



Country Guide

CROATIA



VAT RULES, TAXABLE BASE AND COMPLIANCE REQUIREMENTS

PRELIMINARY REQUIREMENTS

Prior to commencing any charter activity in Croatia, the owning company is required to obtain a Croatian VAT registration number. This process must be carried out through a VAT representative established in Croatia.

The appointment of a fiscal representative is essential to ensure proper compliance with local tax obligations and interaction with the Croatian tax authorities.



VAT FRAMEWORK

Applicable VAT Rate

The standard VAT rate applicable to charter operations in Croatian territorial waters is 13%.

VAT Compliance and Administration

To meet Croatian VAT requirements, the owning company must appoint a fiscal representative who will:

- Manage charter invoicing
- Prepare and submit VAT returns
- Handle VAT collection and payment to the Croatian tax authorities

This structure ensures full compliance and efficient handling of all tax-related obligations.



TAXABLE BASE & DOCUMENTATION

Non-EU Flagged Yachts

A valid charter license is mandatory for all non-EU flagged yachts, regardless of where the charter begins.

Eligibility Restrictions

Croatian authorities no longer issue charter licenses to non-EU flagged yachts under 24 meters in length.

Following Brexit, this restriction also applies to yachts registered under:

- British flag
- Isle of Man flag

OPERATIONAL REQUIREMENTS

Maritime Agent

Yachts with a length overall (LOA) exceeding 45 meters are required to appoint a Croatian maritime agent.

Crew Registration

All crew members must be registered in the official E-Crew Database maintained by the Croatian Ministry of Maritime Affairs.

COMPLIANCE OVERVIEW

Operating a charter yacht in Croatia requires a coordinated approach between:

- VAT registration and fiscal representation
- Licensing compliance for non-EU vessels
- Operational obligations such as crew registration and maritime agent appointment

Ensuring these elements are properly structured is essential to operate lawfully and efficiently within Croatian waters.