



REPUBLIC OF CROATIA  
CROATIAN BUREAU OF STATISTICS



## **QUALITY REPORT FOR STATISTICAL SURVEY**

### **Statistical Report on Accused Legal Entities against Which Criminal Proceedings Have Been Validly Concluded (SP-2 form) for 2025**

Organisational unit: Demographic and Social Statistics Directorate / Crime Administration System  
and Social Protection Statistics Department

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## 0. Basic information

- Purpose, goal and subject of the survey

The objective is to obtain indicators on accused legal entities and legal entities recognised as responsible for committing criminal offences, which are an important tool in studying the structure of criminality and decisions of criminal prosecution bodies.

The survey contains data on the criminal offence, acquisition, type and reasons of the decision, pronounced sanctions and other measures as well as the duration of proceedings. Survey results may serve as a basis for the quality analysis of criminality in the Republic of Croatia. Information on the number of accused and convicted legal entities, type of criminal offence, type of court's decision, pronounced legal sanctions and other measures and historical comparison of the number of accused and convicted legal entities can be particularly interesting and useful.

- Reference period

Calendar year

- Legal acts and other agreements

Act on the Responsibility of Legal Entities for Criminal Offences (NN, Nos 151/03, 110/07, 45/11, 143/12, 114/22 and 114/23),

Criminal Code (NN, Nos 125/11, 144/12, 56/15, 61/15 – correction, 101/17, 118/18, 126/19, 84/21, 114/22, 114/23, 36/24 and 136/25),

Criminal Procedure Act (NN, Nos 152/08, 76/09, 80/11, 121/11 – revised text, 91/12, 143/12, 56/13, 145/13, 152/14, 70/17, 126/19, 130/20, 80/22, 36/24, 72/25 and 13/26),

Act on the Office for the Suppression of Corruption and Organized Crime (NN, Nos 76/09, 116/10, 145/10, 57/11, 136/12, 148/13, 70/17 and 136/25)

Areas and Seats of Courts Act (NN, Nos 67/18 and 21/22),

Official Statistics Act (NN, Nos 25/20, 155/23 and 124/25 – correction)

- Classification system

Classification of Criminal Offences of the Croatian Bureau of Statistics (based on articles/paragraphs/items of the Criminal Code and their interrelationship).

- Statistical concepts and definitions

1) Perpetrator – Reporting unit presents data on the name and seat of an accused/convicted legal entity. Accused legal entity is every legal entity against which criminal proceedings have been concluded with a valid court decision, by which the indictment has been dropped, the proceedings have been terminated, the legal entity has been acquitted, the charges have been rejected or the legal entity has been recognised as responsible. Convicted legal entity is every legal entity against which criminal proceedings have been concluded with a valid court decision by which the legal entity has been recognised as responsible.

2) Criminal offence – collected data refer to the criminal offence as defined in the Criminal Code, applied regulation and the year in which the criminal offence was committed. The principle of legality is laid down in Article 2 of the Criminal Code: “No one shall be punished, and no criminal sanction shall be applied, for conduct which did not constitute a criminal offense under a statute or international law at the time it was committed and for which the type and range of punishment by which the perpetrator can be punished has not been prescribed by statute.”

- 3) Data on court's decision – type of decision and reasons – the criminal procedure may be concluded by a valid court's decision on the rejection of an indictment, termination of criminal proceedings, judgement of acquittal, judgement rejecting charges, judgement based on the mutual agreement of parties or when the accused legal entity has been recognised as responsible.
  - 4) Criminal penalties and other measures – Data on the type and amount of the pronounced penalty and other measures are collected as stated in the valid decision (fine, termination of a legal entity, security measure, confiscation of pecuniary benefit acquired through a criminal offence).
  - 5) Date of filing the crime report, date of filing a charge and date of making a valid decision – Date of filing the crime report is the date of the receipt of the crime report by a competent court. Date of filing a charge is the exact date when a charge or a private lawsuit has been registered in the court's register, whereas the date of making valid decision is the date when the court made a valid decision based on the indictment.
- Statistical units  
The statistical unit is an accused legal entity and a legal entity recognised as responsible for a committed criminal offence.
  - Statistical population  
The coverage is full (all legal entities perpetrators of criminal offences that were accused or recognised as responsible in a particular year).

## 1. Relevance

### 1.1. Data users

National users: ministries and other state administration bodies, civil society organisations specialised in combat against violence, academic community, the media

International users: Eurostat (Statistical Office of the European Union), UN Office on Drugs and Crime (UNODC)

#### 1.1.1. User needs

National users: ministries and other state administration bodies are primarily interested in data on accused legal entities or legal entities recognised as responsible for the purpose of preparing reports or declarations related to international documents (e.g., for corruptive criminal offences). Regular data users of justice administration statistics are persons who are already familiar with this domain to a relevant degree (professors, judges, state attorneys, students).

International users are mostly focused on particular general indicators (e.g., the total number of reported legal entities) and on certain specific phenomena within the domain of crime statistics.

#### 1.1.2. User satisfaction

The first user satisfaction survey of the Croatian Bureau of Statistics was conducted in 2013, then in 2015 and 2022, and the last one at the end of 2024. The survey results can be checked on the website of the Croatian Bureau of Statistics – [User satisfaction surveys](#).

Justice administration statistics are often quoted in eminent legal journals in the Republic of Croatia (e.g., in the "Croatian Annual of Criminal Sciences and Practice").

## 1.2. Completeness

The domain encompassed by the SP-2 survey is legally regulated. Criminal prosecution and criminal proceedings are regulated primarily by the Criminal Procedure Act, which is an organic law. That law strictly regulates aspects which are an important part of the SP-2 form (whether criminal prosecution is carried out *ex officio* or not, which decisions can be made by a court and on which grounds, etc.). The Criminal Code, which contains a catalogue of criminal offences (and is the basis for the Classification of criminal offences of the Croatian Bureau of Statistics) is also an organic law. At the level of the European Union, the main methodological framework currently used in justice administration statistics is the joint questionnaire of Eurostat (Statistical Office of the European Union) and the UN Office on Drugs and Crime entitled "UNODC Surveys on Crime Trends and the Operations of Criminal Justice Systems (UN-CTS questionnaire)", which allows for international comparability of data. The definitions of criminal offences are in line with the International Classification of Crime for Statistical Purposes, which ensures consistency in the pairing of national criminal offences with their international categories. The SP-2 survey results constitute the basis for filling in a part of the questionnaire that refers to accused legal entities and legal entities recognised as responsible for committing criminal offences, thereby enabling the processing of statistical data in line with the European standards.

The Croatian Bureau of Statistics completely relies on administrative data provided by competent county and municipal courts. Taking into account available data, the Bureau analyses and calculates the number of accused legal entities in relation to the previous year as well as the number of legal entities recognised as responsible.

In addition, the statistical analysis also includes criminal offences against economy, identifying legal entities that are recognised as responsible and to which fines were imposed accordingly.

### 1.2.1. Data completeness rate

The indicator is not applicable.

## 2. Accuracy and reliability

### 2.1. Sampling error

Not applicable (the survey is not based on a sample).

#### 2.1.1. Sampling error indicators

The indicator is not applicable.

### 2.2. Non-sampling error

No errors were detected in relation to overcoverage and undercoverage. The survey coverage is full, since it is regulated by national legal acts and no non-response errors by units occurred. Nonresponse-related errors for key variables are resolved by contacting the reporting units. Imputations are not implemented.

#### 2.2.1. Coverage error

The coverage is full. The survey is not based on a sample, while coverage is regulated by legal acts (primarily by the Areas and Seats of Courts Act).

#### 2.2.2. Over-coverage rate

The indicator is not applicable.

### 2.2.3. Measurement error

The Croatian Bureau of Statistics uses administrative data provided by the courts of the Republic of Croatia on criminal proceedings against legal entities perpetrators of criminal offences. Taking into account these data, the Bureau prepares statistical reports on the number of accused legal entities compared to the previous year as well as on the number of legal entities recognised as responsible.

Data for the SP-2 survey are collected via the eSpis court case management system of the Ministry of Justice, Public Administration and Digital Transformation, with a predefined variable structure. For most of the research categories, response modalities are predefined, most often in the form of drop-down menus, which allows for consistent data recording. An automated navigation system, depending on the answer to a particular question, directs the respondent to the next relevant question and allows blocking responses to inapplicable questions.

Submission of the SP-2 report via eSpis is not possible without entering all mandatory data, which ensures the completeness and accuracy of statistical records. The collected data are loaded in a structured format that corresponds to the matrix prepared in the Generator data storage and processing database, which eliminates input errors.

In the Generator database, data are automatically updated with each new upload, while standardised tables have been prepared in accordance with the structure of statistical results intended for regular dissemination.

Also, the items of the classification of criminal offences in use are aligned, except in cases where this is not possible, with the previous classification of criminal offences, thus ensuring consistency and continuity in justice statistics.

Errors during the entering of numerical values are detected in data verification and resolved by contacting the reporting units.

Apart from the trend analysis, the data also include criminal offences against economy, identifying legal entities recognised as responsible and presenting the imposed fines.

### 2.2.4. Non-response error

The survey coverage is full and no nonresponse errors by units occurred. Nonresponse related errors for key variables are resolved by contacting the reporting units.

In early April 2025, data download began via the eSpis system of the Ministry of Justice, Public Administration and Digital Transformation.

The competent municipal/county court fills in the data via the eSpis system for each accused legal entity for which it has issued a valid decision in criminal proceedings.

### 2.2.5. Unit non-response rate

The indicator is not applicable.

### 2.2.6. Item non-response rate

The indicator is not applicable.

### 2.2.7. Processing error

Imputations are not implemented, whereas the missing or misclassified data are corrected by contacting the reporting units.

### 2.2.8. Imputation rate

The indicator is not applicable.

### 2.2.9. Model assumption error

Not applicable, because the survey is not based on a sample.

## **2.3. Data revision**

### 2.3.1. Data revision – policy

The users of statistical data are informed about revisions on the website of the Croatian Bureau of Statistics, on the link [General Revision Policy of the CBS](#).

### 2.3.2. Data revision – practice

Provisional figures are not published in this survey and, therefore, data revision is not applicable. If necessary, a correction of released statistical data can be issued.

### 2.3.3. Data revision – average size

The indicator is not applicable.

## **2.4. Seasonal adjustment**

Seasonal adjustment of data is not carried out.

## **3. Timeliness and Punctuality**

### **3.1. Timeliness**

April for the previous year data.

#### 3.1.1. Time lag – first results

The indicator is not applicable.

#### 3.1.2. Time lag – final results

The indicator is not applicable.

### **3.2. Punctuality**

There are no deviations between planned and realised issues.

#### 3.2.1. Punctuality – delivery and publication

The indicator is not applicable.

## **4. Accessibility and clarity**

The First Release [Legal Entities Perpetrators of Criminal Offences, by Type of Decision, 2025](#) is issued at the annual level and it is available on the website of the Croatian Bureau of Statistics.

### **4.1. News release**

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### **4.2. On-line database**

An online database does not exist.

### **4.3. Micro-data access**

The conditions under which certain users can access microdata are regulated by the [Ordinance on conditions and terms of access and use of confidential statistical data of the Croatian Bureau of Statistics for scientific purposes](#) (NN, No. 5/23).

### **4.4. Documentation on methodology**

Basic notes on methodology are available in the First Release Legal Entities Perpetrators of Criminal Offences, by Type of Decision, 2025 (in the part Notes on Methodology).

## **5. Comparability over time**

### **5.1. Asymmetry for mirror flows statistics**

Not applicable.

### **5.2. Comparability - over time**

The Criminal Code has a key influence on the comparability over time of statistical data on criminal proceedings against legal entities since it defines a catalogue of criminal offences in the national system of criminal justice.

The current Criminal Code (NN, Nos 125/11, 144/12, 56/15, 61/15 – correction, 101/17, 118/18, 126/19, 84/21, 114/22, 114/23, 36/24 and 136/25) entered into force on 1 January 2013, whereas the previous Penalty Code was in force from the beginning of 1998 (NN, No. 110/97 and subsequent revisions). The comparability of various criminal codes is achieved by methodological pairing of identical criminal offences, irrespective of the legal framework in which they were regulated. These criminal offences are presented according to the actual Criminal Code, while those that cannot be paired are presented separately. Changes in the crime legislation, e.g., transferring certain criminal offences to the domain of misdemeanour legislature, can affect the contingent of legal entities included in the SP-2 survey. Such methodological adjustments are always transparently explained to users, which ensures consistency in the interpretation of statistical data on criminal proceedings against legal entities.

#### **5.2.1. Length of comparable time series**

The length of comparable time series is 16 years.

#### **5.2.2. Reasons for break in time series**

There were no breaks in time series so far concerning the SP-2 survey data, which was achieved by methodological pairing of criminal offences in new classifications. When a new classification of criminal offences is created (usually when the new Criminal Code enters into force), items in the new classification are paired with items of the previous classification of criminal offences if they correspond to each other as regards their legal grounds. Classification items that cannot be paired are presented separately. This makes it possible for criminal offences referred to in the previous Criminal Code, if it is applied to a legal entity as a more lenient regulation, to be presented according to the new classification of criminal offences, which brings about consistency in the analysis and interpretation of statistical data on criminal proceedings against legal entities.

### **5.3. Coherence – subannual and structural data**

The indicator is not applicable.

#### **5.4. Coherence – national accounts**

The indicator is not applicable.

#### **5.5. Coherence – administrative sources**

The indicator is not applicable.

### **6. Cost and burden**

#### **6.1. Cost**

As part of the activities of the National Recovery and Resilience Plan (eSpis, Activity 13) in 2024, a series of activities were undertaken to replace the collection of data for the SP-2 survey from the previous printed form with direct download from the administrative databases of the Ministry of Justice, Public Administration and Digital Transformation. The implementation of the activities was completed at the end of March 2025, and data download using the eSpis system of the Ministry of Justice, Public Administration and Digital Transformation began in early April 2025.

Thanks to the digitalised data collection system, data collection costs are minimal, with questionnaire updates adapted to legal changes.

A proportional part of costs that refers to the working hours of a person engaged in the survey within the Crime Administration System and Social Protection Statistics Department can also be included in the costs of data processing and dissemination. In addition, an additional contingent of man-hours includes persons engaged in this survey from the Publishing Department and the IT Directorate.

#### **6.2. Burden**

Burden on reporting units depends on the number of accused/convicted entities in a calendar year. The statistical form consists of 16 questions, most of which are filled in by marking one of the offered answers.

The submission periodicity is the whole year, so the burden is evenly arranged and reporting fatigue avoided.