



OTP Bank Group

Market: Croatia

Date: April 28th, 2026

Category: Croatian CSD Announcements

The SKDD is complying with the Tax Administration of the Ministry of Finance 's opinion on the repeal of obtaining Tax Identification Number for foreign investors where financial instruments are held in omnibus custody accounts

Further to the amendment to the opinion of the Tax Administration of the Ministry of Finance dated April 1st, 2026 (CLASS: 417-01/26-01/28, NUMBER: 513-07-21-01-26-2) published on the website <https://mfin.gov.hr/istaknute-teme/financijska-trzista-i-financijska-pismenost/novosti-3285/3285> regarding the obligation to obtain a personal identification number (OIB) for foreign investors who invest in the capital market of the Republic of Croatia through transaction collective custody accounts, which we informed you about in the Newsflash of April 3rd 2026., we inform you that the Croatian CSD (further SKDD) will change business processes and improve the information system in order to align with the opinion of the Tax Administration of the Ministry of Finance.

SKDD published information that for the purposes of applying withholding tax under the Profit Tax Act and for dividend and advance dividend payments, if the custodian does not enter the information on the OIB of the foreign legal entity when entering data into the records of holders on omnibus custody accounts for a foreign legal entity, the OIB of the dividend payer will be used when paying withholding tax for that foreign legal entity, in agreement with the payer.

The SKDD will inform its members and the public in a timely manner about the start of the implementation of the aforementioned functionality.

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: -

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