Size criteria before annual reporting · What to record?

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

Practical business guidance · Reviewed: 2026-11-22

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

Retain the accounting basis and the date of the size determination.

Record and working document

Check what changes when society crosses a threshold or changes status.

When it comes to status changes, do not rely solely on last year's figures.

Working example · Size criteria before annual reporting

Check what changes when society crosses a threshold or changes status.

Specific next steps

1. Check what changes when society crosses a threshold or changes status.
2. When it comes to status changes, do not rely solely on last year's figures.
3. Enter the conclusion into the reporting calendar and the list of required forms.

Limits of application

By type of taxpayer, purpose of submission and reporting period.

Sources

FAQ · Answers to the most common questions about GFI

https://www.fina.hr/javne-usluge-za-poslovne-subjekte/registri/registar-godisnjih-financijskih-izvjestaja/odgovori-na-vasa-najcesca-pitanja

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https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-gfi-mikro-kriteriji-dokazi