

Instructions for taxable persons not established in the Republic of Croatia who conduct occasional international road transport of passengers

We hereby notify the taxable persons who do not have headquarters in the Republic of Croatia, and who perform occasional international road transport of passengers to pay attention to the changes applicable as of 1 January 2019 in relation to tax compliance in VAT.

In accordance with the Ordinance on Amendments to the Ordinance on Value Added Tax (Official Gazette 1/19), the abovementioned taxable persons are obliged to submit the Registration of Services of International Road Transport of Passengers (MCP Form) indicating the date of transport in the Republic of Croatia, registration number and transit route through the Republic of Croatia. The MCP Form must be submitted to the Tax Administration, Zagreb Regional Office in advance – prior to performing those services (before each entry into the Republic of Croatia) via dedicated e-mail address: odjel.stranci@porezna-uprava.hr. Please note that the Certificate of the Assigned PIN and the Decision on the VAT ID Number Assignment must be carried in vehicles transporting passenger on the territory of the Republic of Croatia together with the completed MCP Form that was submitted to the Tax Administration. The organisational units of the Ministry of Finance, Tax Administration and Customs Administration perform control of tax compliance in this area.

We would like to reiterate that taxable persons performing the services of international road transportation on the territory of the Republic of Croatia are obliged to register for VAT purposes in the Republic of Croatia and submit monthly VAT returns but only for those tax periods when they performed such services. If they are performing exclusively occasional international road transport of passengers on the territory of the Republic of Croatia, they may submit the VAT return in paper format.

Detailed information are available online at the [web page of the Ministry of Finance, Tax Administration](#) at [here](#).