

## NEWSFLASH CROATIA

### General information

## Change to the EU list of non-cooperative tax jurisdictions

22 February 2024

**Summary:** The EU list of non-cooperative tax jurisdictions has been amended as of 20 February 2024.

In line with the most recent amendment to the EU list of non-cooperative jurisdictions for tax purposes, the number of countries whose residents (legal entities) are subject to a higher withholding tax rate has been additionally amended.

The EU list of non-cooperative jurisdictions for tax purposes has been changed as follows: Bahamas, Belize, Seychelles, Turks and Caicos Islands have been removed. The new list, effective as of 20 February 2024, is now comprised of a total of 12 countries, namely: American Samoa, Anguilla, Antigua and Barbuda, Fiji, Guam, Palau, Panama, Russia, Samoa, Trinidad and Tobago, US Virgin Islands and Vanuatu.

The list will become official upon publication in the Official Journal.

Legal entities resident in all other countries from the list, except for countries having a Double Taxation Treaty with Croatia, remain subject to a higher withholding tax of 25% on all remunerations payable under Article 31 of The Profit Tax Act (including dividend and interest). Interest payments arising from bonds remain tax exempt.

**Impact on investors:** The number of countries whose residents (legal entities) are subject to a higher withholding tax rate has been amended.

**Related Newsflash:** [Amendment of the EU list of non-cooperative tax jurisdictions is effective as of 25 October 2023](#)

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