



To Whom It May Concern

Here you will find the instructions you must comply with in order to provide private accommodation services within the hospitality industry. All instructions provided herein are of a purely informative nature.

Additional material associated with tourism regulations is available on the web pages of the Ministry of Tourism (<https://mint.gov.hr/pristup-informacijama/propisi/propisi-iz-turizma/107>).

PRIVATE ACCOMMODATION SERVICE PROVIDERS ARE REQUIRED TO:

1. display the list of rates for the services in kuna (indicating that the sojourn tax¹ is included in the price of service, and the following information: first and last name of the rental property owner; address, type, capacity and category of the accommodation facility; tourist destination class; additional charges: A/C, pet, berth etc.; signature of the service provider; and date) in a visible location within the facility;
2. issue an invoice for the services rendered to the guest, specifying the type, quantity and rate of service (noting also that the sojourn tax is included in the price), possible discounts and the information that the service provider is not a registered VAT tax payer (pursuant to Article 90, para. 2 of the VAT Act). If an advance payment is requested, a written record of the conditions for returning or claiming the advance paid must be provided;
3. maintain a record of transactions and enter the invoices issued in a chronological order in the Record of Transactions (to be purchased at a bookstore);
4. submit the Decision approving the provision of hospitality services in a household issued by the Office for Economy, PIN and personal ID card of the owner of the hospitality facility to the Tourist Office of the Tourist Board of the Town of Mali Lošinj and obtain/download user data for the eVisitor system – an information system for guest check-in/check-out and payment of the sojourn tax;
5. check the guests in/out within 24 hours from their arrival/departure;
6. print out the list of guests from the eVisitor system at the end of a tourist year;
7. keep track of the obligation due dates: the sojourn tax, the rental income tax and the tourist office membership fee (more precisely, the TZ form for the preceding year must be submitted to the competent Tax Administration office by the end of February of the current year);
8. display a signboard indicating the category of the facility, determined on the basis of a decision of the competent office, at the entrance into the facility;
9. have a first aid kit within the accommodation facility (not in all apartments and rooms), and an evacuation plan in all accommodation units;
10. display in a visible location within the facility a ban sign showing that serving alcohol to and consumption of alcohol by minors² is forbidden, regardless of whether the accommodation service provider serves alcoholic drinks or not;
11. allow the guests to file a written complaint in accordance with the Customer Protection Act, provide a response to the complaint received within 15 days from the date of receipt, and keep the complaint-related records for a period of one year;

¹ tourist accommodation tax



12. pursuant to Art. 32 “Obligations of Accommodation Service Providers” of the new Hospitality and Catering Industry Act from November 17, 2018, an accommodation service provider is required, when marketing and advertising its services to tax payers from the European Union, **display its VAT tax ID number.**

Decision Approving the Provision of Hospitality Services in a Household

All private accommodation service providers must be issued a Decision approving the provision of hospitality services in a household. The persons who want to become private accommodation service providers must file a request for issuance of a Decision approving the provision of hospitality services in a household with the County Office for Economy.

- Who is required to perform re-categorization and in which cases:

The Act on Amendments to the Hospitality and Catering Industry Act (Official Gazette No. 99/18) **came into force on November 17, 2018.**

Only such facilities for which the Decision approving the provision of hospitality services in a household was issued before **September 1, 2007** must ensure harmonization with the applicable Regulation on Classification and Categorization of Facilities, as follows:

- » within 2 years from the coming into force of the [Act on Amendments to the Hospitality and Catering Industry Act \(99/18\)](#) -> Decisions issued until December 31, 2000;
- » within 3 years from the coming into force of the [Act on Amendments to the Hospitality and Catering Industry Act \(99/18\)](#) -> Decisions issued in the period from January 1, 2001 until December 31, 2004;
- » within 4 years from the coming into force of the [Act on Amendments to the Hospitality and Catering Industry Act \(99/18\)](#) -> Decisions issued after December 31, 2004.

Minimum Technical Requirements

The Decision is issued once the minimum technical requirements and conditions for the categorization of tourist facilities prescribed under the applicable [Regulations on the Classification and Categorization of Facilities for the Provision of Hospitality Services in a Household](#) are met. The mentioned minimum requirements merely provide guidelines on how to furnish and equip the facilities, and standards for assigning the appropriate categorization (number of stars) to the facility.

- [SCHEDULE 1 – CONDITIONS FOR THE “ROOM AND STUDIO APARTMENT” CATEGORY](#)
- [SCHEDULE 2 – CONDITIONS FOR THE “APARTMENT AND VACATION HOME” CATEGORY](#)
- [SCHEDULE 3 – CONDITIONS FOR THE “CAMPSITE” CATEGORY](#)
- [SCHEDULE 4 – CONDITIONS FOR THE “CAMPSITE REST AREA”](#)
- [SCHEDULE 4 A – CONDITIONS FOR THE “CAMPSITE REST AREA – ROBINSON ACCOMMODATION”](#)
- [SCHEDULE 5 – SIGNBOARDS INDICATING THE TYPE AND CATEGORY OF THE FACILITY](#)

List of Rates

All private accommodation service providers must have an official List of Rates for their services. The rates must be expressed in kuna (HRK).

The List of Rates must include: basic accommodation service provider data, name of service, method of payment, period (time, date) of service provision, service rate, discount on the base rate, additional services, sojourn tax (if it is included in the rate, that information must be clearly indicated), date of



applicability of the rates, and signature of the service provider/host. The host determines the rates independently and the List of Rates needs not be certified. It must, however, be available and displayed in all accommodation units. It is enough to have a folder containing the List of Rates.

Invoice

For each service provided, the accommodation service provider must issue to the guest a legible and accurate invoice. The rates specified in the invoice must be equal to the rates stated in the List of Rates. Where the accommodation service provider allows a discount to a particular user of its services, such discount must be specified in the invoice. If the sojourn tax is paid in a lump sum, the invoice must include the following note: The sojourn tax is included in the rate. The invoice may be issued either to the guest or to the relevant agency, and one copy must be kept in the service provider's records.

Record of Transactions

A record of invoices issued or transactions is maintained manually by entering individual items into the Record of Transactions.

Guest Register

Pursuant to the Regulations on the Form, Content and Manner of Maintaining a Guest Register Book and a List of Guests (Official Gazette No. 140/15), a list of guests is a record of guests maintained in the eVisitor system, provided that all guests are entered into the same. In such case, you will no longer be required to maintain a guest register book.

You are required, however, to print out the complete list of guests for the current year at the end of the tourist year from the eVisitor system (Tourists->List of Tourists-> select Export Data).

Guest Check-in and Check-out

The accommodation service provider must check a guest in/out within 24 hours via the eVisitor system. Accommodation service providers who have not registered with the eVisitor system yet can obtain the required access data at their local tourist office. The relevant data will be provided upon presentation of the PIN, personal ID card and the Decision on Categorization.

The eVisitor system facilitates the operations of accommodation service providers. You no longer need to pay countless visits to the Tourist Office (unless you do not own a computer or some other adequate device, in which case you will still be required to visit your local Tourist Office to check your guests in and out using the two terminals intended for eVisitor users), you no longer need to maintain a special guest register, and all foreign guests are automatically registered with the Ministry of Internal Affairs, which extracts data from the system. The statistical analysis of the data from the system is simpler, and the monitoring of figures and trends allows a more efficient planning of marketing activities and online accommodation advertising.

Standard Signboard

Pursuant to the Decision on Classification and/or Categorization, an accommodation service provider is required to order a standard signboard directly from the manufacturer, and is liable for the cost of production and delivery of the ordered signboard.

To be delivered to the manufacturer:



- » a copy of the payment slip,
- » a copy of the Decision on Categorization,
- » the exact mailing address.

Manufacturers approved by the Ministry:

1. Kordun - marketing d.o.o. (Matka Laginje 10, 47000 Karlovac; phone: 047 645 561 ; e-mail: prodajalav@kordun.hr)
2. Jaguar d.o.o. (Hrvojeva 6, 21000 Split; phone: 021 343 888 ; e-mail: jaguarst6@gmail.com)
3. Binar d.o.o. (Livanjska 12, 21000 Split; phone: 021 344 442 ; e-mail: binar@st.htnet.hr)
4. Robi, advertising and car wash services, owned by Vesela Mikić (Put Nina 129a, 23000 Zadar; phone: 023 220 655 ; e-mail: reklame.mikic@gmail.com)
5. Greis d.o.o. (Most Raša b.b., 52223 Raša; phone: 052/875-022, mobile: 091/1852-287; e-mail: tiskara.greis@gmail.com)
6. Negras d.o.o. (Županićeva 6, 52440 Poreč; phone: 052/431-046; 091/1904 965; 091/5230 380; e-mail: info.negras@gmail.com)

More information at: [Standard signboards for categorized facilities.](#)

Payment of the Sojourn Tax

Private accommodation service providers are required to pay a lump sum sojourn tax.

The sojourn tax applicable to providers of private accommodation services in their households or on their rural estates is HRK 345.00 per bed and campsite unit (for Class A, Coefficient 1).

Spare beds are not included in the calculation.

The sojourn tax lump sum is payable in 3 equal instalments due by July 31, August 31, and September 30. The payment slip for the payment of the 2019 tourist tax is available for download in the eVisitor system.

2019 SOJOURN TAX

Sojourn Tax Lump Sum

SOJOURN TAX Applicable to Private Accommodation Service Providers

Tourist Destination Class	Coefficient	Amount in HRK
A , Mali Lošinj, Veli Lošinj, Osor, Punta Križa, Nerezine	1.00	345.00
B , Susak, Ilovik, Unije	0.85	293.25
C , Ćunski, Sveti Jakov, Ustrine	0.70	241.50
D and other non-classified locations , Belej, Vele Srakane, Male Srakane	0.50	172.50

NUMBER OF THE ACCOUNT FOR THE PAYMENT OF THE SOJOURN TAX: HR 1910010051725204744



Taxes and Surtaxes Applicable to Private Accommodation Service Providers

Private accommodation service providers are required to pay a lump sum income tax for the provision of apartment, room, vacation home and campsite unit rental services, which is calculated on the basis of the number of beds. Spare beds are not included in the calculation.

Rental Income Tax Lump Sum = Number of Beds x HRK 300.00 x Tourist Destination Coefficient

Filing a Written Complaint

Pursuant to the Customer Protection Act, accommodation service providers must ensure their guests the possibility to file a written complaint and the manner in which complaints are filed must be clearly indicated. The relevant information may be included in the folder containing the List of Rates, which must be available to the guests at all times. The accommodation service provider must issue a response to a guest complaint within the period of 15 days. Complaint records must be kept for a period of one year from the date a complaint is filed.

Evacuation Plan

Each apartment must have an Evacuation Plan displayed above the exit door. It may be provided in the form of the ground plan of the accommodation unit, in which case the direction to be followed in order to exit the apartment or building must be marked by a note reading "Exit".

Tourist Office Membership Fee

All providers of accommodation services and other related tourism services are required to pay the tourist office membership fee. The calculation of the said fee is made by the end of February of the current year on the basis of the turnover achieved in the preceding year. For this purpose, service providers are required to complete and submit a TZ form to the local Tax Administration office.

Pursuant to the Tourist Office Membership Fee Act (Official Gazette No. 121/2016), the rates for the calculation of the membership fee applicable to accommodation service providers are:



GRAD MALI LOŠINJ
STOPE TURISTIČKE ČLANARINE ZA 2018. GODINU
ZA PRVU SKUPINU DJELATNOSTI

Razred turističkog mjesta	Stope za obračun turističke članarine
A Mali Lošinj Veli Lošinj Nerezine Osor Punta Križa	0,1615
B Ilovik, Unije, Susak	0,14858
C Ćunski, Sveti Jakov, Ustrine	0,12920
D Belej, Vele i Male Srakane	0,11628

NUMBER OF THE ACCOUNT FOR THE PAYMENT OF THE TOURIST OFFICE MEMBERSHIP FEE:

HR 7810010051725227156

MODEL: 67

REFERENCE: PIN