



**TPA d.o.o.**

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Zagreb, 18 June 2025.

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**Fiscalization 2.0 – Introduction of eInvoices Between Business Entities**

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Dear Sir/Madam,

We would like to inform you about important upcoming changes related to the expansion of the fiscalization system in the Republic of Croatia – Fiscalization 2.0.

**The Fiscalization Act** was passed at a session of the Croatian Parliament and published on 13 June 2025 in the Official Gazette, No. 89/25. This Act repeals the existing Fiscalization in Cash Transactions Act (OG No. 133/12 – 114/23) and establishes a unified tax and legal framework for:

- the fiscalization of all invoices in the B2C (business to consumer) segment,
- the issuance and fiscalization of eInvoices between taxpayers in the B2B (business to business) segment, and
- the fiscalization of invoices issued between taxpayers and public bodies in the B2G (business to government) segment.

**eInvoice** = an invoice that is issued, sent, and received in a structured electronic format (XML), allowing for its automatic and electronic processing.

According to the Fiscalization Act, the following entities are obliged to issue, receive, and fiscalize eInvoices:

- Taxpayers with a business establishment in the Republic of Croatia – i.e., those with a registered office, permanent residence, or habitual residence in Croatia and who are registered for VAT.
- Taxpayers not in the VAT system but subject to personal income tax from self-employment under the Income Tax Act or corporate profit tax under the Corporate Tax Act, and who are resident or established in Croatia.
- State administration bodies, local and regional self-government units, as well as budgetary and extra-budgetary users of the state budget and the budgets of local and regional units, entered in the Register of Budget Users.

The Fiscalization Act applies to eInvoices arising from domestic transactions, i.e., transactions subject to Croatian VAT (whether taxable or exempt under the Croatian VAT Act), including received advance payments – provided that both the issuer and the recipient of the eInvoice are taxpayers with residence or establishment in Croatia.

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The Fiscalization Act enters into force on **1 September 2025**, while its implementation is planned in different phases. The most significant changes will apply from 1 January 2026, and a transitional period is provided until then for businesses to adapt to the new system.

Below is an overview of the key new provisions of the Fiscalization Act and the timeline of their implementation:

## I. Fiscalization in the B2C Segment

### From 1 September 2025:

- The use of digital certificates issued by trusted service providers in the Republic of Croatia is enabled for the purpose of invoice fiscalization.
- The submission of data on business premises via the form for reporting to the fiscalization system is abolished.
- Fiscalization of supporting documents is abolished, as well as the option to report "cheque" as a payment method.

### From 1 January 2026:

- The fiscalization procedure will apply to **all fiscalization obligors in end-consumer transactions**, regardless of the payment method (cash, card, **bank transfer**, etc.).
- Fiscalization will be mandatory for sales activities where the majority of turnover value relates to retail sales of daily newspapers, tobacco and tobacco products, stamps, and other postal value items.
- Certification of bound invoice books will be conducted via the ePorezna system, and the process of reporting data on business premises (such as working hours and working days) will be simplified.

## II. Fiscalization in the B2B and B2G Segment

### From 1 September 2025:

- All obligors of eInvoice exchange, as well as IT intermediaries, will have the opportunity to test systems for eInvoice exchange, eInvoice fiscalization, and eReporting to ensure readiness for the full implementation of the Fiscalization Act.

### From 1 January 2026:

- The obligation to issue and receive eInvoices will be introduced for **all entities within the VAT system**.
- The obligation to receive eInvoices will also apply, regardless of VAT status, to the following entities: companies, sole traders, self-employed professionals, state administration bodies, local and regional self-government units, and budgetary and extra-budgetary users registered in the Register of Budgetary and Extra-Budgetary Users.

### From 1 January 2027:

- The obligation to issue eInvoices will also apply **to entities that are not in the VAT system**, including companies, sole traders, self-employed professionals, state administration bodies, local and regional self-government units, and budgetary and extra-budgetary users registered in the Register of Budgetary and Extra-Budgetary Users.

### **III. Technical Innovations and Digitalization**

The fiscalization of eInvoices will be conducted through a software solution that automatically extracts the necessary data from the eInvoice, allowing for its validation and submission to the Tax Administration system.

Additionally, eReporting will be introduced – a new digital channel for submitting data on issued, received, rejected, and paid eInvoices. This will enable the Tax Administration to track the status of invoices in real time. The Tax Administration plans to launch FiskApp, a unified platform for managing fiscalization and eReporting.

It is particularly important to note that the Tax Administration has invited all taxpayers to harmonize their internal product and service codes with the National Classification of Products by Activity of the Republic of Croatia 2025 (KPD 2025) by the end of 2025.

To ensure the smooth technical implementation of the Act, the Tax Administration has published technical specifications for eInvoices and eReporting on its official website, providing the foundation for the development and adaptation of IT systems by all taxpayers.

### **IV. Recommendation for Entrepreneurs**

Given the scope of the announced changes and their impact on daily operations, we recommend that all entrepreneurs conduct a timely analysis and adjustment of their IT systems, align internal records of goods and services with the Classification of Products by Activity (KPD 2025) by the end of 2025, and educate their employees about the new obligations.