



CEE and Central Asia  
Tax & Payroll Newsletter  
October 2024

**forv/s**  
**mazars**

**Get a better overview of the most important changes in tax, labour, and payroll legislation in CEE and Central Asia.**

The CEE and Central Asia Tax & Payroll Newsletter aims to share Forvis Mazars' latest news on tax, labour, and payroll legislation in the region, with the scope of helping you to prepare for the changes that could lie ahead in the following CEE countries: Austria, Croatia, Czech Republic, Hungary, Poland, Romania, Serbia, Slovakia, Slovenia, and Ukraine and Central Asia: Kazakhstan, Kyrgyzstan, and Uzbekistan.

## CEE and Central Asia Tax & Payroll Newsletter

**Insights to guide you through today's evolving regional tax, labour, and payroll landscape.**

Forvis Mazars is a leading professional services network in the Central and Eastern European and Central Asian audit, tax, and advisory market. We have developed regional competence centres while working collaboratively on a single integrated platform. Our approach offers you the competitive advantage of accessing both a multinational footprint of exceptional professionals and insights into the tax and payroll marketplace.

[Austria](#) [Croatia](#) [Czech Republic](#) [Hungary](#) [Poland](#) [Romania](#) [Serbia](#)  
[Slovakia](#) [Slovenia](#) [Ukraine](#) [Kazakhstan](#) [Kyrgyzstan](#) [Uzbekistan](#)

### Tax

Companies that operate across borders or have a presence in multiple jurisdictions know that complying with local tax laws, and meeting reporting requirements is a resource-intensive task. It demands local market expertise from trained professionals.

Our regional network is ideally suited to serve large multinationals and international-minded mid-sized companies that need on the ground expertise in multiple jurisdictions. We also have substantial expertise helping fast growing companies that need a tax efficient structure for their first international expansion.

### HR & payroll

A complete set of skills, one point of contact within the whole region. With a solid team of experienced HR and payroll specialists, we are able to successfully support clients throughout Central & Eastern Europe and Central Asia.

We are continuously developing our HR and payroll offering by investing in labour legislation trainings and further growing our people. This means our services are always consistent, provided by a highly trained and motivated team.

## The Unshell Directive and the current CEE context

by our joint regional team of tax experts in Central & Eastern Europe



## The Unshell Directive and the current CEE context

The international structures and the significant number of cross-border transactions carried out in the context of globalisation led to the need of measures to prevent misuse of shell entities for tax purposes.

Thus, the draft proposal on the ATAD 3 Directive (also known as “Unshell Directive”) covers undertakings resident for tax purposes in an EU Member State (including legal arrangements such as partnerships) which do not have minimal substance and economic activity, whose purpose is tax avoidance or even tax evasion. In this context, this EU legislative proposal imposes additional reporting obligations to undertakings that do not meet a specific substance criterion, or they do not fall under the exemptions expressly provided by the Directive.

At the present time, the proposal has been under discussion for almost three (3) years, with the envisaged deadline for adoption 1st of January 2025.

The main aim of the proposal is to tackle the misuse of shell undertakings for tax avoidance or tax evasion purposes, by imposing specific requirements of

substance. In this respect, there are three indicative conditions that should be cumulatively met by an undertaking in order to be considered as a risky entity, as follows:

- i. More than 75% of the revenues registered by the undertaking is considered relevant income, in the meaning of the Directive. The relevant income includes only passive income and is specifically defined as:
  - interest or any other income generated from financial assets;
  - royalties or any other income generated from intellectual property or tradable permits;
  - dividends and income from the disposal of shares;
  - income from financial leasing;
  - income from immovable property;
  - income from movable property, other than cash, shares or securities, held for private purposes and with a book value of more than one million euro.
  - income from insurance, banking and other financial activities;
  - income from services which the undertaking has outsourced to other associated enterprises.
- ii. The undertaking is engaged in cross-border activity – i.e., if more than 60% of its assets in terms of book value are located outside the Member State of the

## The Unshell Directive and the current CEE context

undertaking in the preceding two tax years or more than 60% of its income is earned or paid out via cross-border transactions;

iii. The corporate management and administration services are outsourced.

If gateways (i) – (iii) are fulfilled cumulatively, the undertakings will be required to declare in their annual tax return information regarding the following minimum substance indicators:

- own premises or for its exclusive use in the Member State of the undertaking;
- at least one active bank account in the EU;
- at least one director is a tax resident in the Member State of the undertaking or is living close enough in order to be able to perform their duties, they are qualified and authorised to take decisions in relation to the activities generating the relevant income; or most of its full-time employees are tax resident in the Member State of the undertaking or live close enough in order to be able to perform their duties and are qualified to carry out the income generating activity within the respective undertaking.

Therefore, an undertaking that

declares to meet all the indicators of minimum substance and provides the satisfactory supporting documentary evidence shall be presumed to have minimum substance for the tax year. Otherwise, there is a presumption against minimum substance for the tax year.

Nevertheless, an undertaking presumed to be a shell entity has the right to rebut this presumption by providing the following additional evidence:

- documents allowing to ascertain the business rationale of the set-up;
- information about the employee profiles, including the level of their experience, their decision-making power in the overall organisation, role and position in the organisation chart, the type of their employment contract, their qualifications and duration of employment;
- concrete evidence that decision-making concerning the activity generating the relevant income is taking place in the Member State of the undertaking.

Moreover, after the end of the tax year for which the undertaking rebutted the presumption successfully, a Member State may consider for a period of

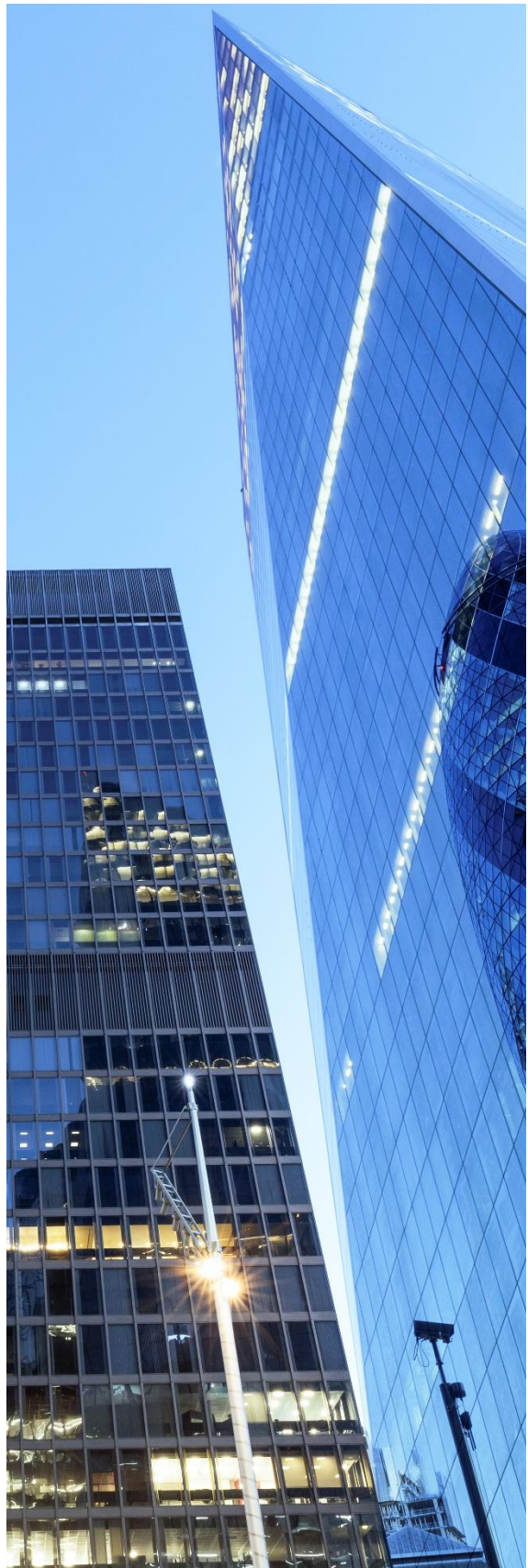
## The Unshell Directive and the current CEE context

five years that the undertaking has rebutted the presumption, in case the factual and legal circumstances of the undertaking remain unchanged during this period.

Consequently, the following consequences will apply to an undertaking which is deemed to be a shell entity:

- tax residence certificates will be denied or will be issued with the indication that the undertaking is a shell;
- benefits of the double tax treaties and EU tax directives (Parent-Subsidiaries Directive and Interest and Royalties Directive) will be denied;
- will be treated as a see-through undertaking, leading to an allocation of taxing rights between the Member State of the undertaking's shareholders and the Member State of the payer.

Additionally, a Member State may request the tax authorities in the Member State where the undertaking is tax resident to conduct a tax audit of the undertaking, or the respective undertaking may be imposed with a penalty consisting of at least 5% of the registered revenues in the relevant tax year.



## The Unshell Directive and the current CEE context

In [Croatia](#), currently, there are no new developments regarding The Unshell Directive. Thus, the provisions for its implementation into local corporate income tax legislation remain unknown.

Moreover, the tax authorities have not yet provided any information on the timeline for implementation or the scope of its future application.

As such, it is still unclear how the final provisions of The Unshell Directive will be incorporated into Croatian legislation. Typically, EU directives and other initiatives on the international level are transposed into national law with minimal changes.

Therefore, it is expected that the final text of the Unshell Directive will be adopted into Croatian legislation with little (to no) amendments or deviations from the original directive.

[Lithuania](#) as well has yet to adopt the Unshell Directive (also known as, ATAD3). At least up till now, the authorities have not taken any specific actions regarding this directive. No projects or strategies have been prepared in Lithuania for the implementation of the Unshell Directive.

Although [Poland](#) has implemented the earlier ATAD directives (1 and 2) aimed at combating tax abuse, to date, it has not taken steps to implement the Unshell Directive nor has it initiated any formal legislative process in this regard yet.

However, there are certain provisions in Polish tax law that are to some extent analogous to the principles of the Unshell Directive, e.g.: as part of the procedure for verifying entitlement to apply an exemption or a reduced rate of withholding tax, the Polish tax authorities carry out a business substance test as part of the examination of the beneficial owner status of the recipient of the payment.

If the tax authorities determine that a recipient lacks economic substance (e.g., it lacks local employees, office space, or actual management), they may classify the entity as a “shell entity.” In such cases, the entity cannot be recognised as the beneficial owner of the payments, meaning it loses the right to tax benefits such as reduced withholding tax rates or advantages under double tax treaties (DTA).

## The Unshell Directive and the current CEE context

In Romania, the tax legislation is based on the principle of substance over form and in this respect, there is a general anti-abuse rule based on which the Romanian tax authorities may not consider a transaction or a series of transactions without economic purpose or may reclassify it in order to reflect the actual economic substance, adjusting the tax effect(s) as a consequence.

A transaction or series of transactions without economic substance can be understood as being represented by any transaction that is not intended to produce economic benefits, advantages or profits and which artificially generates a favourable tax effect.

As the Romanian legislation does not provide any specific criterion with respect to the substance of an undertaking, but only the principle of substance over form, that must be assessed on a case-by-case basis, the transposition of the Directive would bring clarity on the criteria that must be fulfilled in order for an undertaking to be considered to have minimum substance. Thus, the assessment of substance would become an objective process,

aligned with the same process carried out in other Member States.

Slovenia noted that also third-party service providers across financial services industry are partly doing the job of the Directive by already asking their customer base, within the AML procedures, to confirm that there is a substance to their entities and actively choosing not to work with customers that have entities in specific jurisdictions.

Due to a few unclear elements of the Directive, a few problems could arise in Slovenia. For example, the Directive refers to »shell entities« but what will qualify as an entity? How will the Directive be applied if a “shell entity” is held by those structure life trust, which is foreign to the Slovenian legal system. If the active bank account will be required, what will qualify as an active bank account?

However, if the Directive will be implemented, we expect that the impact for Slovenia in general would be minimal as shell companies prevalence in Slovenia is quite low due to unattractive tax policies, as regards to aggressive tax planning, tax avoidance and tax evasion.

## New rules on pay transparency - Pay Transparency Directive 2023/970

by Jana Boščíková, Outsourcing HR & Payroll Leader, Forvis Mazars in CEE and Ivana Martinková, Senior Manager, HR & Payroll, Forvis Mazars in the Czech Republic



## New rules on pay transparency - Pay Transparency Directive 2023/970

One of the key topics that all companies in the European Union should focus on in the coming years is the European Union's directive on pay transparency – Pay Transparency Directive 2023/970. This directive, adopted in June 2023, is mandatory for all EU member states and must be implemented into local legislation by June 2026. Its primary goal is to reduce gender pay gaps and promote equal pay for women and men.

### What does this mean for employers?

The Pay Transparency Directive introduces a series of obligations and changes that companies need to prepare for.

Pay transparency needs to be applied already during the application process:

- job candidates must be aware of the starting salary or salary range for the advertised position. The Pay Transparency Directive does not clarify whether the employer must provide this information on its own initiative or whether the applicant must ask about the salary range.
- during the application process, employers are no longer allowed to ask applicants

questions about their current or previous salary.

However, the key focus of the Pay transparency Directive is on **ongoing employment relationship**. Employers will have to provide their employees with information on the following matters:

- the criteria used to determine the level and development of pay, which must be objective and gender-neutral.
- the average level of pay of employees performing the same.
- in addition, employers must inform their employees annually of their information rights.

It also has legal implications, as contractual provisions that prevent employees from disclosing information on pay have to be prohibited in the future.

### What is the gender pay gap?

The **gender pay gap** is the difference in average gross hourly earnings between women and men. Calculations. The EU average gender pay gap was 13 % in 2023, according to the Eurostat statistics.

# New rules on pay transparency - Pay Transparency Directive 2023/970

## Reporting obligation for employers

The mandatory report must contain detailed information, such as the gender pay gap, the gender pay gap in complementary or variable components, the proportion of employees who receive variable pay components or the gender pay gap between workers by categories of workers broken down by ordinary basic wage or salary and complementary or variable components.

Employers must take action if there is a gender pay gap that cannot be explained by objective and gender-neutral criteria.

**If this pay gap is more than 5% and it is not corrected in six months, employers must carry out a pay assessment in cooperation with the employee representatives.** In the pay assessment, the amount of the pay gap and its reasons must be determined for each affected group of employees so that measures can be taken to close the gap. Otherwise, the company may face fines and undertakes a high reputation lost risk and/or claims from employees for unfair treatment.

Obligation to report cover the employers with 100 employees and more:

- companies with **more than 150 employees** must prepare and publish the report for 2026 by 7 June 2027 once a three years except from large companies with **more than 250 employees**, they have to report annually.
- companies with **100 to 149 employees**, must prepare and publish the report for 2030 by 7 June 2031 and then every 3 years.

## Simpler enforcement of rights

If the employer violates the pay transparency regulations, employees are entitled to compensation. Employees can claim, among other things, the full payment of missed remuneration and any related bonuses or benefits in kind. A particularly sensitive aspect is that the burden of proof is reversed in favour of the employer. This makes it considerably easier for employees to enforce their rights in legal proceedings.

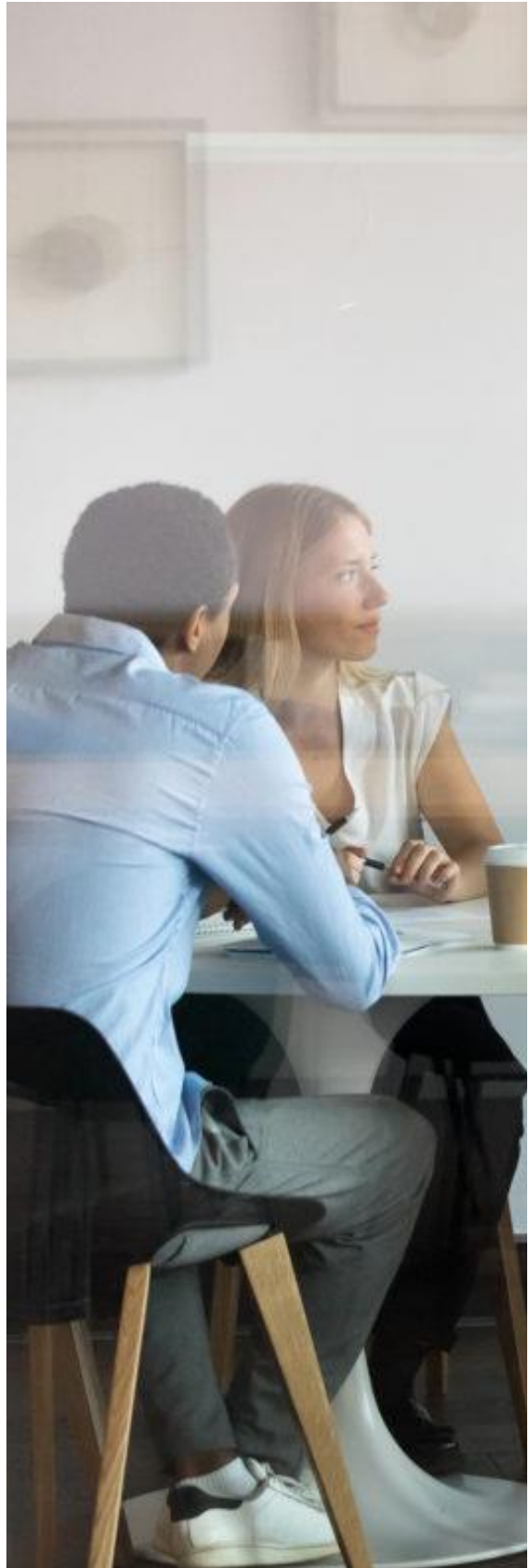
In addition, the limitation period of three years only begins to run when the employee has or should have become aware of the breach of the principle of equal pay.

## New rules on pay transparency - Pay Transparency Directive 2023/970

The recommendation to our clients is to take action now.

Changes to the salary structure usually require a certain preparation time. To be prepared for future reporting and information obligations, we recommend taking the steps below now:

1. Review HR processes and job evaluation methods and define clear guidelines regarding the application procedure (e.g., ensuring a non-discriminatory procedure, a gender-neutral job title and job advertisement, and no questions about previous/current salary).
2. Analyse current pay scheme (due diligence). If there is a gender pay gap, identify the reasons for this and take proactive measures to close the gap.
3. Define a process to ensure compliance with future information and reporting obligations during the employment relationship, e.g., by identifying objective criteria (qualifications, competencies, job-related responsibilities, working conditions) for determining pay and developing a pay system that meets the requirements of the Pay Transparency Directive.



## New rules on pay transparency - Pay Transparency Directive 2023/970

4. Eliminate provisions from existing employment contracts that require the employee to maintain confidentiality concerning the amount of remuneration.

These are some examples of questions you should ask now, as an employer:

- do you have a grading structure that will allow you to report by category of employees?
- are you ready to share pay ranges and approach to pay progression?
- are your managers prepared to address questions on compensation?
- do you currently monitor and understand your pay equity risks across the EU?
- are your systems and data able to report in line with the requirements?

A proactive approach to this issue can not only ensure compliance with the legislation but also enhance the company's attractiveness as an employer. Companies that transparently communicate their pay policies and reduce gender disparities can gain a competitive advantage in attracting and retaining talent. While implementing this directive will be challenging, it will bring

many positive changes to the labour market and companies themselves.

### What is the status of Pay Transparency Directive implementation in EU member states?

We did a survey among our CEE countries and we received feedback from some of them. The survey confirms that in most countries, the government has not set a clear methodology regarding how the directive will be exactly implemented yet.

While some countries, such as **Austria, Slovenia and Romania**, have not yet taken concrete steps to implement the Directive, it is important that companies start preparing now. In **Austria**, the Equality Ombudsman is expected to play an important role in monitoring the rules on pay transparency, while **Romania** and **Slovenia** are waiting for clearer legislative guidance from the government. In **Croatia**, we have seen increased interest from companies in advice on job and grade systematisation, suggesting that companies are already considering the implications of the Directive for their internal policies.



### Interesting countries perspectives

Implementation of the Pay Transparency Directive in Slovenia is still at an early stage. The government recently issued a call for a consultant for the implementation of the Directive, for a period of 2 year, which align with the implementation date in the Directive (June 2026), which means that we can reasonably expect new developments in implementation of the Directive in the following year.

In [Romania](#) there is one challenge. At this time, the Labour Code states that the employer has the obligation of keeping the confidentiality of salary information. In this case, they wait to see how the updates of legislation look like, or what will be the advice received from labour authorities if this opposition between current Labour Code prerogatives vs the Pay Transparency Directive will not be addressed in the legislation.

Employers are looking for solutions to avoid negative reactions from employees that are on different pay scales but believe that they have similar activities (the challenge would be lack of

## New rules on pay transparency - Pay Transparency Directive 2023/970

awareness of employees regarding how pay scales are built in the company and jump to the conclusion that they are not compensated fairly).

Moreover, the employers which have not revised and aligned pay scales (situations where there are gaps in pay for similar activities) that need to implement a process of building the scale and also finding funds to cover the salary increases.

The employers that have a lower pay scale than their competitors, or other companies, and are worried they will have difficulties in recruitment and finding appropriate personnel for their business.

Regarding other actions from employers from public discussions on HR forums or groups we can observe more companies interested in analysing pay ranges versus market levels/median, this way also working on closing the gaps and preparing for the time when the deadline expires for the pay ranges to become transparent.

Nevertheless, [Austria](#) already has some existing regulations on pay transparency, such as the requirement to state minimum salaries in job advertisements and

prepare income reports for companies with more than 150 employees, these are part of the current Equal Treatment Act. The report must be prepared every two years and analyses income differences between male and female employees.

It aims to promote pay transparency and reduce gender pay gaps.

However, the European Pay Transparency Directive will introduce stricter requirements, such as lowering the reporting threshold to companies with over 100 employees and mandating more detailed wage transparency measures, including individual rights to receive pay information by gender.

In [Croatia](#), our colleagues have noticed increased interest for the services related to systematisation of jobs, determining pay grades and also what are the consequences and how will the obligatory reporting be done and to whom.

Companies' interest is coming proactively from the financial industry so far (banks, insurers, leasing provider, etc.).

In [Poland](#), the labour laws already include for some time principles relating to equal pay for

## New rules on pay transparency - Pay Transparency Directive 2023/970

equal work or for work of equal value, as well as the prohibition of discrimination in employment, the order to treat women and men equally and the prohibition of discrimination based on sex. The directive's provisions include definitions already known to the Polish Labour Code, such as direct and indirect discrimination or harassment and sexual harassment.

Consequently, at this stage there is no much interest yet in pay equal reporting consultancy but we estimate that it is a matter of time.

Nevertheless, the pay transparency should not be new to the [Slovak](#) employers as the legislation is already aligned with some of the requirements. The currently valid rules for the pre-contractual relations require the employers to publish the base salary amount as part of the job advertisements. Recent Labour Code amendments aim at pay conditions without any gender-based discrimination, and the employees are not forbidden to disclose their remuneration or working conditions anymore. The Antidiscrimination Act bans the workplace discrimination.

Businesses are mostly concerned

with the increased bureaucracy resulting from the new reporting requirements.

In the [Czech Republic](#) there is also the equal pay for the equal work or work of equal value required base on the Labour Code. The responsibility for the methodology regarding how the Directive will be exactly implemented is in hand of Ministry of Labour and Social affairs, specifically department of Equal Pay and equal opportunities.

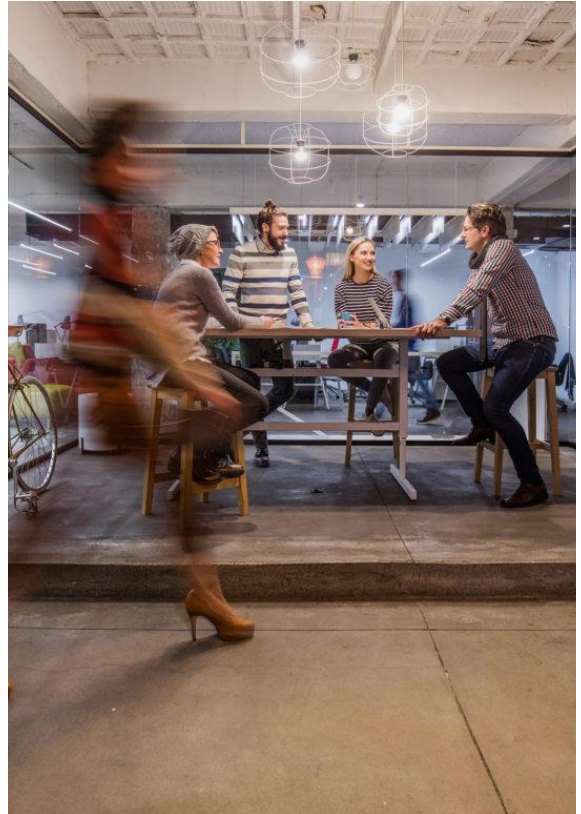
The employers are worried about disclosing information about salaries and breach of confidentiality in these areas which was very common in the Labour market. In terms of reporting, the salary review tool Logib is considered. This analytical tool was developed in Switzerland and is used in many European countries, for example in France or in Germany.

Finally, we would like to highlight the prestigious internationally recognised [Equal-Salary certification](#), which our company, Forvis Mazars, offers in collaboration with the Swiss Equal-Salary Foundation. This certification process allows companies to verify that

## New rules on pay transparency - Pay Transparency Directive 2023/970

they adhere to equal pay principles for women and men. The certification not only improves companies' internal processes but also enhances their market reputation, contributing to long-term competitiveness.

If you are looking for ways to meet these new legislative requirements while improving your market position, we recommend starting by analysing your current pay structure and preparing for future reporting. Do not hesitate to contact us, we are here to assist you in this process.



Jana Bošťíková  
Outsourcing HR & Payroll  
Leader,  
Forvis Mazars in CEE



Ivana Martinková  
Senior Manager,  
Forvis Mazars in the  
Czech Republic

## News from the CEE countries

Austria, Croatia, Czech Republic, Hungary, Poland, Romania, Serbia, Slovakia, Slovenia, Ukraine.

## News from countries in Central Asia

Kazakhstan, Kyrgyzstan, Uzbekistan.



## News from CEE and Central Asia



2000+

professionals



50+

partners



20+

offices



20+

countries

The overview of the most important tax and payroll insights from the whole region will help you navigate more efficiently through the changes that occur in the following countries in Central and Eastern Europe: Austria, Croatia, Czech Republic, Hungary, Poland, Romania, Serbia, Slovakia, Slovenia, and Ukraine, and Central Asia: Kazakhstan, Kyrgyzstan, and Uzbekistan.

Learn about all the updates below.



### Austria

- Relief measures for 2025.
- New sales tax exemption for small businesses.
- Intra-Community deliveries and requirements for the tax exemption.
- VAT liability for vouchers.
- New Teleworking Act effective from 1 January 2025.

[Read more about all the updates.](#)

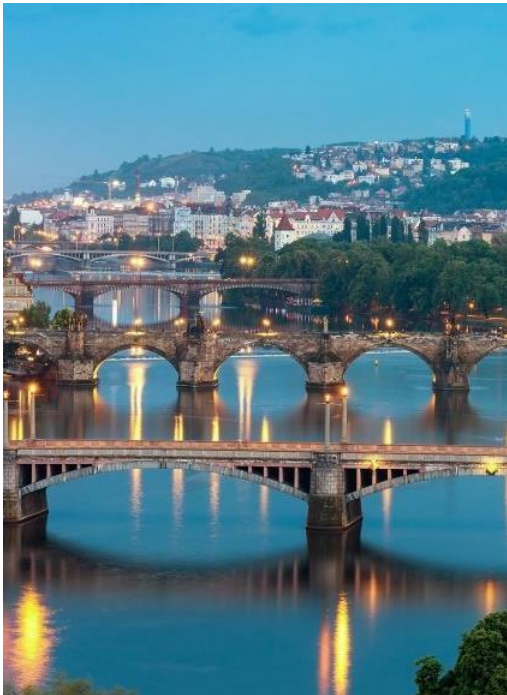
## News from the CEE countries



### Croatia

- Real estate tax to replace vacation home tax.
- Changes of personal allowance and limitation on income tax rates.
- Increase of monthly and annual tax brackets for personal income tax.
- Changes in determination of income from the alienation of real estate and property rights.

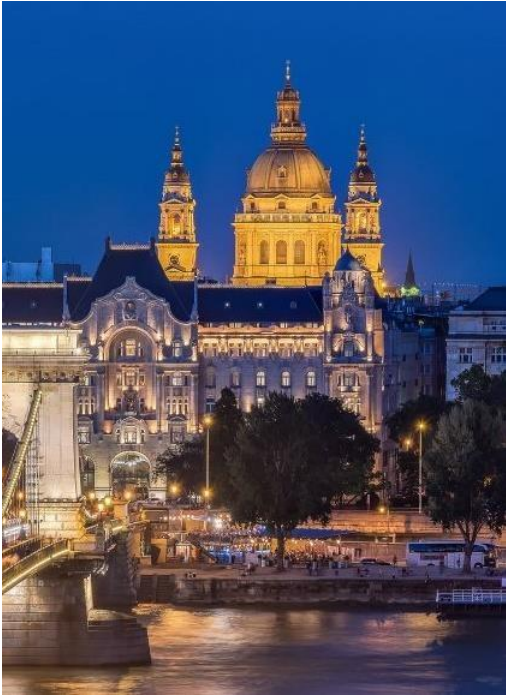
[Read more](#) about all the updates.



### Czech Republic

- Employment of foreigners - Labour Office of the Czech Republic. [Read more](#).
- Forvis Mazars' service offering in the area of Equal-Salary certification. [Read more](#).
- Change in the process for reporting posted workers to the Czech Labour Office. [Read more](#).
- Amendment to the VAT Act, with effect from 1 January 2025. [Read more](#).

## News from the CEE countries



### Hungary

- Summary of mid-year tax changes. [Read more.](#)
- From green to red tax changes related to plug-in hybrid cars. [Read more.](#)
- Closed deadline for submitting refund applications for VAT paid abroad. [Read more.](#)
- The Artificial Intelligence Act. [Read more.](#)



### Poland

- First settlement of the minimum income tax. [Read more.](#)
- HR and payroll legislative updates: Q3/2024. [Read more.](#)

## News from the CEE countries



### Romania

- Tax amnesty for debtors and incentives for taxpayers who comply with tax liabilities. [Read more.](#)
- Amendments regarding the non-taxable threshold for pension income. [Read more.](#)
- Romania's reciprocity declaration to the United Kingdom of Great Britain and Northern Ireland regarding the refund of VAT for certain transactions. [Read more.](#)
- The talent retaining revolution. [Read more](#)



### Serbia

- Changes in the VAT Rulebook.
  - Recording multiple individual deliveries of goods/services.
  - New rules for completing the POPDV form.
  - Key amendments in the Rulebook on Electronic Invoicing.
- [Read more about all the updates.](#)

## News from the CEE countries



### Slovakia

- Approved tax consolidation measures with effect from 1 January 2025. [Read more.](#)
- Overview of news and changes in payroll as of 1 September 2024. [Read more.](#)
- Key payroll changes stemming from the consolidation package effective from 1 January 2025. [Read more.](#)



### Slovenia

- Special tax allowance for new residents and tax changes for non-residents. [Read more.](#)
- Raising the threshold for entry into the VAT system. [Read more.](#)
- Subsidies for the purchase of electric vehicles for natural persons. [Read more.](#)
- Draft Law on the exchange of electronic invoices and other electronic documents (ZIERDED). [Read more.](#)

## News from the CEE countries



### Ukraine

- Updates in military and mobilisation legislation of Ukraine. [Read more.](#)
- Summary of recent tax news. [Read more.](#)

## News from the countries in Central Asia



### Kazakhstan

- Shortened deadline for submission of a Main Reporting on Transfer Pricing.
- Pilot project launched on automation of legal entities' liquidation.
- Exemption from submission of the declaration on assets and liabilities for specific categories. [Read more about all the updates.](#)

## News from the countries in Central Asia



### Kyrgyzstan

- Resolution encompassing measures related to the war in Ukraine adopted by the National Bank.
- Introduction of reduced rates of insurance contributions.
- Prohibition to pay wages to employees in cash.

[Read more about all the updates.](#)



### Uzbekistan

- Further requirements in case of an overdue payable to a non-resident.

[Read more.](#)

# Contacts

## Austria

Florian Würth

Partner, Tax

florian.wuerth@mazars.at

Monika Raidl

Partner, Head of HR & Payroll

monika.raidl@mazars.at

## Croatia & Serbia

Pere Mioč

Partner, Tax

pere.mioc@mazars.hr

Vladimir Nol

Director, Payroll & Global Mobility

vladimir.nol@mazars.hr

## Czech Republic

Pavel Klein

Partner, Head of Tax

pavel.klein@mazars.cz

Jana Bošťíková

Partner, Head of HR & Payroll

jana.bostikova@mazars.cz

## Hungary

Dániel H. Nagy

Partner, Head of Tax

daniel.h.nagy@mazars.hu

Dávid Szegő

Partner, Head of Outsourcing

david.szego@mazars.hu

## Poland

Kinga Baran

Partner, Head of Tax

k.baran@mazars.pl

Aneta Jurkiewicz

Partner, HR & Payroll

a.jurkiewicz@mazars.pl

## Romania

Edwin Warmerdam

Partner, Head of Tax

edwin.warmerdam@mazars.ro

Cătălina Călinescu

Partner, Outsourcing-HR & Payroll

catalina.calinescu@mazars.ro

## Slovakia

Kvetoslava Čavajdová

Partner, Tax

kvetoslava.cavajdova@mazars.sk

Jarmila Rovánová

Partner, Outsourcing

jarmila.rovanova@mazars.sk

## Slovenia

Teja Paulin

Partner, Tax

teja.paulin@mazars.si

## Ukraine

Denys Shendryk

Director, Head of Tax

denys.shendryk@mazars.ua

Tatiana Feschuk

Head of HR & Payroll

tatiana.feschuk@mazars.ua

## Kazakhstan, Kyrgyzstan, Uzbekistan

Ludmila Dyakonova

Managing Partner

ludmila.dyakonova@mazars.kz

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