Do I pay VAT on the commission of a foreign platform if I am not registered for VAT?

For: Private accommodation host

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Applicability: According to the current guidance of the Tax Administration for received services

Failure to register for the standard VAT system does not automatically remove the obligation for the service received from a foreign intermediary. The tax authority distinguishes between suppliers from the EU and those from third countries; first, verify the actual invoice issuer.

Look at the supplier's invoice, not just the platform's name.

For cooperation with a taxpayer from the EU, the tax authority issues a request for a VAT identification number 15 days before the service is received. The assignment of a VAT ID does not in itself mean entry into the regular VAT registrant register.

According to the published guidance, Croatian VAT at a rate of 25% is charged on the relevant service received. For services from the EU, VAT and VAT-S are checked; for exclusive cooperation with suppliers from third countries, the instructions distinguish between VAT liability, VAT-S and VAT ID. For a specific invoice, review the country, tax status and service description.

Prepare the documents before the monthly submission.

For the month of services received, retain the commission invoice and compare it with the booking statement. The current Tax page specifies that forms must be submitted and payments made by the last day of the current month for the previous month. Do not transcribe earlier deadlines without verification.

Illustrative example of a commission

If the taxable base for the relevant service is €100, the calculation at a 25% rate amounts to €25. This is an example of VAT on the commission; it is not the calculation of the total tax on your accommodation income.

Specific next steps

1. Obtain the actual supplier invoice and determine the country and the type of service.
2. Ensure the timely assignment of the VAT ID when required.
3. Prepare the appropriate forms for the month in which the services were received.
4. Check the deadline in the current official instructions and keep proof of payment.

Most common mistakes

• Associate the PDV ID with the regular PDV system.

• To assume the tax treatment solely based on the platform's known name.

Limits of application

It refers to the scope of the published Tax Authority guidelines for private landlords. It does not address each individual supplier's status, exemption or incorrectly invoiced bill.

Sources

Tax Office · Holiday let provider

https://porezna-uprava.gov.hr/hr/iznajmljivac-turistima/4446

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/iznajmljivac-provizija-platformi-pdv