

A GUIDE TO RENTING OUT HOLIDAY HOMES, APARTMENTS AND ROOMS

January 2024



VRSAR
inspirira

.....
Turistička zajednica
općine Vrsar

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Foreword

Having recognised the efforts made by the owners of family accommodation in the Municipality of Vrsar to improve the quality of accommodation, including its maintenance and sale, we have prepared a guide to optimal business administration management. The role of the Vrsar Tourist Board is to create a uniform platform to connect local owners of holiday homes, apartments and rooms and provide them with relevant knowledge and information, all with the common goal of creating a quality tourism offer that will promote Vrsar as a destination of excellence.

As part of a larger community of private accommodation providers in the Republic of Croatia, many Vrsar families have been offering this service for a long time. The importance of the private accommodation segment for Croatia's tourist offer is supported by statistics, which show that almost half of the accommodation capacity falls off on private owners. The concept of sustainability focuses on quality as a guarantee of smart development, and the Vrsar Tourist Board has responsibly taken on the role of an intermediary in providing support and assistance to all private accommodation providers. We are committed to providing quality information that is accessible to all, organising training sessions and enabling free use of mobile guest registration applications (mVisitor for all registered owners). This is exactly why we decided to write this booklet – a guide through all the administrative obligations that owners are legally required to fulfil as part of their business.

With a view to profiling Vrsar on the Croatian tourist map as a place where both our guests and owners will be satisfied, we wish you a successful business year!

Yours respectfully,
Klara Trošt Lesić, PhD



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1. DECISION TO AUTHORISE THE PROVISION OF HOSPITALITY AND CATERING SERVICES IN PRIVATE HOUSEHOLDS

In order to provide hospitality and catering services in their household, the owner must obtain a relevant decision, issued by the competent office within the Istria County's Administrative Department for Tourism. The office must decide on the application within 30 days from the date on which the application was filed.

The decision will cease to have effect upon the death of the owner or upon deregistration on their part, which will take effect on the date stated in the deregistration or on the date of its submission to the competent office.

Decisions are issued by the **Administrative Department for Tourism of the County of Istria – Poreč Branch**, Obala m. Tita 4, tel. 052 371 308 (front desk working hours: Mondays and Fridays from 9 am to 11 am; Tuesdays from 12:30 pm to 3:30 pm, Wednesdays by appointment).

Hospitality and catering services in the household may be provided by natural persons, i.e. owners. Owner means a citizen of the Republic of Croatia or a citizen of a country that is a member of the European Economic Area or the Swiss Confederation.

Hospitality and catering services in the household include:

- ◆ Accommodation in a holiday home, apartment or room owned by the accommodation provider (up to 10 rooms, i.e. 20 beds, excluding extra beds);
- ◆ Accommodation in a campsite and/or rest camp owned by the accommodation provider (up to 10 accommodation units, for a maximum of 30 guests, excluding children up to 12 years of age);
- ◆ Accommodation in a 'Robinson-style' facility, where services are provided in indoor or outdoor premises, with a capacity determined by the number of guests who can safely stay there, but up to a maximum of 10 accommodation units, i.e. 30 guests at the same time, excluding children up to 12 years of age;
- ◆ Breakfast for guests to whom the owner provides accommodation services.

RECATEGORISATION

Only facilities that have received a decision on the approval of hospitality and catering services in the household by 1 September 2007 must be recategorised, i.e. they must ensure that their facilities comply with the valid Ordinance on the Classification and Categorisation of Household Establishments Providing Hospitality and Catering Services.

Recategorisation is not mandatory, i.e. owners are not obliged to comply with the above Ordinance if they choose not to do so. The owners who do not apply for the above-mentioned decision may continue to offer accommodation services, but they will not be allowed to display their category sign, or more precisely, they will lose the 'right to stars' and will not be able to display them on their facilities or in their promotional material.

Who is required to recategorise their facility and when?

The Act Amending the Hospitality and Catering Industry Act was published in the Official Gazette No. 99/18 and entered into force on 17 November 2018.

Decision obtained by 31 Dec 2000	Within two years of the entry into force of this Act
Decision obtained by 1 Jan 2001	Within three years of the entry into force of this Act
Decision obtained after 31 Dec 2004	Within four years of the entry into force of this Act

2. STANDARDISED SIGNBOARD

Below is a list of manufacturers licensed by the Ministry of Tourism and Sports to produce standardised signboards:

- ◆ **Kordun - marketing d.o.o. /Ltd/**
(Matka Laginje 10, 47000 Karlovac; tel.: 047 645 561; e-mail: *prodajalav@kordun.hr*).
- ◆ **Jaguar d.o.o. /Ltd/**
(Hrvojeva 6, 21000 Split; tel.: 021 343 888; e-mail: *jaguarst6@gmail.com*) for signboards: 1. Hotel; 2. Hotel annex; 3. Integrated hotel; 4. Dispersed hotel; 5. Room in the household; 6. Apartment in the household; 7. Studio apartment in the household; 8. Holiday home in the household; 9. Campsite in the household; 10. Campsite (Ministry of Tourism of the Republic of Croatia); 11. Rooms (Ministry of Tourism of the Republic of Croatia); 12. Tourist resort; 13. Premium-category boarding house; 14. Apartment (Ministry of Tourism of the Republic of Croatia); 15. Studio apartment (Ministry of Tourism of the Republic of Croatia); 16. Camper stop (Ministry of Tourism of the Republic of Croatia); 17. Holiday home (Ministry of Tourism of the Republic of Croatia); 18. Spa; 19. Camping resort; 20. Camping grounds; 21. Tourist apartments; 22. Bike; 23. Congress; 24. Meetings.
- ◆ **Binar d.o.o. /Ltd/**
(Livanjska 12, 21000 Split; tel.: 021 344 442; e-mail: *binar@st.htnet.hr* for signboards: 1. Apartment in the household; 2. Studio apartment in the household; 3. Rooms in the household; 4. Holiday home in the household; 5. Apartment (Ministry of Tourism of the Republic of Croatia); Studio apartment (Ministry of Tourism of the Republic of Croatia).
- ◆ **Robi, obrt za usluge reklamiranja i pranje automobila (advertising and car wash services)**, owner: Vesela Mikić (Put Nina 129a, 23000 Zadar; tel.: 023 220 655; e-mail: *reklame.mikic@gmail.com*) for signboards: 1. Apartment in the household; 2. Room in the household; 3. Campsite in the household; 4. Rooms (Ministry of Tourism of the Republic of Croatia); 5. Holiday home (Ministry of Tourism of the Republic of Croatia); 6. Apartment (Ministry of Tourism of the Republic of Croatia); 7. Studio apartment (Ministry of Tourism of the Republic of Croatia).
- ◆ **Negras d.o.o. /Ltd/**
(Županićeva 6, 52440 Poreč; tel.: 052 431 046; 091 1904 965; 091 5230 380; e-mail: *info.negras@gmail.com*) for signboards intended for accommodation establishments in private households: 1. Apartment; 2. Studio apartment; 3. Room; 4. Holiday home. For signboards intended for other hospitality and catering facilities with accommodation services: 1. Apartment; 2. Studio

apartment; 3. Holiday home.

◆ **Tramax d.o.o. /Ltd/**

(Mažuranićevo šetalište 26, 21000 Split; tel.: 021 548 808; e-mail: info@tramax.hr) for signboards intended for accommodation establishments in private households: 1. Rooms; 2. Apartment; 3. Studio apartment; 4. Holiday home.

◆ **Skripta tisak d.o.o. /Ltd/**

(F. Kuhača 12, 31000 Osijek; tel.: 031 203 900, fax: 031 215 960; e-mail: tisak@skripta.hr) for signboards intended for household hospitality and catering establishments: 1. Apartment.

◆ **Condor B&B d.o.o. /Ltd/**

(Križine 8, 21000 Split; tel.: 021 460 143, e-mail: condor.split@gmail.com) for signboards intended for household hospitality and catering establishments: 1. Apartment; 2. Studio apartment; 3. Rooms; 4. Holiday home.

◆ **Singoprom d.o.o. /Ltd/**

(Rašenički put 10/5, 10000 Zagreb, tel.: 01 3890 688, e-mail: signoprom@signoprom.hr) for signboards 1. Studio apartment in the household; 2. Holiday home in the household; 3. Studio apartment belonging to the 'Other accommodation facilities' category; 4. Holiday home belonging to the 'Other accommodation facilities' category; 5. Apartment belonging to the 'Other accommodation facilities' category; and 6. Rooms belonging to the 'Other accommodation facilities' category.

3. GUEST RECORDS

Every owner is obliged to keep a record (list) of guests. The form and content of a guest list, i.e. of an application that owners are obliged to submit to the competent Tourist Board, are laid down by law, i.e. by Article 1 Paragraph 2 of the Ordinance on the Manner of Keeping Records of Tourists. Tourists are registered and deregistered in eVisitor, a central electronic system designed for this purpose.

Pursuant to Article 1 Paragraph 2 of the Ordinance on the Manner of Keeping Records of Tourists and on the Form and Content of the Tourist Registration Form, these requirements are fulfilled through the Republic of Croatia's central tourist registration and deregistration system called eVisitor.

Owners are required by the law to register and deregister guests via the eVisitor system within 24 hours of their arrival/departure.

4. PRICE LIST

The price list, which does not require certification, must be displayed in a visible place in each establishment (room, apartment, holiday home, campsite).

All prices must be expressed in euros. The owner may not charge more than the price stated in the price list; however, a discount may be granted in certain cases. Any discount must be indicated on the invoice. The price list must be available and displayed

in each accommodation unit. It does not have to be displayed on the wall, as was previously the case; a price list holder is sufficient.

When changing the price list, it is necessary to enclose the old one with the invoices issued.

The owners who are required to pay the annual flat-rate tourist tax must include it in the accommodation price (no separate charging is permitted).

The owners providing breakfast, HB and FB services in addition to accommodation are required to define standard quantities of ingredients, drinks and beverages for individual meals, drinks and beverages. Services must be provided in accordance with the defined standards, with which the guest must be familiarised upon request (no certification required).

The price list must contain the following items:

1. General information about the owner (name of the accommodation; name, surname, address and personal identification number (OIB) of the owner)
2. Service (overnight stay for two, bed and breakfast, apartment rental, etc.)
3. Charging basis (per night, per person, per accommodation, per week)
4. Period (all periods with different prices, e.g. within a season)
5. Price (must be expressed in euros)
6. Tourist tax (indicate if included in the price)
7. VAT (if exempt from VAT, state the following: "Pursuant to Article 90 Paragraph 2 of the VAT Act, the VAT is excluded from the price." If the price includes VAT, the net price must be indicated separately from the VAT).
8. Additional services (you can include additional services such as pets, air conditioning, cleaning, parking, etc. while services such as bike rental, transport, sun lounger rental, boat rental, etc., must not be included unless you have the necessary permits for these types of business).
9. Price list issue date (specify the date on which the current price list came into force, preferably at the bottom of the price list).
10. Signature (of the owner whose name and surname appear in the Decision). It is not necessary to certify the price list, and the owner may make changes to it at their discretion, without the need for certification).

Price list example:

APARTMENTS ANA

Category***

Owner: Ana Anić

Personal ID No. (OIB): 01234567890

Rade Končara bb

52450 Vrsar

PRICE LIST

SERVICE	CHARGING BASIS	PERIOD	PRICE
Apartment rental for 4	Per night	1 May - 8 June	EUR 80
		9 June - 31 Aug	EUR 120
		1 Sept - 31 Oct	EUR 80
		1 Nov - 30 April	EUR 60
Other services	CHARGING BASIS	PERIOD	PRICE
Pets	Per night	1 Jan - 31 Dec 2024	EUR 7

- Tourist tax is included in the price.
- Pursuant to Article 90 Paragraph 2 of the VAT Act, VAT is excluded from the price.
- Seven or more nights – 20% off.
- Last minute reservations – 25% off.

The price list is valid from 1 January 2024.

You can download this price list template [here](#), and customise it to suit your needs.

5. INVOICE

An invoice must be issued to the guest for each service provided. You can fill out an invoice from an invoice book, which can be bought at *Narodne novine* or in bookstores, or electronically, and then print it out. Be sure to include all items required by law. An invoice is issued to the guest or the agency, and a copy is kept for your own records. The amount stated on the invoice must be in euros.

If the invoice price is higher because of an additional service, such services must be specified on the price list and guests must be informed in advance that they will be additionally charged (e.g. pets, extra beds, etc.). All invoices are recorded in the turnover report, which must be kept for two years.

The prices indicated on the invoice must be the same as those on the price list. If you grant a discount to a service user, you must indicate it on the invoice. Each invoice must include:

1. Place of issue, invoice number, invoice issue date
2. Name, address and ID number (OIB)
3. Type and quantity of products and services sold/provided
4. Price of products and services sold/provided
5. If you operate outside the VAT system, state the following on each invoice:
“Exempt from VAT pursuant to Article 90 Paragraph 2 of the VAT Act. If you operate within the VAT system, specify the VAT on each invoice
6. Discount amount (if applicable)
7. Total amount payable by the guest
8. If you are subject to flat-rate taxation, a note that the tourist tax is included in the price.

Invoice example:

Račun / Invoice: _____

Iznajmljivač / Owner: _____

Adresa / Adress: _____

OIB: _____

Gost / Guest: _____

Br. osoba / No. Persons: _____

Djeca / Children: _____

Kućni ljubimci / Pets: _____

Dolazak / Arrival: _____

Odlazak / Departure: _____

Smještajna jedinica/ Accommodation unit	Naziv usluge/ Service	Broj noćenja/ Number of nights	Jedinična cijena/ Unit price	Ukupno/ Sum total
Apartman / Appartment				
Ostalo / Other				

Ukupno / Total: _____

Popust / Discount: _____

Za naplatu / Reimburse: _____

Turistička pristojba uključena u cijenu usluga./Sojourn tax included in the price of service.

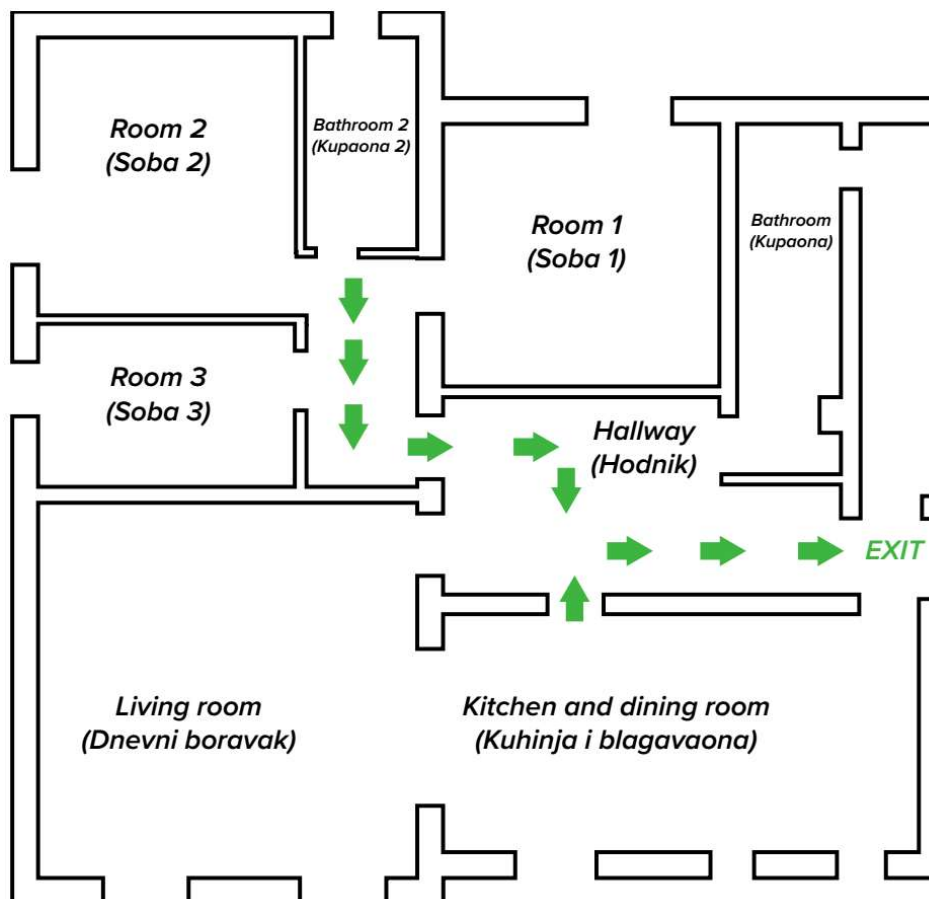
„Iznajmljivač nije obveznik PDV-a prema Zakonu o PDV-u, čl. 90., st. 2.“ / Exempt from VAT pursuant to Article 90, paragraph 2 of the Value Added Tax Act.“

You can download this invoice template [here](#), and customise it to suit your needs.

7. EVACUATION PLAN

According to the Ordinance on the Classification and Categorisation of Household Establishments Providing Hospitality and Catering Services (Annexes I–IV), each facility must have an evacuation plan, properly posted at the exit.

Evacuation plan example:



8. FIRST AID KIT

Pursuant to Article 5 Paragraph 5 of the Ordinance on the Classification and Categorisation of Household Establishments Providing Hospitality and Catering Services, a standardised first aid kit (according to standard HRN 1112) must be available in each facility. One such kit per facility is sufficient, regardless of the number of accommodation units within the facility.



9. HOUSE RULES

The owner can draw up their own house rules for the rented facility, or download an example [here](#).

10. 'NO ALCOHOL FOR PERSONS UNDER THE AGE OF 18' SIGN

Owners may not serve or permit the consumption of alcoholic beverages and/or beverages containing alcohol to persons under the age of 18 within the rented premises. The 'No alcohol for persons under the age of 18' sign must be prominently displayed within the facility.

11. NOTICE ON FILING CONSUMER COMPLAINTS

In accordance with the provisions of the Consumer Protection Act (Article 10), the owner is obliged to provide the guest with the opportunity to submit a written complaint (by post, fax or email) during their stay in the establishment, whereby the notice of the right to lodge a complaint must be displayed in a visible place.

The law requires the owner to acknowledge receipt of the complaint in writing within 15 days. Records of guest complaints must be kept for one year from the date of receipt of the written complaint.

A sample complaint form (available [here](#)):

NOTICE ON FILING CONSUMER COMPLAINTS

According to Article 8 Paragraph 2 of the Consumer Protection Act (Official Gazette No. 79/07 and 125/07 - corr. 79/09 and 89/09 - corr. 133/09), we inform our consumers that complaints regarding the quality of our services can be submitted in writing to:

Address:

Or

email:

You will receive a response to your complaint in writing within 15 days of receipt of the complaint. Required information: name and surname of the person filing the complaint, the exact address for the submission of response.

12. PAYMENT OF ANNUAL FLAT-RATE TOURIST TAX

The amount of the flat-rate tourist tax is calculated according to the number of main and extra beds, and is set at **EUR 60.00 EUR** per bed. The owner pays the tourist tax once, until 31 July, or in three equal instalments:

- ◆ 1st instalment – not later than 31 July
- ◆ 2nd instalment – not later than 31 August
- ◆ 3rd instalment – by 30 September at the latest.

If your business is registered as a trade or company, you pay tourist tax per person, i.e. per night.

The amount of the tourist tax for persons using the service of overnight stay in accommodation with catering facilities on the territory of the Vrsar Municipality is as follows:

- ◆ for the period from 1 April to 30 September is **EUR 1.60** per person per night
- ◆ **EUR 1.10** per person per night for the rest of the period.

For overnight stays in accommodation classified under Campsites (Campsites and camping destinations):

- ◆ for the period from 1 April to 30 September is **EUR 1.60** per person per night
- ◆ **EUR 0.80** per person per night for the rest of the period.

Tourist tax is not paid for children under the age of 12.

Children aged 12 to 18 pay 50% of the amount.

The amount of the tourist tax for accommodation owners providing hospitality and catering services in households or on family farms:

- ◆ for **accommodation in the household** – **EUR 60.00** per bed (main and extra)
- ◆ for **accommodation on a family farm** – **EUR 34.00** per bed (main and extra)
- ◆ for **accommodation in the household within a campsite and in a facility classified as a camper stop / 'Robinson-style' accommodation** – **EUR 80.00** per each accommodation unit
- ◆ for **accommodation on a family farm within a campsite and in a facility classified as a camper stop / 'Robinson-style' accommodation** – **EUR 40.00** per each accommodation unit.

OWNER OF A HOLIDAY HOME, APARTMENT OR SUITE

From 15 June to 15 September, the owner of a holiday home, apartment or suite pays a tourist tax of **EUR 1.60** per overnight stay for themselves and all persons staying there. Owners of holiday homes, apartments or suites pay the tourist tax at a reduced rate of 70%, i.e. **EUR 0.48** per person per night for themselves and their immediate family members (citizens of the Republic of Croatia and the EU).

The amount of the annual flat-rate tourist tax (if not paid per night) paid by the owner of a holiday home, apartment or suite for themselves and the members of their immediate family (the deadline for payment is 15 July):

- ◆ **EUR 33.00** for the first member
- ◆ **EUR 33.00** for the second member
- ◆ **EUR 13.00** for each of the rest of the family members

The tourist tax payment form is available in the eVisitor system.

The Ordinance on the Method of Collecting Flat-rate Tourist Tax for Persons Providing Accommodation Services in Households and Farm Households (Official Gazette 92/09) **was repealed on 1 January 2020.**

13. PAYMENT OF ANNUAL FLAT-RATE INCOME TAX

The annual flat-rate income tax is paid according to the number of registered main beds (extra beds are exempt) and does not depend on the period of activity or the number of overnight stays. Its amount depends on the class of the destination:

Class A (VRSAR) – **EUR 39.82**

Class D (BEGI, BRALIĆI, DELIĆI, FLENGI, GRADINA, KLOŠTAR, KONTEŠIĆI, MARASI) – **EUR 19.91**

The flat-rate income tax is paid by all owners who have been authorised to provide such services, except for those who are in the VAT system.

- ◆ The tax administration no longer sends payment slips, but only a notification with payment deadlines and tax amounts in instalments (quarterly).

- ◆ **Flat-rate income tax** is paid **quarterly (on 31 March, 30 June, 30 September, 31 December 2024)**, at the end of each quarter, in the amount of $\frac{1}{4}$ of the annual flat-rate income tax and the surcharge, i.e. in proportion to the number of quarters for which the obligation is determined, and in the amount equal to the product of the number of months of the quarter for which the obligation is determined and the calculated monthly flat-rate tax.

Payment details:

PAYER:	Owner's name, surname and address
PAYEE:	Flat-rate tax and surcharge on income from renting apartments, rooms and beds to travellers and tourists and from setting up campsites - Vrsar Municipality
MODEL:	HR68
PAYEE'S IBAN OR ACCOUNT NUMBER:	HR9010010051751612007
PAYEE'S REFERENCE NUMBER:	Owner's PIN (OIB)
PURPOSE OF PAYMENT:	Advance payment of tax and surtax for 2024

14. PAYMENT OF THE TOURIST BOARD MEMBERSHIP FEE

The tourist board membership fee is paid in the annual lump sum amount of **EUR 5.97** per main and **EUR 2.99** per extra bed. Relevant information and fee payment form are available at eVisitor.

The tourist board membership fee is paid once, by 31 July 2024, or in three instalments (by 31 July, 31 August and 30 September 2024).

Payment details:

PAYER:	Owner's name, surname and address
PAYEE:	Vrsar Tourist Board
MODEL:	HR67
PAYEE'S ACCOUNT NUMBER:	HR1910010051751627156
PAYEE'S REFERENCE NUMBER:	Owner's PIN (OIB)
PURPOSE OF PAYMENT:	Tourist board membership fee for 2024

15. SUBMISSION OF THE TZ 2 FORM

The owner is obliged to submit, **by 15 January** of the current year, an application for the tourist board membership fee calculated on the basis of the turnover report data to the relevant office of the Tax Administration.

Owners can send the TZ 2 Form to the Tourist Board by post, via the ePorezna platform, by email or deliver it in person to the Tax Office. The TZ 2 Form is available [here](#). Owners residing in the Vrsar Municipality can send it by post to the following address: TAX ADMINISTRATION, Poreč Local Office, Mate Vlašića 20, 52440 Poreč.

TZ 2 Form:

MINISTRY OF FINANCE
TAX ADMINISTRATION

TZ 2 Form

BRANCH OFFICE	
Local office (competent on the basis of the person's - citizen's permanent or habitual residence)	

Person's - citizen's PIN (OIB), name and surname, and permanent or habitual residence	
Code/name of the municipality/town of the person's - citizen's permanent or habitual residence	

CALCULATION of the tourist board membership fee for the period from _____ to _____

In euros and cents

POINT	DESCRIPTION	NUMBER	AMOUNT	TOTAL	
1	2	3	4	5(3*4)	
1.	Bed in a room, apartment or holiday home				
2.	Extra bed in a room, apartment or holiday home				
3.	Accommodation unit in a campsite or camper stop				
4.	Person in a 'Robinson-style' accommodation				
5.	Bed in a room, apartment or holiday home on a family farm				
6.	Extra bed in a room, apartment or holiday home on a family farm				
7.	Accommodation unit in a campsite or rest camp on a family farm				
8.	Person in a 'Robinson-style' accommodation on a family farm				
9.	TOTAL CALCULATED AMOUNT - Article 8 Paragraph 3 of the Act (points 1 + 2 + 3 + 4 + 5 + 6 + 7 + 8)				
10.	Reduced membership fee in the areas of municipalities and towns – subsidised areas of the first development group*				
11 +	Reduced membership fee in the areas of municipalities and towns – subsidised areas of the second development group*				
12.	Reduced membership fee in the areas of municipalities and towns – subsidised areas of the third development group*				
13.	Reduced membership fee in the areas of municipalities and towns – subsidised areas of the fourth development group*				
14.	TOTAL REDUCTION IN SUBSIDISED AREAS - Article 8 Paragraph 4 of the Act (points 10 + 11 + 12 + 13)				
15.	CALCULATED AMOUNT AFTER APPLICATION OF REDUCED FEE (points 9 to 14)				
16.	PAYMENT METHOD- Article 11 Paragraph 3 of the Act	ONE-OFF PAYMENT Amount stated under point 15	YES	NO	
		PAYMENT IN INSTALMENTS Amount stated under point 15/3	YES	NO	
17.	TOTAL AMOUNT RECORDED IN THE TURNOVER REPORT (EP Form) – Article 13 Paragraph 4 of the Flat-rate taxation rules for letting and organising tourist accommodation				

Date

Signature of the taxpayer

* Areas of local self-government units classified by level of development in accordance with the Special Regulation on Regional Development of the Republic of Croatia

TZ 2 Form submitted by 15 January 2024 refers to the period from 1 January 2024 to 31 December 2024.

DETAILED INSTRUCTIONS FOR FILLING IN THE 'TZ 2 FORM', POINT BY POINT:

- ◆ The regional and local office of the competent Tax Administration on the basis of the person's – citizen's permanent and habitual place of residence
- ◆ General information about the membership fee payer: person's PIN (OIB), name and surname, and permanent or habitual residence
- ◆ Code/name of the municipality/town of the person's permanent or habitual residence
- ◆ Calculation of the tourist board membership fee for the period from **1 January 2024 to 31 December 2024**

-
- ◆ Under point 1, enter the number of (main) beds in the room, apartment or holiday home, which is the same as in the Decision.
 - ◆ Under point 2, enter the number of (extra) beds, which is the same as in the Decision.
 - ◆ Under point 9, enter the total amount calculated.
 - ◆ Under item 16, enter the method of payment of the membership fee (single payment or payment in instalments).
 - ◆ Under point 17, enter the total amount received in 2023, which is identical to that in the turnover report (EP Form).

Note:

- * The tourist board membership fee will no longer be calculated as the product of the previous year's income and the town or municipality class coefficient!
- * The deadline for submitting the TZ 2 Form is 15 January 2024.
- * In the form, you will indicate the amount of revenue received in 2023 according to the turnover report.

16. STANDARD SERVINGS OF FOOD, DRINKS AND BEVERAGES

If the owner provides breakfast service, it is necessary to determine the standard servings of food, drinks and beverages and to provide the service accordingly. The standards should also be presented to the guest if they request them.

17. GUEST REGISTRATION IN THE eVISITOR SYSTEM

eVisitor – Information System for Registration and Deregistration of Tourists – Obligation from 1 January 2016

According to Article 21 of the Tourist Tax Act, the owner is obliged to register the guests within 24 hours of their arrival and to update the information about their departure within 24 hours.

On 20 November 2015, the Ordinance on the Manner of Keeping Records of Tourists and on the Form and Content of the Tourist Registration Form was published in the Official Gazette (No. 126/15). It identified the eVisitor system as the central place for the registration and deregistration of tourists, the collection of tourist tax and the statistical management of data on taxpayers and tourists.

The previous methods of registering and deregistering tourists became invalid on 1 January 2016. This is now done exclusively via the new eVisitor information system (www.evisitor.hr). It is available on the Internet as a free application for all users and does not require any additional installation on a computer.

In order to access the eVisitor system, the taxpayer must pay a visit to the Tourist Board, which will provide them with the necessary user credentials (user name, password and TAN table for accessing the system).

To obtain these, the taxpayer must present an identity document and the Decision on the provision of services or, if the owner of a holiday home or apartment is also a resident of the town/municipality, the appropriate proof of ownership of the property. The user credentials must be retrieved by the responsible person (owner, director) or, if they are retrieved by an authorised person, it is necessary to present a written power of attorney certified by a notary public.

****eVisitor mobile application for tourist registration**

In January 2024, the Ministry of Tourism and Sports developed the eVisitor mobile application as part of the Croatian Digital Tourism Project. The eVisitor mobile application is free of charge and intended for all taxpayers, with the aim of facilitating the fulfilment of their legal obligations related to the tourist tax. The application enables the registration and deregistration of tourists staying in tourist facilities, and gives insight into the calculation and verification of the collection of tourist tax. The application can be downloaded from the Google Store and the AppStore.

****mVisitor mobile application for tourist registration**

The Vrsar Tourist Board has made the mobile application mVisitor available free of charge to all private accommodation providers operating in the Vrsar Municipality. By downloading it to a mobile device, accommodation providers can register their guests in a simple way by digitally scanning personal documents and automatically transferring the data to the national tourist registration system eVisitor. More information about the application can be found on the official website mvisitor.hr

18. VAT ID NUMBER FOR PRIVATE OWNERS

The VAT registration number is an identification number for VAT purposes and the tax status of a small taxpayer, in this case a private owner who is subject to the payment of a flat-rate tax. Registration for VAT purposes is not the same as entry into the Register of VAT payers, so owners still pay income tax at a flat rate and do not charge VAT on accommodation services.

A VAT identification number, or VAT ID number for short, is a European tax number or VAT identification number in the English-speaking world. It is an identifier assigned to taxpayers for the purpose of identification and definition of tax obligations.

When dealing with online accommodation advertisers based in other EU Member States, such as Booking or Airbnb, owners are required to have a valid VAT identification number and to declare, calculate and pay VAT on the commission for the services provided.

The owner is obliged to apply for a VAT identification number 15 days before the start of the service.

An application for registration (P-PDV Form) to obtain a VAT identification number is submitted to the relevant local office of the Tax Administration. If the owner deals exclusively with non-EU taxpayers, they are not obliged to apply for a VAT identification number, but must calculate and pay Croatian VAT on the service provided. The allocation of a VAT identification number is not the same as registration in the register of VAT payers, so the mere allocation of a VAT identification number does not mean that the holder is entered in the register of VAT payers. Owners dealing with EU taxpayers submit the PDV Form and the PDV-S Form electronically, so it is necessary to either have an electronic identity card or request a digital certificate from the Financial Agency. More information about the digital certificate and how to download it can be found [here](#).

Owners who only deal with third-country taxpayers can submit the VAT form on paper. Croatian VAT at the rate of 25% must be charged on the service provided. The VAT declaration and calculation must be submitted only in the months in which services are provided to other EU Member States.

If no foreign intermediaries and agencies are involved and accommodation is provided exclusively in cooperation with Croatian agencies and accommodation advertisers, there is no obligation to have a VAT ID number or to calculate and pay VAT.

The deadline for submitting forms is the 20th of the current month for the previous month, while the obligation to pay VAT is due on the last day of the current month for the previous month (e.g. the amount for January should be paid by the end of February).

VAT payment instructions:

The calculated VAT amount is paid into the state budget.

PAYEE'S IBAN:	HR1210010051863000160
MODEL:	HR68
PAYEE'S REFERENCE NUMBER:	1201-OIB

Relevant legislation for private accommodation providers:

- ◆ Act on Hospitality and Catering Services
(OG 85/15; OG 121/16; OG 99/18; OG 25/19; OG 98/19; OG 32/20; OG 42/20; OG 126/21)
- ◆ Ordinance on the Classification and Categorisation of Accommodation Facilities Classified as 'Other Accommodation Facilities'
(OG 54/16; OG 69/17)
- ◆ Act on the Provision of Tourism Services
(OG 130/17; OG 25/19; OG 98/19; OG 42/20; OG 70/21)
- ◆ Ordinance on the Classification and Categorisation of Household Establishments Providing Hospitality and Catering Services
(OG 9/16; OG 54/16; OG 61/16; OG 69/17; OG 120/19)
- ◆ Ordinance on the Classification and Categorisation of Family Farm Establishments Providing Hospitality and Catering Services
(OG 54/16; OG 69/17, OG 120/19)
- ◆ Act on Tourist Board Membership Fees
(OG 52/19) (OG 144/20)
- ◆ Ordinance on the Annual Flat-Rate Membership Fee for Persons Providing Accommodation Services in Households and on Family Farms, and the Tourist Board Forms for Paying the Tourist Board Membership Fee
(OG 14/20, OG 88/20, OG 64/21, OG 148/22)
- ◆ Tourist Tax Act
(OG 52/19; OG 32/20; OG 42/20)
- ◆ Decision on the Amount of the Tourist Tax per Person per Night and the Amount of the Annual Flat-rate Tourist Tax for Municipalities and Towns in the Istria County for the Year 2024
- ◆ Act on the State Inspectorate
(OG 115/18, OG 117/21)
- ◆ Rules on the eVisitor System
(OG 43/2020)

Useful websites:

- ◆ Official tourist website of the Vrsar Tourist Board: www.infovrsar.com
- ◆ Official website of the Istria County: www.istra-istria.hr
- ◆ Croatian National Tourist Board www.htz.hr
- ◆ Tax Administration: www.porezna-uprava.hr/en/Pages/default.aspx

The Vrsar Tourist Board has provided owners from the Vrsar Municipality with free access to the specialist electronic magazine "Apartman Plus", intended for the providers of hospitality and catering services in households. If you are interested in reading the magazine free of charge (www.apartmanplus.com), you can request access credentials at the office of the Vrsar Tourist Board.