Verification of the cross-border exemption regime for small businesses · How to integrate the procedure into routine operations?

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.

Introduce quarterly traffic checks and record-keeping for each state.

Regular application

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

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

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

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-primjena