



REPUBLIC OF CROATIA

NEW SIMPLIFIED PROCEDURE FOR THE ASSIGNMENT OF VAT ID NUMBER TO FOREIGN PERSONS WHO PERFORM OCCASIONAL ACTIVITY IN CROATIA



THIS PROCEDURE APPLIES EXCLUSIVELY TO TAXPAYERS FROM EU MEMBER STATES, AND NOT TO TAXPAYERS FROM THIRD COUNTRIES

1.

A foreign natural or legal person who performs occasional activity is required to download from the website of the Ministry of Finance, Tax Administration, the **P-PDV form** that is available in Croatian, English, and German language. In addition to the P-PDV form, the **Statement of Consent** shall be submitted, so that the Certificate of Determined and Assigned Personal Identification Number (OIB), and the Decision on the Assignment of the VAT ID number could be delivered to the foreign person by e-mail. This Statement includes also the consent that all communication related to the VAT ID number, as well as all further communication, takes place via foreign person's e-mail. The foreign person who performs occasional international road passenger transport in the Republic of Croatia is required to specify in the Statement of Consent the license plates of vehicles that will perform the specified occasional activity in the Republic of Croatia, as well as any change in the license plates of its vehicles.



2.

For the purpose of assignment of the Personal Identification Number to foreign natural and legal persons from EU Member States, who perform occasional activity in the Republic of Croatia, it is necessary to deliver the P-PDV form and the Statement of Consent to the new e-mail address **odjel.stranci@porezna-uprava.hr**, activated by the Ministry of Finance, Tax Administration. All further communication shall be carried out via the above-mentioned e-mail address.



3.

The Ministry of finance, Tax Administration, shall check, on the basis of the submitted P-PDV form that contains the **VAT ID number** from the country of origin of the foreign person, in the VIES database (international portal for the validation of VAT ID numbers) the validity of the submitted VAT ID number from the country of origin.



If the VAT ID number is invalid, the taxpayer will receive a notification about that, and will be required to deliver a valid VAT ID number.



4.

The Ministry of Finance, Tax Administration, within eight days from the date of receipt of the P-PDV form shall deliver to the foreign person the Certificate of Assigned Personal Identification Number (OIB), and the Decision on the Assignment of the VAT ID number to the e-mail address indicated in the Statement of Consent, that the carrier shall keep in the vehicle during the performance of its activities.



5.

The taxpayer – foreign person is required to submit the VAT return (PDV form) only for the month in which it performed the occasional activity (until the 20th of the month for the previous month), in paper format or through the Financial Agency (FINA) if it has the certificate or scanned by e-mail to **odjel.stranci@porezna-uprava.hr**.