



New Fiscalization Act is in Effect

Tax Alert, September 2025

As we announced in our previous Newsletter, the new Fiscalization Act has partially come into force as of 1 September 2025.

The provisions of the Fiscalization Act currently in effect include those related to fiscalization of invoices issued to individuals/consumers, and provisions that enable taking preparatory actions for issuing, receiving, and fiscalization of eInvoices (known as Fiscalization 2.0).

Fiscalization 2.0 affects a large number of taxpayers and other entities and due to its extent, it is the most significant (and mandatory) process implemented by the new Fiscalization Act which will be applicable as of 1 January 2026.

Given that there are just over three months left until the due date, and bearing in mind that certain actions necessary for implementing Fiscalization 2.0 are required to be taken by the end of this year, this is the final call to start addressing these tasks.

What are the next steps?

1. Link your list of goods and services with the Croatian Classification of Products by Activities (CPA), 2025.

- Entities subject to the Fiscalization Act will be required to link each item of goods and services in eInvoice with the appropriate classification code from CPA which then must be displayed in eInvoice with a minimum of six digits

2. Assess the available technical capacities and resources related to the exchange of eInvoices and/or fiscalization of eInvoices and/or eReporting and/or the metadata service (MDS)

- eInvoices are generally exchanged through access points
- An access point is a taxpayer or an information intermediary who meets all technical conditions for exchanging eInvoices and/or fiscalizing eInvoices and/or eReporting and/or MDS services

- The access point must ensure a secure exchange of data between the issuer and recipient of eInvoices by providing standardized formats, protocols, and interoperability between different systems
 - a) If you choose to use your own solution for exchanging and fiscalizing eInvoices, take the compliance test to obtain compliance certificate
 - Compliance test verifies consistency, completeness, and correctness of the system in relation to exchange of eInvoices, implementation of eInvoice fiscalization, and publication of identifiers in AMS for the purpose of implementing the Fiscalization Act
 - An access point that is not an information intermediary (i.e. solution of the taxpayer) is tested for the ability to issue and receive eInvoices and for MPS communication
 - b) Choose an information intermediary if you decide to use this model in implementing Fiscalization 2.0.
 - An information intermediary is a legal or physical entity that provides services of issuing and receiving eInvoices and accompanying documents, fiscalizing eInvoices, and may also provide eReporting and/or MDS services to others
 - scope of services provided by the information intermediary depends on the agreement with a specific entity
 - The list of authorized information intermediaries will be available on the Tax Authority's web-portal after 1 September 2025, where it will be regularly updated as information intermediaries receive compliance certificates

3. Authorize the information intermediary both in the Fiscalization Application and eReporting Application (FiskApplication).

- In the FiskApplication, it is necessary to confirm that the certain information intermediary can receive eInvoices on your behalf and grant authorization to the person who will perform fiscalization of eInvoices

4. By 31 December 2025, submit and confirm your address for finding the final address for receiving eInvoices via the Metadata Service Directory (MDS), either individually or through an MDS service provider.

How Can Deloitte Assist?

- **Provision of advisory services in the area of fiscalization regulations** – Our experts can guide you through the relevant legal framework in a practical manner, with a focus on the specific characteristics of your company and its operations.
- **Analysis of key material and technical areas related to invoice and eInvoice issuance** – Through workshops and discussions with key personnel, our experts review transactions and document flow processes to identify those relevant for the development of an appropriate technological solution.
- **Assistance in mapping your product and service assortment to the valid Classification of Products by Activities (CPA)**
- **Review of the solution developed by your IT service provider/internal IT team** – Our experts assess the proposed IT solution to determine whether it fully complies with legal requirements, including the extraction and transmission of data relevant to eInvoices and their fiscalization.

- **Implementation support** – Our experts can provide ongoing assistance throughout the implementation process and participate in resolving tax and technological issues related to the receipt and issuance of eInvoices and the fiscalization of the data they contain.
- **Monitoring and reporting on legislative changes**
- **Contact with the Tax Administration for the purpose of clarifying practical aspects of the application of fiscalization regulations**

Best regards,

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