

Phone: +385 1 6259 373  
+385 1 6259 589  
+385 1 6259 372  
Fax: +385 1 6259 374  
AFS: LDZAYOYX  
Email: aip@crocontrol.hr  
URL: <http://www.crocontrol.hr>



**Croatia Control Ltd.**  
**AIM/AIS Service**  
**Rudolfa Fizira 2**  
**10410 Velika Gorica, PO Box 103**  
**Croatia**

**AIC A 013/2020**  
**Effective Date: 01-JAN-2021**  
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## **Ordinance on the determining of the amount of the taxes to be paid for conducting the activities of the Croatian Civil Aviation Agency**

Issued pursuant to Article 142. paragraph 10. of the Air Traffic Act („Official Gazette“, 69/09, 84/11, 54/13, 127/13 and 92/14) by the Minister of the Sea, Transport and Infrastructure.

### **1. GENERAL PROVISIONS**

Article 1.

(1) This Ordinance determines the amount of the taxes to be paid by:

- a) air carriers per tonne of goods/cargo carried in civil air traffic (hereinafter: CCAA Goods/Cargo Tax) and
- b) all departing passengers in civil air traffic (hereinafter: CCAA Passenger Tax).

(2) Taxes from paragraph 1. of this Article shall serve as funds for the conduct and development of the Croatian Civil Aviation Agency (hereinafter: the Agency) activities.

(3) Title of the taxes from paragraph 1. of this Article in english language is: Croatian Civil Aviation Agency Tax (CCAA Tax).

### **2. TERMS AND ABBREVIATIONS**

Article 2.

(1) Terms used in this Ordinance are defined in Air Traffic Act.

(2) Abbreviation CCAA in the sense of this Ordinance shall be understood as Croatian Civil Aviation Agency.

### **3. CCAA GOODS/CARGO TAX**

Article 3.

(1) The tax to be paid by air carriers per tonne of goods/cargo carried in scheduled and non-scheduled air transport in departure calculated per kilo based on the actual weight of the cargo, shall be 0,01 EUR.

(2) Exceptionally from the paragraph 1. of this Article, CCAA Goods/Cargo Tax shall not be paid for:

- a) transit shipments and
- b) shipments of goods/cargo exempted from paying the transport service.

#### **4. AERODROME OPERATOR'S REPORTS ON TRANSPORTED GOODS/CARGO**

Article 4.

(1) Aerodrome operator shall provide to the Agency the information on transported goods/cargo in scheduled and non-scheduled air transport in departure from the airport (actual weight expressed in kilos), per individual air carrier, in a way to separately show goods/cargo:

a) of carriers to whom the aerodrome operator charges all services periodically, based on contract, using separate account in which the services are calculated in total for all flights (of a given carrier in a given period).

Template of the Report on performed transport of goods/ cargo in air traffic (Template CCAA-Car) is contained in Annex 1 to this Ordinance.

b) of carriers to whom the services are charged separately for each flight, right after the landing, or immediately before taking-off (Aircraft Handling Charge Note). Template of the Report on the collected taxes based on the Aircraft Handling Charge Note – goods/cargo (Template CCAA-Car-AHCN) is contained in Annex 2 to this Ordinance.

(2) Reports from paragraph 1. of this Article shall contain overview of transported goods/cargo in departure, per categories:

a) goods/cargo with starting point in (that) airport,

b) goods/cargo in transfer (in that airport),

c) goods/cargo in transit (in that airport) and

d) goods/cargo exempted from paying the transport service.

(3) Reports from paragraph 1. of this Article for 30 days accounting period aerodrome operator shall deliver to the Agency no later than 7 days since the day of expiry of accounting period.

(4) Templates from paragraph 1. of this Article shall be available on the Agency website.

#### **5. COLLECTING OF THE CCAA GOODS/CARGO TAX**

Article 5.

(1) On the basis of the Report from Article 4. paragraph 1. item a) of this Ordinance, the Agency shall issue the invoice to the air carriers with the payment deadline of 30 days since the day of the issuing of the invoice.

(2) On the basis of the Report from Article 4. paragraph 1. item b) of this Ordinance the Agency shall, for the collected CCAA Goods/Cargo Tax, issue the invoice to the aerodrome operator, with the payment deadline of 30 days since the day of the issuing of the invoice.

(3) CCAA Goods/Cargo Tax is non-taxable and does not constitute the revenue of the air carrier and the aerodrome operator but it is a pass-through item which the air carriers and the aerodrome operators charge on their behalf, but for the account of the Agency.

#### **6. CCAA PASSENGER TAX**

Article 6.

(1) Air carriers are obliged to calculate in the price of the passenger ticket the CCAA Passenger Tax to be paid by all departing passengers in international civil air traffic, which amounts 1,37 EUR, and in domestic and transfer departure 0,68 EUR.

(2) Exceptionally from paragraph 1. of this Article, CCAA Passenger Tax shall not be paid by:

a) transit passengers,

b) passengers with service tickets (ID 00; ID 90) and

c) children under 2 years of age (INF).

#### **7. ARODROME OPERATOR'S REPORTS ON THE NUMBER OF DEPARTING PASSENGERS**

Article 7.

(1) Aerodrome operator shall provide to the Agency the Report on the number of passengers in civil air traffic in departure from the airport, per individual air carrier, in a way to separately show passengers:

a) of carriers to whom the aerodrome operator charges all services periodically, based on contract, using separate account in which the services are calculated in total for all flights (of a given carrier in a given period). Template of the Report on the number of passengers in civil air traffic (Template CCAA-Pax) is contained in Annex 3 to this Ordinance.

b) of carriers to whom the services are charged separately for each flight, right after the landing, or immediately before taking-

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off (Aircraft Handling Charge Note). Template of the Report on collected taxes based on Aircraft Handling Charge Note – passengers (Template CCAA Pax- AHCN) is contained in Annex 4 to this Ordinance.

(2) Reports from paragraph 1. of this Article shall contain overview of transported passengers in departure, per categories:

a) passengers in domestic traffic:

- passengers with starting point in (that) airport
- transfer passengers (in that airport)
- transit passengers (in that airport)
- passengers with service tickets (ID 00; ID 90)
- children under 2 years of age (INF).

b) passengers in international traffic:

- passengers with starting point in (that) airport
- transfer passengers (in that airport)
- transit passengers (in that airport)
- passengers with service tickets (ID 00; ID 90)
- children under 2 years of age (INF).

(3) Reports from paragraph 1. of this Article for 30 days accounting period aerodrome operator shall deliver to the Agency no later than 7 days since the day of expiry of accounting period.

(4) Templates from paragraph 1. of this Article shall be available on Agency website.

## **8. COLLECTING OF THE CCAA PASSENGER TAX**

Article 8.

(1) On the basis of the Report from Article 7. paragraph 1. item a) of this Ordinance, the Agency shall issue the invoice to the air carriers with the payment deadline of 30 days since the day of the issuing of the invoice.

(2) On the basis of the Report from Article 7. paragraph 1. item b) of this Ordinance, the Agency shall, for the collected CCAA passenger Tax, issue the invoice to the aerodrome operator, with the payment deadline of 30 days since the day of the issuing of the invoice.

(3) CCAA Passenger Tax is non-taxable and does not constitute the revenue of the air carrier and the aerodrome operator but it is a VAT exempted item which air carriers or aerodrome operators charge on their behalf but for the account of the Agency.

## **9. RECALCULATION OF THE TAXES**

Article 9.

(1) On the basis of the issued invoice the taxes prescribed by the provisions of this Ordinance domestic air carriers and aerodrome operators shall pay in kunas on giro-account of the Agency.

(2) The taxes from paragraph 1. of this Ordinance the Agency recalculates using middle rate for EUR of the Croatian National Bank (Hrvatska narodna banka) existing on the day of the invoice.

(3) Calculation and collection of taxes to foreign air carriers may be done in any convertible currency in a way to recalculate in desired currency prices expressed in EUR using middle rate of the Croatian National Bank (Hrvatska narodna banka) existing on the day of the invoice.

(4) On the basis of the issued invoice the taxes prescribed by the provisions of this Ordinance foreign air carriers shall pay on currency account of the Agency.

**10. NON-PAYMENT OF THE CCAA GOODS/CARGO TAX AND CCAA PASSENGER TAX**

Article 10.

(1) In case of non-payment of due CCAA Goods/Cargo and Passenger Taxes, the Agency is authorized to initiate distraint procedure against air carriers and aerodrome operators on the basis of authentic document, as an bailiff under the Distraint Law and to undertake appropriate measures prescribed by the Air Traffic Act.

(2) In case of belated payment of taxes from paragraph 1. of this Article, the Agency is authorized to calculate statutory legal interest.

**11. ANNEXES**

Article 11.

(1) Annexes 1 to 4 are printed with this Order and make an integral part thereof.

(2) Annexes from paragraph 1. of this Article are:

- a) Annex 1: Template CCAA-Car
- b) Annex 2: Template CCAA-Car-AHCN
- c) Annex 3: Template CCAA-Pax
- d) Annex 4: Template CCAA-Pax-AHCN.

**12. TRANSITIONAL AND FINAL PROVISIONS**

Article 12.

CCAA Goods/Cargo Tax for the month of December 2020, for which air carriers are billed in January 2021, will be calculated in the amount referred to in Article 3 of the Order on the determining of the amount of the taxes to be paid for conducting the activities of the Croatian Civil Aviation Agency („Official Gazette“ no. 40/10).

**13. ENTRY INTO FORCE**

Article 13.

(1) On the day of the entry into force of this Ordinance, the Order on the determining of the amount of the taxes to be paid for conducting activities of the Croatian Civil Aviation Agency („Official Gazette“, 40/10) shall cease to exist.

(2) This Ordinance shall enter into force on the 1 January 2021.

**This AIC cancels and replaces AIC A001/2010**



**Report on performed transport of goods/cargo in air traffic**

CCAA - Car

**Airport**

**Address**

**OIB**

:

:

:

YYYY/MM

No	Air carrier	Period	Type D/I	From: OIB (Code)	To: Origin	Transported Cargo Quantities (kg)		Free of Charge	Total
						Transfer	Transit		
1.									0,00
2.									0,00
3.									0,00
4.									0,00
5.									0,00
6.									0,00
7.									0,00
8.									0,00
9.									0,00
10.									0,00
11.									0,00
12.									0,00
13.									0,00
14.									0,00
15.									0,00
16.									0,00
17.									0,00
18.									0,00
19.									0,00
20.									0,00
<b>Page 1 TOTAL</b>						0,00	0,00	0,00	0,00



Croatian Civil Aviation Agency

Report on the collected taxes based on the Aircraft Handling Charge Note – goods/cargo

CCAA - Car - AHCN

Airport :  
 Address :  
 OIB :

Period		From:				To:				YYYY/MM
No	AHCN	Payment methods	Origin	Transported Cargo Quantities (KG)	Total (KG)	Currency	HRK	Currency	HRK	
Number	Date	G-K-O	Currency	Transfer	Transit	Free of charge				
1.1.										0
1.2.	Amount									0,00
2.1.										0
2.2.	Amount									0,00
3.1.										0
3.2.	Amount									0,00
4.1.										0
4.2.	Amount									0,00
5.1.										0
5.2.	Amount									0,00
6.1.										0
6.2.	Amount									0,00
7.1.										0
7.2.	Amount									0,00
8.1.										0
8.2.	Amount									0,00
9.1.										0
9.2.	Amount									0,00
10.1.										0
10.2.	Amount									0,00
<b>TOTAL PASSENGERS</b>				0	0	0	0	0	0	0
<b>Page 1 TOTAL AMOUNT</b>				0,00	0,00	0,00	0,00	0,00	0,00	0,00



Civil Aviation Agency

**Report on the number of passengers in civil air traffic**

CCAA - Pax

**Airport**

**Address**

**OIB**

:  
:  
:

YYYY/MM

No	Air carrier	Period	From:			To:			Total
			AO D/I	OIB (Code)	Dom Int	Number of Departing Passengers Transit	ID 001	ID 90 INF	
1.1.					D			0	
1.2.					I			0	
2.1.					D			0	
2.2.					I			0	
3.1.					D			0	
3.2.					I			0	
4.1.					D			0	
4.2.					I			0	
5.1.					D			0	
5.2.					I			0	
6.1.					D			0	
6.2.					I			0	
7.1.					D			0	
7.2.					I			0	
8.1.					D			0	
8.2.					I			0	
9.1.					D			0	
9.2.					I			0	
10.1.					D			0	
10.2.					I			0	
<b>TOTAL Domestic</b>					D	0	0	0	0
<b>Page 1 TOTAL International</b>					I	0	0	0	0



**Report on collected taxes based on Aircraft Handling Charge Note – passengers**  
**CCAA - Pax - AHCN**

**Airport** :  
**Address** :  
**OIB** :

Period		From:				To:				YYYY/MM										
No	AHCN	Payment methods	G-K-O	VAL	Currency	Origin	HRK	Number of Departing Passengers	Transit	ID 00 i	ID 90	INF	Currency	Total Number						
								Transfer						HRK						
1.1.		Amount												0						
1.2.		Amount												0,00						
2.1.		Amount												0						
2.2.		Amount												0,00						
3.1.		Amount												0						
3.2.		Amount												0,00						
4.1.		Amount												0						
4.2.		Amount												0,00						
5.1.		Amount												0						
5.2.		Amount												0,00						
6.1.		Amount												0						
6.2.		Amount												0,00						
7.1.		Amount												0						
7.2.		Amount												0,00						
8.1.		Amount												0						
8.2.		Amount												0,00						
9.1.		Amount												0						
9.2.		Amount												0,00						
10.1.		Amount												0						
10.2.		Amount												0,00						
<b>TOTAL - PASSENGERS</b>													0,00	0	0,00	0	0	0	0,00	0
<b>Page 1 TOTAL AMOUNT</b>													0,00	0	0,00	0	0	0	0,00	0