Verification of the cross-border exemption regime for small entrepreneurs · How to verify it using an example?

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.

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

Checking by example

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

Alongside the traffic, record the state, the period and the source of the criteria you are using. When an increase in traffic changes the right of application, seek guidance before issuing new invoices.

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. 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-provjera