

Frequently Asked Questions (FAQ)

What can a VAT refund request be submitted for (via the electronic system)?

- Croatian taxable person who is registered in the VAT taxable persons register and who carries out transactions giving rise to a right of deduction in the Croatia shall be entitled to the refund of VAT charged to him in respect of the supplies of goods or services in other Member States or in respect of the importation of goods into other Member States.

What is the period in which the VAT Refund request must be submitted?

- To obtain a refund of VAT in other Member States Croatian taxable person shall address an electronic refund application via the electronic system, at the latest by 30 September of the calendar year following the refund period.

What is the refund period?

- The refund period shall not be more than one calendar year or less than 3 consecutive calendar months. Refund applications may, however, relate to a period of less than 3 months, where the period represents the remainder of a calendar year.

For which amounts can the refund be submitted?

- If the refund application relates to a refund period of less than one calendar year, but not less than 3 months, the amount of VAT for which a refund is applied for may not be less than EUR 400 (HRK 3,100.00).
- If the refund application relates to a refund period of a calendar year or the remainder of a calendar year, the amount of VAT may not be less than EUR 50 (HRK 400.00).

Do the copies of the invoices need to be submitted?

- The Member State of refund may require the applicant to submit by electronic means a copy of the invoice or importation document with the refund application where the taxable amount on an invoice or importation document is EUR 1 000 or more or the equivalent in national currency. Where the invoice concerns fuel, the threshold is EUR 250 or the equivalent in national currency.

In what language must the request be submitted?

- The Member State of refund may specify which language or languages shall be used by the applicant for the provision of information in the refund application or of possible additional information.

In which period will the VAT be refunded?

- The Member State of refund shall notify the applicant of its decision to approve or refuse the refund application within four months of its receipt by that Member State.

Is it possible to appeal against the refusal of application?

- Appeal against decision to refuse a refund application may be made by the applicant to the competent authorities of the Member State of refund in the forms and within the time limits laid down for appeals in the case of refund applications from persons who are established in that Member State.

Will it be possible to submit VAT Refund requests for Croatian companies from abroad via the ePorezna system?

- No, requests for VAT Refund from other Member States won't be submitted via the ePorezna system, but via the VAT Refund system.

How to access the Croatian VAT Refund system?

- Both the applicant as well as the representative will be able to access the VAT Refund system after they have registered for using the system in the competent Croatian Tax Administration Local office (by applicant's place of residence). Forms for registration of the applicant as well as the representative can be found on the CTA web pages. After the registration users will be given a username and password, and representatives will be authorized to submit requests for refund instead of the applicant.

What is the phone number for further information? The toll free number of the Contact Center (0800-66-99-33) is not available from abroad.

- At the moment only CTA web pages are foreseen as an information channel.

Who can we contact within the CTA for further clarifications?

- At the moment only CTA web pages are foreseen as an information channel.

How can we register all our clients in the VAT Refund system in order to represent them for submitting VAT Refund requests?

- Both the applicant as well as the representative will be able to access the VAT Refund system after they have registered for using the system in the competent CTA Local office (by applicant's place of residence). Forms for registration of the applicant as well as the representative can be found on the CTA web pages. After registration users will be given a username and password, and representatives will be authorized to submit requests for refund in place of the applicant. Every applicant and every representative must be registered in the system.

Detailed information will be available on the CTA web pages in due time.

What is the procedure and what documents are needed in order to register for the VAT Refund system?

- The procedure and necessary forms will be available on the CTA web pages.

Does Croatia already have a system solution for submitting requests for VAT Refunds?

- No, VAT Refund system was developed exclusively for VAT Refunds to and from other Member States, and information about entering into production will be published on the official CTA web pages.

What are the technical specifications of the VAT Refund system?

- The system is developed in line with the technical specifications as approved by the European Commission.

Are corrections of the VAT Refund request allowed?

- Yes, in line with the Directive and Specifications by the European Commission.

Is it allowed to submit a second yearly VAT Refund request?

- It is allowed to submit four yearly requests for refund (one per quarter) during one year. It is also allowed to submit multiple requests in the same period, for the same period, as long as that period doesn't exceed one year.

What is the procedure for contacting support in case of technical problems?

- The procedure of contacting technical support will be published on the CTA web pages.

Will XML and/or SCV schemes be enabled?

- The functionality of sending a request via a web service (XML message) is a part of future development plans and all details will be published on CTA web pages.

As MEST, will Croatia prevent that traders can enter a VAT-refund application for a refund period prior to 1st of July 2013? (validation rule 11060)

- The system will allow sending and receiving VAT Ref applications relating to the period before the 1st of July 2013 and therefore there will be no restrictions.

As MSREF, would Croatia want to receive VAT-refund applications for a refund period prior to 1 July 2013 or will Croatia apply validation rule 11050?

- The system will allow sending and receiving VAT Ref applications relating to the period before the 1st of July 2013 and therefore there will be no restrictions. From the business point of view validation rule 11050 will be applied and those applications will be refused.

As a company offering a service of representing taxpayers in the process of VAT Refunds from other Member States, is it necessary (and/or possible) to request an issuing of the Croatian tax number?

- It is possible, but it is not necessary for using the Croatian VAT Refund system. The representative in the VAT Refund system applies for a user name and password in the competent Local Tax Administration office using the forms for power of attorney available on the Tax Administration web pages. The representative is registered using their national VAT ID number or their national tax number.

What is the procedure for acquiring a Croatian VAT ID number/personal identification number?

- Croatian VAT ID numbers for foreigners are issued Tax Administration Regional Office Zagreb, Avenija Dubrovnik 32, Department for VAT Refund to foreign taxable persons. Detailed procedure can be found on the official CTA web pages (<http://www.porezna-uprava.hr/en/Pages/Vat-for-foreign-persons.aspx>)

Is it necessary to acquire the digital certificate or the electronic signature?

- No, the system is accessed by a user name and password.

Is it necessary that our Croatian customers bring to their local tax office one power of attorney that authorizes our company to submit the VAT Refund claims on behalf of them?

- Yes, the procedure is described on the official web pages of the CTA.

Does the power of attorney must to be legalized by a notary or it must be simply stamped and signed by both parts (the client and our company)?

- If the representative appears in person in the CTA Local office, without tax payer - authorizer present, and the CTA official suspects the validity of the power of attorney stamped and signed by both parts, he can ask for it to be legalized by a notary.