1 BASIC INFORMATION

1.1 CRIS Number: HR2005/4/3
1.2 Title: Assistance to the Croatian Tax Administration in the development activities proceeding from the EU fiscal blueprints
1.3 Sector: 33110
1.4 Location: Croatia
1.5 Duration: 24 months

2 OBJECTIVES

2.1 Overall Objective(s)

To support Croatia in the process of fulfilling the EU pre-accession requirements concerning the chapter 16 (Taxation) of the acquis, especially with regard to adopting and integrating the EU standards and practices for intra-community supplies and services (VIES) according to EU requirements and in accordance with DG TAXUD specifications.

2.2 Project purpose

The purpose of this project is to create preconditions for the introduction and effective management of the VIES (VAT Information Exchange System), interfacing the existing National VAT Information System.

This includes setting up of the IT network to ensure connectivity with the EU tax system, as well as capacity building measures to set the grounds for appropriate management of the new system, effective administrative co-operation with the EU member states and DG TAXUD and enhanced communication with other relevant stakeholders.

2.3 European Partnership (EP) and NPIEU priority

European Partnership

This project supports the following short-term and medium-term priorities, which have been specified in the Council Decision of 13 September 2004 on the principles, priorities and conditions contained in the European Partnership with Croatia in the area of taxation.

- Start developing the necessary IT systems so as to allow for the exchange of electronic data with the Community and its Member States (short-term priority);
- Continue work towards completing alignment with the tax acquis as regards VAT with particular attention to including the free zones in the territorial application of VAT and to abolishing the existing VAT zero rate and the sales tax (medium-term priority);
• Continue strengthening the Tax Administration, including the IT sector, and ensure its proper functioning in order to reach the EU standards and IT systems interconnectivity (medium-term priority).

National Plan for the Integration in the European Union (NPIEU)

The NPIEU defines both the short-term (2005) and medium-term (2006-07) priorities. As a short-term priority in the field of taxation the NPIEU highlights the necessity to commence a review of the present tax legislation and administrative procedures in order to ensure the efficient application of tax legislation; commence strengthening the capacities of tax administration bodies, particularly with regard to collection and control functions, as well as commence development of the necessary IT systems so as to enable electronic data exchange with the Community and its Member States. In accordance with these short-term priorities, the Tax Administration shall in course of 2005:

- as a priority, set up an organisational unit responsible for activities relating to integration with the European Union;
- as a priority, establish projects for the full harmonisation of national tax legislation with the *acquis communautaire*, particularly with respect to VAT and direct taxes;
- establish the CCN/CSI, and VIES projects (and setting up the CLO) pursuant to the recommendations of DG TAXUD, as referred to in the Interoperability Implementation Strategy (IIS) document;
- for the purposes of carrying out the said projects, set up teams whose structure should also be harmonised with the IIS document. The structure of the teams is interdisciplinary, which means the involvement of experts with sound knowledge of business processes and IT;
- begin preparations for the analysis and modelling of priority systems (CCN/CSI, VIES);
- set up the register of VAT payers with new ID numbers;
- provide for VAT refund to foreign entrepreneurs in accordance with the *acquis communautaire* of the European Union (Directive 79/1072 EEC, Directive 86/560 EEC).

For the purpose of more efficient tax collection and control, the Tax Administration shall in 2005:

- form special teams for the improved processing of VAT registration forms;
- establish the criteria which will address the need for inspection and enable objectivity in the selection of taxpayers to be inspected;
- commence development of an improved IT system focused particularly on the work of inspectors, improve links between databases for use during the course of inspection;
- improve efficiency of inspectors through the procurement of a substantial number of computers (laptops) and through the organization of adequate IT training for inspectors;

- continue the work aimed at a reduction in the number of evasions and frauds in the VAT system through training the inspectors whose only duty will be to control computation and payment of VAT;

- commence training of inspectors through engagement of twinning partners from the EU member states.

The NPIEU highlights as mid-term priorities finalisation of the harmonisation of the tax legislation with the *acquis communautaire*, particularly with respect to the VAT and special taxes and with special focus on inclusion of free zones in the territorial application of VAT and on abolition of the existing zero rates of VAT and sales tax. It is further necessary to apply the principles set out in the Code of Conduct concerning taxation of business activities, and to ensure that new tax measures are in compliance with these principles. It is also necessary to pursue reinforcement of Tax Administration, including the IT Division, and to ensure that it operates properly in order to meet EU standards, as well as to enable the interconnection of information systems.

In order to fulfil its tasks in the medium term, particularly in the area of VAT, the Tax Administration must conduct continuous training of employees and will therefore require additional technical assistance from the European Union (PHARE 2006, TAIEX). It will be also necessary for tax officials to participate in the European Union Fiscalis 2003-2007 programme (Decision 2235/2002/EC), as well as in other programmes, particularly in the area of IT systems and data exchange.

Directive 76/308/EC (mutual assistance on recovery) and Regulation 1798/2003\(^1\) (on administrative cooperation in the area of VAT) are the most important pieces of EU legislation in the area of data exchange and mutual co-operation among Member States. Since the Regulation is a legal instrument whose application is directly binding to Member States, it is not necessary to implement it in the Croatian legislation. It shall be directly applicable as of the date of accession of Croatia to the European Union. However, it is still necessary to implement the procedures (instructions…), set up the right organisational structure and possibly amend incompatible legislation (tax secrecy provisions…).

The harmonisation of direct taxes with the *acquis communautaire* of the European Union and application of the principles set out in the Code of Conduct for business taxation shall commence in 2006, whereas the tax measures that are contrary to the Code shall be harmonised by the end of 2007. Through the course of 2007, Croatia will continue its activities aimed at finalisation of the process of harmonisation of the legislation with the *acquis communautaire* in the area of direct taxes. As a result, the provisions of Council Directives 90/434/EEC, 90/435/EEC and 2003/49/EC shall be incorporated into the Corporate Income Tax Act and Personal Income Tax Act insofar as these have not yet been included therein, and shall be ready for application as of the date of accession of the Republic of Croatia to the European Union.

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\(^1\) Regulation 2003/1798 has replaced Directive 77/799/EC as far as exchange of information on VAT is concerned. It has also replaced Regulation 218/92/EC on VAT administrative cooperation.
In 2006, work on the harmonisation of the VAT with the *acquis communautaire* is to be continued (Directive 77/388/EEC as amended) and finalised. The priority here is a possible abolition of zero taxation rates. In order to maximally reduce the social effect of the abolition, the possibility of introducing a reduced taxation rate (possibly, re-establishment of the general tax rate) will be considered, with the application date to be set as late as possible. Inclusion of free zones in the territorial application of VAT has also been envisaged.

With regard to building of an IT system for data exchange, for 2006 it has been foreseen a development of a functional model of the CCN/CSI, VIES systems; construction of a test platform for control of the operation of the CCN/CSI and VIES systems and commencement of training of employees in the application of the CCN/CSI and VIES systems.

In the area of further harmonisation of the legislation, in 2007 Croatia will impose special forms of VAT taxation in the area of deliveries of investment gold (Directive 98/80/EC), second-hand goods transactions/special schemes for Travel Agencies (Directive 94/5/EC) and prescribe the place of taxation of telecommunications services /electronically supplied services (Directive 2002/38/EC). In addition, a help desk available to employees and external users shall be established.

By the end of the medium term, the computerisation of the inspection operations is to be finalised with a view to full compliance with the practice of the European Union. Training of inspectors involved in the supervision over the application of provisions of the Value Added Tax Act (VAT), which has been harmonised with EU Directives, is also to be completed by the end of this period.

2.4 **Contribution to National Development Plan (and/or Structural Funds Development Plan/SDP)**

Not applicable

2.5 **Cross Border Impact**

Not applicable

3 **DESCRIPTION**

3.1 **Background and justification**

The Croatian taxation system is based on three categories of taxes: direct taxes (a profit tax, an income tax and surtax), indirect taxes (a value added tax (VAT), excise duties and a real estate transactions tax) and other taxes (local taxes, customs duties and social security contributions). In 2003 they contributed to the Government revenues as follows: VAT revenues 36.2 %, social contributions 30.7 %, income taxes 9.3 % and excise duties 13.5 %.

The current VAT system in Croatia is based on EU VAT legislation although further alignment is needed. The current Value Added Tax Act came into force in 1995 with the planned application from January 1997 onwards. However, in 1996 the Act was
amended to delay the implementation until 1998. Therefore, the implementation of the current VAT Act began in 1998 with a uniform rate of 22%. A zero rate was introduced for particular products such as bread, milk, books and some medicines, and it was further extended to some other products in 2000.

The Croatian Tax Administration (CTA) is an administrative organisation within the Ministry of Finance. The new organisation of Tax Administration is set up in accordance to the Regulation on Internal Organisation of the Ministry of Finance. It came into force in April 2005. This consists of the Head Office (Tax Directorate) located in Zagreb, 20 Regional Tax Offices and 122 Branch Offices, which represent the constituent part of regional offices. In the Head Office there is a special Department for VAT within the Tax Systems Division. In the Regional Office of Zagreb (being the largest of the Regional offices) there is a special Department for Audit of VAT.

The Tax Administration has approximately 4000 employees in total. The Head Office is responsible for execution of tax policy, determination of standards and organisation of the implementation of regulations. The Regional offices have to organise immediate implementation of the determination, monitoring and collection of taxes. They are also responsible for direct implementation of regulation regarding external audit, offence procedure and forcible collection of taxes. Branch offices are responsible for immediate implementation of determination, monitoring and collection of taxes.

The Tax Directorate consists of 9 Divisions, which each have various Departments, and 2 independent Departments. The Tax Directorate is headed by a Director General. Each Division is headed by an Assistant Director General and each Department is headed by the Head of Department. The VAT related issues are dealt within the Division of Taxation System, specifically within its Department for Indirect Taxes. There are no VAT Departments in regional offices, but regional tax officials deal with VAT tax returns and auditing of VAT taxpayers. In Regional Offices there are 20 VAT advisors who coordinate enforcement of VAT legislation, inform and help officers within Regional and Branch Offices. Within Audit Departments of Regional Offices some auditors are specialised in VAT audit.

Pursuant to the Regulation on Internal Organisation of the Ministry of Finance, that came into force on April 26, 2005 and the Plan, which is the part of the Regulation, the determinations on new positions are in process and should take place by autumn 2005. In other words, new Tax Administration organisation units are expected to be staffed by that time.

The VIES business/IT team, which was set up at the beginning of 2005 consists of 9 persons: 1 Project Owner, 1 VAT Project manager, 4 VAT experts (including the future head of CLO), 1 IT Project Manager and 2 IT experts. The VIES team is located in the Tax Directorate, but employees still are in their own Divisions/Departments (Taxation System Division, Department for Indirect Taxes; Information System and Work Improvement Division, Information System Department, Department for Improvement of work; Tax Records and Taxation procedure Division; Tax Audit Division, Department for mid-sized Taxpayer Audit).

The IT Department of the Tax Directorate has a total of 11 employees (Head, Secretary, 2 x Network and PC support and 7 x Help desk support covering the whole of Croatia) and it is located in the Zagreb Head Office. Due to complexity of the Tax Administration infrastructure (Head Office, Region, Branches), the high volume of
transactions and the work involved in maintaining and further developing the IT application ISPU, which was developed by GZAOP (the Data Processing Centre for the Municipality of Zagreb), the CTA has outsourced most of its IT work.

Currently this is a major business risk because the technology of the application is on old CICS/PL1/IMS with DB2/ISAM backend on IBM z90 Servers and still using 3270 dumb terminal emulation. The central Database Servers are not owned by the Croatian Government and there seems to be a general lack of IT resources in particular to address Project Management, Analysis/Design and software development activities. Also there is no current IT Strategy to ascertain whether the current legacy system will be expanded to handle VIES or new Platforms are procured and run separately. Short term, the new VIES system will need to interface with the GAZAOP system.

Following Croatia’s EU membership application in March 2003 and positive opinion of the European Commission in April 2004, Croatia became a candidate country to the EU on 18 June 2004. In the Opinion of the European Commission on the application of Croatia for membership of the European Union, under Chapter 16 (Taxation) it was stated that in overall, Croatia would have to make considerable and sustained efforts to align its tax legislation with the acquis and to effectively implement and enforce it in the medium term. Particular attention should be devoted to IT interconnectivity, if Croatia wants to be in a position to meet its obligations by accession.

Following a preliminary mission by DG TAXUD in October 2004, followed up by a subsequent mission in February 2005 a “Suggested Approach- National Interoperability Implementation Strategy (IIS) document” for the Croatian Tax Administration was presented. This is expected to be updated and officially released by CTA by October 2005.

CCN/CSI

The implementation of the CCN/CSI gateway has been included as a key task in the suggested approach for the Interoperability Implementation Strategy and Plan of the Croatian Tax Administration (CTA). Informal discussions are being held with officials from the Croatian Customs Directorate (CCD) about the administration, management, and location etc. of the CCN/CSI gateway. If the equipment is located in the Customs Directorate (CCD) then a high speed network link shall be required between the Network of CTA and that of CCD.

3.2 Background and justification

3.2.1 Identification of projects

Building on the project pipeline indicated in the DG TAXUD document “Interoperability Implementation Strategy – Suggested Approach for Croatia” from February 2005, the following projects are included in the PHARE 2005 programme:

Project 1: VIES Effective Management and Business Support – Twinning
Project 2: VIES Mandatory Developments – Software Development Service contract

The twinning project will cover primarily IT project management support for the software developments for VIES system, including support to the management of all business and functional aspects of systems implementation.
The service contract will cover the software design, development and implementation as well as the user training and the production of all the necessary documentation including user requirements, software installation, system administration and user manuals.

Further support in terms of twinning and a software development service contract (VIES Enhancements) are foreseen under the PHARE 2006 programme, subject to availability of funding.

3.2.2 Sequencing

The launch of the software development service contract (Project 2) is dependent upon finalisation of certain outputs under the CARDS 2004 twinning project (e.g. production of the Requirements Specification, Functional Specification and the updates to the service contract ToR), which is expected to start in October 2005 at the latest. The VIES management twinning (Project 1) should ideally start one month prior to the service contract.

3.3 Results

The project will produce a complex set of results to address the mandated accession requirements of acquis Chapter 16 (taxation)”, the core of which will be comprised of the following:

3.3.1 Project 1 – VIES Effective Management and Business Support twinning

1. Croatian Tax Administration supported in VIES project management, including assistance in coordinating and monitoring of activities conducted by the Consultant of the Project 2, resulting in final User Acceptance of the VIES Application Software

2. Tax Administration supported in planning and development of necessary operational capacity and achievement of positive control over IT developments and projects, including support with VIES-related liaison with the European Commission, Member State Customs/Tax Administrations and the Consultant for Project 2

3. Advice provided on all necessary legal, administrative and procedural arrangements and required changes as far as it relates to project objectives

4. Tax Administration staff trained on operation, management and maintenance of VIES system

3.3.2 Project 2 – VIES Mandatory Developments service contract

1. All Project Documentation including: Project Initiation Document, Implementation Plan, Project Quality Plan (PQP), System Specification, User Manual, Training Material, and Operations/System Management Manual have been developed and accepted;
2. Application Software to handle the VIES Register and Turnover Data (including B2B services) has passed user acceptance and is ready for operation including interfaces to National Tax System and CCN/CSI Gateway;

3. CTA Administrative and IT staff trained and able to operate and support the system;

4. Help Desk Infrastructure and outline Service Level Agreements Defined.

3.4 Activities

3.4.1 Project 1 – VIES Effective Management and Business Support twinning

The main activities foreseen to be carried out under this Twinning contract include:

1. Provide overall VIES project management support (Plan, Monitor, Control and Report)

2. Assist the Tax Administration in planning and development of necessary operational capacity and achievement of positive control over IT developments and projects (systems, infrastructure and services) and support with VIES-related liaison with the European Commission, Member State Customs/Tax Administrations and the Consultant for Project 2

3. Review, follow up the entry into force and assist in drafting of all necessary legal, administrative and procedural arrangements and advice on any necessary changes as far as it relates to project objectives

4. Assist in coordinating and monitoring of activities conducted by the Consultant of the Project 2

5. Provide technical expertise during various stages of IT system development

6. Provide training for Tax Administration staff on operation, management and maintenance of VIES system, including any necessary study tour(s)

7. Assist the Tax Administration in preparation/finalisation of relevant Terms of Reference for a service contract (VIES Enhancements), subject to availability of funding under PHARE 2006 programme

The twinning team will be composed of a Resident Twinning Advisor (RTA) and a team of at least 3 short term experts:

Profile of the RTA

- University or higher degree of education;
- Minimum of 10 years of proven Project Management experience;
- Experience in Planning and Management of projects in a public sector, including VIES projects within a Member State, New Member State or Acceding Country;
- Minimum 5 years of experience of VAT/Tax administration and strategic planning;
- Good knowledge of the acquis communautaire in the area of VAT and VAT administrative cooperation;
- Experience of VAT/VIES related Risk Analysis gained on similar projects;
- Previous lecturing or training experience in a similar role;
- Experience of using Project Management and control tools;
- Excellent communication and presentation skills;
- Excellent English language skills;
- Computer literate.

**Profile of the short-term expertise**

- University or higher degree of education;
- Minimum **5 years** of experience in the VAT Administration of an EU member state or New Member State;
- Good knowledge of the *acquis communautaire* in the VAT field;
- Experience and appropriate knowledge in respective (business and/or IT) fields;
- Experience in writing strategic documents and carrying out training on methodology of strategy development.
- Strong communication skills.
- Excellent command of English.

- In overall, the short-term expert team should have sufficient expertise and experience among its various members:
  - Management and quality assurance of IT projects;
  - Design, development and implementation of large-scale IT systems and the associated training and development programmes
  - Managing and developing multi-disciplinary project teams
  - Working with third party software developers
  - Project management methodologies (including TEMPO)
  - Working within multi-disciplinary project teams
  - Computerisation of the Customs Tariff and EU TARIC
  - Design, development, testing, piloting of customs IT systems/modules/interfaces
  - Design, development and delivery of Site Acceptance Test plans and test scenarios

**3.4.2 Project 2 – VIES Mandatory Developments service contract**


2. Based on the needs of the VIES development and operational needs of the developed application, provide training to IT development and support staff to cover: Systems Management, Application Support, integration with CCN/CSI gateway, Network and Communications, RDBMS, tools/products and methodology used in the proposed Structured Software Development environment.

3. Finalise the methods, processes, procedures, products and tools to ensure an effective software development and support organisation to satisfy the needs of the CLO and CTA activities.

4. Develop the VIES VAT Registration and Turnover (including B2B services) sub-systems and ensure that these are fully tested and integrated with the current VAT
system and CCN/CSI gateway. This shall also mean assistance to CTA IT staff to migrate the data or define data capturing or conversion activities.

5. To minimise risk and avoid long term support issues, integrate CTA technical resources early in the project life cycle (i.e. Analysis) to ensure effective integration with the needs of the business and for future enhancements. The tenderer must prove a test base for transfer of CCN/CSI message handling and processing of turnover data.

6. Assist with the definition and set-up of the technical support help desk.

3.5 Linked Activities

**CARDS 2004 project “Strengthening the Taxation System in the VAT field to prepare the development of the VIES IT interconnectivity system” (1,300,000 EUR)**

This twinning project, which is planned to start in October 2005 and last for 24 months, will assist the Croatian Tax Administration to bring the existing VAT system (legislation and business processes) further in line with the acquis and to develop capacity to set up Community conform VAT Information Exchange System (VIES) interconnectivity structures. This twinning project is a preparatory project (Phase I) for projects foreseen under this PHARE 2005 and PHARE 2006 programmes. It comprises the following three components: 1) Administrative capacity building in the VAT field, 2) Establishment of the CLO and 3) VIES development.

The foreseen results under Component 1 are: All relevant legislation, including secondary legislation, on VAT administrative cooperation and mutual assistance developed in line with EU requirements; Enhanced organisation, management and administrative procedures as well as control procedures for VAT within the Tax Administration, in line with the strategic objectives of the Fiscal Blueprints; A comprehensive training programme (with train-the-trainer component) implemented, thereby improving skills and knowledge of the tax officials for conducting new administrative arrangements, in compliance with national legislation and EU directives and regulations. The foreseen results under Component 2 are: Basic business structures for mutual assistance with other EU Member States in place (i.e. Central Liaison Office and functionality); Relevant business change management plan in place.

The foreseen results under Component 3 are: VIES Pre-Study Phase activities, including project management support, training and study visits to Member States, carried out; VIES documentation prepared, including User Requirements, Project Initiation Document, Implementation Plan, Project Quality Plan (PQP), Pre-Study Report etc; Functional specification drafted for the development of the VAT Information Exchange System (VIES); Terms of Reference for the VIES mandatory developments service contract reviewed and updated/enhanced; Terms of Reference for the VIES enhancement developments service contract prepared (subject to approval of the contract under the PHARE 2006 programme).
CARDS 2004 project “Assessment and Strategy Development Based on Fiscal Blueprints” (200,000 EUR)

In addition to the above-mentioned twinning project, it has been foreseen that there would be a separate project to assist the Tax Administration with a comprehensive benchmarking exercise and strategy development based on the DG TAXUD guidelines. The project is expected to start in the second half of 2005. The activities will include a gaps and needs analysis based on the revised Fiscal Blueprints and preparation of a development strategy and implementation roadmap for Tax Administration services, including an IT strategy.

FISCALIS programme

The European Parliament and the Council adopted the Fiscalis 2003-2007 programme to improve the operation of taxation systems in the internal market. The objective of the Fiscalis programme is to help Member States work more closely together against tax fraud, through improved electronic systems for information exchange between national administrations, co-operation in investigations, training seminars for tax officials and experts and the exchanges of officials between national administrations. Croatia submitted in 2005 a formal request for the participation in the Fiscalis programme and is currently waiting for a formal opinion.

3.6 Lessons Learned

It is clear from experience gained so far in implementation of VIES and effective setup of the CLO environment in other Member States or Accession Countries that:

a) Coordination of Project or Key tasks are channelled through a single responsible party within CTA;
b) IT and Administrative capacity should be assigned on a full time basis to assist with the setup and effective operation of the new EU activities;
c) Operational risk is minimised by taking ownership and/or control of the core IT systems or interfaces that have an impact on the VIES environment;
d) CTA has to play an active role in taking ownership for deliverables that have impact on their organisation.

4 INSTITUTIONAL FRAMEWORK

Within the Tax Directorate the VAT related issues are dealt within the Division of Taxation System, Department for Indirect Taxes. Currently the Department has 6 employees. Two of them work in Regional office Split. The Head of Department coordinates and participates in preparation of regulations concerning VAT and other indirect taxes. Senior advisers (4) draft VAT laws and by-laws, draft directives, guidance and instructions and reviews in the VAT field. An administrative officer prepares answers and positions/opinions of Tax Administration on VAT and other indirect taxes, participates in drafting laws and by-laws, directives, guidance and instructions.

The IT Department of the Tax Directorate has a total of 11 employees (Head, Secretary, 2 x Network and PC support and 7 x Help desk support covering the whole of Croatia)
and it is located in the Zagreb Head Office. Due to complexity of tax administration infrastructure (Head Office, Region, Branches), the high volume of transactions and the work involved in maintaining and further developing the IT application ISPU, which was developed by GZAOP (the Data Processing Centre for the Municipality of Zagreb), the CTA has outsourced most of its IT work. All support calls at the branches (local offices) are routed through the Regional Offices though direct contact with GZAOP on data and application issues is sometimes dealt with directly. Due to a lack in IT resource capacity, a majority of operational support issues associated with effective operation of PC’s and workstations is outsourced to the private sector.

The VIES business/IT team, which was identified at the beginning of 2005 consists of 9 persons: 1 Project Owner, 1 VAT Project manager, 4 VAT experts (including the future head of CLO), 1 IT Project manager and 2 IT experts. The VIES team is located in the Tax Directorate, but employees still are in their own Divisions/Departments (Taxation System Division, Department for Indirect Taxes; Information System and Work Improvement Division, Information System Department, Department for Improvement of work; Tax Records and Taxation procedure Division; Tax Audit Division, Department for mid-sized Taxpayer Audit). Their roles and responsibilities are currently under review to ensure that they are aligned fully with the needs of the VIES developments.

An organisational unit responsible for European integration processes and international cooperation is being established and will be finalised once the ordinance, bylaws and salaries have been finalised support legislation reference: No. 43/05 published in the Gazette 4th April 2005 and enforced 12th April 2005. The unit needs to be sufficient in experienced staff number to properly absorb all the activities expected.

The desired project structure for VIES defined below as recommended by DG TAXUD in February 2005 is still under development:

Several IT experts (developers) from the Tax Administration are expected to work directly under the Contractor’s responsibility for the duration of the Project:
a) The Project Owner can also assume the role of the VAT Project Manager.
b) The VAT Project Manager (and/or the Project Owner) will liaise with the Standing Committee on Administrative Co-operation (for VAT) - SCAC Committee.
c) The VIES IT Project Manager will liaise with the SCIT Sub-Committee and FITS.
d) The IT Project can be divided in two sub-projects:
   - VAT Registration Data System (operational from day one of EU accession);
   - VAT Turnover Data System (operational 6 months after accession). Itself divided into:
     - Production Application (independent of the VIES interface specification);
     - Access Application;
     - Dissemination Application;
     - Processing Application (independent of the VIES interface specification).

e) The DG TAXUD TEMPO methodology shall be utilised unless a similar one is proposed by the assigned Contractor(s)/Twining Partner.

5 DETAILED BUDGET

<table>
<thead>
<tr>
<th>Year 2005 Institution Building support</th>
<th>Phare/Pre-Accession Instrument support</th>
<th>Co-financing</th>
<th>Total cost</th>
</tr>
</thead>
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<tr>
<td></td>
<td>National Public Funds (*)</td>
<td>Other sources (**)</td>
<td>Total Co-financing of Project</td>
</tr>
<tr>
<td>Project 1 – Twinning: VIES Effective Management and Business support</td>
<td>1.0 M</td>
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<tr>
<td>Project 2 – Service Contract: VIES Mandatory Development</td>
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<tr>
<td>IB support</td>
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<tr>
<td><strong>Total project 2005</strong></td>
<td>3.0 M</td>
<td></td>
<td>3.0 M</td>
</tr>
</tbody>
</table>

(*) contributions form National, Regional, Local, Municipal authorities, FIs loans to public entities, funds from public enterprises

(**) private funds, FIs loans to private entities
1. All **investment** sub-projects supported by PHARE must receive co-financing from **national public funds**. Minimum requirement for co-financing from national public funds is 25% of the combined PHARE and national contributions to the overall investment support.

2. Many Institution building projects will also have a degree of co-financing – this should be quantified and included wherever possible.

3. Expenditure related to equipment (regulatory infrastructure or ESC-related) and to Technical Assistance supporting investment (e.g. pre feasibility study / supervision of works / technical specifications) should be considered as Investment support in the project fiche.

4. All co-financing must be provided on a joint basis. Parallel co-financing will, in a principle, not be accepted. Exceptions to this rule have to be agreed with the Commission in advance.

5. All co-financing should be clearly quantified, also the degree of certainty of such co financing (i.e. for National Public Funds: is it already earmarked in local or national budget, for FIs Loans, private funds: are they already approved/ under appraisal, etc.).

6. Where parallel co financing is accepted and justified per exception to the normal rule it should be provided in monetary form. If this is not possible there should be clear criteria set out for the valuation of any non-monetary contributions (that should be quantified in the table).

7. If twinning is involved, clearly state the expected budget of the twinning covenant.

8. The financial engineering of the project should be closely monitored against actual delivery during implementation and against the objectives that were set in the project fiche so that corrective actions may be taken where required.

### 6 IMPLEMENTATION ARRANGEMENTS

#### 6.1 Implementing Agency

**Programme Authorising Officer**
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**Senior Programme Office**
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6.3 Non standard aspects

The Practical Guide to contract procedures financed from the General Budget of the European Communities in the context of external actions (the PRAG) will be strictly followed, as well as PHARE Twinning Manual.

6.4 Contracts

<table>
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<tr>
<th>Project</th>
<th>Year</th>
<th>Value €</th>
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<td>Twinning contract: VIES Effective Management and Business support</td>
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</tr>
<tr>
<td>Service Contract: VIES Mandatory Development</td>
<td>Initiated: 2006 Completed: 2008</td>
<td>2.000.000</td>
</tr>
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</table>

7 IMPLEMENTATION SCHEDULE
7.1 Start of tendering/call for proposals:

Twinning tender launch starting: 03/2006
Service tender launch starting: 04/2006

7.2 Start of project activity:

Twinning contract 12/2006
Service contract 01/2007

7.3 Project completion:

Twinning contract 09/2008
Service contract 07/2008

8 EQUAL OPPORTUNITY

Based on the fundamental principles of promoting equality and combating discrimination, participation in the project will be guaranteed on the basis of equal access regardless of sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation.

Specifically in relation to the issue of equality between men and women, Croatia’s population (2001 census) constitutes 51.87% women and 48.13% men, with those in active employment (based on Labour Force Survey statistics, conducted in accordance with ILO methodology, for the second half of 2002) divided 45.31% women and 54.69% men.

All contractors shall be requested to provide monitoring data recording the participation of men and women in terms of expert inputs (in days) and of trainees benefiting under the project (in days) as an integral component of all project progress reports.

9 ENVIRONMENT

Not applicable

10 RATES OF RETURN

Not applicable

11 INVESTMENT CRITERIA

11.1 Catalytic effect

This project which is associated with “The VAT Information Exchange System (VIES)” will contribute greatly to the effectiveness of the new VAT arrangements between Member States. It provides a mechanism whereby checks can be made in each Member State on the validity of claims to zero-rating and it helps to detect unreported movements of zero-rated goods between Member States. It also provides an essential part for exporters in each Member State to provide to their tax authorities, periodic statements giving specific details of their trade (i.e. Intra-Community supplies of goods and certain transfers of goods) with other member States. Each Member State needs to maintain a database in which it stores and processes the information on these statements to enable control checks to be carried out.

This project is therefore an accession essential module and without funding from the European Union this would not be possible.

11.2 Co-financing

Not applicable

11.3 Additionality

Not applicable

11.4 Project readiness and size

The proposed projects are based on the DG TAXUD’s Interoperability Implementation Strategy document, which has carefully planned and phased projects in the IT interoperability field under CARDS and PHARE 2005 and 2006 programmes. The projects are ready to be implemented as soon as the indicated pre-conditions have been met.

Project 2 VIES Mandatory Development service contract under this Project Fiche will require the successful execution and completion of some of the CARDS 2004 twinning activities, especially with regard to organisational infrastructure and production of VIES Requirements and Functional Specifications. Once this is completed the CLO and VIES teams together with the CTA Administrative staff must be ready before development of the new VIES system can commence. The CTA must appoint an official and full time Project Manager to oversee this project. The Tax Administration holds full ownership of the project.

11.5 Sustainability

The setting up of the centralised full-time VIES team with sufficient number of business and IT experts is the main guarantee of sustainability. Also independence and expansion and self-support of the VIES technical IT infrastructure is crucial to the future support needs and successful operation of CTA as apposed to depending on outsourced personnel. Overall, this Phare project should seek to build on the already developed VIES infrastructure from the previous project (twinning 2004) and act as a
platform for future taxation needs to support the adoption of the EU standards and the best practices in the field of VAT and VIES developments.

11.6 Compliance with State aids provisions

Not applicable

12 CONDITIONALITY AND SEQUENCING

Conditionality

An organisational unit responsible for European integration processes and international cooperation under the tax administration is expected to be set up by autumn 2005. The unit is expected to be sufficient in experienced staff number to properly absorb all the activities expected.

The following conditionalities have to be met before the start of the contracting/implementation:

1. The Tax Administration Business Change Management Plan and Information Technology Strategy are in place prior to the start of contracting;
2. National Interoperability Implementation Strategy (NIIS) is in place prior to the start of contracting;
3. A full-time VIES team is in place prior to the start of contracting. This should include as a minimum 4 business experts and 4 IT experts (the current IT management team must be complemented by an additional two Analyst/Designer level staff to assist with review and acceptance of technical decisions and deliverables within the VIES development);
4. A CLO coordinator has been appointed prior to the start of contracting.
5. The critical milestones of the CARDS 2004 twinning project have been achieved prior to the start of implementation of the PHARE 2005 twinning project.

The Beneficiary of the project is “The Tax Directorate of the CTA Tax Administration, Zagreb” whom shall ensure that the above conditions are met.

Sequencing

The launch of the software development service contract (Project 2) is dependent upon finalisation of certain outputs (production of the Requirements Specification, Functional Specification and the updates to the service contract ToR) under the CARDS 2004 twinning project, which is expected to start in October 2005 at the latest. The VIES management twinning (Project 1) should ideally start one month prior to the service contract.
Annex 1 – Logframe
Annex 2 – Detailed Implementation Chart
Annex 3 – Contracting and Disbursement Schedule
Annex 4 - List of Feasibility Studies, Financial Appraisals, EIAs etc
Annex 5 – Reference List of relevant laws and regulations
Annex 6 – Organigramme of Tax Directorate
## ANNEX 1 - LOGFRAME FOR PHARE 2005 PRE-ACCESSION SCHEME PROJECTS

<table>
<thead>
<tr>
<th>Assistance to the Croatian Tax Administration in the development activities proceeding from the EU Fiscal Blueprints</th>
<th>Programme name and number</th>
<th>Programme name and number</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHARE 2005</td>
<td>PHARE 2005</td>
<td>PHARE 2005</td>
</tr>
<tr>
<td><strong>Contracting period expires</strong></td>
<td><strong>Execution of contracts period expires</strong></td>
<td><strong>Total budget:</strong> € 3.0M</td>
</tr>
<tr>
<td>30th November 2007</td>
<td>30th November 2008</td>
<td><strong>PHARE budget:</strong> € 3.0M</td>
</tr>
</tbody>
</table>

### Overall objective
To support Croatia in the process of fulfilling the EU pre-accession requirements concerning the chapter 16 (Taxation) of the *acquis*, especially with regard to adopting and integrating the EU standards and practices for intra-community supplies and services (VIES) according to EU requirements and in accordance with DG TAXUD specifications.

### Objectively Verifiable Indicators

<table>
<thead>
<tr>
<th>Sources of Verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Croatian Tax Administration in full compliance with the accession requirements and with the National Interoperability Implementation Strategy provided by EC; Croatian VIES system is operational and able to effectively communicate with other Member States.</td>
</tr>
<tr>
<td>- Narodne Novine</td>
</tr>
<tr>
<td>- EC regular report</td>
</tr>
<tr>
<td>- EC updated country reports on IT interoperability and IT interconnectivity</td>
</tr>
<tr>
<td>- Annual report of the Steering Committee</td>
</tr>
<tr>
<td>- Project reports (quarterly, annual)</td>
</tr>
<tr>
<td>- European Commission annual reports on Croatia</td>
</tr>
</tbody>
</table>

### Assumptions
- Project Manager is appointed by CTA to oversee the Project
- Commitment of the Ministry of Finance to engage in the reform process in line with Fiscal Blueprints
- Willingness and capacity of CTA high-level management to introduce changes and innovation into practical management
- Adequate funding available from the state budget

---

<table>
<thead>
<tr>
<th>Project purpose</th>
</tr>
</thead>
</table>
To create preconditions for the introduction and effective management of the VIES (VAT Information Exchange System), interfacing the existing National VAT Information System.

### Objectively Verifiable Indicators

<table>
<thead>
<tr>
<th>Sources of Verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>- No. of indicators within particular chapters of Fiscal Blueprints successfully met by the tax administration services by the end of the project</td>
</tr>
<tr>
<td>- Narodne Novine</td>
</tr>
<tr>
<td>- EC regular report</td>
</tr>
<tr>
<td>- EC updated country reports on IT interoperability and IT interconnectivity</td>
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</tr>
</tbody>
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### Assumptions
- Project Manager is appointed by CTA to oversee the Project
- Commitment of the Ministry of Finance to engage in the reform process in line with Fiscal Blueprints
- Willingness and capacity of CTA high-level management to introduce changes and innovation into practical management
- Adequate funding available from the state budget
<table>
<thead>
<tr>
<th>Results</th>
<th>Objectively Verifiable Indicators</th>
<th>Sources of Verification</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project 1 – VIES Effective Management and Business Support (twinning project)</strong></td>
<td>1. Croatian Tax Administration supported in VIES project management, including assistance and monitoring of activities conducted by the Consultant of the Project 2, resulting in final User Acceptance of the VIES Application Software; 2. Tax Administration supported in planning and development of necessary operational capacity and achievement of positive control over IT developments and projects, including support with VIES-related liaison with the European Commission, Member State Customs/Tax Administrations and the Consultant for Project 2; 3. Advice provided on all necessary legal, administrative and procedural arrangements and required changes as far as it relates to project objectives; 4. Tax Administration staff trained on operation, management and maintenance of VIES system</td>
<td>Satisfactory management and delivery of Vies Mandatory Development project.  Organisational changes in Tax administration in place; Change Management and Problem Management and escalation procedures in place Standards in place for IT Software Development Projects; CLO is operational and adequately staffed  No. of legal actives revised/prepared  CTA and IT and Administrative staff have been fully trained to operate and support the new VIES system.  Documentation standards have been adopted by CTA and incorporated into Methodology  VIES system implemented and tested and is interoperable with National Tax system and CCN/CSI gateway.  Operational and support staff have been fully trained.</td>
<td>Narodne Novine  MOF and Project reports  DG TAXUD specific reports  Rulebook, Organigramme and Administrative instructions of the Tax Directorate  Training feedback  Commitment of the MOF to engage in the reform process in line with Fiscal Blueprints.  Availability of resources and sufficient absorption capacity  State funding is available</td>
</tr>
<tr>
<td><strong>Project 2 – VIES Mandatory Developments (service contract)</strong></td>
<td>1. All Project Documentation including: Project Initiation Document, Implementation Plan, Project Quality Plan (PQP), System Specification, User Manual, Training Material, and Operations/System Management Manual have been developed and accepted; 2. Application Software to handle the VIES Register and Turnover Data has passed user acceptance and is ready for operation including interfaces to National Tax System and CCN/CSI Gateway; 3. CTA Administrative and IT staff trained and able to</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
operate and support the system;
4. Help Desk Infrastructure and outline Service Level Agreements Defined.
Help desk support environment strategy is in place.

<table>
<thead>
<tr>
<th>Activities</th>
<th>Means</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project 1 – VIES Effective Management and Business support (twinning project)</strong></td>
<td>Twinning Covenant (1 RTA and minimum 3 short term experts)</td>
<td>CTA operation meets with Fiscal Blueprints and EU standards and best practices.</td>
</tr>
<tr>
<td>1. Provide overall VIES project management support (Plan, Monitor, Control and Report)</td>
<td></td>
<td>Timely and adequate resources available</td>
</tr>
<tr>
<td>2. Assist the Tax Administration in planning and development of necessary operational capacity and achievement of positive control over IT developments and projects (systems, infrastructure and services) and support with VIES-related liaison with the European Commission, Member State Customs/Tax Administrations and the Consultant for the service contract</td>
<td></td>
<td>Adequate funding available in the state budget</td>
</tr>
<tr>
<td>3. Review, follow up the entry into force and assist in drafting of all necessary legal, administrative and procedural arrangements and advice on any necessary changes as far as it relates to project objectives</td>
<td></td>
<td>Availability of resources to operate the CLO effectively</td>
</tr>
<tr>
<td>4. Assist in coordinating and monitoring of activities conducted by the Consultant of the Project 2</td>
<td></td>
<td>Sufficient absorption capacity of CTA administrative staff</td>
</tr>
<tr>
<td>5. Provide technical expertise during various stages of IT system development</td>
<td></td>
<td>Network link to CCN/CSI gateway operational</td>
</tr>
<tr>
<td>6. Provide training for Tax Administration staff on operation, management and maintenance of VIES system, including any necessary study tour(s)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Assist the Tax Administration in preparation/finalisation of relevant Terms of Reference for a service contract (VIES Enhancements), subject to availability of funding</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
under PHARE 2006 programme

**Project 2 – VIES Mandatory Developments (service contract)**


2. Based on the needs of the VIES development and operational needs of the developed application, provide training to IT development and support staff to cover: Systems Management, Application Support, integration with CCN/CSI gateway, Network and Communications, RDBMS, tools/products and methodology used in the proposed Structured Software Development environment.

3. Finalise the methods, processes, procedures, products and tools to ensure an effective software development and support organisation to satisfy the needs of the CLO and CTA activities.

4. Develop the VIES VAT Registration and Turnover sub-systems and ensure that these are fully tested and integrated with the current VAT system and CCN/CSI gateway. This shall also mean assistance to CTA IT staff to migrate data or define data capturing or conversion activities.

5. To minimise risk and avoid long term support issues, integrate CTA Software technical resources early in the project life cycle (i.e. Analysis) to ensure effective integration with the needs of the business and for future enhancements. The tenderer, must prove a test base for transfer of CCN/CSI message handling and processing of turnover data.

<table>
<thead>
<tr>
<th>Service Contract</th>
<th>Development of Software Application</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
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<tr>
<td>---</td>
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</tr>
<tr>
<td>6.</td>
<td>Assist with the definition and set-up of the technical support help desk.</td>
</tr>
<tr>
<td>Preconditions:</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>The Tax Administration Business Change Management Plan and Information Technology Strategy are in place prior to the start of contracting;</td>
</tr>
<tr>
<td>2.</td>
<td>National Interoperability Implementation Strategy (NIIS) is in place prior to the start of contracting;</td>
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<td>3.</td>
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<td>4.</td>
<td>A CLO coordinator has been appointed prior to the start of contracting.</td>
</tr>
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<td>5.</td>
<td>The critical milestones of the CARDS 2004 twinning project have been achieved prior to the start of implementation of the PHARE 2005 twinning project.</td>
</tr>
</tbody>
</table>
### ANNEX 2 – DETAILED IMPLEMENTATION CHART

#### Detailed Implementation Chart

<table>
<thead>
<tr>
<th>Project 1 – Twinning</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>JFMAMJASOND</td>
<td>JFMAMJASOND</td>
<td>JFMAMJASOND</td>
</tr>
<tr>
<td>P P T T T T T T T C C C I I I I I I I I I I I I I I I I I R R</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project 2 - Service Contract</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>JFMAMJASOND</td>
<td>JFMAMJASOND</td>
<td>JFMAMJASOND</td>
</tr>
<tr>
<td>P P T T T T T T T T C C C I I I I I I I I I I I I I I I I R R</td>
<td></td>
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</tbody>
</table>

P - Preparation of Twinning Fiche / Terms of Reference for the service contract
T - Tendering
C - Contracting
I - Implementation
R - Reporting
### ANNEX 3 – CONTRACTING AND DISBURSEMENT SCHEDULE

#### Cumulative contracting schedule by quarters in EUR (provisional)

<table>
<thead>
<tr>
<th>Project</th>
<th>2006</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>I</td>
<td>II</td>
</tr>
<tr>
<td>Phare 2005: Project 1 Twinning Covenant</td>
<td>1.000.000</td>
<td>1.000.000</td>
</tr>
<tr>
<td>Phare 2005: Project 2 Service Contract</td>
<td>2.000.000</td>
<td>2.000.000</td>
</tr>
<tr>
<td><strong>TOTAL (EUR):</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Cumulative disbursement schedule by quarters in EUR (provisional)

<table>
<thead>
<tr>
<th>Project</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>I</td>
<td>II</td>
<td>III</td>
</tr>
<tr>
<td>Phare 2005: Project 1 Twinning Covenant</td>
<td>400.000</td>
<td>400.000</td>
<td>400.000</td>
</tr>
<tr>
<td>Phare 2005: Project 2 Service Contract</td>
<td>800.000</td>
<td>800.000</td>
<td>800.000</td>
</tr>
<tr>
<td><strong>TOTAL (EUR):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
ANNEX 4 : LIST OF FEASIBILITY STUDIES, FINANCIAL APPRAISALS, EIAs etc

ANNEX 5 – REFERENCE LIST OF LEGISLATION

1. Value Added Tax Act (Official Gazette No 82/04)
2. Regulation on Internal Organisation of the Ministry of Finance
   (Official Gazette No 43/05)
Annex 6 – Organigramme of Tax Directorate

MINISTRY OF FINANCE

TAX ADMINISTRATION
DIRECTOR GENERAL

CENTRAL OFFICE

1. TAX SYSTEM DIVISION
2. DIVISION FOR INTERNATIONAL COOPERATION AND EUROPEAN INTEGRATION
3. DIVISION FOR TAX PROCEDURES AND TAX REGISTERS
4. INFORMATION SYSTEM (IT) DIVISION
5. AUDIT DIVISION
6. ENFORCED COLLECTION DIVISION
7. GAMING DIVISION
8. PERSONNEL, DEVELOPMENT AND HUMAN RESOURCES MANAGEMENT DIVISION
9. GENERAL, LEGAL AND ACCOUNTING AFFAIRS DIVISION
10. INDEPENDENT CRIMINAL TAX INVESTIGATION DEPARTMENT
11. INDEPENDENT FINANCIAL MANAGEMENT AND CONTROL DEPARTMENT

REGIONAL OFFICES

1. ZAGREB
2. KRAPINA
3. SISAK
4. KARLOVAC
5. VARAŽDIN
6. KOPRIVNICA
7. BJELOVAR
8. RIJEKA
9. GOSPIĆ
10. VIROVITICA
11. POŽEGA
12. SLAVONSKI BROD
13. ZADAR
14. OSIJEK
15. ŠIBENIK
16. VUKOVAR
17. SPLIT
18. PAZIN
19. DUBROVNIK
20. ČAKOVEC

LOCAL OFFICES
Total: 122 local offices in towns and municipalities
REGIONAL OFFICE ZAGREB
HEAD OF REGIONAL OFFICE

1. TAX ASSESSMENT AND CONTRIBUTIONS DEPARTMENT
   1.1. TAX ASSESSMENT AND CONTRIBUTIONS SECTION
   1.2. TAX REGISTERS SECTION

2. AUDIT PLANNING, PREPARING AND ANALYSIS DEPARTMENT

3. LARGE TAXPAYERS AND FINANCIAL INSTITUTIONS AUDIT DEPARTMENT
   3.1. - 3.5. LARGE TAXPAYERS AUDIT SECTION I-V

4. MEDIUM AND SMALL TAXPAYERS AUDIT DEPARTMENT
   4.1. - 4.4. MEDIUM AND SMALL TAXPAYERS AUDIT SECTION I-IV

5. NATURAL PERSONS AUDIT DEPARTMENT
   5.1. - 5.3. NATURAL PERSONS AUDIT SECTIONS I-III
   5.4. GAMING AUDIT SECTION

6. VAT AUDIT DEPARTMENT
   6.1. - 6.5. VAT AUDIT SECTION I-V

7. CRIMINAL TAX INVESTIGATION DEPARTMENT
   7.1. - 7.3. CRIMINAL TAX INVESTIGATION SECTION I-III
   7.4. LEGAL AFFAIRS SECTION

8. ENFORCED COLLECTION DEPARTMENT
   8.1. - 8.2. SECTION FOR MOVABLES I-II
   8.3. SECTION FOR BANKRUPTENCIES, LIQUIDATIONS AND IMMOVABLES

9. OFFENCE PROCEDURE DEPARTMENT

10. GENERAL AFFAIRS DEPARTMENT

1.3. - 1.24. BRANCH OFFICE:
   1.3. ZAGREB - CENTAR
   1.4. ZAGREB - MEDVEŠČAK
   1.5. ZAGREB - TREŠNJEVKA
   1.6. ZAGREB - TRNJE
   1.7. ZAGREB - DUBRAVA
   1.8. ZAGREB - MAKSIMIR
   1.9. ZAGREB - SUSEDGRAD
   1.10. ZAGREB - ČRNOMEREĆ
   1.11. ZAGREB - NOVI ZAGREB
   1.12. ZAGREB - PEŠČENICA
   1.13. ZAGREB ZA POR. GRADANA
   1.14. ZAGREB ZA NEKRETNINE
   1.15. ZAGREB ZA VELIKE POREZNE OBVEZNIKE
   1.16. DUGO SELO
   1.17. IVANIĆ GRAD
   1.18. JASTREBARSKO
   1.19. SAMOBOR
   1.20. SESVETE
   1.21. SV. IVAN ZELINA
   1.22. VELIKA GORICA
   1.23. VRBOVEC
   1.24. ZAPREŠIC

TAX ASSESSMENT SUBSECTION I-V

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