Verification of the cross-border exemption regime for small businesses · What to note?

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 traffic, record the state, the period and the source of the criteria you are using.

Record and working document

Check the general criteria and, in particular, the conditions of the state in which you wish to use the regime.

When a rise in traffic alters the applicable rule, seek guidance before issuing new invoices.

Working example · Verification of the cross-border exemption regime for small businesses

Check the general criteria and, in particular, the conditions of the state in which you wish to use the regime.

Specific next steps

1. Check the general criteria and, in particular, the conditions of the state in which you wish to use the regime.
2. When a rise in traffic alters the applicable rule, seek guidance before issuing new invoices.
3. Introduce quarterly traffic checks and record-keeping for each state.

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-msp-prekogr-prag-dokazi