

CROATIAN PARLIAMENT

4144

Pursuant to Article 88 of the Constitution of the Republic of Croatia, I hereby issue the

DECISION

PROMULGATING THE SOJOURN TAX ACT

I hereby promulgate the Sojourn Tax Act passed by the Croatian Parliament at its session on 15 December 2008.

Class: 011-01/08-01/181

Reg. No: 71-05-03/1-08-2

Zagreb, 18 December 2008

The President
of the Republic of Croatia
Stjepan Mesić, m. p.

THE SOJOURN TAX ACT

I. GENERAL PROVISIONS

Article 1

This Act regulates the obligation to pay the sojourn tax, manner of establishing the level of the sojourn tax, distribution of collected sojourn tax funds, deadlines and manner of charging and payment of the sojourn tax, registration of arrivals and departures of tourists, and other matters pertinent to the collection and distribution of the sojourn tax and records of tourist overnight stays.

Article 2

(1) The sojourn tax shall be revenue of tourist boards.

(2) Tourist boards shall use the sojourn tax to carry out their tasks and conduct their business in accordance with the annual plan of activities and the financial plan.

II. PERSONS SUBJECT TO PAYMENT OF THE SOJOURN TAX AND MANNER OF PAYMENT

Article 3

(1) The following persons shall be subject to payment of the sojourn tax:

1. persons who use accommodation services in an accommodation facility providing catering services in a tourist municipality or town in which they do not have residence,
2. passengers who stay overnight at a nautical tourism vessel (charter or cruise boats),
3. persons who provide accommodation services in a homestay or a country homestay arrangement,
4. owners of a holiday house or apartment in a tourist municipality or town, which is not an accommodation facility within the meaning of this Act, for themselves and for all persons staying overnight in that house or apartment,
5. owners of vessels which are not nautical tourism vessels within the meaning of this Act, for themselves and for all persons staying overnight on that vessel for tourist purposes,

(2) The sojourn tax shall be payable per night of overnight stay, unless otherwise provided in this Act.

(3) Foreign nationals shall also be subject to paying the sojourn tax under the same conditions, unless otherwise provided in this Act.

Article 4

As an exception to Article 3 of this Act, the sojourn tax shall not be payable by:

1. children up to twelve years of age,
2. persons with a physical disability of 70 % and above, and one escort,
3. users of school package holidays (package holidays) approved by the school institution,
4. seasonal workers,
5. members of the immediate family of a tourist municipality or town,
6. passengers on a passenger boat in international sea traffic while the boat is anchored in a port,
7. owners of holiday houses and their family members, if the holiday house is an original old family house inherited from a bequeathor whose last residence was in that tourist municipality or town, when they stay overnight in that house,
8. persons who use the service of overnight stay within a social welfare programme,

9. students and pupils who do not have residence in the municipality or town in which they attend school.

Article 5

The following persons shall be subject to paying the sojourn tax reduced by 50 %:

1. persons between 12 and 18 years of age,
2. persons of up to 29 years of age who are members of international youth associations, when they are using overnight stay services in youth accommodation facilities which are part of the international network of youth facilities IYHF.

Article 6

The persons referred to in Article 4 and 5 of this Act shall prove the right to exemption from payment of the sojourn tax, i.e. the right to pay the reduced rate of the sojourn tax by appropriate documents, employment contracts, certificates, etc.

Article 7

The provisions of Articles 4 and 5 of this Act shall not apply to yachtsmen, except for the provisions of Article 4, items 1 and 2 of this Act.

Article 8

For the purpose of this Act, members of the immediate family shall be the following: spouses, kin in the direct line and their spouses, siblings and their children and spouses, parents' siblings and their children and spouses, adoptive parent and child and their children and spouses, stepchildren, stepmothers and stepfathers.

Persons using the overnight stay service in an accommodation facility providing catering services

Article 9

(1) Persons who use the service of overnight stay in an accommodation facility providing catering services (hereinafter: "accommodation facility") shall pay the sojourn tax per night of overnight stay.

(2) For the purpose of this Act, an accommodation facility shall refer to all facilities in which accommodation is provided by natural or legal persons conducting a catering activity in accordance with regulations governing the provision of accommodation services, and spaces in which, in accordance with the regulation regulating the catering activity, camp accommodation outside of campsites is organised during sporting, cultural, art or other similar events.

(3) The persons referred to in paragraph 1 of this Article shall pay the sojourn tax to the natural or legal persons with whom they have contracted the accommodation service.

Passengers using the overnight stay service on a nautical tourism vessel

Article 10

- (1) Passengers using the overnight stay service on a nautical tourism vessel shall pay the sojourn tax per night of overnight stay.
- (2) For the purpose of this Act, a nautical tourism vessel shall refer to all vessels used for resting and recreation, and vessels used for multi-day cruises providing nautical tourism services (charters, cruise boats) in accordance with the regulations governing tourism services.
- (3) Passengers referred to in paragraph 1 of this Article shall pay the sojourn tax to the natural or legal persons with whom they have contracted the provision of services on the vessel.
- (4) Passengers referred to in paragraph 1 of this Article shall pay the sojourn tax in the amount laid down for tourist class A in the high season period.

Persons providing accommodation services in a homestay or a country homestay arrangement

Article 11

- (1) As an exception to Article 3, paragraph 2 of this Act, persons providing accommodation services in a homestay arrangement (hereinafter: "homestay providers") shall pay an annual flat rate of sojourn tax per bed and per camp accommodation unit used for the provision of accommodation, in accordance with the regulations governing the provision of accommodation services. Additional (auxiliary) beds shall not be subject to the annual flat rate sojourn tax.
- (2) Homestay providers who, in accordance with the decision approving the provision of catering services in the household, rent two rooms or one suite containing up to four beds, in settlements, municipalities or towns in which, according to the data provided by the tourist board, the accommodation capacities are full on average less than 40 day per year, may charge the sojourn tax conjointly with the accommodation service provided, or may pay the sojourn tax in the flat rate amount.
- (3) The annual flat rate amount of sojourn tax referred to in paragraph 1 of this Article shall equal the number of beds, i.e. the number of accommodation units in a campsite, multiplied by the class coefficient of the tourist location in which homestay accommodation services are provided, and by the level of the sojourn tax.
- (4) The class coefficients for tourist locations shall be as follows: 1.00 for class A, 0.85 for class B, 0.70 for class C, and 0.50 for class D and other, non-categorized locations.
- (5) A representative body of the local self-government unit may, on the proposal of the tourist council of the town, municipality or city tourist board, zone the tourist location (settlement, municipality, city) and set the appropriate sojourn tax coefficient levels for the respective zones.

(6) The representative body referred to in paragraph 5 of this Article may designate no more than three zones within a tourist location. The amount of coefficient in the lowest zone within a tourist location class may not be lower than the stipulated coefficient for the next lower tourist location class.

(7) Class D tourist location may not be zoned.

(8) The representative body referred to in paragraph 5 of this Article may, for municipalities and cities, i.e. settlements in which the accommodation capacities are full on average more than 40 day per year, on the proposal of the tourist council of the town, municipality or city tourist board, issue a decision raising the coefficient referred to in paragraph 4 of this Act, but a coefficient thus determined may equal no more than double the coefficient set out in paragraph 4 of this Act.

(9) The decisions referred to in paragraphs 5 and 8 of this Article shall be issued by the representative body by the end of September of the current year for the following year and submitted to the Ministry of Finance – Tax Administration, competent local unit of the State Inspectorate and the ministry competent for tourism (hereinafter: “the ministry”), and the town, municipality or city tourist board.

Persons accommodated in a holiday house or apartment

Article 12

(1) Owners of a holiday house or apartment and all persons staying overnight in that apartment or house shall pay the sojourn tax per night of the overnight stay.

(2) The owner referred to in paragraph 1 of this Article and his family members shall pay the amount of sojourn tax rate reduced by 70 %.

(3) The persons referred to in paragraph 1 of this Article shall pay the sojourn tax when they stay in the holiday apartment or house in a tourist municipality or town outside of their place of residence in the course of the high tourist season.

(4) As an exception to the provision of paragraph 1 of this Article, the owner of the holiday house or apartment may pay the sojourn tax in the flat rate amount for himself and for the members of his immediate family.

(5) For the purpose of this Act, every building or apartment used occasionally or seasonally and which is not the accommodation facility referred to in Article 9, paragraph 2 of this Act shall be considered a holiday house or apartment.

(6) The provisions of paragraphs 2 and 4 of this Article shall not apply to foreign nationals.

(7) Exceptionally, the provisions of paragraphs 2 and 4 of this Article shall apply to the nationals of contracting states to the Treaty establishing the European Economic Area.

Persons staying on a vessel

Article 13

(1) The owner or user of the vessel shall pay the sojourn tax for himself and for all persons staying overnight on that vessel (hereinafter: yachtsmen) in the flat rate amount.

(2) For the purpose of this Act, a vessel shall refer to any vessel longer than 5 m with built-in bunks, used for holiday, recreation or cruising, which is not a nautical tourism vessel referred to in Article 10, paragraph 2 of this Act.

Article 14

(1) Yachtsmen shall pay the sojourn tax to the tourist board before sailing out.

(2) The tourist board shall issue a vignette as a proof of payment to yachtsmen who have paid the sojourn tax as referred to in Article 13, paragraph 1 of this Act.

(3) The form, content and duration of the validity of the vignette, the place where it is to be affixed, and the manner of keeping the pertinent record and issuing vignettes shall be laid down by the minister competent for tourism (hereinafter: "the minister") in an ordinance.

(4) Yachtsmen shall affix the vignette as laid down in the regulation referred to in paragraph 3 of this Article.

III. LEVEL OF SOJOURN TAX

Article 15

(1) The level of sojourn tax shall depend on the tourist class of the settlement in which the overnight stay is realised and on the season.

(2) The flat rate levels of the sojourn tax shall be determined on the basis of the average number of overnight stays in the previous year for the type of accommodation for which the sojourn tax is paid.

(3) As an exception to paragraph 1 of this Article, the level of the sojourn tax flat rate referred to in Article 13, paragraph 1 of this Act shall depend on the length of the vessel and the duration of stay of the persons on board.

(4) The season periods for tourist municipalities or cities shall be laid down by the minister in an ordinance, on the proposal of the Croatian National Tourist Board.

Article 16

The level of sojourn tax shall be determined by the Government of the Republic of Croatia on the proposal of the minister, as a rule in the first half of the current year for the following year.

IV. CHARGING, PAYMENT AND DISTRIBUTION OF THE SOJOURN TAX

Charging the sojourn tax

Article 17

- (1) A legal or natural person charging the provision of accommodation services in an accommodation facility or the provision of accommodation services on a nautical tourism vessel shall charge the sojourn tax concurrently with charging the service provided.
- (2) The bill for the services provided, referred to in paragraph 1 of this Article, shall specify the amount of the sojourn tax, while in the event referred to in Article 4 of this Act, the basis for the exemption from the payment of the sojourn tax shall be stated, and in the event referred to in Article 5 of this Act, the basis for the payment of a reduced amount of the sojourn tax shall be stated.
- (3) As an exception to paragraph 2 of this Article, persons who provide homestay or country homestay accommodation, do not have to specify the amount of sojourn tax in the bill for the accommodation service provided.
- (4) The legal and natural persons referred to in paragraph 1 of this Article shall not charge the sojourn tax at a level different from the one set in accordance with Article 16 of this Act.

Due dates for payment of sojourn tax to tourist boards

Article 18

- (1) The legal or natural person referred to in Article 17, paragraph 1 of this Act shall pay the sojourn tax into the designated account each 1st and 15th of the month for all overnight stays provided in that period.
- (2) As an exception to paragraph 1 of this Article, a legal or natural person who charges the sojourn tax together with the service provided on the basis of a contract with a travel agency shall pay the sojourn tax three days after the bill for their service has been paid, and no later than sixty days after the last day of stay of the person in the accommodation facility, i.e. on the nautical tourism vessel.
- (3) Persons who provide the service of homestay or country homestay accommodation shall pay the flat rate sojourn tax (Article 11, paragraph 1) in three equal instalments, the first instalment being due by 31 July, the second by 31 August and the third by 30 September of the current year. The payment of flat rate instalments shall be done by way of money transfer slips issued by the competent tourist board.
- (4) The owner of a holiday house or apartment subject to paying the flat rate sojourn tax (Article 12, paragraph 4) shall pay the flat rate sojourn tax no later than 15 July of the current year.
- (5) The owner of a holiday house or apartment subject to paying the sojourn tax per night of overnight stay (Article 12, paragraph 1) shall pay the sojourn tax for himself and persons staying in the house or apartment on the last day of stay in the tourist municipality or city.

(6) The minister shall lay down in an ordinance the manner of charging the sojourn tax referred to in paragraph 3 of this Article.

Payment account and distribution of sojourn tax

Article 19

(1) The sojourn tax referred to in Article 10, paragraph 1 of this Act shall be paid by natural and legal persons who provide the overnight stay service on a nautical tourism vessel and persons referred to in Article 14, paragraph 1 of this Act, into a specially designated account of the Croatian National Tourist Board.

(2) The Croatian National Tourist Board shall pay 40 % of the funds referred to in paragraph 1 of this Article to tourist boards competent for the areas in which the tourist service has been provided, 10 % to national parks and nature parks on whose areas the nautical tourism services have been provided, and the remaining 50 % of the funds shall be used to improve the conditions of nautical tourism, its development and promotion.

(3) The minister shall lay down in an ordinance the criteria for payment and use of the paid sojourn tax funds referred to in paragraph 2 of this Article, taking into account the opinion of the minister competent for environment protection.

Article 20

(1) The sojourn tax referred to in Article 9, paragraphs 1 and 3, Article 11, paragraph 2 and Article 12, paragraphs 1 and 4 of this Act shall be paid by legal and natural persons providing the overnight stay service in an accommodation facility, homestay providers, and owners of holiday houses or apartments, into the account designated in the regulations governing revenue for public purposes.

(2) As an exception from paragraph 1 of this Article, persons referred to in Article 11, paragraph 1 and Article 12 of this Act may pay the sojourn tax directly to the tourist board, which shall pay the funds into the account referred to in paragraph 1 of this Article on the next working day after the day of payment.

(3) Sojourn tax funds paid as referred to in paragraphs 1 and 2 of this Article shall be paid by the bank keeping the account referred to in paragraph 1 of this Article within two days after the day of payment in the following way:

1. 65 % of the funds shall be paid to the tourist board of the municipality or city, of which 30 % shall be paid by the tourist board to the municipality or city in whose area it was set up, which shall be used solely to improve the conditions for the sojourn of tourists on the basis of a joint programme previously adopted by the municipality or city and the tourist board of the municipality or city,

2. 10% of the funds to the county tourist board,

3. 25% of the funds to the Croatian National Tourist Board.

(4) As an exception to paragraph 3 of this Article, for municipality and city tourist boards whose revenue is lower than HRK 200,000.00 per year, the sojourn tax shall be distributed as follows:

1. 80% to the municipality or city tourist board, of which 30 % the tourist board shall pay to the municipality or city in whose area it was set up, which shall be used solely to improve the conditions for the sojourn of tourists on the basis of joint programme previously adopted by the municipality or city and the tourist board of the municipality or city,

2. 20% of the funds to the county tourist board.

(5) The tourist board shall pay the 30 % of the funds referred to in paragraph 3, item 1 of this Article to the municipality or city no later than on the last day of the current month for the previous month.

(6) If a tourist board does not exist in the municipality or city, the paid sojourn tax funds shall be distributed to the county tourist board (50 %) and to the Croatian National Tourist Board (50 %), and the funds shall be used for the improvement and promotion of tourism in the area in which they were collected.

(7) The Government of the Republic of Croatia shall set the proportion of the sojourn tax to be paid into a specially designated account of the Croatian National Tourist Board in the regulation referred to in Article 16.

(8) The funds referred to in paragraph 7 of this Article shall be used for development projects and programmes to create new tourist programmes in areas with poorly developed tourism services.

V. REGISTRATION OF ARRIVAL AND DEPARTURE OF TOURISTS

Article 21

(1) A legal or natural person providing the overnight stay service in an accommodation facility or the overnight stay service on a nautical tourism vessel, and homestay or country homestay providers shall within 24 hours after the arrival register with the tourist board of the municipality, city or their local offices, all persons to whom they are providing the overnight stay service, and register their departure within 24 hours.

(2) The owner of a holiday house or apartment and resident of a tourist municipality or city shall within 24 hours after arrival register with the municipality or city tourist board or their local offices register all persons staying in that house or apartment and register their departure them on the last day of their stay.

(3) A legal or natural person providing accommodation services in an accommodation facility, a homestay provider or an owner of a holiday house or apartment shall carry out the registrations referred to in paragraphs 1 and 2 of this Article at the tourist board of the municipality or city or their local offices in the municipality, city or settlement in which the persons are staying.

(4) A legal or natural person providing the overnight stay service on a vessel shall carry out the registrations referred to in paragraphs 1 and 2 of this Article at the tourist board of the municipality or city or their local offices in the municipality, city or settlement from which the persons staying on the nautical tourism vessel or vessel (the crew) first depart.

(5) Tourist boards shall keep a list of persons subject to registration pursuant to paragraphs 1 and 2 of this Article.

(6) The minister shall lay down in an ordinance the manner of keeping the list of persons referred to in paragraph 5 of this Article, and the form and content of the registration form.

(7) Exceptionally, the legal and natural persons referred to in paragraphs 1 and 2 of this Article do not have to register with the tourist board the persons referred to in Article 4, items 4, 5, 8 and 9 of this Act.

VI. SUPERVISION

Article 22

(1) Inspection supervision of the calculation, charging and payment of the sojourn tax, and of the registration of tourists shall be carried out by the State Inspectorate.

(2) The legal or natural person referred to in Article 17, paragraph 1 of this Act, owner of a holiday house or apartment, who within the stipulated deadline (Article 18, paragraphs 1, 2, 3 and 5) fails to pay the sojourn tax into the account referred to in Article 20, paragraphs 1 and 2 of this Act, shall be ordered to pay the sojourn tax by an economic inspector of the State Inspectorate in a decision (hereinafter: "the economic inspector").

(3) The yachtsmen referred to in Article 13, paragraph 1 of this Act who fail to pay the sojourn tax to the tourist board (Article 14, paragraph 1) before the departure of the vessel shall be ordered to pay the sojourn tax by the economic inspector in a decision.

Article 23

Supervision of the implementation of this Act and regulations enacted on the basis of this Act by the tourist board shall be conducted by the ministry.

VII. PENAL PROVISIONS

Article 24

(1) The legal, i.e. natural person referred to in Article 17, paragraph 1 of this Act shall be liable for misdemeanour charges and a fine of HRK 5,000.00 to 25,000.00, i.e. HRK 2,000.00 to 10,000.00 respectively, if they fail to pay the sojourn tax into the stipulated account each 1st and 15th of the month for all overnight stays provided in that period or if they fail to pay the sojourn tax funds within three days of receiving payment for the bill, and no later than sixty days after the provision of the service (Article 18, paragraphs 1 and 2).

(2) The responsible person in the legal person shall be also liable for misdemeanour charges as referred to in paragraph 1 of this Article and a fine of HRK 1,000.00 to 5,000.00.

(3) The economic inspector may impose a fine of HRK 1,000.00 on the spot for the misdemeanours referred to in paragraph 1 of this Article.

Article 25

(1) The legal or natural person referred to in Article 17, paragraph 1 of this Act shall be liable for misdemeanour charges and a fine of HRK 3,000.00 to 10,000.00, i.e. HRK 2,000.00 to 7,000.00 respectively, if they:

1. fail to charge the sojourn tax together with the overnight stay service in an accommodation facility, i.e. nautical tourism vessel, in each individual case (Article 17, paragraph 1),
2. fail to specify the amount of sojourn tax in the bill (Article 17, paragraph 2),
3. charge the amount of sojourn tax other than the one stipulated (Article 17, paragraph 4),
4. fail to register the sojourn of a person using the overnight stay service in an accommodation facility in accordance with Article 21, paragraph 1 of this Act.

(2) The responsible person in the legal person shall be also liable for misdemeanour charges as referred to in paragraph 1 of this Article and a fine of HRK 1,000.00 to 4,000.00.

(3) The economic inspector may impose a fine of HRK 1,000.00 on the spot for the misdemeanours referred to in paragraph 1 of this Article.

Article 26

(1) A homestay provider shall be liable for misdemeanour charges and a fine of HRK 1,000.00 to 10,000.00 if they:

1. fail to pay the annual flat rate amount of sojourn tax within the stipulated deadlines (Article 18, paragraph 3),
2. fail to register the sojourn of a person using their service of overnight stay in a homestay or country homestay arrangement (Article 21, paragraph 1).

(2) The economic inspector may impose a fine of HRK 1,000.00 on the spot for the misdemeanours referred to in paragraph 1 of this Article.

Article 27

(1) The following persons shall be liable for misdemeanour charges and a fine of HRK 1,000.00 to 3,000.00:

1. the owner of a holiday house or apartment if they fail to pay the flat rate amount of sojourn tax by 15 July of the current year (Article 18, paragraph 4) or to pay the sojourn tax per overnight stay for himself and the persons staying in the house or apartment on the last day of stay in the tourist municipality or city (Article 18, paragraph 5),

2. a person who fails to register the sojourn of persons in accordance with Article 21, paragraph 2 of this Act.

(2) The economic inspector may impose a fine of HRK 1,000.00 on the spot for the misdemeanours referred to in paragraph 1 of this Article.

Article 28

(1) A yachtsman who fails to affix the vignette in accordance with the regulation referred to in Article 14, paragraph 3 of this Act (Article 14, paragraph 4) shall be liable for misdemeanour charges and a fine of HRK 1,000.00 to 5,000.00.

(2) The economic inspector may impose a fine of HRK 1,000.00 on the spot for the misdemeanours referred to in paragraph 1 of this Article.

Article 29

For misdemeanours established pursuant to Articles 24 and 25 of this Act committed in the same accommodation facility or on the same nautical tourism vessel for the second time within a period of two years after the decision on misdemeanour has become final, in addition to the fine, the legal or natural person providing the overnight stay service in the accommodation facility, i.e. on the nautical tourism vessel shall also be imposed a protective measure of prohibition of provision of the overnight stay service in that facility for the period of three months to a year.

Article 30

For misdemeanours established pursuant to Articles 24 and 25 of this Act committed in the same accommodation facility or on the same nautical tourism vessel for the third time within a period of two years after the second decision on misdemeanour has become final, in addition to the fine, the legal or natural person providing the overnight stay service in the accommodation facility, i.e. on the nautical tourism vessel shall also be imposed a protective measure of prohibition of provision of the overnight stay service in that facility for the period of six months to a year.

Article 31

(1) A tourist board shall be liable for misdemeanour charges and a fine of HRK 3,000.00 to 10,000.00 if it:

1. fails to pay the directly paid sojourn tax funds into the account referred to in Article 20, paragraph 1 of this Act (Article 20, paragraph 2) on the following working day,

2. fails to keep a register of persons registered with the tourist board (Article 21, paragraph 5).

(2) The responsible person in the tourist board shall be also liable for misdemeanour charges as referred to in paragraph 1 of this Article and a fine of HRK 800.00 to 3,000.00.

VIII. TRANSITIONAL AND FINAL PROVISIONS

Article 32

(1) The ordinances referred to in Article 14, paragraph 3, Article 15, paragraph 4, Article 18, paragraph 6, Article 19, paragraph 3 and Article 21, paragraph 6 of this Act shall be issued by the minister within six months after the day of entry into force of this Act.

(2) The following regulations shall remain in force until the adoption of the ordinance referred to in paragraph 1 of this Article:

1. Order on the high season, pre-season, post-season and out-of-season periods in tourist areas (Official Gazette 83/95, 95/95, 72/06 and 103/08),

2. Ordinance on the procedure of registration of arrival and departure of tourists and the manner of keeping lists of tourists (Official Gazette 45/94, 32/96 and 71/97).

(3) The Regulation determining the level of sojourn tax for 2009 (Official Gazette 81/08), Regulation determining the level of sojourn tax for citizens providing catering services in the household for 2009 (Official Gazette 81/08) and Regulation determining the level of the annual sojourn tax flat rate for users of permanent berths in a nautical tourist port for 2009 (Official Gazette 81/08) shall remain in force in 2009.

Article 33

As an exception to the provision of Article 3, item 5 of this Act, users of a permanent berth in a nautical tourist port, who have paid the flat rate amount of sojourn tax for using the permanent berth in a nautical tourist port for 2009 on the basis of Article 5a of the Sojourn Tax Act (Official Gazette 27/91, 109/93, 30/94, 35/95 – consolidated version, 30/99, 64/00, 42/05 and 68/07) before the day of entry into force of this Act, shall not be liable to payments of sojourn tax within the meaning of the provisions of Article 10, paragraph 1 of this Act.

Article 34

(1) All provisions of the Sojourn Tax Act (Official Gazette 27/91, 109/93, 30/94, 35/95 – consolidated version, 30/99, 64/00, 42/05 and 68/07), except the provisions of Article 1, paragraph 2, subparagraphs 2 and 3 and paragraph 3, subparagraphs 2 and 3, shall cease to have effect on the day of entry into force of this Act.

(2) The Sojourn Tax Act (Official Gazette 27/91, 109/93, 30/94, 35/95 – consolidated version, 30/99, 64/00, 42/05 and 68/07) shall cease to have effect on 31 December 2009.

(3) The provision of Article 38, paragraph 5 of the Catering Act (Official Gazette 138/06) reading: “provided that the amount of sojourn tax must be clearly displayed, i.e. specified in the bill” shall cease to have effect upon the entry into force of this Act.

Article 35

This Act shall enter into force on the eighth day after the day of its publication in the Official Gazette, except for Article 13, Article 14, Article 19, paragraph 1, in the part pertaining to

Article 14, paragraph 1, and Article 22, paragraph 3, which shall enter into force on 1 January 2010.

Class: 412-04/08-01/01

Zagreb, 15 December 2008

THE CROATIAN PARLIAMENT

The President
of the Croatian Parliament
Luka Bebić, m. p.

PROVISIONAL TRANSLATION