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## eInvoicing HUB

# eInvoicing in Croatia

### Relevant tools

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| **Responsible authority**<br><br>*Refers to the government department or agency responsible for overseeing and implementing eInvoicing regulations in the country.* | **Ministry of Economy** |
| **Business-to-Government (B2G) mandate**<br><br>*Refers to whether or not businesses are legally required to send electronic invoices for the contracts in public procurement.* | YES |
| **Business-to-Business (B2B) mandate**<br>*Indicates if businesses are required to use electronic invoices when dealing with other businesses, including when dealing with Public Authorities in the country.* | NO |
| **Business-to-Consumers (B2C) mandate**<br><br>*Indicates if businesses are required to use electronic invoices when dealing with consumers.* | NO |
| **European Standard for eInvoicing EN 16931**<br><br>*The European Standard (EN 16931) on eInvoicing defines a* | All public contracting authorities are required to accept and process electronic invoices that comply with the European Standard for eInvoicing for all public procurement contracts above EU Public Procurement thresholds [1]. |

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| common format and data model for electronic invoices, ensuring they are structured, machine-readable, and compatible across EU systems. | |
| Operating model for B2G eInvoicing<br><br>*Refers to whether there's a specific system or process for exchanging eInvoices with government entities, such as a central platform or outlined procedures to ensure compliance.* | YES |
| Use of CIUS and Extensions for European Standard for eInvoicing EN 16931<br><br>*Relates to whether the country uses any additional technical rules or extensions beyond the European eInvoicing Standard.* | YES |
| VAT Real-time reporting system mandate<br><br>*The VAT real-time reporting system is a system for VAT reporting based on eInvoicing.* | NO |
| Monitoring mechanism<br><br>*This reflects if the country has a mechanism to monitor eInvoicing developments in the country.* | YES |

## Summary

- **B2G mandate:** Croatia has a Business-to-Government (B2G) eInvoicing mandate. This means that since 1 July 2019, all suppliers must issue structured eInvoices when providing goods or services to public sector entities as mandated by Croatia's national Act on eInvoicing in Public Procurement (OJ 94/2018), which transpose Directive 2014/55/EU. These invoices must comply with the European standard (EN 16931) and be submitted through the national platform, Servis eRačun za državu.
- **B2B and B2C mandates:** There are no current Business-to-Business (B2B) or Business-to-Consumer (B2C) eInvoicing mandates. However, a B2B mandate is under public consultation and is expected to take effect on 1 January 2026. This means that VAT-registered businesses would be required to issue and receive structured eInvoices for domestic B2B transactions.

- **eInvoicing standard:** The European eInvoicing standard (EN 16931) has been adopted in Croatia by public authorities. All public contracting authorities in Croatia are required to accept and process electronic invoices that comply with the European Standard for eInvoicing for all public procurement contracts above EU Public Procurement thresholds [2]. Private suppliers are not legally required to issue eInvoices under EN 16931.

- **Operating model for B2G eInvoicing:** Croatia uses a central national platform, Servis eRačun za državu, managed by the Financial Agency (FINA). Service providers must connect to this platform directly or via certified intermediaries. The platform is also integrated with Peppol – a secure and standardized network that allows businesses and public authorities to exchange electronic documents, such as invoices, in a structured and interoperable way – for cross-border interoperability.

- **Use of CIUS and Extensions:** Croatia has a national Core Invoice Usage Specification (CIUS) aligned with VAT legislation and public procurement rules. It defines the required structure and data elements for eInvoices submitted to public authorities.[3]

- **VAT Real-time reporting system:** Croatia does not currently operate a real-time VAT reporting system. However, a new Fiscalisation law (Fiskalizacija 2.0) is under development, and near real-time reporting is expected to begin in 2026.

- **Monitoring mechanism:** All B2G eInvoice exchanges are monitored through Servis eRačun za državu, the national platform. The Ministry of Economy oversees compliance and may audit eInvoices and service providers.

## Highlights

The government's efforts aim to expand the central eInvoicing system, Servis eRačun, to target the B2B sector. The Croatian Ministry of Finance launched a public consultation on 27 February 2025 regarding the introduction of mandatory domestic electronic invoicing and reporting B2B transactions, which is set to take effect on 1 January 2026. This initiative will be applicable to businesses that are resident and registered for VAT, although it remains uncertain whether it will extend to non-residents with a VAT-fixed establishment. The legal basis for this initiative includes Directive 2014/55/EU, the EU VAT Directive (2006/112/EC), and Croatia's national Act on eInvoicing in Public Procurement (OJ 94/2018), with further provisions expected under the forthcoming Fiscalization Act .

## Legislation

### B2G

Croatia has a business-to-government (B2G) eInvoicing mandate. Since 1 December 2018, all public procurement entities are required to accept structured electronic invoices compliant with the European standard (EN 16931). This obligation is established under Croatia's national Act on eInvoicing in Public Procurement (OJ 94/2018), which transposes Directive 2014/55/EU. From 1 July 2019, all suppliers to public sector bodies must issue eInvoices through the national platform, Servis eRačun za državu. Paper or non-compliant digital invoices are no longer accepted.

Croatia has extended the scope of the eInvoicing obligation beyond the EU Directive. It also applies to procurement procedures below EU thresholds—specifically, for goods and services under EUR 26,540 and works under EUR 66,360—as well as to direct award procedures such as purchase orders.

### B2B

There is currently no business-to-business (B2B) eInvoicing mandate.

However, a mandatory B2B requirement is expected to begin on 1 January 2026 for all domestic transactions between VAT-registered taxpayers. A testing phase will begin on 1 September 2025. From 1 January 2027, the obligation is expected to extend to other entities such as sole traders, liberal professions, and public bodies not registered for VAT.

### B2C

There is no business-to-consumer (B2C) mandate.

## Status on the implementation of the European eInvoicing standard

Croatia has adopted the European standard EN 16931 for public procurement. Since July 2019, all public sector entities are required to receive, and all suppliers must issue, structured eInvoices that comply with this standard. The national platform, Servis eRačun za državu, supports two technical formats—UBL 2.1 and CII—to ensure that eInvoices are machine-readable, interoperable, and aligned with EU-wide requirements.

## Operating model for eInvoicing

Croatia uses a central national platform called Servis eRačun za državu for the exchange of eInvoices with public authorities. The platform is managed by the Financial Agency (FINA) and

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Service providers must connect to the platform either directly or through certified intermediaries. The platform is also integrated with the Peppol network, allowing cross-border eInvoices to be exchanged using a standardised and secure method.

Registration with the platform is sufficient to begin exchanging eInvoices with other registered users.

## Use of Core Invoicing Usage Specifications (CIUS) at national level

Croatia has developed a national CIUS (Core Invoice Usage Specification) to ensure that eInvoices meet the country's VAT and public procurement requirements. This specification defines the structure and key information that must be included in invoices sent to public authorities. It applies to both UBL and CII formats, with UBL being more commonly used due to its simplicity and wider adoption.

## VAT Real-Time reporting system

Currently, there is no real-time reporting system in Croatia.

## Monitoring mechanism

Croatia's eInvoicing monitoring system is centered on the e-Račun platform, operated by the national financial agency FINA, and forms a key part of the country's broader Fiscalization 2.0 reform. This platform includes validation, tracking, and archiving functionalities, ensuring that invoices comply with the European Standard EN 16931. The system monitors invoice flows in real time, supports pre-filled VAT returns, and integrates with a government directory of taxpayers and service providers. Additionally, a dedicated reporting portal called FiskAplikacija will allow businesses to review fiscalized data, enhancing transparency and enabling automated VAT assessments.

## Next steps

The Croatian Ministry of Finance commenced a public consultation on 27 February 2025 regarding the introduction of mandatory domestic electronic invoicing and reporting B2B transactions, set to take effect on 1 January 2026. This initiative pertains to businesses that are resident and registered for VAT, although it remains uncertain whether it will extend to non-residents with a VAT-fixed establishment.

To facilitate this process, the government will provide a directory of taxpayers and approved eInvoicing service providers, referred to as 'AMS', alongside a reporting portal known as 'FiskApplication'. Additionally, a complimentary eInvoicing application, 'MICROeINVOICE', will be made accessible. This initiative is part of a significant digitalisation reform programme known as Fiskalizacija 2.0.

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[1] The European Standard on EU law sets minimum harmonised rules for tenders whose monetary value exceeds a certain amount and which are presumed to be of cross-border interest. More information can be found via: https://single-market-economy.ec.europa.eu/single-market/public-procurement/legal-rules-and-implementation/thresholds_en [2] Ibid. 1 [3] The national CIUS for Croatia can be found here.

Are you aware of further developments on eInvoicing B2G in this country? Contact us via email EC-DIGITAL-BUILDING-BLOCKS@ec.europa.eu.

You can also access the 2016, 2017, 2018, 2019, 2020, 2021, 2023 and 2024 eInvoicing Country Sheets via the eInvoicing User Community.

NO VERIFICATION

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