

**REMOVAL OF HOUSEHOLD GOODS AND PERSONAL EFFECTS  
TO CROATIA  
CROATIAN CITIZEN**

Accordance with Art. 185 EC Customs Code, Art. 3.-11. Council Regulation (EC) no. 1186/2009 of 16.11.2009. establishing exemptions from customs duties in the EC and Art. 8. – 13. Ordinance on the right to exemption from customs duties („Narodne novine“ br. 93/13), and in accordance with Art 44. Paragraph 1. Item 3. Law on Value Added Tax and 78. Regulation on Value Added – free duty and tax import is allowed for items of personal property that when moving to Croatia imported by private persons who previously resided in a third country for at least 12 months. Subjects had to be property of the person and used before moving at least six months, and imports can be done over a period of 12 months from the date of relocation.

In order to use free import, according to the place of residence, importer must submit the following documents to Customs:

- Statement from Embassy / Consulate of Croatia at origin that client has been living outside Croatia (min. 12 months), or statement from police, ect
- Request for customs exemption
- ID Card – copy
- Statement when client is moving into Croatia, ownership of goods more than 6 months and that duties and taxes are paid in country of origin – verified by public notary in Croatia
- List of goods on Croatian with quantity & value
- Power of attorney – verified by public notary in Croatia
- EORI number

Exercising the right to exemption (to the importation of personal property) is 12 months and is calculated from the date at statement from Embassy and statement from client verified by public notary

**Household goods are considered:** any property intended for the personal use of importer or for the purpose of meeting the needs of his or her household. Household objects, in particular, consider:

- Objects for furnishing and decoration of residential property,
- Means of transport for private use, as well as bicycles, motorcycles, trailers, cars, where trailers, pleasure craft, private jets, and ect.
- Home supplies of food and other consumer goods, appropriate for reasonable needs of families,
- Pets, animals for riding, internet tools, libraries, art collections, as well as help and support instruments in the field of art, necessary for hobby.

**Household objects are not considered:** alcohol and alcoholic beverages, tobacco and tobacco products, commercial means of transportation, machinery, and tools and instruments to perform certain professional activities.

As proof of ownership and use of household items at least six months in their household abroad, importer attached invoices or other valid document. In the absence of such evidence, the assessment period prior use gives the customs officer on visual inspection of the goods.

The ownership and use of household items that are subject to registration (car, motorcycle, boat, caravan or other trailer, etc.), as a rule, is proved by registration, insurance,...

Household items imported using exemption from customs duties and / or value added tax, can not be lend, give as security, lease or transfer, rent or submit to insurance, or make a transfer, whether for payment or free of charge, without prior notification to the competent authorities of the Customs Administration for 12 months from day of importation.

For cars, motorcycles and other items that are subject of excise - importer is obliged to pay excise at the day of importation directly to Customs office.