

***Notice to businesses and individuals who trade or factually or legally dispose  
with  
the energy products which are not covered by EMCS***

***Special control measures - general***

The Republic of Croatia applies the special national control measures on:

- energy products falling within CN codes 2710 19 71, 2710 19 75, 2710 19 81, 2710 19 83, 2710 19 85, 2710 19 87, 2710 19 91, 2710 19 93, 2710 19 99, 2709 00 10, 3403 11 00, 3403 19 10, 3403 19 20, 3403 19 80, 3403 91 00, 3403 99 00,
- products falling within CN code 3814 00 90 and
- products falling within CN code 3826 00 90

when their intended use is other than heating fuel or motor fuel (hereinafter: the energy products not covered by EMCS<sup>1</sup>).

These measures are laid down in the Excise Duties Act (Official Gazette 106/2018, 121/2019 and 144/2021) and they relate to the production, processing, storage and movement of these goods when they are in bulk commercial movement i.e. when they are transported as unpackaged product in containers or in ISO-tanks regardless of their volume.

The special movement control measures apply on goods coming from or going to other EU Member States, as well as to situations where the consignment when moving between two EU Member States is just physically passing through the territory of the Republic of Croatia, including export movements (where a consignment is entering the territory of the Republic of Croatia from another EU Member State) or situations where goods are moving from the place of importation in Croatia to another Member State.

***Special control measures – scope***

Under the special national control measures the national excise legislation prescribes obligations for businesses and individuals performing operations with the energy products not covered by EMCS as follows:

1. Obligation of registration and obligation to obtain special authorisation from the Croatian Customs Administration (refers to natural and legal persons established in the Republic of Croatia) and obligation to maintain a record of these goods,
2. Obligation to notify the Croatian Customs Administration of:
  - the intended entry of the energy products not covered by EMCS into the territory of the Republic of Croatia,
  - the intended dispatch of the energy products not covered by EMCS from the territory of the Republic of Croatia,
  - the intended transit of the energy products not covered by EMCS through the territory of the Republic of Croatia,as well as accompanying document for the movement of goods entering/going out from/transiting through the territory of the Republic of Croatia.

These obligations refer only to the EU movement of the energy products not covered by EMCS.

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<sup>1</sup> The computerised system used for monitoring of the movement and surveillance of excise goods within the European Union – *Excise Movement and Control System (EMCS)* established by Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products (OJ L 162, 1.7.2003., p. 5).

## 1. Obligation of registration and obligation to obtain special authorisation

All natural and legal persons, established in the Republic of Croatia, intending to:

- hold, store, trade with the energy products not covered by EMCS or
- factually or legally dispose with the energy products not covered by EMCS in any other way,

including the exclusive performance of financial transactions or actions that cover the issuing, confirmation or certification of any book-keeping or accounting document, conclusion of contract or participation in contractual relations, or the issuing, confirmation or certification of transport or some other document as purchaser, seller, agent, consignee or consignor

need to register with the Croatian Customs Administration and to obtain a special authorisation for such operations. The special authorisation may include additional control measures as well as the obligation to lodge a guarantee.

Exceptionally, a special authorisation may:

- Comprise operations of more than one person disposing with the same consignment of the energy products not covered by EMCS
- Grant a derogation from the obligation to notify the Croatian Customs Administration of the intended entry and/or dispatch of the energy products not covered by EMCS to a holder of a special authorisation.

No obligation of registration and no obligation to obtain a special authorisation are envisaged for:

- persons performing exclusively the activity of transport of the energy products not covered by EMCS (carriers).

No obligation to obtain a special authorisation is envisaged for:

- persons established in the Republic of Croatia having the status of authorised warehousekeeper or registered consignee under excise legislation.

## Obligation of record keeping

The holder of a special authorisation for operations with the energy products not covered by EMCS needs to maintain a record of the energy products not covered by EMCS received, dispatched, ordered, delivered, and stored by the commercial name of the product, the CN code, the quantity, consignors, customers and purchasers, as well as a record on the movement of these energy products and products.

## 2. Notification of intended entry / dispatch / transit

### Notification of intended entry

In the situation where the energy products not covered by EMCS **are entering** the territory of the Republic of Croatia from another EU Member State a holder of a special authorisation for operations with the energy products not covered by EMCS (consignee) or any other person bringing the energy products not covered by EMCS into the Republic of Croatia is obliged to:

- **notify** the Customs Administration – the Excise Liaison Office (hereinafter: the ELO) **of the intended entry of the energy products not covered by EMCS**, at least 24 hours before the

intended entry by sending a duly filled **O-PL form** via e-mail to the functional mailbox of the ELO: [ELO@carina.hr](mailto:ELO@carina.hr)

- enable the Customs Administration to verify and perform supervision of the consignment without any obstacles.

### **Notification of intended dispatch**

In the situation where the energy products not covered by EMCS **are going out** from the territory of the Republic of Croatia to another EU Member State a holder of a special authorisation for operations with the energy products not covered by EMCS (consignor) or any other person taking the energy products not covered by EMCS out of the Republic of Croatia is obliged to:

- **notify** the Customs Administration – the ELO **of the intended dispatch of the energy products not covered by EMCS**, at least 24 hours before the intended dispatch by sending a duly filled **O-PL form** via e-mail to the functional mailbox of the ELO: [ELO@carina.hr](mailto:ELO@carina.hr)
- enable the Customs Administration to verify and perform supervision of the consignment without any obstacles.

### **Obligations of carriers:**

#### **Notification of intended entry/dispatch - general**

Carriers taking out or bringing the energy products not covered by EMCS into the territory of the Republic of Croatia should not take over the consignment from a consignor in the Republic of Croatia or hand it over to a consignee in the Republic of Croatia if a notification of intended dispatched or intended entry has not been duly submitted.

#### **Notification of intended entry**

Carriers bringing the energy products not covered by EMCS into the territory of the Republic of Croatia from another EU Member State should submit a notification of intended entry of these goods only in the case where a holder of a special authorisation for operations with the energy products not covered by EMCS or any other person bringing the energy products not covered by EMCS into the Republic of Croatia has not respected the national provisions prescribing obligation to notify the Customs Administration.

In this case a carrier is obliged to:

- **notify** the Customs Administration – the ELO **of the intended entry of the energy products not covered by EMCS**, at least 24 hours before the intended entry by sending a duly filled **O-PL form** via e-mail to the functional mailbox of the ELO: [ELO@carina.hr](mailto:ELO@carina.hr)

Carriers are not obliged to submit the notification if a holder of special authorisation or any other person did it instead.

#### **Notification of intended dispatch**

Carriers taking the energy products not covered by EMCS out from the territory of the Republic of Croatia to another EU Member State should submit a notification of intended dispatch of these goods only in the case where a holder of a special authorisation for operations with the energy products not covered by EMCS or any other person dispatching the energy products not covered by EMCS from the Republic of Croatia has not respected the national provisions prescribing obligation to notify the Customs Administration.

In this case a carrier is obliged to:

- **notify** the Customs Administration – the **ELO of the intended dispatch of the energy products not covered by EMCS**, at least 24 hours before the intended dispatch by sending a duly filled **O-PL form** via e-mail to the functional mailbox of the ELO: [ELO@carina.hr](mailto:ELO@carina.hr)

Carriers are not obliged to submit the notification if a holder of special authorisation or any other person did it instead.

#### **Notification of transit**

In case of transit of the energy products not covered by EMCS i.e. where a consignment of the energy products not covered by EMCS moving between two EU Member States is just passing through the territory of the Republic of Croatia, including export movements (where a consignment is entering the territory of the Republic of Croatia from another EU Member State), a carrier is obliged to:

- **notify** the Customs Administration – the **ELO of the intended transit of the energy products not covered by EMCS**, at least 24 hours before the intended transit by sending a duly filled **O-NK form** and a copy of CMR consignment note via e-mail to the functional mailbox of the ELO: [ELO@carina.hr](mailto:ELO@carina.hr)

Carriers can start transportation of these goods after receiving a confirmation of the ELO that the formal conditions for the movement have been fulfilled.

**IMPORTANT!: In situations where a duly filled O-NK form, alongside with a copy of CMR consignment note, is submitted to the ELO on Friday after 3 pm or on the working day prior to the national or state holiday in the Republic of Croatia, the above-mentioned confirmation of the ELO (that the formal conditions for the movement have been fulfilled) shall be issued on the first following working day.**

In all situations abovementioned carriers should enable the Customs Administration to verify and perform supervision of the consignment without any obstacles.

#### **Accompanying document**

- A printed version of notification with a proof of its delivery by e-mail (i.e. a printed version of the O-PL/O-NK form and of e-mail sent to the ELO) must accompany the consignment. This document must be presented to the competent authorities upon request throughout the movement on the territory of the Republic of Croatia.

#### **Taxation**

Where it is established that the energy products not covered by EMCS are the subject of unlawful action (e.g. where it is established that they have been used as heating fuel or motor fuel contrary to the provisions of the national excise legislation) all quantities of energy products and products that are the subject matter of such actions will be subject to the calculation and payment of excise duty.