



UniCredit Global Securities Services NEWSFLASH



Slovakia – Taxation

SLOVAKIAN MINISTRY OF FINANCE HAS PUBLISHED ITS 2026 WHITE LIST

23 December 2025

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 2026.

Compared to the previous year, the following 3 countries have been added to the White List:

- Kyrgyz Republic
- Madagascar
- Philippines

You can find a copy of the 2026 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-2026-update.pdf](#)

IMPACT ON INVESTORS:

Residents of countries not included in the While 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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