

**HANDBOOK FOR OWNERS OF  
APARTMENTS, HOLIDAY  
HOMES, STUDIO APARTMENTS  
AND ROOMS IN HOUSEHOLDS**

**January 2025**



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## 1. INTRODUCTION

To be successful and conduct business in accordance with the law, you need to know all areas of the family accommodation business. Some learn from personal experience, many attend training courses and spend a lot of time searching for information on the internet. This brochure will make your work easier because it contains all the necessary information about the administrative and financial obligations of lessors in the Republic of Croatia.

Of course, it is important to know how to sell your own accommodation and make it stand out from the sea of offers on the market. However, it is also advisable to constantly monitor possible changes in legislation as well as trends and changes in guests' habits.

Let quality be your formula for success above all else.

We wish you a good and successful coming season!

### **MARINA TOURIST BOARD**

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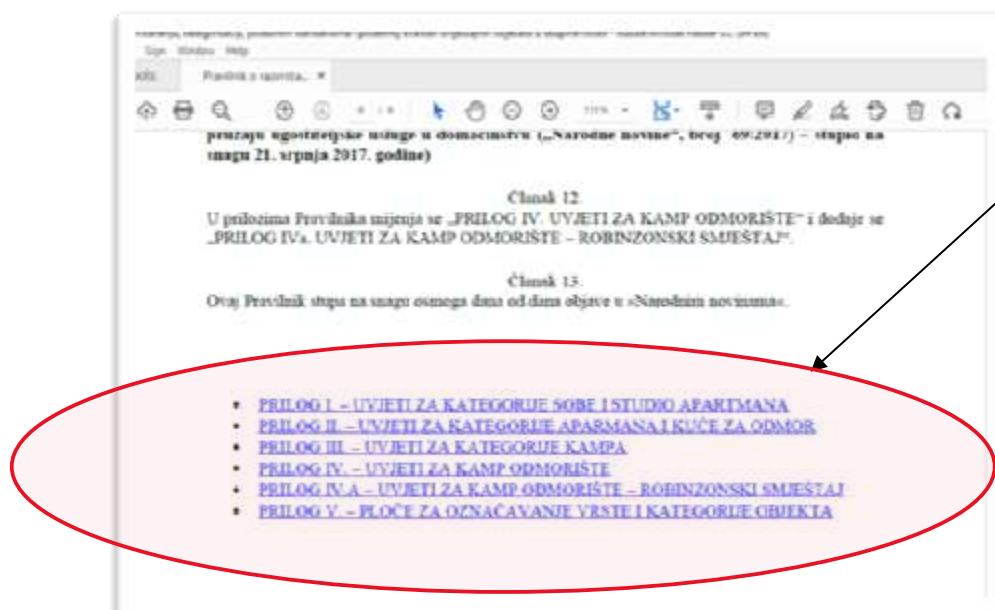
## 2. CONDITIONS FOR CATEGORIZATION

According to the Hospitality and Catering Industry Act, hospitality and catering services in households may be provided by a natural person who is a citizen of the Republic of Croatia, as well as by citizens of other Member States of the European Economic Area and the Swiss Confederation.

The following services are considered hospitality and catering services in households:

- Accommodation service in a room, an apartment, and a holiday home belonging to the lessor, up to a maximum of 10 rooms, i.e. 20 beds, not including the number of extra beds,
- Accommodation services in a camp and/or campsite rest area set up on the lessor's property with a maximum of 10 accommodation units, i.e. for 30 guests at a time, not including children under 12 years of age,
- Accommodation services in a Robinson-Crusoe-style accommodation facility where services are provided in the premises or on the grounds, with a maximum capacity of 10 accommodation units, i.e. for 30 guests at a time, not including children under 12 years of age,
- Breakfast services for guests to whom the lessor offers accommodation services, exceptionally the lessor offering accommodation services to guests may also offer half and/or full board if there is no establishment authorized for the preparation and serving of meals within a radius of 15 km.

The conditions for categorization are set out in the Ordinance on classification and categorization of facilities in which hospitality and catering services are provided in the households, which is available on the MINTS (Croatian Ministry of Tourism and Sport) website.



PRILOG II. - UVJETI ZA KATEGORIJE APARTMANA I KUĆE ZA ODMOR									
NAPOMENE:									
1. Tamošnja politika izdaje kategorije mora biti obvezni uvjet									
2. Sve propisane obvezne uvjete na najmanji uvjeti koje objekti mora ispuniti									
3. Ne primjenjuje se na objekti ljeti									
4. Ako objekti ima dodatne i usluge koji nisu obvezni (nadmerni sadržaji) mora ispuniti uvjete kao da su obvezni									
UVJETI						REZULTAT			
Postojeći objekti			Novi objekti			2*	3*	4*	5*
1. PRIHVAT GOSTA						2*	3*	4*	5*
1. Usluge prihvata gosta									
2. Dostava pojedina gostu									
3. Mogućnost pružiti hitnu medicinsku pomoć									
4. Parkiranje									
5. Natkriveno parkiralište									
6. Objekt nadzirevan na promet vozila ili na zabranu prometa vozila, ne mora biti parkiralište									
2. MODULE						2*	3*	4*	5*
2.1. Sastav i površina module apartmana						2*	3*	4*	5*
1. Soba, prostorija za boravak, blagovaona, kuhinja, kupatnica i sanitarni zadrž			14	Predvorje, soba, prostorija za boravak, blagovaona, kuhinja, kupatnica i sanitarni zadrž					
Model s jednom sobom									
1. 25.5-36.5 m <sup>2</sup> (jedna kupatnica)			15	33.35 m <sup>2</sup> (jedna kupatnica)					
2. 30.5-33.5 m <sup>2</sup> (jedna kupatnica)			16	37.30 m <sup>2</sup> (jedna kupatnica)					
3. 38.5-39.5 m <sup>2</sup> (jedna kupatnica)			17	43.44 m <sup>2</sup> (jedna kupatnica)					
4. 43-47 m <sup>2</sup> (jedna kupatnica)			18	48-48 m <sup>2</sup> (jedna kupatnica)					
Model s dvije sobe									

For the provision of hospitality and catering services in households, the lessor is obliged to obtain a decision issued by:

Upravni odjel za turizam i pomorstvo  
(Administrative Department for Tourism and Maritime Affairs)

Odsjek za turizam  
(Department for tourism)

Pododsjek za minimalne uvjete i kategorizaciju  
(Subdepartment for minimum requirements and categorization)

Trg Ivana Pavla II

21000 Trogir

E-mail: [daniela.miskovic@dalmacija.hr](mailto:daniela.miskovic@dalmacija.hr)

**The standardized designation (plate)** must be affixed visibly at the entrance to the facility or in its immediate vicinity in the prescribed manner, with an inscription indicating the type and category of the facility and the type of special standard established by the decision of the competent authority.

The plate is ordered directly from an authorized manufacturer. The manufacturers authorized by the Ministry of Tourism are:

- JAGUAR d.o.o. (Hrvojeva 6, 21000 Split; phone: 021 343 888; e-mail: [jaguarst6@gmail.com](mailto:jaguarst6@gmail.com))
- BINAR d.o.o. (Livanjska 12, 21000 Split; phone: 021 344 442; e-mail: [binar@st.htnet.hr](mailto:binar@st.htnet.hr))
- TRAMAX d.o.o. (Mažuranićevo šetalište 26, 21000 Split, phone: 021 548 808, e-mail: [info@tramax.hr](mailto:info@tramax.hr))
- CONDOR B&B d.o.o. (Križine 8, 21000 Split, phone: 021 460 143, e-mail: [condor.split@gmail.com](mailto:condor.split@gmail.com))

### 3. GUEST REGISTRATION – eVisitor



A new system for tourist registration and deregistration (check-in and check-out) in the Republic of Croatia – **eVisitor** – was introduced on January 1, 2016, with the publication of the Ordinance on the manner of keeping a tourist registry and on the form and content of the registration form for the tourist community.

The registration and deregistration of your guests is only possible via the eVisitor system at the following link: <https://www.evisitor.hr/>

The eVisitor system is used to register and deregister tourists and to collect and process data on accommodation service providers and their facilities. It is extremely important for the calculation and control of the tourist tax as well as for the processing and analysis of data for statistical reports in real time.

The e-Visitor system is available to all users free of charge via the Internet as a web application, without the need to install it on a computer. More than 60,000 registered tourist accommodation facilities, around 300 tourist boards and state administration bodies involved in carrying out tasks in their area of responsibility have access to this system (Tourist Inspectorate, Ministry of the Interior, Tax Administration, Croatian Bureau of Statistics, etc.).

**The access data for logging into the eVisitor system** is received by the obligated party, the owner of the facility, upon presentation of an identity card and a signed declaration, and it may also be received by an authorized representative on his behalf on the basis of a power of attorney. In addition to the power of attorney, the authorized person must have their own identity card and a copy of the building owner's identity card with them.

As part of the "Digital Tourism" project, an update to the system in February 2022 introduced the option of opening a user account electronically by submitting an application on the website [www.evisitor.hr](http://www.evisitor.hr).

The registration and deregistration of tourists in eVisitor takes place under the heading **Tourists – Registration of tourists**. By registering a tourist in eVisitor, the obligation to register foreigners with the Ministry of the Interior is fulfilled.

**Note:** The system has wiki pages that explain the system further.

<https://www.evisitor.hr/eVisitorWiki/Obveznik.Default.aspx>





**GDPR**

(General Data Protection Regulation)

Poštovani gosti,

dužni smo Vas obavijestiti da prema Općoj uredbi o zaštiti podataka - GDPR, prilikom rezervacije i dolaska u naš smještajni objekt pristajete dati na uvid Vaše isprave o identitetu, odnosno osobne podatke (ime i prezime, vrstu i broj identifikacijske isprave, spol, državu i adresu prebivališta i rođenja) u svrhu evidencije turista u informacijski sustav turističkih zajednica RH za prijavu i odjavu turista - eVisitor (Zakon o boravnoj pristojbi NN 152/08).

Sadržaj Vaših osobnih podataka prikuplja se u svrhu statističke obrade podataka, te je namijenjen isključivo turističkim zajednicama, javnim ustanovama i ministarstvima koji svojom djelatnošću dotiču ovaj proces (Ministarstvo turizma - Turistička inspekcija, Ministarstvo unutarnjih poslova, te Ministarstvo financija - Carinska uprava).

Svako neovlašteno korištenje, objavljivanje, prerada, obrada, reprodukcija, prikazivanje, prenošenje, distribucija, snimanje ili bilo koji drugi oblik neovlaštene uporabe Vaših podataka je strogo zabranjeno.

Pritužbu ili prigovor vezanu za obradu Vaših osobnih podataka možete poslati na: info@evistor.hr ili info@htz.hr ili u lokalnoj turističkoj zajednici

Želimo Vam ugodan boravak!

**GDPR**

(General Data Protection Regulation)

Dear guests,

In accordance with General Data Protection Regulation - GDPR, we must inform you that when placing a reservation and at check-in into your place of accommodation you agree to present your personal identification documents, i.e. submit your personal data (first and last name, type and number of your personal identification document, gender, state and address of residence, with date of birth and citizenship), all for evidence of tourists in the Information System of Tourist Boards of the Republic of Croatia - eVisitor (Law on sojourn tax, National Gazette 152/08).

The personal data is collected for statistic processing only and is used by the Tourist boards, public authorities and Ministries related to this procedure (Ministry of tourism and Tourist Inspection, Ministry of internal affairs and Ministry of finances - Customs authorities).

Each unauthorized usage, publication, change, processing, reproduction, distribution, recording or assignment, or any other form of unauthorized usage of such personal data is strictly prohibited.

A complaint in regard of processing of your personal data may be submitted by email to the Tourist board: info@evistor.hr or info@htz.hr or visit local tourist board office

We wish you a pleasant stay!

**DSGVO**

(EU-Datenschutz-Grundverordnung)

Liebe Gäste,

Gemäß den EU - Datenschutz - Grundverordnung - DSGVO, müssen wir Sie in Kenntnis setzen, dass Sie bei der Buchung und beim Check-in in Ihr Unterkunftsobjekt einverstanden sind, Ihre persönlichen Identifikationsdokumente zu präsentieren, d.h. Ihre persönlichen Daten bekannt zu geben (Vor- und Nachname, Art und Nummer der persönlichen Identifikationsunterlagen, Geschlecht, Staat und Wohnanschrift, Geburtsdatum und Staatsangehörigkeit). Dies dient der Erhebung von Touristendaten und zur Statistikbearbeitung im Informationssystem der Tourismusgemeinschaften der Republik Kroatien - eVisitor (Gesetz über Kurtaxe, Amtsblatt 152/08). Ihre persönlichen Daten werden ausschließlich zwecks Statistik seitens der Tourismusgemeinschaften, öffentlichen Behörden und Ministerien, die an diesem Prozess teilnehmen (Tourismusministerium und Touristische Inspektion, Ministerium des Inneren und Finanzministerium - Zollbehörde), benutzt. Jede unzulässige Benutzung, Veröffentlichung, Bekanntgabe, Reproduktion, Missbrauch, Übertragung oder Aufnahme dieser Daten ist streng verboten. Einspruch gegen Bearbeitung Ihrer persönlichen Daten kann per Email an info@evistor.hr oder info@htz.hr erhoben werden. Wir wünschen Ihnen eine angenehme Aufenthalt!

**EVISITOR IS INFORMATION SYSTEM FOR CHECK-IN AND CHECK-OUT OF TOURISTS**

For more information about eVisitor contact: info@evistor.hr or info@htz.hr or visit local tourist board office

**Note:** Guest registration in the eVisitor system is mandatory. It is advisable to inform the guest of the purpose for which we are requesting their document for inspection.

## 4. PRICE LIST

Displaying the price list in family accommodation is the duty of all lessors, regardless of whether they are renting out a vacation home, apartment, studio apartment or rooms in a household.

According to the Hospitality and Catering Industry Act on the Provision of Hospitality and Catering Services in Households, the lessor is obliged to display the prices of the services he offers in each accommodation unit.

On the basis of the Consumer Protection Act, the Ordinance on Highlighting the Retail Price and the Unit Price of Products and Services was adopted. According to this Ordinance, all providers of hospitality and catering services and accommodation in households shall indicate the rental prices of their accommodation units. They draw up the price list independently. The travel agency with which the lessor works is not obliged to draw up a price list; this is the sole responsibility of the lessor. It is not permitted to have two price lists in the facility, regardless of whether you work with a travel agency or independently.

The price list can be bilingual.

The law does not prescribe what the price list must look like, it is only important that it contains the following elements:

1. **Name of the accommodation, first name and surname of the owner, address and PIN (OIB)**
2. **Name of the service**  
You must indicate whether you offer an accommodation service, for example for two people, bed and breakfast, apartment rental...
3. **Type of payment**  
You can charge the service per night, per person, per accommodation, per week... It is necessary to point out how you charge for the service.
4. **Time of year**  
If the prices differ according to time of year, you must enter these, for example season, pre-season, post-season...
5. **Price**  
The price must be expressed in euros.
6. **Tourist tax**





If the tourist tax is included in the price, it is necessary to indicate this. If it is not included in the price, you must indicate the amount of the tourist tax.

#### 7. VAT

If you are not liable for VAT, you must state that “VAT is not included in the price in accordance with Article 90, paragraph 2 of the VAT Act”. If you are subject to VAT, you must state the price excluding VAT, the amount of VAT and the amount plus VAT.

#### 8. Additional services

Additional services may include, for example, the accommodation of a pet, the use of air conditioning, an extra bed... In the price list you must indicate all the additional services you charge for and the prices for these services. The guest must know in advance which services will be charged additionally.

#### 9. Validity date of the price list

It is necessary to indicate the date from which the price list is valid. You can indicate this at the end of the price list.

#### 10. Signature

At the end of the price list, the handwritten signature of the lessor whose name appears on the Decision is required.

*Example of the price list*

<p>PRICE LIST          Apartments Mira and Mara          Category ***            Tonka Mišković          PIN (OIB): 12344321567          Riva 15          21222 Marina</p>			
NAME OF SERVICE	TYPE	TIME OF YEAR	PRICE
OVERNIGHT STAY FOR 2 PERSONS	APARTMENT MIRA	May 1 – Sept 1	60 €
OVERNIGHT STAY FOR 4 PERSONS	APARTMENT MARA	May 1 – Sept 1	100 €
OTHER SERVICES			
AIR-CONDITIONER	PER DAY	May 1 – Sept 1	5 €
PETS	PER PET PER DAY	May 1 – Sept 1	10 €



<ul style="list-style-type: none"> <li>- for 7 and more nights - 20% discount</li> <li>- 25% discount for last minute bookings</li> <li>- VAT is not included in the price in accordance with Article 90, paragraph 2 of the VAT Act.</li> <li>- the tourist tax is included in the price.</li> </ul>	
The price list is valid from April 10, 2024	Handwritten signature: Mišković

### Notes:

- The price list does not have to be certified.
- You can make changes to the price list yourself, even without authorization.
- If you change the price list, you must attach the “old” price list to the copies of the invoices issued.
- The lessor sets the prices in the price list independently, as there is no legal obligation to set the price level.



## 5. INVOICE

The lessor is obliged to issue the guest a legible invoice for each service provided, stating the type, quantity and price as well as the approved discount for the services provided, unless the invoice for the services is issued by a travel agency.

The invoice must include:

1. Place of issue, invoice number, date of invoice issue;
2. Name, address and PIN (OIB) of the lessor;
3. Information about the recipient of the service (first and last name) or name (for agencies);
4. The type of the service provided;
5. Price of the service provided;
6. VAT amount, if you are in the VAT system, or an indication that you are not in the VAT system (for old forms);
7. Discount amount if you have granted the guest a discount on services;
8. Total amount to be paid;
9. An indication that the tourist tax is included in the price if your business is registered as sole proprietorship subject to lump-sum taxation (the tourist tax is paid in said flat-rate sum).

*Example of an invoice*

IZNAJMLJIVAC / OWNER:		ULICA / ADDRESS:					
<b>RAČUN / INVOICE</b>		Br. / No.:					
GOST / GUEST:		DOLAZAK / ARRIVAL:					
OSOBA / PERSONS:		ODLAZAK / DEPARTURE:					
DJECA / CHILDREN:		UKUPNO DANA / DAYS:					
OPIS USLUGE / SERVICE	BR. SOBE NO. ROOM	VISTA TYPE	KOLIČINA QUANTITY	CIJENA RATE	DANA DAYS	UKUPNO SUM TOTAL	
SOBA / ROOM							
APARTMAN / APARTMENT							
STUDIO / STUDIO							
OSTALO / OTHER							
UKUPNO / TOTAL							
POPUST / DISCOUNT							
ZA NAPLATU / REIMBURSE							
BORAVNA POREZNA UCLJUČENA U CIJENU USLUGE / TOURIST TAX INCLUDED IN THE PRICE OF SERVICE.							
U _____ Datum / Date:		POTPIS / SIGNED:					
T. Hrvatska turistička agencija - Zagreb - 170 - 000449		POČ. 10-05-2009 (10) PLaćANJA POVA					



The layout of the invoice is not prescribed, it is only important that it contains all the elements listed. The invoice can be written by hand using a pad, which you can buy in the *Narodne novine* store or in bookshops. Never tear up the invoice if you make a mistake, it is sufficient to cancel it (cross it out and write CANCELED (*STORNO*) above it).

- Print out two copies of the invoice. Give one copy to the guest and keep the other in your records.
- You can also create the invoice yourself on the computer (Word, Excel) and print it out as you wish.

**Important notes:**

- The amount on the invoice must always be stated in the official currency, the euro.
- The price on the invoice and on the price list must be the same.
- The amount on the invoice may not be higher than the price stated in the price list.
- The amount invoiced may be lower than the amount stated in the price list. In this case, you must “explain” why the amount is lower (explained with a discount).
- If you have granted the guest a discount, this must be stated on the invoice.
- The discount must be stated in euros.
- If the invoice amount is increased due to an additional service, the guest must have been informed in advance that the additional service will be charged separately (use of air conditioning, pet), and this service must be stated on the price list.



## 6. Issuing invoices when doing business with a travel agency

When the lessor does business with a travel agency, he issues an invoice depending on what is written in the contract he has concluded with the travel agency. Depending on what is stated in the contract, you can issue an invoice to the agency, in which case you are not obliged to issue an invoice to the guest. This is done by the agency on your behalf.

**Most agencies work “in your name” and “for your account”.** In this case, the agency issues an invoice to the guest, and you do not issue an invoice to either the guest or the travel agency. The travel agency will send you a copy of the invoice it has issued to the guest for your records.

You can also issue an invoice to a guest who has come via a travel agency if this has been agreed.

**There is also the case when the agency works “in its own name” and for “your account”.**

The agency adds an amount on top of the price set by the lessor. In this case, the agency issues an invoice to the guest in its own name and the lessor issues an invoice to the agency for the accommodation at the agreed net prices.

In the case of transactions with foreign agencies that provide intermediary services, portals (Booking.com or Airbnb), the lessor issues an invoice depending on the contract with the individual portal.

In the case of, for example, the Booking.com portal, the lessor issues an invoice when he charges the guest for the accommodation service. If the lessor has a contract with the Booking.com portal, according to which the portal charges the guest for everything but does not issue an invoice, the lessor is obliged to issue an invoice to the guest for the agreed amount, which includes the portal's commission. The amount on the account is entered in the book **Traffic Records**.



## 7. FINANCIAL OBLIGATIONS DURING THE CURRENT YEAR

### Tourist tax

The tourist tax is the income of the tourist boards. The decision on the amount of the tourist tax for the municipalities and towns on their territory is made by the county assembly after consultation with the local tourist offices.

Payment of the flat-rate tourist tax is mandatory for all lessors offering accommodation services in a household or on a family farm for each bed (main and extra beds).

The flat-rate tourist tax is calculated for each bed in accordance with the decision on the authorization for the provision of hospitality and catering services in households.

According to the Decision of the Split-Dalmatia County Assembly, the amount of the annual flat-rate tourist tax has been set for the year 2025 as follows:

IN HOUSEHOLDS (per bed)	ON A FAMILY FARM (per bed)	IN HOUSEHOLDS IN A CAMP for each accommodation unit	ON A FAMILY FARM IN A CAMP for each accommodation unit
50.00 €	30.00 €	67.00 €	34.00 €

It is to be paid as a one-time payment until July 31, 2025, or:

- 1<sup>st</sup> installment no later than July 31;
- 2<sup>nd</sup> installment no later than August 31;
- 3<sup>rd</sup> installment no later than September 30 of the current year.

Payment slips (*uplatnica*) are available in the e-Visitor system under Finance – Payment slip and on the homepage (link Payment slip).





When you select a facility, a payment slip is created for the selected facility and you can choose the type of amount, either with the total amount to be paid or in three payment slips. The system offers the option of downloading a document in the form of a HUB template or an image of the payment slip.

*Example of a payment slip for the tourist tax:*

PAYER:	First name and surname of the lessor
RECEIVER:	TURISTIČKA PRISTOJBA (TOURIST TAX) – TZO MARINA
MODEL:	HR 67
RECEIVER'S ACCOUNT NUMBER:	HR9710010051725804740
REFERENCE NUMBER:	Lessor's PIN (OIB) – oznaka objekta (facility's identifier)
DESCRIPTION OF PAYMENT:	Turistička pristojba (tourist tax)

**Note:**

- The tourist tax is calculated **on the basis of the largest number of beds/accommodation units** registered in the same municipality/city **in the current year**.
- For **newly registered capacities** that increase the number of beds/accommodation units in the same municipality/city, a **correction calculation of the flat rate** is made, i.e. the flat rate is increased.
- If the **number of beds/accommodation units in the facility is reduced during the year or the decision is terminated**, the fee does not change.

**Note:** The annual flat-rate sum of the tourist tax is paid according to the capacity of the accommodation facility and this amount is not affected by the date of issue of the decision in the current year or by the period of operation in that year.



## Annual flat-rate tax

Lessors pay a flat-rate tax per main bed (extra beds are exempt from the tax). The number of main beds can be found in the decision issued to you by the Administrative Department for Tourism and Maritime Affairs.

According to the decision on the amount of the flat-rate tax for the activity of renting and accommodation in tourism of the Municipality of Marina, the amount of the flat-rate tax is determined as follows:

- **EUR 70.00** per bed for the whole area of Marina

### Note:

The annual flat-rate tax is paid in the place where the facility is located.

The annual flat-rate tax is paid only on main beds.

*IBAN, account and example of payment slip for INCOME TAX payment:*

<b>PAYER:</b>	First name and surname of the lessor
<b>RECEIVER:</b>	TZ MARINA – POREZ NA DOHODAK (INCOME TAX)
<b>MODEL:</b>	HR68
<b>RECEIVER'S ACCOUNT NUMBER:</b>	<b>HR4910010051725812006</b>
<b>REFERENCE NUMBER:</b>	1511 - Lessor's PIN (OIB)
<b>DESCRIPTION OF PAYMENT:</b>	porez na dohodak od iznajmljivanja (tax on rental income)

### Note:

Lessors to whom the competent office has issued a decision on the permit, a decision on the termination of the validity of the permit and a decision on the approval of a change in the number of housing units are obliged to submit an application for entry in the register of taxpayers to the branch of the tax administration competent for the lessor's domicile or habitual residence. The application must be submitted within 8 days of the decision being issued. Together with a copy of the decision, you must complete and submit the application for entry in the register of taxpayers ([RPO-1 form](#)) (Ordinance on flat-rate



taxation of the activity of renting and organizing accommodation in tourism, Official Gazette 1/19 of January 2, 2019).

Obrazac RPO-1

Nadležna ispostava Porezne uprave

**PRIJAVA U REGISTAR POREZNIH OBVEZNIKA - čl. 27. stavak 3. Zakona**

<b>1. Osobni podaci poreznog obveznika</b>		<b>Nadnevak prijave</b>
1.1. Ime i prezime		OIB
1.2. Ime roditelja		
1.3. Mjesto prebivališta/boravišta		
1.4. Adresa (ulica i kućni broj)		
<b>2. Razlog upisa u Registar poreznih obveznika (zaokružiti razlog podnošenja prijave)</b>		<b>Nadnevak početka/prestanka/promjene</b>
2.1. nastanka porodne obveze - dobivanje odobrenja za pružanje usluga građana u domaćinstvu - posušeno oporavljanje		
2.2. prijava prestanka porodne obveze - rješenje o prestanku odobrenja za pružanje usluga građana u domaćinstvu		
2.3. prijava promjene broja kreveta odnosno broja smještajnih jedinica u kampu		
2.4. prijava promjene načina oporavljanja - prijava o vođenju poslovnih knjiga na posušeno oporavljanje		
<b>3. Podaci o opomoćniku</b>		
3.1. Ime i prezime		OIB
3.2. Mjesto prebivališta/boravišta		
3.3. Adresa (ulica i kućni broj)		
<b>4. Podaci o adresi pružanja usluge</b>		
4.1. Mjesto/adresa		
4.2. Broj kreveta	4.3. Broj smještajnih jedinica u kampu	
<b>5. Napomene poreznog obveznika</b>		

Potpis poreznog obveznika



## Membership fee to the tourist board

By January 15 of the current year, all providers of accommodation services in households, camps and on family farms are obliged to submit the **TZ 2 form** for reporting the calculation of membership fees to tourism boards to the relevant *tax administration*.

The membership fee is calculated on the basis of the number of main and extra beds listed in the eVisitor system. Although the tourist membership fee is no longer calculated as a percentage of the revenue generated, we are obliged to keep records of turnover (which we submit to the tax administration using the TZ 2 form), listing all collected invoices in chronological order with the total amount indicated in point 17 of the calculation of the tourist membership fee.

The membership fee is calculated at a flat rate as the product of the number of beds and the flat-rate assessment basis for calculating the membership fee to the tourist board. The flat-rate assessment base is **EUR 5.97 for main beds** and 50% of this amount, **i.e. EUR 2.99**, for extra beds, as prescribed in the *Ordinance for annual flat-rate membership fees* from February 2020.

*Lessors who have received the decision on termination of provision of accommodation services in households by December 31, 2022 are exempt from calculating and paying the membership fee to the tourist board in 2024.*

*Lessors who have received a decision on the authorization for the provision of hospitality and catering services in households for the first time in the current year pay the annual flat-rate contribution as a single payment by 31 December of the current year and, exceptionally, submit the TZ-form to the competent tax administration office within 15 days of the decision on the authorization for the provision of hospitality and catering services in the household being issued.*

All others must pay the calculated membership fee as a single payment by July 31, 2024 or in three equal installments:



1. The 1<sup>st</sup> installment is due on July 31
2. The 2<sup>nd</sup> installment is due on August 30
3. The 3<sup>rd</sup> installment is due on September 30, 2024.

	Accommodation in a household	Accommodation on a family farm	Accommodation in a household in a camp and a campsite rest area type facility	Accommodation on a family farm in a campsite rest area type facility
	Per bed	Per bed	for each accommodation unit	for each accommodation unit
The annual flat-rate sum of the tourist membership fee	5.97 €	3.98 €	10.62 €	7.96 €

**Note:**

If you have extra beds, enter their number and state the amount of 2.99 euros per extra bed. Reduce the membership fee by 20%.

If the lessor has facilities at several addresses and all addresses are in the same tourist board area, all beds are added together and the membership fee is paid to one IBAN. This situation usually occurs with lessors in cities who have several apartments in one city.

If the tenant has several accommodation facilities in two or more tourist boards, he pays the membership fee separately for each tourist board in whose area he has one or more properties.

Those who have not yet submitted form TZ 2 should complete it as follows:

- Indicate that it covers the period from January 1 through December 31 of the current year.
- Enter the total number of main beds and the amount of EUR 5.97 per main bed.



- If you have extra beds, enter the number of extra beds and the amount of 2.99 euros per extra bed.
- For the payment method, indicate whether you would like to pay the amount in a single payment by July 31 or in 3 installments.
- In column 17, enter the total revenue from the traffic records for the year 2024.

*IBAN, account and example of payment slip for TOURIST BOARD MEMBERSHIP FEE:*

PAYER:	First name and surname of the lessor
RECEIVER:	ČLANARINA TZO MARINA (MEMBERSHIP FEE FOR THE MARINA TOURIST BOARD)
MODEL:	HR67
RECEIVER'S ACCOUNT NUMBER:	HR1610010051725827150
REFERENCE NUMBER:	OIB iznajmljivača (11 znamenki) (Lessor's PIN (11 digits))
DESCRIPTION OF PAYMENT:	Turistička članarina za 2024. (Tourist membership fee for the year 2024)

#### NOTE:

1. Lessors to whom the competent office has issued a decision on the permit, a decision on the termination of the validity of the permit and a decision on the approval of a change in the number of accommodation units must submit an application to the register of taxpayers of the tax administration office competent for the tenant's domicile or habitual residence. The application must be submitted within 8 days of the decision being issued. Together with a copy of the decision, it is necessary to complete and submit the application to the Register of Taxpayers ([Form RPO-1](#)) (Ordinance on flat-rate taxation of the activity of renting and organizing accommodation in tourism, Official Gazette 1/19 of January 2, 2019).
2. The TZ 2 form can be filled out and sent electronically via the service *ePorezna*





## Obrazac TZ 2

MINISTARSTVO FINANCIJA  
POREZNA UPRAVA

Obrazac TZ 2

PODRUČNI URED ISPOSTAVA (nadležna prema prebivalištu osobe - građanina ili uobičajenom boravištu)	
---	--

OIB, ime i prezime osobe – građana, adresa prebivališta ili uobičajenog boravišta	
Šifra /naziv općine/grada prebivališta ili uobičajenog boravišta osobe – građana	

OBRAČUN članarine turističkoj zajednici za razdoblje od	do
godine	

u svima i celima

R.BR.	OPIS	BROJ	IZNOS	UKUPNO
1	2	3	4	5(3*4)
1.	Krevet u sobi, apartmanu ili kući za odmor			
2.	Pomoćni krevet u sobi, apartmanu ili kući za odmor			
3.	Smještajna jedinica u kampu i kamp odmoristu			
4.	Osoba u objektu za robinzonski smještaj			
5.	Krevet u sobi, apartmanu ili kući za odmor na OPG-u			
6.	Pomoćni krevet u sobi, apartmanu ili kući za odmor na OPG-u			
7.	Smještajna jedinica u kampu i kamp odmoristu na OPG-u			
8.	Osoba u objektu za robinzonski smještaj na OPG-u			
9.	<b>UKUPNO OBRAČUNANI IZNOS</b> - članak 8. stavak 3. Zakona (r.br. 1.+ r.br. 2.+ r.br. 3.+ r.br. 4.+ r.br. 5.+ r.br. 6.+ r.br. 7.+ r.br. 8.)			
10.	Umanjenje članarine na područjima općina i gradova – potpomognutim područjima I. razvojne skupine*			
11.	Umanjenje članarine na područjima općina i gradova – potpomognutim područjima II. razvojne skupine*			
12.	Umanjenje članarine na područjima općina i gradova – potpomognutim područjima III. razvojne skupine*			
13.	Umanjenje članarine na područjima općina i gradova – potpomognutim područjima IV. razvojne skupine*			
14.	<b>UKUPNO UMANJENJE NA POTPOMOĞNUTIM PODRUČJIMA</b> - članak 8. stavak 4. Zakona (r.br. 10.+ r.br. 11.+ r.br. 12.+ r.br. 13.)			
15.	<b>OBRAČUNATI IZNOS NAKON UMANJENJA</b> (r.br. 9.-r.br. 14.)			
16.	<b>NAČIN PLAĆANJA</b> - članak 11. stavak 3. Zakona	<b>JEDNOKRATNA UPLATA</b> iznos iz r.br. 15.	DA	NE
		<b>OBROČNO PLAĆANJE</b> iznos iz r.br. 15./3	DA	NE
17.	<b>UKUPAN IZNOS PRIMITKA IZ EVIDENCIJE PROMETA</b> (Obrazac EP) - članak 13. stavak 4. Pravilnik o paušalnom oporezivanju djelatnosti iznajmljivanja i organiziranja smještaja u turizmu			

Nadnevak

Potpis poreznog obveznika

\*područja jedinica lokalne samouprave razvrstanih po stupnju razvijenosti prema posebnom propisu o regionalnom razvoju Republike Hrvatske

## 8. VALUE ADDED TAX – VAT

### Payment of VAT on the commission of a Croatian agency

The travel agency issues an invoice to the owner of the accommodation facility in the household for the agency commission and shows the VAT on this invoice (if the travel agency is in the VAT system).

### Payment of VAT on the commissions of an agency from the European Union

Accommodation facilities in households are not covered by the VAT system, but according to the VAT Act, a taxpayer within the meaning of this Act is any person who independently carries out an economic activity, even if this person is **not registered for VAT purposes, such as lessors.**

According to the same Act, the place of supply of services to a taxable person acting as such is the place of the registered office of that taxable person. In other words, VAT is paid where the taxpayer is established, in our case the lessor. The private lessor is obliged to provide the foreign agency with his VAT identification number, so that the agency does not charge VAT on its brokerage service, but the lessor is obliged to charge and pay Croatian VAT at the rate of 25% on the service received.

To clarify: A lessor who does business with a foreign travel agency must pay VAT in Croatia. A foreign travel agency or portal cannot pay VAT in its own country. The lessor is obliged to provide the travel agency with a VAT identification number, and the travel agency issues an invoice for the commission without VAT charged on the commission, calculates the VAT itself and submits the VAT form and the VAT-S form in which it indicates the service provided.

*According to the provisions on the special taxation procedure for telecommunications services, television broadcasting services and electronically supplied services provided by taxable persons established in the European Union but not in the Member State of consumption (the so-called MOSS), VAT should be paid to the state budget of the Republic of Croatia. Services provided by Booking.com and Airbnb.com, etc. are considered electronically supplied services and are subject to this special taxation procedure.*



## Entering into the VAT system

### LEVEL FOR ENTRY – 60,000 EUR

According to the recent Act on Amendments of the Income Tax Act:

**Taxpayers enter the VAT system during the year as soon as they meet the requirements for entry**, and not, as previously, at the beginning of the next calendar year.

If the lessor enters the VAT system as a natural person, he also decides whether he wishes to continue to operate as a natural person or as a company.

#### **Note:**

*If the lessor has joined the VAT system and remains a natural person, he must keep business accounts. We recommend hiring an accountant or undergoing independent training.*



VAT is paid according to the directions published at the website of the Tax Administration:

Receiver's IBAN: HR1210010051863000160

MODEL: HR68

Receiver's reference number: 1201-PIN



## 9. VAT IDENTIFICATION NUMBER

The VAT identification number can be applied for in 3 ways:

- in person with the tax officer at the competent tax administration office,
- via the electronic tax system ePorezna with security level 3 access authorization,
- by registered mail with the note “For the allocation of a VAT identification number” on the envelope.

MINISTARSTVO FINANCIJA - POREZNA UPRAVA  
PODRUČNI URED  
ISPOSTAVA

Obrazac P-PDV

ZAHTJEV ZA REGISTRACIJU ZA POTREBE POREZA NA DODANU VRIJEDNOST

1. OPĆI PODACI O PODNOSITELJU ZAHTEVA  
NAZIV/IME I PREZIME \_\_\_\_\_  
OIB \_\_\_\_\_ POREZNI BROJ U DRŽAVI SJEDIŠTA \_\_\_\_\_  
ADRESA \_\_\_\_\_  
DRŽAVA SJEDIŠTA \_\_\_\_\_  
DATUM POČETKA OBAVLJANJA DJELATNOSTI/PREDVIDENO RAZDOBLJE OBAVLJANJA ISPORUKA U RH \_\_\_\_\_  
TELEFON/FAX PODNOSITELJA ZAHTEVA \_\_\_\_\_

2. PODACI O POREZNOJ ZAŠTOVNOSTI ☐  
NAZIV/IME I PREZIME \_\_\_\_\_  
OIB \_\_\_\_\_  
ADRESA \_\_\_\_\_

3. UPIS U REGISTAR OBVEZNIKA POREZA NA DODANU VRIJEDNOST ☐  
VRIJEDNOST OPOREZIVIH ISPORUKA U PRETHODNOJ GODINI \_\_\_\_\_  
VRIJEDNOST OPOREZIVIH ISPORUKA U TEKUĆOJ GODINI \_\_\_\_\_  
DATUM UPISA U REGISTAR OBVEZNIKA PDV-a \_\_\_\_\_

4. DODJELA PDV IDENTIFIKACIJSKOG BROJA TUZEMNOM POREZNOJ OBVEZNIKU ☐  
Tuzemni porezni obveznik traži PDV identifikacijski broj iz razloga:  
1. obavlja transakcije unutar EU (2) ☐ 3. odustao od praga otpisa (4) ☐  
2. prijeđen prag otpisa (3) ☐ 4. obavlja li prima usluge unutar EU (8) ☐

5. DODJELA PDV IDENTIFIKACIJSKOG BROJA STRANOM POREZNOJ OBVEZNIKU ☐  
Strani porezni obveznik traži PDV identifikacijski broj iz razloga:  
1. prijeđen prag isporuke (5) ☐ 2. obavlja isporuku u RH (7) ☐  
2. odustao od praga isporuke (6) ☐

BROJČANA ILI OPISNA OZNAKA - (SIFRA) DJELATNOSTI PREMA NACIONALNOJ KLASIFIKACIJI \_\_\_\_\_

OBLIK VLASTNIŠTVA  
TRGOVAC POJEDINAC ☐ TRGOVAČKO DRUŠTVO ☐

Datum priminka zahtjeva za registraciju za potrebe PDV-a \_\_\_\_\_  
Potpis i pečat djelatnika \_\_\_\_\_

**Napomena:**  
Ako se PDV identifikacijski broj traži zbog ostvarenja od praga otpisa, ili ostvarenja od praga isporuke  
tada je porezni obveznik obavezan takav način oporezivanja primjenjivati 2 kalendarske godine.  
Strani porezni obveznik kojem se dodjeljuje PDV identifikacijski broj, dodjelom toga broja upućuje se usluge i  
u registar obveznika PDV-a.

- it is issued immediately or within 8 days at the latest

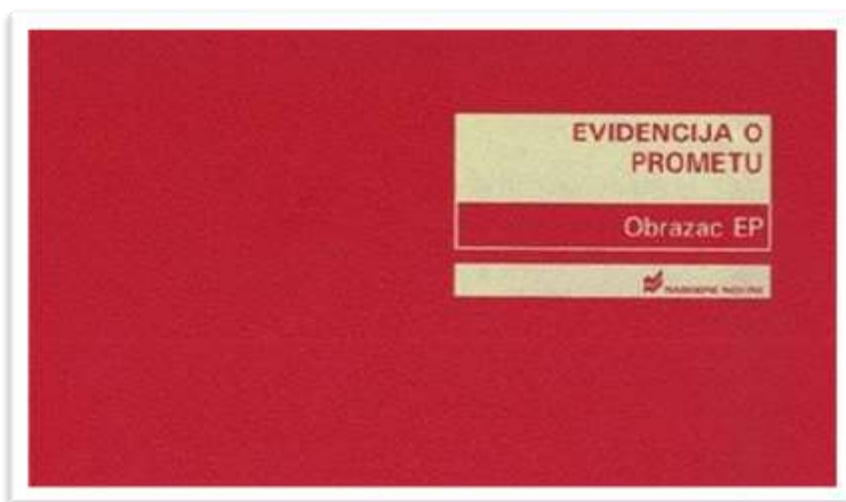
- The structure of the VAT ID number is HR+OIB (PIN)

## 10. TRAFFIC RECORDS

The traffic records (*evidencija o prometu*) are a log of the invoices issued and they are kept chronologically according to the date of the invoices issued, for each calendar year separately. At the end of each day, the taxpayer is obliged to enter all invoices issued in the traffic records, regardless of whether they have been paid or not. All invoices issued to agencies or guests are entered in the traffic records. If you offer catering services, you must also enter these invoices in the traffic records. All amounts in the traffic records must be entered in euros only.

You can keep traffic records:

1. in the book “Traffic Records” (“*Evidencija o prometu*”)



It is not necessary to change it every year, you may keep using it until you've filled it up to the last sheet.





**Note:**

- You can also keep traffic records on your computer. This is stipulated in the General Tax Act, Article 56, point 8. When the inspection comes, the lessor can simply print out the traffic records he keeps on the computer in Word or Excel. It is important that your program contains all the sections required by law.

**Entering amounts in the transactions record**

If we have invoices from portals such as *Booking.com* or *Airbnb.com*, we enter the total amount, which **includes** the commission from these portals, in the traffic records.



## 11. EXTRA BEDS



The accommodation capacity of the facility is determined by the number of main beds and in the studio apartment by the number of main and extra beds.

A studio apartment can have a maximum of 4 beds. Extra or main beds in a studio apartment count as main beds.

Two extra beds can be placed in the living room in the holiday apartment and in the holiday home if there are none in the rooms.

Extra beds (folding beds) can be set up at the guest's request (two-seater sofa, three-seater sofa, folding armchair).

The extra bed does not have to be equipped with the elements prescribed for the main bed: a bedside table or shelf, a night lamp and the possibility of switching the main lighting on or off from the bed.

The extra bed is not included in the capacity of the property, except in the studio apartment.

### Extra beds in Decisions

If we do not use the extra beds and they are listed in the Decision, we must get a new Decision/request without them, otherwise we will have to pay for them regardless of whether we use them.

The Administrative Department of Tourism and Maritime Affairs – the department responsible for categorizing apartments – has sent out a notice for tenants who **want** to use extra beds in apartments. For the registration of extra beds, those who have received

a decision after September 1, 2007, must submit an application for registration of extra beds in the **shortened procedure**.

\_\_\_\_\_  
(first name and surname)

\_\_\_\_\_  
(date of birth)

\_\_\_\_\_  
(residential address)

PIN (OIB) \_\_\_\_\_

\_\_\_\_\_  
(phone/mobile phone no.)- (e-mail)

SPLIT-DALMATIA COUNTY  
Administrative Department for Tourism and Maritime Affairs  
Split, Vukovarska 1

**Subject: Request for issuing a decision on the approval for the provision of catering and hospitality services in households (immediate procedure – extra beds)**

I have the Decision CLASS: \_\_\_\_\_,

REG. NO.: \_\_\_\_\_,

from \_\_\_\_\_ (date the decision was issued).

I hereby submit a request that the above Decision be set aside and that a new Decision be made specifying the number of main and extra beds, namely:

*\*(specify the type and number of beds from the Decision, e.g.: apartment no. 1, main beds: 4, extra beds: 2))*

1. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

2. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

3. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

4. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

5. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

6. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

7. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

8. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_



9. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

10. \_\_\_\_\_ main: \_\_\_\_\_ extra: \_\_\_\_\_

The type and category of accommodation facility / accommodation facilities remains unchanged.

I **declare** that, with the exception of the number of additional beds, neither the type and category of the accommodation facility (facilities) at the address: \_\_\_\_\_

nor the other conditions prescribed in Article 34, paragraph 2 of the Hospitality and Catering Industry Act (ownership of the facility and usability of the facility) have changed for the accommodation establishments for which the above decision was issued).

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature)

Attached, please deliver:

1. *Copy of the identity card*
2. *A copy of the approval decision for the provision of hospitality and catering services in households*
3. *Evidence of the paid **administrative fee** in tax stamps or electronically in the amount of 9.29 EUR*

**IBAN: HR12 1001005-1863000160**

**Reference number: HR64 5002-30873-PIN (OIB)**

**User: STATE BUDGET OF THE REPUBLIC OF CROATIA**

**Purpose of the payment: administrative fee**

**Note:**

Lessors who will not need extra beds and who are listed in the explanation of the Decision do not need to apply for changes to the Decision. These beds have been deleted from the eVisitor system and they do not pay tourist tax or membership fees to tourism associations for those.

They **may not** use these extra beds or advertise their accommodation capacity with extra beds included.



## 12. TOURISM INSPECTION

### The tourism inspector

- issues a written order for the removal of irregularities
- determines the obligation and the deadline for fulfillment of necessary measures.

There is no penalty if:

- the supervised person removes the irregularities during the inspection, or
- the inspector takes a decision on the irregularities found and the supervised person remedies the irregularities within a specified period of time.

*Tourism inspector's badge*



### 13. MANDATORY ELEMENTS IN THE OBJECT

#### Note on the procedure for the submission of a written complaint by the guest

The Act amending the Hospitality and Catering Industry Act lifted the obligation to keep complaint registers for persons providing hospitality and catering services (this obligation never existed for facilities providing services in households), but introduced a new obligation for caterers and lessors, and it refers to the possibility of service users filing a written complaint in accordance with the provisions of Article 10 of the Consumer Protection Act.

**OBAVIJEST O NAČINU  
PодноŠENJA PRIGOVORA**

Sukladno članku 10. Zakona o zaštiti potrošača (NN 41/14)  
obavještavamo goste da pritužbu na kvalitetu naših usluga  
mogu dostaviti u pisanom obliku na:

adresa: \_\_\_\_\_  
e-poštu: \_\_\_\_\_  
faks: \_\_\_\_\_

Odgovor na Vaš prigovor dobit ćete u pisanom obliku najkasnije 15 dana  
od dana zaprimanja Vašeg prigovora.

  
APARTMANI MARIN - 10. Magistrala, apart - 10. Magistrala, 10. Magistrala, 10. Magistrala  
100000 - 100 00 00 00 - 10 - 100 00 00 00 - 100 00 00 00 - 100 00 00 00

Lessors are obliged to give guests the opportunity to submit written complaints to the facility where the hospitality and catering services are provided, and they may do this:

- In person;
- Per mail;
- Per e-mail.

All or only some modes can be selected. It is necessary to respond to the guest within 15 days from the date the complaint was received and retain written records of guest complaints for at least one year from the date the complaint was received. The form of keeping these records is not specifically prescribed, e.g., in the form of a complaint book



or any other form, and the lessor is obliged to post a notice on the manner of filing written complaints of the guest in the area in a clearly visible manner.

## Evacuation plan

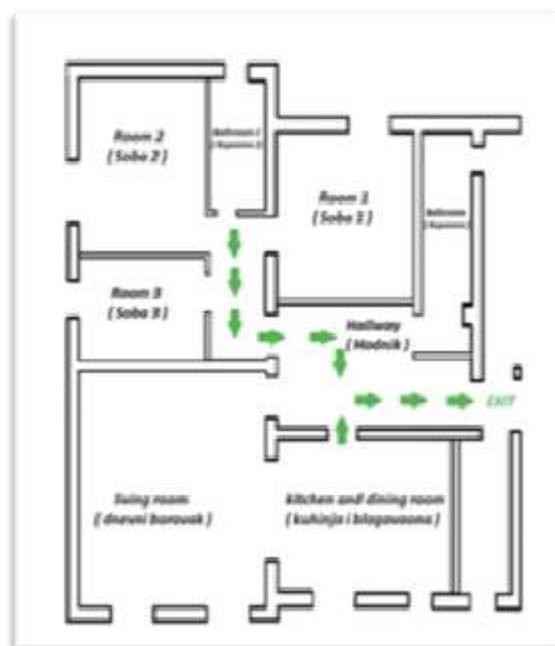
According to the *Ordinance on the classification of facilities where hospitality and catering services in households are provided*, the facility must have written instructions on what to do in the event of fire, and the annex to the Ordinance stipulates the obligation to have an evacuation plan.

This means that each apartment, each vacation home, each room (each categorized accommodation unit) must have its own evacuation plan.

The evacuation plan can also be a floor plan of the accommodation unit (holiday home, apartment or room), on which the windows and doors and the direction in which they open must be marked for better orientation. It is also necessary to mark the direction of the exit from the property and the exit from the building if the property is located in the building.

You can draw up an evacuation plan yourself. It must be placed at the exit of each accommodation unit, on the door or on the wall next to the exit door.

*An example of an evacuation plan*



## First aid kit

A first aid kit is obligatory for all establishments offering accommodation in households. One first aid kit per building is sufficient, regardless of how many residential units are in the building.

*An example of a first aid kit*



Contents of the first aid kit – norm HRN 1112		
No.	Pieces	Product
1	1	Dressing 12cm x 5m with pad 12cm x 16 cm
2	1	Dressing 8cm x 3m with pad 9cm x 11cm
3	2	Fastening bandage 8cm x 5m
4	2	Fastening bandage 4cm x 5m
5	2	Aluplast compress for burns 80cm x 50cm
6	10	Sterile gauze compress 5cm x 5cm, 16 layers
7	2	Sterile gauze compress 10cm x 20cm, 12 layers
8	5	Plasters 10cm x 8cm
9	1	Self-adhesive tape 2,5cm x 5m
10	2	Triangular bandage 100cm x 100cm x 140cm
11	10	Safety pins
12	1	Rounded-tip scissors
13	2	Disposable gloves (PVC)
14	1	Polyvinyl sleeve – bag 30cm x 60cm
15	1	Metallized polyester film 150cm x 200cm
16	2	Protective film for artificial respiration
17	1	Specification of container contents
18	1	Guide on providing first aid

## Standard amounts for foodstuffs, beverages, and drinks

When providing food and beverages (breakfast service), it is necessary to establish the standard amounts for food, beverages, and drinks, to provide the services in accordance with the established standard amounts and to present the standard amounts to the guest upon request.

A sticker prohibiting the consumption of alcohol by persons under the age of 18 is mandatory in the establishment.



### **Note:**

Depending on the type and category of an establishment, it would be good to take a look at the *Ordinance on the classification and categorization of facilities where hospitality and catering services in households are provided*, which lists all the necessary elements that must be present to comply with said Ordinance.

## 14. INSTRUCTIONS IN CASE OF FIRE

- ✓ Inform other people around you about the fire
- ✓ Take personal documents, money and other valuables with you
- ✓ Open the windows and doors when leaving the premises
- ✓ Switch off the electricity and gas supply
- ✓ Start extinguishing the fire using the fire extinguisher if this is not endangering yourself or others

### **Note:**

Do not extinguish the fire with water if you have not turned off the electricity

Do not stay in a smoky area if you have not protected your airways

Leave the apartment according to the instructions on the evacuation plan

### **Firefighters advise:**

1. Stop and think about where you are.
2. If you notice a fire, immediately call the fire department at 193 or the emergency number 112 or the police on 192.
3. Start the conversation immediately by speaking slowly and clearly and explaining what has happened and whether people are in danger.
4. Give the exact address of the place where the fire or other unusual event took place.
5. Be prepared to give additional information and personal details (first name and surname).
6. End the call when the firefighters you have contacted allow you to do so.
7. Do not use the phone line until the fire department arrives as they may need additional information.



## 15. THE DIFFERENCE IN THE BUSINESS OF THE LESSOR AS A NATURAL PERSON AND A COMPANY

The fundamental difference between these two categories of renters is – the Ordinance

**Lessors who are natural persons** – Ordinance on the classification and categorization of facilities where hospitality and catering services in households are provided

**Lessors who are legal persons** – Ordinance on the classification and categorization of hospitality and catering facilities from the group of other hospitality and catering facilities for accommodation purposes

[https://mint.gov.hr/UserDocsImages/dokumenti/katego\\_ostali/180918\\_pravilnik\\_kateg\\_ostali.pdf](https://mint.gov.hr/UserDocsImages/dokumenti/katego_ostali/180918_pravilnik_kateg_ostali.pdf)



Other differences:

- The same categorization procedure
- The lessor is referred to as the caterer
- They must state the name of the company and not their personal name in the documents (invoices, price list)
- There must be a notice on opening hours
- It is mandatory to have the house rules in each unit
- The tourist tax is paid per night
- Pays the income tax
- Has the obligation to insure guests against the consequences of an accident
- Price list in Croatian and one other foreign language
- Calculation of the tourist tax on the price list and invoice
- They are subject to fiscalization if they accept cash as a payment method
- Must keep double-entry bookkeeping
- Pay 13% value added tax
- They have the possibility to receive subsidies



## 16. ANNEX

All registered accommodation providers have the right to advertise their capacities free of charge on the Marina Tourist Board website:

<https://tz-marina.hr/hr/smjestaj>

For more information, visit the official website:

<https://tz-marina.hr/en>



## **Publishers' Page:**

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### **Photo sources:**

Cover photos: Marina Tourist Board

Extra bed: <https://opremanje.com/hotelski-program/pomocni-sklopivi-lezaj/>

TZ2 form: Ministry of Finance

Invoice: <https://bazaar.hr/>

Price list: Own source

Note on the procedure for the submission of a written complaint: Own source

Image of the first aid kit: <https://www.abrakadabra.com/>

Alcohol-ban image: <https://mojured.hr/>

Image of the object type and category label: [www.mint.hr](http://www.mint.hr)

Image of the EP form: [https://www.porezna-uprava.hr/HR\\_obrazi/Documents/POREZ%20NA%20DOHODAK/EP.pdf](https://www.porezna-uprava.hr/HR_obrazi/Documents/POREZ%20NA%20DOHODAK/EP.pdf)

Tourism inspector's badge: [https://narodne-novine.nn.hr/clanci/sluzbeni/2014\\_04\\_45\\_847.html](https://narodne-novine.nn.hr/clanci/sluzbeni/2014_04_45_847.html)

Form for extra beds: <https://www.dalmacija.hr/>

### **Legal information:**

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