Verification of the cross-border exemption regime for small businesses · What to do when the procedure gets stuck?

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.

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

When a plan meets an obstacle

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

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

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. Prepare an annual review of transactions by member and customer type.
2. Alongside the traffic, record the state, the period and the source of the criteria you are using.
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-problem