As a private flat owner, am I required to issue receipts with a tax stamp?

For: Private accommodation host

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Applicability: For the described status according to the current instructions of the Tax Administration.

The Tax Administration explicitly states that taxpayers subject to the annual flat-rate tax on rental income based on property are not required to issue fiscal receipts for services rendered. This applies only to that status; it does not automatically extend to flat-rate trades, trades with accounting books or companies.

First, confirm which flat-rate fee is being referred to.

The term "paušalist" can describe various tax situations. In this guide, it refers to a private landlord whose income tax on property derived from tourist rentals is determined by an annual flat-rate amount. This is not the same status as a flat-rate-taxed business.

If you provide accommodation through a sole trader or a company, or if your tax regime has changed, first switch to the appropriate verification branch. The same type of accommodation or the same sales channel is not sufficient reason to apply the same rule.

The account and records remain separate obligations.

Exemption from this procedure does not constitute an exemption from issuing invoices and maintaining appropriate records. Prepare a consistent method for numbering, storing and linking invoices to the stay. For the issue of structured e-invoices, carry out a separate review: this paragraph does not constitute a universal conclusion on all e-invoice obligations.

Example of two different providers

One person provides accommodation in a private household under an annual flat-rate property income tax, while another operates the same type of flat as a business. The conclusion of the tax authority in this article does not automatically transfer from the first person to the second.

Specific next steps

1. Check the approval and basis of your tax assessment.
2. Confirm that this is an annual flat-rate property tax.
3. Edit the account and the transaction log according to your status.
4. For a sole trader, partnership, changed tax regime or e-Invoice, open a separate verification.

Most common mistakes

• To equate a private flat-rate landlord with a flat-rate business.

• To conclude that the absence of an obligation to issue a fiscal receipt means that a receipt is not required.

Limits of application

This response does not establish the landlord's status under standard VAT nor the final e-Invoice obligations. The verification refers to the explicit paragraph of the Tax Act on the annual flat-rate property tax.

Sources

Tax Office · Holiday let provider

https://porezna-uprava.gov.hr/hr/iznajmljivac-turistima/4446

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/iznajmljivac-fiskalizacija-racuna