

TAX INCENTIVES IN CROATIA

Value of investment	Profit tax reduction	Period (years)	No. of new jobs	Length of employment
0.3 – 1.5	50%	10	10	3
1.5 – 4	65%	10	30	3
4 – 8	85%	10	50	3
More than 8	100%	10	75	3

Unemployment rate	Incentives (%)	Incentives (max. per job created)
<10%	Up to 10% justified costs	Up to € 1,500
10 – 20%	Up to 15% justified costs	Up to € 2,000
More than 20%	Up to 20% justified costs	Up to € 3,000

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Type of education	Major enterprises	Small and medium-sized
General education	60% justified costs	80% justified costs
Specialized education	35% justified costs	45% justified costs