



PETERKA PARTNERS

YOUR CEE LAW FIRM

NEWSLETTER
April 2026



Czech Republic Slovakia Ukraine Bulgaria
Poland Romania Hungary Croatia Slovenia

www.peterkapartners.com

PETERKA PARTNERS Ranked Among Top 20 Law Firms in Forbes Česko

We are pleased to share that PETERKA PARTNERS was recognized once again by Forbes Česko, ranking us as one of the twenty largest law firms in the Czech market. On top of that, based on the consolidated sales of the PETERKA PARTNERS Group in the CEE region through our own offices, we secured the tenth position overall.

This achievement reflects the hard work of our team and the trust our clients placed in us every day. This milestone honors the dedication of our colleagues and the relationships we built with our partners.

Our Founder and Managing Partner, Ondřej Peterka's vision of creating a strong, independent, international Czech law firm is continuing to take shape. With 10 offices across 9 countries in the CEE region, we could not be prouder.

The full ranking by Forbes can be found [HERE](#).

PETERKA PARTNERS
YOUR CEE LAW FIRM

PETERKA PARTNERS
ranked among
The Top 20
Czech law firms

Forbes

End of #SuccessStoriesByPETERKAPARTNERS, celebrations ongoing!

As both of our video campaigns come to a close, #People #Places #PeterkaPartners and #SuccessStoriesByPETERKAPARTNERS, the celebrations have only begun.

We thank everyone that has taken the time in their day and supported our videos. We would also like to thank our partners, colleagues and clients for sticking with us these amazing 25 years.

Our ongoing celebrations don't stop as this year our **Slovakian office celebrates incredible 25 years** and our **Ukrainian office celebrates 20 years**. Here's to another 25 years to our whole company!

And while you're here, we invite you to watch our videos from our celebration campaigns, if you haven't yet!

Click [HERE](#) to watch all videos from #People #Places #PeterkaPartners

Click [HERE](#) to watch all videos from #SuccessStoriesByPETERKAPARTNERS



Monthly Aviation Legal Updates – On Air: Legal briefs

Every month, our Aviation team in Poland and Bulgaria prepare a collection of Aviation news from that month to share on LinkedIn to our colleagues, clients and partners.

This month, our team reviewed several significant rulings that clarified the boundaries of airline liability. In Poland, courts dismissed claims where the legal basis was flawed from the start. One case failed because a compensation management company cited the wrong flight number in their assignment agreement, proving that precision is essential for professional entities. Another claim was rejected because the passenger's contract listed only approximate flight times, meaning there was no confirmed reservation to trigger compensation rights under EU regulations.

Courts also reinforced the concept of "extraordinary circumstances" in various contexts. In one instance, severe winter weather caused de-icing queues that cascaded through an aircraft's daily rotation, leading to a delay. The court ruled that the airline could not reasonably predict or buffer against such weather-induced congestion. Similarly, a Bulgarian court found that a delay caused by a disabled aircraft blocking runways, followed by air traffic control slot restrictions, was beyond the carrier's control.

These and many more cases are available to read [HERE](#).

And as mentioned before, we prepare Aviation news every last Wednesday of the month for our followers to read [on our LinkedIn](#).



Preparing for Pay Transparency: Insights from our Leader of Labor Law

Our Partner, Director of the Czech office and Leader of Labor Law, **Adéla Krbcová**, recently shared her **expert analysis** on the **evolving labor market** and the urgent need for **pay transparency** in the Czech Republic. With the **EU Pay Transparency Directive with a deadline of June 7, 2026** quickly approaching, she emphasized that changing pay structures and shifting mindsets among decision-makers is a process that cannot happen overnight. In her recent interviews, Adéla explained that the new rules will require significant changes to how employers handle hiring, set salaries, and report on pay gaps. She warned that in a culture where salary privacy has been the norm, **businesses must start conducting audits and addressing disparities now** rather than waiting for the legislation to take full effect.

She also touched upon other pressing issues for Czech employers including **rising labor costs**, the shortage of **qualified staff**, and the upcoming transition to unified monthly reporting systems.

For a deeper dive into these topics you can read the full interviews below:

Click [HERE](#) to read in Czech.

Click [HERE](#) to read in English.



PETERKA PARTNERS Ranked Once Again in Chambers & Partners

Chambers & Partners Global Guide has been published over a month ago and PETERKA PARTNERS was honoured to be recognized as a **leading law firm** in **Slovakia** and for the first time, we also earned a spot in **Bulgaria**. This ranking is a true mark of excellence in our field, highlighting the quality of our work and the positive feedback we received.

Alongside the global recognition, we were thrilled to see our results in the **Chambers Europe Guide**. Our teams in the **Czech Republic**, **Slovakia**, and the **newly ranked Bulgaria** did an outstanding job. These rankings reflect the deep trust our clients place in us and the hard work of our colleagues. Specifically, we were recognized for **Corporate/M&A** and **Employment** in **Slovakia**, **Employment** in the **Czech Republic**, and **Corporate/Commercial** work in **Bulgaria**.

Our teams in **Slovakia**, **Czech Republic** and **Bulgaria** worked together seamlessly to solve complex cross-border challenges for our clients. We are proud of what we achieved together.

PETERKA PARTNERS
YOUR CEE LAW FIRM

ranked in



Chambers Europe
Bulgaria *Newly ranked!*
Corporate/Commercial

Czech Republic
Employment

Slovakia
Corporate/M&A
Employment

Chambers Global
Bulgaria *Newly ranked!*
Corporate/Commercial

Slovakia
Corporate/M&A
Corporate/M&A (France)

Chambers RANKED IN Europe 2026
PETERKA & PARTNERS advokatni kancelar s.r.o.

Chambers RANKED IN Global 2026
Global Advocatén

PETERKA PARTNERS Recognized by Media Law International

Our Czech office was once again included among the leading law firms in the research conducted by Media Law International, an independent publisher dedicated exclusively to media law.

We especially value the acknowledgment of Zdeněk Beránek, our Equity Partner and Head of Sport, Media & Gaming. He was named **Leading Lawyer** for the **Czech jurisdiction**. Zdeněk had been with the firm since its early days and advised on the most complex, high-level media law matters.

This recognition reinforces our commitment to providing top-tier legal services in the dynamic field of media law. We express our sincere thanks to our clients for their continued trust and partnership!



PETERKA PARTNERS
YOUR CEE LAW FIRM



Zdeněk Beránek
recognized as
LEADING LAWYER
in Media Law



PETERKA PARTNERS ranked in 2026 Legal 500 EMEA Rankings

We were delighted to share our latest achievements in The Legal 500 2026 EMEA research on [our LinkedIn page](#). PETERKA PARTNERS successfully kept its prestigious rankings in the Czech Republic, Slovakia and Ukraine. For several years, we have been consistently recognized in these jurisdictions as a leading law firm. Our expertise is highlighted across key practice areas, including Commercial, Corporate and M&A, Dispute Resolution, Employment, Real Estate and Construction, Tax, and TMT.

We are also proud of the individual recognition our colleagues received. Adéla Krbcová, our Partner, Director for the Czech Republic and Leader of Labor law, was named Leading Partner in Employment. Additionally, Kristína Ňaňková, our Senior Associate and Leader of Compliance and Regulatory, was recognized as a Leading Associate in Employment.

This recognition is the direct result of the strong partnerships we built with our clients and the consistent effort our teams invested. We express our sincere gratitude to our clients for their trust and to our colleagues across all offices for their hard work.

PETERKA PARTNERS
YOUR CEE LAW FIRM

The Legal 500 2026 EMEA research

LEADING FIRM	LEADING ASSOCIATE	LEADING PARTNER
Legal500 EMEA 2026	Legal500 EMEA 2026	Legal500 EMEA 2026

SPECIAL: AVIATION NEWS

When the skies close: aviation disruption in times of conflict

The conflict in the Middle East has effectively closed key air corridors, disrupting global aviation. Airspace restrictions across several countries have forced airlines to cancel or reroute flights, leading to delays, congestion, and in some cases, full suspension of operations.

When assessing passenger rights, the key question is whether EU Regulation 261/2004 applies. This regulation generally covers flights departing from the EU and those to the EU operated by EU carriers. Where EU261 does not apply, the Montreal Convention may instead govern passenger rights, although it offers more limited protection.

Under EU261, passengers may typically claim compensation ranging from €250 to €600. However, events such as armed conflict or airspace closures are considered extraordinary circumstances, which relieve airlines from paying compensation. Importantly though, even in extraordinary circumstances, airlines are not fully exempt from obligations. Passengers must still be offered a choice between ticket reimbursement and re-routing. Passengers are also entitled to care, including meals, accommodation, and transport. This obligation remains absolute, meaning airlines must provide assistance regardless of the cause of disruption – including war-related events.

BULGARIA

Cybersecurity Rules Tightened with NIS 2 Transposition

The NIS 2 Directive was transposed into national law in February 2026 bringing into scope a wider range of sectors, and grouping covered entities into the categories “essential” and “important”. Both categories must implement risk management measures, report significant incidents within set timeframes, and notify authorities of any changes to their registered details. Management body members are subject to mandatory cybersecurity training every two years and penalties have been significantly increased – reaching up to €10 million or 2% of global annual turnover for essential entities.

New Consumer Protection and Product Safety Rules Now in Effect

As of February 2026, a new framework allows qualified organizations to take legal action on behalf of consumers covering everything from injunctions to remedies such as compensation, refunds, and contract termination. The updated regime streamlines court procedures and brings greater transparency to active cases, while also opening the door to coordinated litigation across EU Member States. Alongside these changes, product safety standards have been substantially tightened, with businesses now facing more demanding obligations in regards to traceability, risk assessment, incident reporting, and Safety Gate notifications.

Proposed Next Amendments to Consumer Protection Act

The government has proposed amendments to the Consumer Protection Act transposing two EU directives and introducing pre-contractual information requirements for distance financial services contracts, a mandatory online cancellation function, standardized warranty labels and new prohibitions on greenwashing claims. Where a trader on an online marketplace fails to provide required information or cannot be contacted more than three times within 10 working days, the watchdog may issue a compliance order and, if ignored for three days, apply to Sofia District Court to block the trader's website. Violation notices may be served on any employee found on the premises and several categories of fines have been increased.

Lobbying Gets First Legal Framework under New Transparency Act

Passed in March 2026, the new transparency act makes Bulgaria the 17th EU Member State to regulate lobbying. The law requires those who regularly engage in interest representation on a commercial, paid basis to register in a register held by the National Audit Office (expected to be operational by end of 2026). Public bodies are also subject to new obligations, including maintaining publicly-accessible meeting calendars and publishing more detailed information about how legislative acts are developed. Those who register gain additional rights, including being invited to working groups and receiving advance notice of upcoming legislative proposals in their areas of interest.

CROATIA

Proposed Amendments to the Public Procurement Act

Croatia has proposed amendments to the Public Procurement Act aimed at further strengthening transparency, enhancing the integrity of procurement procedures and encouraging stronger market competition, including broader participation of small and medium-sized enterprises. The proposed changes include higher procurement thresholds aligned with EU practice, broader use of the EOJN RH platform, mandatory market analysis before the launch of procedures, and the use of qualified electronic signatures for contract exchange through EOJN RH. The amendments also introduce clearer conflict-of-interest rules, add the criminal offence of non-payment of wages as a mandatory exclusion ground, allow participation of economic operators with tax debt below EUR 1,000, and strengthen legal remedies through longer appeal deadlines and the possibility of expert evidence in appeal proceedings. If adopted, the amendments may require both contracting authorities and bidders to review and adjust their procurement, compliance and internal tendering processes

Proposed Amendments to the Consumer Protection Act

Croatia has proposed amendments to the Consumer Protection Act introducing several changes that are particularly relevant for e-commerce and other B2C businesses. The proposed amendments include an obligation for traders concluding distance contracts through a web interface to provide an online withdrawal function, enabling consumers to terminate a contract as easily as it was concluded, and a requirement that the withdrawal process must not be more burdensome than the ordering process itself. The proposal also introduces stricter rules for online interfaces by prohibiting designs that mislead consumers or materially impair their ability to make a free and informed decision.

The proposed amendments also tighten pricing and promotional rules. In particular, traders would need to display not only the retail price and unit price, but also a base price, and to publish current price lists on their websites. In addition, the proposal clarifies that, during promotions and other special sales formats, the relevant reference price is the lowest price applied to the same product during the 30 days preceding the promotion.

Further proposed changes expand pre-contractual information requirements for distance and off-premises contracts, including clearer information on withdrawal rights, personalised pricing and complaint handling, while also strengthening enforcement through broader inspection powers and higher fines. The newest updates to the Consumer Protection Act have not yet entered into force, but e-commerce businesses should monitor its adoption and entry-into-force dates closely in order to ensure timely compliance with the new consumer-facing and online sales requirements.

CZECH REPUBLIC

Implementation of new EU labour requirements in full swing

At the end of March 2026, the Czech Ministry of Labour and Social Affairs presented two legislative proposals to implement EU directives into Czech law. Employers in the Czech Republic can now familiarize themselves with the Pay Transparency Amendment to the Labour Code and other laws. The expected date of effectiveness is 1 January 2027, which is half a year after the deadline set by the EU. Further details can be found in our TP with PP newsletter (issue no. 3). If you are not a regular subscriber but would like to be, please let us know.

Another key piece of legislation is the proposal on platform work. It is important to note that the new law will not only regulate digital platform workers, but will also most likely redefine dependent work. While employers' associations are welcoming this initiative, the trade unions and the government's legislative council are already raising objections, expressing concern about the partial legalization of the "Švarcsystém". We are following the discussions and legislative developments closely, and will certainly keep you informed.

Unified Monthly Employer Report now operational

As mentioned in previous newsletters, the new Act on the Unified Monthly Employer Report came into effect on 1 January 2026, and has recently entered into its critical operational phase. The reporting system went fully live on 1 April 2026, making the second quarter of that year the most demanding period of the entire transition. According to Ministry data, as of 15 April, 348,051 submissions completing employee data had been successfully processed. As of that day, the Czech Social Security system had already registered 22,517 new submissions.

New Act on Residence of Foreign Nationals proposed

On 16 March 2026, the Czech government approved a new Act on the Residence of Foreign Nationals which should introduce the digitization of residency procedures, improve the registration of foreign nationals, and strengthen the ability to revoke the residency permits of criminal offenders. The goal is to strengthen national security while making the entire system more transparent and efficient. It does not relax the rules governing residency procedures, but does clarify the legal framework for the residency of foreign nationals. It also does not address issues of asylum and temporary protection.

This new act is proposed to take effect on 1 January 2029, and the new information system is also scheduled to be launched on that date.

Amendment to Building Act

The Czech Government has approved an amendment to the Building Act aimed at streamlining the permitting process and strengthening the role of municipalities in spatial development. The proposal introduces a “one procedure – one authority – one decision” model and establishes a new structure for building authorities. The amendment is currently under consideration by the Chamber of Deputies and could enter into force as early as 1 July 2026, with the new authorities becoming operational on 1 January 2027.

Strengthening consumer protection in lending market

The Czech Government has also approved an amendment to the Consumer Credit Act intended to implement the CCD2 Directive and enhance consumer protection in the lending market. The proposal includes caps on excessively costly consumer loans, stricter creditworthiness assessments, and the extension of regulation to certain previously unregulated products, such as Buy Now, Pay Later services. The bill has already been submitted to the Chamber of Deputies but must still complete the legislative process and be signed by the President before it can enter into force.

HUNGARY

Legislative Update: Online Withdrawal Function (Government Decree 45/2014 (II. 26.)

From 19 June 2026, webshops must provide an easy-to-use online withdrawal function under amended consumer rules. Businesses may need to update their websites, terms and conditions, and customer information to ensure compliance.

Good news for businesses – budget of Sándor Demján Capital Programme increased

The Sándor Demján Capital Programme budget increased to HUF 150bn (approximately EUR 380m). SMEs can access HUF 100–400m (approximately EUR 255k–1m) for investment purposes. Applications have reopened, providing more businesses access to flexible growth financing.

Immigration and workforce law updates for 2026

New immigration and employment rules will apply from 2026. Key changes include extended protection for Ukrainian citizens and updated conditions for non-EU workers. Employers should review their compliance obligations and workforce planning accordingly.

eIDAS 2.0 and the European Digital Identity Wallet

The upcoming eIDAS 2.0 framework introduces the European Digital Identity Wallet and expands the use of electronic signatures in business transactions. More agreements can now be signed digitally, reducing paperwork and delays. Companies should ensure that they use the appropriate signature type and maintain proper records to ensure legal validity.

POLAND

New guidelines concerning Packaging and Packaging Waste Regulation (PPWR)

On 30 March 2026, the European Commission (EC) published guidelines on the PPWR, which substantially change the practical approach to the obligations of businesses regarding packaging. Most significantly, the EC's functional approach to the definition of packaging might affect importers, distributors, commercial networks, and private label operators.

Progress on Polish AI Act

The government has adopted a long-awaited draft bill on artificial intelligence systems, ensuring the proper implementation of the EU's AI Act. Polish lawmakers are already announcing further legislative action, including on high-risk AI systems and “regulatory sandboxes”. The new law is now pending adoption by the Polish Parliament. At the same time, the final version of the Digital Omnibus package, which will postpone certain obligations by up to 16 months, is being negotiated at the EU level.

Fine imposed for collusive practices

The Polish Antimonopoly Body imposed a fine of PLN 170 million on Claas Polska and its five dealers of agricultural machines for territorial and price collusion. The collusion lasted over a decade (from 2011 to 2023) and involved the territorial division of customers, which prevented farmers from purchasing agricultural machinery and spare parts at competitive prices and from a dealer of their own choosing.

ROMANIA

New gross minimum wage

As of 1 July 2026, the gross minimum wage will increase to RON 4,325 (approximately EUR 865), a normal working schedule.

New rules regarding corporate law

As of 9 March 2026, no share transfer in Romanian limited liability companies can be registered with the Trade Registry without prior compliance with the obligation to submit a notification to the National Agency for Fiscal Administration.

Clarification on compensation for working during weekends

Working continuously during weekly rest, for a period up to 14 calendar days, shall be compensated with 150% of the base salary, even if the work performed during weekly rest does not exceed one's normal working time.

New regulations on foreign direct investment sector

Starting on 13 March 2026, the threshold for investment notification has been raised to EUR 5,000,000, the scope of the review mechanism has been expanded to include the acquisition of assets in certain sensitive sectors, and the investment review fee has been reduced to EUR 5,000.

SLOVAKIA

New Commercial Register Act

A new Commercial Register Act, effective from 17 August 2026, introduces major changes to corporate registrations, strengthens the legal effect of registered data and simplifies certain administrative steps for companies, while imposing stricter formal requirements for key documents in the form of notarial deeds or attorney authorizations.

Transposition of CRD VI Directive for Banking

The European CRD VI Directive has been transposed into Slovak legislation through an amendment to the Banking Act, covering in particular supervisory powers, sanctions, third-country branches, and environmental, social, and governance (ESG) risks. The purpose of these changes is to strengthen the resilience of the banking sector in the Slovak Republic, enhance the protection of financial stability, and introduce new legal requirements.

Changes in Cashless Payments

The deadline for the obligation for entrepreneurs to accept cashless payments for transactions exceeding EUR 1 has been postponed from 1 March to 1 May 2026 to allow more time to prepare. Until the end of 2027, payment service providers are prohibited from charging fees for cashless payments made via QR code, if they use the free state technical system for QR payments, which enables the eKasa cash register to obtain confirmation of such payments.

SLOVENIA

Sick Leave: New Movement Rules

New healthcare legislation, effective from 1 January 2026, has introduced stricter rules for sick leave, including the requirement for employers to provide written instructions on employee conduct during this period. The Health Insurance Institute (ZZZS) has issued unified guidelines defining seven movement regimes, which introduce stricter rules on employee movement during sick leave by setting clear limits on permitted activities and the area of possible movement. Breaches of these rules may lead to sanctions, and travel abroad requires prior ZZZS approval.

New Hospitality Act (ZGos-1): New Rules for Short-Term Rentals

ZGos-1, effective from 1 January 2026, has introduced new rules for short-term rentals in apartments. Only one accommodation unit may be registered per apartment, for up to 15 guests, with at least 8 m² per person. Providers must display a valid registration number in advertisements and the activity also requires the consent of co-owners, valid for three years. Time limits for rentals may apply from 2027 in certain municipalities.

Supreme Court Decision (VSRS Sklep VIII Ips 27/2025, 26 February 2026): Return to Work of Managers After Unlawful Dismissal Not Automatically Excluded

The Supreme Court held that an executive manager is not automatically excluded from returning to their position after unlawful dismissal. Despite the specific nature of their role, full legal protection applies. Whether reinstatement is possible depends on the circumstances, such as the reasons for dismissal and the working relationship. Courts of first and second instance wrongly assumed that reinstatement is not possible at all.

Supreme Court Decision (VSRS Sklep VIII Ips 35/2025, 26 February 2026): Equalization Hours in Uneven Working Time

The Supreme Court clarified that hours used to offset previously worked excess hours in an uneven working time arrangement should not be counted again as worked hours. Their purpose is to restore the average 40-hour workweek. These equalization (compensatory) hours are recorded only for tracking purposes and represent time off (rest), during which the employee has no work obligations.

Supreme Court Decision (VSRS Sodba II Ips 39/2025, 24 September 2025): Heirs' Liability of Inherited Assets and Order of Creditor Repayment

The Supreme Court clarified that heirs are responsible for the debts of a deceased person only up to the value of what they inherit. Creditors are paid until that value is reached. There is no fixed order of payment—priority goes to the creditor who is paid first, not the one who first obtains a final court judgment.

UKRAINE

Ukraine joins OECD Anti-Bribery Convention

Ukraine has joined the OECD Anti-Bribery Convention after passing the required legislation. The Convention requires countries to implement robust anti-corruption measures. This is an important step for Ukraine, and advances its EU membership ambitions.

New rules for suspension of employment contracts

From 14 March 2026, the suspension of employment contracts at the initiative of one party is limited to a total of 90 days. After this period, the contract must be resumed, terminated, or extended by mutual agreement. Previously, no such limit existed and suspension could last until the end of martial law.

Full employee reservation for transformer equipment producers

The government now allows companies producing and repairing transformer equipment to reserve 100% of their employees from military conscription. This measure is designed to ensure the uninterrupted operation of energy-related businesses and preserve key specialists during martial law.



BULGARIA

Increased Annual Tax Depreciation Rate for Electric Vehicles

On 1 January 2026, a higher annual tax depreciation rate of up to 50% was introduced for electric vehicles as assets.

Exception from Primary and Secondary Taxation with Additional Tax for Large Domestic Groups

For large domestic groups that, as of 1 January 2024, met the conditions for taxation with an additional tax and a national top-up tax, the five-year period during which the additional tax is reduced to zero begins on 31 December 2023.

Increased Tax Rate for Gambling Activities

The tax rate applied to gambling activities involving games where participation is paid via telephone (or other electronic communication) service has increased from 15% to 20%.

Tax Incentives for Research and Development Activities

As of 1 January 2026, taxable persons subject to corporate income tax may reduce their accounting financial result by 25% of the expenses for R&D activities, provided that the activities are assigned under market conditions, no public financial aid has been used, and all other legal requirements are met. Where an intangible fixed asset is created as a result of development activity and the above conditions are met, the taxable person has the right to increase their R&D expenses by 25%.

CZECH REPUBLIC

Top-Up taxes: Filing deadlines for first reporting period

Amendment No. 316/2025 to Act No. 416/2023, on Top-Up Taxes, was approved. The filing deadlines have been extended as follows: The filing deadline for first-time Czech top-up returns will be 22 months from the end of the reporting period, i.e., 31 October 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., 30 June 2026 for the 2024 period. The local competent tax authority is the Specialized Tax Office.

Draft law from Ministry of Finance on EET 2.0 (electronic sales reporting) from 2027

The Ministry of Finance has initiated the legislative process to reintroduce electronic sales reporting (EET 2.0) from 1 January 2027. According to the published parameters, EET 2.0 will be compatible with the original EET system (meaning existing equipment may be updated and reused). Invoices and online account-to-account transfers without physical customer contact will not be subject to reporting. Receipts will be issued/printed only upon the customer's request.

Selected parametric changes in 2026:

Travel reimbursements in 2026

As of 2026, the minimum basic allowance for the use of a personal motor vehicle on a business trip has changed from CZK 5.80 (in 2025), to CZK 5.90 per kilometre. Also, meal allowances for both domestic and international business trips have risen as well.



Home office reimbursements in 2026

As of 2026, the lump-sum reimbursement for working remotely (home office) has decreased from CZK 4.80 in 2025, to CZK 4.70 per hour.

These mandatory reimbursements according to the Labour Code are tax-exempt and not subject to health insurance and social security contributions. Amounts paid in excess of these mandatory amounts are subject to employment income tax, and social security and health insurance contributions.

HUNGARY

Property transfer tax and transaction rules amended

From 2026, Hungary will expand “exchange purchase” relief for real estate transfer tax. A broader range of transactions may qualify, and procedural deadlines will be adjusted. Buyers and investors may reduce their tax burden if the relevant replacement conditions are met.

R&D Tax Incentives

Hungary continues to offer attractive tax deductions for research and development activities. Companies investing in innovation may significantly reduce their tax base provided that eligibility criteria are properly met.

Energy Sector: Dual Tax Exposure

Energy companies may be subject to both corporate tax (TAO) and the “Robin Hood” tax. While the tax bases are similar, key differences exist in adjustments and incentives. Companies should carefully review both regimes to avoid unexpected tax outcomes.

More stringent documentation requirements – new Transfer Pricing Decree (45/2025)

Transfer pricing rules in Hungary will significantly change from 2026. Companies will be required to prepare more detailed documentation, including local benchmarking and segmented financial data. Earlier preparation is advisable, as stricter audits will increase the risk of penalties for non-compliance.

POLAND

Reclassification of sham B2B contracts signed into law

On 2 April 2026, the Polish President signed an amendment to the National Labour Inspectorate (PIP) Act, while simultaneously referring it to the Constitutional Tribunal for ex post review. The reform gives district labour inspectors the power, following an earlier order to remedy irregularities, to issue administrative decisions reclassifying sham civil-law and B2B arrangements into employment contracts; both the employer and the employee may appeal such decisions to a labour court. The amendment does not change the Labour Code definition of employment, but it materially strengthens enforcement against misclassified contractor models.



KSeF enters second phase of mandatory rollout

As of 1 April 2026, mandatory use of the national e-invoicing system (KSeF) has been extended to cover all remaining businesses and other entities issuing invoices. This follows the first phase that started on 1 February 2026, for taxpayers whose 2024 turnover exceeded PLN 200 million. The Ministry of Finance has also confirmed that 2026 is a transition year with no penalties for KSeF-related errors, while the temporary carve-out for taxpayers whose monthly invoice-documented sales do not exceed PLN 10,000 gross remains in place until the end of 2026. Mandatory use of KSeF still does not apply to B2C invoices.

March 2026 draft amendments to PIT and CIT

On 27 March 2026, an updated version of the deregulatory draft amending the PIT and CIT Acts was published on the Prime Minister's legislative portal, with the bill expanded to also cover the Fiscal Penal Code. The draft would repeal certain income tax sanctions linked to payments above PLN 15,000 made to accounts outside the VAT whitelist or without split payment, liberalize the rules for signing transfer pricing information (TPR), remove selected reporting metrics for micro and small businesses, and move the arm's-length statement from the TPR form to local transfer pricing documentation. The government's target date for adopting the proposal is Q2 2026.

ROMANIA

New rules regarding company secondary offices

Taxpayers with multiple secondary offices in the same administrative area must designate one as the main payroll office and register it with the tax authorities. This designated office will handle payroll obligations for all such entities in that area.

New obligation when buying buildings, land or vehicles

To acquire ownership of buildings, land, and vehicles, buyers must submit tax clearance certificates confirming that they have paid all outstanding taxes and fees owed to the local budget of the administrative-territorial unit in which they have their residence, registered office, or place of business, as applicable.

Increase of threshold for application of cash-basis VAT system

The threshold for applying the cash-basis VAT system has been raised. Thus, as of 1 March 1 2026, it will be 5,000,000 lei, and 5,500,500 lei, as of 1 January 2027.

Introduction of tax credit system for research and development activities

To calculate corporate income tax or the minimum turnover tax, taxpayers may apply additional deductions for research and development—either an additional 50% deduction for eligible expenses or the tax credit for research and development expenses introduced by this emergency ordinance.

The tax credit represents the amount determined by applying a 10% rate to the value of eligible expenses for research and development activities, recorded by the taxpayer during the tax period for which the calculation of income tax or the minimum turnover tax is performed.



SLOVAKIA

Changes in Social Insurance for Self-Employed

As of 1 January 2026, changes to social insurance apply to self-employed persons (SZČO), including a reduction of the period during which social insurance contributions are not payable to six months, a change in the definition of self-employed status, which is no longer tied to the generation of income from business activities. As a result, the contribution burden for self-employed persons increases.

Special Assessment Base for New Self-Employed Persons

As of 1 January 2026, a new method for determining the assessment base for social insurance has been introduced for a defined group: “new” self-employed persons. For 2026, their assessment base is set at EUR 396.24, and the minimum social insurance contributions will amount to EUR 131.34, without exception.

Change in Self-Employed Contribution Amounts for 2026

The minimum assessment base for calculating social insurance contributions for self-employed persons for 2026 is EUR 914.40, while the maximum assessment base is EUR 16,764. Accordingly, the minimum social insurance contributions in 2026 amount to EUR 303.11, and the maximum amount to EUR 5,557.26. The minimum assessment base for health insurance contributions for self-employed persons in 2026 is set at EUR 762, while there is no maximum assessment base. The minimum health insurance contributions for a self-employed person who is neither an employee nor insured by the state in 2026 amount to EUR 121.92.

Tax Amnesty in Slovakia Starting from 1 October 2025

On 1 October 2025, Slovakia will introduce a tax amnesty allowing taxpayers to settle overdue taxes or file missing tax returns without penalties or interest. The deadline to take advantage of this opportunity is 30 June 2026. Specific conditions apply, and local taxes and fees are not included.

SLOVENIA

1New Employee Profit Participation Act (ZUDDob-1)

ZUDDob-1, effective from 11 March 2026, introduces updated rules for sharing company profits with employees. The scheme remains voluntary but introduces important tax advantages. For companies, distributed profits are fully tax deductible (up to the tax base). Employees benefit from favourable taxation: cash payouts are taxed at 30%, equity schemes at 25%, and no social security contributions apply.

UKRAINE

VAT exemption for energy equipment extended

Ukraine has extended the VAT exemption on imports of equipment needed for energy recovery. The exemption will apply until 1 January 2029. The measure is intended to support the restoration of Ukraine’s energy sector.



Service acceptance acts no longer mandatory

As of 1 April 2026, an invoice alone can be sufficient to confirm the supply of services for tax purposes (if this is clearly envisaged by the written agreement). However, parties may still contractually agree to use service acceptance acts signed by both parties. This change aligns Ukrainian practice more closely with the European approach.

Transition period for customs delivery locations extended

The Ministry of Finance has extended the transition period for customs delivery locations operating under previous rules until 28 September 2026. This extension gives businesses additional time to adjust to updated customs requirements. After this date, non-compliant locations will be closed.

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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