

Dear Hosts,

Below please find the instructions necessary to provide household accommodation services. All instructions are purely indicative.

All further materials relating to tourism regulations are available on the website of the Ministry of Tourism and Sports at: <https://mint.gov.hr/pristup-informacijama/propisi/propisi-iz-turizma/107>

OBLIGATIONS OF HOSTS:

1. Prominently display a service pricelist in euros (indicating that tourist tax is included in the price, name of the owner, type of property, capacity, rating, note: VAT-exempt under Article 90(1) of the VAT Act, extra charges: cleaning, pet, host's signature and date) within the property.
2. Issue each guest with a receipt for the services rendered, specifying the type of service, its quantity, its price (indicating that tourist tax is included in the price) and discount, if any, and indicate that the host is not subject to VAT, if applicable (note: VAT-exempt under Article 90(1) of the VAT Act). If a prepayment is received, the terms of its refund or collection must be documented in writing.
3. Maintain records of their turnover and enter each receipt in the Turnover Records in chronological order. (Such records may also be maintained in eVisitor; Finance - Turnover).
4. Provide their authorization to provide household hospitality services issued by the Economy Office and completed eVisitor user account applications (available from the Tourist Office of the Mali Lošinj Tourist Board or at visitlostinj.hr – Host Corner or eVisitor) to the Tourist Office of the Mali Lošinj Tourist Board and collect the user credentials for the eVisitor information system used for registering/unregistering guests and payment of tourist tax and tourism membership dues.
5. Register/unregister each guest within 24 hours of their arrival/departure.
6. Ensure that all obligations are duly paid: tourist tax, rental tax and tourist membership dues (track flat-rate payables in eVisitor- Finance).
7. Display a signboard showing the rating of the property established in the authorization issued by the competent office at the entrance to the property.
8. Have a first aid kit in the accommodation property (not required in each apartment and room) and an evacuation plan in each accommodation unit.
9. Prominently display a notice showing that alcohol is not allowed to be served to or consumed by persons below the age of 18, irrespective of whether or not the host actually serves alcoholic beverages.
10. Allow guests to lodge a written complaint in accordance with the Consumer Protection Act and respond to such complaint within 15 days of receiving it. Retain records of complaints for one year.
11. The new Hospitality Industry Act dated 17 November 2018 defines that, when promoting or advertising their services to taxable persons located in the European Union, the host must display their **VAT ID number** as per Article 32 defining the obligations of hosts.

AUTHORIZATION TO PROVIDE HOUSEHOLD HOSPITALITY SERVICES

Each host must hold an Authorization to Provide Household Hospitality Services.

A person intending to become a host should apply for such Authorization with the relevant County Economy Office.

The issuance of such Authorization is conditional upon satisfying the minimum technical requirements and the tourism property classification requirements as defined in the current Household Hospitality Properties Classification and Rating Ordinance. Such minimum requirements only serve as guidance for the decoration of properties and rating (stars) standards.

SERVICE PRICELIST

Each host must have an official pricelist for their services. The prices must be denominated in euros.

Such pricelist must include: general particulars of the host, type of service, payment method, period, price, discount off the base price, extra services, tourist tax (if it is included in the price, this must be specified), notice of VAT-exemption under Article 90(1) of the VAT Act, validity date of the pricelist and signature. The host defines their prices at their sole discretion, and the pricelist does not need to be certified.

Such pricelist must be available and displayed in each accommodation unit.

RECEIPT

The host must issue each guest with a legible and accurate receipt for each service provided. The prices appearing on such receipt must be consistent with those appearing on the pricelist. If the host allows a customer a discount, it must be stated on the receipt. If you pay your tourist tax on a flat-rate basis, it must be indicated on the receipt that tourist tax is included in the price. The receipt must also indicate VAT-exemption, if applicable. You can issue such receipt to a guest or agency and keep one copy for your records.

GUEST LIST AND TURNOVER RECORDS

According to the Guest Book and Guest List Form, Content and Maintenance Ordinance (Official Gazette 140/15), 'guest list' refers to the records of your guests as maintained in eVisitor, provided that all guests are registered in the system. In that case you are not required to maintain a guest book as well. At the end of each tourist year, you are required to print and file a list of all your guests from eVisitor.

Maintain records of their turnover and enter each receipt in the Turnover Records in chronological order. (Such records may also be maintained in eVisitor; Finance - Turnover). Each receipt number must match the turnover records and the information registered in eVisitor.

REGISTERING AND UNREGISTERING GUESTS

The host must register or unregister each guest within 24 hours via eVisitor. A host who has not yet registered in eVisitor should collect their login credentials at the regional tourist board, complete the Application for Issuance (available at visitlostinj.hr or from an office of the Mali Lošinj Tourist Board), create a user account and provide their Rating Authorization.

The host is normally responsible for registering their guests, however, a travel agent may also register them if so agreed. A guest list is no longer required to be maintained, and all foreign guests are automatically registered with the Ministry of the Interior which retrieves such information from the system.

PAYMENT OF TOURIST TAX

Pursuant to the Tourist Tax Act (Article 15), the County Assembly is responsible for rendering a decision on the amount of tourist tax per person/overnight, the amount of annual flat-rate tourist tax as per Article 12 of the Act and the amount of annual flat-rate tourist tax for municipalities and cities within its remit as per Article 13(4) of the Act, subject to opinions of local tourist boards.

Persons providing household or family farm hospitality services must pay annual flat-rate tourist tax for each bed (main and spare): **EUR 55**.

Such flat-rate tourist tax must be paid in three equal installments by the end of July, August and September, respectively. The payment form to be used to pay flat-rate tourist tax can be downloaded from eVisitor (Finance -> Payment Form).

TOURIST BOARDS MEMBERSHIP DUES

Tourism membership dues are required for all hosts and providers of ancillary tourism services.

The TB Form must be submitted to the relevant Tax Administration **no later than 15 January of each year**.

The form can only be submitted via **eGračanin**.

Persons providing household accommodation services must pay annual flat-rate tourist of **EUR 5.97 per main bed (50% of that amount is payable for spare beds – EUR 2.99)** – the payment forms are available in eVisitor (Finance -> Payment Form).

Payment – one-off by 31 July of each year or in three equal installments, in which case the first installment becomes due and payable on 31 July, the second one on 31 August, and the third one on 30 September of each year.

Each new host must submit their TB2 Form within 15 days of receiving their Operating License.

TAXES AND SURTAXES PAYABLE BY HOSTS

Private hosts pay tax on their income earned by renting out apartments, rooms, holiday houses or camping grounds on a flat-rate basis. The flat-rate amount is determined based on the number of beds. Rental tax per bed is **EUR 200 per main bed**. (The payment forms are mailed to hosts, and the relevant payments are made on a quarterly basis).

LODGING WRITTEN COMPLAINTS AND EVACUATION PLAN

According to the Consumer Protection Act, the host must allow each guest to submit a written complaint. Instructions for lodging complaints must be prominently displayed. Such instructions may be provided as part of the pricelist folder, which must be available to guests at all times. The host must respond to each guest complaint within 15 days and retain a record of each complaint for one year after it is lodged.

An evacuation plan must be present above the entrance door of each apartment, including accommodation unit layouts.

An "Exit" sign must denote the direction of evacuating the apartment or building.

GDPR FOR HOSTS

The host is required to collect personal data (to a specific extent) from their guests for the purpose of discharging their legal obligations and registering their guest in eVisitor. Such data must not be copied or shared with third parties. If the host wishes to provide their guests with information relevant to the purpose of collecting and processing their personal data, GDPR notices in 13 different languages are available in eVisitor.

STANDARDIZED SIGNBOARD

The hospitality service provider must order a standard signboard directly from the manufacturer based on the classification and/or rating authorization and is responsible for the costs of having such signboard made and delivered.

Manufacturers authorized by the Ministry:

- **Kordun - marketing d.o.o.** (Matka Laginje 10, 47000 Karlovac; phone: 047 645 561; e-mail: prodajalav@kordun.hr)
- **Jaguar d.o.o.** (Hrvojeva 6, 21000 Split; phone: 021 343 888 ; e-mail: jaguarst6@gmail.com) for the following signboards: 1. Hotel; 2. Hotel Annex; 3. Integral Hotel - Joint; 4. Diffuse Hotel; 5. Household Room; 6. Household Apartment; 7. Household Studio Apartment; 8. Household Holiday House; 9. Household Camping Grounds; 10. Camping Grounds (Republic of Croatia Ministry of Tourism); 11. Rooms (Republic of Croatia Ministry of Tourism) 12. Tourist Resort; 13. Comfort Inn; 14. Apartment (Republic of Croatia Ministry of Tourism); 15. Studio Apartment (Republic of Croatia Ministry of Tourism); 16. Camping Area (Republic of Croatia Ministry of Tourism); 17. Holiday House (Republic of Croatia Ministry of Tourism); 18. Spa; 19. Camping Resort; 20. Campsite; 21. Tourist Apartments; 22. Bike; 23. Congress; 24. Meetings
- **Binar d.o.o.** (Livanjska 12, 21000 Split; phone: 021 344 442; e-mail: binar@st.htnet.hr) for the following signboards: 1. Household Apartment; 2. Household Studio Apartment; 3. Household Rooms; 4. Household Holiday House; 5. Apartment (Republic of Croatia Ministry of Tourism); 6. Studio Apartment (Republic of Croatia Ministry of Tourism)
- **Robi, obrt za usluge reklamiranja i pranje automobila, vl. Vesela Mikić** (Put Nina 129a, 23000 Zadar; phone: 023 220 655; e-mail: reklame.mikic@gmail.com) for the following signboards: 1. Household Apartment; 2. Household Room; 3. Household Camping Grounds; 4. Rooms (Republic of Croatia Ministry of Tourism); 5. Holiday House (Republic of Croatia Ministry of Tourism); 6. Apartment (Republic of Croatia Ministry of Tourism); 7. Studio Apartment (Republic of Croatia Ministry of Tourism)
- **Negras d.o.o.** (Županićeva 6, 52440 Poreč; phone: 052/431-046; 091/1904 965; 091/5230 380; e-mail: info.negras@gmail.com) for the following household accommodation property signboards: 1. Apartment; 2. Studio Apartment; 3. Room; 4. Holiday House; and signboards for other accommodation properties: 1. Apartment; 2. Studio Apartment; 3. Holiday House
- **Tramax d.o.o.** (Mažuranićevo šetalište 26, 21000 Split; phone: 021/548-808; e-mail: info@tramax.hr) for the following household accommodation property signboards: 1. Rooms; 2. Apartment; 3. Studio Apartment; 4. Holiday House
- **Skripta tisak d.o.o.** (Ulica čempresa 1, 31000 Osijek; phone: 031/203-900, fax: 031/215-960; e-mail: info@skriptatisak.hr) for signboards for properties providing household services: 1. Apartment
- **Condor B&B d.o.o.** (Križine 8, 21000 Split; phone: 021/460-143, e-mail: condor.split@gmail.com) for signboards for properties providing household services: 1. Apartment; 2. Studio Apartment; 3. Rooms; 4. Holiday House
- **Signoprom d.o.o.** (Rašenički put 10/5, 10000 Zagreb, phone: +01/3890688, e-mail: signoprom@signoprom.hr) for the following signboards: 1. Household Studio Apartment; 2. Household Holiday House; 3. Studio Apartment classified as "Other Accommodation Properties"; 4. Holiday House classified as "Other Accommodation Properties"; 5. Apartment classified as "Other Accommodation Properties"; 6. Rooms classified as "Other Accommodation Properties";

For further information please visit: <https://mint.gov.hr/pristup-informacijama/kategorizacija-11512/standardizirana-ploce-za-objekte-koji-se-kategoriziraju/11513>

For further information please visit our [Host Corner](#) !