



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΥΠΟΥΡΓΕΙΟ ΥΠΟΔΟΜΩΝ,
ΜΕΤΑΦΟΡΩΝ & ΔΙΚΤΥΩΝ
ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ ΜΕΤΑΦΟΡΩΝ
ΔΙΕΥΘΥΝΣΗ ΕΠΙΒΑΤΙΚΩΝ ΜΕΤΑΦΟΡΩΝ
ΤΜΗΜΑ ΥΠΕΡΑΣΤΙΚΩΝ ΜΕΤΑΦΟΡΩΝ

ΟΡΓΑΝΙΣΜΟΣ ΦΟΡΤΙΣΜΩΝ
ΑΥΤΟΚΙΝΗΤΩΝ ΕΛΛΑΔΟΣ
ΕΛΛΗΝ. ΤΗ. 17/12/15
Αρ. Πρωτ. 461531

Αθήνα, 15 Δεκεμβρίου 2015

Αρ. Πρωτ.:
Γ460/75489/5511/15

ΠΡΟΤ/ΤΑ
ΕΞ ΕΠΕΙΓΟΝ

Ταχ. Δ/ση: Αναστάσεως & Τσιγάντε 2,
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Τηλέφωνο: + 30 210 6508458
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E-mail: m.mysiri@yme.gov.gr

ΠΡΟΣ:
REPUBLIC OF CROATIA
Ministry of Maritime Affairs, Transport and
Infrastructure,
Prisavlje 14, 10000,
Zagreb

ΚΟΙΝ.:
→ όπως Πίνακας Αποδεκτών

ΘΕΜΑ: Ενημέρωση για τις φορολογικές υποχρεώσεις μη εγκατεστημένων στην Κροατία μεταφορέων που διενεργούν τακτικές ή έκτακτες οδικές επιβατικές μεταφορές στην κροατική επικράτεια

ΣΧΕΤ.: Η με Α.Π. 75489/ 5511/ 04.12.2015 επιστολή του ελληνικού τουριστικού γραφείου "Pyrgos Travel"

Κυρίες, Κύριοι,

Σε συνέχεια της ανωτέρω σχετικής επιστολής με την οποία το τουριστικό γραφείο "Pyrgos Travel" μας γνωστοποίησε την υποχρέωση μη εγκατεστημένων στην Κροατία μεταφορέων που διενεργούν τακτικές ή έκτακτες οδικές επιβατικές μεταφορές εντός της κροατικής επικράτειας για εγγραφή τους στο εθνικό μητρώο φορολογουμένων, υποβολή φορολογικών αναφορών και καταβολή σχετικών φόρων, όπως προβλέπεται από την κείμενη νομοθεσία σας, παρακαλείσθε όπως μας γνωρίσετε άμεσα τα κάτωθι:

- Ισχύον θεσμικό πλαίσιο φορολογικών υποχρεώσεων όσον αφορά μη εγκατεστημένους στην Κροατία μεταφορείς διενεργούντες μεταφορές επιβατών
- Ενδεδειγμένη διαδικασία (αναφορικά με τη φορολόγηση) που πρέπει να ακολουθήσει ένας μη εγκατεστημένος μεταφορέας πριν ή κατά την είσοδό του στην κροατική επικράτεια

Επιπρόσθετα, παρακαλείσθε όπως διαβιβάσετε το παρόν στις αρμόδιες τελωνειακές αρχές προς ενημέρωση των μεταφορέων κατά την είσοδό τους στην κροατική επικράτεια, δεδομένου ότι, μέχρι σήμερα, δεν έχει υπάρξει σχετική ενημέρωση υπηρεσιακά ούτε από το Υπουργείο σας ούτε διαμέσου του Υπουργείου Οικονομικών της χώρας σας και ως εκ τούτου, οι Έλληνες μεταφορείς που κινούνται εντός της κροατικής επικράτειας κινδυνεύουν να έρθουν αντιμέτωποι με την επιβολή προστίμων για υποχρεώσεις

που δεν τους έχουν γνωστοποιηθεί, όπως στην περίπτωση του αναφερομένου τουριστικού γραφείου.

Επισυνάπτεται στην αγγλική γλώσσα η εγκύκλιος της Διεύθυνσης Φορολόγησης του Κρατικού Υπουργείου Οικονομίας όπως μας κοινοποιήθηκε μέσω της ανωτέρω σχετικής επιστολής. Παρακαλείσθε όπως μας γνωστοποιήσετε στοιχεία επικοινωνίας της αρμόδιας Υπηρεσίας στην οποία μπορούν να αποταθούν οι ενδιαφερόμενοι μεταφορείς για περαιτέρω διευκρινίσεις.

Δεχθείτε τους χαιρετισμούς μας,

Ο ΠΡΟΪΣΤΑΜΕΝΟΣ ΔΙΕΥΘΥΝΣΗΣ
Γ. ΠΑΤΣΙΑΒΟΣ



Μ. ΜΥΣΙΡΗ

Συνημμένα: τέσσερα (4) φύλλα

ΠΙΝΑΚΑΣ ΑΠΟΔΕΚΤΩΝ ΠΡΟΣ ΚΟΙΝΟΠΟΙΗΣΗ

1. Πρεσβεία της Ελλάδας στην Κροατία, Oraticka 12, 10000 Zagreb, Croatia
(Για άμεση διαβίβαση στο Υπουργείο Μεταφορών της Κροατίας)
2. Πρεσβεία της Κροατίας στην Αθήνα, Τζαβέλλα 4, 15451, Νέο Ψυχικό, Αθήνα
(Για άμεση διαβίβαση στο Υπουργείο Μεταφορών της Κροατίας)
3. Υπουργείο Οικονομικών, Γενική Διεύθυνση Φορολογίας, Σίνα 2-4, 10672, Αθήνα
4. Γενική Πανελλαδική Ομοσπονδία Επιχειρήσεων Τουρισμού (ΓΕΠΟΕΤ),
Πανεπιστημίου 57, 10564, Αθήνα (Για άμεση ενημέρωση των μεταφορέων)
5. Ομοσπονδία Φορτηγών Αυτοκινητιστών Ελλάδος (ΟΦΑΕ),
Πατησίων 351, 11144, Αθήνα (Για άμεση ενημέρωση των μεταφορέων)
6. Σύνδεσμος εν Ελλάδι Τουριστικών και Ταξιδιωτικών Γραφείων ΗΑΤΤΑ,
Ξενοφώντος 14, 10557, Αθήνα (Για άμεση ενημέρωση των ενδιαφερόμενων γραφείων)
7. Ομοσπονδία Τουρισμού Βορείου Ελλάδος, Τριταήτη 6, 54630, Θεσσαλονίκη
(Για άμεση ενημέρωση των ενδιαφερόμενων γραφείων)
8. Ομοσπονδία Τουριστικών Γραφείων Κεντρικής Ελλάδος, Κομμουνδούρα 1, 41222, Λάρισα
(Για άμεση ενημέρωση των ενδιαφερόμενων γραφείων)
9. PYRGOS TRAVEL, Πατρών 67, 27100, Πύργος

ΕΣΩΤΕΡΙΚΗ ΚΟΙΝΟΠΟΙΗΣΗ

Γενικός Διευθυντής Μεταφορών

ΕΣΩΤΕΡΙΚΗ ΔΙΑΝΟΜΗ

Διεύθυνση Επιβατικών Μεταφορών – Τμήμα Υπεραστικών Μεταφορών



HELLENIC REPUBLIC
MINISTRY OF INFRASTRUCTURE,
TRANSPORT & NETWORKS
GENERAL ADMINISTRATION OF TRANSPORT
DIRECTORATE FOR PASSENGER TRANSPORT
LONG DISTANCE TRANSPORT DIVISION

Athens, December 15, 2015

Ref. No.
C460/75489/5511/15

PRIORITY
URGENCY

Address: 2, Anastaseos & Tsigante St.,
10191 Athens
Information: M. Mysiri
Tel. No.: +30 210 6508458
Fax: +30 210 6508451
E-mail: m.mysiri@yrme.gov.gr

TO :
REPUBLIC OF CROATIA
Ministry of Maritime Affairs, Transport
and Infrastructure,
Prisavlje 14, 10000,
Zagreb

CC :
→ as Notification Mailing List

SUBJECT: Notification on tax (VAT) liability regarding transport companies established outside Croatia who conduct regular or occasional passengers transport in the Croatian territory

REF.: Letter of "Pyrgos Travel" tourist office dated 04.12.2015

Madams, Sirs,

In response to the abovementioned related letter through which the tourist office "Pyrgos Travel" informed us on the obligation of carriers established outside Croatia who conduct regular or occasional passenger transport in the Croatian territory for enrolment in the national register for VAT purposes, submission of tax reports and submission of corresponding taxes as provided in Croatian legislation, you are kindly requested to notify us on the following:

- Current legislative framework regarding tax liability for transport companies established outside Croatia conducting passengers transport in the Croatian territory
- Appropriate procedure (for VAT purposes) for a non seated carrier to follow before or during his entry in the Croatian territory

In addition, you are kindly requested to forward this document to all competent customs offices in order to inform all carriers when entering the Croatian territory given that, to date, neither your Ministry nor the Croatian Ministry of Finance has notified us on the relevant subject; subsequently, the Greek carriers risk being confronted with paying fines for tax obligations not acknowledged to them, as in the case of the referred tourist office.

Please find attached in English the directive issued by the Tax Administration of the Croatian Ministry of Finance, as it was forwarded to us via the relative letter. You are kindly requested to give us contact information of the competent Service to which concerned carriers can address for further clarifications.

Best regards,

THE DIRECTOR
G. PATSIAVOS



Attachments: four (4) sheets

NOTIFICATION MAILING LIST

1. Embassy of Greece in Croatia, Opaticka 12, 10000 Zagreb, Croatia
(For immediate forwarding to the Croatian Ministry of Transport)
2. Embassy of Croatia in Athens, Tzavella 4, 15451, Neo Psychiko, Athens
(For immediate forwarding to the Croatian Ministry of Transport)
3. Ministry of Finance, General Administration of Taxation, Sina 2-4, 10672, Athens
4. Pan - Hellenic Federation of Tourism Enterprises, Panepistimiou 57, 10564, Athens
(For immediate notification of concerned transport companies)
5. OFAE, Patision 351, 11144, Athens
(For immediate notification of concerned transport companies)
6. Hellenic Association of Travel and Tourist Agencies (HATTA), Xenofontos 14, 10557, Athens
(For immediate notification of concerned tourist agencies)
7. Ομοσπονδία Τουρισμού Βορείου Ελλάδος, Tersteti 6, 54630, Thessaloniki
(For immediate notification of concerned tourist offices)
8. Ομοσπονδία Τουριστικών Γραφείων Κεντρικής Ελλάδας, Κουμπουηδουτου 1, 41222, Larisa
(For immediate notification of concerned tourist offices)
9. PYRGOS TRAVEL, Patron 67, 27100, Pyrgos.

INTERNAL NOTIFICATION

General Director for Transport

INTERNAL DISTRIBUTION:

Directorate for Passenger Transport - Long Distance Transport Division



REPUBLIC OF CROATIA MINISTRY OF
FINANCE TAX ADMINISTRATION -
REGIONAL OFFICE

Classification Number: 410-19/14-
01/241 URBROJ: 513-07-21-01/14-
01

Zagreb, 31 March 2014

TAX
ADMINISTRATION
REGIONAL OFFICE

- to all -

Subject: Directive to providers of bus transport not seated in the Republic of Croatia

Pursuant to Article 20(1) of the Value Added Tax (VAT) Act (National Gazette 73/13, 99/13 - Decision of the Constitutional Court of the Republic of Croatia (USRH) 148/13, 153/13 - Decision of the Constitutional Court of the Republic of Croatia), it is prescribed that the place of conducting the services of passenger transport is the location where the transport is conducted, relative to the distances travelled. Therefore, foreign tax payers who provide regular or temporary road transport of foreign or domestic passengers by bus, mini-bus, van or taxi are obliged to be registered for VAT purposes in the Republic of Croatia prior to conducting the said passenger transport.

Foreign tax payers registered in the European Union may appoint a tax delegate in the Republic of Croatia while tax payers registered outside the European Union must appoint a tax delegate. The tax delegate must be registered in the country as a tax payer of VAT and must have power of attorney to receive correspondence, submit VAT claims and conduct all the business related to determining and paying VAT by the tax payer.

For the purposes of VAT registration in the Republic of Croatia, foreign carriers that transport passengers on the territory of the Republic of Croatia are obliged to:

- submit an Application for the Assignment of VAT Identification
- obtain Personal Identification Number (OIB) and
- appoint a tax representative (mandatory for taxable persons with headquarters outside the EU),

1. REGISTRATION

To be assigned a VAT ID Number the taxpayer must submit:

- a) An Application for the Determination and Assignment of Personal Identification Number (OIB)
- b) P-PDV Form (Application for Registration For Value Added Tax Purposes).

To be assigned a Personal Identification Number (OIB), the taxable person must submit:

a) An Application for the Determination and Assignment of Personal Identification Number (OIB)

- in Croatian: http://www.porezna-uprava.hr/HR_obrasci/Documents/OSOBNI%20IDENTIFIKACIJSKI%20BROJ/zahtjev-OIB.pdf

- in English: http://www.porezna-uprava.hr/en/EN_obrasci/Documents/PINrequest.pdf and

- in German: http://www.porezna-uprava.hr/en/EN_obrasci/Documents/Deutsche_beantragenPIN.pdf

- b) The establishment document (decision or certificate from the relevant register, which must be in Croatian or translated into Croatian by a certified court interpreter).

If a foreign taxable person is self-employed or craftsman, he must then submit to the Tax Authority the following:

1. An Application for the Determination and Assignment of Personal Identification Number (OIB).
2. Passport - original to be presented, and a copy attached to the Application.

Exceptionally, if a foreign self-employed person or entrepreneur does not possess a passport, with the Application it must enclose:

- European Identity Card (EU citizens) or
- identification document issued by the country of citizenship as a proof of citizenship.

When an agent holding a Power of Attorney submits the Application on behalf of the foreign person (natural or legal), in addition to the above-mentioned documents (copies of documents), the power of attorney must be submitted, as well.

Power of Attorney must be issued for the purpose of determining and assigning an OIB. It also must be written in or translated into Croatian, because Croatian is the official language in the Republic of Croatia. The Power of Attorney is retained by the relevant local office of the Tax Administration, and must be notarized only if there are concerns about its authenticity. Power of Attorney issued to a notary public, attorney, public legal body, or bank does not require notarization. If the Application is submitted by a natural person on behalf of a foreign person, the Power of Attorney must be notarized.

Documentation regarding the determination and allocation of OIB to foreign persons are available:

- in English:

- [http://www.porezna-uprava.hr/HR_OIB/Documents/oib%20dokumentacija%20-en%20\(2\).pdf](http://www.porezna-uprava.hr/HR_OIB/Documents/oib%20dokumentacija%20-en%20(2).pdf)

and

- in German: http://www.porezna-uprava.hr/HR_OIB/Documents/oib%20dokumentacija_de.pdf

Application for Determination and Allocation of OIB, and P-PDV Form must be submitted to the Tax Administration, Regional Office Zagreb, Dubrovnik Avenue 32, Service for VAT Refund to Foreign Taxable Persons.

In addition to these forms, following documents also must be submitted:

- a) proof of registration of person (company establishment documents, or a certificate from the relevant register),
- b) Certificate issued by the Tax Administration of the country where it has a registered office, confirming the taxpayer status.
- c) Statement or other proof of the intention to operate in the Republic of Croatia
- d) notarized Power of Attorney (if represented by a tax representative),

These documents must be in Croatian or translated into Croatian with a certification of translation.

If a foreign taxable person who conducts international road transport of passengers has appointed a tax representative, the tax representative submits the necessary applications and other documents regarding registration for VAT purposes on the behalf of that taxable person.

Upon review of the submitted forms and documents, the Tax Administration assigns the VAT ID Number within 8 days maximum.

2. SUBMISSION OF VAT APPLICATION

Tax payers referred to above, who have been assigned a Croatian VAT ID Number, are entered in the VAT Register and are required to submit monthly tax reports (PDV Form) in the Republic of Croatia from the date the VAT ID number was issued. Exceptionally, foreign tax payers who conduct occasional international road transport of passengers on the territory of the Republic of Croatia are required to submit monthly tax reports only for the accounting period in which they performed such services. They are in any case required to submit an Annual VAT Return Form (PDV-K Form), regardless of the number of months of the calendar year during which they performed these services. Pursuant to the provisions of Article 2, Point 4 of EU directive No. 1073/2009 by the European Parliament and Council of 21 October 2009 about the *common regulations for access to international markets for bus transport services which amends and supplements EC Directive No 561/2006*, temporary transport comprehends transport services that are not defined as linear transport, including special linear transport which is on the most part characterized by transporting groups of passengers put together at the initiative of the client or the transport provider.

Monthly submissions of VAT tax forms are submitted by the 20th of the month for the preceding month while Annual VAT Return Forms (PDV-K Form) are submitted by the end of February of the current year for the preceding year. Recapitulative statement (ZP form) and Applications to receive goods and services received from other European Union Member States (PDV-S Form) are submitted by the 20th of the month for the preceding month under the condition that the tax payer conducts the goods and services within the European Union or receives the goods and services within the European Union. The said forms must be submitted in electronic form via the e-Porezna web site. Directions of how to register as a user of electronic services provided by the Tax Administration are available at the following web site: http://www.porezna-uprava.hr/HR_ePorezna/Stranice/novi_korisnik.aspx.

For further information about the use of ePorezna services, or directions, applications, forms, or Power of Attorney forms are available on the FINA web site: <http://rdc.fina.hr/>.

Information on the allocation of digital certificates to businesses, are available on the website: <http://www.fina.hr/Default.aspx?art=10744>.

Other useful links:

- ePorezna – FAQ's:

http://www.porezna-uprava.hr/HR_ePorezna/Knjiznica%20ePorezna/Nova%20aplikacija%20ePorezna/ePorezna-FAQ.pdf.

Please note that in order to be eligible for electronic submission of relevant VAT return forms it is necessary for the tax payer in whose name the electronic certificate is to be issued, to have an OIB number.

If the tax payer conducting international road passenger transport has appointed a tax delegate then the said forms can be submitted by the delegate on the tax payer's behalf.

3. METHOD OF CALCULATING TAX BASE

The tax base is the consideration that taxable persons receive on par to the number of kilometers travelled in the Republic of Croatia.

4. DEDUCTION OF INPUT TAX

The tax payer has the right to use pre-tax deductions on the delivery of goods and services that are calculated by other VAT taxable persons in the Republic of Croatia for the purposes of conducting business. In order to be eligible to use tax deductions the taxable person is obliged to submit their Croatian VAT ID number for each delivery conducted. Deduction of input tax is allowed for example for invoices received that related to road fees, tolls on highway, tunnels and bridges, fuel costs, unexpected repairs, etc.

