What should be done if the client's VAT number is not validated in VIES?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

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Applicability: To verify the cross-border EU VAT number and the specific type of transaction.

Check the entry and ask the customer for confirmation from the competent authority. A negative outcome may have various causes, including a number not activated for cross-border transactions. Before issuing, determine the tax treatment for the actual delivery.

When this is applied

Retain records of the attempt and request the business name, country, number and proof corresponding to the transaction. In an emergency, check with the relevant tax authority.

What to do in practice

Record the date and result of the verification lock in the documentation of the specific transaction.

A business example

The company in Austria provides the registered number, but VIES does not confirm it. The Croatian supplier requests confirmation and arranges the invoice with the accountant before delivery.

Specific next steps

1. Record the date and result of the verification lock in the documentation of the specific transaction.

Limits of application

To verify the cross-border EU VAT number and the specific type of transaction.

Sources

Your Europe · VAT number check (VIES)

https://europa.eu/youreurope/business/finance-and-tax/vat/check-vat-number-vies/index_hr.htm

Your Europe · Cross-border VAT

https://europa.eu/youreurope/business/finance-and-tax/vat/cross-border-vat/index_hr.htm

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https://adriatrends.hr/poslovni-vodic/en/pitanja/vies-nepotvrden-partner-prije-isporuke