Evidence for a year without sales · What should be recorded?

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.

Check statements, contracts, account charges, assets and previous liabilities.

Record and working document

Determine whether there was any activity relevant to reporting.

If there is any doubt about the statement of inactivity, confirm the obligation for the specific entity.

Working example · Evidence of a year with no sales

Determine whether there was any activity relevant to reporting.

Specific next steps

1. Determine whether there was any activity relevant to reporting.
2. If there is any doubt about the statement of inactivity, confirm the obligation for the specific entity.
3. Record the decision and the responsible evidence before the deadline.

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-neaktivna-godina-dokazi