

Comparison of the new and old Special state care area Law (all business activities except agriculture and fishery):

Period \ Area	Old Law (I. group)	New Law (I. group)	Old Law (II. group)	New Law (II. group)	Old Law (III. group)	New Law (III. group)
2008 to 2010	0 %	0 %	5 %	5 %	15 %	15 %
2011 to 2013	0 %	5 %	5 %	15 %	15 %	17 %
2014	0 %	15 %	5 %	20 %	15 %	20 %
2015 to 2016	20 %	15 %	20 %	20 %	20 %	20 %
2017 and further	20 %	20 %	20 %	20 %	20 %	20 %

Specific rates for agricultural and fishery activities:

Period \ Area	I. group	II. group	III. group
Until Croatia enters the EU	0 %	5 %	15 %