Size criteria before annual reporting · What if the process stalls?

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.

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

When a plan meets an obstacle

Gather the relevant periods and indicators required to classify the company.

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

Working example · Size criteria before annual reporting

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

Specific next steps

1. Gather the relevant periods and indicators required to classify the company.
2. Retain the accounting basis and the date of the size determination.
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-problem