

NEWSFLASH SLOVAKIA

Taxation

Slovakian Ministry of Finance has published its 2025 White List

30 December 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 2025.

Compared to the previous year, the following 2 countries have been added to the White List

- Antigua and Barbuda
- Seychelles

You can find a copy of the 2025 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](#)

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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