# KPD for a combined offering of goods and services · How to check this with an example?

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

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

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

## Checking by example

Break down the offer into what you actually deliver before requesting tags.

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

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

Keep a register of labels with the item, description and date of inspection. If the delivery description is ambiguous, seek the opinion of the DZS without making any assumptions.

## Specific next steps

1. Break down the offer into what you actually deliver before requesting tags.
2. Keep a register of labels with the item, description and date of inspection.
3. When the delivery description is ambiguous, seek the DZS's opinion without speculation.

## 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-provjera