What can be checked in VIES · How to access?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

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

According to the Your Europe portal, VIES is used to verify a business entity's registration for cross-border transactions within the EU using a given VAT identification number.

A starting point in practice

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

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

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. Record the name of the state, the verified number, the date and the result.
2. Check that the country and number on the order match the entity.
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-odluka