



Croatia

VAT Standard rate

The standard VAT rate in Croatia in 2023 is 25%.

Threshold

The registration threshold is €10,000, approximately 77,000 Croatian kunas.

Pieces of evidence

Physical location – applies if it is necessary for the customer to be physically located to receive the service, for example at a hotel wifi hotspot.

Additional indicators – SIM card, decoder. A device that is sent to someone.

For an accurate definition, it is necessary to establish two pieces of evidence.

E-services list

Registration with MOSS is carried out through the web portal of the tax agency. It is necessary to fill out a questionnaire specifying basic information about the company.

Croatian VAT Law considers the following services to be provided electronically:

- website delivery, website hosting;
- remote maintenance of programs and equipment, delivery of computer software;
- the supply of music, films, and games, the broadcast of various, including political, cultural, sports, scientific, and entertainment programs and events, as well as distance or distance learning.

Registration procedure

Registration with MOSS is carried out through the web portal of the tax agency. It is necessary to fill out a questionnaire specifying basic information about the company.

Keeping records

The rules require you to keep the documentation for 10 years.

Filing VAT returns and VAT payment date

VAT declaration and payment must be made before the 20th day of the month following the reporting quarter.



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