Are the flat-rate tax, tourist tax and membership fee the same obligation?

For: Private accommodation host

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Applicability: Local decision and assignment for the selected year; legal framework from 2025.

They are not. You must pay separately the income tax on rental income, the tourist levy and the membership fee to the tourist community. They do not necessarily share the same tax base, competent authority or payment details.

Find the amount for your property and your year.

The flat-rate income tax is determined by the Tax Administration, with the locally set amount per bed or accommodation unit within the legal framework. The amount from another town or a previous year is therefore not a reliable universal rate.

Track the tourist tax and membership fee separately, in accordance with official instructions and your own remit. For the cash plan, do not combine three payments under the name "pauschal", as you will easily overlook discrepancies in the payment details or the number of beds covered.

Prepare the annual commitments folder.

For each liability, record the source, year, base amount, amount, due date and proof of payment. If you change capacity or cease providing the service, assess the effect on each liability separately. Do not assume that a liability has disappeared simply because there are no bookings.

Example budget without a universal tariff

For your property, copy the approved tax ruling, the corresponding tourist tax charge and the amount of the membership fee. Then allocate these amounts to your own schedule, rather than multiplying the number of beds by a single arbitrary rate for all levies.

Specific next steps

1. Obtain the current tax ruling and the local decision.
2. Check the tourist fee and membership fee for the same year.
3. Enter the deadlines and payment details separately.
4. Save the confirmations and check for any changes to capacity or status.

Most common mistakes

• Use the tariff from another location as a general rule.

• To conclude that the tourist levy replaces a tax or a membership fee.

Limits of application

Individual cases may include other obligations, including property tax. This is not a final individual tax assessment.

Sources

Official Gazette · Amendments to the Income Tax Act, OG 152/2024, Article 8.

https://narodne-novine.nn.hr/clanci/sluzbeni/2024_12_152_2505.html

Official Gazette · Amendments to the Regulations on the flat-rate taxation of accommodation, OG 16/2025

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Official Gazette · Law on the Tourist Tax, Articles 17 and 22.

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Ministry of Tourism and Sport · Law on membership fees in tourist communities

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