Invoice for the first business software from another country · What should be recorded?

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.

Keep the invoice, subscription confirmation and identifier verification, if applicable.

Record and working document

Separate the Croatian VAT status from any potential obligations to receive cross-border services.

When an invoice is made out to a private individual rather than a business entity, request the correct details before processing.

Working example · Invoice for the first business software from another country

Separate the Croatian VAT status from any potential obligations to receive cross-border services.

Specific next steps

1. Separate the Croatian VAT status from any potential obligations to receive cross-border services.
2. When an invoice is made out to a private individual rather than a business entity, request the correct details before processing.
3. Set up a policy for future digital subscriptions and check with the accountant.

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-pdv-prvi-strani-softver-dokazi