First shipment to a customer outside the EU · How to integrate the procedure into routine operations?

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.

Enter the customer's obligations in the quotation and order confirmation.

Regular application

Keep the commercial invoice, proof of delivery and exit document where applicable.

Compare the customer's address, the destination country and the delivery responsibilities agreed.

Working example · First shipment to a customer outside the EU

Compare the customer's address, the destination country and the delivery responsibilities agreed.

Specific next steps

1. Keep the commercial invoice, proof of delivery and exit document where applicable.
2. Compare the customer's address, the destination country and the delivery responsibilities agreed.
3. If the customer refuses the delivery because of a promise, check what was promised before charging.

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-third-market-transport-primjena