

~ BASIC ~

KPD (Croatian Classification of Products by Activity)

The Classification of Products by Activity is an obligation of everyone subject to the Fiscalisation Act. A code had to be assigned to every item by 31 December 2025, and from 1 January 2026 an eInvoice cannot be sent without it.

1. Key aspects of KPD 2025

What is KPD 2025?

The Classification of Products by Activity (KPD 2025) is the official statistical standard of the Republic of Croatia, used to classify all products and services by the activity they arise from. It has been in force since **2 January 2025** and is fully aligned with the European classification **CPA 2.2 (Classification of Products by Activity)**.

KPD 2025 is used to collect, analyse and exchange data internationally, and is an important step in the digitalisation of business, particularly in the context of the mandatory exchange of eInvoices between taxpayers.

Under KPD 2025, every item of goods or services must be linked to a matching classification code of at least **six digits**.

Legal obligation and fiscalisation

At the end of April 2025 the Tax Administration called on everyone subject to the Fiscalisation Act to align and link their lists of goods and services with KPD 2025 by the end of the preparatory period, that is by **31 December 2025**.

This is part of the wider reform introducing [Fiscalisation 2.0](#), in force since **1 January 2026**, which includes:

- reporting every outgoing and incoming invoice
- automatic notification of the Tax Administration about payments and collections
- recording every transaction that affects the VAT calculation

Classification hierarchy

KPD 2025 is a hierarchical classification made up of six levels:

- **Level 1** — Sections (one-letter code)

- **Level 2** — Divisions (two-digit code)
- **Level 3** — Groups (three-digit code)
- **Level 4** — Classes (four-digit code)
- **Level 5** — Categories (five-digit code)
- **Level 6** — Subcategories (six-digit code)

Every code also carries the name of the product or service. Interpreting the content of individual categories and subcategories is the responsibility of the Croatian Bureau of Statistics.

Application for sole traders and other businesses

In KPD, the term *product* covers **all goods and all services** that are the result of an economic activity. Correct classification is necessary for items to be stated properly on invoices and is part of the mandatory fiscal records.

Where the KPD code is entered

The KPD code is entered in four places:

- **Item** — the **{Product classification}** field on **[Items]**.
- **Item group** — **Item Groups**.
- **Fixed assets** — the **[fixed_assets]** form.
- **Depreciation groups** — the **[depreciation_groups]** form.



If an item has no KPD code, Brix looks for one on the group the item belongs to when the invoice is sent. If there is none there either, the invoice cannot be sent.



A company whose main activity is retail but which occasionally issues invoices to legal entities should enter the retail KPD code on its items.

2. Finding a KPD code

In Brix (recommended)

Brix holds an internal database of all KPD codes, searched directly on **[Items]**.

1. In the **{Product classification}** field, type one or more syllables from the name of your product or service.
2. Review the results — the codes are organised hierarchically.
3. Click a code to assign it to the item.



A six-digit KPD code is mandatory.



Items with no KPD code can be singled out in the list on [[Items](#)] — the filter has a **{No product classification}** checkbox. When it is ticked, the list shows only the items that have no KPD code assigned, neither on the item nor on the group it belongs to.

Through the KLASUS application

The official [KLASUS application](#) of the Croatian Bureau of Statistics is an alternative way of finding a code. It allows searching by name or code, reviewing every level of the classification, and viewing descriptions, definitions and additional indexes.

1. Open the [KLASUS application](#).
2. Click **Prečice - KPD 2025.**, then **Pretraga**.
3. Type the name of your product or service into the search field.
4. Review the results; clicking an individual category gives a more detailed description.
5. Note the exact KPD code, for example **62.10.11 — IT design and application development services**.

The full list is also available in the [KPD 2025 Decision](#).



Artificial intelligence tools can help with the search, but always verify the result against the official source. Download the Excel table from the KLASUS pages, load it into the tool and instruct it to search that document only.

By enquiry to the Bureau of Statistics

If you cannot find a suitable KPD code, contact the Croatian Bureau of Statistics at kpd@dzs.hr. State your activity codes and a description of the goods or service whose code you are looking for.

The Bureau of Statistics answers which KPD code is correct for given goods or a given service. It does not interpret the provisions of the Fiscalisation Act, nor the question of whether a business should issue an invoice or an einvoice.



Where there is any doubt about the correct code, using official sources and consulting professionals is recommended.

3. An example of stating a product or service

KPD 2025 covers every product and service that is the result of an economic activity. They are classified by activity within **Annex 1** of the KPD 2025 Decision, beginning with section **A - Agriculture, forestry and fishing**.

Some of the sections:

- A – Agriculture, forestry and fishing
- C – Manufacturing
- G – Wholesale and retail trade
- I – Accommodation and food service activities
- J – Information and communication
- M – Professional, scientific and technical activities

Every activity is broken down in detail to a six-digit subcategory that identifies a specific product or service.

Examples for section G – Wholesale and retail trade

- **G46.72.02** — Wholesale trade services of other motor vehicle parts and accessories
- **G47.21.01** — Retail trade services of fresh fruit and vegetables
- **G47.21.02** — Retail trade services of processed fruit and vegetables
- **G47.25.10** — Retail trade services of alcoholic beverages
- **G47.40.01** — Retail trade services of computers, peripheral equipment and software
- **G47.82.20** — Retail trade services of other motor vehicle parts and accessories

An example of how this is stated on an eInvoice:

- Item name: **Retail trade of fruit and vegetables**
- KPD code: **G.472401**

4. Examples from practice

- [examples](#)
Rebiling of costs, delivery services and links to the Tax Administration's questions from practice.
- [4674](#)
A table of KPD codes for a company that sells parts alongside servicing marine engines.

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