First business service to a customer from another member state · What should be recorded?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

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Applicability: According to the profile and circumstances of the described case.

Alongside the contract, keep the customer number verification, the address and the delivery confirmation.

Record and working document

Compare the general taxation provision with any possible special rule for the service.

If the customer provides a branch address, check which unit is receiving the service.

Working example · First business service to a customer from another member state

Compare the general taxation provision with any possible special rule for the service.

Specific next steps

1. Compare the general taxation provision with any possible special rule for the service.
2. If the customer provides a branch address, check which unit is receiving the service.
3. Confirm the invoice and registration details before making regular cross-border sales.

Limits of application

For cross-border transactions, including status checks and special rules.

Sources

Your Europe · Cross-border VAT

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

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-eu-b2b-usluga-dokazi