What can be checked in VIES · What to note?

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.

Record the name of the state, the verified number, the date and the result.

Record and working document

Check that the country and number on the order match the entity.

When the result is invalid, determine whether the number is incorrect, inactive or simply needs to be activated.

Working example · What can be checked in VIES

The Croatian company receives an order from Austria. Before applying tax treatment, it checks the supplied Austrian identification number in VIES and retains the verification result with the order.

Specific next steps

1. Check that the country and number on the order match the entity.
2. When the result is invalid, determine whether the number is incorrect, inactive or simply needs to be activated.
3. Before applying the special tax procedure, please also check the other terms of the transaction.

Limits of application

To verify the cross-border VAT number, depending on the circumstances of the transaction.

Sources

Your Europe · VAT number check (VIES)

https://europa.eu/youreurope/business/finance-and-tax/vat/check-vat-number-vies/index_hr.htm

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-izvor-vies-sto-provjerava-dokazi