



# Daňovky

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**In brief**

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in another Member State are entitled to emergency medical care. This right applies to the payment of urgent care no later than 30 days from the date of entry into the territory of the Slovak Republic.

# Up-to-date information for Ukrainian citizens on entry, stay and employment in Slovakia

With respect to the current situation in Ukraine, we are providing the most recent updates for Ukrainian nationals on how to proceed when arriving to Slovakia.



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## Entry to Slovakia

Ukrainian nationals who hold valid biometric passports benefit from visa-free travel and are allowed to enter the territory of the Slovak Republic without an entry visa and stay here for up to 90 days within 180 days.

Following an individual assessment at the border control, entry may be granted even to those without a valid travel document (biometric passport).

The State Veterinary and Food Administration of the Slovak Republic has allowed the non-commercial movement of pets to the territory of the Slovak Republic without any documentation.

## Notification of stay

Ukraine nationals arriving to Slovakia must submit the original of completed and signed Notification of stay form to the respective Foreign Police according to their place of stay within 3 business days.

### Obtaining temporary refuge status

A status of temporary refuge in the Slovak Republic is provided, among other reasons, for the purpose of protecting foreigners from war conflict, endemic violence, or systematic or mass violations of human rights in their country of origin.

Ukrainian nationals can apply for provision of temporary refuge in Slovakia:

- at the border crossing on their arrival to Slovakia or
- at the respective Foreign police department according to the place where they reside within the Slovak Republic.

The Foreign Police has opened an [online registration portal](#), for temporary refuge applications. Completing the online form in advance speeds up the administrative procedure at the Foreign Police, as the applicant's details will be already registered in the system.

### *Procedure applicable to holders of biometric passports*

Holders of biometric passports will be granted the temporary refuge status immediately after submitting the application.

### *Procedure applicable to holders of other documents*

Those Ukrainian nationals who hold older types of passports or their documents have expired, must apply for temporary refuge at the Asylum Department in Humenné. In this case, a decision on temporary refuge will be taken within approximately 30 days, while accommodation, food, health care and hygiene supplies are immediately available to them.

Provided that the Ukrainian nationals do not have secured accommodation, they must arrive to the respective detention camp in order to complete the temporary refuge application.

## Housing of foreigners with granted temporary refuge

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According to the new legislation, a contribution can be granted for a foreigner's accommodation provider if:

- Homeowners provide accommodation to temporary refuge holders and
- They submit an agreement on provision of their accommodation to the municipality.

Further details are not known yet and will be specified by the Slovak Government.

### **Healthcare**

The Ukrainian nationals with the temporary refuge status are entitled for state emergency healthcare.

### **Short term remote work from Slovakia**

Ukrainian nationals who are legally staying in Slovakia are allowed to work remotely from Slovakia for their Ukrainian employer.

In general, providing that the Ukrainian citizens do not spend in Slovakia more than 183 days (in any 12-month period) and the respective remuneration is paid by their Ukrainian employer who does not have a permanent establishment in Slovakia their income from dependent activities will be exempted from tax in Slovakia.

Different tax implications may arise in case that the Ukrainian citizens qualify as Slovak tax residents.

### **Employment of foreigners with granted temporary refuge**

According to the valid Employment Services Act, a third-country national with temporary refuge status can be employed in Slovakia without obtaining a work permit or confirmation of the possibility to fill a vacant job position. The employer must only fulfil the notification obligations to the relevant Labour office.

Without obtaining a temporary refuge status, Ukrainian nationals may work in Slovakia only based on temporary residency permit for the purpose of employment issued within the standard administrative process. Applying for asylum also does not authorize a foreigner to work in Slovakia until they obtain the full asylum status.

# Overview of changes to immigration procedures

We have prepared an overview of the current measures on immigration, which are being introduced at the global level in response of the conflict in Ukraine. The aim of these rapid changes is to facilitate the entry of Ukrainian citizens and to help them with settlement.



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The member firms of the KPMG network regularly monitor the global development of the refugee wave and publish a report summary of current regulations.

Information on the most important changes, developments and key progress that occurred in the last week as part of immigration measures can be found at the following [link](#).

This is a rapidly changing situation and thus we recommend that you monitor and check the current country situation. For more immigration related updates do not hesitate to contact our Immigration and Global Mobility Services experts.

# Latest updates to EU list of non-cooperative jurisdictions

The Council of the EU discussed at its February meeting the so-called „blacklist“ update, which regularly assess the current state of play regarding cooperation in the tax area. Following this latest revision, ten new jurisdictions have been added to the so-called „greylist“. Countries considered as non-cooperating for tax purposes have failed to implement necessary measures and thus remain unchanged on the blacklist.



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On 24 February 2022, the Council of the EU adopted an updated version of the list of non-cooperative jurisdictions that do not in line with EU tax rules and practices. There are no changes to the blacklist ("Annex I") compared to [the previous version](#) and continues to include the following nine jurisdictions:

**American Samoa, Fiji, Guam, Palau, Panama, Samoa, Trinidad and Tobago, US Virgin Islands and Vanuatu.**

According to the published release, the Council of the EU has decided to greylisted 10 jurisdictions ("Annex II"), that points out the promise of better cooperation and fundamental changes in tax good governance principles. Following this latest revision, the greylist includes twenty-five jurisdictions, which are working toward meeting the EU's tax standards:

**Anguilla, the Bahamas, Barbados, Belize, Bermuda, Botswana, the British Virgin Islands, Costa Rica, Dominica, Hong Kong, Israel, Jamaica, Jordan, Malaysia, Montserrat, North Macedonia, Qatar, Seychelles, Thailand, Tunisia, Turkey, Uruguay, Russian Federation, Turks and Caicos Islands, Vietnam.**

The Council of the EU will continue the monitoring process, with the next revision is scheduled for October 2022. At the same time, it continues to invite these jurisdictions to meet key commitments to the EU regarding tax transparency, fair taxation and implementation of international tax standards.

# Do not forget to file the income tax returns

Please do not forget that the deadline for filing the income tax returns and paying the respective tax is 31 March 2022



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The statutory deadline may be extended up to three calendar months by filing of the respective announcement with the Tax Authorities and up to six calendar months if the taxpayer declares the foreign sourced income.

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