

To Whom It May Concern,

This is to remind you of your need to regulate the status of your vessel.

Namely, by joining the European Union (EU) on 01.07.2013 Republic of Croatia became a part of the European Union Customs Union, which means that after this date EU residents can no longer have their vessels under temporary import procedure in Croatia. Vessels that have been placed under temporary import procedure in Croatia by EU residents before 01 July 2013, regardless of the flag a vessel flies, may remain under the temporary import procedure until the validity of the temporary import procedure (determined by the authorized customs office) at the latest. When the period of the temporary import procedure expires, the EU residents must discharge the procedure pursuant to the EU legislation in one of the following ways:

1. Releasing the vessel for free circulation, or
2. Re-exporting the vessel into a third country (outside of the EU) or
3. Transporting it (under T1 transit procedure) to other Member State.

In order to release your vessel for free circulation in Croatia, a customs declaration must be lodged. When the vessels placed under temporary import procedure before 01 July 2013 are released for free circulation, customs office shall calculate and charge import duty and value added tax (VAT), except in the cases listed below:

1. Import duty shall not be charged if:

- A. the owner (declarant) presents a document proving Community status of vessel. Community customs status is proved by presenting T2L document (which may also be issued retrospectively by one of the 27 EU Member States upon the owner's request), or
- B. presenting a document proving preferential origin of goods (EUR 1 document, issued on 30 June 2013 at the latest).

2. VAT shall not be charged in the following cases:

- A. If declarant provides proof that VAT has already been calculated and charged in one of the Member States, or
- B. If the date of first entry into service of the vessel was more than 8 years before the accession of the Republic of Croatia to the EU, or
- C. If the VAT amount to be charged is less than 160.00 HRK (approx. 22 EUR).

Every vessel entering the EU customs territory may be subject to customs control either by Croatian customs or by any other Member State's customs authority. Therefore, EU residents should always have on board some kind of proof that the customs and/or VAT have been paid for the vessel in question in one of the Member States. Ownership and flag of the vessel are not evidence that a vessel has Commodity goods status. The following documents prove that a vessel is Commodity good:

1. Document T2L, or
2. Original invoice, or
3. Certificate from a customs body or other respective document as proof of VAT payment.

More information on the procedures of registering the status of the vessel can be found on the web pages of the Customs office of the Ministry of Finance <http://www.carina.hr/Carina/Jahte.aspx>, in Croatian and English language.

We would like to thank you for choosing Croatian marinas for mooring your vessels.

Please do not hesitate to contact us for any other information!

Sincerely,

Croatian National Tourist Board