

PETERKA PARTNERS

YOUR CEE LAW FIRM



NEWSLETTER
Autumn 2025

Czech Republic Slovakia Ukraine Bulgaria
Poland Romania Hungary Croatia Slovenia



SHAPING THE FUTURE OF CEE FOR 25 YEARS

Celebrating 25 Years: People. Places. PETERKA PARTNERS.

As part of our 25th anniversary campaign, we are proud to introduce a new video series created by our colleagues across the region – People. Places. PETERKA PARTNERS.

The series offers an authentic look at our people and the cities that have shaped our firm over the past 25 years. Each video highlights a different office and team, reflecting how our shared values and collaboration continue to define who we are today.

Our first video is set in Prague, where our story started in 2000, followed by Bratislava, one of our first international offices, opened in 2001 and our latest video is by Kyiv, which opened in 2006. All three videos capture a glimpse of the local teams and the cities that have been integral to our growth.

The videos were prepared by our colleagues as part of a collective effort to showcase the diversity and spirit of our firm across Central and Eastern Europe.

You can watch the videos on our LinkedIn page ([click here for Czechia](#), [here for Slovakia](#) and [here for Ukraine](#)) or click on the images below.

Visit [our LinkedIn page](#) once a week to see the next videos we have prepared as part of this series.



CZ office video



SK office video



UA office video

PETERKA PARTNERS celebrates 25 years with international team-building in Burgas, Bulgaria!

In September, PETERKA PARTNERS held its second international, whole-company team-building event in Burgas, Bulgaria, marking two significant milestones: the 25th anniversary of the firm and the opening of new offices in Ljubljana, Slovenia, and Rzeszów, Poland.

The event brought together 150 participants from 10 offices across 9 countries for five days of collaboration, networking, and professional development. The agenda included two days of engaging working sessions, including creative presentations from colleagues across offices, and a series of innovative team-building activities.

One of the highlights was the “Theatre of Senses” networking exercise, organized by artists from the Sofia Theatre. This interactive experience fostered trust, sharpened collaborative skills, and strengthened cross-office relationships in a memorable and inspiring way.

This event followed the success of the first edition held in Sopot, Poland, and once again demonstrated the firm’s commitment to fostering a strong, connected, and motivated team.

We extend our gratitude to all colleagues whose efforts made this celebration possible and look forward to the next opportunity to come together. To see more photos from our Teambuilding, visit our [LinkedIn](#).



PETERKA PARTNERS joins Eurojuris International and takes part in the Eurojuris Congress in Rotterdam

We are proud to share that PETERKA PARTNERS has joined Eurojuris International, a leading European network of independent law firms.

Becoming part of this strong community marks an important milestone in our ongoing commitment to providing clients with trusted, cross-border legal support. We would like to express our appreciation to Cosmina Romelia Aron, Partner, Director for Romania and Leader of Italian Desk, and Magdalena Cenek Oleszycka, Global Project and Relations Manager, for their collaboration in making this step possible and contributing to the further international development of our group.

You can read our introductory interview with Eurojuris International [here](#).

Thanks to this new partnership, our colleagues had the opportunity to attend the Eurojuris International Congress in Rotterdam, an inspiring event that brought together legal professionals from across Europe and beyond. Representing PETERKA PARTNERS, our team participated in discussions, practice group meetings, and networking sessions in an atmosphere of openness, collaboration, and innovation.



The Congress provided valuable legal insights, inspiring exchanges with peers, and thought-provoking talks from Dutch practitioners, all set against the dynamic backdrop of Rotterdam, a city renowned for its bold architecture and forward-thinking spirit.

We are grateful for the warm welcome from the Eurojuris community and look forward to continued cooperation, shared expertise, and active contribution to this dynamic international network.

PETERKA PARTNERS presenting free seminars and webinars

In September, **Jakub Guth**, our Senior Associate hosted an engaging seminar at **Braunův dům**, the headquarters of PETERKA PARTNERS, welcoming a full audience to discuss his experiences with employing foreign nationals in the Czech Republic. The event provided an excellent opportunity to share practical insights and exchange knowledge with attendees.

Following the positive feedback, **Jakub Guth** also presented this topic in an English-language webinar to reach non-Czech-speaking clients with high success as well.

We highly encourage clients and colleagues to follow [our LinkedIn page](#) to join us next time for such events!



PETERKA PARTNERS at the Polish–Hungarian Business Forum & Business Mixer Kraków 2025

In October, PETERKA PARTNERS participated as a partner in the Polish–Hungarian Business Forum and Business Mixer Kraków 2025, a three day event fostering cross-border dialogue, innovation, and business connections between Poland and Hungary. Our colleagues **Michal Rampášek**, Leader of Criminal Law, Cybersecurity, Data and Privacy Protection and Polish Desk, and **Marcin Kryszko**, Senior Associate and Leader of Polish Desk, delivered a presentation on **Cybersecurity in Manufacturing: How to Prepare Your Company for NIS2 and CRA**, sharing practical insights on the implementation of the NIS2 Directive, the Cyber Resilience Act, and the Radio Equipment Directive across the region. Their session also highlighted cybersecurity certification, common implementation challenges, and real-world case studies.

The Business Mixer provided an excellent platform for networking and exchange of ideas. **Dawid Lewicki**, Senior Associate and Director of the Office in Rzeszów, actively contributed to discussions, engaging with attendees on important business and regulatory topics.

We thank the Polish-Hungarian Chamber of Commerce for organizing such an inspiring and well-structured event. It was a pleasure to connect with other professionals and strengthen collaboration across the region.



PETERKA PARTNERS representing at Next Gen Regional Meeting by Terralex in Budapest

Our colleagues recently participated in the Next Gen Regional Meeting organized by TerraLex and Szecskay Attorneys at Law in Budapest. The two-day event offered practical sessions, engaging discussions, and valuable networking opportunities for young lawyers, covering topics from career development and artificial intelligence to lifestyle insights and professional best practices.

Among our representative colleagues were **Adéla Krbcová**, Partner, Director for the Czech Republic, Leader of Labour Law and Retail & Luxury, **Lubomír Leško**, Partner, Director for Slovakia and Leader of Automotive, **Petr Hradil**, Senior Associate and Leader of Cybersecurity, Data and Privacy Protection, **Jakub Křivka**, Associate, **Kristína Ňaňková**, Senior Associate and Leader of Compliance and Regulatory and last but not least, **Natália Tunegová**, Senior Associate, Deputy Director for Slovakia and Leader of Pharma and Life Sciences.



Our firm's strong representation across offices ensured that PETERKA PARTNERS made a significant impression at the meeting.



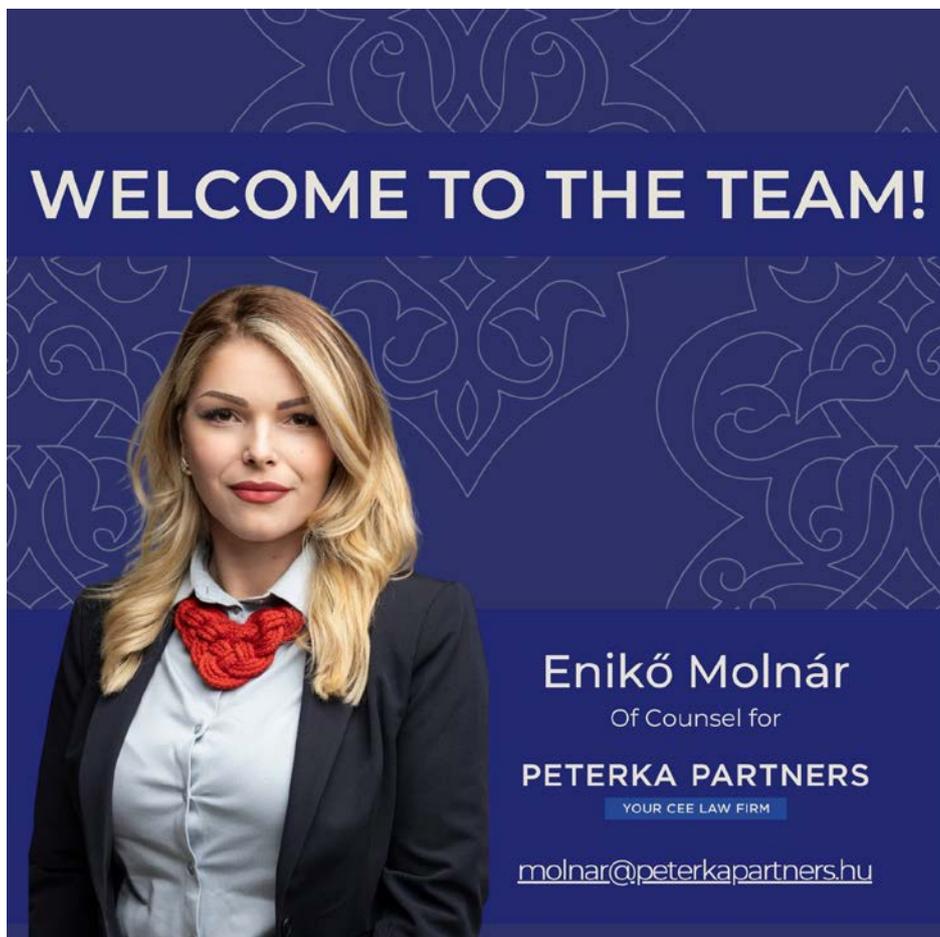
PETERKA PARTNERS welcomes new colleague, Enikő Molnár

We are delighted to welcome our new colleague, **Enikő Molnár**, who joined the PETERKA PARTNERS Hungary team as **Of Counsel**. She brings not only strong **legal expertise** in immigration law and **cybersecurity** but also **Turkish language skills**. Her arrival is a **great step forward** in strengthening our **Turkish Desk** and expanding our ability to **serve clients** in both **Turkey** and **across the CEE region**.

At PETERKA PARTNERS, our **Turkish Desk**, led by **Svetlana Todorova**, Senior Associate, Deputy Director for Bulgaria and Leader of Turkish Desk, was **established in response** to the **dynamic growth** of the **Turkish economy** and the **increasing cooperation** between **Turkish companies** and **businesses in Central and Eastern Europe**. We provide a **two-way bridge**.

With the addition of our new colleague, we are even **better equipped** to **deliver tailored, cross-border legal solutions**, supported by our **long-standing partnerships** with leading **Turkish law firms**.

We look forward to **continuing to grow our Turkish Desk** and to **supporting our clients** with **seamless, high-quality legal advice** across **jurisdictions**.



WELCOME TO THE TEAM!

Enikő Molnár
Of Counsel for
PETERKA PARTNERS
YOUR CEE LAW FIRM
molnar@peterkapartners.hu

Recognition for Our Ukrainian Office in the 2025 Market Leaders Ranking

We were pleased to share that our **Ukrainian office** was recognised in the **2025 Market Leaders ranking** by **Yurydychna Gazeta (Legal Newspaper)**.

This year, we reaffirmed our strong position in the areas of **Corporate and M&A, Employment, Intellectual Property, and IT and TMT**. In addition, we were proud to receive a new distinction for our work in **supporting non-governmental organisations**.

These recognitions reflected the **dedication and expertise** of our team in delivering **high-quality legal services** to both **commercial clients and mission-driven organisations**. We sincerely appreciate the trust of our clients and partners and remained committed to helping them navigate the Ukrainian legal landscape with confidence and clarity.

Following the acknowledgment in the **Yurydychna Gazeta 2025 Market Leaders ranking**, our **Ukrainian office** has also reconfirmed its strong market position in the **2025 edition of Ukrainian Law Firms. A Handbook for Foreign Clients**, a respected guide to the **Ukrainian legal market**.

This year, our team was recommended for their work in several key practice areas, including **Corporate and M&A, Labor and Employment, Tax Consulting, IT and Telecommunications**, as well as **Domestic and Cross-Border Litigation**. In addition, **Halyna Melnyk**, our Senior Associate, Deputy Director for Ukraine and Leader of Ukrainian Desk, was recognised among the **“Other Notable Practitioners”** for her contributions in **Tax Consulting**.

These recognitions reaffirmed our long-standing commitment to delivering practical, business-oriented legal solutions and to supporting our clients as they navigate an evolving and competitive market.



PETERKA PARTNERS honored to be recognized among Law Firms of the Future 2025

We are also proud to share that PETERKA PARTNERS has been selected among the law firms recognized in the inaugural Law Firms of the Future 2025 certification by legalweb.cz. This recognition highlights firms that thoughtfully approach the future of legal services, including business strategy, social responsibility, service diversification, workforce trends, and the use of artificial intelligence while maintaining rigorous human oversight.

The certification also reflects emerging areas of focus for the profession, such as wealth management, cybersecurity, healthcare, real estate, environmental law, defense industry advisory, and franchising.

For PETERKA PARTNERS, this acknowledgment is especially meaningful as it represents the collective contributions of colleagues across our offices, shaping our vision of the future of legal services.

Our full submission is available in [Czech](#) and in [English](#).



Advokátní
kanceláře
budoucnosti

PETERKA PARTNERS is recognized by ITR World Tax 2025 once again

We are pleased to once again be recognised by ITR World Tax for our work in the Czech Republic, Slovakia, and Ukraine.

This achievement reflects the continued trust of our clients and the dedication of our tax professionals who consistently deliver solutions to complex cross-border matters.

We would like to thank our clients for their confidence and cooperation, which continue to drive our commitment to excellence.

Congratulations also go to our tax team, Rostislav Frelich, Tax Advisor, Leader of Tax Desk, Halyna Melnyk, Senior Associate, Deputy Director for Ukraine and Leader of Ukrainian Desk, and Andrea Farinič Štefančíková, Senior Associate, whose expertise and hard work made this recognition possible.

The graphic is a 2x2 grid of award announcements. The top-left quadrant features the ITR World Tax logo and Peterka Partners logo, followed by the heading 'RANKINGS' and a list of categories: Czech Republic (General Corporate Tax, Transfer Pricing), Slovakia (General Corporate Tax), and Ukraine (General Corporate Tax, Tax Controversy). The top-right quadrant features the ITR World Tax logo and the heading 'INDIVIDUAL RANKINGS', with a profile for Rostislav Frelich (Peterka Partners Czech Republic) as 'General corporate tax Highly Regarded'. The bottom-left quadrant features the ITR World Tax logo and the heading 'INDIVIDUAL RANKINGS', with a profile for Andrea Farinič Štefančíková (Peterka Partners Slovakia) as 'General corporate tax Rising Star Women in Tax Leader'. The bottom-right quadrant features the ITR World Tax logo and the heading 'INDIVIDUAL RANKINGS', with a profile for Halyna Melnyk (Peterka Partners Ukraine) as 'General corporate tax Notable Practitioner Women in Tax Leader'. Each profile includes a portrait photo.

ITR WORLD TAX PETERKA PARTNERS
YOUR CEE LAW FIRM

RANKINGS

Czech Republic
General Corporate Tax
Transfer Pricing

Slovakia
General Corporate Tax

Ukraine
General Corporate Tax
Tax Controversy

ITR WORLD TAX

INDIVIDUAL RANKINGS

ROSTISLAV FRELICH
PETERKA PARTNERS CZECH REPUBLIC

General corporate tax
Highly Regarded

ITR WORLD TAX

INDIVIDUAL RANKINGS

ANDREA FARINIČ ŠTEFANČÍKOVÁ
PETERKA PARTNERS SLOVAKIA

General corporate tax
Rising Star
Women in Tax Leader

ITR WORLD TAX

INDIVIDUAL RANKINGS

HALYNA MELNYK
PETERKA PARTNERS UKRAINE

General corporate tax
Notable Practitioner
Women in Tax Leader

Celebrating 25 Years and Expanding into Slovenia – an Interview with CEELM

This year marked an important milestone as we celebrated our 25th anniversary and continued our regional growth with the opening of a new office in Ljubljana, Slovenia, followed by the launch of our second Polish office in Rzeszów.

In an interview with CEE Legal Matters, our Founder and Managing Partner, Ondřej Peterka, and our Senior Associate and the Head of the Slovenian office, Pia Florjančič Požeg Vancaš, shared insights into the firm's strategic expansion and the vision for the Slovenian market.

Ondřej Peterka emphasized that Slovenia represents both a strategic and symbolic step in our regional development. As a dynamic and internationally active market, it aligns perfectly with our integrated model and our clients' growing needs for cross-border legal support.

Pia Florjančič Požeg Vancaš highlighted the appeal of joining a firm that operates as one unified structure across Central and Eastern Europe. She noted that the focus in Ljubljana has been on building a strong, collaborative team and establishing a presence that offers practical, business-oriented legal advice to both international and Slovenian clients.

If you would like to read more about this interview, click [HERE](#).



PETERKA PARTNERS' contribution to legalweb.cz

We are proud to be able to contribute to [legalweb.cz](https://www.legalweb.cz) with two recent articles written by our colleagues **Iva Georgieva**, Associate from our Bulgarian office and **Hynek Peroutka**, Partner, Leader of Intellectual Property and Co-Leader of our AI Task Force.



PETERKA PARTNERS
YOUR CEE LAW FIRM

Nový článek od právničky
Ivy Georgievové

Jak je to teď s prodejem a správou úvěrů v selhání v Bulharsku

New article by
Iva Georgieva, Associate

New Framework for Sale and Servicing of Non-Performing Loans in Bulgaria

Firstly, **Iva Georgieva** analysed the newly enacted **Law on Credit Servicers and Credit Purchasers**, which introduced a **comprehensive regulatory framework** for the sale and servicing of non-performing loans in **Bulgaria**. In her article, she explained how the new law implements the **EU Directive 2021/2167** with the aim of reducing the volume of non-performing loans, strengthening the secondary market, and ensuring greater protection for borrowers. **Iva Georgieva** outlined **important aspects** such as stricter licensing conditions for credit servicers, cross-border cooperation within the EU, and **new limits on claims and interest rates**, all of which contribute to improved transparency and financial stability in the sector.



PETERKA PARTNERS
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Partner **Hynek Peroutka**

Umělá Inteligence a právo

Artificial Intelligence and law

Hynek Peroutka also represented **PETERKA PARTNERS** in the publication with an article exploring the evolving relationship between **artificial intelligence** and the **legal profession**.

He shared his perspective on how **AI** is transforming **legal work** while underlining that **judgment, ethics, and client relationships** remains essential. **Hynek Peroutka** discussed the importance of **soft skills, versatility, and continuous learning** for future lawyers and highlighted promising areas of legal development, including **data protection, cybersecurity, and AI regulation**.

To read more about our articles, see below:

Read **Iva Georgieva's** article in [Czech](#) or in [English](#).

Read **Hynek Peroutka's** article in [Czech](#) or in [English](#).

PETERKA PARTNERS continues with sharing insights about ESG

In the latest episode of the *Trendy v udržitelnosti* podcast, produced by E15 in cooperation with [ta] Udržitelnost, our Partner and Director of the Czech office, **Barbora Urbancová** discusses how **ESG reporting** can bring **real strategic value** to companies.

While many businesses still view **non-financial reporting** merely as a **formal obligation**, **Barbora Urbancová** highlights that the **process offers significant benefits**.

“For any company, this can serve as a kind of **guide** that **forces it to think about financial and environmental impacts** and what **needs to be done to remain on the market and be successful even years later.**,” she explains in the interview.

You can listen to the full episode on the [E15 website](#).



BULGARIA

Amendments to Legal Framework on Introduction of Euro in Bulgaria

The Euro will become the official currency in Bulgaria as of 1 January 2026, and certain amendments to the relevant local framework have been recently enacted.

Thus, in the period from 8 August 2025 to 8 August 2026 prices in general shall be displayed in both Bulgarian levs and euros.

In the same period, consumer prices shall not be increased unless there is an objective justification based on specific factors defined by law.

New price transparency requirements will apply to large retailers with a turnover exceeding BGN 10 million.

New Markets in Crypto-Assets Act

The new Markets in Crypto-Assets Act aims to ensure the implementation of EU regulations, in particular the public offering and trading of crypto-assets, as well as the licensing and state supervision of crypto-asset issuers and service providers.

The main objectives are the protection of interests of crypto-asset holders and clients of service providers, the development of a transparent and efficient crypto-asset market, maintenance of market stability, transparency, and trust, and promotion of innovation and fair competition in the sector.

Amendments to Arbitration Act

A key feature of the reform of the Arbitration Act is the establishment of an official Electronic Register of Arbitrations (“the Register”), maintained by the Ministry of Justice, in which permanent arbitration institutions, arbitrators, and arbitration proceedings will be recorded.

The Register will be accessible to the public only in respect to the information concerning the arbitration institutions and the names and professions of the arbitrators affiliated with them.

Further, any award rendered by an arbitrator or arbitral tribunal not registered in the Register shall be deemed null and void.

Amendment to Statistics Act

As of 2026, companies will be required to submit their annual financial statements exclusively to the National Statistical Institute (“NSI”) which will automatically share them with the Registry Agency and the National Revenue Agency.

The NSI will develop and maintain an information system – a single-entry point, through which companies will submit their annual activity reports, including statistical forms, accounting documents, and financial statements.

Draft Law Amending and Supplementing Competition Protection Act

It is envisaged that the Chairperson of the Commission for Protection of Competition (“CPC”) will be empowered to establish expert advisory bodies (councils) on matters related to competition protection and the improvement of business conditions, as well as working groups tasked with performing specific assignments.

The draft law further introduces the option of filing a notification to the CPC for a merger where the conditions for mandatory prior notification are not met.

CROATIA

Amendments to the Mandatory Health Insurance Act

Effective 1 August 2025, the amended Mandatory Health Insurance Act introduced three key changes. The first relates to exceptions from the obligation of personal reporting to the Croatian Health Insurance Fund (CHIF) — individuals with severe disabilities, parents on maternity or parental leave, and those unable to appear for health or justified reasons are now exempt. The second change significantly increases sickness benefits, raising the minimum monthly amount from EUR 110 to EUR 353 and the maximum from EUR 565 to EUR 995, while ensuring parents caring for a sick child under seven receive 100% of their salary base. Finally, the Act establishes a new uniform reimbursement rate for travel to healthcare institutions, set at 0.025% of the budget base per kilometre. These measures aim to simplify procedures and improve financial protection for insured persons.

New Pension Insurance Act

The new Pension Insurance Act, in force since 1 July 2025, introduces a comprehensive reform of Croatia's pension system, with some provisions taking effect on 1 January 2026. The additional credited service for each child is doubled from 6 to 12 months, now also granted to foster parents providing care for more than ten years. The minimum pension increases from 103% to 106% of the current pension value, and a new annual pension supplement is introduced for all retirees, payable each December. The indexation formula has been revised to better reflect wage and inflation growth, and invalidity pensions will be calculated more favourably, using at least 21 years of service as a reference. From January 2026, the penalty for early retirement (reduction of the pension factor) will be abolished for retirees upon turning 70. Pensioners will also be allowed to work full-time while receiving 50% of their pension, and invalidity pensions will be increased by adjusting calculation factors from 1.0 to 1.1 for full disability and 0.8 to 0.9 for partial disability. Overall, the reform aims to improve fairness, financial sustainability, and flexibility in retirement and post-retirement work.

Increase in Excise Duties on Tobacco Products

As of 1 July 2025, the Government of Croatia introduced a new Regulation on Excise Duties on Tobacco Products, increasing several rates. The specific excise duty on 1,000 cigarettes rises from EUR 53.10 to EUR 56.10, while the minimum excise duty increases from EUR 117.87 to EUR 124.20. The excise duty on fine-cut tobacco and other smoking tobacco goes up to EUR 120.50 per kilogram (previously EUR 114.15), and the same applies to cigars and cigarillos (EUR 120.50 per 1,000 pieces). A new excise duty on e-liquids is introduced at EUR 0.20 per millilitre, while the duty on heated tobacco products rises from EUR 185.82 to EUR 198.50 per kilogram. The Government expects the measure to increase state budget revenues by approximately EUR 74.7 million in the second half of the year and to have positive public health effects.

CZECH REPUBLIC

New Rules for ESG Reports and the Role of Auditors

An amendment to the **Accounting Act and the Auditors Act** enters into force on 1 January 2026, with certain provisions having already taken effect on 3 September 2025. The amendment to the Accounting Act implements further requirements of European directives concerning **corporate sustainability reporting (ESG)**. The main goals of the amendment are to increase transparency in sustainability and non-financial reporting, improve company categorization through updated financial thresholds, and strengthen the role of auditors in verifying non-financial information. For financial year 2025 the obligation of non-financial reporting applies only to large companies with more than 1,000 employees that are also a company, savings or credit cooperative or insurance company (certain types of cooperatives or public entities are no longer included), are a public interest entity, and are a large accounting entity under the Accounting (i.e. they have total assets of more than CZK 600 million or an annual net turnover of more than CZK 1.2 billion) Under the new legislation, sustainability reports must be verified by an auditor and include information about the value chain, including data on products, services, suppliers, business relationships, and intangible assets. Additionally, new rules have been adopted for **consolidated sustainability reports** (ESG reports for corporate groups).

Unified Employer Report and new rules for ESOPs

A new Act on Unified Employer Monthly Report aims to decrease the administrative burden of the employer. Instead of filing approximately 25 various forms, employers will newly file only one electronic notification monthly with data that will go to the Ministry of Labour and Social Affairs, Ministry of Finance, Social Security administration, Institute evaluating health, Labour Administrations, Tax Administrations, and the Czech Statistical Office. Unfortunately, health insurance companies were not included in the act. Most obligations of the employer will be in force from April 2026.

As part of legislative changes to various acts related to the above act, **the new regime of employee stock ownership plans** (ESOP regime) will apply too. This will allow employees to be offered a part of a business without being immediately taxed. The principle “no tax before cash” will apply, meaning that the taxation will take place only at the moment when an employee sells their shares or gains a real profit from them. No social security or health insurance contributions will be deducted from the new ESOPs. The effectiveness of the new regime is expected for 2026.

The State's Security Shield: New Act on the Resilience of Critical Infrastructure Entities

The new **Act on the Resilience of Critical Infrastructure Entities**, which entered into force on 19 August 2025, transposes the **Critical Entities Resilience Directive (CER)**. It defines the powers of public authorities in enhancing the resilience of critical infrastructure, sets out the rights and obligations of legal entities and natural persons to ensure the provision of **essential services**, and introduces measures for improving and securing the resilience of such entities. According to the legislature, given the worsening international security environment, it is necessary for the state to create conditions for strengthening and maintaining the resilience of essential services, crucial for the functioning of the country and the protection of its citizens. The Act aims to ensure that the state and its legislation are prepared for threats such as **cyberattacks, disruption of critical infrastructure, and interruptions in the supply of strategic raw materials or energy**.

Green Projects Without Barriers: A New Impulse for Renewable Energy

A new law, the **Act on the Acceleration of the Use of Certain Renewable Energy Sources**, effective from 1 August 2025, transposes the European **Renewable Energy Directive (RED III)** and introduces new rules for designating necessary areas, acceleration areas, and special procedures for renewable energy projects both within and outside these zones. The legislation aims to **accelerate the deployment of renewable energy sources** in EU Member States, primarily through the designation of acceleration areas intended to fast-track renewable energy development. The Czech law follows principles including “do no significant harm” (to avoid negative environmental or public interest impacts), the subsidiarity principle in spatial planning, and the principle of good public governance. The Act reflects the practical need to support the development of renewable energy sources at the expense of fossil fuels.

Cybersecurity Act Comes into Force on 1 November 2025

More information about this comprehensive new legislation can be found in our **Cybersecurity, Data and Privacy Protection Leaflet** and at upcoming seminars that will be led by our colleague **Petr Hradil** (hradil@peterkapartners.cz), on **5 November 2025** in Prague or **12 November 2025** in Bratislava.

HUNGARY

Amendment to product liability legislation

Software and digital manufacturing files will now be treated as “products” for strict liability purposes — meaning manufacturers can be held liable without fault for defects in those items. The rules also ease the evidentiary burden on claimants. Additionally, the limitation period for personal-injury claims is extended from 10 to 25 years, and the previous EUR 500 minimum threshold for property-damage claims has been removed.

Significant Supreme Court of Hungary judgment on rules of limitation

According to the Supreme Court, the rules of limitation are of fundamental importance and deviations from them by parties to a contract cannot be recognized as valid. Consequently, the parties may not deviate from the provisions on interrupting the limitation period in their individual contracts or individually negotiated terms, nor can they extend the scope of these provisions.

SARA Decree No. 8/2025 on NIS2 Registration

The Hungarian Supervisory Authority for Regulatory Affairs (SARA) has issued Decree No. 8/2025 (VIII. 21.), extending the scope of information required for NIS2 registration under the Hungarian Cybersecurity Act. By 31 December 2025, entities must indicate the total number of electronic information systems under their control in addition to the data already required.

POLAND

New regulations on sick leave

The Government has adopted a bill introducing new terms regulating the sick leave of employees. The new bill specifies in more detail when an employer may expect employees to undertake certain professional activities during sick leave and the extent of private activities that may be pursued by employees during their sick leave. The bill will now be subject to parliamentary scrutiny.

New restrictions on beer advertising, promotions, and online sales

New regulations proposed by the Ministry of Health introduce a prohibition on beer advertising, substantial limitations on offering discounts on beer, and requiring that beer and other alcoholic beverages be sold in metal or glass bottles. The new regulations also establish additional restrictions on the online sale of alcohol.

Launch of new E-invoicing platform (KSeF) in Poland

A new mandatory platform for issuing invoices is on track for full-scale implementation in 2026. As of February 2026, electronic invoicing will be mandatory through the platform for businesses with annual sales exceeding PLN 200 million (approximately EUR 48 million), and as of April 2026 for all other businesses.

ROMANIA

New rules on cybersecurity

On 20 August 2025, secondary legislation on cybersecurity was adopted approving the requirements for the registration notification process, the criteria and thresholds for determining the degree of disruption of a service, and the methodology for assessing the risk level of entities.

Changes to registration on REGES-ONLINE platform

On 19 September 2025, the deadline for the transition to the REGES-ONLINE platform, by which employers were obliged to submit all details of their active labour agreements, was extended to 31 December 2025.

Amendments regarding sick leave

As of 1 August 2025, the monthly gross amount of the allowance for medical leave granted for common illness or non-work-related accidents will be calculated based upon the duration of each sick leave episode period.

Rules for employees on strike

Effective 21 July 2025, an employee's labour agreement is automatically suspended for the duration of their participation in a strike; no further formalities from the employer are needed.

New rules on dismissal

An employer may not issue a dismissal decision while an employee is on sick leave certified by a medical certificate.

SLOVAKIA

Important Employment and Tax Changes

The “Consolidation Package” introduces major employment, tax, and social security changes, e.g., a tighter definition of dependent work, higher fines for illegal employment, fewer bank holidays, reintroduced retail work on certain bank holidays, extended employer-paid sick leave to 14 days, and higher social and health contributions. Also, new income tax rates and a minimum corporate tax apply to large firms.

Insolvency & Restructuring

As of 1 October 2025, a new Insolvency Register has replaced the former Register of Bankrupts and it now publishes notices concerning insolvency and pre-insolvency proceedings, and liquidations, which were previously listed in the Commercial Gazette. Also, some administrative burdens in insolvency and restructuring proceedings have been reduced. The “small bankruptcy” process has been adjusted to simplify the submission of restructuring plans and the monetization of assets.

Minimum Wage

On 1 January 2026, the minimum wage shall rise to EUR 915. This change affects social contributions, pay grids, and bonus systems.

Cashless Payments Everywhere

A bill currently moving through the legislative process will introduce, as of 1 March 2026, the obligation for all businesses that accept payments for goods or services to accept cashless payments (card, mobile, QR code) for purchases exceeding EUR 1. Non-compliance will result in a warning, and repeated violations in fines.

Transposition of EU Pay Transparency Directive

A draft act transposing Directive (EU) 2023/970 introduces a comprehensive pay transparency system requiring employers to implement pay structures based on gender-neutral job evaluation criteria and to disclose pay data. The evaluation of public submissions within the public consultation process is currently underway. The proposed effective date is 1 June 2026.

SLOVENIA

Amendment to General Administrative Procedure (ZUP-I) – vetoed by State Council

The ZUP-I amendment, adopted on 25 September 2025, was vetoed by the National Council, and the National Assembly will therefore have to vote on the amendments again. The amendment introduces several key changes, including mandatory e-delivery for companies, a shorter deemed service (when a document is considered delivered) deadline, video hearings, automatic issuance of certificates, a longer appeal period, and simplified decisions when fully granted.

Amendment to Act on Regulation of Labour Market (ZUTD-I)

The ZUTD-I amendment, effective from 1 January 2026, includes, among other changes, higher unemployment benefits (between 70-130% of the gross minimum wage), the 80/90/100 scheme allowing older employees to work reduced hours before retirement, expanded opportunities for retirees, and stricter regulations for temporary employment agencies.

Amendment to Financial Operations, Insolvency Proceedings, and Compulsory Dissolution Act (ZFPPIPP-I)

The ZFPPIPP-I amendment, adopted in May 2025, clarifies disqualification rules for insolvency trustees (e.g., upon indictment or because of serious economic crimes), adds unsecured social contributions as priority claims, allows debtors to keep cash when personally bankrupt, and revises rules on essential contracts for continued business operations.

Constitutional Decision on Annulment of Article 146 of Construction Act (U-I-203/23-19, dated 22 May 2025)

The Constitutional Court annulled Article 146 of the Construction Act (GZ-I), which allowed simplified legalization of long-standing buildings. The Court found it unconstitutional due to its excluding of municipalities and ignoring of zoning rules. Pending legalization cases under this article will be rejected, while valid previously issued permits remain unaffected.

UKRAINE

Martial law extended for 90 days

Martial law was extended on 7 August 2025 for 90 days. This means that all related restrictions will remain in place till 5 November 2025.

Introduction of additional capital for companies

From 27 August 2025, limited and additional liability companies may establish additional capital separate from statutory capital, formed through participants' contributions that do not affect the amount of the company's statutory capital.

New Law on the Specifics of Crediting and Financial Leasing during Martial Law

This new law establishes guarantees for entrepreneurs, primarily farmers, including extended repayment terms, restrictions on penalties, and clearer procedures for contract enforcement.

New Law on Lobbying

The new lobbying law sets new rules for interactions between businesses, public organizations, and government bodies. It defines who lobbying subjects are and establishes a Transparency Register, allowing only officially registered subjects to engage in lobbying activities.



BULGARIA

Statutory recognized expenses now applicable to crypto-asset transactions

Following the adoption of the Markets in Crypto-Assets Act, individuals can now apply the 10% statutory recognized expense deduction when calculating taxable income from crypto-asset transactions.

Extended deadline for submission of standard audit file

The deadline for traders to create a standard audit file for tax purposes has been extended to the end of the month following the one to which the information refers.

New methodology for calculating waste disposal municipal fee

As of 1 January 2026, a new methodology will be used for the calculation of the municipal waste disposal fee. Under the new rules, the annual household waste collection fee for each liable person will be determined in accordance with the principle that the costs are borne by the producer or holder of the waste. The law further provides detailed rules on how the fee will be calculated and determined.

CZECH REPUBLIC

Top-Up Taxes: Extended Filing Deadlines

The filing deadlines for top-up tax returns have been extended as follows: The deadline for first-time Czech top-up returns will be 22 months from the end of the reporting period, i.e., 2 November 2026 for the 2024 period; the filing deadline for the first-time information return will be 18 months from the end of the reporting period, i.e., 1 July 2026 for the 2024 period.

CZ Tax Non-Residents: No WHT Applied to Remuneration of Members of Statutory Bodies

The method of taxation of members of statutory bodies who are CZ tax non-residents will change from 2026. The income will be taxed through standard monthly tax advances and annual reconciliation, rather than by a flat-rate withholding tax.

Individuals: Annual Exemption Limit for Securities Abolished for 2026

For 2025, income from the sale of securities, corporate shares, and crypto assets remains exempt up to an annual limit of CZK 40 million. For 2026 income, no exemption limits will apply to securities and shares, but income from crypto assets will continue to be exempt up to CZK 40 million.

Mandatory Payment for Non-Employment of Disabled Employees

A new calculation formula applies to the special tax imposed on an employer if in its workforce fewer than 4% of the employees are disabled, and the employer does not purchase supplies from designated entities. This tax applies to employers with more than 25 employees.

HUNGARY

Proposed tax relief for SMEs

The Hungarian Chamber of Commerce and Industry (MKIK) has proposed new tax relief measures to support SMEs. The plan includes gradually raising the VAT exemption threshold, increasing flat-rate tax deductions, and expanding the Small Business Tax (KIVA) scheme by doubling entry and retention limits.

Online invoice data reporting

From 1 January 2026, successor-issued invoices must include the tax number of the predecessor. For VAT groups, the tax numbers of both the group and its participating members must be reported.

Customs representative declarations

From 1 October 2025, in order to exercise the right to deduct VAT transferred to them, customs representatives must declare the tax base and VAT amount.

Social contribution tax

Employers paying income to pensioners who claim PIT allowances for dependent children will have a new tax obligation from 1 January 2026. This new tax will apply if the total income exceeds four times the average annual wage, and the payer would otherwise be required to withhold advance tax.

POLAND

Amendments to Corporate Income Tax and Personal Income Tax from 2026

The Ministry of Finance has announced significant amendments to the Corporate Income Tax Act and Personal Income Tax Act, effective from 1 January 2026. The changes introduce inter alia limiting depreciation in real estate companies, repealing the obligation to publish corporate tax strategies, unfavourable changes to the Estonian CIT regime, as well as introducing a special 17% tax rate for individuals issuing invoices to related entities.

New taxation rules for family foundations

Extensive amendments to the tax regime for family foundations are planned from 2026. The proposals introduce a three-year lock-up period on contributed assets, after which tax exemptions may apply. Also, income from controlled foreign corporations as well as short-term rental will become taxable. Moreover, benefits to beneficiaries will be included in the 4% solidarity contribution. The changes aim to prevent the use of foundations for tax avoidance and clarify taxation of income from rental and partnership activities.

Higher VAT exemption threshold from 2026

As of 1 January 2026, the VAT exemption threshold for small taxpayers will increase from PLN 200,000 to PLN 240,000. Transitional rules will allow entities exceeding the old limit but that are below the new one to remain exempt. The measure seeks to reduce compliance burdens and support small businesses.



ROMANIA

Special exemption regime for small enterprises

Supplies of goods and services performed in Romania by small enterprises are subject to a special VAT exemption regime; this applies to taxable persons established in Romania whose annual turnover, declared or realized, does not exceed 395,000 lei (increased from the previous threshold of 300,000 lei). The exemption regime does not apply to intra-Community supplies of new means of transport.

Right to file tax returns on behalf of taxpayer

The procedure for granting or revoking the right to file tax returns on behalf of a taxpayer can now be carried out entirely online.

VAT increases

Starting from August 2025, the standard VAT rate has been increased to 21%. At the same time, the previously applicable reduced rates of 5% and 9% have been replaced by a single reduced rate of 11%, applicable to a limited range of supplies of goods and services.

Extension of VAT exemption for taxable persons applying VAT exemption regime in other Member States

The VAT exemption regime may apply to taxable persons having their place of economic activity in Romania who choose to apply the VAT exemption regime in other Member States, provided that certain conditions are fulfilled.

e-VAT penalties

Penalties for failure to comply with e-VAT reporting obligations will apply from 1 January 2026.

Registration for VAT purposes

A taxable person is now required to apply for registration for VAT purposes only if their turnover exceeds the exemption threshold.

Calculation of turnover of small enterprises for VAT registration

The method for calculating the turnover used as a reference for applying the special exemption regime for small enterprises has been amended so that only transactions carried out in Romania are included in the turnover calculation.

SLOVAKIA

Exception from Transaction Tax

Sole entrepreneurs (natural persons) will be exempt from the transaction tax introduced earlier this year on corporate cashless debit transactions. This change will take effect on 1 January 2026.

Automatic Exchange of Information about Crypto

On 1 January 2026, Slovakia will implement the EU's DAC8 directive – crypto-asset service providers are obliged to notify the financial administration of information on crypto-assets used for payment and investment purposes and subsequently exchanged with other countries.



Tax-Arrears Relief

If tax arrears recorded as of 30 September 2025, are paid between 1 January and 30 June 2026, related penalties and interest will be waived. In such a case, also the arrears equal to unpaid penalties or interest will expire on 30 September 2026. The same applies to tax returns or additional returns filed and paid in this period. This applies only to taxes paid to the state, not municipalities.

Customs

On 1 August 2025, several changes to customs regulations came into effect. These include the option to request to carry out customs procedures in different locations and outside standard operating hours (subject to the related fees), an overall increase in fees, and extension of the limitation period for notification of the amount of customs debt from 5 years to 10 years.

SLOVENIA

Amendment to Value Added Tax Act (ZDDV-1) – Introduction of VAT Groups

An amendment to the VAT Act (ZDDV-1), set out in Articles 137.h–137.k and effective from 1 January 2026, introduces VAT groups. A VAT group is a voluntary option, mainly for larger companies that are organizationally, financially, and economically connected. The main advantages of a VAT group are primarily administrative, and the liquidity relief it offers its members: the group files only one VAT return, and transactions between members are treated as non-taxable, which can positively impact their liquidity.

UKRAINE

New Defence City initiative introduced

The new Defence City initiative establishes favourable conditions for development and investment in the defence industry. It provides, in particular, tax incentives, simplified customs procedures, and beneficial currency conditions.

New framework for international exchange of tax information

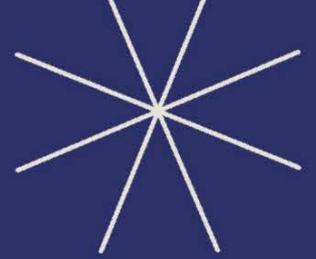
As of 3 October 2025, new regulations for the international exchange of tax information entered into force. They regulate requests and spontaneous exchanges of tax information between the State Tax Service of Ukraine and tax authorities of foreign states within the framework of international agreements.

Comprehensive Revision of Tax Code

New changes to the Tax Code affect various mandatory payments and taxpayers. Among others, updates concern VAT administration, export duties, new land tax rates for mining companies, new excise licence requirements, etc.

PETERKA PARTNERS

YOUR CEE LAW FIRM



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.

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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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