# Length and application of the KPD tag in the e-Invoice · How to check it 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 that all the required digits are included in the structured output, including the leading zero where it is part of the label.**

## Checking by example

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.

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

## 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. 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.
2. Keep a separate chart of accounts for each delivery you invoice.
3. For unclear classification, prepare a delivery description and check with the competent authority.

## 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-provjera