



CEE and Central Asia
Tax & Payroll Newsletter
March 2025

**forvis
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, Bulgaria, Croatia, the 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](#) [Bulgaria](#) [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.

Tax Control Framework in Central and Eastern Europe

The most important facts at a glance and local contexts

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



Tax Control Framework in Central and Eastern Europe

The most important facts at a glance and local contexts

A tax control framework (TCF) helps your company ensure compliant behavior in the tax area.

Filing incomplete, incorrect, or late tax returns can have criminal tax consequences, so many companies are considering establishing a TCF.

The importance of a tax control framework

Fulfilling tax requirements fully and on time can reduce financial losses, liability risks, and reputational damage. As the legal representatives of your company, the management or board of directors are responsible for compliance with tax obligations. The tax and legal requirements for your company are increasing in complexity and severity, which means that tax matters are also becoming more of a focus for authorities and auditing matters, e.g.: tax audits. An internal control system can be an indication that errors in tax returns are not based on negligent or deliberate motivation. In various jurisdictions, the Federal Court of Justice ruled in criminal tax proceedings that an internal control system or TCF must be taken into account when assessing the amount of the fine. An existing TCF, therefore, has a mitigating indicative effect.

Further advantages of a tailored, robust tax control framework:

- protects the company from tax risks, unexpected additional taxes, fines, penalties, and loss of reputation
- helps to defend the company and its senior management against accusations of tax irregularities
- creates trust in the finance function and increases the quality of tax-relevant data
- improves transparency and efficiency of tax processes
- strengthens cooperation and trust with tax authorities
- forms the basis for automation and digitalisation of processes
- provides a strong foundation for sustainability reporting

A TCF indicates a possible release of management or executives from liability in the context of criminal tax proceedings in various countries. By implementing a TCF, an indirect commitment is made that the management will deal with the tax processes in order to avoid tax errors. The TCF is therefore a reliable asset in refuting allegations of a tax offense.

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In some jurisdictions, the co-operative compliance regulations require an implemented valid TCF to be entitled to the benefits of the Co-operative compliance rulings. Furthermore, the advantages mentioned (in particular the release of the governing bodies from liability and building trust with the tax authorities) in some jurisdictions outweigh the disadvantages, meaning that implementation is expressly recommended.

We recommend implementing a TCF regardless of the size of the company, which has an influence on the scope, but not on the usefulness of the TCF.

For internationally oriented companies, international regulations (OECD and COSO) and foreign local requirements must be taken into account.

A robust TCF can protect your company from financial risks or reputational damage, thus protecting the financial interests of shareholders, stakeholders, and creditors.

Do I still need to take care of my TCF after the implementation?

An implemented TCF must be regularly reviewed to ensure it is up-to-date and efficient. The background to this is the constant further development of your

organisational structures and tax law. A TCF grows with the organisation and takes into account the growing infrastructure and the associated tax process requirements.

By outsourcing activities to a suitable tax advisor, you achieve a much higher level of tax certainty, so that your TCF is enhanced. However, your in-house processes must be designed to ensure that your tax advisor receives the required information/issues, and documents on time and in full. This means that your organisational structure and processes must be documented in a structured manner to ensure that information is passed on in full and on time. Therefore, external tax advice cannot replace a TCF.

In the [Czech Republic](#), the tax control framework has not been implemented in the tax legislation yet. The Czech subsidiaries of large international enterprises, however, often implement TCF voluntarily in order to be compliant with their group policies. Another driver for the implementation of TCF by both international and local larger

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taxpayers is the increasing focus of Czech tax authorities' inspections on entities that pose a higher tax risk, including those that do not behave cooperatively and transparently.

Even though the implementation of a TCF is not mandatory in the Czech Republic, we strongly recommend that taxpayers have their tax practices reviewed by an expert, with special attention to VAT areas mentioned below, which are currently associated with the highest risks. The Czech VAT environment is far from stable. More rules and obligations for companies are being introduced to combat tax fraud in general and carousel fraud in particular.

VAT Control Statement

Taxable persons registered for Czech VAT are obliged to submit the so-called "VAT Control Statement" since 2016. This report provides details in respect of information provided in the VAT return. These details include invoice numbers, details on suppliers, customers etc. For most invoices, also information on the counterparty, number of the invoice, VAT amount, VAT base and tax point would have to be included. Basically all local purchases or sales have to be included in this report.



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Also information on the acquisition of goods and/or services from foreign entities not established in the Czech Republic with a place of supply in the Czech Republic has to be reported.

The VAT Control statement is a very important tool for the Czech tax authorities to combat fraud. Its aim and purpose are to enable the tax authority to obtain information on selected transactions carried out by taxable persons registered for VAT and, together with other available information, to identify suspicious groups of taxable persons (chains, carousels). That is why tax administrations are very consistent when it comes to their demands concerning reporting. A company may be asked to correct the information filled in the report because of a single typo in the supplier's VAT number. The deadline for responding to such a notice is very short (5 days), and failure to do so is penalised. Verifying suppliers' VAT identification numbers can thus protect the VAT payer from challenges from the Czech tax authorities' inspections regarding VAT Control statements.

If the VAT Control statement is not submitted to the tax authority in the given format and term,

a mandatory infringement fine in the amount from 1,000 to 500,000 CZK (40 to 20,000 EUR) takes place.

Verification of business partners for VAT purposes

In recent years, there has been a significant increase in the number of companies that are blacklisted and become unreliable VAT payers. Currently, the Czech tax administration registers more than 6 thousand unreliable taxpayers. Companies should treat transactions with such organisations with caution. According to the Czech tax legislation, an unreliable VAT payer is considered to be a taxpayer who seriously fails to fulfil their obligations to the tax authorities.

If a VAT registered company pays for supply of goods or services to a supplier who is blacklisted by the Czech tax authorities, it automatically becomes liable for the VAT that the supplier is obliged to pay to the state budget. If the supplier fails to pay the VAT, the state will recover the money from the customer in question.

A company may also find itself in the position of a guarantor in the case of payments to

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suppliers to foreign bank accounts or domestic bank accounts that are not published on the Czech tax administration's website.

When verifying business partners for VAT purposes, it's important to keep accurate records of the checks you perform. This includes documenting the date of the verification, the information used, and the results obtained. This documentation can be useful in case of any disputes or audits by tax authorities.

In [Hungary](#), although several pieces of Hungarian tax legislation set forth as a general principle that taxpayers must maintain an internal record-keeping system that allows for the proper determination of tax obligations, the implementation of a TCF is not required under the current legislation.

Based on our experiences, taxpayers typically do not apply a comprehensive, internal tax policy. Instead, they tend to develop control mechanisms for specific areas or functions that are crucial and carry high-risk for the purposes of their operation. They often request us to conduct audits of specific tax types or with respect to occasional questions, such as requesting an audit before reclaiming a significant

amount of VAT.

Although implementing a TCF is not mandatory under Hungarian legislation, we recommend taxpayers have their practices reviewed by an expert, with special attention to the areas detailed below, with which, in our opinion, the highest risk is associated.

Invoicing system review

Due to the complexities of Hungarian VAT legislation, it is a major challenge for companies to issue invoices in full compliance with both substantive and formal requirements. Furthermore, the right to deduct VAT is only granted when an invoice is issued in accordance with legal provisions, necessitating special attention to the review of invoices by their recipients.

A company's invoicing system must fulfil several requirements, one of them being the real-time reporting obligation, which came into effect on 1 July 2018. Since then, a real-time, automatic data exchange shall happen between the invoicing programs and the Hungarian Tax Authority, meaning that the data exchange should be automatic, the invoicing

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program should send data to the Tax Authority without any manual intervention. At the time of real-time reporting coming into force, taxpayers were obliged to report data in real-time with respect to invoices of which the output VAT amount exceeded 100,000 HUF (~1,235 EUR). Later, the rule prescribing such a threshold has been repealed, therefore, the data reporting obligation has been extended to all invoices issued for transactions performed domestically for taxable persons, regardless of the amount of output VAT. As per current legal provisions, the real-time reporting obligation also extends to invoices issued to non-taxable persons, such as private individuals, as well as to certain transactions where the place of performance is outside the territory of Hungary. Thus, currently, almost all invoices must be reported to the Tax Authority.

The non-compliance with the requirements of the invoicing system may in some cases even lead to the imposition of the maximum default fine per invoice. Additionally, if VAT is deducted based on an invoice containing incorrect information, the tax authority may levy a tax penalty in addition to the tax shortfall. Therefore, having an appropriate

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invoicing system and related internal control processes can mitigate serious risks. Based on our experience, certain invoicing programs used by companies often lack flexibility and do not comply with domestic invoicing regulations, further enhancing the importance of developing appropriate internal control processes.

Forvis Mazars offers support in the review of your invoicing system. We assist in identifying system-based errors and risks, and we propose the most effective methods for the elimination or mitigation thereof. An invoicing system review might cover various areas, but the scope of the service can be tailored to your specific needs. In case of several sectors, such as insurance, the large volume of data demands the automation of tax return preparation. Forvis Mazars can provide professional assistance in developing such automated systems as well.

Internal Partner Control Systems

In addition to the above, it is crucial for companies to pay special attention to partner verification. The application of appropriate partner control measures carried out with due

diligence helps to identify possible VAT fraud and is of great significance from the perspective of the right of VAT deduction.

The Hungarian Tax Authority has issued an official guide that provides detailed instructions on the measures that invoice recipients need to take in order to ensure that they do not become involved in tax evasion. Taxpayers must thoroughly verify their business partners and ensure that the underlying transaction actually took place as indicated on the invoice. In criminal tax proceedings, it is to be assessed whether the invoice recipient knew or should have known that the transaction involved tax evasion, and applying an appropriate internal control system has a mitigating indicative effect.

Furthermore, operating effective partner verification mechanisms is critical not only in terms of the amount of penalties, but also in mitigating VAT risks associated with receiving invoices. If it is determined that the invoice recipient knew or should have known that the underlying transaction involved tax evasion, the tax authority will deny the exercise of the right

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to deduct input VAT.

An internal Partner Control System also allows the verification of prospective partners, and thus provides support in decision-making when choosing among potential suppliers.

To achieve the above objectives, it may be necessary to involve external experts who offer automated, software-based systems for thorough partner verification. We consider the matter essential, since, based on our experience, most taxpayers conduct partner checks only on an ad-hoc basis and to a limited extent of data, while regularly conducted, comprehensive verification of the entire portfolio is not a common practice among taxpayers. However, by implementing a TCF, such systemic deficiencies could be more effectively avoided than in the framework of external tax advisory services aimed at the review of specific fields or transactions.

The importance of internal records in terms of tax benefits

As already mentioned above, Hungarian tax legislation contains numerous provisions that require taxpayers to maintain records in a structured manner, including data

required by law, and failure to comply with such recording obligations may result in sanctions.

Furthermore, the non-compliance with certain formal requirements set out by law not only can lead to the imposition of tax penalty, but taxpayers may be deprived of several tax benefits and the application of tax base decreasing items due to failing to comply with such obligations. For instance, as per Hungarian local business tax legislation, the local business tax base shall be the net sales revenue reduced by, among other items, a specified proportion of the value of intermediated services.

However, the application of such tax base adjustment is subject to strict formal and substantive conditions, including the requirement to support the correlation of incoming and outgoing invoices with analytical records, which can be easily managed using a TCF system. From the perspective of the applicability of such advantageous legal provisions, there is also a great need for the introduction of tailored internal TCF systems.

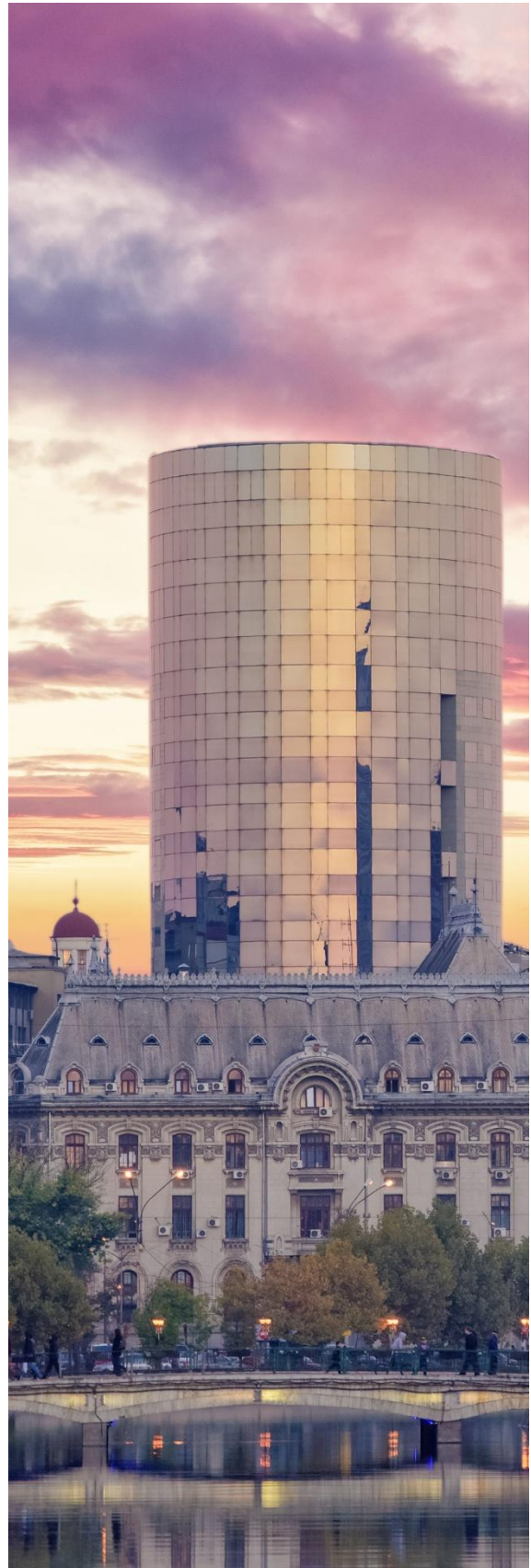
Tax Control Framework in Central and Eastern Europe

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The **Romanian** tax framework is characterised by great unpredictability in terms of legislation, with at least weekly changes and updates, significant reporting and compliance requirements introduced in the last three years, like the SAF-T, e-Invoicing, and e-Transport systems. Moreover, this additional reporting has also generated operational complexity, beyond the tax function, as information to fulfil the tax obligations is needed nowadays more and more from other parts of the organization as for example is the logistics function for e-Transport.

Consequently, without a robust internal system to monitor meeting the current and evolving tax obligations, taxpayers generally struggle with their tax compliance. Weaknesses in this respect are especially visible during tax audits when, more often than not, taxpayers discover themselves various deficiencies and errors which cannot be mitigated anymore for past periods.

In this context, although Romania has not yet enacted a legal framework and obligation in respect of TCF, such a framework



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implemented voluntary proves useful to manage the tax compliance and risks within medium to large organisations, facilitating clear controls and more efficient tax processes and how the tax function supports the general business activity of the company.

Adria subregion

Although the countries in the Adria region have not yet implemented TCF in their local legislation, multinational enterprises (MNEs) are increasingly focusing on building robust tax processes in their local Adria entities due to their numerous benefits. A key driver for this adoption in the Adria subregion is the existing TCF policies in MNEs' home countries, wherein TCF legislation is implemented. MNEs aim to extend TCF policy across their entire group, ensuring consistency and uniformity in tax compliance practices globally.

Nevertheless, even small and medium-sized enterprises (SMEs) in the Adria subregion are placing more and more focus on improving tax-related processes.

A robust and quality TCF offers several advantages, including protection against financial risks and reputational damage, which benefits all stakeholders. It enhances transparency and efficiency in tax processes, supports automation, and fosters cooperation with tax authorities.

Finally, implementing TCF in MNEs and SMEs established in the Adria subregion would be recommended to increase the quality of tax compliance and mitigate risks in an increasingly complex tax environment.

Labor market challenges and regulatory trends in CEE. An overview of Hungary, Poland, Romania, and Slovakia

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



Labor market challenges and regulatory trends in CEE. An overview of Hungary, Poland, Romania, and Slovakia

The countries in Central and Eastern Europe (CEE) are experiencing significant transformations in their labor markets, presenting both challenges and opportunities for businesses operating in the region. We are looking into the current landscape of payroll, tax, and workforce management across Hungary, Poland, Romania, and Slovakia, highlighting the common threads of labour shortages, regulatory volatility, and increasing compliance burdens.

Despite their geographical proximity, each country presents unique challenges that organisations must navigate to effectively manage their workforce. From Hungary's struggle with talent retention to Romania's complex legal framework, Poland's rising minimum wage, and Slovakia's bureaucratic processes, this analysis provides insights into the evolving business environment of CEE and its implications for employers and investment prospects in the region.

In [Hungary](#), the shortage of experienced labor is among the top 3 challenges in payroll, tax, and workforce management. It varies how severe the situation is,

but in general, it is more and more difficult to find and retain talent. This impacts the white-collar professions more heavily, but blue-collar workers are also missing in certain regions of Hungary, which blocks or makes it more difficult for our clients to expand at their ideal pace.

Volatility of tax regulations is also a big challenge Hungary faces, as there are sudden changes in regulations that are difficult to foresee and plan for. These changes tend to take effect in progressively shorter times, therefore, adaptation also becomes more and more difficult. Meanwhile, the salary gap between Hungary and certain Far-East countries is closing, making the country less and less appealing from an investment perspective.

In addition to the shortage of experienced labor, retaining talent has also become challenging. As there are still more multinationals in Hungary offering thousands of positions while less workforce, those who do not find their current position satisfying can find another one in a relatively short time.

Labor market challenges and regulatory trends in CEE. An overview of Hungary, Poland, Romania, and Slovakia

Looking at trends and regulatory changes impacting payroll and tax compliance in Hungary, the benefit in kind taxation is eased, or there are new providable elements almost every year, therefore, there are new opportunities for employers to offer something new to their employees. Tax benefits tend to favor those in a family with children, and the younger layer of the workforce (e.g.: PIT exemption of the under 25-year olds, PIT benefit for under 30-year old mothers, complete PIT exemption for mothers with 4 or more children, serious PIT benefits for parents of 3 children, etc.).

Talent management is currently our clients' biggest challenge; the lack of persistence of the moderately experienced and completely inexperienced workforce is a difficulty in professional services (e.g.: payroll, accounting consulting, audit, engineering, etc.) as these professions need profound knowledge and experience to fully turn into fruition. When juniors leave a firm and aim to start their business after 2-3 years of corporate work, they lack many aspects they are not even aware of. Yet, convincing them to stay and learn more is a bigger and bigger challenge as time goes by.

On the other hand, fair pay is the most complex problem for our clients, as that is the most difficult to collect reliable data for. Comparison of responsibilities is difficult to quantify, therefore difficult to measure and tie remuneration to that. Of course, in case of the gender pay gap it is easier to collect data, yet the question is the willingness of the legislators to oblige employers more strictly to measure and diminish pay gaps.

In [Poland](#), the complexity and frequent changes of Polish tax and labour laws make a top 3 challenge in payroll, tax, and workforce management. The significant workforce shortages and the high cost of compliance (in terms of law, data protection, trainings, software upgrades, and legal advise) complete the list.

Effective from January 1, 2025, the minimum wage in Poland has risen to PLN 4,666 gross per month (EUR 1,110). This change affects various compensation elements, including severance pay, night work allowances.

This allows the rise of a trend, as from 2025, all companies with at least 50 employees

Labor market challenges and regulatory trends in CEE. An overview of Hungary, Poland, Romania, and Slovakia

must implement internal procedures for handling whistleblower reports, which enhances transparency within organisations.

The labor in Poland market is highly competitive, with significant shortages of skilled workers, which makes it difficult for companies to retain top talent, as employees have numerous opportunities and may be attracted by better offers from competitors.

Additionally, expectations regarding high salary and competitive compensation packages complicate salary management as companies must balance the need to attract and retain talent with the financial constraints of their budget, which can be particularly challenging in a fluctuating economic environment.

In [Romania](#), the proper management of payroll is particularly important and challenging due to the country's complex legal and tax framework, which demands constant attention and compliance with frequent updates to labour laws, tax regulations, and social security contributions. Romanian authorities impose strict reporting



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obligations, such as the submission of monthly tax declarations, making precise payroll calculations essential not only for avoiding penalties but also for maintaining a positive reputation.

On a related note, the frequent legislative updates that impact payroll processes are a constant challenge in order to stay updated and compliant. Companies must navigate changes to the minimum wage, allowances, and non-taxable benefits, adapting quickly to stay compliant.

The progressive digitalisation promoted by the Romanian authorities drives businesses to adopt technologies that streamline operations and ensure compliance with legal requirements. This includes tools such as the electronic register of employees and online payroll submission systems.

Many organisations in Romania find skilled professionals in short supply. The talent pool for many specialist roles is often too small, and companies face staff shortages in business-critical positions for various reasons. This can be due to the rapid growth of the company, the need for project-specific talent, or the

limited availability of skilled professionals in a given location.

Romania is experiencing frequent legislative updates that impact payroll processes, including changes to the minimum wage, allowances, and non-taxable benefits, which impose a constant focus on being updated with the latest amendments. Also, there are provisions in the legislation that are not very clear, and it is very important to have a unique understanding that will secure the client and keep it on the safe side in case of authorities' audits.

Another challenge in connection with this is the fact that the clients are being very cautious with the budgets and are more focused on the prices to be fair and reflect also the quality, effort, as well as proactiveness of the provider, therefore, we are being asked to have very tight SLA.

Looking into the future trends, we must first consider that starting from 2025, certain tax facilities in the IT, construction, and agro-food sectors have been canceled by legislative changes imposed to control

Labor market challenges and regulatory trends in CEE. An overview of Hungary, Poland, Romania, and Slovakia

the budget deficit, changes that were implemented in a very short time, making predictability, anticipation, and budgeting difficult for employers. We believe that economic uncertainty and rising costs are putting immense pressure on both employers to offer competitive salary packages and employees, affecting both their productivity and well-being. Additionally, the narrowing of the scope of non-taxable benefits has imposed increased pressure on employers to reanalyse and rethink salary policies to ensure competitive benefits while maintaining initial budget estimates and preserving business profitability.

In [Slovakia](#), the legislation is changing frequently, increasing the complexity in payroll processing.

The lack of qualified resources in general is a great challenge, making it almost impossible to find a good senior payroll accountant, for example.

There are complicated payroll and onboarding process, burdened by bureaucracy, and a lot of special calculations to be done, which are not applicable and required in other countries. This cumulates with the low level of digitalisation in the social

security system, slowing down the payroll progress.

The frequent and last-minute changes in legislation are likely to last as a trend, while the increasing workload for companies will rise, fueled by complications in legislations, implying more tests to be done for annual tax declarations, for example. This will continue to make it hard for foreign companies to properly comprehend overall dependencies in Slovakia.

Another trend is the general increase in taxation and social security burden as part of the country's consolidation measures (the social insurance contribution percentage increase, increase of limits, taxes, increase in minimum salaries), impacting overall the increase in the cost of work.

Currently, our clients face a lack of qualified resources in the market and the pressure to increase salaries, making the competition for human resources rather tough.

News from the CEE countries

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

News from countries in Central Asia

Kazakhstan, Kyrgyzstan, Uzbekistan.



News from CEE and Central Asia



2,100+

professionals



60+

partners



30+

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, Bulgaria, Croatia, the Czech Republic, Hungary, Poland, Romania, Serbia, Slovakia, Slovenia, and Ukraine, and in Central Asia: Kazakhstan, Kyrgyzstan, and Uzbekistan.

Learn about all the updates below.



Austria

- Tax recognition of retroactive legal transactions. [Read more.](#)
- Superseding the case law according to which only payments made by the employer itself were taxable. [Read more.](#)
- Consequences of the failure to conduct random payroll audits. [Read more.](#)
- Daily allowances for permanent employment on the company's premises. [Read more.](#)

News from the CEE countries



Bulgaria

- National top-up tax.
- VAT changes.
- Minimum wage increase.
- Social security income cap.
- Projected wage growth.
- Night work compensation.

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



Croatia

- Amendments of the Additional Profit Tax Act, Additional VAT Act, Additional Income Tax Act, and Additional Contributions Act.

[Read more.](#)

News from the CEE countries



Czech Republic

- Secondment of executives from the parent company and its impact on the transfer pricing methodology. [Read more.](#)
- Tax exemption of income from crypto-asset sales. [Read more.](#)
- Payment for early termination of the contract by the customer from the VAT point of view. [Read more.](#)
- Travel allowances and meals updates. [Read more.](#)



Hungary

- Agreement reached on the ViDA package. [Read more.](#)
- Tightening of the immigration regulations. [Read more.](#)
- Key changes on indirect customs representation. [Read more.](#)
- Severance pay rules for 2025. [Read more.](#)
- Updates to the payment of sick pay in 2025. [Read more.](#)

News from the CEE countries



Poland

- Real estate tax changes in 2025. [Read more.](#)
- JPK CIT obligation. [Read more.](#)
- Entry into force of the Global Minimum Tax (Pillar 2). [Read more.](#)
- Facilitating the exemption of dividends from withholding tax. [Read more.](#)
- HR and payroll legislative updates for Q1 2024. [Read more.](#)
- Forvis Mazars HR-pedia 2025. [Read more.](#)



Romania

- Rising of the VAT gap in the European Union. [Read more](#)
- The importance of preparing the transfer pricing report. [Read more.](#)
- Romania is now a qualified jurisdiction under the Pillar 2 rules. [Read more.](#)
- Tax changes in Romania starting from 1 January 2025. [Read more.](#)
- HR & payroll guide 2025. [Read more.](#)
- March HR & payroll alert. [Read more.](#)
- February HR & payroll alert. [Read more.](#)

News from the CEE countries



Serbia

- Laws and Rulebooks - amendments and supplements as of January 2025, including CIT Law, Property Tax Law, Electronic invoicing Law, and PIT Law. [Read more about all the updates.](#)



Slovakia

- Amendment to the Act on Travel Allowances. [Read more.](#)
- Payroll changes in 2025. [Read more.](#)
- Meal allowances updates effective from 1 April 2025. [Read more.](#)

News from the CEE countries



Slovenia

- Corporate income tax return deadline.
- Tax return for advance income tax and income tax from business activities.
- Records of calculated VAT and VAT deduction become mandatory.
- Mandatory health contribution adjustments.
- Written notice of annual leave allocation.

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



Ukraine

- Tax updates in Ukraine.
[Read more.](#)
- Changes in the labor legislation.
[Read more.](#)
- Payroll and legal updates.
[Read more.](#)
- Reconstruction of Ukraine newsletter. [Read more.](#)

News from the countries in Central Asia



Kazakhstan

- MCI increase, impacting fines, taxes, social payments and other payments. [Read more.](#)
- Banks and organisations carrying out certain types of banking operations required to provide certain information.
- Possibility to deduct R&D expenses.
- Personal income tax and social contributions general changes.

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



Kyrgyzstan

- Introduction of the primary accounting document.
- Tax Code changes.
- Tax payments.
- Tax and marking of fuel.
- Replacement of the portal for registration of foreign citizens.
- Income tax and social security update.

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

News from the countries in Central Asia



Uzbekistan

- Cancellation of VAT exemptions.
- VAT exemption introduced for sale of state property.
- VAT exemption for the lease of railway cars.
- Income tax.
- Newly introduced tax benefits.

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

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@forvismazars.com

Cătălina Călinescu

Partner, Outsourcing-HR & Payroll

catalina.calinescu@forvismazars.com

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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