

NOTICE FOR VESSEL OWNERS ON REGULATING THE VESSEL STATUS
VESSEL OWNERS (EU residents) who have not regulated the status of their vessels must
URGENTLY do so in the nearest customs office

1. Pleasure vessels placed under the temporary import procedure in the Republic of Croatia by a EU resident before 01st July 2013

- The time limit of temporary import is 18 months from the day of entry of the vessel into the customs territory of the Republic of Croatia.
- EU residents **are obligated, at the latest till the expiry of the approved time limit, to end** the temporary import procedure in accordance with the EU regulations as follows:
 - 1.1. By releasing the vessel for free circulation, or
 - 1.2. By re-exporting the vessel into a third country (outside the EU), or
 - 1.3. Transporting it (under the T1 transit procedure) to another EU member state.

1.1. In order to release the vessel for free circulation it is necessary to:

- **Lodge a customs declaration**–and **charge** the import duty and value added tax (VAT), with the following exceptions:
 - **The CUSTOMS DUTY shall not be charged**– in case the Community status of vessel can be proved (**presenting the T2L document** – which may also be issued retrospectively by customs services of EU27 member states at the request of the vessel owner)
 - **VAT shall not be charged** in case it is proved that:
 - **VAT has already been charged in one of the EU member states**
 - By lodging a customs declaration and/or an invoice with the stated VAT, and/or certificate issued by a tax authority on the charged VAT, and/or lease contract stating the VAT and alike; or
 - **The date of the first entry into service of the vessel was more than 8 years before the date of accession of the Republic of Croatia to the EU**, which is proved by:
 - Vessel registration document or other document proving that the vessel was registered before 01st July 2005,
 - Other evidence proving that the vessel was used before that date, such as vignettes issued before 01st July 2005, insurance certificates, marina records certificates, harbour master's office certificates or police certificates on leaving/entering and other, or
 - **VAT amount to be charged is less than 160.00 HRK (approximately 22€).**

2. Pleasure vessels entering the Republic of Croatia after 01st July 2013 possessed/owned by a EU resident and bearing the EU flag

- As of 01st July 2013 the EU residents have lost the right to temporary import into the Republic of Croatia.
- All vessels must have the Community status and own a proof of the vessel status.
- Each vessel may be subject to control by customs services of a member state on which territory it is, therefore:
 - The owner or captain of the vessel **is obligated, at the request of a customs official**, present **evidence that customs duty and/or VAT has been paid in one of the EU member states for the vessel** (evidence may include: T2L documents, original copy of the invoice with the stated VAT, certificate issued by a tax authority or other available document proving that VAT has been paid in one of the EU member states).

NOTE: certificate of registration in one of the EU member states and the EU flag of a EU member state **are not evidence** that the vessel has a Community status without the aforementioned evidence.

2.1. Vessels without the evidence of Community status (not having the stated evidence) are considered foreign vessels and their status must be regulated at the nearest customs office.

- Customs office shall place the vessel under customs supervision and determine an appropriate time limit within which the vessel owners **are obligated to regulate the vessel's status** in one of the following manners:
 - Present evidence on the status of goods (Section 2), or
 - Conduct the prescribed customs procedure.
- For the vessels released for free circulation in the Republic of Croatia, the owners must request the issuance of a T2L document from a customs service in the Republic of Croatia for the purpose of proving the Community status in case of control by foreign customs bodies.

3. Fines

NOTICE FOR VESSEL OWNERS ON REGULATING THE VESSEL STATUS
VESSEL OWNERS (EU residents) who have not regulated the status of their vessels must
URGENTLY do so in the nearest customs office

- The Act on the Implementation of Customs Regulations of the European Union stipulates fines in case of noncompliance with the afore stated requirements, which depending on the type and severity of violation range from 1,000.00 HRK to 100,000.00 HRK.

MINISTRY OF FINANCE
CUSTOMS ADMINISTRATION



For further information please contact the operating staff of a marina, or the nearest customs office or see www.carina.hr
(<http://www.carina.hr/Carina/Jahte.aspx>)