Advance payment and final settlement for the same project · How to proceed?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

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Applicability: According to the profile and circumstances of the described case.

Describe what an advance is, what delivery is, and when performance is confirmed.

A starting point in practice

Maintain the link between the advance payment, the corresponding document and the final invoice.

In the sample example, check that the same amount is not counted as double income.

Working example · Advance payment and final settlement for the same project

In the sample example, check that the same amount is not counted as double income.

Specific next steps

1. Maintain the link between the advance payment, the corresponding document and the final invoice.
2. In the sample example, check that the same amount is not counted as double income.
3. Align the project template with the accountant for advances, progress invoices and final settlement.

Limits of application

For the covered obligors and the appropriate type of account.

Sources

Tax Administration · Fiscalisation 2.0

https://porezna-uprava.gov.hr/UserDocsImages/Regulativa/Vodici/Vodic_Fiskalizacija%202.0.pdf?vel=141042

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-avans-projekt-odluka