

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 assignment 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 all residents for tax purposes?

	Yes		
Individuals	Exceptionally PIN will not be issued to the foreign natural person because of entering in the register of births, marriage and death registers.	Entities	Yes

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
2. in reports, applications, declarations and forms which contain the mention of other holders of the number, and which are to be submitted or delivered to the users of the number.

