



INSTRUCTIONS FOR PROVIDERS OF PRIVATE ACCOMMODATION in the Baška Voda municipality

Pursuant to the authorization for providing hospitality and catering services in a household, accommodation services may be provided in: rooms, apartments, holiday homes, facilities for Robinson Crusoe style tourism, and family campsites, and guests may also be provided breakfast services, except in the case of campsites.

The authorization is issued by the Split-Dalmatia County, Administrative Department for Tourism and Maritime Affairs, Obala kralja Tomislava 1, 21300 Makarska (Tel.: +385 21 450 661), based on an application and provided that the necessary requirements are fulfilled: ownership, minimum requirements for the type and category of the facility/accommodation unit, building requirements, etc.

OBLIGATIONS of the host – authorization holder:

- a) A sign (standard plaque) denoting the type and category to be placed in a visible spot at the entrance to the house/campsite.**
- b) The type and category, as well as a price list in EUR, with information regarding the payment of tourist tax, to be placed in a visible spot in every facility/accommodation unit. The price list must be provided in Croatian, and preferably in at least one other world language. Dual price display is not mandatory for households.
- c) If the host is providing food and drink services, they need to obtain specific certificates (sanitation, hygiene...), set serving sizes for food and drink, which they need to present to the guest at their request. Moreover, they need to place a notice in a visible spot on the prohibition of serving and consumption of alcohol for persons under the age of 18.
- d) The guest needs to be issued a legible and accurate invoice for the provided services (in two copies: one for the guest, and one for the host), which includes all of the required information (host's first and last name, guest's first and last name, invoice number and date, type, quantity and price of service, possible discount). Monetary amounts in the price list to be given in EUR, and until 31 December 2023, the total amount must also be expressed in HRK.
- e) The host must keep a list of their guests in the prescribed manner, using the eVisitor platform.
- f) The host must keep invoices register (a bound book, EP form, or in digital form).
- g) The host is to place a notice on the manner of filing written complaints in person, by fax or by e-mail in a visible spot in the accommodation unit, and they are to provide the guest with a confirmation of receipt of the complaint, send them a written response within 15 days from the day the complaint was submitted, as well as keep the documentation related to the complaint for at least a year.
- h) An evacuation plan is to be placed near the exit from the accommodation facility/unit.
- i) Every accommodation facility (building) needs to be equipped with a box/cabinet with a first aid kit containing all of the required items, located in a visible and accessible spot.
- j) The signs and advertising regarding the type and category of accommodation are to mention exclusively the type and category set out in the appropriate authorization.
- k) The host is to make sure that the facility/accommodation unit is consistently in line with the minimum requirements.
- l) The host is to use the eVisitor platform to register/deregister all of their guests within 24 hours from their arrival/departure.
- m) The host is to pay tourist tax, Tourist Board membership fee and taxes within the prescribed period, and to keep all of the related documentation (invoices, lists, etc.).

- n) In case of selling and advertising services through foreign EU-based agencies, the host is to provide their Tax ID number.
- o) The host is to submit to the competent Tax Administration office the TZ 2 form for the current year by 15 January.

In order to obtain user data for the eVisitor platform, the person required to register their guests shall submit to the Tourist Board an application accompanied by a copy of the authorization, fill in a statement confirming the receipt of user data, and the TAN list, and they are to present a personal identification document (ID card or passport) when submitting these items.

It is prohibited to offer and sell accommodation services off the streets, i.e. outside of owned property.

TOURIST TAX AND TOURIST BOARD MEMBERSHIP FEE (Official Gazette No. 52/2019)

The tourist tax and Tourist Board (TB) membership fee are paid in annual lump sums, for every main bed and extra bed.

TB membership begins on the day of the establishment of the TB, or on the day that the person starts providing services in the area covered by a TB.

The tourist tax and TB membership fee are to be paid to appropriate separate accounts according to the service provision place.

The amounts of the tourist tax and TB membership fee are the same in all places within the same local self-government unit.

Tourist tax: EUR 46.45 / HRK 350.00 per bed.

The price list must include the following: Tourist tax in the amount of EUR 46.45 per bed is included in the price.

TB membership fee: EUR 5.97 / HRK 45.00 per main bed and EUR 2.99 / HRK 22.50 per extra bed.

Payment of the tourist tax and TB membership fee

The tourist tax and TB membership fee can be paid in two ways: (a) one-time payment of the full amount with due date on 31 July, or (b) in 3 equal instalments with due dates on: 31 July, 31 August and 30 September.

No authorization is issued for the payment of the tourist tax and TB membership fee. Payment slips are available at the TB office, and they can also be printed from the eVisitor platform (under "Finances" – "Payment slips").

RENTAL INCOME TAX – ANNUAL LUMP SUM

In general, the entity required to pay the tax is the person providing private accommodation. They are to register themselves within 8 days, using the RPO-1 form, in the registry kept by the competent Tax Administration office. If they earn over EUR 39,813.84 / HRK 300,000.00 of income in a calendar year, they are automatically enrolled in the VAT system and are required to pay taxes based on the applicable financial records, i.e. as a trade business owner.

The amount to be paid = number of main beds (accommodation units in a campsite) X lump sum amount.

Manner of payment: quarterly, with due dates on the final day of the quarter, in the amount of 1/4 of the annual sum.

Lump sum amounts: Baška Voda EUR 39.82 / HRK 300.00, Promajna EUR 33.84 / HRK 255.00, Bratuš and Krvavica EUR 27.87 / HRK 210.00, Bast, Topići and the rest of the Baška Voda municipality above the Adriatic Highway (D8 road) EUR 19.91 / HRK 150.00.

ACCOUNTS FOR PAYMENTS:

TOURIST TAX

Payer: Entity's first and last name, facility address

Recipient: tourist tax in the Baška Voda municipality

Recipient's account number:

HR2710010051700904742

Model: Reference number: PIN (OIB) – facility code
67

Description: TOURIST TAX

TOURIST BOARD MEMBERSHIP FEE

Payer: Renter's first and last name, facility address

Recipient: TB Baška Voda membership fee

Recipient's account number:

HR4810010051700927159

Model: Reference number: PIN (OIB) of entity
67

Description: TB membership fee

RENTAL INCOME TAX

Payer: Entity's first and last name, facility address

Recipient: State Budget of the Republic of Croatia

Recipient's account number: HR7110010051700912001

Model: 68 Reference number: 1511 – PIN (OIB) of entity

Description: Rental income tax