

The Influence of the Register of Non-Tax Revenues on the Efficiency of the Non-Tax Revenue System in the Republic of Croatia

Domagoj Karačić

Josip Juraj Strossmayer University of Osijek, Faculty of Economics; Osijek, Croatia
karacic@efos.hr

Ivana Bestvina Bukvić

Josip Juraj Strossmayer University of Osijek, Department of Cultural studies; Osijek, Croatia
ibbukvic@unios.hr

Bedeković Mladena

College for Management in Tourism and Informatics in Virovitica; Croatia
mladena.bedekovic@vsmti.hr

ABSTRACT

Non-tax revenues and parafiscal charges in most cases represent a limiting factor for the business sector and are an additional burden for citizens. In accordance with the recommendations of the European Commission and the Croatian national strategic documents, a rationalisation of the system of non-tax revenues is necessary to achieve a further lessening of the burden of economic subjects and citizens and to foster economic growth. The aim of this paper is to analyse the non-tax revenues in the Republic of Croatia, analyse their role, their impact on the effectiveness of the system of non-tax revenues and contribute to its understanding, as it represents an important segment for strengthening the competitiveness of the Croatian economy. The study is based on a systematic analysis of non-tax revenues in Croatia. For the purposes of comparative analysis, the following forms of literature were taken into account: different national strategic documents of the Republic of Croatia, the European Commission reports, available statistical indicators and relevant foreign and domestic scientific and professional literature dealing with the problem of non-tax revenue. The time scope of the analysis is the period from 2008 to 2016 and the results were compared with the data obtained from other sources. Croatia has made limited progress in the area of non-tax revenues as one of the components required for the removal of macroeconomic imbalances in the economy.

Keywords: non-tax revenues, parafiscal charges, Register of non-tax revenues

JEL: H71, H21, H31

1 Introduction: Research questions and methodology

The prioritised components of the Croatian Government's economic policy are the increase in competitiveness, the creation of legal security, regulation of the system of non-tax revenues, and defining measures for the abolition and/or reduction of non-tax revenues (Government of the Republic of Croatia, 2016c), while the latest can be found among the most important structural measures of Croatia's National Reform Programme. Non-tax revenues or, as they are often known, parafiscal charges¹ are numerous and together with other unfavourable factors (Vedriš & Rančić, 2014), in most cases represent a limiting factor for the growth of entrepreneurial business, regardless of the legal form of the company. The existing legal framework governing non-tax revenues as well as secondary legislation (regulations, orders, instructions, decisions) relating to non-tax revenues regulation have recently been subject to frequent changes with the purpose of eliminating and/or reducing non-tax revenues. At the beginning of 2013, the Croatian government initiated activities that were primarily related to establishing the Registry of parafiscal charges where activities involving the reduction and abolition of parafiscal charges were continuously conducted throughout 2014. The obligation to reduce fiscal charges was determined to be in the amount of 0.1% of the gross domestic product (GDP) from 2014, as well as an additional 0.1% of the GDP in 2015 and 2016 (Government of the Republic of Croatia, 2015a).

The National Reform Programme from 2016 foresees a further reduction of non-tax revenues or parafiscal charges (Government of the Republic of Croatia, 2016). The reduction and abolition of parafiscal charges as a source of funding should not affect the execution of the fundamental functions of the state, local and regional self-government, legal entities with public authorities and commercial companies that are majority-owned by the state. The publishing of the Register of non-tax revenues by the Ministry of Finance in 2015 has increased the state's non-tax system transparency given that, by then, business entities and ultimately citizens never knew what non-tax and parafiscal obligations exist and which institution they involve. The benefits from numerous non-tax revenues are not clear even today, despite the efforts to unify the non-tax revenues on several occasions over the past few years. There is a need to further redefine and restructure a fairer system of non-tax revenues in Croatia. As the system of non-tax revenues and its regulation is an actual topic and subject matter of experts and the scientific community, the aim of this paper is to analyse the non-tax revenues in the Republic of Croatia, analyse their role and their impact on the effectiveness of the system of non-tax revenues. Another aim is to contribute to an understanding of the system of non-tax revenues, which represents a framework for strengthening the competitiveness of the Croatian economy.

1 Parafiscal charges is a narrower term than non-tax revenue because parafiscal charges usually denote revenues/charges that are paid to different institutions or entities and not to the government budget. However, historically in the Croatian practice, these two terms are used as synonyms.

The study is based on a systematic analysis of non-tax revenues in Croatia. For the purposes of comparative analysis, the following forms of literature were taken into account: different national strategic documents of the Republic of Croatia, the European Commission reports, available statistical indicators and relevant foreign and domestic scientific and professional literature dealing with the problem of non-tax revenue. The time scope of the analysis is the period from 2008 to 2016 and the results were compared with data obtained from other sources. An analytical approach as a starting point is reflected in the analysis of the National Reform Programmes and other strategic documents concerning non-tax revenues in the observed period. Furthermore, an analysis and synthesis of the total value of the registry of non-tax revenues, the number of non-tax revenues in the registry and the affiliation of non-tax revenues under the classification of revenue sources was made. The paper also contributes in terms of researching aspects of the functionality of non-tax revenues in the Republic of Croatia and the analysis of the progress achieved so far in the system of non-tax revenues in terms of their reduction or removal.

The paper is structured as follows: the first part presents theoretical points concerning non-tax revenues and previous structural measures. The second part of the paper presents a comprehensive analysis of the structure of non-tax revenues in the Republic of Croatia for the period from 2008 to 2016 and the last part provides conclusions.

2 Theoretical points concerning non-tax revenues and previous structural measures

Under the term non-tax revenue, literature often includes terms such as parafiscal charges and non-tax levies (Roller, 2009; Jelčić, 2001; Deak, 2003). Non-tax revenues in the 1986 *GFS Manual* are shown as 'revenues retained by a government to cover the costs of collecting taxes in an agency capacity' (IMF, 1986, p. 53) and non-tax revenues includes 'requited receipts from property income, fees and charges, nonindustrial and incidental sales, and the cash operating surpluses of departmental enterprises – and some unrequited receipts such as fines, forfeits and current private donations' (IMF, 1986, p. 102). According to the *OECD Revenue statistics of 2016*, non-tax revenues includes 'court fees; driving licence fees; harbour fees; passport fees; radio and television licence fees where public authorities provide the service' (OECD, 2016, p. 323). According to the *National Audit Office's Report on the audit of the annual report on the execution of the Croatian State Budget for 2014* (2015), parafiscal charges and non-tax revenue are defined as '...all payments of entrepreneurs to state administration bodies, local government units and other legal entities for which they do not receive any rights, services or goods, or receive a disproportionately small amount compared to how much is paid, and they are regulated by law, regulations and acts proposed by relevant ministries or other authorities' (National Audit Office, 2015,

p. 37). Roller (2009) points out that the group of parafiscal charges includes numerous compulsory charges without the appointment of fiscal charges and should be considered separately from the tax levy in the narrow sense. On the other hand, non-tax revenues represent a non-tax revenue if they are seen as sources of funding. Non-tax revenues, according to Bajo and Jurlina Alibegović (2008), are charged by state administration services, public companies, local government units, associations and chambers of craftsmen. Since local non-tax revenues are earmarked revenues, they can only be used for a predefined purpose. According to Bajo (2007), the central government determines the maximum rate of non-tax revenues that can be determined by the local government units, and Perić (2000) points out that non-tax revenue arising from utility charges should be a corrective mechanism in the sense of relieving taxpayers of the burden of their payments.

Considering the above, it can be concluded that the basic characteristics of non-tax revenues are:

1. they are earmarked for specific uses;
2. they are linked to specific economic activities;
3. the revenue arising from non-tax revenues represent another important source of revenue for local governments (Bajo & Jurlina Alibegović, 2008);
4. they are not paid by all taxpayers, only by members of certain groups that are connected by a common economic and social interest;
5. they have almost the same economic effects as tax collection (Galić, 2016);
6. they are charged according to the established tariffs, price lists of services or regulations (Institute of Public Finance, 2010).

After the Republic of Croatia became a full member of the European Union in 2013, the country became obliged to undertake certain measures within the framework of the European semester as a key instrument of economic governance of the European Union in order to implement structural reforms and responsible fiscal policy. It is clear that the implementation of these measures is a precondition for successful economic growth. Also, a key role of the European semester is the implementation and supervision of the implementation of the provisions and objectives of the Europe 2020 Strategy (adopted in 2010), the Stability and Growth Pact (adopted in 1997), and procedures in the event of macroeconomic imbalances that have been in effect since 2011 (Samardžija, Jurlin, & Skazlić, 2016). The Republic of Croatia officially participated in all the activities of the European Semester for the first time in 2014, although even in 2013, Croatia prepared and submitted to the European Commission the economic program of Croatia for 2013 on a voluntary basis (Republic of Croatia, Ministry of Finance, 2013). It is clear that the reduction of fiscal imbalances and an increase in competitiveness is not possible without systematic structural reforms. In the *Economic Program*

of the Republic of Croatia from 2013, it was stated that along with numerous changes to the tax system, the Republic of Croatia needs to continue to work on the analysis of non-tax revenues, as well as assessing the viability of certain non-tax revenues with the purpose of relieving entrepreneurs and encouraging business competitiveness. The assessment of the cyclically adjusted budget balance that was being used at the time was based on the methodology and calculations of the European Commission where, among other components, non-tax revenues represented a cyclically sensitive component on the revenue side (Republic of Croatia, Ministry of Finance, 2013). Considering that the Republic of Croatia has participated in the 2013 cycle of the European semester on an informal and voluntary basis, the specific recommendations for Croatia were not adopted by the Council of the European Union for the same year (Government of the Republic of Croatia, 2014a). At the beginning of 2013, the Croatian Government has enacted the *Decision on the establishment of the Work Group for the business climate and private investments* in order to encourage the overall sustainable development of Croatia – and in mid-2014 it enacts the *Decision on the establishment of the Work Group for coordinating the participation of Croatia in the European semester* in order to develop the National Reform Programme and the convergence program. With the aforementioned documents, activities are continuously carried out aimed at improving the business environment, which includes the establishment and subsequent updating of the Register of parafiscal revenues and the abolition and/or reduction of parafiscal revenues that mostly burden entrepreneurs. Progress in these activities is continuously monitored by the European Commission (Government of the Republic of Croatia, 2015b). The first steps towards the establishment of the Register of parafiscal revenues have been made as a result of a joint project of the Institute for Public Finances and the Ministry of Finance, where the goal was to create the Register, methodology and a way of classifying non-tax revenues in Croatia, as well as to assess their fiscal effect (Institute of Public Finance, 2010).

3 Comprehensive analysis of the structure of non-tax revenues in the Republic of Croatia for the period from 2008 to 2016

In the National Reform Programme of 2014, the key area of reform is competitiveness within the framework of the business environment with measures and defined reductions of non-tax burdens in the economy as the main aim of this policy and the relief of entrepreneurs in order to initiate investments. This measure was attempted by reducing or abolishing parafiscal charges and by changing laws and secondary legislation. Due to the excessive number of parafiscal charges, 41 non-tax revenues worth 318.7 million HRK were reduced or abolished by the end of 2013. The overall effect of reducing/eliminating parafiscal charges in 2014 was 374.35 million HRK, while in 2015 it was 431.55 million HRK, which cumulatively amounts to 42 parafiscal charges

in 2014, and 53 parafiscal charges cumulatively in 2015 (Government of the Republic of Croatia, 2014b). According to the Report on the Implementation of the Plan of implementation of specific recommendations for Member States in 2014, the implementation of activities was carried out in accordance with the plan, but with some deviations from the established time limits (Government of the Republic of Croatia, 2014a). The *National Reform Programme* of 2015, as part of the measures for priority reform areas, defines goals and measures and thus Objective 3 notes: *The promotion of growth, external competitiveness and reestablishment of balance in the Croatian economy defined by the Priority 8 Reduction of the administrative burden and costs of company businesses*. Reform measures to reduce parafiscal charges still has the principal objective of ensuring the reduction of parafiscal charges that are a heavy burden on entrepreneurs, but also to simplify billing from the jurisdiction of state administration bodies. The legal instrument for the implementation is the decision on the reduction of parafiscal charges from 2015, the reduction goals from 2016 and the establishment of the commission for monitoring the implementation of the reduction of parafiscal charges, as well as laws and bylaws that determine the billing of parafiscal charges. Milestones and deadlines are defined as well. The Commission was to publicly disclose the Register of parafiscal charges, establish a list of parafiscal charges whose value would decrease during 2016, which would result in a further reduction of 0.1% of the GDP, then determine the possibility of a unified billing system for entities that collect revenues and continuously monitor changes of laws and bylaws that are regulating the reduction of parafiscal charges. The fiscal impact of changes in government revenue and expenditure is based on the projection of the reduction/abolishment of parafiscal charges during 2015 in the amount of 72 million Croatian kunas (hereinafter: HRK) and the projected reduction for 2016 is 278.9 million HRK.

Any savings on parafiscal charges encourages the development, innovation and consumption of the private sector because it can free up resources for possible reinvestment. In order to increase the transparency of the parafiscal charges, the Register of the parafiscal charges has been published on the web page of the Ministry of Finance (Government of the Republic of Croatia, 2015a). Table 1 shows the analysis of the National Reform Programmes that are adopted for a period of 12 months, which were analysed in terms of macroeconomic equilibrium relating to the reduction/abolition of non-tax revenues or parafiscal charges in the Republic of Croatia.

Table 1. Analysis of non-tax revenues within the framework of National Reform Programmes (billion HRK)

	Date of the Document	Planned value of reduction/abolition of non-tax revenues	Realised plans of reduction/abolition of non-tax revenues
Economic programme of the Republic of Croatia from 2013	18.4.2013	2013: 318.7	2013: 318.7 (41 charge)
National Reform Programme from 2014	24.4.2014	2014: 374.35 (42) 2015: 431.55 (53)	2014: 409.44 (as part of 28 charges and the complete abolition of 26 parafiscal charges)
National Reform Programme from 2015	23.4.2015 Key elements of Reform: a) publication of the Register of parafiscal charges b) establish a list of parafiscal charges whose value will be reduced in 2016 c) establish the possibilities of the unified billing of charges to the authorities who collect them d) continuously monitor changes in laws and bylaws relating to the reduction of parafiscal charges	2015: 278.9	2015: 309.5
National Reform Programme from 2016	28.4.2016 Establishment of the Commission for regulating the system of non-tax revenues and the reduction of non-tax revenues	2016: 330 (minimum 0.1% of 2014 GDP)	

Source: authors' work²

In September 2008, the Register of non-tax revenues was first introduced for the purpose of simplifying and rationalising the system of non-tax revenue. The register lists revenues that are considered non-tax revenue and are classified according to type, legislative framework, affiliation, payers and entities collecting them (Republic of Croatia, Ministry of Finance, 2008). In 2014, the registry of parafiscal charges was reduced by 66 items with a total value of 318.5 million HRK and 55 items (worth 1.7 billion HRK) were deleted from the Register. Temporary IT support for the Register of parafiscal charges was set up in such a way that Ministries are obliged to report parafiscal charges via e-link (Government of the Republic of Croatia, 2014a). In September of 2015, the Register of non-tax revenues was made public (Ministry of Finance, 2015). As to this document, the non-tax revenues contain 161 items with a total value of 8.9 billion HRK and the effects of the reduction of non-tax revenues in 2015 amounted to 302,149,397.27 HRK and will be visible in the Register for 2016, which publication is expected in 2017 after all the data is processed. Table 2 shows the total value of the Register in billion HRK and the total number of non-tax revenues analysed through the observed years. It should be noted that in the period from 2008 to 2015, there was a change

² According to the Economic programme of the Republic of Croatia from 2013 (Government of the Republic of Croatia, 2013) and the National reforms programme from 2014, 2015 and 2016 (Government of the Republic of Croatia 2014b; 2015a; 2016a).

in the terminology and wording in Croatia of non-tax revenues / parafiscal charges / non-tax revenues so the Register accordingly changed its name. Reform measures for the further reduction and abolishing of non-tax revenues aims, by the end of 2016, to reduce the parafiscal burden of businesses by at least 330 million HRK, introduce a mechanism of prior control when prescribing new and making changes to existing non-tax revenues, as well as suggest possibilities for administrative relief when paying non-tax revenues. Envisaged measures should be without fiscal effect on expenditures since parafiscal charges methodologically do not represent fiscal revenue, but it is possible to expect a positive fiscal impact on the revenue side due to increased economic activity as a response to parafiscal relief. The competent authority for the implementation of measures is the Croatian Ministry of Finance (Government of the Republic of Croatia, 2016a).

Table 2. *Total value of the Register and the number of non-tax revenues in the Register through the observed years*

	Total value of the Register (billion HRK)	Number of non-tax revenues in the Register
Register of non-tax revenues 2008	12.5	245
Register of parafiscal charges on 31. 12. 2013	6.41	233
Register of parafiscal charges on 31. 12. 2014	3.23	178
Register of non-tax revenues for 2015	8.9	161

Source: authors' work³

The Register of non-tax revenues, released in September 2015, recorded 161 non-tax revenues worth 8,907,603,332.73 HRK. From a total of 13 Ministries listed in the Register, the highest number of non-tax revenues refers to the Ministry of Agriculture with 46 non-tax revenues, worth 2.35 billion HRK in total, and the Ministry of Maritime Affairs, Transport and Infrastructure, with a total of 36 non-tax revenues worth 2.19 billion HRK. Within the Ministry of Agriculture, the most abundant non-tax revenue is the charge for water regulation whose share in the total non-tax revenues in that Ministry is 33.15%, and within the Ministry of Maritime Affairs, Transport and Infrastructure the most abundant non-tax revenue is the annual charge for the use of public roads to be paid on the registration of motor vehicles and trailers with a share of 47.44% in the total non-tax revenues of that ministry. Despite the reduction in the number of non-tax revenues in the Register from 2015 compared to 2014, the total value of non-tax revenues increased by 5.67 billion HRK. During 2015, regulations that burden businesses and citizens were

³ Authors' analysis according to the Report on the implementation of the plan of implementation of specific recommendations to Member States in 2014 - for a period from 01 of October to 31 of December 2014 (Government of the Republic of Croatia, 2014a, p. 9); National Reform Programme 2016., (Government of the Republic of Croatia, 2016a). The Register of non-tax revenues for 2008 (Republic of Croatia, Ministry of Finance, 2008) and the Register of non-tax revenues for 2015 (Republic of Croatia, Ministry of Finance, 2015).

amended and simplified procedures for the collection of non-tax revenues and administrative burden were introduced, which together with the increase in economic activity due to load shedding number of non-tax revenues allow to increase the total value of non-tax revenues in 2015 despite the reduction in the number of non-tax revenues. The Register, in addition to the non-tax revenues, determines a law and bylaw under which certain non-tax revenue is regulated. It also lists the taxpayers (payers), calculation method and non-tax revenue collecting techniques. It states the purpose it is being used for and its value for 2015, as well as the amount charged to businesses and how much to citizens. According to data from the Registry, entrepreneurs pay the highest charges, worth a total of 5.1 billion HRK while citizens pay charges worth 3.8 billion HRK (Republic of Croatia, Ministry of Finance, 2015).

Table 3. *Non-tax revenues and their affiliation according to the classification of revenue sources*

Source of revenue	Number of non-tax revenues	Total value of non-tax revenue (in HRK)	Most important non-tax revenue / value of non-tax revenue billion HRK / affiliated Ministry
General revenue of the State Budget	62	990,439,469.88	Fee for the right to use radio frequency spectrum / 876.1 / Ministry of Maritime Affairs, Transport and Infrastructure
Revenue of the state budget with has regulated purpose of use	33	236,739,553.72	Medical examinations on the carrier state of people who should be under medical supervision / 87.3 / Ministry of Environment Protection
Revenue of extra-budgetary users	21	5,307,445,384.00	Radio and television fee / 1,193.9 / Ministry of Culture
Common Revenues	6	145,264,673.77	Monument annuity / 105.0 / Ministry of Culture
Revenue of legal entities with public authority that are not budgetary or extra-budgetary users	27	1,761,996,054.60	Fee for the stimulation of electricity produced from renewable energy sources / 1,104.6 / Ministry of Economy
Other	12	465,718,196.76	Fees of holders of private copyright and related rights on the basis of rights of public communication, reproduction and making available to the public copyright works and objects of related rights / 171.1 / Ministry of Science, Education and Sports
Total	161	8,907,603,332.73	

Source: authors' work⁴

For the purposes of this paper, a comparative analysis and categorisation of non-tax revenues as a source of general revenue to the state budget, revenue of extra-budgetary users and revenue of legal entities with public authority that are not budgetary or extra-budgetary users in the Republic of Croatia in 2015 was undertaken and presented in Table 3. This comparative overview is given in order to obtain insight into the effect of the collected non-tax revenues from the point of origin of their collection. According to data from the Register, the highest value of non-tax revenues is used within

⁴ Calculations and processing of data by the author according to the Register of non-tax revenues from 2015 (Republic of Croatia, Ministry of Finance, 2015).

the framework of extra-budgetary user's revenue, which includes 59.58% of all the revenue arising from non-tax revenues, mostly because of radio-television license fees that are found under the Ministry of Culture. Going by the number of non-tax revenues, the analysis shows that the largest number of non-tax revenues is in the category of general revenues of the state budget (38.51% of all non-tax revenues), which does not necessarily mean the highest value of non-tax revenue.

Table 4. *List of parafiscal charges (non-tax revenues) with established reduction values and/or abolitions in 2015, 2016 and 2017 (billion HRK)*

	Planned reduction in 2015	Realised reduction and/or abolition in 2015	Estimated values in 2016 and 2017 *
Ministry of agriculture	40	189.50	40.88
Ministry of economy	15	134.53	6
Ministry of Entrepreneurship and Crafts	4.3	*	*
Ministry of tourism	30	220	10
Ministry of healthcare	49.6	110.72	55.36
Ministry of maritime Affairs, transport and infrastructure	100	876.49	131,81
Ministry of culture	10	*	*
Ministry of Environmental Protection	30	0.045	0.045
Ministry of internal affairs	*	3	3
Total	278.90	1,534.29	247.10

* Estimated value of the reduction and/or abolition on an annual basis compared to the amount achieved in 2015

Source: authors' work⁵

Table 4 presents the values of the planned reduction of parafiscal charges in 2015, the reduction and/or abolition of non-tax revenues in 2016 and 2017 and the resulting decrease in the value of parafiscal charges from 2015. The estimated value of the reduction and/or abolition of non-tax revenues in 2016 and 2017 amounts to a total of 247,096,267 HRK and from a total of 24 non-tax revenues, 13 of them are planned to be abolished. The highest decrease in non-tax revenues is under the Ministry of Maritime Affairs, Transport and Infrastructure in the amount of 131,806,800 HRK – or if viewed according to the number of abolished non-tax revenues, then it is the Ministry of Health, which plans to abolish 6 non-tax revenues and reduce another 6. It should be noted that the greatest effect from the reductions and/or abolition of non-tax revenues should be reflected on the business sector in the amount of 155.5 million HRK, while the effects from the decrease in non-tax revenues amounting to 91.6 million HRK would be felt by the citizens, especially in the reduction of fees for the right to use the radio frequency spectrum, which is

⁵ Summarised by the author according to the decisions of the Croatian Government from the Government session that took place on 23rd of April 2015 (Government of the Republic of Croatia, 2015b) and the Government session that took place on 27th of July of 2016 (Government of the Republic of Croatia, 2016b).

a non-tax revenue imposed by the Ministry of maritime Affairs, transport and infrastructure (Government of the Republic of Croatia, 2016b). Considering that the National Reform Programme envisions partial non-tax revenue reduction and/or abolition with the aim of a reduction of 330 million HRK, this can be considered as the first step towards achieving the defined objective.

According to the report for Croatia in 2016 published by the European Commission, despite the fact that they observed improvements in the non-tax revenues and the fact that the responsible authorities have published the Register of non-tax revenues with a necessary and comprehensive review of all charges, the business environment in the Republic of Croatia still does not provide enough support for stronger economic growth. In fact, there has been some limited progress in addressing the problems relating to the reduction of non-tax revenues (European commission, 2016). The European Council issued five recommendations for Croatia in July 2016 (European commission, 2016) within the European Semester cycle in 2016, which among other things included the area of reducing parafiscal charges. In their documents related to the review of progress and the correction of macroeconomic imbalances in 2014 and 2015, the European Commission concluded that the abolition of parafiscal charges and their reduction in Croatia is slower than expected (European commission, 2014, p. 3; European commission, 2015, p.18). In accordance with the Convergence program of the Republic of Croatia for the period from 2016 to 2019, in order to increase the transparency of non-tax revenue, disclosure requirements for non-tax revenues will be introduced. A list of non-tax revenues will be published on the websites of holders of public authority, including a flow chart of the process of establishing disclosure requirements on non-tax revenue where the updating of the Register of non-tax revenues will remain mandatory activity (Republic of Croatia, 2016, p. 56).

4 Conclusion

Some of the major obstacles to the growth of investments and strengthening the competitiveness of the Croatian economy are non-tax revenues or parafiscal charges. According to the criteria of non-tax revenues, it is evident that the Croatian economy is burdened by a number of charges with regard to the number and amount of taxes, dues, subscriptions, and fees that burden legal and physical entities. The main role of the Register, regardless of how its name has changed since 2008, is to analyse the fiscal importance and to rationalise the system of non-tax revenues, with the primary goal of unburdening economic entities and citizens. Authorities encouraged by the recommendations of the European Commission in the field of parafiscal charges acted on the instructions and guidelines by founding the Work Group that is charged with analysing and reviewing the Register of non-tax revenue (2013), which was renamed the Register of parafiscal charges (2014) and currently the Register of non-tax revenues (2015). Under pressure from the European Commission and in line with the economic policy of the Croatian

Government, as well as according to the latest National Reform Programme for 2016, in the last few years some actions have been set in place to make the system of non-tax revenues clearer and more transparent. By analysing each individual non-tax revenue and identifying its necessity and meaningfulness, within the period of analysis, non-tax revenues system improvements have been determined, though there has been no significant disburdening of Croatian economy and citizens as a result. These forms of levies and charges are still unpopular in character, especially because the state revenue coming from these does not present a clear action for a counteraction, which should be one of the basic principles of the financial activities of public sector entities. Even though notable progress has been made overall, there is still room for improvement of the system of non-tax revenues considering that according to the latest recommendations of the European Commission, Croatia has made limited progress in the area of non-tax revenues as one of the components required for the removal of macroeconomic imbalances in the economy. Therefore, it represents an area in which more powerful changes need to be made.

Domagoj Karačić, PhD, is an assistant professor at the Faculty of Economics in Osijek, Croatia. His main fields of scientific interest are public finance, local finance, tax systems and finance. He graduated from the Faculty of Economics in Osijek and got his PhD degree at the same Faculty in 2011. He has published over 20 scientific papers and participated in numerous scientific conferences.

Ivana Bestvina Bukvić, PhD, is an assistant professor and a president of the Chair in Cultural Management, Department of Cultural Studies, J.J. Strossmayer University of Osijek. Her main fields of scientific interest are financial management, project financing, the economics of culture, managerial decision and urban management. She graduated from the Faculty of Economics in Osijek and got her PhD degree at the same Faculty in 2012. She has worked in both non-profit and profit sectors, as well as in the banking industry. She has published several scientific papers and participated in numerous scientific conferences.

Bedeković Mladena, univ. spec. Ec., is a lecturer at the College for Management in Tourism and Informatics in Virovitica. Her fields of interest are tax systems and accounting. She is attending postgraduate studies at the Faculty of Economics in Osijek. She is the author and co-author of numerous expert and scientific papers published in national and international journals and has been participating in professional and scientific conferences.

References

- Bajo, A. (2007). Fiskalna decentralizacija. In K. Ott (Ed.), *Javne financije u Hrvatskoj*. Zagreb: Institut za javne financije.
- Bajo, A., & Jurlina Alibegović, D. (2008). *Javne financije lokalnih jedinica vlasti*. Zagreb: Školska knjiga.
- Deak, D. (2003). *Hungary in international tax planning*. Amsterdam: International Bureau of Fiscal Documentation.
- European Commission. (2014). *Croatia – review of progress on policy measures relevant for the correction of macroeconomic imbalances*. Brussels: European commission. Retrieved 13. 12. 2016, from [https://vlada.gov.hr/UserDocImages//Europski%20semestar/Dokumenti%20i%20publikacije//Pregled%20napretka%20-%20Korekcije%20makroekonomskih%20neravnote%20C5%BEa%20\(engl.,11_2014\).pdf](https://vlada.gov.hr/UserDocImages//Europski%20semestar/Dokumenti%20i%20publikacije//Pregled%20napretka%20-%20Korekcije%20makroekonomskih%20neravnote%20C5%BEa%20(engl.,11_2014).pdf)
- European Commission. (2015). *Croatia – review of progress on policy measures relevant for the correction of macroeconomic imbalances*. Brussels: European commission. Retrieved 10. 12. 2016, from [https://vlada.gov.hr/UserDocImages//Europski%20semestar/Dokumenti%20i%20publikacije//Pregled%20napretka%20-%20Korekcije%20makroekonomskih%20neravnote%20C5%BEa%20\(engl.,2_2015\).pdf](https://vlada.gov.hr/UserDocImages//Europski%20semestar/Dokumenti%20i%20publikacije//Pregled%20napretka%20-%20Korekcije%20makroekonomskih%20neravnote%20C5%BEa%20(engl.,2_2015).pdf)
- European Commission. (2016). *Izješće za Hrvatsku 2016 s detaljnim preispitivanjem o sprječavanju i ispravljanju makroekonomskih neravnoteža*. (Radni dokument službi komisije). Bruxelles: Europska komisija. Retrieved 10. 12. 2016 from [https://vlada.gov.hr/UserDocImages//Europski%20semestar/Dokumenti%20i%20publikacije//Izve%C5%A1%C4%87e%20za%20Hrvatsku%202016.%20\(EK%203.3.2016\).pdf](https://vlada.gov.hr/UserDocImages//Europski%20semestar/Dokumenti%20i%20publikacije//Izve%C5%A1%C4%87e%20za%20Hrvatsku%202016.%20(EK%203.3.2016).pdf)
- Eu asistent (2013). *Registar neporeznih prihoda*. Zagreb: Krutak d.o.o. Retrieved 30. 11. 2016, from http://europski-fondovi.eu/sites/default/files/dokumenti/Registar_neporeznih_prihoda.pdf
- Galić, B. (2016). *Neporezna davanja u Hrvatskoj*. Financijski klub. Retrieved 10. 12. 2016, from <http://finance.hr/neporezna-davanja-u-hrvatskoj/>
- Government of the Republic of Croatia. (2013). *Ekonomski program Republike Hrvatske*. Zagreb: Government of the Republic of Croatia. Retrieved 2. 12. 2016, from <https://vlada.gov.hr/UserDocImages//Sjednice/Arhiva//86.%20-5ekonomskli.pdf>
- Government of the Republic of Croatia. (2014a). *Izješće o provedbi plana provedbe Specifičnih preporuka za države članice u 2014 - za razdoblje od 01. listopada do 31. prosinca 2014.godine*. Zagreb: Government of the Republic of Croatia. Retrieved 2. 12. 2016, from <https://razvoj.gov.hr/o-ministarstvu/europski-semestar/europski-semestar-u-republici-hrvatskoj/488>
- Government of the Republic of Croatia. (2014b). *Nacionalni program reformi 2014*. Retrieved 2. 12. 2016, from http://ec.europa.eu/europe2020/pdf/csr2014/nrp2014_croatia_hr.pdf
- Government of the Republic of Croatia. (2015a). *Nacionalni program reformi 2015*. Retrieved 2. 12. 2016, from http://ec.europa.eu/europe2020/pdf/csr2015/nrp2015_croatia_hr.pdf

- Government of the Republic of Croatia. (2015b). *Odluka o smanjenju parafiskalnih nameta u 2015. godini i ciljevima smanjenja u 2016. godini i osnivanju povjerenstva za praćenje provedbe smanjenja parafiskalnih nameta*. Zagreb: Government of the Republic of Croatia. Retrived 30. 11. 2016, from <https://vlada.gov.hr/UserDocsImages/Sjednice/2015/225%20sjednica%20Vlade/Izmjena%20dnevnog%20reda/225%20-%2025b.pdf>
- Government of the Republic of Croatia. (2016a). *Nacionalni program reformi 2016*. Zagreb: Government of the Republic of Croatia. Retrived: 2. 12. 2016., from http://ec.europa.eu/europe2020/pdf/csr2016/nrp2016_croatia_hr.pdf
- Government of the Republic of Croatia. (2016b). *Odluka o popisu neporeznih davanja koja će se ukinuti i/ili smanjiti u 2016. i 2017. godini*. Zagreb: Government of the Republic of Croatia. Retrived: 2. 12. 2016, from <https://vlada.gov.hr/UserDocsImages/Sjednice/2016/33%20sjednica%20Vlade%20Republike%20Hrvatske/33%20-%2014.pdf>
- Government of the Republic of Croatia. (2016c). *Odluka o osnivanju povjerenstva za uređenje sustava neporeznih davanja i smanjenje neporeznih davanja*. Zagreb: Government of the Republic of Croatia. Retrieved 2. 12. 2016, from <https://vlada.gov.hr/UserDocsImages/Sjednice/2016/17%20sjednica%20Vlade/17%20-%208.pdf>
- IMF – International Monetary Fund. (1986). *A Manual on Government Finance Statistics (GFSM 1986)*. Retrieved 2. 3. 2017, from <http://www.imf.org/external/pubs/ft/gfs/manual/1986/eng/index.htm>
- Institute of Public Finance. (2010). *Registar neporeznih prihoda. Istraživanja 2006–2010*. Zagreb: Institut za javne financije. Retrieved 18. 12. 2016, from <http://www.ijf.hr/hr/istrazivanja/dovr-353-ena-istrazivanja/540/2006-2010/registar-neporeznih-prihoda/175/>
- Jelčić, B. (2001): *Javne financije*. Zagreb: RRif plus.
- Ministry of Regional Development and EU Funds. (2014). *Europski semestar u Republici Hrvatskoj*. Zagreb: Ministarstvo regionalnog razvoja i fondova Europske unije. Retrieved 30. 11. 2016, from <https://razvoj.gov.hr/o-ministarstvu/europski-semestar/europski-semestar-u-republici-hrvatskoj/488>
- National Audit Office. (2015). *Izvešće o obavljenoj reviziji godišnjeg izvještaja o izvršenju državnog proračuna Republike Hrvatske za 2014. godinu*. Zagreb: National Audit Office. Retrieved 14. 12. 2016, from http://www.revizija.hr/datastore/filestore/57/drzavni_proracun_republike_hrvatske_za_2014.pdf
- OECD. (2016). *Revenue Statistics 2016*. OECD Publishing. Retrieved 5. 3. 2017, from http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#.WL0YM9LhA_4#page1 doi: 10.1787/rev_stats-2016-en-fr
- Perić, R. (2000). Naknade kao prihodi jedinica lokalne samouprave. *Zbornik radova Tendencije u razvoju financijske aktivnosti države* (pp. 39–143). Zagreb, HAZU.
- Republic of Croatia. (2016). *Program konvergencije Republike Hrvatske za razdoblje od 2016.-2019.* Zagreb: Republic of Croatia. Retrieved 10. 12. 2016, from http://ec.europa.eu/europe2020/pdf/csr2016/cp2016_croatia_hr.pdf
- Republic of Croatia, Ministry of Finance. (2008). *Registar neporeznih prihoda*. Zagreb: Ministry of Finance. Retrieved 21. 12. 2016, from <http://webtest.mfin.hr/download.php?id=1472>
- Republic of Croatia, Ministry of Finance. (2015). *Registar neporeznih prihoda*. Zagreb: Ministry of Finance. Retrieved 21. 12. 2016, from <http://www.mfin.hr/adminmax/docs/RegNepDav.pdf>

- Roller, D. (2009). *Fiskalni sustavi i oporezivanje poduzeća*. Zagreb: RRIIF plus d.o.o.
- Vedriš, M., & Rančić, N. (2014). Regulatorno i konkurentsko okruženje – poticaj ili ograničenje za investicije. *Economics / Ekonomija*, 21(1). Retrived 15. 1. 2017, from http://www.rifin.com/images/stories/2014/09/20140925_vedris_rancic.pdf
- Samardžija, V., Jurlin, K., & Skazlić, I. (2016). *Značaj Europskog semestra za reforme u Hrvatskoj i odabranim novim EU članicama*. Zagreb: IRMO. Retrieved 30. 11. 2016, from <http://polocro28.irmo.hr/wp-content/uploads/2015/10/POLO-Policy-Paper.pdf>

POVZETEK

1.04 Strokovni članek

Vloga Registra nedavčnih dajatev pri izboljšanju učinkovitosti sistema nedavčnih dajatev v Republiki Hrvaški

Nedavčne dajatve oz. parafiskalne dajatve v večini primerov predstavljajo omejitve pri poslovanju podjetnikov, ne glede na njihovo pravno obliko podjetja. V Republiki Hrvaški se namreč pojem parafiskalnih dajatev istoveti s pojmom nedavčnih dajatev, čeprav ima pojem parafiskalne dajatve ožji pomen. Parafiskalne dajatve oz. nedavčne obveznosti so vsi prispevki, ki jih morajo podjetniki plačati organom državne uprave, lokalnim enotam in drugim pravnim subjektom, za katere država ne zagotavlja povratne storitve ali pa te storitve ne ustrezajo plačanemu znesku, predpisani pa so z zakonom ali drugim predpisom ali aktom, katerih predlagatelji so pristojna ministrstva ali drugi organi. Obstoječi zakonski okvir, ki ureja nedavčne dajatve, kot tudi podzakonski predpisi (pravilniki, odredbe, navodila, odločbe), ki se nanašajo na njihovo urejanje, so v zadnjem času podvrženi pogostim spremembam z namenom ukinitve in/ali zmanjšanja nedavčnih dajatev.

Potem ko je Republika Hrvaška postala polnopravna članica Evropske unije, se je zavezala k sprejemu določenih ukrepov v okviru evropskega semestra kot ključnega instrumenta ekonomskega in fiskalnega upravljanja Evropske unije s ciljem izvedbe strukturnih reform kot tudi odgovorne fiskalne politike, izvajanje teh ukrepov pa je pogoj za uspešno gospodarsko rast. Ekonomski program Republike Hrvaške iz leta 2013 poudarja, da mora država poleg številnih sprememb davčnega sistema nadaljevati aktivnosti na področju nedavčnih dajatev ter ocenjevanja učinkovitosti določenih nedavčnih obveznosti. Na začetku leta 2013 so v Republiki Hrvaški začeli aktivnosti, ki so zajemale predvsem vzpostavitev novega Registra parafiskalnih dajatev, v letu 2014 pa so nadaljevali z izvajanjem aktivnosti za zmanjšanje oziroma ukinitvev parafiskalnih dajatev. Vzpostavljeni Register je skozi leta večkrat zamenjal svoje ime, in sicer se je najprej imenoval Register nedavčnih prihodkov, nato Register parafiskalnih dajatev, zadnji dve leti pa je Register nedavčnih dajatev. Zmanjšanje in ukinjanje parafiskalnih dajatev kot vira financiranja ne sme vplivati na opravljanje osnovnih nalog države, lokalne in območne samouprave, pravnih oseb z javnimi pooblastili ter gospodarskih družb, ki so v večinski lasti države.

Glede na to, da sta sistem nedavčnih dajatev in njegova ureditev še kako aktualna tema in predmet preučevanja strokovnjakov in znanstvene stroke, je cilj delovanja analizirati nedavčne dajatve v Republiki Hrvaški oziroma analizirati njihovo vlogo in preučiti njihov vpliv na učinkovitost sistema

nedavčnih dajatev. Cilj delovanja je tudi prispevati k razumevanju sistema nedavčnih dajatev, ki predstavlja okvir za krepitev konkurenčnosti hrvaškega gospodarstva. Preučevanje temelji na teoretičnem konceptu nedavčnih dajatev ter na celoviti sistemski analizi nedavčnih dajatev v Republiki Hrvaški v obdobju 2008–2016. Pri analiziranju nedavčnih dajatev je bilo ugotovljeno, da so v Register uvrščeni prihodki, ki imajo značaj nedavčnih prihodkov in so klasificirani glede na vrsto, zakonodajo, pripadnost, plačilne zavezanke in subjekte, ki jih zbirajo. Prav tako je bilo ugotovljeno, da se je število nedavčnih dajatev od leta 2008 do danes zmanjševalo. Po podatkih iz Registra najvišje prispevke plačujejo prav podjetniki. S kategorizacijo nedavčnih pristojbin kot virom splošnih prihodkov državnega proračuna, prihodkov izvenproračunskih uporabnikov ter prihodkov pravnih oseb z javnimi pooblastili, ki niso proračunski in izvenproračunski uporabniki v Republiki Hrvaški za leto 2015, je potekala analiza učinkovitosti nedavčnih dajatev glede na vir njihovega zbiranja. Po podatkih iz Registra je največja vrednost nedavčnih dajatev v okviru prihodkov izvenproračunskih uporabnikov, kar 59,58 % vseh prihodkov na osnovi nedavčnih dajatev, zbrana iz naslova RTV-prispevkov v okviru Ministrstva za kulturo. Glede na število nedavčnih prihodkov je državni proračun tisti, ki ima največje število nedavčnih prihodkov, in to 38,51 % vseh nedavčnih dajatev, kar pa ni nujno tudi največja vrednost nedavčnih prihodkov. Ne glede na spremembe v nazivu je osnovni namen Registra od leta 2008 analiziranje fiskalnih lastnosti nedavčnih dajatev kot tudi racionalizacija sistema nedavčnih dajatev s primarnim ciljem razbremenitve gospodarstva in prebivalstva.

Cilj reformnih ukrepov za nadaljnje zmanjšanje in odpravo nedavčnih dajatev je zmanjšati parafiskalno obremenitev poslovanja v znesku najmanj 330 milijonov kun ter uvesti mehanizem predhodnega nadzora ob predpisovanju novih in ob spremembah obstoječih nedavčnih dajatev, pa tudi predlagati možnosti zmanjšanja administrativnih obremenitev pri plačilih nedavčnih dajatev. Takšne oblike obveznosti in dajatev še naprej ostajajo nepriljubljene, še posebej zato, ker prihodki od teh dajatev ne predstavljajo jasne dajatve ali storitve za protidajatev ali protistoritev, kar je eden temeljnih postulatov finančnih dejavnosti javnega sektorja. Kljub vidnemu napredku je še vedno veliko prostora za izboljšanje sistema nedavčnih dajatev, glede na to, da je Republika Hrvaška po zadnjih priporočilih Evropske komisije dosegla omejen napredek na področju nedavčnih dajatev kot elementa za ukinitve makroekonomskih neravnovesij v gospodarstvu. Zaradi analiziranja vsake posamezne nedavčne dajatve ter z določanjem njene nujnosti in smotrnosti se v sistemu nedavčnih dajatev kažejo določene izboljšave. Čeprav vsak prihranek parafiskalnih dajatev omogoča razvoj, inovativnost in porabo zasebnega sektorja, saj je s tem na voljo več sredstev za morebitno reinvestiranje, pa sistem nedavčnih dajatev še naprej ostaja področje, na katerem so potrebne večje spremembe.