

RETURNERE **POVRATAK**
RETURN
RETOUR
ZURÜCKKEHREN
DEVOLVER
RETORNAR

ZAGREB



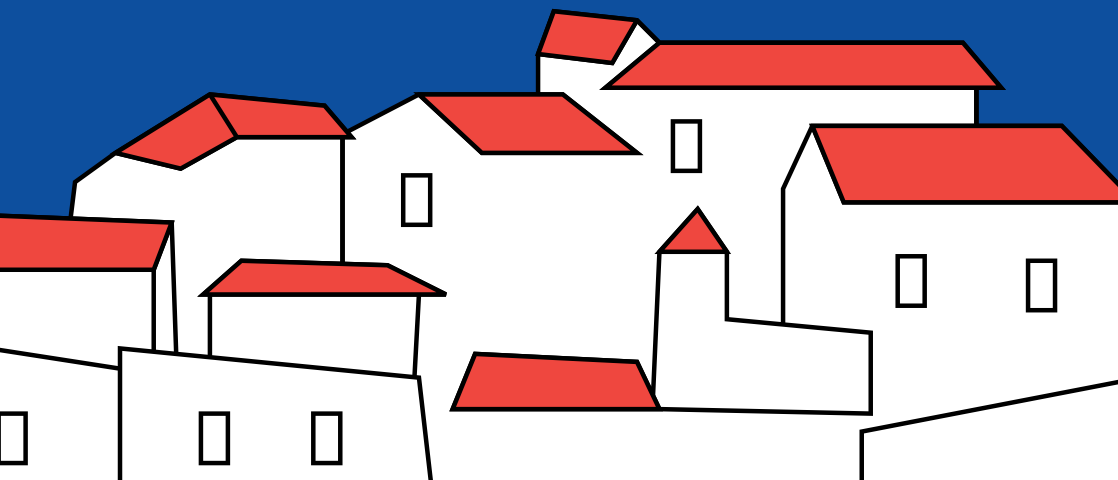
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**THINKING ABOUT CROATIA?
CONSIDERING MOVING BACK?
THIS MIGHT HELP YOU DECIDE!**

As of 1 January 2025, a new tax relief measure came into effect for emigrants, their descendants and returnees to the Republic of Croatia.

Come back home!

With this measure, we want to make your new beginning in your homeland financially easier.



DUBROVNIK



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WHAT
DOES THE
MEASURE
IMPLY?

Exemption from paying
personal income tax for
returnees to the Republic of
Croatia!

WHO DOES
IT APPLY
TO?

Everyone who has spent at least two
consecutive years abroad.

Everyone who registers their permanent or
temporary residence in Croatia upon their
return.

Everyone who returns after January 1, 2025 (it
does not apply to earlier returns).

All returnees, including emigrants and their
descendants.



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COUNTRIES INCLUDED:

All European and overseas countries around the world from New Zealand to Canada... All countries are included (except Bosnia and Herzegovina, where Croats are a constituent people).



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A close-up photograph of a person wearing a white shirt, playing a dark wooden mandolin. The person's hands are visible, with the left hand on the neck and the right hand near the body. The mandolin has a dark, polished body and a light-colored fretboard. The background is a warm, brownish-orange color.

ĐAKOVO



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HOW TO EXERCISE THIS RIGHT?

As of January 1 of the year after the return, through the annual income tax calculation. Important to note – the exemption is not calculated on the monthly salary!

In general, no special application is required to be submitted; the refund is automatically calculated by the Tax Administration based on official data on permanent and temporary residence.

WHEN WILL IT BE POSSIBLE TO EXERCISE THIS RIGHT?

The personal income tax refund based on the exemption for returnees for 2025 will be assessed in June 2026 (no later than by the end of June of the current year for the previous year).



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SPLIT



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WHAT DOES THE EXEMPTION APPLY TO?

To employment-related income.

HOW LONG DOES THE RIGHT TO EXEMPTION LAST?

For five years upon the return.



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