

Use of measure

N/A

Actors, target groups and funding

Actors	Target groups	Funding
National government	All companies	No special funding required

Social partners

Role of social partners	No involvement
Form of involvement	N/A

N/A

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 19 March 2020: Hrvatski sabor (Parliament of the Republic of Croatia) (2020) Zakon o dopuni Općeg poreznog zakona -- OG 32/20 (narodne-novine.nn.hr)