Overpayment or incorrect payment in tax records · What to record?

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.

Record the date, amount, invoice reference and payment reference used.

Record and working document

Determine whether it is an actual subscription or an incorrect classification of revenue.

Before making the payment yourself, request confirmation from the competent authority of the correct order of the procedure.

Working example · Overpayment or incorrect payment in tax records

Determine whether it is an actual subscription or an incorrect classification of revenue.

Specific next steps

1. Determine whether it is an actual subscription or an incorrect classification of revenue.
2. Before making the payment yourself, request confirmation from the competent authority of the correct order of the procedure.
3. Keep proof of having submitted the request and check the records again after the decision.

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-porezni-povrat-uplata-dokazi