



VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	25
Reduced	13, 5
Increased	n/a
General	Invoices for intra-Community supplies of goods and supplies of services for which reverse charge applies are to be issued by the 15th of the following month.
Specifics	n/a
Language of the invoices	n/a
Invoices in foreign currency	For invoices in foreign currency, all amounts must be stated in Croatian kuna. The conversion is to be made at the valid daily exchange rate at the time the VAT arises. The exchange rates published by the Croatian Central Bank or the European Central Bank shall be used for the conversion.

Invoicing Requirements

Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier or local VAT number of supplier
EU-VAT-ID-No. of supplier for intra-Community supplies
EU-VAT-ID-No. of supplier for reverse charge supplies
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. of customer for reverse charge supplies
EU-VAT-ID-No. of customer for domestic supplies or alternatively VAT number of customer for domestic supplies (if different from EU VAT-ID)
In case of a local VAT registration of a non-established customer, the indication of the local VAT-ID-No. of customer for domestic supplies
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
Total (gross) amount
VAT amount
VAT amount in local currency of place of supply obligatory
Taxable amount in local currency
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies
Indication that reverse charge applies
Reference to provision in local legislation in case of reverse charge
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption

Remarks on invoices	
intra-Community supplies	Oslobođeno PDV-a sukladno članku 41, stavak 1 (isporuka dobara unutar EU)
Triangulation	Trostrani posao sukladno članku 10 Zakona o PDVu, odnosno čl. 141 Direktive Vijeća 2006/112/EZ. Prijenos porezne obveze
Reverse Charge	Prijenos porezne obveze
Export of goods to non-EU countries	Oslobođeno PDV-a sukladno članku 45, stavku 1 (izvoz)
Self-billing	Samoizdavanje računa

Invoices for small amounts	
Invoices for small amounts are possible up to a gross amount of HRK 700	
Invoicing Requirements	Date of issue
	Sequential invoice number
	Name and address of supplier and information on the location where supply took place
	VAT number of supplier
	Name and address of customer
	VAT number of customer
	Nature of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Total (gross) amount
	VAT amount

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	Yes
Transportation costs (bus, train)	Yes
Taxi	Yes
Rental car	Partial input VAT deduction (50%)
Fuel costs for passenger cars (gas, diesel etc.)	Partial input VAT deduction (50%)
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	Deductible for gifts whose value is below HRK 160