

NEWSFLASH SLOVAKIA

Taxation

Amendment to the Slovak income tax act - Increase of WHT on the payment of dividends to private individuals - **UPDATE**

2 January 2024

Referring to our previous newsflash, concerning the Amendment to the Slovak income tax act – increase of WHT on the payment of dividends to private individuals, issued on 20 December 2023. We would like to confirm that the Amendment to the Act No. 595/2003 on Income tax approved by Parliament on 19 December 2023 was signed by the President and issued in Collections of laws of the Slovak Republic under number 530/2023. The changes relating to taxation of dividends held by private individuals came into force as of 1 January 2024.

Impact on investors: For information purposes.

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