

Chartering in **CROATIA**



CHARTERING IN CROATIA

Requirements, VAT Treatment & Charter Licensing

WHO CAN CHARTER IN CROATIA?

Chartering in Croatia depends on the yacht's flag, size and commercial status.

EU-flagged commercial yachts can generally operate regardless of size. Non-EU flagged yachts above 24 metres LOA must obtain a Croatian charter licence before operating commercially.

- EU commercial yachts can operate regardless of size.
- Non-EU yachts above 24m need a charter licence.
- Private yachts may qualify if certified to trade commercially.



FISCAL & OPERATIONAL REGISTRATION

Before chartering, the yacht must have the correct customs status and the owning company must be registered in Croatia.

This includes Croatian VAT and PIN registration. Non-EU owning companies must also appoint a fiscal representative.

- Yacht must be in free circulation or under the correct customs regime.
- Croatian VAT and PIN numbers are required.
- Non-EU companies need a fiscal representative.
- e-Crew registration is required for crew and guest lists.



VAT & CHARTER TAX

Croatia applies different VAT rates depending on the type of charter.

Overnight charters are subject to 13% VAT, while day charters are subject to 25% VAT. APA, delivery and redelivery fees are not subject to VAT.

- Overnight charters: 13% VAT.
- Day charters: 25% VAT.
- APA is not subject to VAT.
- Delivery and redelivery fees are not subject to VAT.
- Sojourn tax applies per person.

USE & ENJOYMENT RULES

Croatian VAT treatment depends on where the charter starts, where it ends and the time spent in Croatian waters.

If the charter starts in Croatia and remains within Croatia or the EU, 13% VAT applies without reduction. If the itinerary involves non-EU waters, VAT may apply only to the time spent in Croatia.

- Croatia to Croatia/EU: 13% VAT with no reduction.
- Croatia to non-EU waters: VAT only on Croatian cruising time.
- Non-EU port to Croatia: VAT only on Croatian cruising time.
- EU port to Croatia: Croatian VAT does not apply.
- Transport contract structures are not available for Croatian charters.

CHARTER LICENCE PROCEDURE

A charter licence is compulsory before chartering in Croatian waters and may be required even if the charter starts outside Croatia.

Only non-EU flagged yachts above 24 metres LOA can apply. The permit is valid across Croatia for one calendar year.

- Licence required before chartering.
- Applies to non-EU yachts above 24m LOA.
- Valid throughout Croatia for one calendar year.
- Yacht certificates are reviewed by the Maritime Authorities.
- Technical survey must be less than 12 months old.
- Full licence issuance may take a few weeks.
- From 2025, non-EU flagged gulets no longer receive charter licences.



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