

## **Croatia**

### **13th Directive (86/560/EEC) VAT refunds**

#### **I. RECIPROcity AGREEMENTS – Article 2(2)**

- 1) Does your country have any reciprocity agreements?

Yes

- 2) If yes, what countries are included in the reciprocity agreements?

Serbia, Switzerland

- 3) What is the equivalent third country tax to which the reciprocity agreements relate?

VAT

- 4) What goods and services are allowable under the reciprocity agreements?

All goods and services are eligible for a VAT refund except for those in respect of which Croatian taxable persons are not entitled to a VAT refund (the purchase and lease of pleasure boats, aircraft, personal cars and other means of personal transport, and the purchase of goods and services for the needs of representation).

- 5) Are there any specific or additional rules applicable in relation to the reciprocity agreements?

Taxable person which is not established and has no fixed establishment rendering supplies, or permanent address or habitual residence in the European Union shall be granted the right to a refund of VAT provided that in the country of origin of the person submitting the refund application the domestic taxable person would also be entitled to a refund of VAT.

- 6) If your country has no reciprocity agreements, do you still allow refunds?

No

#### **II. TAX REPRESENTATIVES – Article 2(3)**

- 7) Does your country require the appointment of a tax representative?

No, but the refund application can be submitted by another person (Croatian taxable person) on behalf of the taxable person.

- 8) What conditions are imposed when appointing a tax representative?

- possession of the power of attorney
- proxy has to be a domestic taxable person

### **III. REFUND ARRANGEMENTS – Article 3(1)**

**9) What are the time limits that are applied for making a claim?**

Claims are submitted by the June 30 at the latest for the previous year.

**10) What periods are eligible for a refund?**

Eligible periods are a calendar year, any period shorter than one calendar year but not shorter than three calendar months, as well as a period shorter than three months if it relates to the end of the year.

**11) Where shall the applications be made?**

The application should be sent to the following address:

Ministarstvo financija  
Porezna uprava  
Područni ured Zagreb  
Služba za utvrđivanje poreza i doprinosa  
Odjel za strane porezne obveznike  
Avenija Dubrovnik 32  
10020 Zagreb

**12) What is the minimum amount of VAT that can be refunded?**

VAT Request for refund relating to the return period of less than one calendar year but not less than three months, may be made for the minimum amount of HRK 3,100.00. An application for VAT refund relating to the return period of one calendar year, as well as the remainder of the year, may be made for the minimum amount of HRK 400.00.

**13) How can the applicant receive an application form?**

A formal application form ZP-PDV can be found on the next web page of Croatia's Tax Administration:

[http://www.porezna-uprava.hr/en/EN\\_obraci/Pages/default.aspx](http://www.porezna-uprava.hr/en/EN_obraci/Pages/default.aspx)

**14) What languages may be used for completion of the form?**

Croatian language and English language.

**15) What information is requested on the application form? Please could you provide a copy of the form or a website link?**

The official application form can be downloaded here:

[http://www.porezna-uprava.hr/HR\\_obraci/Documents/POREZ%20NA%20DODANU%20VRIJEDNOST/ZP-PDV.pdf](http://www.porezna-uprava.hr/HR_obraci/Documents/POREZ%20NA%20DODANU%20VRIJEDNOST/ZP-PDV.pdf)

**16)** Is any information optional? If yes, what information?

All of the information on the ZP-PDV is obligatory.

**17)** Who is authorised to sign the application form?

The applicant or their representative is authorised to sign the application form.

**18)** What evidence is required to support an application?

An application should be supported by the original invoices as well as additional documentation proving that the goods delivered and services rendered were used in entrepreneurial purposes.

**19)** What time-limits does your country apply to making a refund?

The application is approved in whole or in part, or not approved within a maximum of eight months of receipt.

#### **IV. ELIGIBILITY– ARTICLE 4(2)**

**20)** Are there any other conditions applicable?

No

**21)** Are certain types of expenditure excluded and if so which?

VAT is not refunded in the following cases:

- the purchase and lease of pleasure boats, aircraft, personal cars and other means of personal transport, and
- the purchase of goods and services for the needs of representation

#### **V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13<sup>TH</sup> AND THE 8<sup>TH</sup> (79/1072/EEC) DIRECTIVE**

**22)** What are the main procedural differences between applying for a VAT refund based on the 8<sup>th</sup> Directive and a refund based on the 13<sup>th</sup> Directive?

The main difference is the electronic procedure for EU VAT Refund and paper form for non-EU VAT Refund.

**23)** Do certain types of expenditure give rise to refund under the 8<sup>th</sup> Directive but not under the 13<sup>th</sup> Directive? If yes, please specify the types of expenditure.

No