

Questionnaire TI

DETERMINATION OF CHANGE OF THE RESIDENCY STATUS FROM RESIDENT TO NON-RESIDENT OF THE REPUBLIC OF CROATIA

Personal Information

Name and Surname:		PIN:	
Address in the Republic of Croatia:			
Telephone:		E-Mail address:	
Address abroad prior to the arrival in the Republic of Croatia:			
Address to which you wish to receive your official mail:		Citizenship:	
Date of arrival in the Republic of Croatia (dd.mm.yyyy):	Date of departure from the Republic of Croatia (dd.mm.yyyy):	Marital status: <input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> extramarital union <input type="checkbox"/> lifetime partnership <input type="checkbox"/> non-formal lifetime partnership	Date of birth (dd.mm.yyyy): Place and state of birth:

Residence outside the Republic of Croatia

<ul style="list-style-type: none">• How long do you expect to reside outside the Republic of Croatia? _____• You are leaving the Republic of Croatia permanently with no intention to return. <input type="checkbox"/> yes <input type="checkbox"/> no

General information

Mark as applicable statements which describe your situation or enter the required values in the space provided:

- you have a permanent residence in the Republic of Croatia or a permanent residence permit (in accordance with the provisions of Permanent Residency Act).
- you have a provisional residency permit to stay in the Republic of Croatia (enter the validity of the permit, from/to; dd.mm.yyyy): _____
- you reside in another state, but also temporary reside in the Republic of Croatia for _____ days in year and during the year you occasionally leave the Republic of Croatia (if you submit the dates of presence in the Republic of Croatia to the tax authority, the latter may calculate the exact number of days of presence in the Republic of Croatia).
- you live in another state, but you enter the Republic of Croatia during the day to work or study and leave it on the same day.
- you have a work permit to work in the Republic of Croatia (period of permit validity: from/to (dd.mm.yyyy)): _____
- you plan to request an extension of the permit to work in the Republic of Croatia: yes no
- none of the above apply (explain): _____

Tax Residency

Mark as applicable statements which describe your situation:

- you are considered to be a tax resident of a state with which the Republic of Croatia does not have an international agreement on the avoidance of double taxation. yes no
- you are considered to be a tax resident of a state with which the Republic of Croatia has concluded and applies an international agreement on the avoidance of double taxation. yes no
- you are considered, pursuant to an international agreement on the avoidance of double taxation, to be a tax resident of another state and not of the Republic of Croatia. yes no
- you are subject to income tax in that other state on your worldwide income (total income from inland and outside that state): yes no
- (Following the request of a tax authority, you are obliged to present the residency certificate of that other state and thus status of being subject to income tax in that state on your worldwide income and the certificate on being liable to income tax return in that state.)*

Reasons to leave the Republic of Croatia

Mark as applicable statements which describe your reasons to leave the Republic of Croatia:

- you are a public officer of the Republic of Croatia with a diplomatic or consular status working abroad.
- you are a spouse/common-law partner, lifetime/non-formal lifetime partner or a dependent member of a public officer of the Republic of Croatia with a diplomatic or consular status working abroad, living with the mentioned person in the same household.
- you are a public officer of the Republic of Croatia with a technical or administrative function and without a diplomatic or consular status working abroad, and were, prior to the year of the departure, Croatian resident for tax purposes in any period of the past year.,
- you are employee of the institutions of the European Union, European Central Bank, European Monetary Fund or European Investment Bank, and were, prior to the departure, Croatian resident for tax purposes in any period of the past or present year.
- you are a spouse/common-law partner, lifetime/non-formal lifetime partner, unemployed and not performing any activities, or a dependent child of an employee of the institutions of the European union, European Central Bank, European Monetary Fund or European Investment Bank, who lived in the same household with the mentioned person, and were, prior to the departure, Croatian resident for tax purposes in any period of the past or present year.
- you work abroad for an international organisation (enter the name and the address of the organisation): _____

- you are assigned abroad by an employer from the Republic of Croatia.
- you are employed abroad by a foreign employer.
- retirement.
- studies, teaching or research at a foreign education or research institution (enter the name and address of the institution): _____

- you are leaving for a holiday abroad, longer than 183 days, and you will return to the Republic of Croatia afterwards.
- other (explain): _____

Employment abroad (business activities abroad)

Mark as applicable statements which describe reason of your residency abroad:

- you are employed or you will be employed by Croatian employer and assigned abroad (enter the name and the address of the employer): _____

- you are employed or you will be employed by a foreign employer (enter the name and the address of the employer): _____

- you will pursue the following business activity (enter the type and the place of performance of the business activity): _____

- do you expect to return to the Republic of Croatia because of a contract with your employer or because you have a specific date to report back to work in the Republic of Croatia? yes no
- if you have concluded such a contract with your employer, attach a copy of the contract.
- if you do not have a contract with your employer or a return date to the Republic of Croatia specified by your employer, will your workplace in the Republic of Croatia be at your disposal on your return or you will have any other workplace at disposal on your return. yes no

Ties with the Republic of Croatia

Mark as applicable statements which describe your relations with the Republic of Croatia while you reside in another state:

- your spouse/common-law partner, lifetime/non-formal lifetime partner will stay in the Republic of Croatia; enter his/hers name, tax ID number, citizenship, current address in the Republic of Croatia: _____

- your children or other dependent members will stay in the Republic of Croatia. Enter their names, tax ID number, citizenship and current addresses in the Republic of Croatia: _____

- you will continue to support a person in the Republic of Croatia who lives in a dwelling (e.g. a house or an apartment) that you lived in prior to your departure from the Republic of Croatia.
- you did not own, but you rented a dwelling in the Republic of Croatia. You will sublet it for the period of your absence from the Republic of Croatia and you intend to renew the lease when it expires.
- you will continue to own a dwelling in the Republic of Croatia and:
 - keep the dwelling available
 - rent the dwelling to a related person
 - rent the dwelling to a non-related person
- you will have a vehicle registered in the Republic of Croatia.
- you will have a Croatian passport.
- you will stay eligible for medical coverage, health insurance system of the Republic of Croatia during your stay in another state.
- you will stay covered by the pension and disability insurance of the Republic of Croatia during your stay in another State.
- you will keep your professional or union memberships in the Republic of Croatia; list these memberships: _____

- you will keep your bank accounts in the Republic of Croatia: _____

- you will keep credit cards or loan cards issued by Croatian financial institutions.
- you will have investments in the Republic of Croatia. Describe these investments: _____

- you will maintain a seasonal facility in the Republic of Croatia (e.g. cottage or apartment).
- you will have a telephone service in the Republic of Croatia. Enter the information on service and indicate if it is a personal or business service: _____

- you will keep a mailing address, a post office box or a safety deposit box in the Republic of Croatia. List the address for these items: _____

- you will have business ties in the Republic of Croatia (conduct business or perform tasks and activities in companies in the Republic of Croatia etc. (explain): _____

- you will have other ties with the Republic of Croatia (explain): _____

- none of the items in this section apply to me.

Mark as applicable statements which describe your reasons to visit the Republic of Croatia:

- you will make return visits to the Republic of Croatia. yes no
- if you answered with "yes", which of the following statements best describes your visits to the Republic of Croatia?
 lengthy regular frequent none of the above

Please explain: _____

Ties with other states

Mark as applicable statements which describe your ties in other state:

- if your spouse/common-law partner, lifetime/non-formal lifetime partner will not stay in the Republic of Croatia, enter his/hers name, tax ID number, citizenship, address and date of his/hers departure from the Republic of Croatia and the expected number of months of his/hers stay abroad and his/hers residency status prior to the departure to other state (resident, non-resident, non-determined status): _____

- if your children or dependent members will not stay in the Republic of Croatia, enter their name, tax ID number, citizenship, current address and the date of their departure from the Republic of Croatia and the expected number of months of their stay abroad and their residency status prior to the departure to other state (resident, non-resident, non-determined status): _____

- if you have children or dependent members who will follow you in time, enter the date of their departure from the Republic of Croatia (dd.mm.yyyy) and the expected number of months of their stay abroad and their residency status prior to the departure to other state (resident, non-resident, non-determined status): _____

- describe the dwelling in which you live abroad (include details such as: address, type, whether you rent or own the dwelling – if you rent the dwelling, enter the period of duration of the rent): _____

- if you have a foreign passport, give details as: which state issued it, the date of expiry and whether you will renew it:

- enter the name of your primary and supplementary health insurance company and pension insurance company while living abroad and the length of coverage: _____

- list the professional, social or recreational organizations abroad in which you are or will be a member during your stay in another state: _____

- describe the investments you will have in states other than the Republic of Croatia (include details on bank accounts, life and pension insurance, securities and equity interests in legal persons and other investments): _____

- list credit and loan cards issued by foreign financial institutions you will use abroad: _____

- enter a phone number that you will use abroad: _____
- enter all addresses that you will use in other states: _____
- enter any address for post office boxes or safety deposit boxes that you will use in other states: _____

- describe business ties you have or you will have in other states (conducting business or performing tasks and activities in companies etc.): _____

list the states, other than the Republic of Croatia, you have visited in this calendar year, the length of time spent in each state and the reason for visiting these states, as well as the dates of entry and departure for each state visited: _____

Other information

Provide additional information that you consider helpful for tax authority to determine your residency status in the Republic of Croatia.

Under full material and criminal responsibility I hereby declare that all the stated information is true, accurate and complete.

In/at, date
(signature of the person liable)

Datum zaprimanja/ Date of receipt	Nadležna ispostava Porezne uprave Competent Office of Tax Administration	Potpis ovlaštenog službenika Signature of the competent officer
.....

* On a request of a tax authority, the taxable person is obliged to produce supporting documents or to provide additional clarifications regarding the statements given in this questionnaire.

* The taxable person is obliged to notify a tax authority on any changes of his/hers situation which may affect the change of residency status in the Republic of Croatia within the 30 days from the date of the occurrence of such change.

The main intention of this questionnaire is to determine the Croatian residency or residency of another State with the purpose of application of the provisions of the Agreement for the avoidance of double taxation in use, concluded between the Republic of Croatia and another State. The questionnaire should be filled in by the taxpayer when changing the residency status from resident to non-resident of the Republic of Croatia. The completed questionnaire should be submitted with the application for registration with, or deregistration from the register of taxpayers (RTP) of the Tax Administration of the Ministry of Finance of the Republic of Croatia (Article 93 of the Ordinance on Income Tax) and, if necessary, during the processing of the tax return, or in any other cases where the competent tax authority determines the need for its filling.

GLOSSARY:

The tax period is, generally, a calendar year, but it may be shorter than a calendar year in the following cases:

1. if a resident during the same calendar year becomes a non-resident or vice versa, in which case the tax period covers the period in which the individual is a resident or non-resident,
2. birth or death of the taxpayer.

In the cases referred to in item 1 and 2 the taxation rights are calculated in favor of the taxpayer, on the full months.

The tax year begins and ends differently in different States. In the Republic of Croatia, the tax year begins on 01 January and ends on 31 December of the same year.

Permanent residence is a place and address in the Republic of Croatia or in another State where a person is permanently settled down for the exercise of their rights and obligations related to the vital interests, such as family, professional, economic, social, cultural and other interests. Pursuant to the provisions of Article 43 of the General Tax Act it shall be considered that a taxable person has a permanent residence where he owns an apartment or he has one in his possession for at least 183 days in one or two calendar years. The actual stay in the apartment shall not be required. If a taxable person in the Republic of Croatia owns or has in his possession more apartments, permanent residence relevant to taxation shall be determined according to the permanent residence of the family, and for a taxable person who is a single person according to the place in which he predominantly reside or from which he predominantly departs to work or to perform certain activity. If a taxable person has a permanent residence in the Republic of Croatia and abroad, it shall be considered that he has a permanent residence in the Republic of Croatia.

Habitual residence is a place and an address in the Republic of Croatia or in another State where a person is temporarily staying, but at that address is not permanently settled down. Habitual residence should be reported in the Republic of Croatia at the address other than the address of the permanent residence if it will last longer than three months. Pursuant to the provisions of Article 43 of the General Tax Act the habitual residence shall be held by a taxable person in the place in which he stays under circumstances based on which it may be concluded that he does not reside in that place or area only temporarily. Habitual residence within the meaning of this Act shall be considered continuous or time-linked stay for at least 183 days in one or two calendar years. For the determination of habitual residence short interruptions in the stay not exceeding a period of one year shall not be considered important.

Registration and deregistration of the permanent and the habitual residence:

Permanent and habitual residence shall be reported to the police administration/police station having jurisdiction over the place where the person wants to register permanent or habitual residence. Registration of the permanent and habitual residence shall be filed within 15 days of the beginning of residing in the place of residence, or from the date of arrival at the place of residence. Any changes referred to application of permanent and/or habitual residence taxpayer must report to the competent office of the Tax Administration within 30 days after the change of permanent/habitual residence occurred.

A person who permanently moves out from the Republic of Croatia shall, prior to the move, deregister the place of permanent residence with the police administration/police station having jurisdiction over the place in which he had permanent residence. If a person fails to deregister the permanent residence before moving out, deregistration must be requested within 15 days of moving to another State through the competent diplomatic mission - the consular office of the Republic of Croatia in the State in which he/she moved to.

A person who fails to register the permanent or habitual residence or for the purpose of moving out of the Republic of Croatia fails to deregister the permanent residence or if fails to extend the registration of the habitual residence shall be fined with 500 to 5000 HRK.

More information regarding the procedures for registration and deregistration of permanent/habitual residence is available on the official website of the Croatian Ministry of the Interior - <http://www.mup.hr/43.aspx>.

Agreements on avoidance of double taxation are international bilateral agreements that form a part of the internal legal order of the Republic of Croatia, and by their legal power precede over domestic law. With these agreements it is determined the right to tax taxpayers in one of the Contracting States on the basis of determined tax residency, with the main purpose to avoid double taxation. A detailed list of agreements signed and in application in the Republic of Croatia can be found on the official website of the Croatian Tax Administration: http://www.porezna-uprava.hr/en/EN_porezni_sustav/Pages/double_taxation.aspx

In accordance with the provisions of concluded Agreements, the following terms are defined:

Resident of a Contracting State defines any person who, under the laws of that State, is liable to tax therein by reasons of his permanent residence, habitual residence, place of management or any other criterion of a similar nature. But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

Dual residency defines a situation where an individual is a resident of both Contracting States, then his/hers status shall be determined as follows:

- a) he shall be deemed to be a resident of the State in which he has a permanent residence available to him; if he has a permanent residence available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent residence available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual residence;
- c) if he has an habitual residence in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

Centre of vital/life interests: is determined in order to ascertain the closer personal and economic ties with one of the Contracting States. If the individual has a permanent residence in both Contracting States, it is necessary to look at the facts in order to ascertain with which of the two States his personal and economic relations are closer. Thus, his family and social relations, his occupations, his political, cultural or other activities, his place of business, the place from which he administers his property, etc. will be taken into consideration. The circumstances must be examined as a whole, but it is nevertheless obvious that considerations based on the personal acts of the individual/taxpayer must receive special attention. If a person who has a residence in one State sets up a second in the other State while retaining the first, the fact that he/she retains the first in the environment where he/she has always lived, where he/she has worked, and where he/she has his family and possessions, can, together with other elements, to demonstrate that he/she has retained his/her centre of vital interests in the first State.