REPUBLIC OF CROATIA

Phone: +385 1 6259 373
        +385 1 6259 589
        +385 1 6259 372
        +385 1 6259 381

AFS: LDZAYOYX

Email: aip@crocontrol.hr

URL: https://www.crocontrol.hr

CROATIA CONTROL

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

AIC A 007/2024
Effective Date: 19-SEP-2024
Publication Date: 19-SEP-2024

The amount of the taxes to be paid for conducting the activities of the Croatian Civil Aviation Agency

Ordinance on the determining of the amount of the taxes to be paid for conducting the activities of the Croatian Civil Aviation Agency („Official Gazette"118/20, 5/23).

1. CCAA goods/cargo tax

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.   CCAA goods/cargo tax shall not be paid for:

     a.   transit shipments and

     b.   shipments of goods/cargo exempted from paying the transport service

1.1 Aerodrome operator's reports on transported goods/cargo

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.

     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.

2.   Reports 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.

Reports from point 1) 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.
Templates from point 1) shall be available on the Agency website in excel format.

1.2 Collecting of the CCAA goods/cargo tax

On the basis of the Report from Chapter 1.1 point 1) a), 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, while on the basis of the Report from Chapter 1.1 point 1) b), 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.

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.

2. CCAA passenger tax

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.   CCAA Passenger Tax shall not be paid by:

   a.   transit passengers,

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

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

2.1 Aerodrome operator's reports on the number of departing passengers

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.

   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 collected taxes based on Aircraft Handling Charge Note – passengers (Template CCAA Pax- AHCN) is contained in Annex 4 Ordinance

2.   Reports 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 the age of 2 (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 the age of 2 (INF).

Reports from point 1), 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.
Templates from point 1) shall be available on Agency website in excel format.

2.2 Collecting of the CCAA passenger tax

On the basis of the Report from Chapter 2.1, point 1) a), 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, while on the basis of the Report from Chapter 2.1 point 1) b), 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.
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.

3. Payment of the taxes

On the basis of the issued invoice, foreign air carriers, domestic air carriers and aerodrome operators, the taxes from Chapter 1 and 2 shall pay on the account of the Agency.
The calculation and payment of the taxes from foreign air carriers may be conducted in any convertible currency, by converting the prices expressed in euros to the desired currency using middle exchange rate of the Croatian National Bank (Hrvatska narodna banka) on the day of the invoice.

4. Non-payment of the CCAA goods/cargo tax and CCAA passenger tax

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 („Official Gazette"69/09, 84/11, 54/13, 127/13, 92/14).
In case of the late payment of taxes from Chapter 1 and 2, the Agency is authorized to calculate statutory legal interest.

5. Annexes

Annex 1: Template CCAA-Car
Annex 2: Template CCAA-Car-AHCN
Annex 3: Template CCAA-Pax
Annex 4: Template CCAA-Pax-AHCN.

Annexes are available on the CCAA website in excel format.

This AIC cancels and replaces AIC A013/2020

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Tranported Cargo Quantities Report

HACZ - Car

Airport :

Adress :

OIB : **YYYY/MM**

No	Aircraft Operator	Type D/I	OIB (Code)	Transported Cargo Quantities (kg)				Total
				Origin	Transfer	Transit	Free of Charge	
Period				**From:**		**To:**		
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**
Page 1 **TOTAL**				0,00	0,00	0,00	0,00	**0,00**

Report on the CCAA Cargo Tax - Payment based on the AHCN

HACZ - Car - AHCN

Airport :

Adress :

OIB : YYYY/MM

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

Total Number of Departing Passengers Report
HACZ - Pax

Airport :

Adress :

OIB : YYYY/MM

Period		From:			To:					

No	Aircraft operator	AO	OIB	Dom	Number of Departing Passengers					Total
		D/I	(Code)	Int	Origin	Transfer	Transit	ID 00 i 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
	TOTAL Domestic			D	0	0	0	0	0	0
	TOTAL International			I	0	0	0	0	0	0

Report on the CCAA Passengers Tax - Payment based on the AHCN

HACZ - Pax - AHCN

Airport :

Adress :

OIB : YYYY/MM

No	AHCN		Payment methods		Number of Departing Passengers							Total Number	
					Origin		Transfer		Transit	ID 00 i ID 90	INF		
	Number	Date	G-K-O	VAL	Currency	EUR	Currency	EUR				Currency	EUR
1.1.												**0**	
1.2.		Amount										**0,00**	**0,00**
2.1.												**0**	
2.2.		Amount										**0,00**	**0,00**
3.1.												**0**	
3.2.		Amount										**0,00**	**0,00**
4.1.												**0**	
4.2.		Amount										**0,00**	**0,00**
5.1.												**0**	
5.2.		Amount										**0,00**	**0,00**
6.1.												**0**	
6.2.		Amount										**0,00**	**0,00**
7.1.												**0**	
7.2.		Amount										**0,00**	**0,00**
8.1.												**0**	
8.2.		Amount										**0,00**	**0,00**
9.1.												**0**	
9.2.		Amount										**0,00**	**0,00**
10.1.												**0**	
10.2.		Amount										**0,00**	**0,00**
	TOTAL - PASSENGERS				0		0		0	0	0	**0**	
	TOTAL AMOUNT				0,00	0,00	0,00	0,00				**0,00**	**0,00**