Do I have to issue an invoice and what should I enter in the Sales Register?

For: Private accommodation host

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

Applicability: For private landlords providing accommodation in a private home

A private landlord who is taxed on a flat-rate basis on property income issues invoices and keeps a record of the turnover of invoices issued. The EP covers invoices issued regardless of payment; it is not the same record as the KPR for a flat-rate business.

Separate the invoice, reservation and platform payment.

For each service, prepare the appropriate invoice. The regulations for this tax regime provide for one copy for the customer and one copy to be retained by the landlord. Keep records of the invoices issued in the EP in chronological order, separately for each calendar year.

The liability is not determined solely by who paid you the money. When working with an agency or platform, check the contract, who issues the invoice and to whom. A payment reduced by commission is not in itself sufficient proof of the correct invoice amount or record-keeping.

Introduce control without duplicate accounts.

Link the booking reference, the issued invoice, the platform settlement and the payment. Indicate when the invoice is issued by the agency so that you do not document the same transaction incorrectly or twice. In the event of a cancellation or refund, maintain a clear audit trail linked to the original document.

Example of an issued but unpaid invoice

You have issued an invoice for the completed stay, but the payment has not yet arrived. In this record you start from the issued invoice; separately track the outstanding receivable. Do not adopt the KPR rule for the flat-rate regime simply because both regimes are colloquially referred to as "paušal."

Specific next steps

1. Check your tax status and contractual relationship with the intermediary.
2. Prepare the invoice with the necessary details and a copy for your records.
3. Enter the issued invoices into EP in chronological order.
4. Pay particular attention to payments, commissions, refunds and outstanding amounts.

Most common mistakes

• Manage the EP solely based on net bank payments.

• Apply the rule of billed receipts from the KPR to private accommodation.

Limits of application

This response is not a template invoice for all agency business models. For the specific contract and change in tax regime, please check the appropriate procedure.

Sources

Official Gazette · Regulation on flat-rate taxation of rental income, Article 13.

https://narodne-novine.nn.hr/clanci/sluzbeni/full/2019_01_1_13.html

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Tax Office · Holiday let provider

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