Size criteria before annual reporting · How to verify this using an example?

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.

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

Checking by example

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

Retain the accounting basis and the date of the size determination. When there are changes in status, do not rely solely on the previous year's size.

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. 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

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