What can be checked in VIES · How to integrate the procedure into routine operations?

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.

Before applying the special tax procedure, please also check the other terms of the transaction.

Regular application

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

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-primjena