



OTP Bank Group

Market: Croatia

Date: April 03, 2026

Category: Croatian Ministry of Finance Announcements

Repeal of obtaining Tax Identification Number for foreign investors where financial instruments are held in omnibus custody accounts

Effective April 01st 2026, the Croatian Ministry of Finance has issued Amendment to the Opinion with regards to obligation of obtaining Tax Identification Number for foreign investors in Croatian capital market who have omnibus custody accounts.

As a result, foreign investors holding securities in omnibus custody account are no longer obliged to obtain Tax Identification Number (TIN, Croatian OIB) for purposes of application of withholding tax. It is only mandatory to stipulate investors non resident status and their tax residency in order to determine withholding tax rate application.

For all possible questions and additional information, feel free to contact us at the group e-mail address: inv-custody@otpbanka.hr

Impact: Foreign investors holding securities in omnibus custody accounts

Required actions: -

Application date: 01.04.2026.

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