Smjernice za implementaciju eRačuna

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Sadržaj

Uvod

Ovim dokumentom odgovara se na najčešće postavljana pitanja u implementaciji eRačuna po standardu koji je usvojen radi potrebe potpune interoperabilnosti u kolanju eRačuna kako u Moj-eRačun mreži, tako i prema tijelima državne uprave.

Ovdje je bitno naglasiti da ćete samo potpunom kompatibilnošću eRačuna koji izlazi iz vašeg ERP-a omogućiti suprotnoj strani da taj isti eRačun učita u svoj ERP ili da će sigurno biti dostavljen prema TDU.

Online linkovi

UBL Validacija

Kako bi provjerili da li je eRačun kojeg ste napravili po UBL standardu, XML datoteku možete učitati na online validator koji se nalazi na https://www.moj-eracun.hr/exchange/validateubl

Za validaciju postoje dvije opcije:

1. **UBL shema i provjera ispravnosti upisanih vrijednosti**
   a. Ovdje provjeravamo minimalan set pravila popunjavanja računa u XML obliku koji je potreban da bi eRačun bio učitan u neki drugi ERP unutar Moj-eRačun mreže ili prema inozemnim zaprimateljima eRačuna.
2. **Kompatibilnost za slanje prema tijelima državne uprave (TDU)**
   a. Zbog nekih dodatnih polja koja se moraju ispunjavati unutar UBL-a, a koje diktira FINA, napravili smo poseban validator koji provjerava da li je XML ispunjen u skladu sa standardom kojeg se traži za TDU.

Nakon što učitate XML u validator, na ekranu će se pojaviti da je sve u redu s računom ili upozorenja i pogreške.

Upozorenja nisu greške i račun će biti ispravan za zaprimanje, ali upozoravaju kako bi neka polja trebala biti popunjena kako bi strani koja zaprima eRačun olakšali import istog. Ovo se ponajprije odnosi na referencu **na narudžbenicu i GTIN (EAN) kôd artikla** koji su od velikog značaja za sve velike zaprimatelje koji sve svoje poslovne procese vode kroz ERP.

Upute za spajanje putem API-a na Moj-eRačun servis

Za spajanje na servis postoje dva API-a. Svi integratori koji su radili na V1 API-u mogu slobodno i dalje ostati na njemu.

Svi novi integratori odmah su upućeni na V2 API.

Razlika između V1 i V2 je što V2 ima puno veću propusnost i nešto bolji povrat poruke greške, što se pokazalo najbitnijim u fazi integracije

Upute za API v1 - https://www.moj-eracun.hr/hr/Manual/V1/Api
Upute za API v2 - https://www.moj-eracun.hr/hr/Manual/Stable/Api

Međunarodno dostupni šifrarnici

UN/ECE 5305: http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm

UN/ECE 5153: http://www.unece.org/trade/untdid/d07b/tred/tred5153.htm

Dodatni međunarodni šifarnici koji se koriste (ili mogu koristiti) u sustavu:

Country Identification Code: ISO 3166

Country Subentity Code: ISO 3166-2

Currency Code: ISO 4217

Document Type Code: UN/ECE 1001

Payment Channel Code: CWA (IBAN)

Payment Means Code: UN/ECE 4461

Unit Of Measure Code: UN/ECE rec 20 version 8e

Izmjene u popunjavanju UBL-a

Izmjene oko UBL-a odnose se na ispravno ispunjavanje podataka, a prema postojećim XSD shemama koje ste već zaprimili. U nastavku slijedi popis izmjena.

Oznaka tipa računa - obavezno

Umjesto dosadašnje oznake R1, uvodi se međunarodni kôd 380 definiran kodnom listom UN/ECE 1001

```
<cbc:InvoiceTypeCode listID="UN/ECE 1001" listAgencyID="6"
listURI="http://www.unece.org/trade/untdid/d00a/tred/tred1001.htm">380</cbc:InvoiceTypeCode>
```

Referenca na narudžbenicu – uvjetno obavezno

Ako se kreira račun na osnovu narudžbenice, obavezno je ispunit referencu na narudžbenicu

```
<cac:OrderReference>
    <cbc:ID>ORD-12-08-2016</cbc:ID>
</cac:OrderReference>
```

Adresa u jednoj liniji za pošiljatelja i primatelja – obavezno za TDU

Ukoliko se šalje eRačun prema TDU, obavezno se mora ispuniti čvor `<cac:AddressLine>`

```
<cac:Party>
  <cbc:EndpointID>3851886047758</cbc:EndpointID>
  <cac:PartyName>
    <cbc:Name>Klising d.o.o.</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
    <cbc:StreetName>Ilica</cbc:StreetName>
    <cbc:BuildingNumber>412a</cbc:BuildingNumber>
    <cbc:CityName>Zagreb</cbc:CityName>
    <cbc:PostalZone>10000</cbc:PostalZone>
    <cac:AddressLine>
      <cbc:Line>Ilica 412a, 10000 Zagreb</cbc:Line>
    </cac:AddressLine>
    <cac:Country>
      <cbc:IdentificationCode listID="ISO3166-1" listAgencyID="6"
listName="Country" listVersionID="0.3" listURI="http://docs.oasis-open.org/ubl/os-ubl-
2.0/cl/gc/default/CountryIdentificationCode-2.0.gc"
listSchemeURI="urn:oasis:names:specification:ubl:codelist:gc:CountryIdentificationCode
-2.0">HR</cbc:IdentificationCode>
      <cbc:Name />
    </cac:Country>
  </cac:PostalAddress>
  <cac:PartyLegalEntity>
    <cbc:RegistrationName>Klising d.o.o.</cbc:RegistrationName>
    <cbc:CompanyID>67573415246</cbc:CompanyID>
  </cac:PartyLegalEntity>
</cac:Party>
```

Podaci za plaćanje – obavezno

U polje `cbc:PaymentMeansCode` se upisuje međunarodna oznaka **42** prema kodnoj listi UN/ECE 4461, a u polje `cbc:PaymentChannelCode` se upisuje **IBAN**, što je međunarodna oznaka po CEE/BII.

```
<cbc:PaymentMeansCode listID="UN/ECE 4461" listAgencyID="6"
listName="PaymentMeansCode" listVersionID="D10B" listURI="http://docs.oasis-
open.org/ubl/os-UBL-2.1/cl/gc/default/PaymentMeansCode-2.1.gc"
listSchemeURI="urn:un:unece:uncefact:codelist:standard:UNECE:PaymentMeansCode:D10B">42
</cbc:PaymentMeansCode>
<cbc:PaymentChannelCode listAgencyName="CEN/BII">IBAN</cbc:PaymentChannelCode>
```

Podaci za plaćanje – obavezno za TDU

Ukoliko želite eRačun poslati prema TDU potrebno je popuniti još obavezno i slijedeća polja:

Poziv na broj `<cbc:InstructionID>`
Opis plaćanja `<cbc:InstructionNote>`
Model `<cbc:PaymentID>`

IBAN račun za uplatu sredstava

```
<cac:PayeeFinancialAccount>
  <cbc:ID>HR6123900011100324481</cbc:ID>
  <cbc:CurrencyCode listID="ISO 4217 Alpha" listAgencyID="5"
listURI="http://docs.oasis-open.org/ubl/os-UBL-2.1/cl/gc/default/CurrencyCode-
2.1.gc">HRK</cbc:CurrencyCode>
</cac:PayeeFinancialAccount>
```

GTIN (EAN) kôd – obavezno za artikle koji ga imaju

Ukoliko artikl ima svoj GTIN kôd, njega se obavezno mora upisati unutar čvora `cac:Item` kako bi isti uspješno bio prepoznat kod učitavanja eRačuna u ERP.

```
<cac:Item>
  <cbc:Name>Artikl s PDV-om 25%</cbc:Name>
  <cac:AdditionalItemIdentification>
    <cbc:ID schemeID="GTIN">3851987654321</cbc:ID>
  </cac:AdditionalItemIdentification>
</cac:Item>
```

Atribut currencyID – obavezno

Svi elementi koji u sebi sadrže atribut `currencyID` moraju ga imati ispunjenog. Najčešće će to biti oznaka za Kune **HRK**. Jedan tipičan primjer gdje se ovaj atribut pojavljuje:

```
<cbc:Amount currencyID="HRK">200.0</cbc:Amount>
```

U najnovijim primjerima eRačuna možete vidjeti gdje se sve pojavljuje taj atribut ukoliko ne pratite XSD shemu.

Atribut unitCode – obavezno

Ovim atributom se označava jedinica mjere prema međunarodnoj kôdnoj listi UN/ECE rec 20 8e. Atribut se nalazi na stavkama računa unutar elemenata `cbc:InvoicedQuantity` i `cbc:BaseQuantity`.

Minimalna lista atributa za jedinice mjere:

```csharp
/// <summary>
/// http://docs.oasis-open.org/ubl/cos1-UBL-2.1/cva/UBL-DefaultDTQ-
2.1.html#d30e1
/// </summary>
public enum QuantityCode
{
        [Description("")]
        Null,

        [Description("H87")]
        Piece,

        [Description("KGM")]
        Kilogram,

        [Description("KMT")]
        Kilometre,

        [Description("GRM")]
        Gram,

        [Description("MTR")]
        Metre,

        [Description("LTR")]
        Litre,

        [Description("TNE")]
        Tonne,

        [Description("MTK")]
        SquareMetre,

        [Description("MTQ")]
        CubicMetre,

        [Description("MIN")]
        Minute,

        [Description("HUR")]
        Hour,

        [Description("DAY")]
        Day,

        [Description("MON")]
        Month,

        [Description("ANN")]
        Year
}
```

Potpuna lista može se naći na linku http://docs.oasis-open.org/ubl/cos1-UBL-2.1/cva/UBL-DefaultDTQ-2.1.html#d30e1

Ukoliko se za jedinicu mjere primjenjuje neki kôd koji nije implementiran na strani zaprimatelja ili nije po kodnoj listi, naša preporuka je da se za default vrijednost koristi oznaka za komad **H87**.

GLN kôd – preporučljivo

Ukoliko pošiljatelj ili primatelj imaju GLN kôd, preporuka je da se isti popuni u `cbc:EndpointID` polje unutar čvora `cac:Party`.

```
<cbc:EndpointID>3851886047758</cbc:EndpointID>
```

Implementacija poreznih shema

Radi se o najznačajnijoj izmjeni izrade računa u XML obliku, i koja je preduvjet da bi isti uopće mogao ispravno učitati u ERP na strani zaprimatelja. Za svaki tip poreza potrebno je ispuniti određeni set polja unutar pojedine linije računa `cac:InvoiceLine`, ali i na poreznoj rekapitulaciji unutar čvora `cac:TaxTotal`.

PDV

TaxCategory/ID = **S**
TaxCategory/Name = **PDV**
TaxCategory/Percent = 25.00, 13.00, 5.00…

TaxScheme/Name = **VAT**
TaxScheme/TaxTypeCode = **StandardRated**

```xml
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="HRK">0.25</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="HRK">71.82</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="HRK">0.25</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">S</cbc:ID>
      <cbc:Name>PDV</cbc:Name>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:Name>VAT</cbc:Name>
        <cbc:TaxTypeCode>StandardRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Oslobođeno poreza

TaxCategory/ID = **E**

TaxCategory/Name = **OSLOBOĐENO_POREZA**

TaxCategory/Percent = **0.00**

TaxScheme/Name = **FRE**

TaxScheme/TaxTypeCode = **ZeroRated**

```xml
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="HRK">71.82</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">E</cbc:ID>
      <cbc:Name>OSLOBOĐENO_POREZA</cbc:Name>
      <cbc:Percent>0</cbc:Percent>
      <cbc:TaxExemptionReason>Oslobođeno od poreza prema članku
zakonacbc:TaxExemptionReason>
      <cac:TaxScheme>
        <cbc:Name>FRE</cbc:Name>
        <cbc:TaxTypeCode>ZeroRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Napomena: polje `cbc:TaxExemptionReason` u kojemu se navodi po kojem članku zakona je nešto oslobođeno od poreza je obavezno.

Neoporezivo

TaxCategory/ID = **O** (ovo nije nula, nego slovo"O")
TaxCategory/Name = **NEOPOREZIVO**
TaxCategory/Percent = **0.00**

TaxScheme/Name = **FRE**
TaxScheme/TaxTypeCode = **ZeroRated**

```xml
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="HRK">13.50</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">O</cbc:ID>
      <cbc:Name>NEOPOREZIVO</cbc:Name>
      <cbc:Percent>0</cbc:Percent>
      <cbc:TaxExemptionReason>Neoporezivo po čl.33 st.3 Zakona o PDV-
u</cbc:TaxExemptionReason>
      <cac:TaxScheme>
        <cbc:Name>FRE</cbc:Name>
        <cbc:TaxTypeCode>ZeroRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Napomena: polje `cbc:TaxExemptionReason` u kojemu se navodi po kojem članku zakona je nešto neoporezivo je obavezno.

Porez na promet usluga

TaxCategory/ID = **S**
TaxCategory/Name = **PP**
TaxCategory/Percent = (do 3.00)

TaxScheme/Name = **LOC**
TaxScheme/TaxTypeCode = **StandardRated**

```xml
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="HRK">5.60</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="HRK">20</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="HRK">5.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">S</cbc:ID>
      <cbc:Name>PDV</cbc:Name>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:Name>VAT</cbc:Name>
        <cbc:TaxTypeCode>StandardRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="HRK">20</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="HRK">0.60</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">S</cbc:ID>
      <cbc:Name>PP</cbc:Name>
      <cbc:Percent>3</cbc:Percent>
      <cac:TaxScheme>
        <cbc:Name>LOC</cbc:Name>
        <cbc:TaxTypeCode>StandardRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Napomena: Porez na promet usluga je u kombinaciji s PDV-om. Dakle imamo 2× polje `cac:TaxSubtotal`.

Prijenos porezne obveze

TaxCategory/ID = **B**

TaxCategory/Name = **PPO**

TaxCategory/Percent = **0.00**

TaxScheme/Name = **VAT**

TaxScheme/TaxTypeCode = **ZeroRated**

```xml
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">B</cbc:ID>
      <cbc:Name>PPO</cbc:Name>
      <cbc:Percent>0</cbc:Percent>
      <cac:TaxScheme>
        <cbc:Name>VAT</cbc:Name>
        <cbc:TaxTypeCode>ZeroRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Napomena: polje `cbc:TaxableAmount` se ne upisuje.

Posebni porez na motorna vozila
TaxCategory/ID = **S**
TaxCategory/Name = **PPMV**
TaxCategory/Percent = (izračunati)

TaxScheme/Name = **CAR**
TaxScheme/TaxTypeCode = **StandardRated**

```xml
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="HRK">35000.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="HRK">100000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="HRK">25000.00</cbc:TaxAmount>
    <cbc:CalculationSequenceNumeric>1</cbc:CalculationSequenceNumeric>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">S</cbc:ID>
      <cbc:Name>PDV</cbc:Name>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:Name>VAT</cbc:Name>
        <cbc:TaxTypeCode>StandardRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="HRK">125000.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="HRK">10000.00</cbc:TaxAmount>
    <cbc:CalculationSequenceNumeric>2</cbc:CalculationSequenceNumeric>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">S</cbc:ID>
      <cbc:Name>PPMV</cbc:Name>
      <cbc:Percent>8</cbc:Percent>
      <cac:TaxScheme>
        <cbc:Name>CAR</cbc:Name>
        <cbc:TaxTypeCode>StandardRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Napomena: Redoslijed kalkulacije poreza `cbc:CalculationSequenceNumeric` se mora obavezno ispuniti.

Posebni postupak oporezivanja marže

TaxCategory/ID = **S**
TaxCategory/Name = **PPOM**
TaxCategory/Percent = **0.00**

TaxScheme/Name = **VAT**
TaxScheme/TaxTypeCode = **ZeroRated**

```xml
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">S</cbc:ID>
      <cbc:Name>PPOM</cbc:Name>
      <cbc:Percent>0</cbc:Percent>
      <cbc:TaxExemptionReason>Posebni postupak oporezivanja marže - rabljena
dobra</cbc:TaxExemptionReason>
      <cac:TaxScheme>
        <cbc:Name>VAT</cbc:Name>
        <cbc:TaxTypeCode>ZeroRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Povratna naknada

Kako je ovo kompliciran primjer, navodimo u cijelosti kako treba izgledati rekapitulacija poreza i stavke. Doslovno treba napraviti copy+paste s upisanim pravim vrijednostima cijene, količine, izračuna poreza, povratne naknade te naziva artikla.

```xml
        <cac:AllowanceCharge>
          <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
          <cbc:AllowanceChargeReasonCode listID="UN/ECE 3155" listAgencyID="6"
listVersionID="D10B" listURI="http://docs.oasis-open.org/ubl/os-UBL-
2.1/cl/gc/default/AllowanceChargeReasonCode-2.1.gc"
listSchemeURI="urn:un:unece:uncefact:codelist:standard:UNECE:AllowanceChargeReasonCode
:D10B">8</cbc:AllowanceChargeReasonCode>
          <cbc:AllowanceChargeReason>Povratna naknada</cbc:AllowanceChargeReason>
          <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
          <cbc:Amount currencyID="HRK">5.0</cbc:Amount>
          <cbc:BaseAmount currencyID="HRK">0.5</cbc:BaseAmount>
          <cac:TaxTotal>
            <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
            <cac:TaxSubtotal>
              <cbc:TaxableAmount currencyID="HRK">5.0</cbc:TaxableAmount>
              <cbc:TaxAmount currencyID="HRK">0</cbc:TaxAmount>
              <cac:TaxCategory>
                <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">O</cbc:ID>
                <cbc:Name>HR-POV_NAK</cbc:Name>
                <cbc:Percent>0</cbc:Percent>
                <cbc:TaxExemptionReason>Povratna naknada ne podliježe oporezivanju po
čl. 33. stavak 3 Zakona o PDV-u</cbc:TaxExemptionReason>
                <cac:TaxScheme>
                  <cbc:Name>FRE</cbc:Name>
                  <cbc:TaxTypeCode>ZeroRated</cbc:TaxTypeCode>
                </cac:TaxScheme>
              </cac:TaxCategory>
            </cac:TaxSubtotal>
          </cac:TaxTotal>
        </cac:AllowanceCharge>
        <cac:TaxTotal>
          <cbc:TaxAmount currencyID="HRK">15.10</cbc:TaxAmount>
          <cac:TaxSubtotal>
            <cbc:TaxableAmount currencyID="HRK">60.40</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="HRK">15.10</cbc:TaxAmount>
            <cac:TaxCategory>
              <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"
schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">S</cbc:ID>
              <cbc:Name>PDV</cbc:Name>
              <cbc:Percent>25</cbc:Percent>
              <cac:TaxScheme>
                <cbc:Name>VAT</cbc:Name>
                <cbc:TaxTypeCode>StandardRated</cbc:TaxTypeCode>
              </cac:TaxScheme>
            </cac:TaxCategory>
          </cac:TaxSubtotal>
          <cac:TaxSubtotal>
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schemeURI="http://www.unece.org/trade/untdid/d07a/tred/tred5305.htm">O</cbc:ID>
              <cbc:Name>NEOPOREZIVO</cbc:Name>
              <cbc:Percent>0</cbc:Percent>
```

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            <cbc:TaxExemptionReason>Povratna naknada ne podliježe oporezivanju po
čl. 33. stavak 3 Zakona o PDV-u</cbc:TaxExemptionReason>
              <cac:TaxScheme>
                <cbc:Name>FRE</cbc:Name>
                <cbc:TaxTypeCode>ZeroRated</cbc:TaxTypeCode>
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        <cac:LegalMonetaryTotal>
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          <cbc:TaxInclusiveAmount currencyID="HRK">80.50</cbc:TaxInclusiveAmount>
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unitCodeListAgencyID="6">10</cbc:InvoicedQuantity>
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            <cbc:AllowanceChargeReasonCode listID="UN/ECE 3155" listAgencyID="6"
listVersionID="D10B" listURI="http://docs.oasis-open.org/ubl/os-UBL-
2.1/cl/gc/default/AllowanceChargeReasonCode-2.1.gc"
listSchemeURI="urn:un:unece:uncefact:codelist:standard:UNECE:AllowanceChargeReasonCode
:D10B">8</cbc:AllowanceChargeReasonCode>
            <cbc:AllowanceChargeReason>Povratna naknada</cbc:AllowanceChargeReason>
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po čl. 33. stavak 3 Zakona o PDV-u</cbc:TaxExemptionReason>
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                  </cac:TaxScheme>
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