



# Daňovky

**Tax and Legal  
news**

**Legal**

**Flash News**

**World news**

**In brief**

**Tax and Legal News |  
March 2022**

# Overview of selected legislation amendments in connection with the situation in Ukraine

In response to the current situation in Ukraine, the Slovak Parliament has adopted amendments selected legislation, that should facilitate the arrival and operation of refugees from Ukraine in Slovakia. We provide you with an overview of the most relevant changes in connection with employment, insurance and legal residence in Slovakia.



**Mária Hrdličková**  
kpmg@kpmg.sk  
+421 259 984 111



**Milina Schifferdeckerová**  
mschifferdeckerova@kpmg.sk  
+421 907 745 045

## Employment Services Act

For the duration of the emergency situation declared in connection with the situation in Ukraine, the Slovak government may regulate the conditions of employment of third-country nationals and the validity of the work permits required for employment in Slovakia. Therefore, the government will be able to react flexibly to the situation on the labor market without the need to amend the law on employment services.

During an emergency situation in Ukraine and for a period of two months following the withdrawal of the emergency, an employer may employ a third-country national in the same job during the temporary restoration proceedings.

## Foreigners Residence Act

### *Extension of residency permit validity*

The validity of temporary, permanent or tolerated residence granted to third-country nationals, which would otherwise have expired during the emergency declared in connection with the situation in Ukraine, shall be extended until two months after the cancellation of the emergency.

### *Approval deadlines*

During an emergency situation, the standard approval periods do not apply to decisions to grant or renew residency permits. Therefore, during an emergency situation, the Foreign Police does not have to decide on the granting or renewal of the residency permit within 90 or within 30 days, respectively.

### *Address change report*

A third-country national who has been granted temporary refuge in the territory of the Slovak Republic reports the change of his/her residence address in the territory of the Slovak Republic to the municipality or city district in the case of accommodation in Bratislava or Košice. When reporting a change of address, a temporary refuge confirmation and a housing confirmation must be presented.

## Social Security Insurance Act

In the event that a self employed person with obligatory sickness and pension insurance stays in Ukraine territory in connection with an armed conflict in Ukraine due to serving in the army of Ukraine, performing military service in Ukraine or serving a conscription in Ukraine, his/her compulsory sickness insurance is suspended during the period in which he/she is staying in Ukraine. Pension insurance contributions can also be paid additionally during this period.

## 2 | Tax and Legal News | March 2022

### Health Insurance Act

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.



**Mária Hrdličková**  
kpmg@kpmg.sk  
+421 259 984 111



**Milina Schifferdeckerová**  
mschifferdeckerova@kpmg.sk  
+421 907 745 045

## 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 and start the process of submitting the temporary refuge application.

## Housing of foreigners with granted temporary refuge

KPMG is a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

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.



## **Daňové a právne oddelenie**

kpmg@kpmg.sk  
+421 259 984 111

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.



**Marianna Dávidová**  
mdavidova@kpmg.sk  
+421 907 745 029



**Soňa Vojteková**  
kpmg@kpmg.sk  
+421 259 984 111

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



## **Daňové a právne oddelenie**

kpmg@kpmg.sk  
+421 259 984 111

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.



[LinkedIn](#) | [YouTube](#) | [Facebook](#) | [Instagram](#)

[www.kpmg.sk](http://www.kpmg.sk)

Tel.: +421 2 5998 4111

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG Slovensko Advisory, k.s., a Slovak limited partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.