INSTRUCTIONS FOR HOLIDAY HOME OWNERS

Who are holiday home owners?
A holiday home owner is any natural or legal person who uses a holiday house or apartment for non-commercial overnight stays for themselves and all persons staying in that holiday house or apartment.
All persons staying in the property together with the owner must be registered in the **eVisitor** system.
The owner of a holiday home can obtain login credentials for the **eVisitor** system either through the **e-Citizens (eGrađani)** portal or at the **Gradac Tourist Board**.

When applying in person, the owner must bring a valid ID card or passport and one of the following documents:

1. Purchase agreement
2. Land Registry extract
3. Inheritance decision
4. Decision on the assessment of the special tax on holiday houses/apartments
5. Decision on the legalization of an illegally constructed building
6. Cadastral extract
7. Proof that an application for the legalization of an illegally constructed building has been submitted
8. Official records maintained by competent authorities (e.g. records of municipal utility fee payers, records of holiday home tax payers, etc.)

IMPORTANT: If registration is carried out at the Tourist Information Office, the owner must bring their **eVisitor login credentials**, including their **TAN list**.

How do holiday home owners pay the tourist tax?

Natural persons

- Croatian citizens, citizens of EU Member States, citizens of other states that are contracting parties to the **Agreement on the European Economic Area (EEA)**, and citizens of the **Swiss Confederation** pay a **flat-rate tourist tax** for themselves and members of their immediate family* by **15 July** of the current year.**
- Owners and members of their immediate family who register for the first time after **15 July** pay a tourist tax reduced by **70%**.
- Holiday home owners must pay the **full tourist tax*** for every overnight stay by all other persons (e.g. friends who are **not** members of the owner's immediate family).
- Holiday home owners and members of their immediate family who are citizens of **third countries** (e.g. Bosnia and Herzegovina, the Republic of Serbia, the United States, etc.), as well as their friends, must pay the **full tourist tax per overnight stay**.

Legal persons
Where the owner of a holiday home is a legal entity, persons authorized to represent that legal entity (such as directors, management board members, procurators, etc.), members of its other governing bodies (e.g. supervisory board members), and the founders/shareholders/owners of the legal entity are **not** considered owners for the purposes of the tourist tax.
Legal entities are **not eligible** to pay the tourist tax as a flat-rate fee. Instead, the tourist tax is charged **per overnight stay** at the full rate prescribed by law.

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* **Immediate family members** include:

- spouse or common-law partner;
- life partner in accordance with the legislation governing same-sex life partnerships;
- direct-line relatives and their spouses;
- brothers and sisters and their spouses;
- adoptive parents and adopted children, as well as their children and spouses;
- stepchildren;
- stepmother and stepfather.

** **Flat-rate tourist tax for 2026:**

- First family member – **EUR 30.00**
- Second family member – **EUR 30.00**
- Each additional family member – **EUR 10.00**

The flat-rate payment applies **exclusively** to Croatian citizens, citizens of EU Member States, citizens of other EEA contracting states, and citizens of the Swiss Confederation.

*** **Tourist tax per overnight stay for 2026:**

- **Low season** (1 January – 31 March and 1 October – 31 December): **EUR 1.00 per night**
- **High season** (1 April – 30 September): **EUR 1.50 per night**

PLEASE NOTE: The calculation and payment of the tourist tax for owners of holiday houses and apartments are governed by the **Tourist Tax Act** and the relevant implementing regulations.
The amount of the tourist tax, the method of calculation, and any applicable exemptions or reductions are determined by the legislation in force and may be subject to change.