



MALO GOSPODARSTVO

Unatoč globalnoj recesiji, malo gospodarstvo i dalje je najdinamičniji dio gospodarstva Republike Hrvatske. Mala i srednja trgovačka društva čine 99,5 posto ukupnog broja registriranih trgovačkih društava, a zapošljavaju istodobno 66 posto radnika u hrvatskim tvrtkama.

Malo gospodarstvo jedan je od važnijih pokretača ukupnoga gospodarskog razvoja, te ono potiče privatno vlasništvo i poduzetničke sposobnosti, generira zapošljavanje i značajno pridonosi povećanju proizvodnje i izvoza.

Donošenjem Zakona o poticanju razvoja maloga gospodarstva (NN 29/02, 63/07) utvrđena je definicija i kriteriji za razlikovanje subjekata maloga gospodarstva s obzirom na veličinu. Prema Zakonu, razlikujemo mikro, male i srednje subjekte maloga gospodarstva.

MIKRO subjekti maloga gospodarstva su pravne i fizičke osobe koje prosječno godišnje imaju zaposleno manje od 10 radnika, ostvaruju ukupni godišnji promet do 14.000.000 kuna odnosno vrijednost dugotrajne imovine do 7.000.000 kuna.

MALI subjekti maloga gospodarstva su pravne i fizičke osobe koje prosječno godišnje imaju zaposleno manje od 50 radnika, ostvaruju ukupni godišnji promet do 54.000.000 kuna odnosno vrijednost dugotrajne imovine do 27.000.000 kuna.

SREDNJI subjekti maloga gospodarstva su pravne i fizičke osobe koje prosječno godišnje imaju zaposleno manje od 250 radnika, ostvaruju ukupni godišnji promet do 216.000.000 kuna odnosno vrijednost dugotrajne imovine do 108.000.000 kuna.

Svi subjekti maloga gospodarstva moraju zadovoljiti i kriterije koje propisuje Zakon o računovodstvu (NN 109/07). Malo gospodarstvo, osim trgovačkih društava (pravne osobe) obuhvaća i obrtnike (fizičke osobe) kojih je u Hrvatskoj 2009. godine registrirano 92.965, a zapošljavali su ukupno 225.793 djelatnika.

Budući da HGK okuplja pravne osobe (trgovačka i dionička društva), daljnji podaci odnose se samo na pravne osobe.

SMALL AND MEDIUM ENTERPRISES (SME'S)

Despite the global recession, small businesses are still the most dynamic segment of Croatian economy. Small and Medium sized enterprises account for 99.5% of the total number of registered companies, and they employ 66% of the total number of employed persons in Croatia.

Small businesses are one of the most important impetuses of overall economic development which stimulates private ownership and entrepreneurship, employment growth and significantly contributes to an increase of production and exports.

The official definition of the small business industry according to the size of the small business actors in Croatia is provided by the Small Business Development Promotion Act (Official Gazette; NN 29/02, 63/07). This law distinguishes between micro-, small and medium-sized enterprises as small business actors.

MICRO-SCALE companies are legal entities and natural persons whose number of employees averages less than 10 over the year and achieve a total annual turnover of up to HRK 14 million, or have a balance sheet total (applies to those subject to profits tax) or long-term assets (applies to those subject to income tax) to the value of up to HRK 7 million.

SMALL companies are legal entities and natural persons whose number of employees averages less than 50 over the year and achieve a total annual turnover of up to HRK 54 million, or have a balance sheet total (applies to those subject to profits tax) or long-term assets (applies to those subject to income tax) to the value of up to HRK 27 million.

MEDIUM-SIZED companies are legal entities and natural persons whose number of employees averages less than 250 workers over the year, which act independently and achieve a total annual turnover of up to HRK 216 million, or have a balance sheet total (applies to those subject to profits tax) or long-term assets (applies to those subject to income tax) to the value of up to HRK 108 million.

All small business actors must comply with the criteria stipulated by the Accounting Act (Official Gazette; NN 109/07). Small businesses, excluding companies (legal bodies), also

MALO GOSPODARSTVO RH I EU (PREMA DEFINICIJI)*

SMALL BUSINESS IN CROATIA AND THE EU (ACCORDING TO DEFINITION)*

KRIITERIJI CRITERIA	MIKRO GOSPODARSKI SUBJEKTI RH MICRO SCALE COMPANIES IN CROATIA	MALI GOSPODARSKI SUBJEKTI RH SMALL ECONOMIC ENTITY IN CROATIA	SREDNJI GOSPODARSKI SUBJEKTI RH MEDIUM SIZED ECONOMIC ENTITY IN CROATIA	MIKRO EU MICRO EU	MALI EU SMALL EU	SREDNJI EU MEDIUM SIZED EU
Broj zaposlenih Number of Employees	<10	<50	<250	<10	<50	<250
Ukupni godišnji promet do (mil.) Total annual turnover up to (mil)	14 HRK	54 HRK	216 HRK	< 2 EUR	< 10 EUR	< 50 EUR
Vrijednost dugotrajne imovine do (mil.) Fixed assets value up to (mil)	7 HRK	27 HRK	108 HRK	< 2 EUR	< 10 EUR	< 43 EUR
Neovisnost u poslovanju Business independence	Ako drugi nisu vlasnici više od 25% udjela u vlasništvu ili pravu odlučivanja u subjektu malog gospodarstva, pojedinačno ili zajednički, te i sami nisu subjekti malog gospodarstva. If others are not the owners of more that 25% ownership share or power of decision-making in the small economic entity, individually or jointly, and are not small economic entities themselves					
*Zakon o poticanju razvoja malog gospodarstva (NN 29/02, 63/07) *Small Business Development Promotion Act (The Official Gazette- NN 29/02, 63/07)						

Veliki su poduzetnici od ukupnoga konsolidiranoga financijskog rezultata – neto dobiti (razlika između ukupne dobiti i ukupnoga gubitka svih poduzetnika) od 4,4 milijardi kuna ostvarili 3,1 milijardu kuna, srednje veliki 0,7 milijardi, a mali poduzetnici 0,6 milijardi kuna. Ti podaci pokazuju da je 2009. godina bila manje uspješna za sve sektore prema veličinama jer je ostvarena manja neto dobit u odnosu na proteklu 2008. godinu. Veliki su smanjili neto dobit 63,6 posto, srednje veliki smanjili su neto dobit 75,4 posto a mali su smanjili neto dobit 87,4 posto što je sve pridonijelo smanjivanju ukupne neto dobiti 73 posto. Važnost velikih poduzetnika u ukupnim financijskim rezultatima iz godine u godinu lagano opada, a povećava se udio malih poduzetnika. Potvrđuju to i podaci za 2009. godinu, kada su mali poduzetnici zapošljavali 422.720 zaposlenika, ostvarili ukupni prihod 211,3 milijardi kuna, 11,1 milijardi kuna dobiti nakon oporezivanja, 10,4 milijardi kuna gubitka nakon oporezivanja i 0,6 milijardi kuna neto dobiti (razlika između dobiti i gubitaka).

Mali poduzetnici u odnosu na 2008. godinu povećali su broj zaposlenih 2,8 posto, smanjili ukupni prihod 6,9 posto te dobit razdoblja 13,1 posto. Udio malog i srednjeg poduzetništva u izvozu Republike Hrvatske 2009. bio je oko 44 posto.

NOSITELJI I SURADNICI PROGRAMSKIH AKTIVNOSTI U PROVEDBI PROGRAMA RAZVOJA MALOG GOSPODARSTVA

Ministarstvo gospodarstva, rada i poduzetništva

U skladu s programskim opredjeljenjima Vlade RH planira, provodi i nadzire programe razvoja i poticajne mjere s ciljem ravnomjernijeg razvoja svih područja RH, uklanjanja administrativnih prepreka, jačanja izvozne orijentacije, izgradnje poduzetničkih zona, povećanja broja malih i srednjih poduzetnika, promjene strukture djelatnosti u korist proizvodnje, povećanja broja zaposlenih te povećanja

encompasses tradesmen (private individuals, out of which 92,965 were registered in Croatia in 2009, and they employed 225,793 workers. Since the CCE also encompasses legal bodies (trading companies and stock companies), further data only refer to legal bodies. From total consolidated financial result – nett profit (difference between total profit and total loss of all entrepreneurs) of HRK4.4 billion, big enterprises generated HRK3.1 billion, middle-sized 0.7 billion, and small-sized enterprises HRK0.6 billion. These data prove that 2009 was less successful for all sectors according to sizes, since nett profit reduced in relation to 2008. Big enterprises reduced nett profit, 63.6%, middle-sized, 75.4% and small-sized, 87.4%, which all contributed to a decrease of total nett profit, 73%. The importance of big enterprises in total financial results continues to slightly decrease year over year, whilst the share of small entrepreneurs is increasing. This is confirmed by data for 2009, when small enterprises employed 422,720 workers, and achieved total income of HRK211.3 billion, HRK11.1 billion of tax deducted profit, HRK10.4 billion in loss, after deducting tax and HRK0.6 billion of nett profit (difference between profit and loss). In relation to 2008, small business increased the number of employed, 2.8%, they decreased total income, 6.9% and profit, 13.1%. The share of SMEs in export was around 44% in Croatia in 2009.

OWNERS AND PARTNERS OF PROGRAMME ACTIVITIES IN THE IMPLEMENTATION OF THE SMALL BUSINESS DEVELOPMENT PROGRAMME

Ministry of Economy, Labour and Entrepreneurship

According to the programmes launched by the Government of the Republic of Croatia, the Ministry of Economy, Labour and Entrepreneurship plans, conducts and monitors development programmes and incentive measures in order to achieve the more homogenous development of all Croatian regions, the removal of administrative barriers, the strengthening of export orientation, establishment of entrepreneurship zones, an increase in the number of small and medium-sized busi-

nja konkurentnosti ulaganjem u razvoj, obrazovanje i nove tehnologije.

Operativnim planom poticanja malog i srednjeg poduzetništva prihvaćenim od Vlade RH za 2009. godinu, Ministarstvo gospodarstva rada i poduzetništva odobrilo je potpore na slijedećim projektima:

- Prezentacija hrvatskog gospodarstva na inozemnim tržištima
- Obrazovanje u obrtništvu i dokvalifikacije i prekvalifikacije
- Razvoj obrtništva
- Jačanje konkurentnosti malog gospodarstva
- Poduzetništvo žena i ciljnih skupina
- Zadržano poduzetništvo
- Poduzetničke potporne institucije
- Poduzetništvo u kulturi
- Obrazovanje za poduzetništvo
- Klasteri- udruživanjem do uspjeha
- Inovacije i novi proizvodi

Više o tome na www.mingorp.hr

Hrvatska gospodarska komora

Hrvatska gospodarska komora sa svojih 20 županijskih komora, provodeći programske smjernice Vlade RH u području maloga gospodarstva, aktivno uključuje sve svoje organizacijske oblike (udruženja, zajednice, grupacije) s ciljem informiranja svojih članica, stvaranja povoljnijega poduzetničkog ozračja te praćenja i analiziranja izvještaja o provedbi projekata i poticajnih mjera za malo gospodarstvo. Podržava i daje inicijative, primjedbe i prijedloge o propisima i normativnoj regulativi koja se odnosi na malo gospodarstvo radi poboljšanja zakona i ostalih propisa. Suraduje sa središnjim Vladinim institucijama, ostalim poduzetničkim asocijacijama te udrugama malih i srednjih poduzetnika koje se bave problemima maloga gospodarstva. Pri Sektoru za industriju HGK djeluje i novoosnovana Zajednica za malo gospodarstvo, čiji je cilj na dobrovoljnoj osnovi okupljati male i srednje poduzetnike svih gospodarskih grana na području Hrvatske radi artikuliranja interesa i potreba malog i srednjeg poduzetništva te stvarati poticajnu poduzetničku klimu, olakšati prilagodbu hrvatskoga maloga gospodarstva jedinstvenom europskom tržištu, poticati regionalnu suradnju, transfer tehnologija te druge više oblike suradnje. Zajednicu predstavlja predsjednik Zajednice gospodin Davor Sladović iz tvrtke "Sladović" d.o.o. iz Zagreba, a njegov zamjenik je gospodin Dragutin Sokačić iz tvrtke "Unimont" d.o.o. iz Slatine. Više o tome na www.hgk.hr

Hrvatska agencija za malo gospodarstvo (HAMAG), osnovana je Odlukom Vlade Republike Hrvatske, uređena Zakonom o poticanju razvoja maloga gospodarstva te jedan od glavnih nositelja provedbe Programa razvoja maloga gospodarstva. Njena je uloga da kao stručno tijelo usklađuje, prati i analizira provedbu poticajnih mjera, izvještava o postignutim rezultatima na temelju ostvarenih suradnje Vladu Republike Hrvatske i nadležna ministarstva glede poticanja razvoja maloga gospodarstva, a zadaci su u provedbi financijskih poticajnih mjera, posebno davanja garancija i subvencija (poticaja) subjektima maloga gospodarstva, te pružanje stručne pomoći poduzetnicima i onima koji bi to htjeli postati.

U 2009. godini Operativnim planom poticanja malog i srednjeg poduzetništva predviđeno je da HAMAG administrira dio poticajnih programa iz portfelja MINGORP-a kao što su „Zadržano poduzetništvo“, „Poduzetničke pot-

nesses, the change of the business structure to the benefit of production, growth in the employment rate, an increase of competitiveness and investment into development, education, new technologies.

The Operating Plan for Support to Small and Medium-Sized Enterprises adopted by the Government of the Republic of Croatia for the year 2009, the Ministry of the Economy, Labor and Entrepreneurship approved support to the following projects:

- Presentation of the Croatian Economy in International Markets
- Education in Crafts, Upgrading of Qualifications and Retraining
- Development of Crafts
- Strengthening the Competitiveness of Small Business
- Entrepreneurship of Women and Target Groups
- Cooperative Entrepreneurship
- Institutions for Entrepreneurial Support
- Entrepreneurship in Culture
- Entrepreneurial Education
- Clusters – Success through Association
- Innovations and New Products

More information on MINGORP web site www.mingorp.hr

Croatian Chamber of Economy

Croatian Chamber of Economy with its 20 county chambers, implementing program guidelines of Croatian government in the area of small businesses, actively engages all its organisational forms (associations, affiliations, groups), in order to inform its members by creating more favourable entrepreneurship environment, monitoring and analysing of reports on implementation of projects and incentive measures for small businesses. It suggests and supports initiatives, gives comments and suggestions on provisions and normative regulations relating to small businesses in order to improve laws and other regulations. It cooperates with central government institutions, other entrepreneurship organisations and Associations of small and medium-sized entrepreneurs which are involved in the problems and activities of small businesses.

The Small Business Association has been established within CCE's Industry and Technology Department, whose goal is to bring together Croatian small and medium-sized entrepreneurs from all economic branches on a voluntary basis, in order to articulate the interest and needs of small and medium-sized entrepreneurship and to create stimulating entrepreneurship climate, facilitate the adaptation of Croatian small businesses to common European market, stimulate regional cooperation, technology transfer and other higher forms of cooperation. The Association is represented by its Managing Director, Mr. Davor Sladović of the "Sladović" company from Zagreb, and its Assistant Director Mr. Dragutin Sokačić of the "Unimont" company from Slatina. The executive secretary of the Association is Mr. Ivan Zajec from CCE's Industry and Technology Department. More information on CCE web site www.hgk.hr

Croatian Agency for Small Business (HAMAG), established by the Decision of the Croatian Government and regulated by the Small Business Encouragement Act, is one of the owners of the Small Business Development Programme. Being the expert body, its primary role is to harmonise, monitor and analyse the implementation of incentive measures, report to the Government of the Republic of Croatia and the relevant ministries on the results achieved on the basis of achieved cooperation. Its primary tasks are the implementation of financial incentives, with special emphasis on issuing warranties and subventions (incentives) to small

porne institucije", „Poduzetništvo žena i ciljnih skupina“, „Razvoj obrtništva“, „Jačanje konkurentnosti malog gospodarstva“ i drugi.

Više o tome na www.hamag.hr

Hrvatska banka za obnovu i razvitak (HBOR) u hrvatskom bankarskom sustavu ima ulogu razvojne i izvozne banke osnovane sa svrhom kreditiranja obnove i razvitka hrvatskoga gospodarstva. Izravno ili preko poslovnih banaka kreditira razvitak gospodarskih djelatnosti. Uključena je u kreditne gospodarske programe, a posebno na poticanju maloga gospodarstva, poštujući njegovu važnost u ukupnom razvoju gospodarstva. Osim toga, provedbom kreditnih programa poboljšava uvjete za poduzetnike, kreditira početnike i poduzetnike s područja državne skrbi, izvozne projekte, ulaganja u temeljni kapital i sl.

Više o tome na www.hbor.hr

Ostali sudionici

U provedbi Programa razvoja malog gospodarstva sudjeluju i drugi nositelji, kao što su Hitro.hr, servis Vlade RH za ubrzanu komunikaciju građana i poslovnih subjekata s državnim upravom, koja omogućava dobivanje svih potrebnih informacija na jednom mjestu, glede osnivanja tvrtke ili otvaranja obrta.

Hitrorez, osnovan kao posebno radno tijelo hrvatske vlade, nastavak projekta Hitro.hr (koji je trebao smanjiti utjecaj glomazne birokracije) sa zadaćom pregleda, ispitivanja i analiziranja važećih propisa, otklanjanja postojećih prepreka u svrhu pojednostavljanja pokretanja poduzetničkih aktivnosti.

U matrici potpore malom gospodarstvu Republike Hrvatske značajnu ulogu imaju i ostale vladine i nevladine institucije kao što su Ministarstvo poljoprivrede, ribarstva i ruralnog razvoja, Ministarstvo znanosti, obrazovanja i športa, BICRO (Poslovno-inovacijski centar Hrvatske) i druge.

U Hrvatskoj djeluje pedeset poduzetničkih središta stručne pomoći, izobrazbe i informacija, tridesetak poduzetničkih inkubatora (pomoć poduzetnicima početnicima), te 280 poduzetničkih zona.

ZAKONSKA REGULATIVA

Zakonodavstvo Republike Hrvatske usuglašeno je sa smjernicama Europske povelje o malom gospodarstvu (European Charter for Small Enterprises), odnosno Zakonikom o malom gospodarstvu (Small Business Act).

1. Zakon o poticanju razvoja malog gospodarstva (NN 29/02, 63/07)
2. Zakon o obrtu (NN 49/03)
3. Zakon o računovodstvu (NN 109/07)
4. Zakon o državnim potporama (NN 140/05)

Akti koji promiču poticanje malog gospodarstva u RH

- Program poticaja malog i srednjeg poduzetništva (2008. - 2012.)
- Operativni plan poticanja malog i srednjeg poduzetništva (2009.)

businesses as well as rendering of expert assistance to entrepreneurs as well as those who wish to start the business. The Operative plan for 2009 projects for HAMAG to administer a part of incentives programs of MINGORP's portfolio, such as "Cooperative Entrepreneurship", "Entrepreneurial support institutions", "Female and target group entrepreneurship", "Handicraft development", "Strengthening of small enterprise competitiveness", etc.

More information on the HAMAG web site www.hamag.hr
Croatian Bank for Reconstruction and Development (HBOR) acts in the Croatian banking system as a development and export bank; it has been established to grant credits for reconstruction and development in the Croatian economy. HBOR finances the development of economic activities either directly or through business banks.

The bank is included in loan programmes, especially those encouraging the development of small businesses, taking into consideration its significance in overall economic development. Through implementation of such programmes, HBOR considerably improves the working conditions of entrepreneurs, finances them and start-ups from special care areas, export projects, equity investments, etc.

More information on HBOR web site www.hbor.hr

Other participants

Other participants are also engaged in the implementation of Small Business Development Programme, such as HITRO.HR, a service of the Government of the Republic of Croatia intended for rapid communication between citizens and business subjects with the state administration, which enables citizens and entrepreneurs to have quicker, simpler access to information concerning setting up a business.

With the decision of the Croatian Government, a special unit HITROREZ was established, as the working body of the Government and a continuation of the HITRO project, whose task is to reassess and analyse regulations, determine normative barriers and suggest ways of simplification and elimination of dispensable regulations, for the purpose of improving the normative milieu for the development of entrepreneurship and economy.

In the support matrix for Croatian small business industry a significant role is also played by other governmental and non-governmental institutions such as Ministry of Agriculture, Fisheries and Rural Development, Ministry of Science, Education and Sport, BICRO (Business and Innovation Centre of Croatia) and others.

In Croatia there are approximately 50 entrepreneurship centres (centres providing professional assistance, education, training and information), 30 entrepreneurship incubators (assistance to beginners), and 280 entrepreneurship zones.

LEGISLATION

Croatian legislation is harmonized with the guidelines of European Charter for Small Enterprises, or rather the Small Business Act.

1. Small Business Development Promotion Act (Official Gazette: NN 29/02; 63/07)
2. Trades Act (Official Gazette: NN 49/03)
3. Accounting Act (Official Gazette; NN 109/07);
4. State Aid Act (Official Gazette; NN 140/05).

The most important documents regulating the promotion of small business in Croatia:

- Promotion program for small and medium-sized entrepreneurship (2008-2012)
- Operative promotion plan for small and medium-sized entrepreneurship for 2009

KRETANJE BROJA PODUZETNIKA I BROJA ZAPOSLENIH - PREMA VELIČINI PODUZETNIKA - 2003. - 2009.
NUMBER OF ENTREPRENEURS AND EMPLOYEES - ACCORDING TO SIZE - FROM 2003 TO 2009

Broj poduzetnika / Number of Entrepreneurs														
Trgovačka društva / Companies	2003.	%	2004.	%	2005.	%	2006.*	%	2007.	%	2008.	%	2009	%
Velika / Large	889	1,3	962	1,4	1.074	1,5	441	0,6	475	0,6	453	0,5	436	0,5
Srednja / Medium-Sized	2.597	3,8	2.692	3,9	2.969	4,1	1.480	1,9	1.590	1,9	1.396	1,6	1.446	1,5
Mala / Small	64.698	94,9	65.327	94,7	67.760	94,4	76.588	97,5	81.467	97,5	87.807	97,9	89.438	98,0
Ukupno / Total	68.084	100,0	68.981	100,0	71.803	100,0	78.509	100,0	83.532	100,0	89.656	100	91.320	100,0
Malo gospodarstvo (S+M) / Small businesses (small and medium-sized)	67.295	98,7	68.019	98,6	70.729	98,5	78.068	99,4	83.057	99,4	89.203	99,5	90.884	99,5

Broj zaposlenih / Number of Employees														
Trgovačka društva / Companies	2003.	%	2004.	%	2005.	%	2006.*	%	2007.	%	2008.	%	2009	%
Velika / Large	375.081	47,1	386.980	47,7	391.219	48,1	305.263	35,2	328.856	35,7	315.117	33,7	302.161	33,97
Srednja / Medium-Sized	158.971	19,9	156.407	19,3	159.746	19,6	172.345	20,0	181.214	19,7	170.038	18,2	164.515	18,49
Mala / Small	262.844	33,0	268.389	33,0	262.797	32,3	388.275	44,8	410.103	44,6	448.803	48,1	422.720	47,52
Ukupno / Total	796.896	100,0	811.776	100,0	813.762	100,0	865.883	100,0	920.173	100,0	933.958	100	889.396	100,0
Malo gospodarstvo (S+M) / Small businesses (small and medium-sized)	421.815	52,9	424.796	52,9	422.543	51,9	560.620	64,8	591.317	64,3	618.841	66,3	587.235	66,01

* struktura poduzetnika prema obilježjima veličine poduzetnika znatno se promijenila u 2006. u usporedbi s 2005. i prethodnim godinama zbog izmjene kriterija za određivanje veličine poduzetnika u novom Zakonu o računovodstvu, kojim su ti kriteriji približni onima u EU. Zbog primjene tih kriterija, broj velikih i srednje velikih poduzetnika više se nego prepolovio, a istodobno se povećao broj malih poduzetnika.
 * structure of entrepreneurs based on their size changed significantly in 2006, compared to 2005 and previous years due to amendments to criteria for determining the size of enterprises in accordance with new Accounting Act which makes these criteria similar to those of EU. Implementation of these criteria has caused the number of big and medium-sized enterprises to more than halve, while the number of small enterprises has increased.
 Izvor: Fina, - obrada: HGK / Source: FINA; Compiled by: CCE

GOSPODARSTVO 2009.
BUSINESSES IN 2009

Opis / Description	Broj poduzetnika / No. of Entrepreneurs	Udio u broju poduzetnika % / Share in no. of entrepreneurs %	Broj zaposlenih / No. of employees	Udio u broju zaposlenih % / Share in no. of employees %	Udio dobiti u % / Share in profit in %
Mali poduzetnici (M) * / Small Entrepreneurs (S)*	89.438	98,0	422.720	47,52	41,90
Srednji poduzetnici (S) * / Medium-sized Entrepreneurs (M)*	1446	1,5	164.515	18,49	15,82
Veliki poduzetnici (V) * / Large Entrepreneurs (L)*	436	0,5	302.161	33,97	42,26
Ukupno poduzetnici / Entrepreneurs- Total	91.320	100,0	889.396	100,00	100,00
Malo gospodarstvo (M+S) / Small Business (S+M)	90.884	99,5	587.235	66,01	57,72

Izvor: P.T.L. - FINA, DZS - obrada: HGK / Source: P.T.L. - FINA, CBS - Compiled by: CCE
 * trgovačka društva - pravne osobe p.o. poslije oporezivanja / *companies-legal entities

U tablicama statistički podaci prikazani su sukladno Zakonu o računovodstvu.

Statistical data in the tables are provided in accordance with the Accounting Act.



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