



INSTRUCTIONS FOR DELIVERY OF ERAČUN (AFTER 01.01.2026)

December 2025.

OUTGOING INVOICE SUBMISSION FORMATS

Existing software solutions ensure the creation of 2 types of invoices:

- 1) XML eInvoice (Croatian: *eRačun*) format
- 2) visualization of the eInvoice XML format (PDF file)

Please provide us with **both invoice formats** in these initial stages. Regarding the numbering of these documents, since they are identical documents in different formats, we ask that they be archived with the same numbering - whereby one will have the extension ".xml" and the other ".pdf".

In the future, depending on further refinements of IT solutions and business processes, we will probably eliminate the visualization of the eInvoice XML format, but for this phase we ask that they be delivered.

Considering that with XML schemas there is no possibility to enter additional data (e.g. project number, department, etc.), we ask that all notes be entered in the visualization of the e-Invoice XML format via PDF.

Instructions for creating a "text box" with notes for posting - [Writing a note \(remark\) into a document](#)

DOWNLOAD AND ARCHIVING FORMATS OF INCOMING INVOICES



You are obliged to fiscalize the received (incoming) eInvoice (separately from the eInvoice exchange process) no later than 5 working days from the receipt of the eInvoice. Most information intermediaries carry out fiscalization in parallel with the eInvoice exchange process, but we recommend that you check whether these invoices are also fiscalized automatically at the time of exchange or whether an additional step through the program is required.

Existing software solutions of information intermediaries provide data download in 2, or in some situations 3 formats.

The mandatory formats that you will receive are:

- 1) XML format of eInvoice
- 2) visualization of XML format of eInvoice (PDF file)

In addition, some suppliers will probably also deliver PDF invoices in the format that you have received so far.

In other words, the appearance of these formats is as follows:



XML Schema	XML Schema Visualization	"Standard" PDF invoice format																																																																																																						
	<p>Račun: 08-0825-0510027</p> <p>PRODAVATELJ: Financijna agencija CEFIN HR5021130368 0521130368 9034</p> <p>KUPAC: KOPUNI I KOPUNI, d.o.o. OBRT HR5030964988 5030964988 9934</p> <table border="1"> <thead> <tr> <th>Redni redni broj</th> <th>IM</th> <th>Količina</th> <th>Cijena</th> <th>Poznat</th> <th>Novo</th> <th>Ukupno</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>10.1.1.FINA-a-povratni-od-</td> <td>kom</td> <td>1.000000</td> <td>6.440000 EUR</td> <td>0,00 EUR</td> <td>20%</td> <td>6,64 EUR</td> </tr> <tr> <td>2</td> <td>10.1.2.FINA-a-povratni-od-31-</td> <td>kom</td> <td>48.000000</td> <td>0.900000 EUR</td> <td>0,00 EUR</td> <td>20%</td> <td>44,64 EUR</td> </tr> <tr> <td colspan="7">Ukupno iznos bez PDV-a: 51,28 EUR</td> </tr> <tr> <td colspan="7">Ukupno iznos s PDV-om: 61,54 EUR</td> </tr> <tr> <td colspan="7">Ukupno: 61,54 EUR</td> </tr> <tr> <td colspan="7">Za plaćati: 61,54 EUR</td> </tr> </tbody> </table> <p>Rekapitulacija poreza:</p> <table border="1"> <thead> <tr> <th>Porezna kategorija</th> <th>Stopa PDV-a</th> <th>Osnovica PDV-a</th> <th>Iznos PDV-a</th> <th>Ukupno iznos s PDV-om</th> </tr> </thead> <tbody> <tr> <td>Standardna stopa</td> <td>20%</td> <td>51,28 EUR</td> <td>10,26 EUR</td> <td>61,54 EUR</td> </tr> </tbody> </table>	Redni redni broj	IM	Količina	Cijena	Poznat	Novo	Ukupno	1	10.1.1.FINA-a-povratni-od-	kom	1.000000	6.440000 EUR	0,00 EUR	20%	6,64 EUR	2	10.1.2.FINA-a-povratni-od-31-	kom	48.000000	0.900000 EUR	0,00 EUR	20%	44,64 EUR	Ukupno iznos bez PDV-a: 51,28 EUR							Ukupno iznos s PDV-om: 61,54 EUR							Ukupno: 61,54 EUR							Za plaćati: 61,54 EUR							Porezna kategorija	Stopa PDV-a	Osnovica PDV-a	Iznos PDV-a	Ukupno iznos s PDV-om	Standardna stopa	20%	51,28 EUR	10,26 EUR	61,54 EUR	<p>Financijna Agencija Uluka grada, Vukovara 70, 10000 Zagreb MB: 3333333, OIB: 8888888888 UIPI ID: HR5021130368</p> <p>Račun br. 08-0825-0510027 Fiskalni broj: 5100190000000 Načelnik ZA usluge javnih uprava (FPA) Obračunsko razdoblje: 01.08.2025 - 31.08.2025</p> <p>KOPUNI I KOPUNI, d.o.o. Trg Jitavske beline 14 10000 ZAGREB</p> <p>Mjesta istovaranja računa: Zagreb Datum istovaranja: 08.08.2025 16:11:09 Datum dostave: 23.08.2025</p> <table border="1"> <thead> <tr> <th>Rb</th> <th>Šifra i opis usluge</th> <th>Cijena</th> <th>IM</th> <th>Količina</th> <th>Iznos</th> <th>Stopa %</th> <th>Ukupno</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>10.1.1.FINA-a-povratni-od-</td> <td>6,44</td> <td>kom</td> <td>1,00</td> <td>6,44</td> <td>20%</td> <td>6,64</td> </tr> <tr> <td>2</td> <td>10.1.2.FINA-a-povratni-od-31-</td> <td>44,20</td> <td>kom</td> <td>48,00</td> <td>44,20</td> <td>20%</td> <td>44,64</td> </tr> <tr> <td colspan="7">Ukupno: 50,64</td> <td>10,26</td> </tr> <tr> <td colspan="7">Ukupno s PDV-om: 60,90</td> <td>10,64</td> <td>61,54</td> </tr> </tbody> </table> <p>Uplaćati po ovom računu iznos od 61,54 EUR na račun broj IBAN: HR44 2390 0011 1000 1704 1, SWIFT: HRFD202222 u pravcu na broj HR50 0560 0037 05100276 Rok za istovaranja ovog računa: 15 dana od istovaranja računa, na brojnice 01672-7218 i e-mail adresu fina.racun@fina.hr Plaćati bez istovaranja obračunavanje zakone za plaćanje kartom. Račun je namijenjen za plaćanje i uplatu, jer je namijenjen za elektronički zapis. Način plaćanja: Transakcija račun Napomena: FPA za korištenje elektroničke FPA suvereni certifikat ako postoji dug, koji nije pokriven u prilikom odjuma od 15 dana od istovaranja. Ako u roku od 15 dana od suspenzije certifikata korisnik ne pošalje dug, FPA ima pravo suspendirati certifikat i otkazati uslugu, pri čemu se ne obračunava sve naknade koje proizlaze iz Ugovornog odnosa, a prava izlaska Financijne agencije. Radno vrijeme: 08:07</p>	Rb	Šifra i opis usluge	Cijena	IM	Količina	Iznos	Stopa %	Ukupno	1	10.1.1.FINA-a-povratni-od-	6,44	kom	1,00	6,44	20%	6,64	2	10.1.2.FINA-a-povratni-od-31-	44,20	kom	48,00	44,20	20%	44,64	Ukupno: 50,64							10,26	Ukupno s PDV-om: 60,90							10,64	61,54
Redni redni broj	IM	Količina	Cijena	Poznat	Novo	Ukupno																																																																																																		
1	10.1.1.FINA-a-povratni-od-	kom	1.000000	6.440000 EUR	0,00 EUR	20%	6,64 EUR																																																																																																	
2	10.1.2.FINA-a-povratni-od-31-	kom	48.000000	0.900000 EUR	0,00 EUR	20%	44,64 EUR																																																																																																	
Ukupno iznos bez PDV-a: 51,28 EUR																																																																																																								
Ukupno iznos s PDV-om: 61,54 EUR																																																																																																								
Ukupno: 61,54 EUR																																																																																																								
Za plaćati: 61,54 EUR																																																																																																								
Porezna kategorija	Stopa PDV-a	Osnovica PDV-a	Iznos PDV-a	Ukupno iznos s PDV-om																																																																																																				
Standardna stopa	20%	51,28 EUR	10,26 EUR	61,54 EUR																																																																																																				
Rb	Šifra i opis usluge	Cijena	IM	Količina	Iznos	Stopa %	Ukupno																																																																																																	
1	10.1.1.FINA-a-povratni-od-	6,44	kom	1,00	6,44	20%	6,64																																																																																																	
2	10.1.2.FINA-a-povratni-od-31-	44,20	kom	48,00	44,20	20%	44,64																																																																																																	
Ukupno: 50,64							10,26																																																																																																	
Ukupno s PDV-om: 60,90							10,64	61,54																																																																																																

Although, based on the existing provisions of the law, it is sufficient to archive the elnvoice XML schema, please archive in the portal for the delivery of documentation (KOPUN Ideagen) and the visualization of the XML Schema.

Regarding the numbering of these documents, since they are identical documents in different formats, we ask that they be archived with the same numbering - whereby one will have the extension ".xml" and the other ".pdf"



We would like to draw your attention to the fact that based on the existing information we have about some software packages, it has been observed in this initial phase that the "standard", PDF format of invoices is not identical to the XML schema. For this reason, **we do not recommend** that you additionally archive this format at this stage.

If, in addition to these formats, the supplier also delivers some other document that is crucial for the business event (e.g. signed delivery note, handover record, etc.), please archive it with this documentation. In doing so, you can:

- I. assign an identical number to this document with a note in the name "appendix"
- II. combine the XML Schema visualization with this document attachment using a PDF processing program. Instructions for merging files: [PDF merge instructions](#)



The XML schema visualization will not have a QR code with all the information to pay these bills. Therefore, if you are going to use the "standard" PDF invoice form for scanning invoice payments, we **recommend that you check the payment elements** (number of the transaction account to which you are making the payment, invoice amount and reference number) from the XML invoice visualization.

ACCOUNT LIQUIDATION

We assume that all invoices submitted to our portal have been liquidated at the same time, but you can also leave a note about liquidation on the visualization of the XML invoice in PDF.

Instructions for making "liquidated stamps" are given in the appendix - [Creation of "Stamp liquidated" in PDF](#)

Considering that with XML schemas it is not possible to enter additional data (e.g. project number, department, notes on whether it is a fixed asset or maintenance cost, etc.), please enter all notes in the invoice visualization via PDF.

Instructions for creating a "text box" with notes for posting – [Writing a note \(remark\) into a document](#)

REPORTING ON REJECTED INCOMING INVOICES

In case you reject any of the incoming invoices (e.g. due to an error in the invoice price, quantity or other conditions), there is an obligation to eReport to the Tax Administration by the 20th of the month for the previous month. That is, all received eInvoices that you received during the current month must be reported to the Tax Administration by the 20th of the following month (i.e. rejected incoming invoices during February 2026 are reported by 20.03.2026).

Most information intermediaries have this reporting option directly from their own software package, so please check how you will report on the above.

DOCUMENTATION ARCHIVING

New, eInvoices are archived digitally – therefore, there is no longer any need to archive existing documentation in “paper form”. The above [applies to both incoming and outgoing invoices](#). If you decide to have an archive for your needs in “paper form”, you must also have the documentation archived in electronic form (XML form of eInvoices). Although you have archived submitted eInvoices for posting via the KOPUN portal, it is still necessary to have one, your own archive.

You can archive documents as follows:

- i) have it on your own infrastructure (computer, server, etc.), in which case we definitely recommend that you do regular data back-ups (daily, weekly, biweekly, monthly), or
- ii) information intermediaries also provide an archive on their infrastructure. Most intermediaries charge for this archive. If you decide to go for this option, we definitely recommend that you check:
 - a. fees depending on the number of documents you have on an annual basis
 - b. whether there is a possibility of subsequent simple data download (e.g. whether you can download data for e.g. a month, a year, without having to download document by document). Some information intermediaries will probably charge for such subsequent data download.

APPENDICES - INSTRUCTIONS FOR EDITING PDF DOCUMENTS

Below we provide technical instructions on how to edit PDF documents for the purposes of archiving and document liquidation.

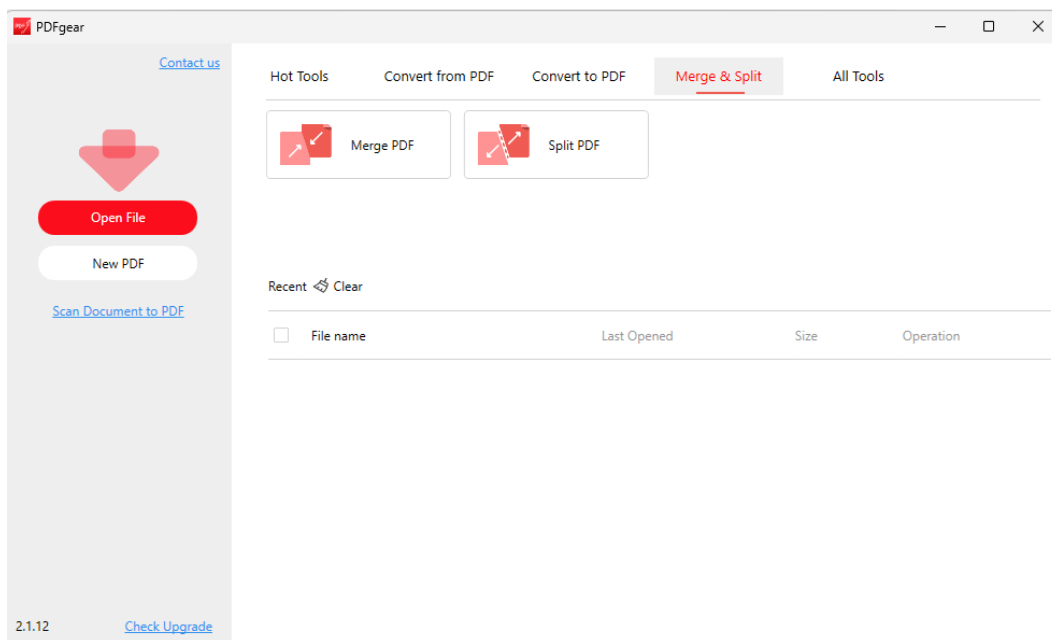
There are a large number of software packages that enable the merging of PDF documents, and a large part of them are only available online. Since business documents are sensitive data, we recommend that you look for a solution that enables these options on your computer.

A free solution, which has so far proven to be optimal for the scope of activities in accounting, is PDFgear - <https://www.pdfgear.com/>

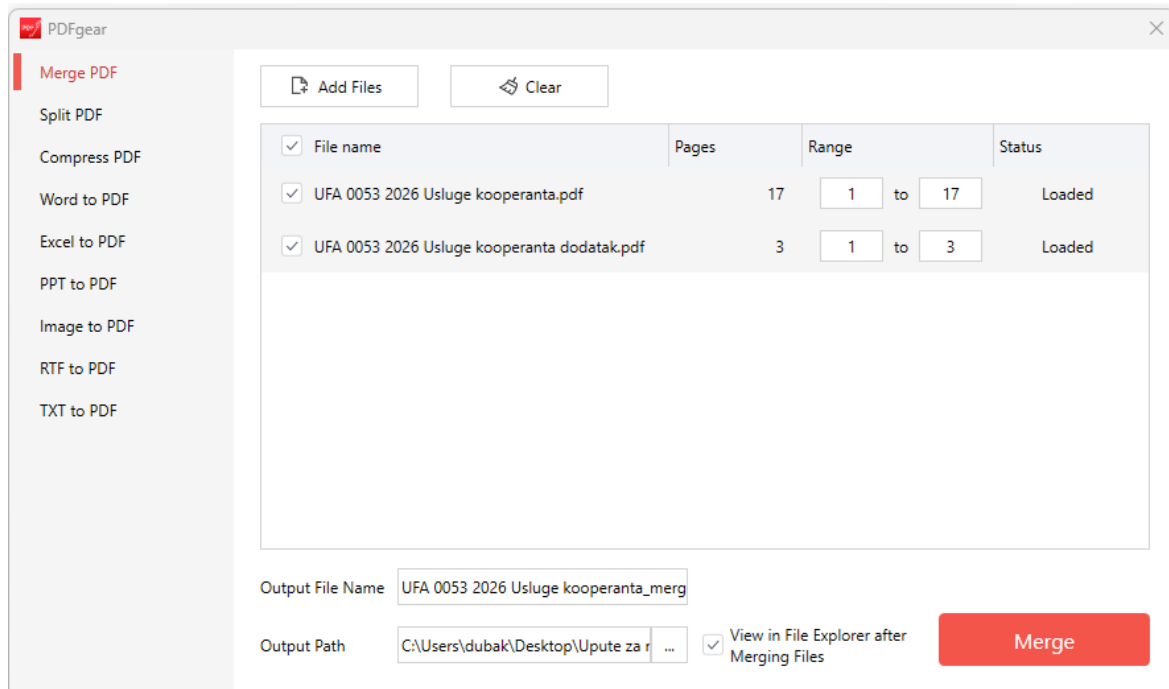
This program has an online option as well as a free program package for download that you can then use for these needs.

PDF MERGE INSTRUCTIONS

After opening the PDFgear program, select **Merge & Split**, after which the following window will open:



In the window, select **Merge PDF** and then select **Add Files**. Select the documents you want to merge, as well as the location where you want the documents to be merged. The program automatically adds the same name as the original document but with the extension "_merged".

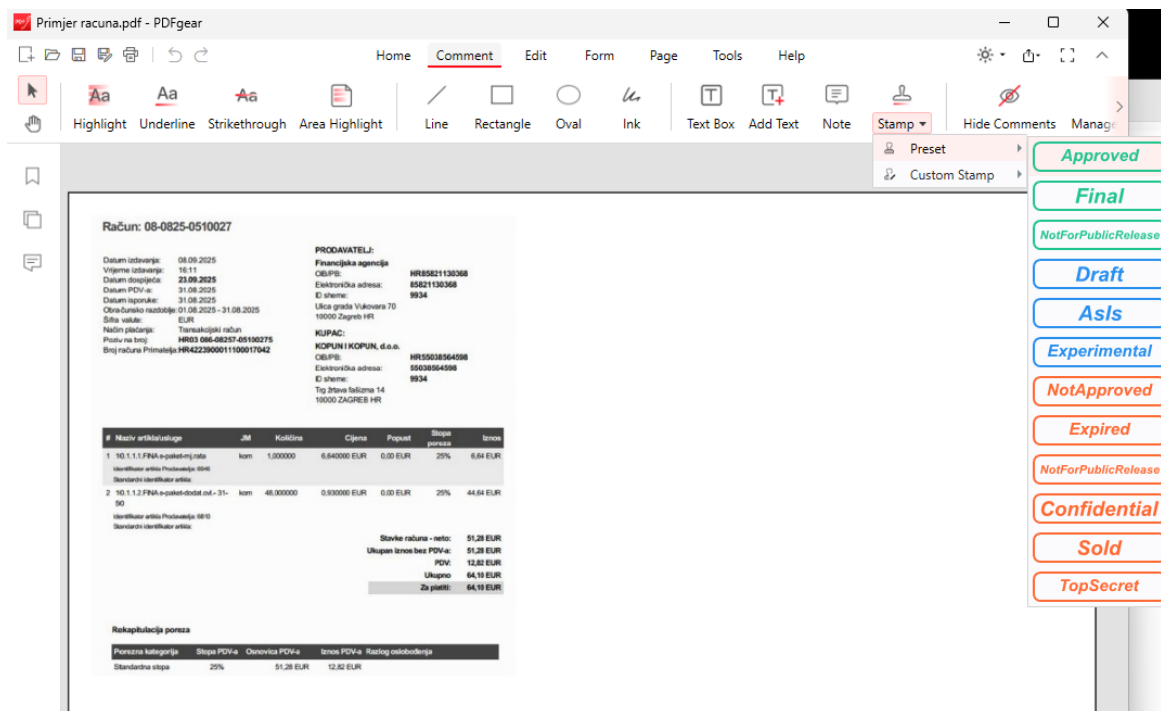


After that, click **Merge**.

This document then you archive on the documentation submission porta.

CREATION OF "STAMP LIQUIDATED" IN PDF

The PDFgear program allows you to leave the "stamp" liquidated, that is, after opening the program in the **Comment** section, select **Stamp** ➔ **Present**. The program allows you to put already existing "stamps" such as **Approved**:



However, you can also create your own "stamp" under **Comment** ➔ **Stamp** ➔ **Custom Stamp**:

Primjer racuna.pdf - PDFgear

Home **Comment** Edit Form Page Tools Help

Highlight Underline Strikethrough Area Highlight Line Rectangle Oval Ink Text Box Add Text Note Stamp Hide Comments Manage

Račun: 08-0825-0510027

Datum izdavanja: 08.09.2025
 Vrijeme izdavanja: 16:11
 Datum dostupnosti: 23.09.2025
 Datum PDV-a: 31.08.2025
 Datum isporuke: 31.08.2025
 Obratunsko razdoblje: 01.08.2025 - 31.08.2025
 Sifra valute: EUR
 Način plaćanja: Trenutački račun
 Proziv na broj: HR03 086-08257-05100275
 Broj računa Primatelja: HR4223900011100017042

PRODAVATELJ:
 Financijska agencija
 OIB/PIB: HR85821130368
 Elektronička adresa: 85821130368
 ID sheme: 9934
 Ulica grada Vukovara 70
 10000 Zagreb HR

KUPAC:
 KOPUNI I KOPUN, d.o.o.
 OIB/PIB: HR55038564598
 Elektronička adresa: 55038564598
 ID sheme: 9934
 Trg Jrtava fašizma 14
 10000 ZAGREB HR

#	Naziv artikla/usluge	JM	Količina	Cijena	Popust	Stopa poreza	Iznos
1	10.1.1.1.FPA-a-paketirani-pis... Identifikator artikla: Proizvođač: 0802 Standardni identifikator artikla:	kom	1,000000	6,640000 EUR	0,00 EUR	25%	6,64 EUR
2	10.1.1.2.FPA-a-paket-dodat-out.-31-50 Identifikator artikla: Proizvođač: 0810 Standardni identifikator artikla:	kom	48,300000	0,930000 EUR	0,00 EUR	25%	44,84 EUR

Stavke računa - neto: 51,28 EUR
 Ukupan iznos bez PDV-a: 51,28 EUR
 PDV: 12,80 EUR
 Ukupno: 64,18 EUR
 Za plaćati: 64,18 EUR

Rekapitulacija poreza

Porezna kategorija	Stopa PDV-a	Osnovica PDV-a	Iznos PDV-a	Razlog oslobođenja
Standardna stopa	25%	51,28 EUR	12,80 EUR	

New Stamp

Type Picture

Likvidirano

WinStampTypeAppearanceHeader

Text: Likvidirano

Save the custom stamp

Cancel OK

WRITING A NOTE (REMARK) INTO A DOCUMENT

You can enter the notes themselves using the option **Comment** → **Text Box** after which you can select the position where you want to enter the note. We recommend that you enter notes **in a colour other than black**, so that they can be more easily recognized on the PDF visualization of the incoming invoice.

Primjer racuna.pdf - PDFgear *

Home **Comment** Edit Form Page Tools

Highlight Underline Strikethrough Area Highlight Line Rectangle Oval Ink Text Box Add Text

T T_r 12 pt T_s 1 pt Exit editing Text Box Add a text

Račun: 08-0825-0510027

Datum izdavanja: 08.09.2025
 Vrijeme izdavanja: 16:11
 Datum dostupnosti: 23.09.2025
 Datum PDV-a: 31.08.2025
 Datum isporuke: 31.08.2025
 Obratunsko razdoblje: 01.08.2025 - 31.08.2025
 Sifra valute: EUR
 Način plaćanja: Trenutački račun
 Proziv na broj: HR03 086-08257-05100275
 Broj računa Primatelja: HR4223900011100017042

PRODAVATELJ:
 Financijska agencija
 OIB/PIB: HR85821130368
 Elektronička adresa: 85821130368
 ID sheme: 9934
 Ulica grada Vukovara 70
 10000 Zagreb HR

KUPAC:
 KOPUNI I KOPUN, d.o.o.
 OIB/PIB: HR55038564598
 Elektronička adresa: 55038564598
 ID sheme: 9934
 Trg Jrtava fašizma 14
 10000 ZAGREB HR

#	Naziv artikla/usluge	JM	Količina	Cijena	Popust	Stopa poreza	Iznos
1	10.1.1.1.FPA-a-paketirani-pis... Identifikator artikla: Proizvođač: 0802 Standardni identifikator artikla:	kom	1,000000	6,640000 EUR	0,00 EUR	25%	6,64 EUR
2	10.1.1.2.FPA-a-paket-dodat-out.-31-50 Identifikator artikla: Proizvođač: 0810 Standardni identifikator artikla:	kom	48,300000	0,930000 EUR	0,00 EUR	25%	44,84 EUR

Stavke računa - neto: 51,28 EUR
 Ukupan iznos bez PDV-a: 51,28 EUR
 PDV: 12,80 EUR
 Ukupno: 64,18 EUR
 Za plaćati: 64,18 EUR

Rekapitulacija poreza

Porezna kategorija	Stopa PDV-a	Osnovica PDV-a	Iznos PDV-a	Razlog oslobođenja
Standardna stopa	25%	51,28 EUR	12,80 EUR	

Likvidirano

Za projekt 001