First shipment to a customer outside the EU · How to check this with an example?

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.

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

Checking by example

Clarify in advance who submits the customs data and who pays the duties.

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

Working example · First shipment to a customer outside the EU

Keep the commercial invoice, proof of delivery and exit document where applicable. If the buyer refuses the shipment on the grounds of delivery, verify what was promised before charging.

Specific next steps

1. Clarify in advance who submits the customs data and who pays the duties.
2. Keep the commercial invoice, proof of delivery and exit document where applicable.
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-provjera