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BRZI IZBORNIK  Engleski

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Unesite pojam

CARINA.HR

Postupak s plovilima namijenjenima razonodi

Hrvatski **English** Deutsch

The procedure regarding the vessels for pleasure which were placed under the temporary import procedure in the Republic of Croatia before 01 July 2013

Vessels which were placed under the temporary import procedure in the Republic of Croatia by the EU residents before 01 July 2013, regardless of the flag a vessel flies, may remain under the named procedure until the end of 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 three following ways:

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

In order to release a vessel for free circulation a customs declaration should be submitted. 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.

- ▶ **Import duty** shall not be charged if the declarant presents a document proving Community status of the vessel. Community customs status is proved by presenting T2L document (which may also be issued retrospectively by one of the 27 EU Member State upon the owner's request) or presenting a document proving preferential origin of goods (EUR1 document, issued 30 June 2013 at the latest).
- ▶ **VAT** shall not be charged in the following cases:
 - ▶ If declarant provides proofs that VAT has already been calculated and charged in one of the Member States; or
 - ▶ 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
 - ▶ If VAT amount to be charged is less than 160.00 KN (approx. 22 €).

Vessels which were placed under the temporary import procedure in the Republic of Croatia by the third country residents

before 01 July 2013 shall also be discharged from the procedure in one of the above described ways. In case they are released for free circulation the same rules apply as for the vessels owned by the EU residents.

When third country residents end the temporary import procedure by re-exporting the vessel from the EU customs territory and later on declare the vessel for temporary import procedure in the EU again, the procedure shall be granted subject to fulfillment of all conditions prescribed for the temporary import procedure. However, this is not the option for the EU residents anymore.

Given the fact that the ownership of the vessel and the flag the vessel files do not constitute the proof of the vessel's Community status, 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.** The proof includes T2L document or original invoice, tax administration certificate, or other respective document proving the VAT has been paid.

POJMOVNIK

Antidampinška pristojba

Pristojba što je se propisuje na uvoz robe po cijeni nižoj od njezine stvarne vrijednosti (damping), ako je cijena te robe niža od usporedive cijene za jednaku robu prema

O HRVATSKOJ

Općenito o Hrvatskoj

Alfabet	Latinica
Novac	Kuna (100 lipa)
Stanovništvo	4,494,000
Glavni grad	Zagreb

KONVERTER I TEČAJNA LISTA

HRK	<input type="text"/>			
JPY	<input type="text"/>			
AUD	1	5,206	5,221	5,237

Kupovni Srednji Prodajni

ARHIVA NOVOSTI

Srpanj 2014						
Pon	Uto	Sri	Čet	Pet	Sub	Ned
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