

No	Measure	Description	Financial effect ¹	Implementation deadline	Method of implementation	Notes	Current situation
Government expenditure – total annual financial effect amounts to EUR 716,5 million							
1.	Limiting expenditure on wages in the public sector	Wages and other expenditure on the work of public servants are kept at the level set in the 2013 budget (minor corrections are possible at the expense of unrealised other expenditure))			Agreement with trade unions	Due to the temporary nature of the measures, negotiations have to be repeated every year	
2.	Limiting expenditure on wages in the public sector	Measure adopted in 2012, additional effects in 2103	EUR 130 million	Already implemented		Most measures are temporary.	
3.	Limiting expenditure on wages in the public sector	Measures that need to be adopted in 2013	EUR 158 million	By 31 May 2013	Agreement with trade unions	Most measures are temporary; reduction or abolition of permanent bonuses.	Negotiations with trade unions until 10 May 2013
4.	Limiting expenditure on wages in the public sector	Negotiations with trade unions are necessary for measures in 2014.		By October 2013	Agreement with trade unions	A combination of permanent and temporary measures.	Negotiations will begin immediately after negotiations for 2013 are concluded
5.	Restrictions in the area of pensions	A reduction in the recreation grant for certain groups of pensioners has been already implemented with ZUJF	EUR 65 million	Already implemented		Restrictions to the grant are not determined for 2014 and beyond. Temporary measure. Intervention act is necessary.	
6.	Restrictions in the area of pensions	No indexation of pensions		By the end of 2013 for 2014	To be taken into account in amendments to ZIPRS1314.	This measure has no financial effects in terms of reducing expenditure, but represents savings in terms of increased expenditure. Measure is temporary.	
7.	Restrictions in the area of social transfers	Unemployment benefits are reduced by 3%; maternity benefit is restricted to the maximum of a two-fold average of the monthly wage in the RS	EUR 17 million	By 1 July 2013	A special act or amendments to existing acts	Proposals within the jurisdiction of the Ministry of Labour, Family and Social Affairs	
8.	Restrictions in the area of social transfers	No harmonisation of the amount of transfers to individuals and households				This measure has no financial effects in terms of reducing	

¹ Financial effects are defined at the annual level for the state budget. In the year of introduction, the effects are proportionate to the implementation deadline. Total financial effect regardless the year of the introduction of the individual measure.

						expenditure, but represents savings in increasing expenditure. Measure is temporary.	
9.	Expenditure on goods and services	Restrictions in the use of funds for 2013, a lower basis for the planning of funds for the coming years.	EUR 22.6 million	In 2013	Realised with a revised budget		A revised budget is being prepared
10.	Current transfers to public agencies	Restrictions in the use of funds for 2013, a lower basis for the planning of funds for the coming years.	EUR 15 million	In 2013	Realised with a revised budget		A revised budget is being prepared
11.	Investment expenditure	Restrictions in the use of funds for 2013, a lower basis for the planning of funds for the coming years.	EUR 50 million	In 2013	Realised with a revised budget		A revised budget is being prepared
12.	Investment transfers	Restrictions in the use of funds for 2013, a lower basis for the planning of funds for the coming years.	EUR 59 million	In 2013	Realised with a revised budget		A revised budget is being prepared
13.	Other measures	Political agreement needed	EUR 200 million	In year 2014	Depending on the agreement	Permanent measure	
Government revenue – total annual financial effect amounts to EUR 649 (646) million							
14.	Value Added Tax Act	General VAT rate is raised by 2 percentage points, and the reduced VAT rate by one percentage point	EUR 250 million	1 July 2013	Passage of amendments to	Value Added Tax Act	General VAT rate is raised by 2 percentage points, and the reduced VAT rate by one percentage point
15.	Real Property Tax Act	Updating of the system of real property taxation. Replaces the charge for the use of construction land, property tax and charge for the use of forest roads. Revenue is shared equally between municipalities and the state	EUR 240 million	1 January 2014	Adoption of the Real Property Tax Act; preparation of information support for levying tax	Permanent measure. Additional effect on local budgets (overall) is EUR 50 million.	Amendments to the relevant act ready for internal harmonisation
16.	Corporate Income Tax Act	Lowering of the tax rate is stopped at 17%	EUR 22 million	1 January 2014	Passage of amendments to the Corporate Income Tax in the National Assembly.	Permanent measure. Earlier implementation is not possible as it is an annual tax. Additional EUR 25 million in revenues are expected in 2015.	Amendments to the relevant act are ready for internal harmonisation
17.	Act on taxation of lottery tickets	A new tax on the sale of lottery tickets of 10% of the price of tickets is introduced	EUR 17 million	1 August 2013	Adoption of the Act on taxation of lottery tickets in the National Assembly.	Permanent measure. If the tax is to be implemented as of 1 August, the act must be confirmed by the end of June. A possible problem is	The first round of coalition negotiations has been completed.

						the lowering of the base for concession fees and tax on gaming	
18.	Act on the taxation of non-alcoholic beverages with or without added sugar	A new tax on the consumption of non-alcoholic beverages with or without added sugar, in a specific amount per litre of drink, is introduced. The amount is determined progressively with respect to the sugar content in a drink.	EUR 14 (11) million	1 August 2013	Adoption of the Act on the taxation of non-alcoholic beverages with or without added sugar in the National Assembly	Permanent measure. If the tax is to be implemented as of 1 August, the act must be confirmed by the end of June. The financial effect depends on whether a tax on natural juices and nectars is also introduced. There is strong pressure on the eligible use of funds.	The first round of coalition negotiations has been completed.
19.	Increase in court fees	Since court fees have not been adjusted for a long time, a point value for calculating them will be increased	EUR 13 million	1 July 2013	Adoption of the Government decision on the point value of court fees.	Permanent measure. The measure is under the jurisdiction of the Ministry of Justice. A proportionate effect is expected in the first year.	Measure under the jurisdiction of the Ministry of Justice.
20.	Health Care and Health Insurance Act	Expanding the contribution base under the principle 'any income (work) counts'.	EUR 93 million	1 July 2013	Passage of amendments to the Health Care and Health Insurance	Permanent measure. The measure is under the jurisdiction of the Ministry of Health.	Measures under the jurisdiction of the Ministry of Health
Contingent measure in government revenue – overall annual financial effect amounts to EUR 300 million							
21.	Act on crisis tax	Income of natural persons is taxed temporarily, for a period of 12 months	EUR 300 million	1 January 2014	Passage of the Act on crisis tax	Temporary measure for 2014 if no agreement is reached on additional permanent measures on the expenditure side.	Initial information has been prepared; a decision is needed on the key procedures of the act.