

Comparison of the old and the amended Free trade zone Law:

	Old Law	Amended Law		
Area Period	Whole Croatia	North-west Croatia (HR 01)	Central and Eastern Croatia (HR 02) Adriatic Croatia (HR 03)	Vukovar
<b>2008 to 2010</b>	0% or 10 %*	0%** or 10 %	0%** or 10 %	0 %
<b>2011 to 2013</b>	0% or 10 %*	0%** or 15 %	0%** or 10 %	0%** or 5 %
<b>2014 to 2016</b>	0% or 10 %*	0%** or 20 %	0%** or 15 %	0%** or 15 %
<b>2017 and further</b>	0% or 10 %*	0%** or 20 %	0%** or 20 %	0%** or 20 %

\* Old law prescribed that users of the Zone were applying the reduced CPT rate at 10%; however, a user who participated in the construction of qualifying infrastructure facilities in the Zone, where the value of the investment was greater than HRK 1,000,000.00, had the right to reduce the CPT rate to 0% for a period of 5 years, or until the investment level was reached.

\*\* If a user of the Zone participates in the construction of qualifying infrastructure facilities in the Zone, where the value of the investment is greater than HRK 1,000,000.00 that user should have the right to reduce the CPT rate of 0% until the upper limit of allowed intensity of investment incentives is reached (proscribed with the map of regional incentives), but no longer than 31 December 2016.