External EU collaborator on a joint project · 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.

Keep the contract, the handover document, the invoice and the record of authorised access.

Record and working document

Check the actual employment relationship, the tax treatment of the service and the processing of personal data.

If the role evolves into regular personal supervision, reconsider the type of contract.

Working example · External collaborator from the EU on a joint project

Check the actual employment relationship, the tax treatment of the service and the processing of personal data.

Specific next steps

1. Check the actual employment relationship, the tax treatment of the service and the processing of personal data.
2. If the role evolves into regular personal supervision, reconsider the type of contract.
3. At the end, revoke access and establish ownership of the final materials.

Limits of application

For cross-border transactions, including status checks and special rules.

Sources

Your Europe · Cross-border VAT

https://europa.eu/youreurope/business/finance-and-tax/vat/cross-border-vat/index_hr.htm

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-eu-udaljeni-tim-dokazi