

## **VAT ID NUMBER FOR TAXABLE PERSONS ESTABLISHED IN THE EUROPEAN UNION**

1. Taxable persons from European Union Member States, who supply goods and perform services on the territory of the Republic of Croatia, for which the place of taxation is in the Republic of Croatia, are obliged to request from the Tax Administration the allocation of VAT ID number. The structure of VAT ID numbers is HR (country code) + Personal Identification number (OIB). Taxable persons from European Union Member States, to whom a Croatian VAT ID number is allocated, are obliged to file a VAT tax return in the Republic of Croatia from the moment of issuance of a VAT ID number.
2. In order to obtain a VAT ID number a taxable person must submit forms:
  - a) Application for registration for value added tax purposes (P-PDV Form) and
  - b) Application for the assignment of personal identification number (OIB).Forms are available on the Tax Administration's web site [www.porezna-uprava.hr](http://www.porezna-uprava.hr) in part Porez na dodanu vrijednost & EU.
3. Necessary forms must be submitted to Tax Administration, Regional Office Zagreb, Avenija Dubrovnik, 32, Department for VAT refund to foreign taxable persons.
4. Forms must be accompanied by:
  - a) A document proving person's registration (Act of the Establishment or excerpt from the court register),
  - b) A certificate proving the foreign person's registration with the tax administration as a taxable person in its country of origin,
  - c) The statement or other document proving intention to perform business activities in the Republic of Croatia
  - d) Verified power of attorney for persons acting as representatives (if the taxable person will perform business activities via representative).
5. Documentation indicated above under point 4 must be in Croatian or, if not, along with the certified translation to Croatian.
6. Forms and documentation required in order to obtain VAT ID number can be submitted by a taxable person or his assignee. If the taxable person is represented by an assignee, than the submission of documentation indicated above under point 4 must be accompanied by verified power of attorney (in Croatian or certified translation to Croatian). Forms and documentation can be submitted by recommended post indicating "For VAT ID number assignment".
7. Upon verification of submitted documentation and forms Tax administration immediately, and no later than 8 days, shall allocate VAT ID number to a taxable person.
8. A taxable person who holds a VAT ID number and ceases to perform economic activities in the territory of the Republic of Croatia is obliged, within 8 days, to notify the Tax administration, in order to repeal the assigned VAT ID number. Tax administration will cancel VAT ID number *ex officio* if according to available data from the Tax Administration the taxable person does not perform an economic activity for more than 2 years, and in all other cases where there is a suspicion of abuse of VAT ID number.