When do I submit PO-SD and what do I prepare beforehand?

For: Sole trader under flat-rate taxation

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Applicability: Annual report of a flat-rate taxed business

The tax authority requires the submission of the PO-SD by 15 January for the previous year. Prepare the report from the reconciled business data and the paid flat-rate tax.

Preparation begins before January.

Reconcile the billed receipts, the periods of activity and the tax payments. If there is an unexplained discrepancy, allow time to review the documents before submission.

Save the submitted version and the acknowledgement of receipt. The calendar reminder should cover preparation, checking and submission, not just the deadline itself.

How to prepare this in your business

Add the source of each piece of information and the person verifying it to the checklist. Compare the annual records with the billing, note any unexplained discrepancies and resolve them before signing or sending. A good audit trail also makes it easier to explain the data afterwards.

If the form is completed by someone else, request a final review before submission and a copy of the confirmation upon submission. Delegating the technical entry is no reason for the business owner not to know on which data the report is based.

Example of an annual check-up

In December, prepare a list of all collections, compare it with the KPR and flag any unresolved discrepancies. In January, confirm the final figures rather than compiling the entire record on the last day.

Specific next steps

1. Align the CPR.
2. Prepare the data on the period of employment and payments.
3. Check the deadline and keep the submission confirmation.

Most common mistakes

• Begin the alignment only on the day of submission.

• To assume that a transmission without an error message proves the accuracy of the data.

Limits of application

For special cases, business cessation and the calculation of specific deadlines, please check your status. PO-SD is not a company report.

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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