



REPUBLIC OF CROATIA
MINISTRY OF TOURISM

NAUTICA

New legal regulations

Sojourn Tax Act (Official Gazette 152/08 and 59/09 – corrigendum)

- Frequently asked questions -

General

1. What are the advantages of the new legal regulations for boaters concerning payment of a one-off amount of the sojourn tax?

The Ministry of Tourism, in cooperation with the Ministry of the Sea, Transport and Infrastructure, has launched a **joint single vignette project** aimed at simplifying the administration for boaters.

This project **unites the tasks** that are under the competence of the Ministry of the Sea, Transport and Infrastructure and the system of tourist boards in such a way as to **allow boaters to carry out their obligations in one place, more quickly and easily, and with fewer administrative barriers**. By carrying out one's activities towards the Ministry of the Sea, Transport and Infrastructure (vignette – payment of the safe navigation fee and light fee) and the tourist board (vignette – payment of the sojourn tax) in one place, i.e. at the port authorities and branches of the port authorities, the procedure will be made faster and simpler, and make it easier for boaters to execute the prescribed obligations.

2. Who is obliged to pay the sojourn tax in the sense of the Act, and who is considered a boater?

A boater is the owner or user of the vessel and all persons sleeping on that vessel.

3. What are the obligations the boater is obliged to settle in 2010?

Boaters are obliged to settle their obligations towards the Ministry of the Sea, Transport and Infrastructure in the identical manner as in previous years, with the safe navigation fee, marine information chart and light fee. The boater also settles obligations towards the system of tourist boards for themselves and all persons sleeping on the vessel, by paying a one-off amount of the sojourn tax, depending on the length of the vessel and the length of the stay of persons onboard.

4. What are the obligations the boater has to settle with the Ministry of the Sea, Transport and Infrastructure?

Boaters pay the fee for safe navigation, marine information chart and light fee. Prices are listed in the table Calculation of safe navigation fees.

CALCULATION OF SAFE NAVIGATION FEES (table) [>>>link](#)

5. Is the fee for the Ministry of the Sea, Transport and Infrastructure for all foreign yachts and boats?

The fee towards the Ministry of the Sea, Transport and Infrastructure is also paid for foreign yachts and boats intended for sport and recreation with a length of 3 metres or longer, and those less than 3 metres in length if they have a total engine strength of 5 kW or more. The fee is not paid for vessels on oars regardless of their length (i.e. kayaks, canoes, pedal boats, etc.), for vessels while kept in ports or in other approved

locations in the Republic of Croatia, nor for vessels participating in foreign competitions or entering the Republic of Croatia for the purpose of exhibition at nautical fairs.

6. What are the boater's obligations towards the system of tourist boards?

Boaters are required to pay the Sojourn fee in a one-off amount of the payment for vessels longer than 5 metres with built in beds that is used for vacation, recreation and cruising, and is not a nautical tourism vessel, i.e. a vessel for vacation and recreation and a vessel for multi-day cruising in which nautical tourism services are provided (charter, cruising).

Vignette and accompanying invoice

7. What is proof of payment of the required obligations?

- a) No fees are charged for vessels up to 3 m in length.
- b) For vessels sailing under a foreign flag and 3 to 5 m in length (and vessels less than 3 metres in length but having an engine strength of 5 kW or more), the fee for safe navigation, marine information chart and light fee is charged. A vignette shall be issued as proof of payment of the fee.
- c) For vessels sailing under a foreign flag of lengths greater than 5 metres and with built in beds, the fee for safe navigation, marine information chart and light fee are charged, in addition to the sojourn tax. A vignette and accompanying invoice shall be issued as proof of payment of the fee.
- d) For vessels sailing under the Croatian flag and with lengths longer than 5 metres and with built in beds, the sojourn tax is charged. A vignette and accompanying invoice is issued as proof of payment.

8. Where are the vignettes and accompanying invoices issued?

The vignette and accompanying invoices are issued at the port authority or branch office of the port authority. For a list of port authorities and branch offices, see:

<http://www.mmpi.hr/default.aspx?id=667>

Payment of the one-off amount of the Sojourn tax

9. Who is obliged to pay the one-off amount of the sojourn tax and how is it paid?

Owners or users of a vessel (boaters) are required to pay the one-off amount of the sojourn tax for themselves and all persons sleeping on a vessel used for vacation, recreation or cruising. The one-off amount of the sojourn tax is paid by the boater in the port authority or branch office of the port authority prior to setting sail when the boater and crew overnight onboard in nautical tourism ports or at a berth in a nautical part of a port that is open to public transport pursuant to the regulations on the maritime demesne and sea ports if the vessel is docked at a permanent or temporary berth in those ports.

10. What is considered an overnight stay in the sense of the obligation to pay the sojourn tax for boaters?

An overnight stay in the sense of the obligation to pay the sojourn tax for boaters shall be considered the stay and overnight stay onboard of the vessel owner or user and all other persons onboard a vessel used for vacation, recreation or cruising while the vessel is in nautical tourism ports, on at a berth in a nautical part of a port open to public transport if the vessel is docked at a permanent or temporary berth in these ports.

11. What determines the amount of the one-off amount of the fee of the sojourn tax for boaters?

The amount of the one-off amount of the sojourn tax depends on the length of the vessels and the duration of the stay of the persons onboard.

12. What are the one-off amounts of sojourn tax to be paid by boaters in 2010?

The one-off amount of the sojourn tax to be paid by boaters in 2010 has been set in the following amounts:

Length of vessel	Time period	Amount in HRK
5 – 9 metres	to 8 days	150.00
	to 15 days	300.00
	to 30 days	400.00
	to 90 days	600.00
	to 1 year	1,000.00
9 – 12 metres	to 8 days	200.00
	to 15 days	350.00
	to 30 days	500.00
	to 90 days	650.00
	to 1 year	1,100.00
12 – 15 metres	to 8 days	300.00
	to 15 days	400.00
	to 30 days	600.00
	to 90 days	750.00
	to 1 year	1,300.00
15 – 20 metres	to 8 days	400.00
	to 15 days	500.00
	to 30 days	700.00
	to 90 days	850.00
	to 1 year	1,500.00
over 20 metres	to 8 days	600.00
	to 15 days	800.00
	to 30 days	1,000.00
	to 90 days	1,300.00
	to 1 year	1,700.00

REGULATION ON AMENDMENTS TO THE REGULATION ON THE ESTABLISHMENT OF THE LEVEL OF THE SOJOURN TAX FOR 2010 (OG 38/10) [>>>link](#)

13. What are the time periods of the one-off amount of the sojourn tax that boaters can pay?

The one-off amount of the amount of the sojourn tax for boaters can be paid for the following time periods: up to 8 days, up to 15 days, up to 30 days, up to 90 days and up to 1 year.

14. What is issued to boaters paying the one-off amount of the sojourn tax for the first time?

Boaters paying the one-off amount of the sojourn tax for the first time shall be issued a vignette and the accompanying invoice for the specified time period. Boaters already possessing a valid vignette shall only be issued an invoices for the paid amount of the sojourn tax. Boaters who do not have a vignette or whose vignette has expired (foreign boaters) shall be required to obtain a new vignette in the port authority or branch office of the port authority.

15. Do boaters have to buy a vignette when paying the sojourn tax for the second and every subsequent time?

Boaters paying the one-off amount of the sojourn tax for the second and every subsequent time shall only be issued an invoice for the new time period of the stay on the vessel, without issuance of a new vignette.

16. What is the validity period of the vignette for vessels sailing under the Croatian flag?

For vessels sailing under the Croatian flag, the validity of the vignette is unlimited, unless there are changes to the technical characteristics of the vessel which are the condition for the payment of the sojourn tax.

17. What is the validity period of the vignette for vessels sailing under foreign flags?

For vessels sailing under a foreign flag, the validity period of the vignette is one year from the date of issue. Only one vignette may be issued for a vessel in one year.

18. Can the one-off amount of the amount of the sojourn tax be paid with the permanent berth in nautical tourism ports in 2010?

As of 1 January 2010, boaters shall pay the sojourn tax exclusively in port authorities and branch offices of the port authority on a one-off amount of the basis, and not in the ports where they have a permanent berth.

19. What must be listed on the invoice issued alongside the vignette?

The invoice shall contain information on the vessel and list the amount of the paid one-off amount of the sojourn tax and the time period for which the sojourn tax is paid.

20. What should I do if my vignette is damaged or lost?

If the vignette is damaged or lost, boaters shall be required to obtain a new vignette.

21. Where must the vignette and invoice be?

The vignette must be attached to the vessel in a visible place. The invoice must always be onboard. The commander of the vessel is obliged to show the invoice to an authorised person upon request.

22. What is proof of payment of the sojourn tax?

The vignette and accompanying invoice are proof that the vessel owner or user has paid the one-off amount of the sojourn tax for himself and all persons sleeping aboard the vessel. The invoice is an integral part of the vignette, and an integral part of the proof of payment of the sojourn tax.

23. What is a foreign boater required to do if entering the Republic of Croatia by sea?

A foreign boater entering the Republic of Croatia by sea is obliged to sail by the shortest route into the nearest port open to international traffic for the purpose of carrying out border control and to report their stay to the police station responsible for control of passage across state borders in the port where border control is carried out. Once this is complete, the boater is required to obtain the vignette and pay the fee for safe navigation, marine information chart and light fee, and one-off amount of the amount of the sojourn tax at the port authority or branch office of the port authority.

24. What is a foreign boater required to do if he boards a vessel that has a permanent berth in a nautical tourism port, or if entering the Republic of Croatia by land?

The foreign boater boarding a vessel that has a permanent berth in a nautical tourism port, or a foreign boater bringing a vessel into the Republic of Croatia by land shall be required to obtain the vignette and pay the one-off amount of the sojourn tax in the port authority or branch office of the port authority prior to setting sail, and prior to boarding and sleeping on the vessel. As the foreign boater is a foreign national, he is required to report his stay in the Republic of Croatia with the Ministry of the Interior in the nearest police station or tourist board. Such a report is carried out by the boater only if he is not staying in a nautical tourism port. If he is staying in a nautical tourism port, the berth service provider (marina) is obliged to report his stay.

Reports

25. Who is obliged to report the stay of a foreign boater with the Ministry of the Interior?

Pursuant to the Foreigners Act (OG 79/07), the obligation of reporting the stay of a foreign boater has not changed with regard to the regulations in effect in 2009:

- legal and natural persons providing accommodation for foreigners are required to report the foreigner's stay within 24 hours of the date of provision of accommodation (charter, cruising, hotels, camps, etc.);
- legal and natural persons providing berth services in a nautical tourism port, if the foreigner has arrived for the first time on a vessel upon which he will be staying, shall report the foreigner's stay within 12 hours of the provision of accommodation services (marinas, etc.);
- each subsequent legal and natural person providing berth services in a nautical tourism port, if the vessel is berthed for longer than 6 hours, shall report the stay within 12 hours of the arrival at the berth;
- legal and natural persons renting vessels to foreigners, when the vessel is taken at a place where a berth is not charged, shall report the stay within 12 hours of taking the vessel (charter).

Supervision

26. Who carries out supervision over the calculation, charging and payment of the sojourn tax?

Supervision over the calculation, charging and payment of the sojourn tax is carried out by economic inspectors of the State Inspectorate.

27. Who takes action and how if a boater does not pay the sojourn tax prior to setting sail?

Boaters who do not pay the sojourn tax prior to setting sail shall be ordered by the economic inspector to pay the sojourn tax by virtue of a decision.

Penalties

28. What is the penalty is a boater does not have a vignette attached in a visible spot on the vessel and the accompanying invoice for the paid sojourn tax?

The boaters whose vessel is not visibly marked with the vignette and if the invoice of payment of the sojourn tax is not onboard:

- a) shall be fined for a misdemeanour in the amount of HRK 1,000 to 5,000;
- b) may be charged with a misdemeanour on the spot and fined in the amount of HRK 1,000 by the economic inspector of the State Inspectorate.