How does VAT differ when selling to a business and to a consumer in the EU?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o. · Platformski rad preko vlastitog obrta

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Applicability: Before the first cross-border transaction and on every status change

For a typical cross-border B2B service, VAT is usually charged by the business customer in its own country. For consumers, the rule depends on the type of service or goods. For distance sales of goods and certain digital services, the customer's country may be important.

Specific next steps

1. Separate goods from services and determine whether the customer is a business or a consumer.
2. For a business customer, verify the status and, where applicable, the VAT ID in VIES.
3. For goods, determine where they are dispatched from and to. For services, check the rules on the place of taxation and the exemptions.

Limits of application

For small entrepreneurs outside the VAT system, check the VAT ID requirement, applicable exemption and Croatian records. Exceptions apply to real estate, transport and other special services.

Sources

Your Europe · cross-border VAT

https://europa.eu/youreurope/business/finance-and-tax/vat/cross-border-vat/index_hr.htm

Your Europe · VAT number check in VIES

https://europa.eu/youreurope/business/finance-and-tax/vat/check-vat-number-vies/index_hr.htm

START · Frequently Asked Questions about Business and VAT

https://start.gov.hr/st/cesta-pitanja.html

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