

MINISTRY OF TOURISM

Pursuant to Article 13, Paragraph 3 of the Sojourn Tax Act (Official Gazette 152/08 and 59/09), the Minister of Tourism hereby adopts the

ORDINANCE ON THE FORM, CONTENT AND PERIOD OF VALIDITY OF VIGNETTES, PLACE OF ATTACHMENT AND MANNER OF KEEPING RECORDS AND ISSUING VIGNETTES

I. GENERAL PROVISIONS

Article 1

This Ordinance prescribes the form, content and period of validity of vignettes, the place of attachment, and the manner of keeping records and issuing vignettes.

Article 2

Terms in this Ordinance shall have the following meaning:

1. In the sense of this Ordinance, the vignette and accompanying invoice shall be proof that the owner or user of a vessel has paid the one-off sojourn tax for all persons staying aboard the vessel (hereinafter: yachtsman). The invoice is an integral part of the vignette, i.e. an integral part of the proof of payment of the one-off sojourn tax.
2. Those obliged to pay the one-off sojourn tax in the sense of this Ordinance are boat owners or users (yachtsmen) for all persons staying aboard the vessel that is used for vacation, recreation or cruising.
3. In the sense of this Ordinance, staying aboard the vessel shall be considered the stay of persons from Point 2 of this Article when they stay aboard the vessel overnight in a nautical ports or at moorings in a nautical part of ports open to public traffic pursuant to the provisions regulating the maritime demesne and sea ports, if the vessel is on permanent or temporary moorings in those harbours.
4. In the sense of this Ordinance, a vessel shall be any watercraft over 5 metres in length with built in beds that is used for vacation, recreation or cruising, and which is not a nautical tourism vessel, i.e. a vessel for vacation and recreation and a vessel for multi-day sailing which offer services in nautical tourism: charter, cruising.

II. FORM AND CONTENT OF THE VIGNETTE

Article 3

The form and content of the vignette in the sense of this Ordinance is identical to the form and content of the vignette from the regulations regulating the terms for arrival and stay of foreign yachts and boats intended for sport and recreation in the interior sea waters and territorial sea of the Republic of Croatia.

III. PERIOD OF VALIDITY AND MANNER OF ISSUING VIGNETTES

Article 4

- (1) Yachtsmen shall pay the sojourn tax in a one-off amount, in the amount determined by a Regulation of the Government of the Republic of Croatia.
- (2) The one-off amount of the sojourn tax for crew may be paid for the following time periods: 8 days, 15 days, 30 days, 90 days or 1 year.
- (3) Yachtsmen paying the one-off sojourn tax for the first time shall be issued a vignette and invoice for the specific time period.
- (4) Yachtsmen paying the one-off sojourn tax for the second and each subsequent time shall be issued only an invoice for the new time period, without issuance of a new vignette.

(4) The designated amount of sojourn tax shall be paid into a special account of the Croatian National Tourist Board as stipulated by provisions on revenues for public use, and operative and technical tasks concerning the payment of the one-off amount of the sojourn tax, issuing of the vignettes and invoice shall be carried out in the premises of the port authorities or branch offices of the port authorities.

(5) The invoice shall contain information about the vessel, the amount of the one-off sojourn tax and the period for which the tax is paid.

(6) Yachtsmen are obliged to pay the one-off amount of the sojourn tax prior to setting sail.

(7) In the case of damage to or loss of the vignette, the yachtsman shall be obliged to obtain a new vignette.

Article 5

(1) For foreign vessels, the duration of validity of the vignette and its manner of issuance are prescribed by the regulations regulating the conditions for the arrival and stay of foreign yachts and boats intended for sport and recreation in the interior sea waters and territorial sea of the Republic of Croatia.

(2) For vessels sailing under the Croatian flag, the period of validity of the vignette is unlimited, or until a change in the technical characteristics of the vessel which determine the terms for payment of the sojourn tax.

IV. PLACE OF ATTACHMENT OF THE VIGNETTE

Article 6

(1) The vignette must be placed on the vessel in a visible place.

(2) The invoice must always be onboard the vessel, and the captain of the vessel is obliged to show the invoice to an authorised person upon request.

V. RECORD KEEPING

Article 7

(1) Records shall be kept on issued vignettes and invoices and the paid amount of sojourn tax.

(2) Data from the records may be used by competent bodies for the purpose of supervising the calculation, charges and payment of sojourn tax, and for the purpose of compiling statistical data.

VI. TRANSITIONAL AND FINAL PROVISIONS

Article 8

The manner in which the operative and technical tasks from Article 4, Paragraph 4 of this Ordinance, and the use of part of the funds from Article 19, Paragraph 2 of the Sojourn Tax Act for the improvement of the conditions, development and promotion of nautical tourism by the competent bodies shall be regulated by virtue of an Agreement.

Article 9

This Ordinance shall enter into force on the eighth day from its publication in the Official Gazette.