## 2023

Tourist tax for persons receiving an overnight accommodation service in an accommodation establishment where hospitality activities are performed:

- Per overnight stay in an accommodation establishment where hospitality activities are performed (per person):

| From 1 April until 30 September | Outside that period |
| :---: | :---: |
| EUR 1.33 (HRK 10.00) | EUR 0.93 (HRK 7.00) |

- Per overnight stay in an accommodation establishment categorized as Camps (Camps and Camp resorts) (per person):

| From 1 April until 30 September | Outside that period |
| :---: | :---: |
| EUR 1.06 (HRK 8.00) | EUR 0.66 (HRK 5.00) |

Tourist tax for persons providing hospitality services in a household or a family farm in an annual lump sum amounts to:

- Per bed:

| Accommodation in a household | Accommodation at a family farm |
| :---: | :---: |
| EUR 46.45 (HRK 350.00) | EUR 26.54 (HRK 200.00) |

- Per each accommodation unit:

Accommodation in a household in a camp and a camping site facility or a camping site

- Robinson Crusoe-style accommodation EUR 66.36 (HRK 500.00)

Accommodation at a family farm in a camp and a camping site facility or a camping site - Robinson Crusoe-style accommodation EUR 33.18 (HRK 250.00)

The capacity, that is, the number of guests in a camping site facility or a camping site - Robinson Crusoe-style accommodation is determined by the number of guests that can safely stay there, with the maximum of ten accommodation units, i.e., 30 guests at the same time, not including children under 12 years of age, and said capacity is defined by a decision of the competent office for approving the provision of hospitality services in a household or a family farm.

Tourist tax that the owner of a holiday house or apartment pays for himself and close family members in an annual lump sum amounts to:

| First member | Second member | Each subsequent member |
| :---: | :---: | :---: |
| EUR 26.54 | EUR 26.54 | EUR 19.91 |
| (HRK 200.00) | (HRK 200.00) | (HRK 150.00) |

The smallest and the highest amount of the tourist tax paid by the owner of a holiday house or apartment for himself and any other person staying overnight in such a house or apartment who pays per overnight stay is determined in the amount defined in item 1 for overnight stays in an accommodation establishment where hospitality activities are performed.

