

Rental of real estate – A CALL to non-residents on the obligation to regulate their tax rights and obligations

Croatian Tax Administration is herewith inviting the non-residents who do not have domicile or habitual residence in the Republic of Croatia, but who are deriving income from renting of real estate (apartments, etc.) in the Republic of Croatia, to regulate their tax rights and obligations regarding the income tax and the value added tax.

In the process of establishing the facts essential to taxation under Article 67, 68 and 69 of the General Tax Act (Official Gazette No. 147/08, 18/11, 78/12, 136/12, 73/13 and 26/15), in order to determine the status of the landlord - a non-resident it is required, as soon as possible, to fill in the DECLARATION and submit it together with the required documentation to the competent local office of the Tax Administration according to the place where the property is located or to the following address:

Porezna uprava Područni ured Zagreb
Služba za utvrđivanje poreza i doprinosa
Odjel za strane porezne obveznike
Avenija Dubrovnik 32
10 020 Zagreb.

Pursuant to the provisions of Article 6, paragraph 5 of the General Tax Act the required documentation should be submitted in the Croatian language.

To the non-residents of the Republic of Croatia, who do not respond to this call and did not respond to the calls sent by post, at all, the Tax Administration shall assess the tax liability for renting of real estate on the territory of the Republic of Croatia according to the provisions of applicable tax laws and will launch an infringement procedure in accordance with the provisions of the General Tax Act.

Croatian Tax Administration, together with Customs, will permanently monitor tax payers, residents and non-residents, who are deriving income from renting real estate (apartments, etc.) in the Republic of Croatia.

Documentation:

1. P-PDV FORM (Croatian)

http://www.porezna-uprava.hr/HR_obrasci/Documents/POREZ%20NA%20DODANU%20VRIJEDNOST/P-PDV.pdf

P-PDV FORM (English)

[http://www.porezna-uprava.hr/en/EN_obrasci/Documents/P-PDV\(English\).pdf](http://www.porezna-uprava.hr/en/EN_obrasci/Documents/P-PDV(English).pdf)

P-PDV FORM (German)

[http://www.porezna-uprava.hr/en/EN_obrasci/Documents/P-PDV\(German\).pdf](http://www.porezna-uprava.hr/en/EN_obrasci/Documents/P-PDV(German).pdf)

- 2.** Declaration on the status of the non-resident landlords (Croatian)
Declaration on the status of the non-resident landlords (English)
- 3.** Certificate of residence of the tax authorities of the country of residence or domicile
- 4.** Proof of the registered activity, certificate of the foreign tax authority for carrying out business activities
- 5.** Documentation on the appointment of a tax agent or tax representative