

INSTRUCTIONS FOR PERSONS OFFERING ACCOMMODATION IN 2020

These instructions are intended for persons offering tourists private board and lodging, or for those who wish to begin providing such services. 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 residence tax

* **The residence 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.**

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.

* The residence 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

Persons referred to in paragraph 1, item 3 of this Article are considered to be all persons who are not residents in the municipality or city in which they work on a part-time or permanent basis, persons who perform part-time or seasonal work or work based on a student/pupil contract or a student/pupil internship contract in a municipality or city in which they are not residents, which use the accommodation services of the accommodation facility where the hospitality services are provided, or where hospitality services are provided in the household or on the family farm.

* Resident 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 residence tax, or their right to pay less of the residence tax by relevant documents, employment contracts, certificates, and the like.

TOURIST TAX FOR 2020 - MARINA TOURIST BOARD

Pursuant to Article 15, paragraph 1 of the Tourism Tax Act (OG no. 52/19), the Ordinance on the lowest and highest amount of tourist tax (OG no. 71/19), article 20 Statute of Split-Dalmatia County (Official Gazette of the Split-Dalmatia County, number 11/09, 7/10, 10/10, 2/13, 126/17 and 35/18), the County Assembly of Split-Dalmatia County, at its 26th session held on September 13, 2019, has adopted the following

DECISION

on the amount of the tourist tax on the area of the Split-Dalmatia County for 2020:

<i>NAME OF THE TOURIST BOARD (LOCAL SELF-GOVERNMENT UNIT)</i>	<i>ACCOMMODATION FACILITY IN WHICH HOSPITALITY SERVICES ARE PROVIDED</i>		<i>CAMPS per person</i>	
The Decision of the County Assembly	April 1 - September 30	THE REMAINING PERIOD	April 1 - September 30	THE REMAINING PERIOD
MARINA	HRK 10.00	HRK 7.00	HRK 8.00	HRK 5.00

<i>HOSPITALITY SERVICES PROVIDED IN THE HOUSEHOLD OR ON A FAMILY FARM/ACCOMMODATION - MARINA</i>			
IN A HOUSEHOLD (per bed)	ON A FAMILY FARM (per bed)	IN A HOUSEHOLD IN A CAMP for each accommodation unit	ON A FAMILY FARM IN A CAMP for each accommodation unit
HRK 350.00	HRK 200.00	HRK 500.00	HRK 250.00

THEAMOUNT OF TOURIST TAX Ina yearly lump sum for one person and his/her family members		
FIRST MEMBER	SECOND MEMBER	EACH FOLLOWING MEMBER
HRK 60.00	HRK 60.00	HRK 25.00

PERSONS OFFERING TOURISTS PRIVATE BOARD AND LODGING

Persons offering tourists **accommodation in a household** pay an **annual lump sum of residence tax** for each bed used for the provision of services in accordance with the regulations on providing accommodation services.

The lump sum of the residence tax is paid in three equal installments, the first installment being due on July 31, the second on August 31 and the third on September 30 of the current year. Payment slips for the lump sum of the residence tax are filled out by the persons offering accommodation, in which they also monitor the status of their obligations.

Persons offering tourists private board and lodging in households and rural households are obliged to:

- 1.** Obtain an **approval decision for the provision of hospitality services * in the household** at the Administrative department of Tourism and Maritime affairs, Trg Ivana Pavla II. 1, 21 220 Trogir (tel. 021 882 569).

- 2.** Obtain a **standardized board** with a designation of the type and category of the facility, as determined by the competent office's decision, which is clearly visible at the entrance to the facility or in the immediate vicinity and which must be ordered directly from the **manufacturer approved by the Ministry of Tourism.**

- 3.** In each facility (room, apartment, holiday home, camp), the type and category of the facility, the **price of the services offered**, the information on the payment of residence tax must be emphasized and the stated prices must be adhered to. Persons liable to pay the annual lump sum of the residence tax **do not emphasize the amount of the residence tax in the price list but note that the residence tax is included into the price of the accommodation.** The price list of the accommodation unit should be in Croatian and at least in English, written in Croatian kuna, and you can download it on our website: www.tz-marina.hr; Information, Accommodation Provider's Corner; Other Forms and Documents; "Download the Price List Form."

- 4.** Since **June 1, 2016, registration and check-out of tourists is possible only via the eVisitor system**, as the central electronic system for registration and check-out of tourists in the Republic of Croatia, within the deadlines prescribed by the Act (24h). *The persons offering accommodation are no longer obligated to keep a guest list* in the form of a bound book because the eVisitor system automatically creates the Guest List for the obliged person, the so-called Visitor's Book.
The persons offering accommodation are warned to strictly adhere to the deadline for the registration and check-out of tourists in order to avoid the problems of credibility of statistical data on tourist traffic. If the guest is not checked-out within 24 hours of his/her departure, the person offering accommodation will be able to contact the local tourist board within 30 days, and if this deadline passes as well, then s/he will have to contact the Croatian Tourist Board.

- 5.** Issue an **invoice** to the guest (in a copy) with the specified type, quantity, and price, i.e. the approved discount, for each service provided. The invoice must be accurate, indelible, clear, visible and legible in paper or electronic form. **The issued invoice is written in Croatian kuna.** **The persons liable to pay the annual lump sum of the residence tax do not state the amount of the residence tax on the invoice for the provision of accommodation services.** A copy of the invoice is a document to be entered into the **Traffic Records book (form EP)**, which the persons offering accommodation should keep, and based on which the calculation of the **tourist membership fee** is done.

6. Establish **house rules** and highlight it in all rooms and suites (it can be downloaded on our website: www.tz-marina.hr; Information, Accommodation Provider's Corner; Other Forms and Documents; "Download the House Rules Form."

7. Have directions for emergency exit/**evacuation plan**.

8. Have a label for a door marked "**Do Not Disturb**"

9. Pursuant to the Consumer Protection Act, guests may lodge a **written complaint**, either in the accommodation facility or by post, fax or electronic mail and the person offering accommodation must respond to them no later than 15 days from the date of receipt of the complaint. You are obliged to visibly highlight information on how to file a written complaint within your facility (for this purpose you can use the multilingual form which can be found on our website: www.tz-marina.hr;marina.hr; ; Information, Accommodation Provider's Corner; Other Forms and Documents; "Download the Form describing the way in which a written guest complaint may be submitted") and keep a written record of the guest's complaint at least one year from the date of receipt of the complaint.

10. Pay the **membership fee to the tourist board**, in accordance with the Law on membership in tourist boards (OG 110/19). **The final calculation of the membership fee shall be submitted to the Tax Administration on Form TZ-1 (submitted by legal and natural persons engaged in economic activities) or TZ-2 (submitted by persons providing hospitality services in the household or on the family farm) by January 15 for the previous year.** You can download the Tourist Board's Form **on our website:** www.tz-marina.hr Information, Accommodation Provider's Corner; Membership fee to the Tourist Board; "Download the Form."

*According to the Ordinance on the annual lump sum membership fee (OG 14/20, February 5, 2020) the amount of the **annual lump sum of the membership fee** paid by a person providing hospitality services in a household or on a family farm depends on the number of beds in a room, apartment or holiday home, and the number of accommodation units on the campsite and in the camp-site platform, or according to the capacity in the facility for Robinson Crusoe style accommodation in accordance with the regulation governing the hospitality industry and amounts to:*

- *FOR ACCOMMODATION IN THE HOUSEHOLD - **HRK 45.00 per bed***
- *ACCOMMODATION ON A FAMILY FARM - **HRK 30.00 per bed***
- *ACCOMMODATION IN THE HOUSEHOLD IN THE CAMP AND A FACILITY OF A CAMP PLATFORM TYPE OR A CAMP PLATFORM - ROBINSON CRUSOE STYLE ACCOMMODATION - **for each accommodation unit - HRK 80.00***
- *ACCOMMODATION ON A FAMILY FARM IN THE CAMP AND A FACILITY OF A CAMP PLATFORM TYPE OR A CAMP PLATFORM - ROBINSON CRUSOE STYLE ACCOMMODATION - **for each accommodation unit - HRK 60.00***

The annual lump sum membership fee has been determined in accordance with paragraphs 1 and 2, Article 7 of the Ordinance on the annual lump sum membership fee is decreased by 50% for auxiliary beds.

The annual lump sum of the membership fee may be paid on a one-time basis until July 31 of the current year on in three equal installments, the first installment being due on July 31, the second on August 31 and the third on September 30 of the current year.

11.) Have a **first aid kit** (as many apartments, as many first aid kits).

12.) Have a sign stating that it is **forbidden to consume alcohol for persons under the age of 18** in a visible place.

13.) To pay the **annual lump sum of income tax** in *four annual rates*, which is determined by a tax decision issued and delivered by the competent branch of the regional office of the **Tax Administration**.

TERMINATION OF THE APPROVAL DECISION'S VALIDITY

1. following the death of the persons providing accommodation
2. following the deregistration of the person providing accommodation on the day stated in the deregistration letter or on the date of submission of the deregistration letter to the competent administrative the time if the person providing accommodation has determined a date preceding the submission date in the deregistration letter
3. if it is found that the conditions for providing hospitality services, described in Article 34, Paragraph 2 of the Act on Hospitality Services, have ceased to be met.

REGISTRATION AND CHECK-OUT OF TOURISTS

We inform "new" persons providing accommodation that, once they have obtained a rental decision, they should come to the tourist office in Marina with a valid ID card so that we could issue him/her a **password** to access the *eVisitor* system and then independently register and check-out tourists.



— **IMPORTANT CONTACT INFORMATION FOR PERSONS PROVIDING ACCOMMODATION SERVICES**

1. Department of Tourism and Maritime affairs - 021/882-569
2. Tax Administration; Trogir: 021/680-400
- 3. Manufacturers producing standardized boards for designating the type and category of the accommodation facility which have the approval of the Ministry:
 1. **Kordun - marketing d.o.o.** (Matka Laginje 10, 47000 Karlovac; tel.: 047 645 561; e-mail: prodaja-lav@kordun.hr)
 2. **Jaguar d.o.o.** (Hrvojeva 6, 21000 Split; tel.: 021 343 888; e-mail: jaguar@post.htnet.hr)
 3. **Binar d.o.o.** (Livanjska 12, 21000 Split; tel.: 021 344 442; e-mail: binar@st.htnet.hr)
 4. **Robi**, obrt za usluge reklamiranja i pranje automobila, vl. Vesela Mikić (Put Nina 129a, 23000 Zadar; tel.: 023 220 655; e-mail: reklame.mikic@gmail.com)
 5. **Tramax d.o.o.** (Mažuranićevo šetalište 26, 21000 Split), e-mail: info@tramax.hr, tel.: 021 548 808.

It is necessary to send the following to a manufacturer of standardized boards:

- copy of a payment certificate
- copy of a categorization decision
- the correct address to which the board is to be delivered

If you have any additional questions, please contact us.

Yours,

Tourist Board of the Marina Municipality