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Travel claims in year 2017

Based on regulation changes in accounting, we prepared brief list of items you need to pay attention:

- The travel order remains the same, but it is no longer necessary to place the stamp on it
- Official travel is considered a journey less than 30km away from the employer's headquarters (therefore, it may have the cost of hotels, tolls etc.) but then the employee is not entitled to a non-taxable allowance
- All documents must be added to the travel order regardless of the settlement method (if the employee used the ENC on business trip, he/she must print out the toll-use-document from the official website, if the employer paid the hotel for the employee before business trip, invoice still has to be copied and enclosed with the travel order)
- Daily rest is not accommodation - except for crew members of aircraft and truck drivers
- When a meal is insured on business trip, the daily allowance is reduced by 30% and when two meals are insured, the daily allowance is reduced by 60%
- Foreign allowance starts with country border crossing if travelling with car, bus, train, etc. If travelling with plane, foreign allowance starts when plane leaves last airport in Croatia
- Foreign healthcare should not be calculated for a trip to Switzerland from January 1st, 2017, everything else remains the same
- Travel order should have the mark and the type of vehicle used for business trip, the registration mark is also mandatory (of course the start and end state of the meter)
- The rate at which a travel order is converted (in case the costs are quoted in EUR or in another currency) is the CNB's average exchange rate on the day of return

BENKO KOTRULJIĆ Ltd.
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