

**NOTICE ON REGISTRATION OF STAY AND PAYING
TOURIST TAX FOR OWNERS OF HOLIDAY HOMES/APARTMENTS,
THEIR FAMILY MEMBERS AND OTHER PERSONS STAYING
AT THEIR PROPERTY**

Note:

- All notices are regularly updated on the web-site of the TB of the Town of Novalja in accordance with changes to regulations concerning this matter and upgrades of the eVisitor system;
- Notices are applicable to owners of holiday homes/apartments and their immediate family members, citizens of the Republic of Croatia, other EU and EEA Member States.

I OWNER ENTRY IN THE eVisitor SYSTEM

Before any stay of the owner of a holiday home/apartment or any other person staying at their property could even be registered, the Tourist Board needs to enter the owner in the eVisitor system. This is a single system launched by the Croatian National Tourist Board for registering stay and monitoring the payment of tourist tax.

The owner is entered in the system solely based on their personal identification document (ID card or passport) and their OIB (PIN), as well as one of the following documents:

- land registry extract (proprietorship register),
- sales contract,
- decision on inheritance,
- decision on setting out a special tax on holiday homes/apartments,
- decision on legalisation of illegally constructed buildings,
- extract from the cadastral records,
- proof of submitting an application for legalisation of an illegally constructed building,
- summary records from competent authorities (e.g. records of entities paying utility charges, records of entities paying taxes on holiday homes/apartments, etc.).

If the owner of the property is unable to visit the Tourist Board themselves, they can be entered in the eVisitor system by another person, provided they have power of attorney certified by a notary public, a photocopy of one of the owner's identification documents and their OIB (PIN).

Note: owners of properties located in Stara Novalja are required to contact their local tourist board office (Stara Novalja Tourist Board), telephone: 053 651 077, www.tzstaranovalja.hr.

After entering them in the system, the Tourist Board issues access data to the owner or holder of power of attorney: a TAN list with a password, which they use to log into the system and register stay.

As of 2022, owners of holiday homes/apartments can enter their properties through the NIAS system (e-Citizens), by logging into the eVisitor system – Application to create a user account. After entering their property, all further business is done through the eVisitor system, where owners can easily perform registration of stay and keep track of their debts.

The data in the system is available to the Customs Administration and Tax Administration of the Ministry of Finance, as well as the Ministry of the Interior, State Inspectorate, Ministry of Justice and Public Administration, and the Croatian Bureau of Statistics, which is why all data entered into the system needs to be accurate.

II REGISTRATION OF STAY

Pursuant to the Tourist Tax Act, owners of holiday homes/apartments in a tourist municipality/town where they are not residents are required to register themselves, as well as any immediate family members and any other person staying at their property, whenever such stays occur and throughout the year, not only during the period when the tourist tax is paid.

Owners of holiday homes/apartments who have registered temporary residence in the tourist municipality/town are also required to register stay for themselves and their immediate family members.

Stay is to be registered within 24 hours of arrival, and deregistered on the last day of the stay.

By exception, owners of holiday homes/apartments who pay tourist tax in an annual lump sum can register themselves or their immediate family members when they first pay the lump-sum tourist tax.

Stay can also be registered in advance, before arriving at the property, as explained below.

Owners are required to register stay directly in the eVisitor system, without visiting the Tourist Board. If they are unable to do so for justifiable reasons, they can carry out the registration at the Tourist Board, but only if they present their identification documents and the identification documents of persons whose stay they are registering.

Registration cannot be carried out over the phone or via e-mail.

III TOURIST TAX PAYMENT

The Tourist Tax Act stipulates that owners of a holiday home/apartment are required to pay tourist tax for themselves and their immediate family members and any other person staying at their property if they are staying at the holiday home/apartment between **15 June and 15 September**. No tourist tax is to be paid outside of that period.

Owners of holiday homes/apartments who have registered temporary residence in the tourist municipality/town are also required to pay the tourist tax for themselves and their immediate family members.

Moreover, as of 2020 and in accordance with the aforementioned Act, owners of old, traditional houses which they have acquired through inheritance from a testator who had their final residence in that tourist municipality/town, shall also pay tourist tax for themselves, their immediate family members and any other person staying at that property (the new Act no longer excludes owners of such property from paying tourist tax for themselves and their immediate family members).

The owners can pay tourist tax for themselves and their immediate family members in two ways: as an annual lump sum, or per overnight stay, reduced by 70%.

Owners choose in which way they want to pay when registering stay.

Owners pay the full amount of tourist tax per overnight stay for any other person who is not their immediate family member and who is staying at their property between 15 June and 15 September. The full amount of tourist tax in 2026 for all towns in the area of the TB of the Town of Novalja is **EUR 1.60** per person per overnight stay.

Immediate family members are as follows: spouse and common-law partner, life partner according to a special regulation on civil partnership between same-sex partners, lineal blood relatives and their spouses, siblings and their children and spouses, parents' siblings and their children and spouses, adoptive parents and adopted children and their children and spouses, step-children, step-parents.

(1) Payment of tourist tax in an annual lump sum

Owners of holiday homes/apartments who pay tourist tax for themselves and their immediate family members in an annual lump sum, must carry out the registration by **15 July** at the latest.

After this date, they can no longer pay tourist tax in a lump sum, but rather solely per overnight stay, reduced by 70%, as described in (2).

The tourist tax paid as an annual lump sum is valid for the entire period from 15 June to 15 September.

If they choose to pay tourist tax in a lump sum, the owners can carry out the registration for themselves and their immediate family members in advance. This is particularly important for owners and their immediate family members who plan to stay at their property after 15 July, which is the final due date for tourist tax paid in a lump sum.

Therefore, if they plan to stay at their property after 15 July, and they want to pay tourist tax in an annual lump sum, the owners and their immediate family members need to carry out the registration for themselves and their immediate family members in advance, no later than 15 July, and pay tourist tax by that date.

There are no refunds for paid tourist tax in a lump sum for a person who was registered in advance but never stayed at the property.

Lump-sum tourist tax is paid for every registered person and cannot be transferred to another person who is staying at the owner's property between 15 June and 15 September.

The amount of the lump-sum tourist tax in 2026 for all settlements in the area of the TB of the Town of Novalja is as follows:

- for the first two registered family members: **EUR 20.00** per person,
- for every additional immediate family member: **EUR 8.00** per person.

Note: the amount of lump-sum tourist tax for Stara Novalja is the same as for the other settlements within the TB of the Town of Novalja, but it is to be paid to a different bank account. For additional information, please contact the Stara Novalja Tourist Board.

(2) Tourist tax payment per person and per overnight stay reduced by 70%

In this case, owners pay only 30% of the full amount of tourist tax per person and per overnight stay for themselves and their immediate family members.

The full amount of tourist tax in 2026 for all settlements in the area of the TB of the Town of Novalja per person per overnight stay is **EUR 1.60**, which means that owners pay 30% of that amount for themselves and their immediate family members, i.e. **EUR 0.48** per overnight stay.

Owners of holiday homes/apartments and their family members who are not residents of EU and EEA Member States, pay tourist tax between 15 June and 15 September in the amount of EUR 1.60 per overnight stay.

Debt balance for tourist tax can be accessed at the homepage of the eVisitor system under: “Debt Balance” and “Debt overview”, while the tab entitled: “Payment slip” contains a filled out payment slip which can be used to make a payment through internet banking.

Moreover, the payment slip can be printed out, the information can be copied onto a transfer order, or it can be picked up at a Tourist Board office and paid at the Financial Agency (FINA), post office, commercial bank or another establishment that provides such a service.

Debt balance for tourist tax in the eVisitor system is updated every first and fifteenth day of the month.

When paying the tourist tax per overnight stay, the actual debt amount is calculated on the date of deregistration of stay of an individual.

Children up to 12 years of age are exempt from paying tourist tax, and those between 12 and 18 pay 50% of the full amount of tourist tax.

Tourist tax shall not be paid by disabled persons with disability rate over 70% and one person travelling with them.

When registering a disabled person, a document needs to be presented proving their disability status (certificate of disability, membership card of an association, disability card, etc.).

IMPORTANT NOTE:

Pursuant to the Hospitality and Catering Industry Act, if an owner has more than 15 persons staying at their holiday home/apartment, and they are not their immediate family members and he needs to pay full-amount tourist tax per overnight stay for them, in the period from 15 June to 15 September, it will be deemed that they are providing hospitality services in a household (i.e. carrying out illegal rental activities).