How do you select KPD when one invoice includes both goods and services?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

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Applicability: For the classification of items within the scope of structured e-invoices.

The invoice description is used to classify the actually delivered items according to the KPD. Do not automatically copy the code from the NKD or from the first line of the invoice.

When this is applied

Separate the elements according to the contract, the delivery and the amount charged. If a single lump-sum result has been contracted without separately charged items, request the classification for the delivery described in that way.

What to do in practice

Test the link between the item code and the KPD and identify any unclear items for querying the DZS.

A business example

The service charges for parts and labour as two separate items. It retains both descriptions from the invoice and classifies them according to the KPD, recording the selection.

Specific next steps

1. Test the link between the item code and the KPD and identify any unclear items for querying the DZS.

Limits of application

For the classification of items within the scope of structured e-invoices.

Sources

Law on fiscalisation · Article 42

https://narodne-novine.nn.hr/clanci/sluzbeni/2025_06_89_1233.html

Tax Administration · e-Invoicing, Scope and Preparation

https://porezna.gov.hr/fiskalizacija/bezgotovinski-racuni/eracun

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https://adriatrends.hr/poslovni-vodic/en/pitanja/kpd-mjesoviti-paket-dvije-isporuke