KPD for a combined offering of goods and services · What to note?

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

Practical business guidance · Reviewed: 2026-11-22

Applicability: According to the profile and circumstances of the described case.

Keep a register of labels with the item, description and date of inspection.

Record and working document

Check whether the labels are associated with the individual item in the test account.

When the delivery description is ambiguous, seek the DZS's opinion without speculation.

Working example · KPD for a combined offer of goods and services

Check whether the labels are associated with the individual item in the test account.

Specific next steps

1. Check whether the labels are associated with the individual item in the test account.
2. When the delivery description is ambiguous, seek the DZS's opinion without speculation.
3. Update the code list and arrange authorisation for the new labels.

Limits of application

For the covered obligors and the appropriate type of account.

Sources

Tax Administration · Fiscalisation 2.0

https://porezna-uprava.gov.hr/UserDocsImages/Regulativa/Vodici/Vodic_Fiskalizacija%202.0.pdf?vel=141042

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https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-kpd-vise-stavki-dokazi