



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ  
ΥΠΟΥΡΓΕΙΟ ΥΠΟΔΟΜΩΝ,  
ΜΕΤΑΦΟΡΩΝ & ΔΙΚΤΥΩΝ  
ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ ΜΕΤΑΦΟΡΩΝ  
ΔΙΕΥΘΥΝΣΗ ΕΠΙΒΑΤΙΚΩΝ ΜΕΤΑΦΟΡΩΝ  
ΤΜΗΜΑ ΥΠΕΡΑΣΤΙΚΩΝ ΜΕΤΑΦΟΡΩΝ

Αθήνα, 15 Δεκεμβρίου 2015

Αρ.Πρωτ.:  
Γ460/75489/5511/15

ΠΡΟΤ/ΤΑ  
ΕΣ. ΕΠΕΙΓΟΝ

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ΠΡΟΣ:  
REPUBLIC OF CROATIA  
Ministry of Maritime Affairs, Transport and  
Infrastructure,  
Prisavlje 14, 10000,  
Zagreb

ΚΟΙΝ.:  
→ όπως Πίνακας Αποδεκτών

**ΘΕΜΑ:** Ενημέρωση για τις φορολογικές υποχρεώσεις μη εγκατεστημένων στην Κροατία μεταφορέων που διενεργούν τακτικές ή έκτακτες οδικές επιβατικές μεταφορές στην κροατική επικράτεια

**ΣΧΕΤ.:** Η με Α.Π. 75489/ 5511/ 04.12.2015 επιστολή του ελληνικού τουριστικού γραφείου "Pyrgos Travel"

Κυρίες, Κύριοι,

Σε συνέχεια της ανωτέρω σχετικής επιστολής με την οποία το τουριστικό γραφείο "Pyrgos Travel" μας γνωστοποίησε την υποχρέωση μη εγκατεστημένων στην Κροατία μεταφορέων που διενεργούν τακτικές ή έκτακτες οδικές επιβατικές μεταφορές εντός της κροατικής επικράτειας για εγγραφή τους στο εθνικό μητρώο φορολογουμένων, υποβολή φορολογικών αναφορών και καταβολή σχετικών φόρων, όπως προβλέπεται από την κείμενη νομοθεσία σας, παρακαλείσθε όπως μας γνωρίσετε άμεσα τα κάτωθι:

- Ισχύον θεσμικό πλαίσιο φορολογικών υποχρεώσεων όσον αφορά μη εγκατεστημένους στην Κροατία μεταφορείς διενεργούντες μεταφορές επιβατών
- Ενδειγμένη διαδικασία (αναφορικά με τη φορολόγηση) που πρέπει να ακολουθήσει ένας μη εγκατεστημένος μεταφορέας πριν ή κατά την είσοδό του στην κροατική επικράτεια

Επιπρόσθετα, παρακαλείσθε όπως διαβιβάσετε το παρόν στις αρμόδιες τελωνειακές αρχές προς ενημέρωση των μεταφορέων κατά την είσοδό τους στην κροατική επικράτεια, δεδομένου ότι, μέχρι σήμερα, δεν έχει υπάρξει σχετική ενημέρωση υπηρεσιακά ούτε από το Υπουργείο σας ούτε διαμέσου του Υπουργείου Οικονομικών της χώρας σας και ως εκ τούτου, οι Έλληνες μεταφορείς που κινούνται εντός της κροατικής επικράτειας κινδυνεύουν να έρθουν αντιμέτωποι με την επιβολή προστίμων για υποχρεώσεις

που δεν τους έχουν γνωστοποιηθεί, όπως στην περίπτωση του αναφερόμενου ταυριστικού γραφείου

Επινοείται στην αγγλική γλώσσα η εγκύκλιος της Διεύθυνσης Φορολόγισης του Κρατικού Υπουργείου Οικονομικών όπως βασισμένη μετ' της ανωτέρω σχετικής επιστολής παρακαλείτε όπως μας γνωστοποιήσετε στοιχεία ετικετολογίας της αρμόδιας υπηρεσίας στην οποία μπορούν να αποστέλλονται ενδιαφερόμενοι μεταφορείς για περαιτέρω διευκρινίσεις.

Λέξετε τους χαρακτήρες μας.



M. ΝΥΖΙΡΗ

Συνημμένα: τρεις (4) φύλλα

**ΠΙΝΑΚΑΣ ΑΠΟΔΕΚΤΩΝ ΠΡΟΣ ΚΟΙΝΟΠΟΙΗΣΗ**

1. Πρεβία της Ελλάδας στην Κροατία, Οπάτσα 12, 10000 Zagreb, Croatia
2. Πρεβία της Κροατίας στην Αθήνα, Τζαβέλα 4, 15451, Νέο Ψυχικό, Αθήνα (Για άμεση διαβίβαση στο Υπουργείο Μεταφορών της Κροατίας)
3. Υπουργείο Οικονομικών, Γενική Διεύθυνση Φορολογίας, Σίνα 2-4, 10672, Αθήνα (Για άμεση διαβίβαση στο Υπουργείο Μεταφορών της Κροατίας)
4. Γενική Γραμματεία Επιχειρήσεων Τουρισμού (ΓΕΠΟΕΤ), Πανεπιστήμιο 57, 10564, Αθήνα (Για άμεση ενημέρωση των μεταφορέων)
5. Ομοσπονδία Φορητών Αυτοκινητιστών Ελλάδος (ΟΦΑΕ), Πατισίων 351, 11144, Αθήνα (Για άμεση ενημέρωση των μεταφορέων)
6. Σύνδεσμος εν Ελλάδι Τουριστικών και Ταξιδιωτικών Γραφείων ΗΑΤΤΑ, Ξενοφώντος 14, 10557, Αθήνα (Για άμεση ενημέρωση των ενδιαφερόμενων γραφείων)
7. Ομοσπονδία Τουρισμού Βορείου Ελλάδος, Τεργεστή 6, 54630, Θεσσαλονίκη (Για άμεση ενημέρωση των ενδιαφερόμενων γραφείων)
8. Ομοσπονδία Τουριστικών Γραφείων Κεντρικής Ελλάδος, Κοιμητιούρου 1, 41222, Λάρισα (Για άμεση ενημέρωση των ενδιαφερόμενων γραφείων)
9. PYRGOS TRAVEL, Πατισίων 67, 27100, Πύργος

**ΕΞΟΤΕΡΙΚΗ ΚΟΙΝΟΠΟΙΗΣΗ**

Γενικός Διευθυντής Μεταφορών

**ΕΞΟΤΕΡΙΚΗ ΔΙΑΝΟΜΗ**

Διεύθυνση Επιβατικών Μεταφορών - Τμήμα Υπερασιατικών Μεταφορών



REPUBLIC OF CROATIA MINISTRY OF  
FINANCE TAX ADMINISTRATION -  
REGIONAL OFFICE

Classification Number: 410-19/14-  
01/241 URBROJ: 513-07-21-01/14-  
01

Zagreb, 31 March 2014

TAX  
ADMINISTRATION  
REGIONAL OFFICE

-to all-

**Subject:** Directive to providers of bus transport not seated in the Republic of Croatia

Pursuant to Article 20(1) of the Value Added Tax (VAT) Act (National Gazette 73/13, 99/13 - Decision of the Constitutional Court of the Republic of Croatia (USRH) 148/13, 153/13 - Decision of the Constitutional Court of the Republic of Croatia), it is prescribed that the place of conducting the services of passenger transport is the location where the transport is conducted, relative to the distances travelled. Therefore, foreign tax payers who provide regular or temporary road transport of foreign or domestic passengers by bus, mini-bus, van or taxi are obliged to be registered for VAT purposes in the Republic of Croatia prior to conducted the said passenger transport.

Foreign tax payers registered in the European Union may appoint a tax delegate in the Republic of Croatia while tax payers registered outside the European Union must appoint a tax delegate. The tax delegat must be registered in the country as a tax payer of VAT and must have power of attorney to receive correspondence, submit VAT claims and conduct all the business related to determining and paying VAT by the tax payer.

For the purposes of VAT registration in the Republic of Croatia, foreign carriers that transport passengers on the territory of the Republic of Croatia are obliged to:

- submit an Application for the Assignment of VAT Identification
- obtain Personal Identification Number (OIB) and
- appoint a tax representative (mandatory for taxable persons with headquarters outside the EU),

#### 1. REGISTRATION

To be assigned a VAT ID Number the taxpayer must submit:

- a) An Application for the Determination and Assignment of Personal Identification Number (OIB)
- b) P-PDV Form (Application for Registration For Value Added Tax Purposes).

To be assigned a Personal Identification Number (OIB), the taxable person must submit:

a) An Application for the Determination and Assignment of Personal Identification Number (OIB)

- in Croatian: [http://www.porezna-uprava.hr/HR\\_obrasci/Documents/OSOBNI%20IDENTIFIKACIJSKI%20BROJ/zahtjev-OIB.pdf](http://www.porezna-uprava.hr/HR_obrasci/Documents/OSOBNI%20IDENTIFIKACIJSKI%20BROJ/zahtjev-OIB.pdf)

- in English: [http://www.porezna-uprava.hr/en/EN\\_obrasci/Documents/PINrequest.pdf](http://www.porezna-uprava.hr/en/EN_obrasci/Documents/PINrequest.pdf) and

- in German: [http://www.porezna-uprava.hr/en/EN\\_obrasci/Documents/Deutsche\\_beantragenPIN.pdf](http://www.porezna-uprava.hr/en/EN_obrasci/Documents/Deutsche_beantragenPIN.pdf)

- b) The establishment document (decision or certificate from the relevant register, which must be in Croatian or translated into Croatian by a certified court interpreter).

If a foreign taxable person is self-employed or craftsman, he must then submit to the Tax Authority the following:

1. An Application for the Determination and Assignment of Personal Identification Number (OIB),
2. Passport - original to be presented, and a copy attached to the Application.

Exceptionally, if a foreign self-employed person or entrepreneur does not possess a passport, with the Application it must enclose:

- European Identity Card (EU citizens) or
- identification document issued by the country of citizenship as a proof of citizenship.

When an agent holding a Power of Attorney submits the Application on behalf of the foreign person (natural or legal), in addition to the above-mentioned documents (copies of documents), the power of attorney must be submitted, as well.

*Power of Attorney* must be issued for the purpose of determining and assigning an OIB. It also must be written in or translated into Croatian, because Croatian is the official language in the Republic of Croatia. The Power of Attorney is retained by the relevant local office of the Tax Administration, and must be notarized only if there are concerns about its authenticity. Power of Attorney issued to a notary public, attorney, public legal body, or bank does not require notarization. If the Application is submitted by a natural person on behalf of a foreign person, the Power of Attorney must be notarized.

Documentation regarding the determination and allocation of OIB to foreign persons are available:

- in English:

- [http://www.porezna-uprava.hr/HR\\_OIB/Documents/oib%20dokumentacija%20-en%20\(2\).pdf](http://www.porezna-uprava.hr/HR_OIB/Documents/oib%20dokumentacija%20-en%20(2).pdf)

and

- in German: [http://www.porezna-uprava.hr/HR\\_OIB/Documents/oib%20dokumentacija\\_de.pdf](http://www.porezna-uprava.hr/HR_OIB/Documents/oib%20dokumentacija_de.pdf)

Application for Determination and Allocation of OIB, and P-PDV Form must be submitted to the Tax Administration, Regional Office Zagreb, Dubrovnik Avenue 32, Service for VAT Refund to Foreign Taxable Persons.

In addition to these forms, following documents also must be submitted:

- a) proof of registration of person (company establishment documents, or a certificate from the relevant register),
- b) Certificate issued by the Tax Administration of the country where it has a registered office, confirming the taxpayer status.
- c) Statement or other proof of the intention to operate in the Republic of Croatia
- d) notarized Power of Attorney (if represented by a tax representative),

These documents must be in Croatian or translated into Croatian with a certification of translation.

If a foreign taxable person who conducts international road transport of passengers has appointed a tax representative, the tax representative submits the necessary applications and other documents regarding registration for VAT purposes on the behalf of that taxable person.

Upon review of the submitted forms and documents, the Tax Administration assigns the VAT ID Number within 8 days maximum.

## 2. SUBMISSION OF VAT APPLICATION

Tax payers referred to above, who have been assigned a Croatian VAT ID Number, are entered in the VAT Register and are required to submit monthly tax reports (PDV Form) in the Republic of Croatia from the date the VAT ID number was issued. Exceptionally, foreign tax payers who conduct occasional international road transport of passengers on the territory of the Republic of Croatia are required to submit monthly tax reports only for the accounting period in which they performed such services. They are in any case required to submit an Annual VAT Return Form (PDV-K Form), regardless of the number of months of the calendar year during which they performed these services. Pursuant to the provisions of Article 2, Point 4 of EU directive No. 1073/2009 by the European Parliament and Council of 21 October 2009 about the *common regulations for access to international markets for bus transport services which amends and supplements EC Directive No 561/2006*, temporary transport comprehends transport services that are not defined as linear transport, including special linear transport which is on the most part characterized by transporting groups of passengers put together at the initiative of the client or the transport provider.

Monthly submissions of VAT tax forms are submitted by the 20<sup>th</sup> of the month for the preceding month while Annual VAT Return Forms (PDV-K Form) are submitted by the end of February of the current year for the preceding year. Recapitulative statement (ZP form) and Applications to receive goods and services received from other European Union Member States (PDV-S Form) are submitted by the 20<sup>th</sup> of the month for the preceding month under the condition that the tax payer conducts the goods and services within the European Union or receives the goods and services within the European Union. The said forms must be submitted in electronic form via the e-Porezna web site. Directions of how to register as a user of electronic services provided by the Tax Administration are available at the following web site: [http://www.porezna-uprava.hr/HR\\_ePorezna/Stranice/novi\\_korisnik.aspx](http://www.porezna-uprava.hr/HR_ePorezna/Stranice/novi_korisnik.aspx).

For further information about *the use of ePorezna services*, or directions, applications, forms, or Power of Attorney forms are available on the FINA web site: <http://rdc.fina.hr/>.

Information on the allocation of digital certificates to businesses, are available on the website: <http://www.fina.hr/Default.aspx?art=10744>.

Other useful links:

- ePorezna – FAQ's:

[http://www.porezna-uprava.hr/HR\\_ePorezna/Knjiznica%20ePorezna/Nova%20aplikacija%20ePorezna/ePorezna-FAQ.pdf](http://www.porezna-uprava.hr/HR_ePorezna/Knjiznica%20ePorezna/Nova%20aplikacija%20ePorezna/ePorezna-FAQ.pdf).

Please note that in order to be eligible for electronic submission of relevant VAT return forms it is necessary for the tax payer in whose name the electronic certificate is to be issued, to have an OIB number.

If the tax payer conducting international road passenger transport has appointed a tax delegate then the said forms can be submitted by the delegate on the tax payer's behalf.

## 3. METHOD OF CALCULATING TAX BASE

The tax base is the consideration that taxable persons receive on par to the number of kilometers travelled in the Republic of Croatia.

4. DEDUCTION OF INPUT TAX

The tax payer has the right to use pre-tax deductions on the delivery of goods and services that are calculated by other VAT taxable persons in the Republic of Croatia for the purposes of conducting business. In order to be eligible to use tax deductions the taxable person is obliged to submit their Croatian VAT ID number for each delivery conducted. Deduction of input tax is allowed for example for invoices received that related to road fees, tolls on highway, tunnels and bridges, fuel costs, unexpected repairs, etc.

