# Pilot sale with a distributor in another Member State · What to record?

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

Practical business guidance · Reviewed: 2026-11-22

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

**Keep records of goods flows, stock levels and liability for claims.**

## Record and working document

Calculate the profit after discounts, logistics and the tax or customs treatment.

If it is not clear who is responsible to the consumer, align the contract before engaging the trader.

## Working example · Pilot sale with a distributor in another Member State

Calculate the profit after discounts, logistics and the tax or customs treatment.

## Specific next steps

1. Calculate the profit after discounts, logistics and the tax or customs treatment.
2. If it is not clear who is responsible to the consumer, align the contract before engaging the trader.
3. Gradually expand the product range after the pilot phase and once market demand has been confirmed.

## Limits of application

For the small business entities covered and the specific market.

## Sources

**Your Europe · VAT exemptions for SMEs**

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

## Original page

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