

# PETERKA PARTNERS

THE CEE LAW FIRM

## NEWSLETTER 03/2021

Czech Republic   Slovakia   Ukraine   Bulgaria  
Russia   Poland   Romania   Belarus   Hungary

# NEWS

## FROM PETERKA & PARTNERS



## PETERKA & PARTNERS CELEBRATING 20 YEARS



The PETERKA PARTNERS Group has been on the Central and Eastern European legal market for **more than 20 years** now.

In addition to our 20th anniversary as a group, we are also celebrating the 20 years of the existence of our Slovak branch, the **15 years** of the existence of our Ukrainian branch and the **10 years** of our Romanian and Polish branches.

Thank you for your continuous trust and support.

## PETERKA & PARTNERS RECOGNIZED BY IFLR1000

We are happy to share with you that our PETERKA & PARTNERS team has been recognized in the latest edition of **IFLR1000**, an annual international legal guide.

Our offices in the **Czech Republic, Slovakia, Ukraine, Bulgaria, Russia, Poland, Romania, and Belarus** retained their positions once again in the areas of **Banking and Finance, M&A, Restructuring and Insolvency, Finance and Corporate, and Project Development**.

We would also like to announce that Taras Utralov, Partner and Director for PETERKA & PARTNERS Ukraine, and Leader of the Law of Information Technologies Practice for PETERKA & PARTNERS CEE was recognized as one of the leaders in IT Law in Ukraine in the Client Choice category in a survey conducted by Ukraine's **Yurydychna Gazeta (The Legal Journal)**.

## UPCOMING PETERKA & PARTNERS WEBINARS

PETERKA & PARTNERS is continuing with its organization of webinars at its offices on legal topics covering various jurisdictions:

- **On 15 December 2021**, Galyna Melnyk, Tax Advisor and Deputy Director at PETERKA & PARTNERS Ukraine, will give the lecture "**Tax Audits and Disputes: Some Useful Tips**". For registration and more details, please follow this [link](#).

Please check our website and LinkedIn profile so as not to miss the latest updates.

## PETERKA & PARTNERS UKRAINE BECAME A MEMBER OF THE INTERNATIONAL LAWYERS NETWORK

We are pleased to announce that PETERKA & PARTNERS Ukraine has become a member of **the International Lawyers Network**.

Considering the continuous membership of PETERKA & PARTNERS' Prague and Bucharest offices with the association, we are particularly proud to join the ILN and contribute to cooperation of PETERKA & PARTNERS Group with one of the largest networks of experienced attorneys in the world.

For further information about the ILN, please follow the link [this link](#).

# LEGAL

# NEWS



## **CZECH REPUBLIC**

### **COVID situation in Czech Republic - Compulsory testing of employees**

In view of the deteriorating pandemic situation, stricter anti-epidemiological measures for entering restaurants and using selected services came into force on 22 November 2021, and compulsory testing of employees has once again been introduced.

### **Whistleblowing – What will happen on 17 December 2021?**

On 17 December 2021, the time limit for implementation of the Whistleblowing Directive (2019/1937 dated 23 October 2019) will expire. Most probably, the draft Czech bill will not be adopted by this deadline. The direct effects of the directive once the time limit expires will be the obligations of the state to implement an External Reporting Channel, for municipalities and public organizations (public universities, health insurance companies, technical control centres, etc.) to introduce Internal Reporting Channels, and for all other entities to embrace the protection of those workers who report violations of the specific EU legislation.

### **Amendment to Electronic Communications Act**

On 1 January 2022, an amendment to the Electronic Communications Act will come into force. In the field of electronic communications, modernized rules will thus apply, which generally aim at strengthening overall consumer protection and the greater promotion of competition. There will be a significant change thanks to the amendment, for example, in the area of telemarketing, where it will newly be possible to address only those persons who give their prior consent to the mobile operator. Other benefits of the amendment include, for example, setting conditions for easier construction of electronic communications networks and the opportunity to change Internet providers more easily.

### **Reduction limits in 2022**

From 1 January 2022, the reduction limit for calculating the daily assessment base for determining the amount of sickness insurance benefits and for calculating the average earnings for determining the amount of wage compensation during the first 14 calendar days of tempora-

ry incapacity to work will be increased. E.g., the first reduction limit for determining the amount of sickness insurance benefits is of CZK 1,182 (approximately EUR 47) this year, from January 2022 it will be CZK 1,298 (approximately EUR 51).

### **Extraordinary VAT waiver for supply of electricity or gas**

The Minister of Finance decided on an extraordinary remission of value added tax on the supply of electricity or gas for November and December 2021. She thus responds to the sharp rise in the prices of these commodities on world markets. The Ministry of Finance submitted to the Government a draft amendment to the VAT Act, which would exempt the supply of electricity and gas from 21% VAT for the entire year 2022, with effect from 1 January 2022.

### **Amendment to Value Added Tax Act**

On 1 October 2021, a long-awaited amendment came into force which brought the Value Added Tax Act into line with fundamental changes in the application of VAT at the EU level in e-commerce. Newly, for example, the definition of distance selling of goods was adjusted, the rules of registration in the one-stop-shop system were confirmed, the obligation to charge VAT on consignments up to 22 EUR were set down, etc. For the sake of completeness, we state that the amendment mainly applies to sellers of goods making cross-border sales to final consumers, not only through an e-shop, but also by telephone or e-mail, or importers of goods from third countries.

### **Amendment to Employment Act relating to disguised agency employment**

As of 2 August 2021, an amendment to the Employment Act came into force, expanding the range of entities to which a fine may be imposed for disguised agency employment, i.e., a prohibited practice in which a legal entity without an appropriate licence assigns its employees to a third-party user to perform dependent work that the third-party user supervises and manages. Newly, a fine of up to CZK 10 million can be received not only by the employment agency (e.g., in the case of agency employment without the appropriate licence), but also by the user; in the words of the law, the person who allows disguised agency employment.

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## SLOVAKIA

### Simplification of Public Procurement

An amendment to the Act on Public Procurement has increased limits for contracts excluded from public procurement and sub-threshold contracts. The range of cases where it will not be possible to file objections is also expanding. A unified electronic platform for sub-threshold contracts has been introduced.

### Significant investments

Regulated by a new act, “significant investments” are investments in, e.g., industry, services, and research. The status of significant investments will be approved by the government and conditions to attain it have been loosened, e.g., regarding the plant, investment, and number of jobs created.

### Non-reusable plastic products

Transposing the EU directive on minimalization of the effect of plastic products on the environment, a newly adopted act prohibits the use of non-reusable plastic products in food establishments or at public events. It redefines the definition of a manufacturer of plastic products, its obligations and restrictions.

## Rounding cash payments (Amendment to the Act on Prices)

Aiming to cut down on the use of 1- and 2-euro cent coins, the new obligation to round up all cash payments to 5-euro cents has been introduced. Subject to the rounding is the final price for the goods. If the cents are less than half of the amount of the 5-cents, the price is rounded down, otherwise, it is rounded up.

## UKRAINE

### Automatic transfer of rights to land

On 28 October 2021, Law No. 1174-IX entered into force. This law establishes that once the ownership title to a real estate object is transferred, the rights to use the underlying land plot shall pass automatically to the new owner of such property.

### Ukraine signs Common Aviation Area Agreement

On 12 October 2021, the Agreement between Ukraine and the European Union and its Member States on the Common Aviation Area was signed. According to the agreement, Ukraine will receive the same opportunities in the field of air transportation as those of the EU member states.

### Disclosure of ultimate beneficiaries postponed

On 10 October 2021, the Law No. 1805-IX entered into force. The Law extends the deadline for the filing to the state registrar of the information on the ultimate beneficial owner and ownership structure till 11 July 2022.

## BULGARIA

### New rules on unfair trading practices for agricultural and food product supply chains

As of 1 November 2021, new rules on unfair trading practices in business-to-business relationships in the agricultural and food supply chain are effective in the Competition Protection Act. The new rules introduce absolute and conditional prohibitions on certain practices as well as some exceptions from the prohibitions. All agreements concluded before 1 November 2021 shall be brought in accordance with the new rules over a 12-month period from 1 November 2021.

## Unconstitutionality of provisions of Spatial Planning Act

On 4 November 2021, the Constitutional Court declared as unconstitutional certain provisions of the Spatial Planning Act. The Court ruled that the requirement of application by the municipality of a detailed development plan regarding street regulation as a condition for the issuance of a construction permit violates the right of property. In addition, the rule under which construction was not to be commissioned in certain areas if action on the construction of related streets, roads or lanes has not been taken was also declared unconstitutional.

## Proposal for act on covered bonds

Draft legislation provides for a new set of rules on covered bonds. The Covered Bonds Act reflects the rules of Directive (EU) 2019/2162 on the issue of covered bonds and covered bond public supervision and amending Directives 2009/65/EC and 2014/59/EU. The draft law introduces the harmonized requirements under the Directive for issuing, structural features, public supervision and publication requirements in relation to covered bonds.

## Amendments to Ordinance on Packaging and Packaging Waste

As of 1 January 2022, a change to the recycling symbol under Annex 3 of the Ordinance on Packaging and Packaging Waste shall become effective. The packaging of products that form widespread waste after use within the meaning of the Waste Management Act shall bear the new symbol. An exception is introduced for goods with such packaging put on the market before 1 January 2022, as they can be sold with the old symbol until out of stock.

## **RUSSIA**

### Changes in rules for filing application for registration of legal entities

Since 25 August 2021, the notary, certifying the signature on the application for state registration of the creation of a legal entity, submits documents for registration to the tax authority him/herself. If there are several founders of a legal entity, then the documents will be submitted by the notary who certified the signature of the last applicant. These cha-

are aimed at simplifying, and reducing the costs of, the state registration of a legal entity.

### Changes in notarization of increase in charter capital of LLC with one participant

Since 1 July 2021, in order to increase the charter capital of an LLC, you need to contact a notary for certification of such decision. The notary establishes the identity of the participant, the authority and the right to make decisions, and then certifies the document on the increase in capital, upon which he/she issues a certificate. Previously, it was necessary to request a notarial certification of the authenticity of the signature only; in such a case the notary does not certify the content of the document.

### Notaries can store electronic documents and files

The Federal Notary Chamber reported that in addition to papers, electronic documents, audio and video files, program codes, databases, etc., may be transferred to a notary for retention. They will be securely stored in the Unified Notary Information System. In order to use the service, the applicant shall have an enhanced electronic signature. The storage period is determined by the owner of the documents; the document stored in the database can be retrieved from any notary.

### Online meeting of shareholders

The amendments took effect on 1 July 2021 and provide for the right to participate in the general meeting of shareholders remotely in any way that allows the reliable identification of the participant, discussion of the issues on the agenda and voting. Such methods can be established by law, unanimous decision of the company's shareholders, or the charter of a legal entity. The minutes of the meeting and voting results can be electronic.

### Cancellation of repatriation of currency for non-resource exporters

Since 1 July 2021, many Russian exporters no longer need to receive foreign currency from non-residents to their accounts with authorized banks. Instead, foreign currency earnings will be credited to the exporter's account in a foreign bank. The innovations will begin to apply even to foreign trade agreements that were concluded before 1 July, if there was no payment yet.

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### **Regulation of activities of foreign IT companies**

From 1 July 2021, the Law on the Activities of Foreign Persons on the Internet in Russia came into force. This law obliges foreign IT companies (websites, apps, social networks, etc.) with daily traffic of at least 500,000 users, to open branches in the Russian Federation and to be included in a special list by the Russian Information Technologies Authority (Roskomnadzor) and comply with other requirements. Otherwise, Roskomnadzor will be authorized to apply coercive measures against foreign IT companies (even blocking them in Russia).

## **POLAND**

### **New law on hiring employees from third countries**

A new law on hiring employees from “third countries” is currently being discussed in the Polish Parliament. The law would extend the period for which work can be provided on the basis of a declaration to 24 months, abolish the 6-month grace period between declarations, and clarify the conditions for issuing temporary residence and work permits.

### **New law on whistleblower status**

A draft law has been published in Poland which regulates the status of a whistleblower in accordance with an EU directive. Under this legislation, current and former employees, including those employed under a civil law contract, will be able to report or publicly disclose information about a violation of the law obtained in a work-related context.

### **New law on pollutants emissions**

New legislation was introduced under which it will be mandatory to submit identification data for a facility on whose premises an installation emitting pollutants operates in excess of the capacity thresholds. The new legislation also introduces new administrative sanctions for operators of installations, including for failure to provide relevant data.

## **ROMANIA**

### **State aid scheme – Support for SMEs in wake of COVID-19 pandemic**

On 1 July 2021, Order no. 690/2021 approved a state aid scheme, specifying that a non-reimbursable amount of EUR 2,000 (equivalent in RON) be granted for SMEs and other professionals, under certain criteria.

### **Amendments to Citizenship Law 21/1991**

Emergency Ordinance 82/2021 introduces amendments related to the apostille, super-certification and other relevant formalities which need to be complied with during the process of acquisition/re-acquisition of Romanian citizenship, along with new requirements related to the notice procedures.

### **Emergency Ordinance on waste storage**

Emergency Ordinance 2/2021 establishes the legal framework for carrying out the activity of waste storage, by progressively reducing the disposal of waste that can be recycled or recovered and introducing measures to prevent and reduce negative effects on the environment and public health.

### **Emergency Ordinance 95/2021 approving National Investment Programme "Anghel Saligny"**

Through a new programme, the public administration authorities may conclude multi-annual financing contracts to carry out works for water supply, sewerage, roads of local interest, and natural gas distribution systems, between 2021-2028.

## **BELARUS**

### **National Center for Personal Data Protection**

On 15 November 2021, the National Center for Personal Data Protection was registered. The Centre is responsible for inspections for compliance with the legislation on personal data, issuing written orders to eliminate identified violations, and demanding the termination of the processing of personal data if it is impossible to protect the rights of subjects of personal data by other means.

### **Personal Data Protection Training**

From 15 November 2021, the employees of certain organizations (for example, banks, insurance companies, telecommunication operators, real estate organizations, notary chambers, health organizations, local executive and administrative bodies, authorized entities which process personal data of at least ten thousand individuals) are obliged to undergo training on personal data protection.

### **National Register of Advertising Distributors**

From 1 January 2022, a register of advertising distributors will be created in Belarus. The provision of services by an advertising distributor not included in the register will be illegal. The Ministry of Antimonopoly Regulation and Trade is authorized to create and maintain the register. It will be posted on the official website of the Ministry.

## **HUNGARY**

### **Protection of workplaces against COVID-19**

From 1 November 2021, companies and businesses can require their employees to be vaccinated against COVID-19. Nevertheless, enquiring about a candidate's vaccination status during a job interview or requesting the candidate to present a vaccination certificate should be avoided.

### **Stricter manufacturer's warranty**

From 1 January 2022, the regulations governing consumer sales contracts will be drastically changed. Those manufacturers who provide a guarantee for the durability of their products, including the advertising, will be obliged to make the warranty statement available to the consumer in Hungarian, with the mandatory content and clear wording.

### **Amendment of Civil Code**

On the 1 January 2021, a new amendment to the Civil Code will enter into force which concerns some basic rules governing legal entities, e.g., not only natural persons but also legal entities may act as members of a supervisory board.

### **Additional monetary contributions**

The provisions of the Civil Code open up new ways of additional monetary contributions: this instrument can be used now for private companies limited by shares, as well; it will no longer be needed to be repaid if it is not necessary to compensate any losses, furthermore, the related administrative tasks will be minimized for companies with a sole shareholder.



# TAX NEWS

## **CZECH REPUBLIC**

### **DAC 7 – new reporting obligations for platforms from 2023**

The seventh amendment to the EU Directive on Administrative Cooperation in the field of taxation (DAC 7), adopted by the European Council on 22 March 2021, should be implemented by EU Member States by 31 January 2022. The new reporting obligations apply to platforms (software allowing sellers and users to connect) from 1 January 2023.

### **Digital tax – not approved in Czech Republic**

The bill on a digital service tax in the Czech Republic was not adopted. Moreover, according to a joint declaration of 136 countries including the Czech Republic, no newly enacted digital services taxes or other relevant similar measures will be imposed on any company from 8 October 2021 and until whichever is earlier: 31 December 2023 or the coming into force of the Multilateral Convention (OECD/G20 Inclusive Framework on BEPS).

### **VAT on electricity and gas waived**

Based on a decision of the Ministry of Finance, a VAT waiver on electricity and gas applies to all supplies with the date of taxable supply in November and December 2021, and to advance payments received during that period. The waiver applies to all supplies, including supplies to VAT payers and tenants as a part of rental fees.

## **SLOVAKIA**

### **Changes to Act on Tax Administration (Tax Code)**

From 1 January 2022, the definition of “index of tax reliability” that evaluates the reliability of tax subjects according to certain criteria, e.g., fulfilment of tax obligations, will be changed. Companies will obtain notifications on tax reliability.

### **Changes to Act on Value Added Tax (Obligation of VAT payers to notify of bank accounts)**

As of 15 November 2021, VAT payers are obliged to notify the Financial Administration of each bank account used for

their activities that are subject to VAT. A new regulation for divided payment has been introduced - part of the invoiced amount in the sum of VAT may be paid directly to the tax authority.

### **Amendment to Act on Income Tax (Taxation of meal vouchers)**

As of 1 January 2022, meal vouchers over the sum of 55% of the sum of the meal allowance (currently EUR 2.81 per day) will be taxed equally as financial contributions to meals. Neither financial contributions nor meal vouchers will be taxed up to the sum of 55% of the sum of the meal allowance.

### **Electronization in Act on Accounting**

The use of electronic documents and electronic signatures will be possible to a greater extent as of 1 January 2022. Accounting documentation will also be able to be archived electronically. Companies will be obliged to inform the Tax Authority on the method of the archiving of their accounting documentation.

## **UKRAINE**

### **Special tax regime for IT industry**

On 14 August 2021, Law of Ukraine No. 1667-IX "On Stimulating the Development of the Digital Economy in Ukraine" entered into force. It is aimed at creating favourable conditions for companies operating in the IT sector.

### **Notification on participation in international group updated**

The Ministry of Finance of Ukraine by its order of 27 August 2021 No.484 updated the Notification on taxpayer's participation in international groups. The order also introduced some useful updates as to how this notification should be filled in.

## **New rules for provision of e-documents**

The Ministry of Finance of Ukraine by its order of 15 September 2020 No.561 approved changes to the Procedure for providing electronic documents by large taxpayers during inspections. The new rules entered into force on 27 August 2021.

## **BULGARIA**

### **Mechanisms to remedy inaccurate taxation**

A proposal on amending the Value Added Tax Act has been recently introduced aimed at the provision of specific rights to tax subjects to remedy the negative consequences of inaccurate treatment of taxable supply, inaccurate charging of VAT, and refund of undue VAT.

### **Lower VAT rate to remain in force for certain goods and services**

To overcome the effect of the COVID-19 pandemic, the Ministry of Finance has introduced a proposal for the lower VAT rate of 9% to remain in force for certain goods and services such as hotel accommodation, books, restaurant and catering services, tourist and sports services, baby food, and hygienic articles, until the repeal of the declared emergency epidemiological situation.

### **Proposed extended scope for specific taxation of profits of “Controlled foreign entity”**

The Ministry of Finance proposes the application of the specific rules for the taxation of profit of controlled foreign entities (CFE) also to (i) taxable persons subject to alternative taxation, (ii) CFEs subject to alternative taxation in the country where they are tax residents or in another country (iii) CFEs – foreign permanent establishments subject to alternative taxation.

### **Council Directives on VAT to be transposed into local legislation**

In line with recent EU legislation, the Ministry of Finance proposes a VAT tax rate of 0% to apply to deliveries of goods and services in Bulgaria made to the European Commission, and agencies and bodies created under EU

Law, with respect to the execution of their rights in response to the COVID-19 pandemic.

## **RUSSIA**

### **VAT exemption for catering**

From 1 January 2022, catering services in restaurants, cafés and at places chosen by the customer will be VAT exempt subject to certain conditions, in particular the annual revenue threshold, at least 70% share of income from catering in total income, and the salary of staff at the average level for such industry in a particular region.

### **Specified range of cases when VAT withheld by Russian tax agent**

A new law introducing amendments to the procedure for the performance of VAT tax agent obligations came into force on 1 October 2021. The law has extended the range of cases when a Russian purchaser acquiring goods (works, services) from a foreign company shall withhold VAT as a tax agent. In particular, a Russian purchaser shall perform its VAT tax agent obligations even in cases when a foreign supplier is tax registered in Russia due to the opening of a bank account in Russia, the location of the immovable property, transport in Russia or the existence of a separate subdivision in Russia, provided it is not involved in such sale of goods (works, services).

## **POLAND**

### **Significant tax changes designated as “the Polish Deal” awaiting entry into force**

The Polish Deal, a package of multiple tax changes, has been passed by the Parliament and will take effect on 1 January 2022. The Polish Deal affects personal and corporate income taxes and value added tax, and may reshape the way of doing business in Poland. The changes include, among other things, a significant increase in the fiscal burden of employees who receive higher wages and individuals who are entrepreneurs, new R&D tax reliefs to

support innovations, production and investments, amendments to the existing regulations concerning Controlled Foreign Companies, a new mechanism of collecting withholding taxes, and a possibility to create a VAT group.

### **Introduction of a Polish holding company**

A new tax regime in the form of a “Polish holding company” has been introduced. The Polish holding company is an alternative to dividend exemptions under EU Parent-Subsidiary Directive. This concept consist of (a) tax exemption of 95 percent of dividends of a holding company from national and foreign subsidiaries and (b) full tax exemption of profits from the sale of shares in subsidiaries under the following conditions: shares are acquired by a non-related entity, and the company whose shares are being sold is not a real property company.

### **Changes in the Estonian corporate income tax model**

The “Estonian corporate income tax model” will be available to more entities, and certain restrictions, such as revenue threshold of PLN 100 million and the duty to incur certain capital expenditure will be waived. Under the Estonian CIT model income generated in the course of business is subject to tax only when dividends are paid out to shareholders. Other benefits include, among other things, determining taxes based on accounting data, restricted duty to report, and absence of monthly advance payments.

## **ROMANIA**

### **Procedure related to implementation of fiscal group in profit tax field**

Order 1191/2021 introduces a procedure which allows for the responsible legal representatives within a group of legal entities to submit a joint request to the relevant tax authority in order to constitute a tax group for paying profit tax.

### **Amendments to Fiscal Code introduced by Government Ordinance 8/2021**

Amendments to the Fiscal Code concern the tax treatment of dividends, the tax regime of adjustments for the depreciation of receivables, the tax and social contributions on salary and non-salary income, and a series of clarifications in regards to value added tax on e-commerce.

### **Amendments to Fiscal Procedure Code introduced by Government Ordinance**

Government Ordinance 11/2021 regulates a new type of mandatory statement and the use of certain digital platforms for ensuring the exchange of information between the tax authority and other public authorities, and for submitting fiscal documents.

## **BELARUS**

### **Taxation of individual entrepreneurs**

On 10 November 2021, a new version of amendments to the Tax Code was published. From 1 January 2022, the draft law provides for a ban on the use of the simplified tax system in the provision of services (with the exception of individual entrepreneurs providing services in the field of tourism, healthcare, land transport, public catering, and activities in the field of computer programming). The criterion of gross revenue for the use of the simplified taxation system by individual entrepreneurs in 2022 will increase to 500 thousand rubles per year (approximately EUR 180,000), and the tax rate will be 6 percent.

### **E-sale of goods**

From July 2022, goods purchased by Belarusians in foreign online stores will be subject to VAT. Foreign individual entrepreneurs, as well as foreign organizations, will be obliged to pay VAT to the budget of the Republic of Belarus for the electronic remote sale of goods.

## HUNGARY

### Hungary announces significant minimum wage increase for 2022

The monthly gross minimum wage will increase to HUF 200,000 (approximately EUR 575), while the guaranteed minimum wage will rise to HUF 260,000 (approximately EUR 750). The guaranteed minimum wage applies to jobs that require secondary or higher education. Compared to current amounts, the wage hike hovers around 20%.

### COVID-19 related tax relief to be requested until year-end

One-time tax payment relief can be requested for up to HUF 5 million (approximately EUR 14,000) of tax debt (6-month suspension of payment or 12 interest-free monthly instalment payments). A one-time tax debt waiver of 20% (but only up to HUF 5 million) is available if business operations would be otherwise hindered. Both measures require successfully proving pandemic-related troubles.

### Service permanent establishment rules introduced to CIT Act

Foreign companies providing services in Hungary via employees/other natural persons for over 183 days in any 12-month period may be deemed as having a services permanent establishment. A double tax treaty can overwrite this rule, either by not providing for services PEs, or by stipulating different services PE rules (e.g., HU-RO DTT).

# CONTACT

PETERKA & PARTNERS is an independent full-service law firm with a special commitment to the region of Central and Eastern Europe. The only truly Central Eastern European law firm that has built its own strong regional presence in key markets, PETERKA & PARTNERS offers a pan-regional legal and tax competency and dynamic alternative to the top law firms, both international and purely local, on these markets.

Operating nine fully-owned offices across the region, in the Czech Republic, Slovakia, Poland, Hungary, Romania, Bulgaria, Belarus, Ukraine and Russia, PETERKA & PARTNERS is organized and acts as “one firm” and leverages its unique integrated infrastructure, legal excellence, industry insight and deep local expertise to deliver complex legal solutions with exceptional commercial value to its clients.

For further information on any of the issues discussed in this edition of the Newsletter, or if you should have any other enquiries, please contact us through the contacts listed below or visit our website at [www.peterkapartners.com](http://www.peterkapartners.com).

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### HUNGARY

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