

BMB Newsletter

PAGE 1/9

1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on
Pillar 2 and Top-Up
Tax

PAGE 3

TOP 2: Update
on E-invoice

PAGE 4

TOP 3: New TPD
Guidance and
Changes to the Tax
Return

TOP 4: Changes in
Investment Aid

PAGE 5

TOP 5: 2025 as seen
by Tax Auditors

PAGE 6

TOP 6: OECD Manual
on Effective Dispute
Resolution in Tax
Matters

PAGE 7

TOP 7: Judgement on
Deductibility of Legal
Services

TOP 8: Simplification
of EU Rules for Direct
Taxation

PAGE 8

TOP 9: Updated List
of Non-cooperative
Jurisdictions

TOP 10: Updated List
of Non-Cooperative
Jurisdictions

PAGE 9

Useful Links

We may be living in a world of global tax disorder, but spring is here – trees and flowers are in bloom. So that you don't have to worry about tax complexities and can instead enjoy the first rays of spring sunshine, we have once again prepared for you a useful quarterly overview of tax developments and updates.

Recent developments suggest that the period of ambitious global tax coordination is coming under significant pressure. Mechanisms intended to ensure greater tax fairness and predictability are increasingly facing fragmentation and selective implementation by certain jurisdictions. You can read more about the broader international implications of Pillar 2 in our partner's article published in the [International Tax Review](#). A practical summary from a Slovak perspective for CFOs can be found in TOP 1, with the deadline of 30 June 2026 for the first Pillar 2 return filing for the year 2024 fast approaching.

Digitalisation and the **rollout of e-invoicing** are progressing rapidly at the level of the Slovak Financial Administration. The current status, along with reasons why it is high time to start adjusting internal processes, is summarised by our expert team in TOP 2. A key overview of the guidance on reporting transactions from a transfer pricing perspective is provided in TOP 3. In the area of international taxation, we have – as always – prepared a concise selection of the most interesting developments in the second "top five", and we conclude by presenting new publications from our TAXAND network (TOP 10), namely the [Compensation Tax Newsletter](#) and the [Indirect Tax Insight Newsletter](#).

The BMB team wishes you a wonderful spring 🌸

CONTENTS IN BRIEF:

TOP 1: Update on Pillar 2 and Top-Up Tax

TOP 2: Update on E-invoice

TOP 3: New Guidance on Transfer Pricing Documentation and Changes to the Tax Return

TOP 4: Changes in Investment Aid

TOP 5: The Year 2025 as seen by Tax Auditors

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

TOP 9: Updated List of Non-Cooperative Jurisdictions

TOP 10: New TAXAND Publications

BMB Newsletter

PAGE 2/9

 1st quarter 2026

INDEX

PAGE 2
TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3
 TOP 2: Update on E-invoice

PAGE 4
 TOP 3: New TPD Guidance and Changes to the Tax Return

TOP 4: Changes in Investment Aid

PAGE 5
 TOP 5: 2025 as seen by Tax Auditors

PAGE 6
 TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7
 TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

PAGE 8
 TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9
 Useful Links

TOP 1: UPDATE ON PILLAR 2 AND TOP-UP TAX

Pillar 2, as part of the global minimum taxation framework, underwent significant developments at the beginning of 2026. On 12 January 2026, the European Commission officially recognised and endorsed the so-called "side-by-side" package in a rather unconventional manner – through a [notice](#).

This package introduces a new safe harbour, primarily designed for multinational groups headquartered in the United States. In practice, this means that where certain conditions are met, such groups are not required to fully apply the IIR (Income Inclusion Rule) and UTPR (Undertaxed Payments Rule). The rationale is that U.S. tax rules (including the CFC regime) are considered sufficiently aligned with the GloBE framework.

The European Commission confirmed that this approach is also applicable under the EU Minimum Tax Directive. Several countries (e.g. the United Kingdom, the Netherlands, and Ireland) have welcomed this development, particularly as it enhances legal certainty.

Key developments:

- Work continues on **permanent safe harbours** (e.g. for low-volume activities – de minimis – and routine profits), expected to be finalised by mid-2026. This also includes efforts to simplify reporting (adjustments to the **GIR**).
- A new **UPE Safe Harbour** for non-U.S. groups as part of the broader side-by-side system. The application of the **QDMTT** (Qualified Domestic Minimum Top-Up Tax) remains in place.
- A comprehensive review of the system and its impact on competitiveness is planned by 2029, with the possibility of further adjustments.

Implications:

- For multinational groups, particularly those headquartered in the United States, these changes are expected to **reduce the administrative burden** and simplify compliance.

The Slovak Republic transposed the EU Pillar 2 legislation through [Act on Top-Up Tax](#), which regulates the calculation, payment, and administration of the top-up tax, as well as related reporting obligations. The Ministry of Finance is currently preparing an amendment to this Act to incorporate the latest OECD administrative guidance and to implement the aforementioned side-by-side package.

At the same time, jurisdictions are preparing for the submission of the first Pillar 2 notifications and returns. From a practical perspective, timing remains the main challenge. The first reporting obligations will already relate to the **2024 tax period**, with a filing deadline of **30 June 2026**. Given the **complexity of the calculations, the lack of detailed guidance, and the limited readiness of systems**, this deadline is widely considered highly ambitious.

BMB Newsletter

PAGE 3/9

 1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3

TOP 2: Update on E-Invoice

PAGE 4

TOP 3: New TPD Guidance and Changes to the Tax Return

TOP 4: Changes in Investment Aid

PAGE 5

TOP 5: 2025 as seen by Tax Auditors

PAGE 6

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7

TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

PAGE 8

TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9

Useful Links

Another key aspect is the exchange of information between jurisdictions. Within the EU, the [DAC9 Directive](#) has been adopted, introducing the automatic exchange of data from the GloBE Information Return (GIR). For exchanges with non-EU countries, the potential use of the Multilateral Convention on Administrative Assistance in Tax Matters (MAC) is being considered; however, its applicability to the top-up tax remains uncertain, as this is not a traditional income tax.

At present, it is not entirely clear how the Slovak Financial Administration will approach the practical application and enforcement of these rules. No postponement of legislative deadlines is currently expected, and affected companies should therefore pay increased attention to this area and actively monitor further developments.

TOP 2: UPDATE ON E-INVOICE

Electronic invoicing in Slovakia is no longer just a legislative plan, but a project with a clear timeline. The Financial Administration has confirmed that 2026 will serve as a preparatory phase for system adjustments, integration testing, and the selection of a so-called "digital service provider" (digital postman). Mandatory e-invoicing for domestic transactions is then expected to be fully implemented as of **1 January 2027**.

The good news is that businesses will not have to wait until the official launch. **The Financial Administration has indicated that, as early as May 2026, entities will be able to voluntarily join the system** and exchange electronic invoices in a structured XML format in a live environment. E-invoices issued in this period should already be considered valid tax documents.

The new model is expected to introduce a unified electronic format, reduce manual processing, lower error rates, and simplify archiving. The obligation will not apply to the general public, but to business entities; from 2027, it will cover the **issuance of invoices by VAT-registered entities in domestic transactions, as well as the receipt of such invoices by a broader range of businesses and legal entities**.

For affected entities, this means the need to timely assess the readiness of their internal IT and accounting systems for the exchange of structured electronic invoices, as well as to set up processes for their sending and receipt. Particular attention should also be given to the selection of a **digital service provider** through which e-invoicing will be carried out. **We therefore recommend verifying whether the selected provider holds the required PEPPOL certification and meets the accreditation requirements for the Slovak environment. Early technical assessment and system testing may be crucial for a smooth transition to the new regime without operational disruptions.**

BMB Newsletter

PAGE 4/9

 1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3

TOP 2: Update on E-invoice

PAGE 4

TOP 3: New TPD Guidance and Changes to the tax Return

TOP 4: Changes in Investment Aid

PAGE 5

TOP 5: 2025 as seen by Tax Auditors

PAGE 6

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7

TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

PAGE 8

TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9

Useful Links

TOP 3: NEW GUIDANCE ON TRANSFER PRICING DOCUMENTATION AND CHANGES TO THE TAX RETURN

In 2025, the Ministry of Finance of the Slovak Republic issued new [Guidance on Content of Transfer Pricing Documentation](#), which replaces the previous guidance from 2022 with effect from the 2025 tax period. The main objective of the update is to enhance the transparency of controlled transactions and to standardise their reporting. Compared to the 2022 guidance, greater emphasis is placed not only on the existence of transfer pricing documentation, but also on its quality, verifiability, and consistency.

From a content perspective, the new guidance retains the basic categorisation of documentation (simplified, basic, and full-scope documentation), but significantly refines the requirements for the identification and description of controlled transactions, including their detailed classification based on economic substance and their quantification.

These changes are also reflected in the corporate income tax return form for 2025, specifically in the table of Section I – Transactions between related parties. While in 2024 taxpayers reported only aggregate amounts of revenues and expenses in relation to related parties without a uniform breakdown by individual counterparties and selected from 7 transaction types, in 2025 they must assign a precisely defined transaction type code to each material transaction, in addition to identifying the related party. Taxpayers have to choose from **as many as 34 transaction types** – including, among others, management services, intermediary services, marketing services, five types of royalties, four types of interest, compensation payments, and **even year-end compensating adjustments**.

As a result, the tax authorities gain access to highly detailed information on the nature of services provided and their quantification. Taxpayers should pay increased attention when completing this information, as **such data may influence the tax authorities' decision to initiate a transfer pricing audit**. Moreover, the data reported in this section of the tax return **must correspond with the transfer pricing documentation**, meaning that detailed information on related-party transactions, including their quantification for the relevant tax period, must already be available at the time of preparing the tax return.

On the other hand, completing Section I of the tax return **replaces the simplified transfer pricing documentation**. Therefore, for taxpayers obliged to maintain simplified documentation, this change represents a simplification and a reduction of administrative burden.

TOP 4: CHANGES IN INVESTMENT AID

As part of the changes to the rules on investment aid under the already approved [Government Regulation](#) of the Slovak Republic, the **direct support in the form of a subsidy for newly created jobs is being abolished**. Instead, support for projects based on labour costs (or a combination of labour and investment costs) is to be shifted to subsidies for eligible costs, to be provided by the Ministry of Economy.

BMB Newsletter

PAGE 5/9

 1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3

TOP 2: Update on E-invoice

PAGE 4

TOP 3: New TPD Guidance and Changes to the Tax Return

TOP 4: Changes in Investment Aid

PAGE 5

TOP 5: 2025 as seen by Tax Auditors

PAGE 6

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7

TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

PAGE 8

TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9

Useful Links

The Ministry of Labour, Social Affairs and Family will no longer act as a provider of investment aid, which is directly linked to the abolition of job creation subsidies.

In line with the proposed amendments to Act on regional investment aid, the draft introduces conditions for granting **special investment aid aimed at ensuring sufficient production capacity in clean technology sectors**.

A key change also concerns **how employment levels and the "increase" in jobs are assessed**. The proposal distinguishes between projects based on labour costs (where the concept of "net job increase" remains unchanged) and **introduces a new definition of "job creation" for projects based solely on investment costs. This new approach is more favourable for beneficiaries, as it allows comparison with the number of jobs at the establishment on the date of application** (rather than the stricter comparison with the 12-month average). The intention is to align the Slovak regime with EU rules (GBER) and eliminate stricter national standards.

Another significant change directly affecting manufacturing companies is the proposed removal of the obligation to maintain employment at the level of the 12-month average prior to the application (in cases of capacity expansion, diversification, or fundamental changes in the production process).

For companies with already approved projects, it is crucial that the proposal includes transitional and "crisis" flexibility mechanisms. Decisions issued until 31 March 2026 remain subject to the original regime (including the obligation to maintain average employment levels).

However, during a transitional period, it will be possible to apply for an approved modification allowing employment levels to be maintained below 70% of the original average, with a corresponding proportional reduction in investment aid.

At the same time, for investment aid granted or approved until 31 March 2026, an option is introduced (for the period from 1 April 2026 to 31 December 2027) to apply for additional relief measures: extending the implementation period (to five years, or up to seven years for large projects), reducing the required utilisation of investment costs from 85% to 70%, and lowering the required net increase in jobs from 90% to 80% compared to the original decision.

We will keep you informed about the approval of this [legislative proposal](#). The initial expected effective date was 1 April 2026.

TOP 5: THE YEAR 2025 AS SEEN BY TAX AUDITORS

In 2025, the Slovak Financial Administration carried out intensive [audit activity](#), examining more than 10,000 taxpayers across various types of taxes, with the most significant deficiencies once again identified in the area of VAT.

Overall, 8,177 VAT audits, 903 corporate income tax audits, and 1,068 personal income tax audits were initiated in 2025, along with a smaller number of audits in the areas of employment income tax (45) and withholding tax (93).

BMB Newsletter

PAGE 6/9

 1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3

TOP 2: Update on E-invoice

PAGE 4

TOP 3: New TPD Guidance and Changes to the Tax Return

TOP 4: Changes in Investment Aid

PAGE 5

TOP 5: 2025 as seen by Tax Auditors

PAGE 6

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7

TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

PAGE 8

TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9

Useful Links

These audits resulted in additional assessments exceeding EUR 270 million, of which the largest share – almost EUR 198 million – related to VAT. Significant amounts were also identified in corporate income tax (over EUR 86 million) and personal income tax (almost EUR 16 million).

Among the most serious cases were **fictitious business transactions** without any actual movement of goods, with the highest individual finding exceeding EUR 9 million. **Significant deficiencies were also identified in transfer pricing** – in one case, a tax adjustment exceeding EUR 21 million was made.

The audits further revealed non-deductible expenses, unsubstantiated costs, and **artificial profit shifting**. In the area of employment income tax, recurring issues were identified with unpaid tax advances.

In early March 2026, the **Prosecutor General** of the Slovak Republic, Maroš Žilinka, presented a [proposal to tighten legislation in the area of tax fraud](#).

A key element of the proposal is a substantial reduction of the criminal threshold for tax offences. Under the proposed rules, the undue claim of input VAT deduction or excise duty would become a criminal offence from an amount exceeding EUR 700, compared to the current threshold of EUR 20,000. The proposal also includes further legislative and technical amendments to the Criminal Code and the Act on the Criminal Liability of Legal Entities.

According to the Prosecutor General, the proposed measures are intended to enhance the effective prosecution of tax crimes and strengthen prevention in this area.

TOP 6: OECD MANUAL ON EFFECTIVE DISPUTE RESOLUTION IN TAX MATTERS

In February 2026, the OECD released a revised version of the [Manual on Effective Mutual Agreement Procedures \(MAP\)](#), representing an important step towards improving the efficiency of resolving international tax disputes. The document builds on the original 2007 edition and forms part of a broader BEPS initiative aimed at strengthening legal certainty in international taxation.

The manual provides practical, even though non-binding, guidance for both tax administrations and taxpayers on how to effectively use the MAP process. The updated version includes as many as 59 recommended practices, developed based on the extensive experience of tax authorities participating in the Forum on Tax Administration (FTA), and reflects the outcomes of the BEPS Action 14 minimum standard peer reviews.

It also addresses practical and organisational aspects of the functioning of competent authorities, such as staffing and the need for a proactive, solution-oriented approach. At the same time, it offers recommendations on how to prevent disputes before they escalate.

BMB Newsletter

PAGE 7/9

1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3

TOP 2: Update on E-invoice

PAGE 4

TOP 3: New TPD Guidance and Changes to the Tax Return

TOP 4: Changes in Investment Aid

PAGE 5

TOP 5: 2025 as seen by Tax Auditors

PAGE 6

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7

TOP 7: Judgement on Deductibility of Legal Services

TOP 8:

Simplification of EU Rules for Direct Taxation

PAGE 8

TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9

Useful Links

The manual is designed for jurisdictions with varying levels of experience. It provides basic templates for less experienced jurisdictions and, for the first time, also includes detailed guidance on arbitration within the MAP framework. Overall, it serves as a comprehensive guide to improving the efficiency of cross-border tax dispute resolution and strengthening confidence in the international tax system.

TOP 7: JUDGEMENT ON DEDUCTIBILITY OF LEGAL SERVICES

An interesting judgment has been issued in the Czech Republic ([case no. 3 Afs 262/2024-41](#)), addressing the tax deductibility of costs for legal services provided **on a lump-sum basis**.

The taxpayer operated in the field of administrative support for legal and PR services for a group of enforcement officers, while also managing and recovering receivables for law firms. In this context, the taxpayer engaged a law firm to provide, in particular, legislative monitoring, legal research, and other supporting services.

During a tax audit, however, the tax authorities challenged the deductibility of these costs and required proof of the actual provision of services. Although the taxpayer submitted the relevant contract and accounting documents, no specific outputs were provided, arguing that this would breach **attorney-client confidentiality** and that a lower standard of proof should apply to lump-sum legal services.

Both the tax authorities and the regional court rejected this argument, as there were concrete doubts regarding the scope and purpose of the services (e.g. inconsistencies in invoiced amounts and overly general descriptions of services). They emphasized that the mere existence of a contract and invoices is not sufficient to prove the actual provision of services, even in the case of legal or PR services.

The Supreme Administrative Court agreed with this view and confirmed that the **taxpayer had failed to meet its burden of proof**. It held that even in the case of lump-sum services, it is necessary to demonstrate their specific content and their connection to the taxpayer's business activities. The cassation complaint was therefore dismissed.

TOP 8: SIMPLIFICATION OF EU RULES FOR DIRECT TAXATION

In its political guidelines, the European Commission has set a clear objective: to [simplify doing business in the EU](#) and reduce administrative burdens through easier implementation of rules. The Commission aims to reduce administrative burdens by at least 25% for all businesses and by up to 35% for small and medium-sized enterprises (SMEs) by the end of its mandate.

In line with these objectives, the European Commission plans to present an "omnibus" directive in the field of direct taxation by June 2026. Its main goal will be to simplify, streamline, and enhance the transparency of the existing framework of directives relating to corporate taxation.

BMB Newsletter

PAGE 8/9

1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3

TOP 2: Update on E-invoice

PAGE 4

TOP 3: New TPD Guidance and Changes to the Tax Return

TOP 4: Changes in Investment Aid

PAGE 5

TOP 5: 2025 as seen by Tax Auditors

PAGE 6

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7

TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

PAGE 8

TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9

Useful Links

Specifically, the initiative will involve amendments to the following key legal instruments:

- the Interest and Royalties Directive,
- the Merger Directive,
- the Parent-Subsidiary Directive,
- the Anti-Tax Avoidance Directive (ATAD),
- the Directive on tax dispute resolution mechanisms.

This initiative will form an important part of the Commission's broader efforts to simplify EU law. Its objective is to eliminate unnecessary bureaucracy, enhance the competitiveness of European businesses, and improve the functioning of the legislative framework in the area of corporate taxation.

As part of the preparation of this reform, the European Commission launched a call for evidence in February 2026. The aim is to gather feedback on the need for changes and to collect information on issues such as high administrative costs, complex procedures, outdated or overlapping rules, as well as ambiguities or differences in their interpretation.

TOP 9: UPDATED LIST OF NON-COOPERATIVE JURISDICTIONS

On 17 February 2026, the Council of the European Union updated the [EU list of non-cooperative jurisdictions for tax purposes](#). The list now includes ten jurisdictions: American Samoa, Anguilla, Guam, Palau, Panama, Russia, the Turks and Caicos Islands, the U.S. Virgin Islands, Vanuatu, and Vietnam.

Compared to the previous version, **Vietnam** and the Turks and Caicos Islands have been newly added, while Trinidad and Tobago, Fiji, and Samoa have been removed.

The EU list of non-cooperative jurisdictions for tax purposes forms part of the European Union's efforts to combat tax evasion and tax avoidance. It includes jurisdictions that have failed to meet their commitments to comply with the principles of good tax governance within the agreed timeframe, as well as those that have refused to do so.

TOP 10: NEW TAXAND PUBLICATIONS

In the first quarter of 2026, two insightful publications prepared by colleagues from TAXAND partner firms were released.

In February, the [Compensation Tax Newsletter](#) was published, featuring contributions from experts in the taxation of individuals, with a particular focus on employment income taxation. The publication covers 20 countries and highlights the latest developments and key aspects in this area from a global perspective. The articles focus on recent legislative and policy changes affecting remuneration structures of individuals and the related tax obligations across different jurisdictions. Each chapter is dedicated to a specific country and provides an overview of current developments and the most important updates.

BMB Newsletter

PAGE 9/9

1st quarter 2026

INDEX

PAGE 2

TOP 1: Update on Pillar 2 and Top-Up Tax

PAGE 3

TOP 2: Update on E-invoice

PAGE 4

TOP 3: New TPD Guidance and Changes to the Tax Return

TOP 4: Changes in Investment Aid

PAGE 5

TOP 5: 2025 as seen by Tax Auditors

PAGE 6

TOP 6: OECD Manual on Effective Dispute Resolution in Tax Matters

PAGE 7

TOP 7: Judgement on Deductibility of Legal Services

TOP 8: Simplification of EU Rules for Direct Taxation

PAGE 8

TOP 9: Updated List of Non-cooperative Jurisdictions

TOP 10: Updated List of Non-Cooperative Jurisdictions

PAGE 9

Useful Links

The second publication, the [Indirect Tax Insight Newsletter](#), was released in March 2026 and offers a comprehensive overview of the latest global developments in indirect taxation. This edition includes contributions from 18 countries, highlighting recent changes in VAT, e-invoicing, and other significant topics related to indirect taxes. As tax systems continue to evolve in response to changing economic and digital environments, we believe that this cross-jurisdictional overview will be of great interest.

In both publications, the chapters on Slovakia were prepared by our colleagues Eva Kusá and Kristína Reguliová.

USEFUL LINKS

Article of Renáta Bláhová in International Tax Review: www.internationaltaxreview.com (EN)

European Commission Notice - Side-by-side package: https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C_202600253 (EN)

DAC9 Directive: https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=OJ:L_202500872 (EN)

OECD Manual on Effective Dispute Resolution in Tax Matters: https://www.oecd.org/en/publications/manual-on-effective-mutual-agreement-procedures-2026-edition_076ac4bd-en.html (EN)

List of Non-cooperative Jurisdictions: <https://www.consilium.europa.eu/en/policies/eu-list-of-non-cooperative-jurisdictions/> (EN)

Compensation Tax Newsletter: <https://www.taxand.com/wp-content/uploads/2026/02/Taxand-Compensation-Tax-Newsletter-February-2026-1.pdf> (EN)

Indirect Tax Insight Newsletter: <https://www.taxand.com/wp-content/uploads/2026/03/Taxand-Indirect-Tax-Insight-Newsletter-Q1-2026.pdf> (EN)

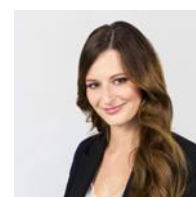
Authors:



Renáta Bláhová
Tax advisor
and auditor



Judita Kuchtová
Tax advisor



Eva Kusá
Tax advisor