Evidence for a year without sales · How to verify it 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.

Determine whether there was any activity relevant to reporting.

Checking by example

Distinguish a lack of sales from complete business inactivity.

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

Working example · Evidence of a year with no sales

Check statements, contracts, account charges, assets and prior liabilities. If there is any doubt about the no-activity declaration, confirm the obligation for the specific entity.

Specific next steps

1. Distinguish a lack of sales from complete business inactivity.
2. Check statements, contracts, account charges, assets and previous liabilities.
3. If there is any doubt about the statement of inactivity, confirm the obligation for the specific entity.

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-provjera