

## Maritime and VAT regulations in Croatia: 5 key points to remember

- 1. If a charter starts either in Croatia or in a non-EU country, EU and non-EU registered commercial yachts need to appoint a fiscal agent or representative and obtain Croatian VAT number before starting charter operations.
- 2. After the issuance of the VAT and PIN numbers the yacht needs to enter the crew list and other charter details (i.e. guest list, charter contract ad proof of payment) into the Croatian Ministry for Maritime Affairs' central online database (e-crew). This can be done through a yacht agent.
- 3. All yachts with charters starting in Croatia or in a non-EU country must comply with the above requirements including yachts with charters signed before May, 2017. In this case, however, VAT will not be due on the charter fees if there is proof the funds were transferred before May 1, 2017.
- 4. Commercial yachts that start a charter (and embark guests) in another EU country are not required to obtain VAT and PIN numbers or be listed in e-crew.
- 5. All non-EU flagged commercial yachts need to obtain a charter license regardless of whether the yacht embarks guests in another EU or non-EU country. Non-Eu flagged commercial yachts not equipped with a charter license can navigate Croatian waters only between international ports, to and from shipyards, carrying only crew.

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