Evidence of a year without sales · How to approach it?

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.

Distinguish a lack of sales from complete business inactivity.

A starting point in practice

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

Determine whether there was any activity relevant to reporting.

Working example · Evidence of a year with no sales

Determine whether there was any activity relevant to reporting.

Specific next steps

1. Check statements, contracts, account charges, assets and previous liabilities.
2. Determine whether there was any activity relevant to reporting.
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-odluka