

NOTICE TO OWNERS OF CARAVANS FROM ONE OF THE 27 EU MEMBER STATES IN THE REPUBLIC OF CROATIA

Dear owners of vessels and caravans,

if you have not yet regulated the customs status of your vessels or caravans, we hereby invite you to do so, in accordance with the obligations entered into with the European legislation, regardless of whether they are temporarily imported vessels or caravans in the Republic of Croatia before 1 July 2013.

1. VESSELS TEMPORARILY IMPORTED INTO THE REPUBLIC OF CROATIA BEFORE 1 JULY 2013

All data related to the temporary importation of vessels with habitual residence in the EU Member States are available in German, English, and Italian on the following websites:

http://www.carina.hr/carina/Jahte2.aspx and http://www.carina.hr/Carina/Jahte.aspx.

2. CARAVANS TEMPORARILY IMPORTED INTO THE REPUBLIC OF CROATIA BEFORE 1 JULY 2013

We hereby invite the citizens of the 27 EU Member States, owners of caravans that before the date of accession of the Republic of Croatia to the EU have temporarily imported into the Republic of Croatia their caravans and have placed them in one of the authorized campsites, to contact, if they have not already done so, the Customs office closest to the place where their caravan is placed, in order to regulate the customs status.

Please note that all Customs procedures (such as temporary import of caravans) begun and not terminated before accession must be discharged under the conditions of Union legislation irrespective of whether these procedures were established with respect to a third country or between the present Member States and Croatia, as sipulated in Act of Accession the Republic Croatia to the European Union, of which there are detailed instructions of the Customs Code Committee of the Directorate-General for Taxation and Customs Union of 28 March 2013,TAXUD/A2/SPE/2013/058-EN (http://www.carina.hr/Dokumenti/Naputci.aspx?args=iPYvMHISJSXu8MIeb2AYgg%3d%3d). According to the indicated EU regulations, owners of caravans for which the customs status has not yet been regulated shall terminate the procedure of temporary importation in one of three ways:

- release the caravans into free circulation
- in T1 transit procedure re-export from the EU or
- refer to another Member State by applying the T1 transit procedure.

For the release of caravans into free circulation it is necessary to submit the customs declaration together with the payment of prescribed duties (customs duties and VAT).

The customs duty is not charged in case it is demonstrated that the caravan has the status of Community good.

- The STATUS of Community goods for caravans can be demonstrated as follows:
 - by the registration plates of one of the 27 EU Member States, by documents, and by registration data on the indicated registration plates, or
 - by the T₂L document.

In addition, VAT is not charged if it is demonstrated that:

- VAT has already been calculated in one of the EU Member States, which is demonstrated:
 - by the registration plates of one of the 27 EU Member States, by documents, and by registration data on the indicated registration plates
 - by the submitted customs declaration and/or invoice with indicated VAT and/or tax authority certificate of calculated VAT and/or leasing contract with indicated VAT, and similar
- the date of first use of the caravan goes back more than eight years prior to the date of accession of the Republic of Croatia to the EU, or
- the amount of VAT due is less than 160.00 HRK (approximately 22 EUR).

CARAVANS TEMPORARILY IMPORTED INTO THE REPUBLIC OF CROATIA AFTER 1 JULY 2013.

The caravans that are imported into the Republic of Croatia after 1 July 2013, and which have the regular registration plates of an EU Member State, and the relevant documents, shall be deemed to be Community goods and are normally not subject to customs supervision.