

Mushrooms & Truffles in Croatia: Regulation & Taxation

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Coordinator



Partners



Forestas

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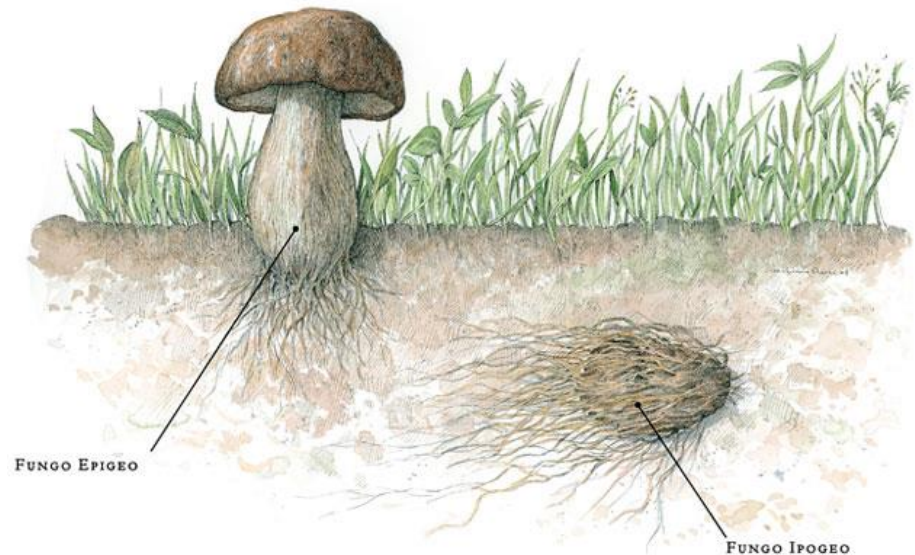


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Introduction

- Mushrooms & Truffles have a long collecting tradition in Croatia
- Collection from wild natural habitats all across Croatia
- Classical timber production in state forests
- No mycosilviculture in Croatia



Historical background and current status

- The first truffles were found in Istria region in 1929 by Carlo Testoni & Pietro Giovannelli
- Organized collecting starts in 1931
- Baroness Barbara von Hütterott & Massimo Sella with associates (Testoni & Giovannelli) established the company „Azienda del Tartufo – Sella, Hütterott e C. Levade” in 1933



- After 1945 truffles were mainly traded and marketed by state forest companies until 1990-es
- Black market development during 1980-es
- Smuggling to nearby Italy
- Illegal activity, kept in secret, not or barely recorded in statistics
- In 2002, Regulation on Fungi Protection was relished in official gazette (Narodne novine 34/02), the most important document for M&T collection, trade and protection

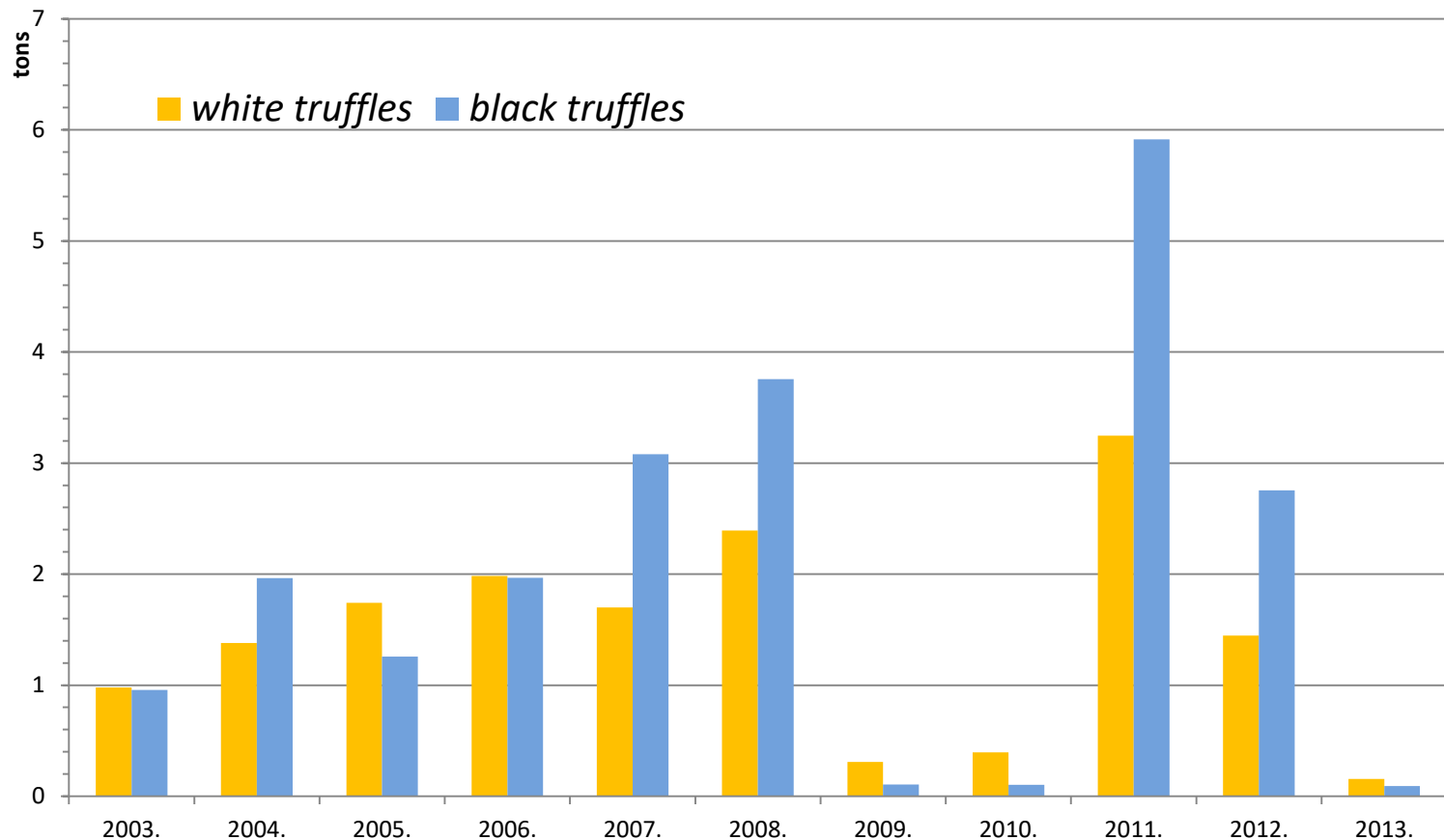
- New regulation issued in November 2017 (NN 114/17)
- M&T incorporated with all other organisms (plants, frogs, snails...)
- Official body is Ministry of environmental protection and energetics



- Total Croatian M&T production is collected from natural habitats
- *T. magnatum* habitats are small and patchy
- *T. aestivum* is present in most parts of Croatia
- No data on *T. melanosporum*
- *Boletus*, *Chantarellus*, *Amanita*, *Lactarius*... present in most forest ecosystems in Croatia, from Mediterranean to mountains and continental areas



Commercial truffle species collected in Croatia from 2003-2013 based on commercial pickers annual reports (in t/year)



MUSHROOMS

Regulation	Collectors		Farmer (forest management)	
	Recreational	Professional	Recreational	Professional
Licence or permit (YES or NO)	Yes	Yes	-	-
Cost of licence	Free	~ 27 eur	-	-
Limitation (kg) per day	3 kg	10 kg	-	-

TRUFFLES

Regulation	Pickers		Farmer (forest management)	
	Recreational	Professional	Recreational	Professional
Licence or permit (YES or NO)	Yes	Yes	-	-
Cost of licence	~ 230 eur	~ 230 eur	-	-
Limit (kg) per day	0,1 kg	0,5 kg	-	-

MUSHROOMS

Taxation	Collectors		Farmer (cultivation)	
	Recreational	Professional	Recreational	Professional
VAT exemption thresholds (see Dir. 112/2006 art. 285 & 287)	-	- (0-40.000 eur)	-	-
VAT rate for fresh products (state law)	-	- (25%)	-	-
Income tax in special regimes (state law)	-	-	-	-
Income tax in ordinary regime (state law)	-	~25-35% on profits (0-10.500 eur no taxation)	-	-
Social security duties	-	-	-	-

TRUFFLE

Taxation	Collectors		Farmer (cultivation)	
	Recreational	Professional	Recreational	Professional
VAT exemption thresholds (see Dir. 112/2006 art. 285 & 287)	-	- (0-40.000 eur)	-	-
VAT rate for fresh products (state law)	-	- (25%)	-	-
Income tax in special regimes (state law)	-	-	-	-
Income tax in ordinary regime (state law)	-	~25-35% on profits (0-10.500 eur no taxation)	-	-
Social security duties	-	-	-	-

Conclusions

- Legal Regulation in Croatia is/was more an obstacle than it really regulates the market and resource protection
- Important to define and regulate production in plantations and planting material
- NWFP are not recognized as an specific category in taxation system
- It all results in black market development



Thank you for your attention!

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