

## **VAT refund from Member States of the European Union for Croatian taxpayers**

After the Croatian accession to the European Union Croatian taxpayers will be able to submit VAT refunds requests to other Member States via the electronic portal of the Tax Administration, i.e. VAT Refund system, in accordance with Council Directive 2008/9/EC which is implemented in the Value Added Tax Law (Official Journal 73/13)

The CTA electronic system for VAT refund (hereinafter VAT Refund) is intended for all taxpayers in the Republic of Croatia who are enrolled in the VAT register, and who wish to apply for a VAT refund from another EU Member State.

Example: Croatian taxpayer (who is registered for VAT) during a business trip in Germany buys fuel. After returning to Croatia that the taxpayer can claim a VAT refund through the national VAT Refund system, and attaches scanned invoices (if the requested Member State requires them). The request is forwarded by the Croatian VAT refund system to the German tax authorities, i.e. the German VAT refund system. German Tax Administration handles the request and, if approved, the refund is paid directly to the account of Croatian taxpayer. The procedure for VAT refund is prescribed in Articles 68 up to 75 Value Added Tax Law.

In the same way, but using their national VAT Refund system, foreign taxpayers can apply for VAT refunds from Croatia.

Information regarding VAT refund from other EU member states for Croatian taxpayers can be found on the website of the European Commission [http://ec.europa.eu/taxation\\_customs/tic/](http://ec.europa.eu/taxation_customs/tic/).

Users of VAT refund system can access the system from any computer with an Internet connection, at any time, by opening the Internet address of the system in any of the popular Internet browsers - Internet Explorer, Mozilla Firefox, Google Chrome.

The internet address of the VAT Refund system (URL) will be published in the CTA web pages.

The VAT refund request via the VAT Refund system can be submitted by: (URL ) <https://www.eusustavi.porezna-uprava.hr/wps/myportal>

- The Applicant, or
- The Representative

The VAT system enables registration of both the Applicant and the Representative, as well joining individual Representatives to each Applicant. The Applicant and Representative are connected in such a way that the Representative can request a refund of VAT on behalf of the Applicant. A prerequisite for registration and joining of the Representative to an individual Applicant is prior registration of the Applicant in the relevant local tax office.

Requests for registration of the Applicant and the Representative shall be submitted via forms available on the CTA website. Forms must be submitted to the competent local tax office, to the competent tax official authorized to receive forms, requests and powers of attorney for the VAT refund system.

After registration users will receive a username and password to access the VAT refund system. System of authorization (in line with the power of attorney) will allow the authorized Representative to submit requests instead of the applicant.

Due to the development of the additional functionalities, registration will be available from 2nd September 2013.