

## NEWSFLASH CROATIA

### General information

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

16 October 2024

**Summary:** EU list of non-cooperative tax jurisdictions has been amended as of 8 October 2024.

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

EU list of non-cooperative jurisdictions for tax purposes has been changed as follows: Antigua and Barbuda have been removed from the EU list of non-cooperative jurisdictions for tax purposes.

The new List effective as of 8 October 2024 comprises a total of 11 countries, namely: American Samoa, Anguilla, Fiji, Guam, Palau, Panama, Russia, Samoa, Trinidad and Tobago, US Virgin Islands and Vanuatu.

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

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

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