

CONEO

Ideas that pay off.

Monthly Newsletter

October, 2026.

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1.

ANCHOR PRICES: WHAT DOES THE POSTPONEMENT TO 17 NOVEMBER MEAN?

The obligation to display anchor prices for a much wider range of products and services was due to **start on 1 October. On 29 September**, the Government amended the relevant decisions and postponed the start of application to 17 November 2026. The postponement does not mean the measure has been abandoned. Customers will still see the price on the reference date alongside the current price, and the rules will be further clarified in the meantime.

An anchor price is the **regular price you charged for the same product or service on 10 September 2026**, excluding promotions and discounts. It does not limit future prices. It shows customers whether the price has gone up or down in the meantime. The reference date does not change with the postponement. For everyday consumer goods (food, drinks, cosmetics, cleaning products), the previously set date of 2 May 2025 remains.

The details will be set out in **two new ordinances** under the Consumer Protection Act: the Ordinance on the Display of the Base Price of Products and the Ordinance on the Content and Publication of Product Price Lists.

Both will go through public consultation before adoption. The Ministry of Economy has announced reasonable exemptions, so the range of businesses covered could be narrowed. Under the guidance published so far, the obligation would apply to almost everyone selling goods or providing services to consumers. This includes shops, hospitality businesses, craftspeople, repair services, family farms (OPG) and partly short-term rental hosts, regardless of legal form.

Another open question is the **publication of price lists in .csv or .xml format** on company websites, which retailers and service providers would have had to publish under the rules so far. It therefore makes sense to wait for the final text of the ordinance before making larger investments in adapting your website.

Compliance is supervised by the market inspectorate. Under the current rules, fines for companies range from **EUR 3,000 to 30,000**. It is worth finding and saving evidence of your prices on 10 September right away and preparing a list of your products and services. Printing new labels, price lists and menus is best left until the final rules are known.

Who does the obligation apply to, how should anchor prices be displayed in common situations, and what should you do by 17 November? Read the full overview [in the article](#).

2.

EXCESS PROFIT MARGIN TAX: WHO COULD PAY 50% ON THEIR 2026 PROFIT?

The Ministry of Finance has submitted for public consultation a Draft Proposal for amendments to the Corporate Income Tax Act. The Draft introduces a **tax on excess profit margin at a rate of 50%**. The law would take effect on the eighth day after publication in the Official Gazette and would apply to **the entire 2026 business year**. The existing rates of 10% and 18% remain unchanged.

The measure applies to businesses that meet two conditions at the same time. First, they are classified as **medium or large enterprises** in 2026 under the Accounting Act. Second, they **generate more than 50% of total revenue in Croatia**. Newly established companies filing their first corporate income tax return in 2026 are exempt. This exemption does not apply to companies created through a spin-off or division of an existing company.

The 2026 profit margin is compared to the **average margin from 2023, 2024 and 2025**. If the 2026 margin exceeds that average by more than 15%, the difference is taxed. The Draft's text can be read in two ways: the average is either multiplied by 1.15 or increased by 15 percentage points. At an average margin of 8%, this means a **threshold of either 9.2% or 23%**, so it is worth including both scenarios in your projections.

Excluded from the calculation are, among others, dividends, financial income and expenses, and depreciation of fixed assets.

Profit or loss from the sale of fixed assets, shares and equity interests is also excluded, but **only for transactions carried out by 30 June 2026**.

The tax is reported on a special form together with the regular corporate income tax return and is due on the same day. Calculation details will be prescribed by the Corporate Income Tax Regulation within 90 days of the law taking effect. As the final text can still change in Parliament, it makes sense to carry out a preliminary impact assessment now.

How is the excess margin calculated, which items are excluded, and what steps should you take now? Read all the details in [our article](#).



3.

DIGITAL NOMADS IN CROATIA: WHICH TAX OBLIGATIONS REMAIN DESPITE THE EXEMPTION?

Digital nomad status is available to **third-country nationals** who use communication technology to work for a foreign employer or for their own company registered outside Croatia. Under Article 9 of the Income Tax Act, income earned on the basis of this status is not considered taxable income. No income tax or mandatory contributions are paid on it, and no JOPPD form is filed. In practice, however, it is often wrongly assumed that this means all tax obligations disappear.

Under the 2025 amendments to the Aliens Act, the temporary stay of a digital nomad was extended from **12 to a maximum of 18 months**. Among other things, applicants must prove sufficient means of subsistence, currently **EUR 3,622.50** per month. Health insurance covering Croatia is also required.

Tax residency does not depend on the status but on the general rules. With a stay of up to 18 months, the **183-day threshold is easily exceeded**, so a nomad may become a Croatian tax resident even without intending to. Croatia then in principle acquires the right to tax their **worldwide income**, such as dividends, rental income from property abroad, capital gains and interest. Tax paid abroad can be deducted where the relevant Double Taxation Treaty provides for it.

There is also a risk for the employer. Working from Croatia may create a permanent establishment of a foreign company in Croatia, especially if the nomad runs their own company from Croatia or concludes contracts on the employer's behalf. The Croatian exemption also does not affect obligations in the nomad's home country.

The most common mistakes in practice are assuming that the exemption covers all income, failing to check tax residency and failing to report other income. Employers are also often unaware of the permanent establishment risk.

Who can obtain digital nomad status, when does a nomad become a Croatian tax resident, and what risks does working from Croatia pose for employers? Find out more in the article on [our blog](#).



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