

Disclaimer: This factsheet has not been subject to the full Eurofound evaluation, editorial and publication process.

Factsheet for case **HR-2020-12/322**

Postponement of and exemption from payment of tourist membership fee for economic entities and private renters

Factsheet generated on 30 April 2020, 13:14

Country	Croatia, applies nationwide
Time period	Temporary, 19 March 2020 - 31 December 2020
Type	Recommendation
Category	Supporting businesses to stay afloat – Direct subsidies (full or partial)
Case created	06 April 2020 (updated 29 April 2020)

Background information

According to the new Tourist Board Membership Act, which came into force on January 1, 2020, private renters are obliged to calculate and report the membership fee of the Tourist Board until January 15, but this year the deadline was extended until the end of February given the short time adjustments to new regulations. Ordinance on the annual lump sum of membership dues for persons providing catering services in the household and on the family farm and on the TZ forms for payment of dues to the tourist board (TZ) was published on 5 February.

The Law on Amendments to the Tourist Fee Act (OG 32/20) adopted in March empowered the Minister of Tourism to prescribe, by ordinance, a deferral or exemption from payment of a tourist membership fee in special circumstances.

Content of measure

The Ordinance on the postponement of or exemption from payment of a tourist fee (OG 36/20) stipulates that persons providing catering services in the household and on the family farms are exempt from paying a half of the annual lump sum of the tourist fee in accordance with a special regulation governing the catering industry for 2020. In addition, they are also exempted from paying in full the annual lump sum of tourist tax

for extra beds for 2020.

Use of measure

N/A

Actors, target groups and funding

Actors	Target groups	Funding
National government	Sector specific set of companies	

Social partners

Role of social partners	No involvement
Form of involvement	No involvement

No involvement.

Sectors and occupations

This case is sector-specific.

Economic area	Sector (NACE level 2)
I - Accommodation And Food Service Activities	I55 Accommodation
	I56 Food and beverage service activities

This case is not occupation-specific.

Sources

- 05 February 2020: Ordinance on the annual lump sum of membership - Tourist board providing catering services in the household and on the family farm and on the TZ forms for payment of dues to the tourist board (www.propisi.hr)
- 19 March 2020: The Ordinance on the postponement of or exemption from payment of a tourist fee (OG 36/20) stipulates that persons providing catering services in the household and on the family farms are exempt from paying a half of the annual lump sum of the tourist fee. (narodne-novine.nn.hr)

- 25 March 2020: Pravilnik o odgodi ili oslobađanju od plaćanja turističke pristojbe za osobe koje pružaju ugostiteljske usluge u domaćinstvu ili na obiteljskom poljoprivrednom gospodarstvu (OG 36/20). (narodne-novine.nn.hr)