Length and application of the KPD tag in e-Invoice · How to access?

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

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Applicability: For e-Invoice items that are subject to linking to the KPD.

According to Article 42(2) of the Fiscalisation Act, the covered taxpayer links the item of goods or services to the corresponding KPD and states the six-digit numerical code.

A starting point in practice

Keep a separate chart of accounts for each delivery you invoice.

Check that all the required digits are included in the structured output, including the leading zero where it is part of the label.

Working example · Length and application of the KPD tag in the e-Invoice

The offer includes equipment hire and separate delivery. The contractor first checks the classification of each delivery, then in the test export checks whether the labels have been transferred with the relevant items.

Specific next steps

1. Keep a separate chart of accounts for each delivery you invoice.
2. Check that all the required digits are included in the structured output, including the leading zero where it is part of the label.
3. Check the current version of the classification before changing the business programme.

Limits of application

For e-Invoice items that are subject to linking to the KPD.

Sources

Law on fiscalisation · Article 42

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

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-zakon-kpd-format-odluka