

# PETERKA PARTNERS

THE CEE LAW FIRM

## NEWSLETTER 03/2019

Czech Republic   Slovakia   Ukraine   Bulgaria  
Russia   Poland   Romania   Belarus   Hungary

# NEWS

## FROM PETERKA & PARTNERS



## CHANGES IN MANAGEMENT AT HUNGARIAN OFFICE

We are pleased to announce two promotions in our Hungarian office. András Csehó has been promoted to Partner and Director for Hungary, and Gábor Juhász has been promoted to Senior Associate and Deputy Director.



**András Csehó** has been practicing law for eight years, and before he joined PETERKA & PARTNERS Hungary last year, he worked as a Senior Associate at the Bogsch and Partners Law Firm in Budapest, mainly in the fields of intellectual property, data protection, labour law and corporate law.

He is also a qualified English-language and German-language legal translator, enabling him to advise a wide variety of clients communicating in those two languages.



**Gábor Juhász** has been practicing law for nineteen years, and before he joined PETERKA & PARTNERS Hungary, he worked as a Senior Associate at the Bogsch and Partners Law Firm in Budapest. He specializes in commercial, labour and real estate law.

So, a big congratulations to András and Gábor on their promotions, and we wish them the best of luck in their new roles!

## UPCOMING PETERKA & PARTNERS SEMINARS

PETERKA & PARTNERS continues in its organization of seminars in our offices on legal topics covering various jurisdictions:

- **On 14 November 2019**, Rostislav Frelich, Tax Advisor and Leader of the Tax Desk, will give a lecture titled **“VAT on Intra-Community Supplies, Import and Export of Goods and Cross-Border Services”** organized by the Czech office. For more information, please contact Vladena Jurackova at [jurackova@peterkapartners.cz](mailto:jurackova@peterkapartners.cz).
- **On 21 November 2019**, Ioana Savan, Senior Associate, Leader of the Compliance and Regulatory Practice and Cosmina Aron, Partner and Director of Romanian office will give the lecture **„Compliance challenges. New AML Rules in Romania“** with the support of the Embassy of the Czech Republic in Bucharest at the premises of the Embassy. For more information, please write Celina Zorz at [zorz@peterkapartners.ro](mailto:zorz@peterkapartners.ro).
- **On 28 November 2019**, Beata Kusnirova, Senior Associate at the Slovak office and Tereza Haasova, Associate at the Czech office, will give a presentation titled **„The Specifics of Court Proceedings in France with a Focus on Insurance Disputes and Unpleasant Surprises“** organized by the Slovak office. For more information, please contact Klaudia Borsodiova at [borsodiova@peterkapartners.sk](mailto:borsodiova@peterkapartners.sk).
- **On 28 November 2019**, Gabor Juhasz, Deputy Director for Hungary, will give a lecture in Budapest as part of a seminar titled **„Delicacies in the Field of Labour Law“** and in the second part of the seminar, Sándor Berecz, Associate from the Hungarian office, will discuss **„Evergreen Topics in the World of Contracts“**. For more information, please contact Zsuzsa Okeke-Tarnai at [okeke-tarnai@peterkapartners.hu](mailto:okeke-tarnai@peterkapartners.hu).

## PETERKA & PARTNERS RECOMMENDED BY IFLR1000

We are delighted to be ranked once again in the latest edition of the annual international legal guide **IFLR1000** for the year 2020. Being ranked repeatedly over the last few years, confirms the significant position PETERKA & PARTNERS holds as a truly CEE law firm.

Our offices in the **Czech Republic, Slovakia, Bulgaria, Romania and Russia** retained our positions in the practice areas of **Banking and Finance, M&A, Restructuring and Insolvency and Project Development**. Newly, we have been recommended in the **Banking and Finance practice area in Ukraine** and in the **Project Development practice area in Belarus**.

Also, with the greatest pleasure, we would like to inform you that the PETERKA & PARTNERS Warsaw office has been ranked by IFLR1000 for the first time as a Tier 5 law firm in Poland for the M&A practice area.

We would like to take this opportunity to thank all of our clients for their trust in us!

## MEMBERSHIP IN TURKISH- BULGARIAN CHAMBER OF COMMERCE AND INDUSTRY

Considering the growing potential for cooperation between Turkey and the CEE countries, PETERKA & PARTNERS Bulgaria has become a member of the Turkish-Bulgarian Chamber of Commerce and Industry.

The beginning of the cooperation was marked by a seminar organized by the Chamber and the Chancellery of the Embassy of the Republic of Turkey actively supported by PETERKA & PARTNERS, with Georgi Kanev, Senior Associate and Deputy Director of the Sofia office speaking at the event on hot-button legal topics. The event took place at the end of June in Sofia, Bulgaria and all of the parties involved were delighted by the high attendance and the positive feedback from the guests.



IFLR1000

2020  
FIRM RANKINGS  
AND  
LAWYER RATINGS  
PUBLISHED

MORE THAN:

- 59,900 CLIENT REFEREES SURVEYED
- 11,800 RATED LAWYER PROFILES
- 2350 PARTICIPATING FIRMS
- 570 RANKING TABLES
- 180 JURISDICTIONS RESEARCHED

# LEGAL

# NEWS



## CZECH REPUBLIC

### **Terminating employment: invalidity of removal from position by fiction of delivery through operator providing postal services**

The Supreme Court decided (judgment 21 Cdo 361/2018) that labour law rules for the delivery of documents, namely the obligation to attempt to deliver documents primarily directly at the workplace, concern all cases of removals from position. It is thus not possible to remove an employee from his/her position by fiction of delivery through the operator providing postal services.

### **Possibility to set off receivables between employer and employee**

In labour law relations, a debt of an employee or employer may be extinguished also by offsetting, even if one of the mutual claims does not come from labour law relations. Such offsetting is however only acceptable within the lawful limits forbidding to set off the basic non-punishable amount and one third of the remaining net remuneration.

### **Next phases of Electronic Records of Cash Sales approved**

The Chamber of Deputies approved an extension of the system of the electronic records of cash sales (abbreviated in Czech as “EET”) newly for craftspeople, healthcare facilities and agricultural entrepreneurs. It is however possible for small businesses with cash sales up to CZK 600,000 to record sales in an offline mode using paper receipts.

### **Right to digital services of state**

A new law on the right of citizens to digital services was moved by the Chamber of Deputies to the final round of approval. If approved, the government will have to resolve all agendas primarily in electronic form. The paper form will be preserved mainly for elderly citizens. Citizens shall be asked for the necessary data only once and the missing data should be accessible from other registers.

## SLOVAKIA

### **Posting of employees to Slovakia**

From 30 July 2020, the Labour Code will differentiate between the short-term posting of employees of up to 12 months (possibility to prolong to 18 months) and long-term posting of over 12 (or 18) months. For a long-term posting, the whole scope of Slovak labour law shall apply to such posted employee.

### **Contribution to child's sporting activity**

From 1 January 2020, an employer may provide to its employee a contribution to the sporting activity of the employee's child up to the amount of 55% of the costs (related to the sporting activity), but not more than EUR 275 per calendar year. Such contribution shall be income tax free.

### **Termination of old execution proceedings**

Old execution proceedings, that started before 1 April 2017, and comply with the conditions given by the new act, will be terminated ex lege. The new act on the termination of old execution proceedings will come into force on 1 January 2020.

### **New Act on Guaranteed Electronic Invoicing**

The adoption of the Act on Guaranteed Electronic Invoicing and a Central Economic System is the result of the transposition of an EU directive, and entered into force on 8 August 2019. The aim is to set forth conditions for those in a business relationship with certain public authorities, especially for public procurement.

## UKRAINE

### **Free trade with Israel**

Ukraine ratified the Free Trade Agreement with Israel. The Agreement shall gradually introduce a 0% rate for 70% of Ukrainian and 80% of Israeli industrial goods. The zero rate shall apply to medicines, cosmetics, outdoor wear, building materials, household appliances, cars, electronic devices, etc.

### **Limit on repatriation of investments abolished**

In the course of a currency liberalization policy, the National Bank of Ukraine has cancelled the previously-existing monthly limit of EUR 5 million for repatriation of proceeds from the sale of securities, corporate rights, and funds obtained after the reduction of the authorized capital of legal entities.

### **Cancellation of currency purchase limits**

The National Bank of Ukraine has allowed the purchase of currency at the expense of credit funds in UAH without any limitations as to the sum. This measure is aimed at facilitation of the purchase of the necessary amounts of currency for businesses and allowing efficient liquidity management and execution of contractual obligations.

### **Amendment of financial restructuring procedure**

The Law of Ukraine No. 112-IX On Amending Laws of Ukraine Regarding the Improvement of Conducting Financial Restructuring Procedure entered into force on 25 September 2019. The law releases banks and financial institutions from a range of permits and assures the survival of certain unsatisfied claims (of mortgage holders, as to encumbered assets) and simplifies the financial restructuring procedure in general.

## **BULGARIA**

### **Anti-money laundering measures to cover cryptocurrency platforms and digital wallets**

A draft of amendments to the Measures Against Money Laundering Act was introduced in July 2019, extending the scope of the entities obliged to apply AML measures. The changes aim to cover cryptocurrency platforms and virtual currency exchange service providers. Further, such entities shall be entered into a public register administered by the National Revenue Agency.

### **Supreme Court shedding light on share transfer restrictions**

In August 2019, the Supreme Court of Cassation confirmed in a first ruling on the matter that once share transfer restrictions (such as right of refusal clauses) are agreed upon between shareholders in a joint stock company they

shall be binding and share transfers disregarding such restrictions shall be void with respect to the company and the rest of the shareholders.

## **RUSSIA**

### **Electronic visa to visit Saint-Petersburg**

The President of Russia issued a decree, which allows citizens of many countries visit St. Petersburg since 1 October 2019 with a free electronic visa. The electronic visa is issued no later than 4 days before the date of the intended entry, is valid for 30 days, and allows a person to stay in the territory of Russia for a total of no more than 8 days.

### **Group actions became available for consumers**

Since October 2019, all Russian consumers may file group actions. Previously, group claims of citizens in Courts of General Jurisdiction were possible only in cases when initiated by consumer protection associations, the Prosecutor's office or local authorities. The group must include the plaintiff plus at least 20 more co-plaintiffs.

### **Smart contracts recognized**

A "self-executing transaction" is the legislative definition of a smart contract in the Russian Civil Code. Smart contracts were equated with transactions in writing that could be challenged, causing an obvious conflict: legally it is possible to challenge a smart contract, but technically, it is impossible.

### **Forced use of fast payments**

The Central Bank of Russia obliges the eleven largest Russian banks to use the Fast Payment Service to transfer money upon the order of customers. The Fast Payment Service is a system that allows (24/7) transfer money by use of a mobile phone number (regardless of in which bank in Russia the accounts of the sender or recipient of the funds are in).

## **POLAND**

### **On-line Shareholders' Meeting**

Pursuant to the amendment to the Code of Commercial Companies, which entered into force on 3 September 2019, the articles of association of a limited liability company may allow participation in a Shareholders' Meeting using electronic means of communication, which includes, in particular, the transmission of the Shareholders' Meeting in real time and two-way communication in real time, in which partners may speak during the meeting although they are in another place than the meeting place of the shareholders (teleconference).

### **Changes in court fees**

As of 21 August 2019, new fee rates will apply for claims arising from property rights. Pursuant to new regulations, a court fee is payable in the amount of 5% of the value of a claim which exceeds PLN 20,000, the maximum of which is increased from PLN 100,000 to PLN 200,000. With the value of a claim below PLN 20,000, fixed fees will apply depending on the range of the value.

### **Commercial proceedings**

Pursuant to the amendment to the Code of Civil Procedure, as of 7 November 2019, for all new cases of litigation between entrepreneurs, separate commercial proceedings will apply. The commercial proceedings will provide many solutions that are meant to ensure quick examination of the case. According to the above, the overriding evidence is to become documentary evidence and the evidence from witness testimonies will be carried out only if the relevant circumstances remain unresolved.

## **ROMANIA**

### **New activities that can be performed by daily workers**

Law no. 132/2019 came into force on 18 July 2019, extending the sphere of activities that can be performed by daily workers with activities of research and development in the social sciences and the humanities, artistic performance, and management of show venues.

### **Extended days allowed for daily workers**

According to Law no. 132/2019, the number of cumulated days in a calendar year during which daily workers may work for the same beneficiary has been extended from 90 to 180 days in the fields of tree farming, the farming of vegetables and flowers and fish farming.

### **New specifications regarding packages and waste**

Government Emergency Ordinance no. 50/2019 came into force on 3 July 2019 and introduced new specifications regarding companies that are active in the hotel industry and the food industry with respect to the manner of managing packages and waste generated by used packages.

### **Transposition of 4th AML Directive**

The 4th AML Directive was transposed into national law by Law 129/2019, which came into force on 21 July 2019, introducing new several obligations for companies, other professionals and public institutions in the anti-money laundering field. Secondary legislation will have to be adopted in this respect.

## **BELARUS**

### **Changes in licensing legislation**

On 1 October 2019, a Presidential Decree No. 326 cancelled licensing of the following types of activity: diagnosis and medical treatment of animals, trade in fire protection goods, anatomico-pathological diagnostics, wholesale and retail trade in fuel oil and petroleum bitumen, storage of precious metals and stones, and broadcasting TV programmes.

### **Forms of retail trade**

On 27 July 2019, a Resolution of the Ministry of Antimonopoly Regulation and Trade of Belarus that classifies forms of retail trade came into force. It provides a new definition of "trade by samples", which means trade in goods without retail facilities under a retail sale contract concluded without the simultaneous presence of a seller and a buyer.

## **Changes to Law on Copyright**

On 27 May 2020, amendments to the Law on Copyright and Related Rights will enter into force. The new revision implements new terminology such as “open licence” (concluded on the basis of public offer). Further, the minimum amount of compensation for copyright infringement is reduced from 110 EUR to 11 EUR.

## **Changes in criminal legislation**

New amendments to the Criminal Code of Belarus have excluded antitrust offences and discrediting the business reputation of a competitor. Changes to the article “Tax Evasion” increase the amount of large damage (from 11,000 EUR to 22,000 EUR) and the amount of very large damage (from 27,700 EUR to 38,800 EUR).

# **HUNGARY**

## **New rules for Investment Protection**

The Foreign Investment Act requires ministerial approval for foreign direct investment into specific sectors. These sectors include e.g. the manufacturing of dual-use products, firearms, operation of payment systems, activities concerning electric power and on natural gas supply, and activities concerning electronic communications.

## **The Act on Trusts introduced in Hungary**

The Act on Trusts was adopted in order to provide a legal framework – in addition to the already operating foundations – to manage, preserve and enlarge private equities owned by families for future generations. The purpose of a foundation trust is to manage the assets given by the founder in order to achieve the objectives which were set out.

## **Additional time to adopt strong customer authentication procedures**

The Hungarian National Bank has provided Hungarian card issuers and acquirers with an additional 12 months to comply with the PSD2 strong customer authentication (SCA) requirements, as implemented within Hungary, but only in relation to online card-based payments.



# TAX NEWS

## CZECH REPUBLIC

### **Fundamental amendment to Investment Incentives Act**

Effective from 6 September 2019, the main changes involve the preferential treatment of projects with higher value added, the adjustment of eligibility criteria for granting incentives to small and medium-sized enterprises which will be reduced by one-half and the approval of all investment-incentive applications by the government.

### **Electronic reporting of sales – 3rd and 4th phases**

Following the 1st phase (1st December 2016) – accommodation and food services, and the 2nd phase (1st March 2017) – retail and wholesale, the remaining sectors (freelance professionals, transport, agriculture, craft and manufacturing) will electronically report sales from 1 May 2020. At the same time, VAT rates will be reduced, for instance, food services from 15% to 10%, draught beer from 21% to 10% and water supplies from 15% to 10%.

### **Quick fixes – significant VAT changes in intra-community transactions from 2020**

The call-off stock rules will change significantly, in particular the taxation point and keeping records. The VAT exemption rules for the assignment of transportation in a chain of transactions, involving two or more deliveries connected with one transport, will change as well. Two or three non-contradicting documents are newly required to prove transport to another Member State.

## SLOVAKIA

### **Significant amendments to tax law**

Recently, several amendments to the tax law were adopted effective as of January 1, 2020. The most important changes include a decrease in income tax to 15% from the tax base of persons and companies with income not higher than €100,000 in an accounting year, and an increase of the non-taxable portion of the tax base to 21 multiples of the living standard.

### **DAC6**

The Slovak Parliament approved a law implementing the DAC6 Directive. Beginning in July 2020, a wide range of entities will be obliged to report information on all

transactions since June 2018 meeting predefined hallmarks. Under the local law, this should usually be done within 30 days (under threat of a sanction of 30,000 EUR).

### **Soft-warning notifications from Financial Administration**

The Financial Administration broadened the scope of notifications that will automatically be sent to individual electronic mailboxes. Users will now be notified of their excise duties, e.g., of their obligation to return the excise registration certificate, or the expiry of a collection card.

## UKRAINE

### **Double taxation treaty with Switzerland amended**

Ukraine ratified an additional Protocol to the Double Taxation Treaty with Switzerland. The amendments follow OECD standards. The Protocol decreases the 10% tax rate on interest to 5%, introduces a unified 5% tax rate for royalties, establishes an improved mutual agreement procedure and restates information exchange provisions.

### **Special import duty for Russian fuel and gas**

From 1 August 2019, diesel fuel (pipeline transport) and liquefied gas of Russian origin are subject to a special import duty. The duty is established at the rate of 3.75% for heavy distillates (gasoil) imported by pipeline transport; and at the rate of 1.75% for liquefied gas used as fuel imported into the customs territory of Ukraine in the import customs regime.

### **Multilateral instrument (MLI) convention enters into force**

On 8 August 2019, Ukraine sent the instrument of ratification to the depository of the Convention, meaning that the MLI Convention shall enter into force for Ukraine in December of 2019. This enables Ukraine to start the process of the simultaneous amendment of all or selected conventions on the avoidance of double taxation and is aimed at preventing capital shifting from Ukraine and increasing tax revenues.

## **Unified reporting on unified social contribution and personal income tax introduced**

Ukraine is introducing new unified reporting on unified social contribution and personal income tax, which shall come into force on 1 January 2021. The new reporting shall be submitted on a quarterly basis and is expected to reduce the administrative burden on businesses by simplifying the tax reporting process.

## **BULGARIA**

### **New rules in the Corporate Income Tax Act (CITA)**

A draft for amendments to the CITA is under public consultation. Once adopted it will introduce into Bulgarian legislation the provisions of several EU Directives. Amongst others these include exit taxation rules (e.g. taxation of asset transfer from e.g. entity's head office to its establishment/s in other EU countries). Further, taxable persons will have to comply with rules as regards hybrid mismatches - deduction without inclusion of outcome resulting from financial instruments, etc.

### **Upcoming changes to VAT Act to transpose EU rules regarding transfer of shares**

Bulgarian Parliament is expected to vote amendments to the VAT Act whereby transfers of shares in companies owning real estate or holding rights in rem over such property) shall be considered taxable transactions. This would potentially trigger obligations for VAT registration, result in charging VAT over such type of transactions etc.

### **Introduction of transfer pricing documentation (TPD)**

Local/foreign legal entities carrying out business activities through a permanent establishment in Bulgaria are already required to prepare a local transfer pricing file if performing controlled transactions when as of 31 December of the preceding year they exceeded BGN 38 million (approx. EUR 18 million) asset book value and BGN 76 million (approx. EUR 38 million) net sales income or 250 average number of staff for the reporting period. Certain exemptions apply. 2020 is the first year for which TPD must be prepared.

### **VAT can be reimbursed in case of non-recoverable receivables**

The Court of Justice of the European Union (CJEU) ruled in

a recently published decision on case C-242/18 that in case of termination of financial lease contracts the VAT base calculated as a total of all due instalments can be reduced even when the base has been set in an enforceable audit act where there is a possibility of non-payment of instalments. Further rules in view of evidencing the possibility for non-payment are to be adopted.

## **RUSSIA**

### **Form of notification of participation in foreign organization approved**

The Federal Tax Service of Russia has published a form of notification of participation in foreign organizations, the procedure for its filing, and the format of its presentation in electronic form. Tax law establishes the obligation of the taxpayer to notify the tax authority accordingly at the location of the organization.

### **Federal Tax Service of Russia launches "payment of taxes by foreign bank card" service**

With a new service, introduced by the Federal Tax Service, one can pay taxes even if one does not have a Russian Bank card. The service allows a taxpayer to pay property taxes with a single payment. Foreign e-service providers can pay VAT, as well as other taxes.

### **Transit of empty rail cars and containers exempt from VAT**

In order to create competitive advantages for Russian Railways and the attractiveness of Russian transport corridors for foreign shippers, amendments have been made to the Tax Code according to which the 0 percent VAT rate will be applied to (services) related to transportation of goods by railways.

## **POLAND**

### **Mandatory split payment from 1 November**

A mandatory split payment mechanism will cover transactions subject to VAT in Poland with a value exceeding PLN 15,000 (approx. EUR 3,500). This mechanism will be applied to selected goods and services (e.g., steel products, recyclable materials,

electronic devices, fuels, and building and constructions services). Foreign entities settling transactions by bank transfers, subject to VAT in Poland, will be required to open a bank account in Poland.

### **Introduction of white list of VAT taxpayers**

The list enables one to check whether a contractor is an active VAT taxpayer in Poland and to check its bank account number. Starting from 1 January 2020, if payments exceeding PLN 15,000 are made to an account other than the one indicated in the list, such expense will not be treated as tax deductible from the PIT/CIT perspective. This sanction will not apply if the taxpayer notifies the tax authority about the payment made to a not disclosed account.

## **ROMANIA**

### **New contributions to Environment Fund Administration**

Government Emergency Ordinance no. 50/2019 came into force on 3 July 2019, and introduced the obligation for companies that generate or hold waste that they trade or manage to pay a contribution of 2% of the revenues achieved from traded waste to the Environment Fund Administration.

### **Fiscal facilities for companies**

Order no. 3126/2019 came into force on 30 September 2019, and established a procedure for the application of fiscal facilities in the case of companies that have main debts to the state budget higher than or equal to RON 1,000,000 (approximately EUR 4,700,000) that are outstanding as of 31 December 2018.

### **Change of starting date related to enforcement**

Government Ordinance no. 67/2019 came into force on 29 September 2019, and provides that for fiscal obligations to be restructured, the enforcement procedure cannot be started as of the date of the submission of a notification (previously, the relevant date was the submission of the request for restructuring).

## **BELARUS**

### **Permanent establishment of foreign entity**

The term for providing services (works) in the territory of

Belarus by foreign entities has been increased to recognize the activities of such an entity as a permanent establishment. Previously, this period was 90 days, but since 2019 it is now 180 days continuously or in aggregate in any 12-month period. This rule also applies to the construction, installation, and reconstruction of real estate.

### **New agreement on avoidance of double taxation**

On 24 July 2019, the Republic of Belarus ratified the Agreement for Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income Between the Government of the Republic of Belarus and the Government of the Republic of Sudan.

## **HUNGARY**

### **Social contribution tax**

Since 1 July 2019, the social contribution tax has been decreased from 19.5% to 17.5%. This was already agreed upon by market actors and the government within the framework of the six-year wage agreement.

### **Advertising tax**

The rate for advertising tax is temporarily decreased to 0%, from 1 July 2019 (until 31 December 2020). The purpose is to facilitate the growth of small and medium-sized enterprises.

### **Personal income tax**

Mothers raising or having raised at least 4 children in their own household are entitled to lifelong exemption from personal income tax on their working income.

### **Special tax reimbursement in Hungary**

From 1 January 2020, a special rule on VAT reimbursement will take effect allowing taxpayers to claim reimbursement of input VAT that they cannot otherwise recover, 6 months prior to the expiry of the limitation period.

### **Hungary passes act to implement Mandatory Disclosure Rules**

A new law was adopted to implement the DAC6 EU Directive on the mandatory disclosure and exchange of cross-border tax arrangements.

# CONTACT

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

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

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

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