What is outside VAT in 2026, and what in 2027?

For: Trading company · limited liability company · limited company

Verified by an official source · Reviewed: 2026-11-15

Applicability: Receipt: 1 January 2026

For covered domestic B2B transactions in 2026, receipt and its fiscalisation are required. Issuance becomes mandatory on 1 January 2027.

Future application

Issue date: 1 January 2027 · prescribed future obligation

First, specify the transaction, then the year.

This answer applies to domestic B2B transactions within the scope of VAT. The form of business alone is not sufficient: both a sole trader and a company must first determine the VAT status, the customer and the type of transaction.

In the implementation plan, separate receipt, issue, fiscalisation and storage. For each procedure, record the person responsible, the tool used and the date from which it must be applied. A feature's technical availability may precede its mandatory implementation.

How to prepare this in your business

Compile a list of typical invoices by customer: domestic entrepreneur, private individual, public procurer and foreign partner. For each, note your VAT status and the planned date. Then verify that list instead of seeking a single rule for the entire operation.

For the selected tool, check the permissions, roles, cost, message status and document retention. Before starting a new period, reopen the official instructions, as changes to technical functionality and changes to legal obligations are not necessarily published on the same day.

Example: a company outside VAT

A small limited company outside the scope of VAT provides a service to another Croatian entrepreneur. You should not rely on the "paušalni obrt" guidance simply because it is VAT-exempt; you need to verify the same relevant transaction status and maintain your own accounting in accordance with company rules.

Specific next steps

1. Confirm the VAT status and the type of customer.
2. Edit receipt.
3. Prepare the release for 2027.

Most common mistakes

• Determine the liability solely by the business form.

• Apply the domestic B2B rule to the citizen's invoice.

Limits of application

B2C, exports and public procurement require separate verification.

Sources

Tax Administration · Guide to Fiscalisation 2.0

https://porezna-uprava.gov.hr/hr/vodic-kroz-fiskalizaciju-2-0-8151/8151

Official Gazette · Law on Fiscalisation, OG 89/2025

https://narodne-novine.nn.hr/clanci/sluzbeni/2025_06_89_1233.html

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/eracun-izvan-pdv-2027