



REPUBLIKA HRVATSKA
MINISTARSTVO FINANCIJA
CARINSKA UPRAVA
SREDIŠNJI URED

Odjel za protokol, odnose s javnošću i
koordinaciju aktivnosti Carinske uprave

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Zagreb, 29. veljače 2008.

Dear Student Brake Away,

In reply to your inquiry about the possibility of selling the cars which were temporary imported from the UK to the Republic of Croatia, as well as tax and customs duties and the necessary paperwork, we are informing you the following:

1. If the cars enter the territory of the Republic of Croatia driven by the citizens of the UK, they can be temporary imported to Croatia without submitting any of the customs documents at the border crossing, which is in line with the provisions of Annex C to the Convention on Temporary Admission. If there are goods transported, they should be formally declared to a customs official at the border crossing and compose an import customs declaration with the help of a freight forwarder.
2. If you intent to sell a car to a Croatian citizen, the procedure is the following:
 - a. The owner of the car (foreign citizen) signs a sales contract with the buyer (Croatian citizen) and certifies it at a public notary in the Republic of Croatia.
 - b. The seller must not deliver the goods (the car) to the buyer before the customs clearance procedure has been carried out. Therefore, it is necessary that both of them – the seller and the buyer, present the car to a competent customs office (depending on the place where the car is located).
 - c. The customs clearance procedure is carried out based on a Single Administrative Document for realising goods in free circulation and other relevant documents – invoice, sales contract, car document and registration document. The seller and buyer are both present during the customs clearance procedure.
 - d. The seller is obliged to pay customs debt which consists of the customs duty, VAT and excise on passenger cars. The customs debt amount depends on the stated value of the car. The competent customs office may accept the value of the car as it is stated in the sales contract, but it can also determine the value if there is a reasonable doubt that the stated value is too low.

Yours sincerely,

SLUŽBENICA ZA INFORMIRANJE-GLASNOGOVORNICA

Sanja Crnković