

Disclaimer: This factsheet has not been subject to the full Eurofound evaluation, editorial and publication process.

Factsheet for case **HR-2020-12/317**

A loan without interest-from the Republic of Croatia to local and regional units of government, Croatian Health Insurance Institute and Croatian Institute for Pension Insurance

Factsheet generated on 24 April 2020, 18:13

Country	Croatia, applies nationwide
Time period	Temporary, 19 March 2020 - 31 December 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Access to finance
Case created	06 April 2020 (updated 15 April 2020)

Background Information

According to the Law on Amendments to the Law on Execution of the State Budget of the Republic of Croatia for 2020, in the event that the repayment or deferral of payment and/or installment repayment of income tax and surtax on income tax and social contributions reduce the revenues of government bodies and the Institutes for Social Insurance, the Republic of Croatia undertakes the obligation to assure needed financial resources to bodies of local and regional government (municipalities, cities and counties) as well as to the Croatian Health Insurance Institute and the Croatian Pension Insurance Institute. The Republic of Croatia provides to those entities a loan without interest to overcome the situation arising from different dynamics of inflow of financial funds and maturity of liabilities. The amount of such loan is limited up to the amount of income tax, surtax on income tax and social contributions whose payment is deferred and/or is granted in installment repayment.

Content of measure

N/A

Use of measure

N/A

Actors, target groups and funding

Actors	Target groups	Funding
National government Local / regional government Social insurance		

Social partners

Role of social partners	N/A
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: Zakon o dopunama Zakona o izvršavanju Državnog proračuna Republike Hrvatske za 2020. godinu (narodne-novine.nn.hr)