What should you do when a major client is already requesting an e-invoice from a flat-rate taxpayer as early as 2026?

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

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Applicability: For domestic B2B invoices and users who qualify for the described services.

Separate the customer's request from the legal obligation. For domestic B2B transactions, the obligation to issue and fiscally validate invoices for covered taxpayers outside VAT arises on 1 January 2027. The availability of the option to issue an invoice in MIKROeRAČUN from October 2026 is a separate matter.

When this is applied

Check the business status of both parties and whether there is an agreed delivery of the structured e-invoice. If the buyer requests the format earlier, arrange the channel and review the application's terms of use.

What to do in practice

Request written confirmation of the format, verify the exchange address and send via the agreed channel.

A business example

The flat-rate provider provides a web service to the company in November 2026. The company requires a structured invoice as per the contract. The flat-rate provider can verify the micro-invoice before issuing it and save the customer's proof of receipt.

Specific next steps

1. Request written confirmation of the format, verify the exchange address and send via the agreed channel.

Limits of application

For domestic B2B invoices and users who qualify for the described services.

Sources

Tax Administration · e-Invoicing, Scope and Preparation

https://porezna.gov.hr/fiskalizacija/bezgotovinski-racuni/eracun

Official Gazette · Law on Fiscalisation, OG 89/2025

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

Tax Administration · Issuing in the MIKROeRAČUN application

https://porezna.gov.hr/fiskalizacija/bezgotovinski-racuni/bezgotovinski-racuni-novosti/o/korisinicma-aplikacije-mikroeracun

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https://adriatrends.hr/poslovni-vodic/en/pitanja/eracun-pausal-veliki-klijent