

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

1. Taxable persons established outside European Union, 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 (unless if the Croatian recipient of goods and services pays VAT) shall become a Croatian taxable persons and are obliged to appoint a tax representative. The tax representative must be authorized to receive documents, filing tax returns and performing all operations in connection with the assessment and payment of VAT.
2. In order to obtain a VAT ID number and for the registration in the VAT taxable person's register a taxable person must submit forms:
  - a) Application for issuance of decision on tax representation
  - b) Application for registration for value added tax purposes (P-PDV Form) and
  - c) 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 tax representation.
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 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 issue a decision on tax representation to the tax representative as well as VAT ID number and a decision on entry into the VAT taxable person's register to the taxable person.
8. If a taxable person established outside the European Union ceases to operate on the territory of Croatia, the tax representative is obliged, within 8 days to notify the Tax Administration to delete the taxable person from the VAT taxable person's register and the abolition of the assigned VAT ID number. Tax Administration will abolish 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.