

PETERKA PARTNERS

THE CEE LAW FIRM

NEWSLETTER 02/2021

Czech Republic Slovakia Ukraine Bulgaria
Russia Poland Romania Belarus Hungary

NEWS

FROM PETERKA & PARTNERS



PETERKA & PARTNERS RECOMMENDED ONCE AGAIN

We are pleased to inform you that the prestigious legal international rankings – **Chambers & Partners** and **Legal500** recommended our offices in the year 2021 again. Most of our offices regain our rankings and strengthen our position in the CEE legal market.

Chambers & Partners

CZ – Employment

SK – Corporate/M&A and Employment

Legal500

CZ – Banking & Finance, Corporate and M&A, Dispute Resolution, Employment, Real Estate and Construction, TMT

SK – Banking & Finance, Corporate and M&A, Dispute Resolution, Employment, Real Estate and Construction

BY – Corporate and M&A

UA – Corporate and M&A, Employment

We would also like to announce that, **Best Lawyers™**, the oldest and most respected peer-review publication annually identifying the most prominent lawyers in the world, included **6 lawyers** of PETERKA & PARTNERS offices in 2022 Edition of Best Lawyers across the following areas of law: Corporate, Banking and Finance, Mergers and Acquisitions, Labour Law and Tax Law.



NEW LEADERS FOR PETERKA & PARTNERS TURKISH DESK

PETERKA & PARTNERS has appointed **Svetlana Todorova**, Senior Associate, Deputy Director for Bulgaria, together with **Eldar Mansurov**, Senior Associate, Deputy Director for Russia, as the new Leaders of its **Turkish Desk**.

For more information about our Turkish Desk, please see the brochure [here](#).



UPCOMING PETERKA & PARTNERS WEBINARS

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

You may look forward to seminars on currently hot topics in tax and labour law as well as in other areas of the law.

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

LEGAL

NEWS



CZECH REPUBLIC

New Act on Registration of Beneficial Owners

As of 1 June 2021, a new Act on the Registration of Beneficial Owners (“the Act”) came into force. The Act will ensure that a separate regulation is reserved for the regulation of the beneficial owner, and will bring further changes. In addition to modifying the definition of “beneficial owner”, which will now be any natural person who is a final beneficiary or a person with ultimate influence, the Act introduces public access to the register of beneficial owners and, in particular, significant sanctions for entities that fail to register, or register incorrectly (there is a risk of a fine of up to CZK 500,000).

New “kurzarbeit” – Amendment to Act on Employment

An amendment to the Act on Employment related to partial employment was approved by the Senate. If there is a significant threat to local economy or any of its sectors, for example due to an economic crisis, natural disaster, health threat or massive cyber-attack, the government may activate a short-time working scheme (“kurzarbeit”) by issuing a Decree in which it shall determine that employers are entitled to compensation. Under specific conditions, the employer will be entitled to a contribution if the minimum volume of the work assigned by it corresponds, due to obstacles, to 20 percent and the maximum volume to 80% of the weekly working hours. The employer will pay employees compensation for wages corresponding to a minimum of 80% of their gross earnings. The employer will receive a contribution corresponding to 80% of compensation for wages + levies, but the maximum contribution will be a multiple of 1.5 of the national average wage.

Amendment of Civil Code relating to consumer contracts

The Government submitted to the Chamber of Deputies a proposal for an amendment to the Civil Code based on two directives of the European Parliament and the Council (EU), which is to affect consumer contracts. The proposal is intended to bring, in particular, the extension of contractual arrangements, which are prohibited in all

conditions in contracts concluded with consumers, as well as the extension of the information obligation of the entrepreneur in the pre-contractual phase and the adjustment of the regime of concluding contracts with consumers by telephone or electronic means.

Production, trade and services not listed in Annexes 1 to 3 of Trade Licensing Act as subject of company's business

According to the judgment of the Supreme Court 27 Cdo 3549/2020, dated 12 May 2021, a provision of the articles of association stating “Production, trade and services not listed in Annexes 1 to 3 of the Trade Licensing Act” as the company's business does not meet the requirement of certainty, as it is not clear what the company's business is and the corresponding result cannot be obtained by interpretation. All business corporations having “Production, trade and services not listed in Annexes 1 to 3 of the Trade Licensing Act” mentioned as the subject of business in their articles of association should then change the wording by newly specifying a field of business.

New Act on Emergency Measures related to mitigation of impact of COVID-19

A brand new act, Act No. 94/2021 Coll., on Emergency Measures in regards to the COVID-19 pandemic and amending some related acts, has been adopted, and is effective from 27 February 2021 until 27 February 2022. The new act lays down the conditions for issuing measures which, in order to prevent the further spread of COVID-19, should restrict certain activities or the provision of services that are epidemiologically risky, or, on the contrary, order certain activities that would prevent the spread of the disease.

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You can find more COVID-related legal information and updates, including valid restrictions and subsidies, in the section dedicated to COVID-19 on [our website](#).

SLOVAKIA

Changes to Labour Code

As of 1 March 2021, the Labour Code has a new definition and rules for the performance of work from home and telework, allows employees to choose a method for meal contribution (vouchers or a financial contribution), and amends provisions on the temporary assignment of employees between parent companies and their subsidiaries.

“Kurzarbeit”

Following the example of other countries, Slovakia has decided to introduce “Kurzarbeit”. From 1 January 2022, if there is a crisis affecting the activities of an employer, and upon meeting other conditions, 60% of an employee’s wage will be reimbursed from a state designated fund (monthly up to EUR 1,340 per employee) and 20% by the employer. The support is to be paid for, at a maximum, 6 months out of 2 years.

New Act on Protection of Competition

As of 1 June 2021, a completely new Act on Protection of Competition came into force; it transposes EU Directive 2019/1 and includes changes to the regulation of abuse of a dominant position, agreements restricting competition, a leniency programme, and new rules regarding notification of acquisitions, control of concentrations, the powers of the Slovak competition authority, and the imposition of sanctions.

Register of Foodstuffs

Effective from 1 January 2022, a Register of Foodstuffs will be established. It will serve as a “food traffic light” – foodstuffs will be color-coded according to their composition and quality. The register will include information on the target group of consumers, stage and method of the processing of the foodstuff, composition, quality and quality policy, origin of the foodstuff, etc. The information will be accessible online. Registration will be voluntary.

UKRAINE

New rules for transfer of plots of land

On 18 May 2021, Law No. 1444-IX on Electronic Land Auctions for State and Municipal Plots of Land was adopted. The new law establishes that such types of plots of land can be sold or transferred via electronic auctions.

Maximum retail margins for fuel established

On 14 May 2021, the maximum retail margins for retail fuel supplies were established till the end of the quarantine. The requirements were adopted by Resolution of the Cabinet of Ministers of Ukraine No. 3876.

Supreme Court rules on remote work and termination of employment

In its judgment of 21 April 2021 on case No. 569/9738/20, the Supreme Court ruled that an employee is entitled to terminate his/her employment if the employer fails to ensure proper conditions for remote work.

BULGARIA

New Act on Provision of Digital Content, Digital Services and Sale of Goods

As of 1 January 2022, traders of goods will have to comply, along with consumer protection rules, with additional requirements under the new act. The new piece of legislation further applies to suppliers of digital content (e.g., computer programs, music files) and digital services (e.g., social media).

Work in Bulgaria for Foreigners – Changes in Procedures as of 1 June 2021

Amendments to the rules for the issuance of an EU blue card and single permit for residence and work in Bulgaria are aimed at making procedures faster and easier. Almost all required documents will be submitted centrally to a single point, including directly by foreigners. Moreover, employers will not be obliged to perform a market test.

New Regulation of Industrial Parks as of 16 March 2021

The new law defines specific parameters and requirements for industrial parks. Businesses in such parks will be relieved from activities related to construction and maintenance of infrastructure and will be able to focus on production. In addition, the law provides for opportunities for incentives for investors located in industrial parks.

More Rights for Concessionaires as of 2 March 2021

Concessionaires awarded with service concessions are now entitled to conduct other business activities in addition to the services included within their concessions. The amendments also remove the concession for use, and introduce the sectoral concession as a third type of concession together with the services and construction concessions.

New Law on Special Purpose Entities (SPE) and Securitization Special Purpose Entities (SSPE) in Bulgaria

SPEs established in Bulgaria will have to adapt their activities to the new rules within a transition period until 16 March 2022. The new regulations reflect the practice of the Financial Supervision Commission and the rules of Regulation (EU) 2017/ 2402. Moreover, the new law introduces specific provisions governing the activities of SSPEs.

RUSSIA

Stricter fines for violation of personal data and security of Runet

From 27 March 2021, a law which doubles the amount of the fines for violations of personal data and the security of the Runet came into force. The violations include: the processing of personal data without the consent of the data subject; the processing of personal data without a legal basis; lack of unrestricted access to security policy; and the failure to comply with the procedure for the installation, operation and modernization of technical means to combat threats to the Runet.

New restrictions in trade of electronic cigarettes

From 28 January 2021, it is prohibited to sell electronic cigarettes (devices and pods) through the Internet or advertise them. The law prohibits the retail sale of nicotine-containing products if the concentration of nicotine exceeds 20 mg/ml. It is also prohibited now to sell electronic cigarettes to minors.

Russian software must be preinstalled on electronic devices

From 1 April 2021, it has been prohibited to sell electronic devices (such as smartphones, laptops etc.), if they have not been preinstalled with software from Russia or other EAEU countries. This will affect devices that were produced after 1 April. For non-compliance, sellers will be punished with fines of up to 50,000 RUB (approximately 550 EUR) for executives, and 200,000 RUB (approximately 2,200 EUR) for organizations.

JSCs and LLCs will be able to hold general meetings in absentia in 2021

Under a new law, until 31 December 2021, the ban on holding a general meeting of shareholders in absentia was suspended. To hold such meetings in absentia, a JSC needs a decision from the board of directors, and an LLC needs a decision from the executive body. The law came into force on 7 March.

"Currency" rules relaxed, and access to insurance expanded, for exporters

A resident (exporter) is considered to have fulfilled the obligation to repatriate money if, for example, they received a refund from an ordinary insurance company to their account with an authorized bank. This rule took effect on 28 February 2021. In such case, the ratio of the sum insured and the value must be at least 70%. This legal innovation will not affect all insurance companies. Exceptions will be listed by the Central Bank of the Russian Federation, which will post the list on its website.

POLAND

Sobriety Tests for Employees

On 28 May 2021, the Government of Poland published a proposal of changes to labour law that would allow the employer to conduct random alcohol tests on its employees. Currently, an employer can ask the police to perform such test only if there is a justified suspicion that a worker is not sober.

New type of commercial company

As of 1 July 2021, a new legal type of a company will begin to operate – the Simplified joint-stock company. This is meant to create smaller companies by facilitating the process of obtaining capital, and by simplifying the process of setting up and running businesses.

National Debt Register as new public register

On 1 July 2021, a new public record was to be introduced – the National Debtor's Register. It will primarily provide information about the current or past restructuring and insolvency proceedings of a company. It is likely, however, that the launching of the register will be postponed.

ROMANIA

Incentive for parents to return to work earlier

On 17 May 2021, Emergency Ordinance 26/2021 came into force; the ordinance authorizes that the reinsertion stimulus for parents who return to work from parental leave before the child reaches 6 months, or 1 year (in the case of a child with disabilities), will be increased to RON 1,500 (approximately EUR 300).

Internal regulation no longer mandatory for micro-enterprises

Emergency Ordinance 37/2021 came into force on 6 May 2021. It authorizes that, as an exception, in the case of employers that are micro-enterprises, the drafting of an internal regulation applicable to all employees is no longer mandatory.

Job description no longer mandatory for micro-enterprises

The above-mentioned emergency ordinance also provides that, as an exception, in the case of employers that are micro-enterprises, a written job description, which was part of the individual employment agreement, is no longer necessary; responsibilities may be assigned orally to the employee.

New rules for tele-working

Government Emergency Ordinance 36/2021 came into force on 6 May 2021, and contains a new definition of tele-working, which excludes the condition that at least one day per month tele-working has to be carried out by an employee for the activity to be considered as tele-working.

Use of electronic signature in employment relations

The same ordinance also provides that the employer and the employee may agree on the use of an advanced electronic signature or a qualified electronic signature, accompanied by an electronic temporal stamp or qualified electronic temporal stamp and a qualified electronic seal of the employer.

BELARUS

Changes to Labour Code

From 30 June 2021, an employer will have the right to terminate an employment contract with an employee if the employee is under administrative arrest. It will be possible to dismiss an employee for participating in an illegal strike (or calling on other employees to participate in an illegal strike), as well as for other forms of unexcused refusal to perform work duties by employees.

Law “On personal data protection”

From 15 November 2021, companies will have the obligation to appoint a data protection officer, develop a policy regarding the processing of personal data, instruct employees, and implement technical protection for personal data. In the next three months, an authorized body will be created to protect the rights of subjects of personal data.

Peer-to-peer (P2P) lending

Presidential Decree No. 196, which will enter into force on 29 November 2021, allows the establishment of online platforms where it will be possible to lend money to individuals or legal entities directly without an official financial institution participating as an intermediary in the deal. The lender can be a resident or non-resident of Belarus, but the borrower can only be a resident.

HUNGARY

Law on establishment of UBO database recently adopted by Hungarian Parliament (effective 22 May 2021)

According to the new regulation, at the time of its first registration, the organization concerned receives a national registration number and gets a “TT index” with a value of ten points upon the recording of the first data. This index evaluates the reporting reliability. Service providers are obliged to treat entities classified as “unreliable” as high-risk entities and have to refuse any transactions over HUF 4.5 million.

New EU restructuring directive soon to be implemented in Hungary

Restructuring proceedings will fill a gap in the Hungarian legal environment by providing enterprises with a new legal tool – in addition to already existing bankruptcy proceedings – to settle their debts with creditors. The introduction of the restructuring proceedings is well-timed, as it may help companies recover financially from the ongoing coronavirus pandemic.

Payment moratorium for loans extended until 30 September 2021

The Hungarian government has issued a government decree on the extension of the payment moratorium for loans until 30 September 2021. According to the government communique in this time period the government aims to negotiate with the banking sector about a further extension for those who are financially more deprived.

Most Covid-related restrictions lifted in Hungary after 5 million people vaccinated

Effective as of 23 May 2021, the government has lifted most Covid related restrictions in Hungary. However, physical distancing and mask-wearing will remain mandatory in shopping malls. Masks will also be required in enclosed areas in which people with Covid immunity may mix with people who haven't been inoculated against the virus, such as on public transport and in shops.



TAX NEWS

CZECH REPUBLIC

New EU VAT rules relating to e-commerce effective from 1 July 2021

The amendment to the Czech VAT Act has not yet been approved by Parliament. The new VAT rules bring with them significant changes in taxation of distance sales through various platforms (electronic interfaces, e-shops), telecommunications, broadcasting and electronic (TBE) services to consumers in the EU, the settlement mechanism (the EU's One Stop Shop (OSS)), distance sales and import of low value goods (an intrinsic value not exceeding EUR 150), and a new special scheme for distance sales of goods imported from third countries (the Import One Stop Shop (IOSS)).

Detailed home office regulations still missing

Remote work has become a frequent tax topic. The employer has the duty to cover any extra costs incurred by the employee, in particular ensuring health and safe conditions of the workplace and reimbursement of the use of an employee's own equipment. The General Financial Directorate issued some general interpretations regarding limits but in practice the calculation of costs is unclear. Separately, the OECD issued guidance on tax treaties and the impact of COVID-19, especially concerning permanent establishment created based on working from home abroad and the change of tax residence. As double taxation treaties did not change, various interpretations are expected.

OECD Guidance on the transfer pricing implications of the COVID-19 pandemic

A new OECD Guidance clarifies and illustrates the practical application of the arm's length principle as articulated in the [OECD Transfer Pricing Guidelines](#) to the unique fact patterns and specific challenges implied by the COVID-19 pandemic. The Guidance provides much needed clarification and support for taxpayers regarding comparability analysis, losses and the allocation of COVID-19 specific costs, and government assistance programmes.

SLOVAKIA

Remission (waiver) of interest for late payment and fines

On 24 February 2021, the Slovak Government approved a regulation (88/2021 Coll.), which determinates the conditions under which there may be a waiver from

- interest on late payments, e.g., in the event of a breach of the obligation to pay tax,
- a fine, e.g., for not filing a tax return or tax report.

Therefore, if you did not fulfil certain tax obligations in 2020, you may avoid sanctions if you fulfil the obligations by the additional deadline offered under the abovementioned regulation.

Registration of bank accounts and VAT liability

Part of the draft amendment to Act no. 222/2004 Coll. on Value Added Tax, as amended (the "VAT Act"), is the obligation to register business bank accounts. It is proposed that VAT payers be required to notify the tax office of any account held with a payment service provider or with a foreign payment service provider that they will use for business. The Financial Administration will regularly update the list of these notified bank accounts and publish the list on its website. The list is being established for the purpose of

- Extensions of VAT liability. It is proposed that the customer shall be liable for payment of VAT to the supplier if the customer pays its supplier for the goods or services to a bank account other than the supplier's bank account which was published in the list of bank accounts on the day of payment.
- Ability to verify the business partner's account number.

The list of VAT payers with account numbers should be published for the first time on 15 November 2021.

Upcoming amendment to Tax Code

At the end of April 2021, the Ministry of Finance of the Slovak Republic submitted an amendment to Act no. 563/2009 Coll. on Tax Administration (Tax Code) as amended. The amendment proposes several interesting changes, such as

- Introduction of the already discussed index of tax reliability in order to motivate tax subjects to fulfil their obligations (the higher the rating of the tax subject, the more benefits),
- Introduction of the exclusion of a natural person who is a statutory body of a tax entity that seriously violates its tax obligations,
- Reduction of the price of a binding opinion to EUR 1,000, with a highly reliable tax entity paying half of this sum,
- Witness hearings by videoconference or other means of communication technology,
- Introduction of a new list of notified bank accounts of value added tax payers, which is related to the new obligation proposed in the amendment to the VAT Act.

The effectiveness of the amendment to the Tax Code is proposed from 30 November 2021 and 1 January 2022.

UKRAINE

Ukraine imposes VAT on certain e-services

On 3 June 2021, the Ukrainian Parliament adopted draft law No. 4184. The new law imposes VAT on certain electronic services rendered by foreign companies to Ukrainian resident individuals. Suppliers of such services shall register as VAT payers in Ukraine.

Ministry of Finance clarifies VAT exemption on software supplies

According to tax clarification No. 238 dated 27 April 2021, technical maintenance services are also VAT exempt, provided that their costs are included in the price of exempt software products.

New rules for VAT invoices register

From 23 April 2021, the unified register of VAT invoices will be functioning under amended rules. Amendments were introduced by Resolution No. 378 of the Cabinet of Ministers of Ukraine dated 21 April 2021.

BULGARIA

Lowered VAT rate for combined tourist service provided by tour operators

To mitigate the adverse economic effects of the ongoing pandemic, the Minister of Finance passed amendments whereby the applicable VAT rate for combined tourist service was lowered to 9%. The new VAT rate will apply to the said service till 31 December 2021.

Exemption from tax obligations

Pursuant to recent amendments to the Corporate Income Tax Act, as from 1 January 2021, companies registered in 2020 are exempt from making advance corporate income tax payments in 2021. However, this exemption will not apply to companies wrapped up in 2020 in the course of corporate restructuring.

Fewer documents required for VAT registration of non-EU entities

From 1 July 2021, filing for VAT registration by non-EU entities with a fixed establishment or performing taxable supplies in the country will not require proof of registration in another Member State or proof of notification to the tax authorities on the exercised right to choose Bulgaria as place of supply.

New and updated VAT registration forms

New and updated request forms have been recently introduced for VAT registration, deregistration and VAT return for distance selling of goods imported from third countries or territories and for supply of goods under Union and non-Union schemes. Some of the forms apply from 1 April 2021 and others from 1 July 2021.

RUSSIA

Ratification of Double Tax Treaty with Luxembourg and Malta

Russia has completed the internal ratification procedures required for Double Tax Treaties with Luxembourg and Malta.

Amendments to the Russia-Luxembourg DTT, providing for an increase of withholding tax on interest and dividends up to 15% (save for certain exceptions taxed at 5%) have been ratified by Luxembourg, and Russia has received notification from Luxembourg on the completion of the internal procedures. New DTT conditions are expected to be applied since January 1, 2022.

Amendments to the Russia-Malta DTT, providing for an increase of the withholding tax on interest and dividends up to 15% (save for certain exceptions taxed at 5%) were ratified by Russia on March 9, 2021.

Double Tax Treaties with Switzerland, Hong Kong and Singapore

The Government of Russia is considering starting up negotiations with Switzerland, Hong Kong and Singapore on amendments of the Russia-Switzerland DTT.

Transfer Pricing Agreement

Technical improvements to the procedure for conclusion of transfer pricing agreements were introduced and will be effective from March 17, 2021 onwards.

POLAND

“Polish New Deal” – major changes in taxes announced

A draft package of tax and social changes, the “Polish New Deal” has been presented by the government. From the beginning of 2022, very significant changes can be expected in PIT (the tax-free allowance will be raised to PLN 30,000, and a second tax threshold (32%) will be raised from PLN 85,528 to PLN 120,000 annually) and CIT (e.g., a simplified entry level for “Estonian CIT”, R&D and IP Box relief will operate simultaneously, and there will be new IPO relief).

Important Constitutional Tribunal judgment on real estate tax

At the beginning of 2021, the Polish Constitutional Tribunal issued a judgment (SK 39/19) that may significantly impact the real estate tax (RET) charged on land, buildings and structures owned by entrepreneurs. It states that the legal provisions determining the connection of land, building or structure with their use for business purposes exclusively based on the ownership title held by an entrepreneur or other business entity were unconstitutional. The judgment offers the opportunity to recover overpaid tax for the last 5 years.

ROMANIA

Deductions of costs for associations without legal personality

On 29 March 2021, Government Emergency Ordinance 19/2021 came into force, clarifying that the costs of acquisition of electronic cash registers for associations without legal personality, will be deducted by each association member from the annual tax, based on the share of participation.

VAT recapitulative statements

According to the above-mentioned act, the VAT recapitulative statement will not include mentions of intra-community operations between taxable persons from Romania and taxable persons from the United Kingdom of Great Britain and Northern Ireland, except for the case of the transport of goods to/from Northern Ireland.

Fiscal measures for payers of specific tax for certain activities

According to the same act, for tax payers of the specific tax for certain activities, as per Law 170/2016, the period for which they may benefit from tax exemption is extended for an additional period of 90 days, calculated as of 1 April 2021.

Restructuring of budgetary obligations

According to the same act, notification regarding the intention of restructuring of main and accessory budgetary obligations outstanding on 31 December 2020 may be submitted by 30 September 2021, while the relevant request may be submitted by 31 January 2022.

BELARUS

Changes to Code on Administrative Offences

From 1 March 2021, the amount of fines for the following tax violations has changed:

- For carrying out activities without being registered with a tax authority – 10% of the amount of income received as a result of such activities;
- For failure to provide information for tax control by the prescribed deadline – fine for an official of a legal entity in the amount of up to 20 base units (580 BYN = approximately 188 EUR)

Convention between the Republic of Belarus and Spain on avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and capital

The main objectives of the Convention, which entered into force on 9 May 9 2021, are: the distribution of taxation rights between the Republic of Belarus and Spain, the elimination of double taxation, and the exchange of information between the tax services of Belarus and Spain.

HUNGARY

Lenient approach promised for late publication of financials

The general deadline for the publication of financial statements is 31 May, and the failure to meet this deadline can easily lead to fines. However, due to pandemic-related reasons, if a request for leniency is also filed alongside the financials until 30 June, the Ministry of Finance has promised that no sanctions would be due because of this one-month delay. The request for leniency should not only cite the exemption from default penalty, but late payment interest needs to be referenced as well.

Cryptocurrency regulation to come

A comprehensive cryptocurrency personal income tax reform is just around the corner (envisaged to be effective from 2022). The reform shall include, among others, a definition of crypto assets, a quasi-amnesty for declaring crypto-related income for past years, the possibility to set losses against profits, and an assessment period of one year instead of the current deal-by-deal approach.

Cross-border e-commerce to come under scrutiny

In line with EU Directive 2020/284, Hungarian payment services providers would be required to make quarterly data disclosures to the tax authority on cross-border payments if 25 cross-border payments are made to the same payee (effective as of 2024).

CONTACT

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

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

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

GLOBAL CONTACT

Ondrej Peterka, Managing Partner, peterka@peterkapartners.cz

CZECH REPUBLIC

Karlovo namesti 671/24
CZ – 110 00 Prague 1
+420 225 396 300
[krcbova@peterkapartners.cz](mailto:krbcova@peterkapartners.cz)
urbancova@peterkapartners.cz

BULGARIA

96, Georgi S. Rakovski
BG – 1000 Sofia
+359 2 984 11 70
peev@peterkapartners.bg

POLAND

Śniadeckich 10
PL – 00-656 Warsaw
+48 22 696 72 01
ploskowicz@peterkapartners.pl
siwinska@peterkapartners.pl

SLOVAKIA

Kapitulska 18/A
SK – 811 01 Bratislava
+421 544 18 700
lesko@peterkapartners.sk

RUSSIA

Zemlyanoy Val St., 9, 8th floor
RU – 105064 Moscow
+7 499 754 01 01
seregina@peterkapartners.ru

BELARUS

Pobeditely Avenue 103, suite 1303,
BY – 220020 Minsk
+375 17 236 47 11
rakovskij@peterkapartners.by
gievaya@peterkapartners.ru

UKRAINE

40/85 Saksahanskoho St.
UA – 01033 Kyiv
+380 44 581 11 20
utiralov@peterkapartners.ua

ROMANIA

33 Aviatorilor Blvd, 1st District
RO – 011853 Bucharest
+40 21 310 48 82
aron@peterkapartners.ro

HUNGARY

Vörösmarty tér 4
HU – 1051 Budapest
+36 1 235 10 90
cseho@peterkapartners.hu