Size criteria before annual reporting · How to introduce the procedure into routine operations?

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.

Enter the conclusion into the reporting calendar and the list of required forms.

Regular application

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

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

Working example · Size criteria before annual reporting

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

Specific next steps

1. Retain the accounting basis and the date of the size determination.
2. Check what changes when society crosses a threshold or changes status.
3. When it comes to status changes, do not rely solely on last year's figures.

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

Original page

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