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

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

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Country	Croatia, applies nationwide
Time period	Temporary, 19 March 2020 - 31 December 2020
Type	Recommendation
Category	Supporting businesses to stay afloat – Deferral of payments
Case created	06 April 2020 (updated 30 April 2020)

Background information

The tourist (membership) fee for Tourist board in Croatia is a fixed amount that pay those who rent apartments or rooms (usually 200 Euro annually per legal or natural entity, according to the number of beds, and it depends from one municipality to another).

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. In 2020, 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 fee for persons providing catering services in the household and on the family farm stipulates payment of fee to the tourist board was published on 5 February.

Content of measure

The Law on Amendments to the Tourist 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.

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

The number of possible applicants is not yet known. It is quite positive that during the delay or exemption from payment of the tourist tax, the competent inspectors shall not make charges for initiating misdemeanor proceedings or issuing misdemeanor orders, nor charge at the place of committing the offense for taxpayers.

Actors, target groups and funding

Actors	Target groups	Funding
National government	Sector specific set of companies	No special funding required

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)