

INSTRUCTIONS FOR PAYING TOURIST TAX IN 2025

These instructions are intended for **persons having private houses or apartments in our community but not having permanent address**. The instructions are purely informative and contain excerpts from the relevant legislation. All the legislation quoted may be found on the webpages of the official gazette, Narodne novine www.nn.hr.

Persons liable to pay tourist tax

* The tourist tax is paid by:

1. Persons using accommodation services in accommodation facilities in which hospitality services are provided, in a local self-government unit (hereinafter: municipality or town) in which these persons do not have their place of residence.
2. Persons using the service of overnight stays on a nautical tourism vessel (vessels: yacht, ship or commercial ship providing tourist services in nautical tourism - charter ships and ships for multi-day round trips)
3. Ships on round trips in international maritime transport and international inland waters when the ship is at berths or anchorages of a port.
4. Persons providing accommodation services in households or on family farms
5. The owner of the house, or apartment in a municipality or town which is not an accommodation facility in the sense of this Act, for the person in question or all other persons staying overnight in that house, suite or apartment and
6. The owner of a vessel which is not a nautical tourism vessel in the sense of this Act, for the person in question or all other persons staying overnight on that vessel for tourism purposes.

* The tourist tax is not paid by:

1. Children up to 12 years of age
2. Persons with invalidity percentage of 70 % or higher with one companion
3. Persons who use the accommodation service in a municipality or a town in which they are not resident, solely for the purpose of conducting business/work.
4. Professional crew members on charter vessels and vessels for multi-day round trips
5. Participants of school travel arrangements with accommodation included and approved by the school institution
6. Persons using overnight stays within the framework of their right to accommodation as beneficiaries of social welfare the
7. Students and pupils who do not have a place of residence in the municipality or city in which they receive education when staying in accommodation facilities in that municipality or city

* Tourist tax decreased by 50% is paid by:

1. Persons between 12 to 18 years of age and
2. Persons aged up to 29 years, who are members of international youth organizations when they use overnight stay services in youth accommodation facilities that are a part of the International Youth Hostel Federation (Hosteling International).

Persons prove their right to non-payment of tourist tax, or their right to pay less of the tourist tax by relevant documents, employment contracts, certificates, and the like.

Tourist tax is paid per every completed overnight stay, in a lump sum or in another way determined by the Tourism Tax Act.

Tourist tax is paid by foreign citizens as well, under the same conditions, unless otherwise specified by this Act.

TOURIST TAX FOR 2025 - MARINA TOURIST BOARD

PERIOD	April 1 - September 30	THE REMAINING PERIOD
AMOUNT PER NIGHT	1,50 €	1,00 €

THE AMOUNT OF TOURIST TAX In yearly lump sum for one person and his/her family members		
FIRST MEMBER	SECOND MEMBER	EACH FOLLOWING MEMBER
8,00 €	8,00 €	3,50 €

The obligation to pay the tourist tax applies exclusively to the high season, while check-in and check-out are required throughout the year.

REGISTRATION AND CHECK-OUT OF TOURISTS

We inform "new" persons having private houses in our community that, they should come to the tourist office in Marina with a valid ID card and proof of ownership so that we could issue him/her a password to access the eVisitor system and then independently register and check-out themselves and every person that has vacation in that house.

How to legalize the accommodation?

If you wish to rent out an apartment to tourists in Croatia, there is a process everyone, regardless of nationality, must go through to legalize the accommodation so that it follows the law and regulations. As part of legalization, you (or your company) must apply for a receive a license that allows you renting accommodation.

You can do it here:

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

Trg Ivana Pavla II, 21 000 Trogir

E mail: daniela.miskovic@dalmacija.hr or ivana.viljac@dalmacija.hr

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