How to prepare for issuing the first e-Invoice in 2027?

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.

For the covered taxpayers outside the scope of VAT, issuing and fiscalisation of invoices will begin on 1 January 2027. You can already check access, customer details and the list of items before issuing the actual invoice.

When this is applied

Record three things: the application or intermediary, the person checking statuses, and the procedure for errors or refusals. Prepare the KPD for actual items and verify access by confirming the application.

What to do in practice

Complete the separate issuing, fiscalisation and receipt verification, following the system's current instructions.

A business example

The business has two regular services. For each, draw up a description and select the appropriate KPD code, and confirm the OIB and channel with the customer before issuing the first invoice.

Specific next steps

1. Complete the separate issuing, fiscalisation and receipt verification, following the system's current instructions.

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-prijelaz-test-proces