Can I only receive a warning for errors in fiscalisation?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o. · Platformski rad preko vlastitog obrta

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Applicability: According to the Tax Authority's notice of 10 November 2026; the second group from 1 January 2027.

Do not assume that a warning replaces a penalty. In its announcement of 10 November 2026, the Tax Authority describes the end of the broader application of the principle of opportunism for the first group of e-invoicing taxpayers.

Check the overdue B2C fiscalisation.

The notice specifically warns about final consumption accounts with significant delays in fiscalisation and, for the cases in question, announces infringement proceedings without any opportunity for discretion.

The error was not resolved by sending the PDF.

The programme displays a fiscalisation error. The tradesman checks the status and, with support, resolves the cause; sending the PDF to the customer does not confirm successful fiscalisation.

Specific next steps

1. Check which group of taxpayers you belong to.
2. Track errors and message statuses in the FiskApplication.
3. Document the troubleshooting with the programme provider and check the KPD tags.

Limits of application

The use of enforcement discretion does not grant general immunity from liability. For taxpayers covered by the obligation to issue e-invoices from 1 January 2027, the Tax Administration has announced wider use of discretionary enforcement to allow for adaptation. This creates no new statutory deadline.

Sources

Tax Administration · supervision of fiscalisation, 10 November 2026

https://porezna.gov.hr/fiskalizacija/bezgotovinski-racuni/bezgotovinski-racuni-novosti/o/pokazatelji-uspjesne-prilagodbe-f2

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