First business service to a customer from another member state · How to verify this using an example?

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.

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

Checking by example

Before making an offer, ascertain the buyer's legal status, place of business and the actual nature of the service.

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

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

Alongside the contract, retain verification of the customer number, the address and the delivery confirmation. If the customer provides a branch address, verify which unit is receiving the service.

Specific next steps

1. Before making an offer, ascertain the buyer's legal status, place of business and the actual nature of the service.

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

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

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-provjera