What is KPD and how do I find the correct classification code?

For: Trading company · limited liability company · limited company

Verified by an official source · Reviewed: 2026-11-20

Applicability: Within the scope of the e-Invoicing rules

e-Invoice items are linked to the corresponding six-digit KPD 2025 codes.

Future application

From 1 January 2027, apply the labels in accordance with the amendments to the KPD 2025; compare the catalogue with the published table of amended, added and deleted codes.

The label belongs to the specific item.

Before requesting a label, describe precisely what has been delivered. The same company or business may offer different products and services, so it is not enough to copy a single registration number onto all invoices.

Compare the description in the classification with the actual delivery and keep a note of why you chose a particular code. For any doubts, use the official DZS channel; a search engine that finds a similar word is not in itself an expert interpretation.

How to prepare this in your business

For your catalogue, prepare a worksheet: item name, description of the actual delivery, found label, justification and date of verification. For any unclear item, record the question for official interpretation rather than arbitrarily selecting the first result.

When you change a package's name, make sure its contents have changed as well. The marketing name may remain the same while the actual delivery becomes different; therefore, link the classification to the content of the product or service.

Example of multiple services on an account

The creation of a website and subsequent user training can be described as separate items. First clarify the scope of the delivery, then seek the appropriate classification for each item.

Specific next steps

1. Describe a specific product or service.
2. Search the DZS KLASUS.
3. For any doubt, seek an interpretation from the DZS.
4. For accounts as of 1 January 2027, please refer to the comparative table of KPD amendments on the official Tax Administration website.

Most common mistakes

• Replace NKD activities with KPD products or services.

• To adopt another entrepreneur's label without comparing the descriptions.

Limits of application

NKD activities are not automatically KPD account items.

Sources

Tax Administration · Product Classification KPD 2025.

https://porezna-uprava.gov.hr/hr/klasifikacija-proizvoda-kpd-2025/7718

Official Gazette · e-Invoice Regulation, Art. 11.

https://narodne-novine.nn.hr/clanci/sluzbeni/full/2026_01_11_88.html

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/sto-je-kpd