

Dear Sir/Madam,

we hereby list the instructions you need to perform the catering activity of providing accommodation services in a household. All instructions are for informational purposes only.

For all additional materials related to tourism regulations, please visit the website of the Ministry of Tourism and Sports <https://mint.gov.hr/pristup-informacijama/propisi/propisi-iz-turizma/107>

RENTAL OWNERS' OBLIGATIONS:

- 1) Display the services price list in EUR (with a note that the tourist tax is included in the price, name and surname of the owner, address, type of facility, capacity, category, additional charge: air conditioning, pet, berth...), rental owner's signature and date), displayed in a visible place in the facility.
- 2) Issue the guest an invoice for the services performed with a special indication of the type of service, quantity and price (point out that the tourist tax is included in the price) and any discount, indicate that it is not in the VAT system ("Article 90(2) of the VAT Act"). When taking an advance payment, a written record is required regarding the terms and conditions of return or collection of the advance payment.
- 3) Keep records of transactions and enter issued invoices in chronological order in the ledger Records of Transactions. (Records may also be kept in eVisitor - Finance - Transactions)
- 4) The decision on the approval for the provision of catering services in the household issued by the Office for the Economy and the completed requirements for creating an eVisitor user account (collected in the Tourist Office) must be submitted to the Tourist Office of the Tourist Board of the Town of Mali Lošinj and user data downloaded for eVisitor-information system for registration/deregistration of guests and payment of tourist tax.
- 5) Register/deregister guests within 24 hours of their arrival/departure.
- 6) At the end of the tourist year, print out the guest list from eVisitor.
- 7) Take care of payment due dates: tourist tax, rental tax and tourist board membership fee (monitor lump-sum membership fees in eVisitor-Finance).
- 8) At the entrance to the facility, display a board with the designation of the category of the facility as determined by the decision of the competent office.
- 9) In the accommodation facility, have a first aid kit (not necessary in every apartment and room) and an evacuation plan in every accommodation unit.
- 10) Display a sign prohibiting the serving and consumption of alcohol to persons under the age of 18 in a visible place, regardless of whether or not the rental owner serves alcoholic beverages.
- 11) Enable guests to submit a written complaint in accordance with the Consumer Protection Act and respond to it no later than 15 days from the date of receipt of the complaint. Keep records of complaints for one year.
- 12) The new Hospitality and Catering Industry Act of 17 November 2018 stipulates that the rental owner, when advertising services with taxpayers from the European Union, is required to **indicate the VAT identification number**, in accordance with Article 32, which stipulates the rental owner's obligations.

Decision approving the provision of hospitality services in a household

Each rental owner must have a Decision approving the provision of hospitality services in a household. Persons who are about to become rental owners will submit an application for a Decision to the competent County Office for Economy.

• Who is required to perform re-categorization and when

Only such facilities for which the Decision approving the provision of hospitality services in a household was issued before 1 September 2007 must ensure harmonization with the applicable Ordinance on Classification and Categorization of Facilities. According to the new Act that entered into force on 8 April 2020 (*Official Gazette 42/20*), published in the Official Gazette, the application for issuing a new Decision should be submitted:

- before 08/04/2022 - if the decisions were obtained before 31/12/2000
- before 08/04/2023 - if the decisions were obtained in the period from 1/1/2001 to 31/12/2004
- before 08/04/2024 - if the decisions were obtained after 31/12/2004

Minimum technical requirements

The Decision is obtained when the minimum technical requirements and the requirements for the categorisation of tourist facilities stipulated in the applicable Ordinance on classification and categorization of facilities in which hospitality services in a household are provided have been met. Minimum requirements serve only as guidelines when developing the facilities and standards for obtaining a category (star).

Price list of services

Each rental owner must have an official price list of their services. Prices must be expressed in EUR. The price list must contain: basic information of the rental owner, name of the service, type of payment, term, price, discount on the basic price, additional services, tourist tax (if included in the price, state that information), date of validity of the price list, signature. The host determines the prices on their own, and the price list does not have to be certified. The price list must be available and displayed in each accommodation unit.

Invoice

For each service provided, the rental owner must issue a legible and accurate invoice to the guest. The prices shown on the invoice must match those shown in the price list. If the rental owner grants a discount to the service user, it must be stated in the invoice. If you pay the tourist tax in a lump sum, the invoice should contain the note "Tourist tax included in the price". The invoice may be issued to the guest or the agency, and you should keep one copy for your own records.

Records of transactions

Records of issued invoices or transactions are kept manually in the ledger Records of Transactions.

Guest list

According to the Ordinance on the form, content and manner of keeping the guest book and guest list (Official Gazette 140/15), guest records kept in the eVisitor system are considered guest

lists, provided that all guests are registered in the system. In this case, you are not required to keep a separate guest book.

At the end of the year, it is necessary to print out the complete list of guests for the current year from the eVisitor system (Tourists-> List of tourists -> 'Export data' function is above the list).

Registration and deregistration of guests

The rental owner is required to register and deregister the guest within 24 hours via the eVisitor system. Rental owners who have not yet joined the eVisitor system should receive their access data in the regional tourist board, and complete the Application for issuing and creating a user account and the Decision on categorisation.

The eVisitor system facilitates the rental owner's business in many ways. There are no more trips to the Tourist Board (unless you do not have a computer or other device, so you still perform registration/deregistration at the regional tourist board on the terminal (device) for eVisitor users), there is no separate guest list to keep, and all foreign guests are automatically registered with the Ministry of Interior, which retrieves data from the system. Statistical processing of data from the system is much easier, and monitoring of figures and trends enables more efficient planning of marketing activities and online advertising of accommodation.

Standardised plate

Based on the classification and/or categorisation decision, the rental owner orders the standardised plate directly from the manufacturer and bears the costs of manufacture and delivery of the ordered plate.

Manufacturers approved by 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: jaguarst6@gmail.com Binar d.o.o. (Livanjska 12, 21000 Split; tel: 021 344 442 ; e-mail: binar@st.htnet.hr)
- 3) **Robi**, obrt za usluge reklamiranja i pranje automobila, owned by Vesela Mikić (Put Nina 129a, 23000 Zadar; tel: 023 220 655 ; e-mail: reklame.mikic@gmail.com)
- 4) **Greis d.o.o.** (Most Raša b.b., 52223 Raša; tel: 052/875-022, mobile phone: 091/1852-287; e-mail: tiskara.greis@gmail.com)
- 5) **Negras d.o.o.** (Županićeva 6, 52440 Poreč; tel: 052/431-046; 091/1904 965; 091/5230 380; e-mail: info.negras@gmail.com)
- 6) **Tramax d.o.o.** (Mažuranićevo šetalište 26, 21000 Split; tel: 021/548-808; e-mail: info@tramax.hr): for plates for accommodation facilities in a household: 1) rooms, 2) apartment, 3) studio apartment, 4) holiday home
- 7) **Skripta tisak d.o.o.** (F. Kuhača 12, 31000 Osijek; tel: 031/203-900, fax: 031/215-960; e-mail: tisak@skripta.hr) for plates - for facilities where household services are provided: 1) apartment

More information at the link; Standardised plates for categorised facilities

Payment of tourist tax

In accordance with the Tourist Tax Act (Article 15), the decision on the amount of the tourist tax per person and per overnight stay, **the amount of the annual lump sum amount of the tourist tax** under Article 12 of the Act and the amount of the annual lump sum amount of the tourist tax under Article 13, paragraph 4 of the Act for municipalities and cities/towns in their territory, pursuant to

the opinion of the local tourist boards, is adopted by the county assembly. Persons who provide hospitality services in a household or on a family farm pay an annual lump sum amount of the tourist tax **for each bed (main and extra) of EUR 55.**

The lump sum amount of the tourist tax is paid in three equal instalments until the end of July, the end of August and the end of September. The payment slip for the payment of the lump sum amount of the tourist tax in 2024 can be downloaded via the eVisitor system (Finances -> Payment slip).

Tourist board membership fee

The tourist board membership fee is mandatory for all rental owners and supporting activities in tourism.

The deadline for submitting the TZ form for 2024 to the competent tax administration is **15 January 2024.**

The form is available on our website or at the Tourist Office.

Payment of the tourist board membership fee in 2024 for persons who provide hospitality accommodation in a household - the annual lump sum amount of the tourist board membership fee is **EUR 5.97 per main bed** (for extra beds, 50% of the liability - EUR 2.99 is paid).

Payment - one-off until 31 July of the current year or in three equal instalments, with the first instalment being due on 31 July, the second on 31 August, and the third on 30 September of the current year.

Payment account: IBAN HR7810010051725227156

Model and reference number: HR67 Rental owner's PIN (OIB)

Taxes and surtaxes for rental owners

Private rental owners pay tax on income from renting apartments, rooms, holiday homes and campsites at a lump sum. The lump sum is determined according to the number of main beds. Extra beds are not calculated (lump sum of the tax on rental income = number of main beds x 55 EUR)

Submitting a written complaint

According to the Consumer Protection Act, the rental owner is required to provide the guest with the right to a written complaint. The method of submitting a complaint must be clearly indicated. It can be stated in the folder with the price list, which must be available to the guest at all times. The guest's complaint must be addressed within 15 days, and the record of the complaint must be kept for one year from the date of submission.

Evacuation plan

Each apartment must have an evacuation plan displayed above the exit door; it may also be the floor plan of the accommodation unit. It is necessary to mark the direction of exit from the apartment or building with the "Exit" sign.

GDPR for rental owners

The rental owner is required to collect personal data (to a certain extent) of their guests for the purpose of fulfilling its legal obligations and guest records in the eVisitor system. The data may not be copied or shared with third parties. Those who want to provide their guests with relevant information about the purpose of collecting and processing their personal data can download GDPR notices via the eVisitor system, available in 13 different languages.

For more information, visit our website and the [Corner for rental owners](https://www.visitlostinj.hr) ([visitlostinj.hr](https://www.visitlostinj.hr))