

PETERKA PARTNERS

YOUR CEE LAW FIRM

NEWSLETTER
Summer 2025



Czech Republic Slovakia Ukraine Bulgaria
Poland Romania Hungary Croatia Slovenia

SHAPING THE FUTURE OF CEE FOR 25 YEARS

PETERKA PARTNERS celebrating 25 year anniversary!

“SHAPING THE FUTURE OF CEE FOR 25 YEARS” isn't just a slogan — it's our ongoing mission.

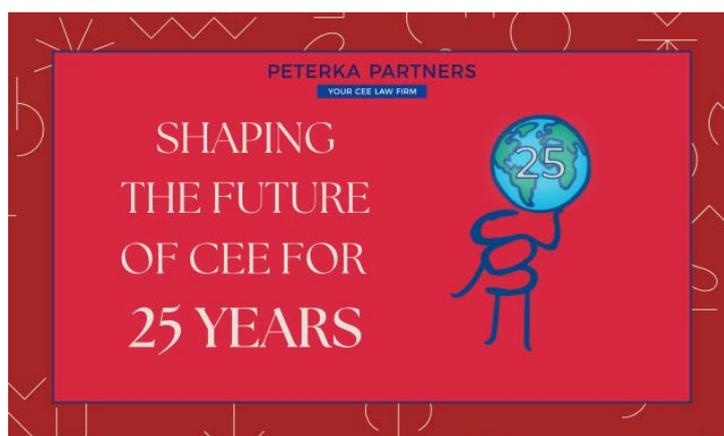
We are excited to share that this year marks a major milestone for us — we are celebrating **25 year anniversary** of opening PETERKA PARTNERS. What began as a vision by our Founder and Managing Partner, **Ondřej Peterka**, today has grown into a leading independent, international law firm with 10 offices across 9 countries.

As **Ondřej Peterka** reflects: *„In the year 2000, my Partners and I launched the **PETERKA PARTNERS** law firm in Prague, Czech Republic. Over time we developed an ambitious idea - **to create an integrated regional law firm**, which at first seemed almost impossible. However, after years of dedication and hard work, **we became a strong alternative to the global legal giants and local law firms active in the CEE region through their networks or best friends.**”* – and today Ondřej and our Equity Partners can proudly say that the vision has become a true legacy for next generations.

Over the years, we've proudly collaborated with countless excellent clients and colleagues, to whom we are very grateful for their trust they put in us that helped us on our path to shaping the legal landscape in CEE for 25 years now!

As we celebrate this achievement, we also look ahead with purpose and passion to what the future holds.

We would like to invite you to read an **interview** with **Ondřej Peterka**. Ondřej reflects on the firm's **unique model**, and all other **crucial reasons** behind PETERKA PARTNERS' long-term success in the CEE. To read the full interview in Czech language click [here](#) and in English [here](#).

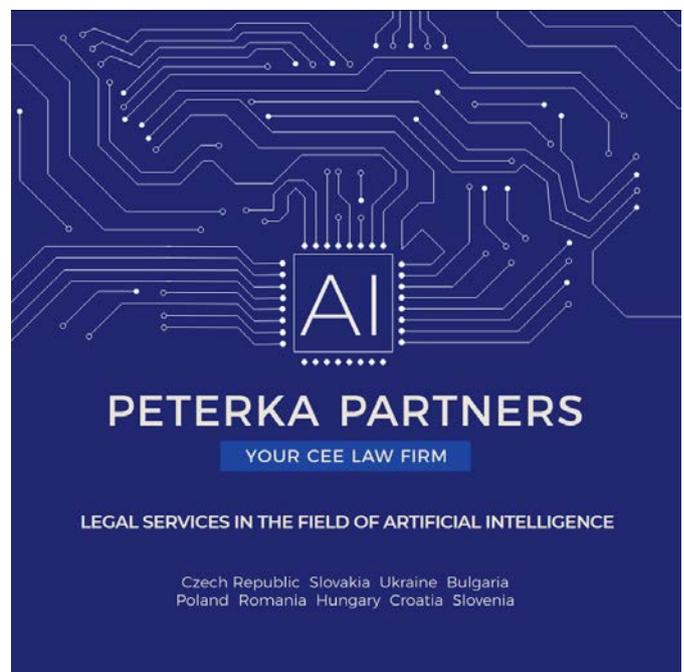


Introducing the AI Legal Task Force at PETERKA PARTNERS

PETERKA PARTNERS has just launched a dedicated **AI Legal Task Force** to support businesses as they adapt to the rapidly evolving legal and regulatory landscape surrounding artificial intelligence.

Whether your company is developing **AI technologies**, deploying them internally, or integrating third-party systems, our team provides comprehensive legal guidance in the areas where it is most needed. Our services include:

- **AI risk management** and regulatory compliance
- **Contracting and commercial terms** for AI development and use
- **Data protection and data use** related to AI systems
- **Intellectual property rights** in AI-generated outputs and tools
- **Product liability** considerations linked to AI systems
- **Employment and workplace** implications of AI technologies



Our expertise spans the **CEE region and beyond**, and we tailor our advice to meet the needs of companies working at the intersection of innovation and law.

To learn more about how we can support your AI-related projects, read our [LinkedIn post](#).

PETERKA PARTNERS hosted Wines of Ukraine at Prague headquarters

PETERKA PARTNERS had the pleasure to be once again an exclusive Partner of the event **Wines of Ukraine** organized by the **Ukrainian Embassy in the Czech Republic**. The event, which took place on **May 15th**, brought together **representatives of the Association of Ukrainian Wine Producers**, potential **Czech partners** along with the **Czech government officials**; **ambassadors accredited in the Czech Republic** and **distinguished representatives of Czech businesses**.



To read more about this event, please check out our [LinkedIn post](#).



PETERKA PARTNERS' Head of Slovenian office had an interview

Moving on to interviews, CEE Legal Matters recently sat down with our Head of Slovenian office, Pia Florjančič Požeg Vancaš, to discuss the evolving legal and economic environment in Slovenia.

In the interview, she offers a **comprehensive overview** of the most pressing issues currently shaping the **Slovenian market**—from increased salary taxation and recent employment-related court rulings to the country's new Information Security Act and a major infrastructure project impacting foreign contractors.

We invite you to **read the full interview** for a closer look at the legal and business landscape in Slovenia.

Read the full article in English [here](#).



PETERKA PARTNERS' directors of the Czech Republic featured in „Best Lawyers“ Podcast

We are happy to share that **Barbora Urbancová** and **Adéla Krbcová**, Partners and Directors in the Czech Republic, were recently featured in a new episode of the **Best Lawyers** podcast series.

In this insightful conversation, they discuss what it means to hold the role of office director within a major international law firm, the strategies behind growing legal expertise and client relationships, and the current state of the legal market in Ukraine. A market that, despite the ongoing challenges, is experiencing dynamic growth and is proving to be remarkably advanced in the field of technology.

Listen to the podcast in Czech [here](#) to hear perspectives from two leading voices in the legal industry and gain a behind-the-scenes look at the evolving landscape of legal services in CEE.

The image is a promotional graphic for a podcast. It has a dark blue background with white text and circular portraits. At the top, it says 'PETERKA PARTNERS' in large white letters, with 'YOUR CEE LAW FIRM' in smaller white letters below it. The main title 'BEST LAWYERS PODCAST' is in large white letters. Below the title are two circular portraits. The left portrait is of Adéla Krbcová, and the right is of Barbora Urbancová. Below each portrait is their name and title in white text. The bottom of the graphic features a decorative pattern of white circles and lines.

PETERKA PARTNERS
YOUR CEE LAW FIRM

BEST LAWYERS PODCAST

ADÉLA KRBCOVÁ
PARTNER, DIRECTOR FOR THE
CZECH REPUBLIC
LEADER OF EMPLOYMENT LAW

BARBORÁ URBANCOVÁ
PARTNER, DIRECTOR FOR THE
CZECH REPUBLIC

New Podcast Episode from PETERKA PARTNERS

Continuing the podcast announcements, PETERKA PARTNERS is pleased to share the latest episode of our Polish legal podcast, featuring key insights on the upcoming EU cybersecurity directives – NIS2 and CER.

This episode includes highlights from our recent **business breakfast** in **Warsaw** and offers **practical guidance** from our **cybersecurity law experts**, Senior Associate and Leader of Polish Desk **Marcin Kryszko** (Poland) and Leader of Criminal Law, Cybersecurity, Data and Privacy Protection and Polish Desk **Michal Rampášek** (Slovakia), on what these regulations mean for businesses operating in the region.

In this episode you can find out:

- Key changes under NIS2 and CRA
- Implementation in Poland, Slovakia, and the Czech Republic
- OT security, certification, and legal recommendations for businesses

Tune in now on [Spotify](#) and [YouTube](#).



PETERKA PARTNERS
YOUR CEE LAW FIRM

**CYBERSECURITY
PODCAST**

MARCIN KRYSZKO
SENIOR ASSOCIATE
LEADER OF POLISH DESK

MICHAL RAMPÁŠEK
LEADER OF CRIMINAL LAW,
CYBERSECURITY, DATA AND PRIVACY
PROTECTION AND POLISH DESK

BRAND NEW PODCAST BY PETERKA PARTNERS

PETERKA PARTNERS' Head of Croatian office shared practical advice regarding buying property in Croatia

Interest in Croatian real estate is rapidly growing among Czech and Slovak buyers – and with it, a wave of questions about the legal process involved.

Whether you're drawn to Croatia's beautiful coastline or its proximity to home, navigating property purchases abroad can be challenging without a solid understanding of local laws and procedures.

In our recent article for *Hospodářské noviny* and *Forbes*, Anja Haramija, Senior Associate at PETERKA PARTNERS Croatia, shares practical advice on how to avoid legal complications when buying real estate in Croatia. She explains what due diligence means in the local context, why legal support is essential, and what steps to take to ensure a smooth purchase.

If you'd like to learn more, check out the full article and discussion in our LinkedIn posts; in [Czech](#) and in [Slovak](#).



PETERKA PARTNERS ranked among TOP law firms in the Czech Republic

We are proud to share that PETERKA PARTNERS has once again been recognized by Forbes Česko as one of the top 20 law firms on the Czech market in 2025.

This recognition reflects the continued trust of our clients and the outstanding work of our entire team. It also reaffirms the vision of our Founder and Managing partner, Ondřej Peterka, whose goal was to establish a strong, independent, and internationally respected Czech law firm. We are pleased to see that this vision has not only been recognized but continues to grow.

Today, we operate ten offices across nine countries in the CEE region, and we remain committed to delivering high-quality, cross-border legal services to our clients.



The graphic features a light beige top section with blue line-art illustrations of flowers and leaves. The text 'PETERKA PARTNERS' is in a bold, dark blue font, with 'YOUR CEE LAW FIRM' in white on a dark blue rectangular background below it. The bottom section is dark blue, containing a black and white portrait of Ondřej Peterka on the left and white text on the right that reads: 'PETERKA PARTNERS ranked among TOP law firms in the CZECH REPUBLIC'. The Forbes logo is at the bottom right.

PETERKA PARTNERS
YOUR CEE LAW FIRM

PETERKA PARTNERS
ranked among
TOP law firms
in the
CZECH REPUBLIC

Forbes

PETERKA PARTNERS Ukraine at the Ukrainian Bar Association HR Fair in Kyiv

Last month, representatives from PETERKA PARTNERS Kyiv participated in the HR Fair organized by the Ukrainian Bar Association in Kyiv.

It was a great opportunity to connect with aspiring legal professionals and share more about what it means to be part of an international law firm with a strong presence across CEE.

The Ukrainian office was represented by Senior Associate **Anastasiia Kusherets** and Office Manager **Tetiana Orlova**, who spoke with students and young lawyers about career paths in cross-border legal work and life at PETERKA PARTNERS.



PETERKA PARTNERS hosted a Cybersecurity Workshop at Prague headquarters

A month ago, PETERKA PARTNERS had the pleasure of hosting a specialized Cybersecurity Workshop at the Prague headquarters in the historic Braunův dům.

The workshop focused on navigating today's complex regulatory frameworks and testing the security of AI systems—from early design phases to contractual safeguards and beyond.

The session was co-led by Petr Hradil, Senior Associate and Leader of Cybersecurity, Data and Privacy Protection and Michal Rampášek, Leader of Criminal Law, Polish Desk and Cybersecurity, Data and Privacy Protection.



PETERKA PARTNERS hosted International Lawyers Network 2025 European Conference in Bucharest

From 29 May to 1 June 2025, PETERKA PARTNERS had the honour of hosting the first ILN Conference in Bucharest.

Over the course of several days, a wide range of legal topics was explored — from green guidelines for sustainable advertising in the EU to regulatory needs in the CEE card payment industry.

Among the speakers were **Cosmina Romelia Aron**, Partner and Director for Romania at PETERKA PARTNERS, and **Ioana Sebestin-Nazaru**, Deputy Director for Romania.



And on the occasion of the ILN Conference, we were delighted to also welcome members of the ILN to our office for a breakfast networking event.

This gathering offered a wonderful opportunity to connect with our team, partners, and clients in a warm and informal setting.

We were especially pleased to be joined by our colleagues, Partner and Director of Prague office **Barbora Urbancová**, and Senior Associate and Leader of Information Technologies **Yuliia Sereda** from Kyiv office.

PETERKA PARTNERS Recognized in Media Law International Rankings

PETERKA PARTNERS Czech office has once again been ranked in Tier 3 of the prestigious Media Law International guide. This recognition reflects the firm's strong capabilities and continued success in the areas of Sports, Media, and Entertainment law.

In addition, Partner and Leader of Sport, Media and Gaming, Zdeněk Beránek has been individually recognized as a leading lawyer in this practice area, further underlining the firm's deep expertise and client-focused approach.

This achievement is a testament to the dedication and high-quality work of the entire team. PETERKA PARTNERS extends its thanks to all colleagues involved in making this recognition possible.

PETERKA PARTNERS
YOUR CEE LAW FIRM

Zdeněk Beránek
recognized as
LEADING LAWYER
in Sports, Media, and
Entertainment

**MEDIA LAW
INTERNATIONAL**
RANKED FIRM 2025

PETERKA PARTNERS ranked in Legal 500 2025 EMEA research

We are proud to share another ranking with you, this time from Legal 500 2025 EMEA research!

As in previous years, our offices in the Czech Republic, Slovakia, and Ukraine have been recognized as one of the leading law firms on the market in 13 practice areas. Being recognized by such a prestigious directory is a true testament to the dedication, expertise, and hard work we've put into providing exceptional legal services to our clients.



Among these rankings there are also individual rankings of our hard-working team members. We are incredibly proud of their well-deserved recognition, specifically proud of Adéla Krbcová, Partner, Director for the Czech Republic and Leader of Employment, recognized as a Leading Partner in Employment and Kristína Ňaňkova, Senior Associate, Leader of Compliance and Regulatory, recognized as a Leading Associate in Employment.

BULGARIA

Convergence Report and Bulgaria in Eurozone

The Convergence Report published by the European Central Bank (ECB) on 4 June 2025 confirmed Bulgaria's significant progress in terms of economic convergence with the eurozone. The positive assessment of convergence paves the way for Bulgaria to adopt the euro as of 1 January 2026, and to become the 21st EU member state to join the eurozone.

Developments in E-Governance Related to Obtaining Work Permits

The Ministry of E-Government of Bulgaria has introduced a platform that enables electronic document exchange for the obtaining of work and residence permits within the country. The successful implementation of this digital optimization will bring numerous benefits for businesses, such as faster electronic submission of documents, easy communication with the competent authorities, and time efficiency.

Draft Law Amending and Supplementing Civil Procedure Code Regarding Mandatory Mediation on Certain Matters

According to the proposed amendments, mediation will become mandatory for a number of matters related to divorce, the exercise of parental rights, labour disputes, certain commercial disputes, and others.

The proposed changes aim to overcome public mistrust of mediation as an alternative dispute resolution method, fulfil Bulgaria's commitments under the National Recovery and Resilience Plan, reduce the workload of the courts, increase efficiency in civil and commercial justice, and ultimately improve the business environment.

New Regulation Establishing Public Electronic Register for Insolvency Proceedings Acts

Amendments to the Commercial Act introduced a requirement that acts issued in insolvency, stabilization, and debt relief proceedings for entrepreneurs are to be registered or announced in a public electronic insolvency register under Article 760e of the Commercial Act. The Regulation sets out the conditions for submitting information, the method of storage, and the possibility of providing electronic administrative services through the register.

Draft Law on Accessibility Requirements for Products and Services

The draft law aims to implement Directive (EU) 2019/882 by setting accessibility and free movement requirements for certain products and services (e.g., consumer computer systems, self-service terminals). It defines conformity procedures and obligations for economic operators, aiming to remove barriers on the internal market caused by differing national accessibility rules.

CROATIA

Improved Building Management Regulations

In 2025, a Building Management and Maintenance Act came into force, providing various changes to the rights and obligations of co-owners of real properties and managers of multi-apartment buildings to ensure a balance between the co-owners, define a clear role for real property managers, and introduce improved standards and increased supervision in the maintenance of real estate. Special attention was paid to financial planning, energy renovation, and securing common funds.

Amendments to Gambling Act

In April, amendments to the Gambling Act entered into force in Croatia, focused on four key areas – new centralized controls, limiting aggressive advertising, regulation of taxes on fees from games of chance, and the adoption of a decree on measures for the socially responsible organization of games of chance. Among other measures, the new regulations introduced mandatory identification of all players, the establishment of a register for banned players, regulation of operations on Sundays, and restrictions on gambling advertisements.

New Renewable Energy Rules

New rules for renewable energy sources, effective April 2025, were introduced by amendments to the Act on Renewable Energy Sources and High-Efficiency Cogeneration. This aligns the Croatian legislative framework with the European Directive on the Promotion of the Use of Energy from Renewable Sources, while introducing key changes that will impact citizens, entrepreneurs, and investors. The amendments are a step forward in energy transition and create a foundation for long-term sustainable development of the Croatian energy sector. One of the important innovations is the introduction of a new system of self-supply of electricity.

CZECH REPUBLIC

Cybersecurity Act

The Czech Senate has approved, without any amendments, the Cybersecurity Act implementing the EU's NIS2 Directive into Czech legislation. If published in the Collection of Laws in June 2025, it will take effect on 1 September 2025. If published in July 2025, it will take effect on 1 October 2025.

The new law will impose numerous obligations on the affected entities, in particular the obligation

- of self-identification,
- to register with the National Cyber and Information Security Agency, within 60 days of the new law taking effect,
- to notify the authority of contact data, and, most importantly,
- to implement the required security measures and notify the authority of cybersecurity incidents.

For more details, please contact Mr. Petr Hradil (hradil@peterkapartners.cz).

Lobbying gets legal regulations from July

On 3 June 2025, the Czech President signed an act on lobbying regulations, which aims to increase transparency and public confidence in the functioning of political and legislative processes.

The law establishes definitions of lobbying, a mandatory register of lobbyists, and rules for contact between public officials and representatives of interest groups.

The adoption of the law marks an important step towards cultivating the public space and reducing risk of corruption.

Lex Gas enabling faster construction of power plants

An amendment to the Energy Act has been prepared under the Lex Gas, to facilitate the development and operation of gas-fired power plants as a flexible source for stabilizing the energy system.

The amendment includes simplified permitting processes, preferential grid connection, and other regulatory instruments to accelerate investment in this sector. This legislative step is part of a broader effort to ensure energy security. A new feature is the ban on electricity wasters – mainly hairdryers that consume electricity at times when there is a surplus on the grid or the market price is unfavourable.

Order to vacate

An amendment to the Civil Procedure Code, which introduces a new kind of court decision – the eviction order, is going through the legislative process.

This instrument is intended to speed up and streamline the rental eviction process, especially in cases where the situation is unambiguous and there is no legal reason to conduct standard court proceedings, which are costly and inefficient for the parties and the state. The procedure will be similar to that of a payment order – the court will issue a decision on the basis of a petition without a hearing. An objection can be filed within the statutory period, after which the court will order a standard hearing.

Flexi Amendment to Labour Code and other laws

The new rules introduced by the Flexi Amendment, as well as changes to the list and scope of significant personal obstacles incurred by employees – when they are granted either paid or unpaid days off – took effect on 1 June 2025.

A leaflet summarizing the most important changes was circulated earlier. If you missed it or if you could not attend one of our seminars or webinars on this topic and would like to find out more, please contact Ms. Adéla Krbcová (krbcova@peterkapartners.cz).

HUNGARY

Hungarian Accessibility Act enters into force on 28 June 2025

The Hungarian Accessibility Act which implements Accessibility EU Directive No. 2019/882 enters into force on 28 June 2025 and affects a wide range of companies providing products and services that have been identified as being most important for persons with disabilities (e.g., computers, smartphones, transport-related services, etc.).

Introduction of NPL (non-performing loan) Act in Hungary

Act XII of 2025 on servicers of non-performing credit agreements and purchasers of non-performing credit agreements entered into force on 16 May 2025, implementing EU Directive No. 2021/2167 in order to establish an all-inclusive system for the transfer, management, and servicing of non-performing loans.

Mandatory margin cap on broad range of cosmetic products

Government Decree No. 93/2025 was recently published. It extends the existing retail margin (profit) cap to a broad range of cosmetic products, including a list of 30 product types. The margin cap is set to remain in place until 31 August 2025. The Government Decree applies to selling in stores and via online web shops as well.

POLAND

Act on Conditions for Admitting Foreigners to Employment in Poland

The Act on Conditions for Admitting Foreigners to Employment entered into force on 1 June 2025. The Act changes the rules for obtaining a work permit for foreigners. Key changes include: (i) complete process of legalizing the employment of foreigners will take place via the praca.gov.pl portal, (ii) obligation to perform labour market repealed, (iii) a “fast track” procedure introduced, e.g. for extensions of work permits with the same employer, (iv) restrictions on the legalization of work for foreigners holding visas (v) obligation to submit a copy of the contract to the office before employment.

Minimum wage and hourly rate in 2026

On 12 June 2025, the Council of Ministers adopted a proposal regarding the amount of the minimum monthly wage and the minimum hourly rate for the upcoming year. As of 1 January 2026, the minimum wage will be PLN 4,806 (approximately EUR 1,124) and the minimum hourly rate will be PLN 31.40 (approximately EUR 7.34).

Obligations related to ESG reporting

A two-year deferral is planned for the obligation to prepare ESG reports for large enterprises (second wave) and for small and medium-sized enterprises that are issuers of securities (third wave). This measure addresses the expectations of the business community and aims to reduce excessive administrative burdens for companies—particularly in the face of increasing competition from businesses outside the European Union.

ROMANIA

New rules with respect to registration of labour agreements

As of 31 March 2025, a new online platform, REGES-ONLINE, has been implemented for the submission, management and processing of data of individual labour agreements. New rules oblige employers to submit information as regards the place of work and working time of employees.



Amendments in relation to money laundering regulations

As of 26 May 2025, access to records containing information on the beneficial owners of legal entities shall be justified by legitimate interest. Also, the obligation to report suspicious transactions has been extended to cases where reporting entities identify increased risks.

Amendments to waste regime

Starting on 15 May 2025, the quality of air shall be taken into account in order to assess the extent to which it impacts the environment or life, physical integrity, and health of individuals.

Amendments to regime of foreign nationals

As of 8 May 2025, the visas or right of temporary residence of seasonal workers may be revoked if the employer is in liquidation or insolvency, is not performing any economic activity, has not paid its debts, or has been sanctioned for certain offences in the past six months.

SLOVAKIA

General Product Safety

To harmonize with General Product Safety Regulation (EU) 2023/988, Act no. 83/2025 Coll. was adopted effective 1 May 2025. The Act establishes obligations for economic operators, supervises compliance, sets penalties for breaches, and serves as a safety net where no specific product safety legislation, obligations or market risk rules exist.

Accessibility Act

Act No. 351/2022 Coll. on the Accessibility of Products and Services for Persons with Disabilities comes into effect in Slovakia on 28 June 2025. The Act, based on the European Accessibility Act (EAA), covers a broad spectrum of services, including websites, mobile applications, and e-commerce platforms and establishes new obligations for their operators.

Increase of mileage allowance

On 1 June 2025, the basic mileage allowance in Slovakia increased: for motorcycles to EUR 0.085/km, and for cars to EUR 0.296/km. The change reflects rising vehicle operation costs and applies to business travel reimbursements.

Changes to Kurzarbeit

From 13 June 2026, companies may also apply for Kurzarbeit support due to unforeseeable cross-border economic factors. These include trade barriers, reduced exports, or other unexpected international economic challenges that significantly affect business operations and workforce needs.

Changes to Residence Permits

Key amendments to Act no. 404/2011 Coll. on the Residence of Foreigners take effect from 1 July 2025. The changes include the removal of financial proof, application deadlines, obligation to use the appointment system at the Foreigners' Police, business permit quotas, and the 120-day visa validity.

Amendments to Employment Services Act

From 1 September 2025, Act 5/2004 Coll. sets stricter rules for temporary work agencies: they must own or lease premises where they operate and the equity rules will change. The Act also extends seasonal employment to 240 days and simplifies administrative procedures for employing foreigners.

SLOVENIA

Slovenia Transposes EU Cybersecurity Directive with New Legislation

Slovenia's National Assembly adopted the new Cybersecurity Act (ZInfV-1), effectively transposing the EU NIS 2 Directive into national law. The Act strengthens Slovenia's cybersecurity system, introduces risk management obligations, and enhances cooperation across sectors.

Constitutional Court: Exclusion of Shareholder Appeal in Bankruptcy Proceedings Unconstitutional

The Slovenian Constitutional Court has ruled that excluding a shareholder of a limited liability company from appealing a court order to initiate bankruptcy proceedings filed by the debtor (i.e., a limited liability company) under Article 38 of the Insolvency Act constitutes a disproportionate interference with the right to legal remedy and does not significantly speed up the proceedings.

Advocate of the Principle of Equality: Discrimination Found in Bonus and Pay Decisions Due to Sick Leave, Child Care, and Pregnancy

The Advocate of the Principle of Equality found that two employees—one who had taken sick leave and childcare leave, and another who was absent from work due to pregnancy-related reasons—were unjustly discriminated against in relation to bonuses and salary increases. The Advocate is of the opinion that personal circumstances such as sick leave, childcare leave, or pregnancy-related absence cannot serve as legitimate grounds for reducing either collective or individual performance-related remuneration.

Slovenia's Minimum Wage Rises to €1,278, Seventh Highest in EU

In 2025, Slovenia's minimum wage increased from €1,254 to €1,278, ranking seventh highest in the EU. However, the 1.9% increase, which matches last year's inflation rate, is among the lowest in the EU.

UKRAINE

Martial law extended for 90 days

Martial law was extended from 9 May 2025 for 90 days. This means that all related restrictions will remain in place till 7 August 2025.

Cancellation of suspension of statutes of limitation for duration of martial law

As of 4 September 2025, the limitation period for filing civil claims in court will be reinstated to what it had been before the war. This will ensure legal certainty and protect potential defendants from outdated claims.



Changes to rules for suspending employment agreements during martial law

A clear time limit has been set for the suspension of an employment agreement at the initiative of one of the parties – no more than 90 calendar days during the period of martial law. By agreement of the parties, this period may be extended, but not beyond the date of termination of martial law.



BULGARIA

New reduced threshold for VAT registration

As of 1 April 2025, and until the adoption of the Euro, the threshold for VAT registration has been reduced back to BGN 100,000 (approximately EUR 51 000) or more for a period not exceeding the last 12 consecutive months preceding the current month.

Increased amount of de minimis tax relief

As of 1 April 2025, and until the adoption of the Euro, a tax relief that constitutes de minimis aid exists when the total amount of de minimis aid received by the taxable person over the previous three years, including the current one—regardless of its form or source—does not exceed the threshold of the BGN equivalent of EUR 300,000 instead of EUR 200 000.

Introduced standard auditing file for tax purposes

As of 31 March 2025, all traders, with some exceptions such as, e.g., micro entities which do not have a VAT registration and trade representation offices, are obliged to create a standard audit file for tax purposes. New amendments set out the mandatory content of the file and deadline for filing by the 14th of each month (with some exceptions). Newly founded companies will not be obliged to provide such file for the first six months. The proposed sanctions for legal entities vary from BGN 5,000 (approximately EUR 2,500) to 30,000 (approximately EUR 15,000).

Amendments regarding secondary additional tax in global taxation

Extensive amendments have been made as regards the rules on secondary additional tax in global taxation introducing a formula to calculate secondary tax and its distribution to members of a multinational group of entities, a simplified regime of secondary taxation, the treatment of qualified tax advantages in the case of qualified share in property, determining the effective tax rate and additional tax, and others. All amendments enter into force retroactively, namely as of 1 January 2025.

CZECH REPUBLIC

VAT changes in real estate transactions

Effective from 1 July 2025, only the first supply of the selected immovable property within 23 months of its completion or substantial change, is subject to VAT. Even if there will be a further supply (supplies) within the new period, that further supply will be VAT exempt. This is a significant change compared to the current five-year time test. The General Financial Directorate will issue information regarding VAT and real estate and constructions works, replacing the 2016 information.

Employee stock option plans

The General Financial Directorate issued its interpretation regarding taxation of employee stock and option plans. The employer may notify the tax authorities and opt for the postponed taxation; if not, the related employment income is taxable in the month of acquisition, i.e., the same method in effect until the end of 2023.



Waiving tax accessories

The General Financial Directorate issued its guidelines regarding the eligible criteria for waiving fines, penalties and interest. The guidelines provide an extensive list of grounds for waivers in order to unify the decisions of the tax administration.

Taxation of winnings from marketing contests

The General Financial Directorate issued its interpretation in connection with taxation of winnings from marketing contests. Provided that winners are not taxable persons and Czech tax residents, winnings up to the value of CZK 50,000 (EUR 2,000) are tax-exempt; winnings over this threshold are subject to 15% withholding tax withheld by the organizer. In the case of non-monetary winnings, the tax base shall be grossed-up. Different rules apply to winners that are employees, self-employed, and Czech tax non-residents.

CROATIA

Fiscalization of Invoices

The Government of the Republic of Croatia adopted the new Fiscalization Act, which introduces modernized procedures for issuing eInvoices (eRačun) and extends fiscalization to the B2B segment. The fiscalization of eInvoices will be carried out through software. Since the electronic exchange of eInvoices is obligatory in the B2B segment, a high level of automation of the fiscalization process has been made possible. In this way, the administrative burden on entrepreneurs is significantly reduced, while state institutions will be able to monitor financial flows in real time. The Act will enter into force on 1 September 2025, with partial application as of 1 January 2026. In the meantime, entrepreneurs have been provided with a transitional period to adapt to the new system.

HUNGARY

Tax audit of dividend claims

The Ministry of National Economy and the National Tax and Customs Administration of Hungary have published an opinion on the taxation of assigning dividend claims to a trust. The audit plan for 2025 of the National Tax Authority states that trusts and transactions potentially related to tax avoidance will be subject to increased scrutiny.

Corporate tax: New reporting options and favourable changes to tax allowances

Companies that become domestic residents as a result of a cross-border transformation can report their previously acquired shareholdings within 75 days. The proposal clarifies that the spin-off qualifies as a preferential asset transfer, and that if there is partial non-performance, the tax base can be proportionally adjusted. Additionally, the upper limit for tax base reductions available for R&D activities will increase to HUF 150 million.

Obligation of branches to open bank account

Branches of foreign companies are obliged to open bank accounts from 2025 onwards in Hungary.



Employers may ask for tax ID of third-country employees

An employer may request the tax identification number of a foreign employee from the authorities in the case of third-country workers.

POLAND

Increase in limit for small-business VAT exemption

Based on the currently binding regulations, small businesses are entitled to benefit from the subjective VAT exemption based on which entities whose annual turnover does not exceed the equivalent of PLN 200,000 (approximately EUR 48 000) are not obliged to pay the VAT due on their sales (with some exceptions).

Based on the draft bill announced, the above limit is to be increased to PLN 240,000 (approximately EUR 57 000) starting from 1 January 2026.

New right to file "original" return

The Polish Ministry of Finance has proposed a series of changes aimed at deregulating the existing tax regulations.

One of the proposed amendments intends to tidy up the controversial subject of filing an "original return", i.e., the first tax settlement, after the beginning or even after the end of a tax audit, if it has not been filed before. Until now, there have been serious doubts of interpretation, and, in practice, the office could reject such declarations.

Changing approach to declaration corrections after customs and tax audit

Another proposed deregulation amendment is aimed at allowing taxpayers to submit partial corrections to tax returns filed after customs and tax audits. The current regulations provide for correction only if the given taxpayer agreed with all of the irregularities identified by the tax office during the given tax audit. Whereas, if the given taxpayer agreed only to part of the findings, the correction was ignored and the case went into tax proceedings.

The amendment allows the auditee to settle the tax voluntarily for the part it considers legitimate, which is expected to reduce the number of disputes and shorten official processes. If the office accepts such a partial adjustment, proceedings will proceed only to the extent of the unaccepted findings.

ROMANIA

Changes in application of penalties related to RO e-Transport system

The application of penalties for non-compliance with the obligation of transport operators to report the position of transport vehicles in real time is suspended until 31 December 2025, giving operators additional time to adapt to the requirements of the system.



Bonus of 3% for income tax payers and micro tax payers

Profit tax payers and micro tax payers benefit from a 3% reduction in taxes for the year 2024 if: 1) the taxpayer has filed all tax returns in accordance with the tax vector; 2) the annual profit tax/micro-enterprise income tax for 2024/the modified fiscal year beginning in 2024, as applicable, has been paid in full and on time; and 3) there are no other outstanding tax/budgetary obligations on the legal deadline for filing the returns declaring the annual profit tax for 2024/the modified fiscal year starting in 2024, or declaring the micro-enterprise income tax for the fourth quarter of the 2024 fiscal year.

Possibility to correct tax return

During the limitation period for establishing tax claims, not only material or formal errors in recordings can be corrected. As long as the subsequent verification reserve is not cancelled, the taxpayer may correct their tax return by submitting a corrective return referring to any relevant information in its content for determining the taxable amount and/or calculating the tax base and the tax claim.

Bonus of 10% for annual property taxpayers

Taxpayers who declare and pay their annual property tax in advance by 25 May of the year for which the tax is due, or by the 25th day of the fifth month of the modified fiscal year for which the tax is due, are eligible for a 10% bonus on the tax amount.

SLOVENIA

New VAT Record-Keeping Obligations from July 2025

From 1 July 2025, VAT-registered taxpayers must maintain two records—calculated VAT and deductible VAT—and submit them electronically to the tax authority. Based on these records, the tax authority may prepare a pre-filled VAT return.

UKRAINE

Increase in excise tax rates for tobacco products

In March 2025, a law came into force that provides for a gradual increase in excise tax rates on tobacco products from 2025 to 2028, in order to align with EU legislation. The excise tax rates for tobacco products will be determined in euros.

New tax obligations for alcohol producers

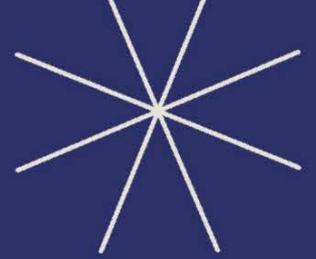
On 1 April 2025, Law No. 4014 was enacted, according to which producers of alcohol and bioethanol are obliged to provide the State Tax Service, as the licensing authority, with a calculation of the maximum productivity of equipment for the production of ethyl alcohol and bioethanol.

Exemption from import duty and VAT on new category of goods

As of 15 June 2025, imported goods for security and defence purposes are exempted from import duty and VAT.

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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.

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