

克罗地亚税收居民身份认定规则

一、个人

克罗地亚税收居民个人是指在克罗地亚境内拥有住所或习惯性居所的自然人的自然人。

同时，在克罗地亚境内虽没有住所或习惯性居所，但在克罗地亚行政机关工作并取得报酬的自然人也是克罗地亚税收居民。

在克罗地亚境内拥有住所是指，在一或二个公历年度内，纳税人在克罗地亚境内“拥有”住房至少满 183 天。该个人是否在该住所内实际居住并不是必要条件。

如果克罗地亚纳税人拥有多处住房，则税务意义上的永久性居所应根据其家庭的永久性居所地确定。对于个人纳税人，上述永久性住所应依据其主要居住地、上班出发地或开展某些活动的地点确定。

如果纳税人在境内及境外均拥有永久性居所，应认为其在克罗地亚拥有永久性居所。

习惯性居所是指纳税人拥有的非临时居住的处所。在认定习惯性居所时，主要按照纳税人在一或二个公历年度内在该住所连续居住满 183 天判定。临时中断居住不满一年的，不扣除天数。

相关税法规定：

所得税法案第 3 章（ Article 3 of the Income Tax Act¹）

[http://www.porezna-uprava.hr/en_propisi/ layouts/in2.vuk.sp.pr
opisi.intranet/propisi.aspx#id=pro2](http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.pr
opisi.intranet/propisi.aspx#id=pro2)

税务法案第 38 章（ Article 38 of the General Tax Act）

[http://www.porezna-uprava.hr/en_propisi/ layouts/in2.vuk.sp.pr
opisi.intranet/propisi.aspx#id=pro117](http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.pr
opisi.intranet/propisi.aspx#id=pro117)

二、实体

克罗地亚税收居民实体是指在克罗地亚境内已进行公司或其他相关登记，或实际管理机构或经营控制地在克罗地亚境内的法人或自然人，包括在克罗地亚境内拥有住所或永久性居所，且经营活动已登记在册的自然人企业家。

在克罗地亚境内拥有永久性住所是指在一至二个公历年度内，该法人或自然人在克罗地亚境内“拥有”住房，且至少满 183 天，即使在该住所内并不实际居住。

如果纳税人在克罗地亚境内拥有多处住所，则上述永久性住所应根据其家庭的永久性居所确定。对于个人纳税人而言，上述永久性住所应依据其主要居住地、工作或开展应税活动的主要地点确定。

如果纳税人在境内及境外均拥有永久性住所，应认为其在克罗地亚境内拥有永久性居住地。

¹ 译者注：此处应为原文笔误，应为 Profit Tax Act

习惯性居所是指纳税人拥有的非临时居住地的住所。在认定习惯性居所时，主要按照纳税人在一至二个公历年度内纳税人在该住所连续居住满 183 天判定。临时中断居住，不扣除天数。

相关税法规定：

所得税法案第 3 章（ Article 3 of Profit Tax Act）

http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.pr_opisi.intranet/propisi.aspx#id=pro5

税务法案第 38 章（ Article 38 of the General Tax Act）

http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.pr_opisi.intranet/propisi.aspx#id=pro117

三、不视为税收居民的实体

税收居民身份与纳税人的法人资格存在联系，不具有法人资格的实体不视为税收居民。同时，一些具有法人资格的实体虽然是税收居民但却不被视为纳税人，除非其从事特定的经济活动并且这种经济活动的免税性使其在市场上取得不公平的特权。上述虽是居民但却不一定是纳税人的实体诸如下述：国家政府、区域和地方政府、克罗地亚国家银行、国家机构、区域和地方政府分支机构、宗教团体、政党、工会、商会、民间组织、艺术家协会、志愿消防公司、科技文化社区、旅游委员会、体育俱乐部、体育社团和工会、慈善基金和基金会等。

四、联系方式

Tax Administration Central office

Boškovićeva 5,

10 000 Zagreb

联系电话:

+385 (0) 1 480 9000

克罗地亚纳税人识别号编码规则

一、纳税人识别号介绍

克罗地亚在国内法律体系内采用识别码（OIB）作为个人或实体的纳税人识别号。财政部税务局（Ministry of Finance – Tax Administration）负责向税收居民发放识别码，该识别码为个人或实体在整个公共行政系统中办理事务时使用的唯一且具有强制性的编码。

识别号对以下人群发放：

- 在克罗地亚境内出生或取得国籍的克罗地亚公民
- 克罗地亚境内成立的法人实体
- 在克罗地亚受监管的外国自然人和实体（已公开登记并获取纳税人资格）

自 2009 年 1 月 1 日起，个人在完成出生登记或取得克罗地亚国籍时获得识别码。基于信息录入机构与税务局之间的数据交换，识别码将会自动分配给上述个人，无需其亲自前往税务局办理。

取得识别码（OIB）的申请文件

外国自然人

1. 识别码（OIB）申请书

2. 护照：提供原件用于审核，复印件作为申请书附件

特殊情况下，没有护照的外国自然人应在申请书中随附

下列文件：

- 欧洲身份证（欧盟公民提供）
 - 其本国或地区授予其公民身份的证明文件
- 外国实体

1. 识别码（OIB）申请书
2. 实体成立的法律文件（相关主管法庭的登记记录，须为克罗地亚语版本，翻译件须为经认可的法庭翻译官所翻译）

如果申请书由代理人以外国实体（自然人或法人）的名义提交，则除上述文件（文件复印件）外，还应同时提交授权委托书。

由代理人申请办理识别码的，须同时出具授权委托书。由于克罗地亚语是克罗地亚的官方语言，授权委托书应使用克罗地亚语撰写或翻译为克罗地亚语。授权委托书将由主管税务机关保存，同时，授权委托书应仅在其可信性存疑时才需经公证机构认证。如果受托方为公证人、律师、根据相关法律成立的机构或银行，则无需认证。如果申请书是由自然人为外国人提交的，则必须认证。

识别码（OIB）的相关法律法规依据：

英文版：

- 识别码（官方公告 60/08，Official Gazette 60/08）：
http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx?id%3Dpro119

- 识别码条例 (官方公告, Official Gazette 1/09, 117/10, 125/13, 31/15):

克罗地亚语版:

- Zakon o osobnom identifikacijskom broju (Narodne Novine broj 60/08)

http://www.porezna-uprava.hr/hr_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx?id%3Dpro1332

- Pravilnik o osobnom identifikacijskom broju (Narodne novine broj 1/09, 117/10, 125/13, 31/15)

http://www.porezna-uprava.hr/hr_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx?id%3Dpro1333

| 是否自动为所有税收居民发放纳税人识别号 | | | |
|---------------------|---------------------------------|----|---|
| 个人 | 是 但外国自然人因出生、婚姻和死亡进行 登记时除外 | 实体 | 是 |

二、纳税人识别号编码规则

识别码 (由 11 位数字组成。前 10 位数字随机生成, 第 11 位数字是校验码, 通过 ISO 7064th “11.10 模块”规则计算得出。

三、如何找到纳税人识别号

识别码载于个人身份证明证件上, 如身份证、护照等。

英语:

<http://www.porezna-uprava.hr/en/Pages/PIN.aspx>

五、联系方式

Tax Administration Central Office

Boškovićeva 5,

10000 Zagreb

Croatia

联系电话:

+385 (0) 1 480 9000

资料来源：

克罗地亚税收居民身份认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Croatia-Tax-Residency.pdf>

克罗地亚纳税人识别号编码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Croatia-TIN.pdf>

Croatia - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

A resident shall be a natural person who has domicile or habitual residence in the Republic of Croatia.

A resident shall also be a natural person who has neither domicile nor habitual residence in the Republic of Croatia but is employed in the civil service of the Republic of Croatia and receives a salary on that basis.

It shall be considered that a taxable person has domicile where he owns an apartment or he has one in his possession for at least 183 days in one or two calendar years in Republic of Croatia. The actual stay in the apartment shall not be required.

If a taxable person in the Republic of Croatia owns or has in his possession more apartments, permanent residence relevant to taxation shall be determined according to the permanent residence of the family, and for a taxable person who is a single person according to the place in which he predominantly reside or from which he predominantly departs to work or to perform certain activity.

If a taxable person has a permanent residence in the Country and abroad, it shall be considered that he has a permanent residence in the Country.

Habitual residence shall be held by a taxable person in the place in which he stays under circumstances based on which it may be concluded that he does not reside in that place or area only temporarily. Habitual residence shall be considered continuous or time-linked stay for at least 183 days in one or two calendar years. For the determination of habitual residence short interruptions in the stay not exceeding a period of one year shall not be considered important.

Relevant tax provisions:

Article 3 of the Income Tax Act

http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx#id=pro2

Article 38 of the General Tax Act

http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx#id=pro117

Section II - Criteria for Entities to be considered a tax resident

Residents shall be legal or natural persons whose seat shall be enrolled in the Register of Companies or another register in the Republic of Croatia, or whose place of effective management and control of business is in the Republic of Croatia. Residents shall also be entrepreneurs-natural persons with domicile or habitual residence in the Republic of Croatia, whose business activity is enrolled in a register or other records.

It shall be considered that a taxable person has domicile where he owns an apartment or he has one in his possession for at least 183 days in one or two calendar years. The actual stay in the apartment shall not be required.

If a taxable person in the Republic of Croatia owns or has in his possession more apartments, permanent residence relevant to taxation shall be determined according to the permanent residence of the family, and for a taxable person who is a single person according to the place in which he predominantly reside or from which he predominantly departs to work or to perform certain activity.

If a taxable person has a permanent residence in the Country and abroad, it shall be considered that he has a permanent residence in the Country.

Habitual residence shall be held by a taxable person in the place in which he stays under circumstances based on which it may be concluded that he does not reside in that place or area only temporarily. Habitual residence within the meaning of this Act shall be considered continuous or time-linked stay for at least 183 days in one or two calendar years. For the determination of habitual residence short interruptions in the stay not exceeding a period of one year shall not be considered important.

Relevant tax provisions:

Article 3 of the Profit Tax Act

http://www.porezna-uprava.hr/en_propisi/_layouts/in2.vuk.sp.propisi.intranet/propisi.aspx#id=pro5

Article 38 of the General Tax Act

http://www.porezna-uprava.hr/en_propisi/_layouts/in2.vuk.sp.propisi.intranet/propisi.aspx#id=pro117

Section III - Entity types that are as a rule not considered tax residents

Tax residency is connected with legal personality. Entity that has no legal personality can't be resident. Some entity with legal personality that are considered to be resident are not considered to be taxpayers unless they are engage in an economic activity and the non-taxation of this activity would result in their obtaining of unjustified privileges on the market (e.g. the state administration bodies, bodies of regional and local self-government, and the Croatian National Bank, State institutions, institutions of units of regional and local self-government, state institutes, religious communities, political parties, trade unions, chambers, civic organisations, artists associations, volunteer fire companies, technical culture communities, tourist boards, sports clubs, sports associations and unions, endowments and foundations).

Section IV –Contact point for further information

Tax Administration Central Office

Boškovićeva 5,

10 000 Zagreb

Croatia

Telephone number:

+385(0)1 480 9000

Croatia - Information on Personal Identification Number (OIB)

Section I – OIB Description

The Republic of Croatia introduced the Personal Identification Number (OIB) in the Croatian legal system. The Ministry of Finance - Tax Administration is responsible for the assignation of the OIB to every person as a unique and obligatory identifier in the whole Croatian public administration system. Personal Identification Number is assigned to:

- Croatian citizens by birth or by acquisition of Croatian citizenship,
- legal entities based on the Croatian territory and the establishment
- foreign natural persons and entities when there is basis for their surveillance in the Republic of Croatia (registration in public records and acquisition of the status of the taxpayer)

After 1 January 2009, to all new individuals will be assigned a personal identification number at the moment of birth registration or acquisition of Croatian citizenship, upon establishment or the reason for surveillance. Personal Identification Number will be assigned on the basis of information data exchange between the bodies that enter records and Tax Administration, without having people come to the Tax Administration.

DOCUMENTATION NECESSARY FOR THE DETERMINATION AND ASSIGNMENT OF PIN (OIB)

FOREIGN NATURAL PERSON:

1. Application for the determination and assignment of PIN (OIB)
2. Passport – the original is to be presented for inspection, and a copy thereof should be attached to the Application

In exceptional cases, if the foreign natural person does not hold a passport, they shall attach to the Application the following documents:

- European Identity Card (citizens of the European Union) or
- Identification document issued by their state of citizenship with proof of citizenship

FOREIGN LEGAL ENTITY:

1. Application for the determination and assignment of PIN (OIB)

2. Deed of Establishment (decision or registry extract from the competent court, in the Croatian language or translated into the Croatian language by a certified court interpreter)

If the Application is submitted by an **AGENT** acting in the name of a foreign entity (natural or legal), besides the above mentioned documents (document copies), they shall also submit a **power of attorney**.

THE POWER OF ATTORNEY shall be issued for the procedure of determination and assignment of PIN. Since Croatian is the official language of the Republic of Croatia, the power of attorney shall be drawn up in the Croatian language or translated into the Croatian language. The Power of attorney will be kept at the competent Tax Administration office and shall be certified by a notary public only in exceptional cases, if there is doubt of its credibility. If the power of attorney was issued to a notary public, attorney, body established under public law, or bank, the certification of the power of attorney is not necessary. If the Application is submitted by a natural person for a foreign person, the certification of the power of attorney is necessary.

Legal basic on determination and assignment of PIN (OIB):

English version:

- **Personal Identification Number (Official Gazette 60/08):**

http://www.porezna-uprava.hr/en_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx#id=pro119

- **The Ordinance of Personal Identification Number (Official Gazette 1/09, 117/10, 125/13, 31/15)**

Croatian version:

- **Zakon o osobnom identifikacijskom broju (Narodne Novine broj 60/08)**

http://www.porezna-uprava.hr/hr_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx#id=pro1332

- **Pravilnik o osobnom identifikacijskom broju (Narodne novine broj 1/09, 117/10, 125/13, 31/15)**

http://www.porezna-uprava.hr/hr_propisi/layouts/in2.vuk.sp.propisi.intranet/propisi.aspx#id=pro1333

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

| Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes? | | | |
|---|---|----------|-----|
| Individuals | Yes | Entities | Yes |
| | Exceptionally PIN will not be issued to the foreign natural person because of entering in the register of births, marriage and death registers. | | |

Section II - OIB Structure:

Personal Identification Number consists of 11 digits. 10 digits are randomly chosen, while the 11th digit represents the control number calculated by "Modul 11.10 " ISO 7064th.

Section III - Where to find OIB?

Personal Identification Number appears on the personal documents such as identity cards, passports, etc.

Holders of the number shall be required to employ the personal identification number assigned to them:

1. on all applications, declarations and other documents by means of which they communicate with the users of the number
2. on documents used by them for the purposes of their business operations (invoices, certificates and similar documents) and
3. in electronic business operations and payment transactions.

Holders of the number shall be required to employ the personal identification number of another holder of the number:

1. on invoices, in accordance with special regulations

