Do I enter issued or invoiced accounts in the KPR?

For: Sole trader under flat-rate taxation

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Applicability: For the record of traffic of a flat-rate taxed business

A sole trader in KPR records cash and non-cash receipts collected at the end of each working day. Issuing an invoice and its collection are not the same event.

How to link the account, payment and record

Keep separate lists of issued invoices and of payments received. For each payment, locate the relevant document and verify the amount, date and any partial payment. This way you maintain control of your receivables and keep a neater record of receipts.

Before the annual report, reconcile the KPR with the documents and statements. First explain the discrepancy, rather than adjusting the figure merely to make the numbers match.

How to prepare this in your business

For the reconciliation, prepare statements, sales-channel reports and an overview of outstanding accounts. Specifically highlight partial payments, refunds and discrepancies that still need to be explained. Do not automatically equate every credit entry to the account with a sales receipt without verifying its origin.

Once a tagging method has been agreed, maintain it consistently throughout the year. If you use multiple billing channels, carry out a joint reconciliation so that you don't miss the same event or record it twice.

Example of partial payment

The invoice amounts to €600, and the customer has so far paid €200. In your accounts receivable records, separate the amount paid from the remaining €400. For KPR, you start from the actual receipt received, while taking into account any particular circumstances of the case.

Specific next steps

1. Separate issued invoices from collections.
2. Reconcile the receipts with the statements.
3. Balance the annual total.

Most common mistakes

• Record all issued invoices as if they have been paid.

• Forget cashless payments.

Limits of application

KPR is not a substitute for the business books of a j.d.o.o. or a d.o.o. Please check special and mixed transactions separately.

Sources

Tax Office · Current Guide for sole traders under flat-rate taxation

https://porezna-uprava.gov.hr/hr/obrtnici-pausalisti/4564

If you need further assistance

Meet QORBIO, Adria Trends' standalone business navigator in development, and see its intended scope.

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