Verification of the cross-border exemption regime for small entrepreneurs · How to access it?

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.

Prepare an annual review of transactions by member and customer type.

A starting point in practice

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

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

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

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Specific next steps

1. Alongside the traffic, record the state, the period and the source of the criteria you are using.
2. Check the general criteria and, in particular, the conditions of the state in which you wish to use the regime.
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-odluka