



**NAPOMENA:**

PDV može se vratiti uz uvjete:

1. da kupac koji nema prebivalište ni uobičajeno boravište na području Europske unije, posjeduje popunjen izvornik Obrascu PDV-P,
2. da podaci iz putovnice ili osobne iskaznice odgovaraju podacima iz Obrascu PDV-P,
3. da dobra koja su dana na uvid odgovaraju dobrima navedenim u Obrascu PDV-P,
4. da vrijednost kupljenih dobara po jednom računu, uključujući PDV, nije manja od 740,00 kuna,
5. da su kupljena dobra dana na uvid carinarnici koja nakon uvida i provedenog carinskog postupka ovjerava Obrazac PDV-P i upisuje datum prelaska dobara preko granice Europske unije,
6. da je kupac iz točke 1. iznio iz Europske unije dobra kupljena u Republici Hrvatskoj u roku od tri mjeseca nakon mjeseca u kojem je obavljena isporuka. Pod iznošenjem dobara razumijeva se i slanje dobara poštom ili na drugi odgovarajući način pod uvjetom da kupljena dobra prijeđu granicu Europske unije,
7. da je kupac ili podnositelj zahtjeva podnio prodavatelju popunjen i ovjeren Obrazac PDV-P u roku od **šest mjeseci** od dana izdavanja računa,
8. kupac iz točke 1. ostvaruje pravo na povrat plaćenog PDV-a dostavom prodavatelju popunjenog i ovjerenog izvornika Obrascu PDV-P koji istovremeno predstavlja i zahtjev za povrat PDV-a,
9. PDV vraća se neposredno gotovinskom isplatom, poštom, odnosno nalogom za uplatu na račun koji navede kupac – podnositelj zahtjeva,
10. pravo na povrat PDV-a ne odnosi se na isporuke goriva.

**REMARKS:**

VAT tax may be refunded under the following conditions:

1. that the purchaser who has no residence or usual residence in the territory of the European union is in possession of a completed original of PDV-P Form,
2. that information from the passport or identity card conforms to data in PDV-P Form,
3. that the products shown for inspection conform to products referred to in PDV-Form,
4. that the value of the purchased products per receipt, including VAT, is not less than HRK 740,
5. that the purchased products have been presented for inspection at the customs office which upon having them inspected and cleared through customs certifies the PDV-P Form and enters the date of crossing the border of the European union,
6. that the purchaser from the point 1 has taken from the European union the products purchased in the Republic of Croatia before the end of the third month following that in which the supply takes place. Under taking abroad is understood also the delivery of goods by mail or in another similar way provided that the purchased products have crossed the border of the European union,
7. that the purchaser or the applicant has submitted to the vendor the completed and verified PDV-P Form within **six months** from the date of issue of the invoice,
8. the purchaser from the point 1 acquires the right to a refund of the value added tax when he or she delivers to the vendor the completed and verified original of the PDV-P Form which simultaneously represents a request for a tax refund,
9. the VAT is paid directly through cash payment, by postal, or respectively a bank transfer order to the invoice specified by the purchaser or applicant,
10. the right to a refund of the VAT does not apply to fuel supplies.