

## NEWSFLASH SLOVAKIA

### Taxation

Slovakian Ministry of Finance has published its 2024 White List

**12 January 2024**

The Ministry of Finance of the Slovak Republic has published, on its website, a list of cooperative jurisdictions in accordance with letter x) of article 2 of Act No. 595-2003 of the Income Tax Act, representing the list of countries where the Slovak Republic has concluded a Double Tax Convention or Agreement on Mutual Administrative Assistance in Tax Matters. *This "White List"* is valid from 1 January 2024.

Compared to the previous year, the following 4 countries have been added to the White List

- Benin
- Burkina Faso
- Papua New Guinea
- United Arab Emirates

The following 3 countries were removed from the White list:

- Antigua and Barbuda
- Russian Federation
- Seychelles

You can find a copy of the 2024 White List on the following Ministry of Finance's webpage:

[List of cooperative jurisdictions in accordance with letter x\) of article 2 of Act No. 595-2003 Income Tax Act | Ministry of Finance of the Slovak Republic \(mfsr.sk\)](#)

**Impact on investors:** Residents of countries not included in the White List are subject to 35% tax on dividends and on taxable income from Slovak sources (e.g. interest on deposits, royalties, payments for services, transfers of business shares).

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