

CERHA HEMPEL

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Ukrainian Crisis: Summary of Employment Position

v

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United Kingdom

1. **How can Ukrainian citizens reach the UK and which documents do they need? Can employers help with this and if so, how?**

The UK is presently allowing Ukrainian immediate family members; extended family members and immediate family members of extended family members to join UK settled family members under the Ukrainian Family Scheme. A visa is ultimately required although the prior normal financial and language requirements have been waived.

Those with Ukrainian passports (or extended passports) are able to apply on line and complete the visa process in the UK whilst those who do not must first attend a visa application centre to secure a visa before travelling to the UK. Documentary proofs of identity and relationship to sponsor are still required although there is considerable Home Office case-worker discretion in this regard.

Ukrainians with no connection to the UK will be able to apply under the Homes for Ukraine Sponsorship Scheme, full details of which are still to be published. In essence, Ukrainian nationals will be sponsored by individuals, charities, businesses and authorities, to come to the UK and will be guaranteed accommodation. Either the migrant or the sponsor can make the application but whether a visa application centre appointment is required will again depend on whether a Ukrainian passport is held.

It may also be possible for immediate Ukrainian family members of individuals settled in the UK under the EU Settlement Scheme to apply using that route.

Employers will generally be able to employ migrants under all of the above routes without any further requirements apart from carrying out right to work checks (see further below).

Ukrainians may also be sponsored by employers to work in the UK under the Skilled Worker Visa category of the Points Based System, provided the salary, language and skills level requirements are satisfied.

2. **What residence title options are there for Ukrainian citizens in UK? How long are these valid and what procedures are necessary to obtain them?**

The Ukrainian Family Scheme Visa will be granted for up to three years. It is not yet clear if this will be a route to permanent settlement in the UK.

The Homes for Ukraine Sponsorship Scheme will again be for a period of three years.

The EU Settlement Scheme is a route to permanent settlement, which can be applied for after five years.

The Skilled Worker Visa is a route to permanent settlement, which can be applied for after five years.

3. **Under what conditions do Ukrainian citizens have the right to work in UK? What are the responsibilities of employers?**

All of the above mentioned permissions will provide the right to live and work in the UK for the period of grant of the visa.

4. **In the case of employment in UK, what requirements apply with regard to social security?**

Migrants under the Ukraine Family Scheme Visa and Homes for Ukraine Sponsorship Scheme will be able to have access to social security benefits, schools and healthcare services.

Migrants under the Skilled Worker Visa generally do not have access to social security benefits and must be able to support themselves. They can however use schools and healthcare services.

5. What documentation obligations do employers have when employing Ukrainians?

In order to avoid a fine of up to £20,000 for unlawfully employing someone employers will usually carry out a right to work check. For Ukrainians this will usually be by way of Home Office confirmation of their visa status (on line from 6 April 2022).

6. Can employers receive state support or other benefits if they employ Ukrainians?

Not at present but the position may change.

7. Should special clauses be included in employment contracts and if so, which ones (e.g. automatic termination of contract at the end of the war and return to Ukraine)?

To avoid any risk of discrimination Ukrainian nationals should be placed on the same kind of contract as would be offered to a successful settled UK applicant.

8. What are the consequences of employees being called up for military service and how should employers react?

There is existing protection for UK reservists but we are unaware of any proposals in this regard for Ukrainian nationals. It would therefore be a matter to be discussed and agreed between the migrant and the employer.

9. Can Ukrainian citizens work as self-employed persons in UK and what steps must be taken?

Ukrainian Family Visa – Yes

Homes for Ukraine Scheme – To be confirmed but anticipated to be yes.

Skilled Worker Visa - No

10. Are there comparable regulations for third-country nationals who had stayed in Ukraine?

Family Visa – The non-Ukrainian extended family members of Ukrainians applying under the visa will be eligible.

Homes for Ukraine Sponsored Visa – To be confirmed but presently proposed to be based on Ukrainian nationality.

Skilled Worker Visa - A national of any country can apply for these visa regardless.

Important links

Home Office Guidance:

[UK visa support for Ukrainian nationals - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

[Apply for a Ukraine Family Scheme visa - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

[Homes for Ukraine – Homes for Ukraine – Local Sponsorship Scheme for Ukraine \(campaign.gov.uk\)](https://campaign.gov.uk)

[Homes for Ukraine scheme: frequently asked questions - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

[ukraine family scheme factsheet \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

[Skilled Worker visa: Overview - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

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Germany

1. **How can Ukrainian citizens reach the Federal Republic of Germany and which documents do they need? Can employers help with this and if so, how?**

People from Ukraine can enter the EU and thus also Germany without a visa for short stays (up to 90 days within a period of 180 days), provided they are in possession of a biometric passport.

Ukrainian citizens with a non-biometric passport normally require a visa for entry. However, there is an exception to this for the time being until May 23, 2022, according to which a stay without a residence permit is possible. It is not expected, that this regulation will be extended.

2. **What residence title options are there for Ukrainian citizens in Germany? How long are these valid and what procedures are necessary to obtain them?**

Ukrainian citizens who entered Germany without a visa for a short stay can obtain a residence permit for a further stay of 90 days after those 90 days have expired, sec 40 German Residence Act (AufenthG). Responsible are the respective foreigners authorities. However, this only covers short stays and is unlikely to help in many cases.

According to an EU implementing decision of March 4, 2022 on the admission of war refugees from Ukraine, they are entitled to a special residence title in the form of a temporary residence permit for temporary protection in Germany. This is currently valid for one year, but may be extended to up to three years depending on developments. According to this, Ukrainian refugees can be granted a stay of presumably up to three years without major bureaucratic hurdles by the respective German foreigners authorities. This was implemented in German law in sec 24 of the German Residence Act. The residence title is issued in the form of a chip card as an electronic residence title. However, this usually takes between 4 and 8 weeks.

Alternatively, it is still possible to apply for other residence titles (e.g. EU BlueCard) or asylum or subsidiary protection. However, this is currently not recommended.

3. **Under what conditions do Ukrainian citizens have the right to work in Germany? What are the responsibilities of employers?**

Gainful employment must always be expressly permitted by the foreigners authority. Employers are obliged to check whether such permission has been granted. However, it follows from the EU Implementing Decision of March 4, 2022 that Ukrainian refugees are entitled to be issued with a work permit. A check of further requirements is therefore not necessary, but this does not release them from the obligation to apply for a work permit.

For this reason, the foreigners authorities should already enter the fact that employment is permitted, even if there is no concrete employment relationship in prospect yet, in the residence title when the residence permit is issued. This should also be expressly pointed out in the application, so that a work permit is available as soon as possible.

If a concrete job offer has already been made, this should always be mentioned to the immigration authorities in order to accelerate the issuance of the work permit. Here, it can also be helpful if potential employers provide support.

In order to be able to take up employment from the time of application to the foreigners authorities, a so-called fictitious certificate is required in accordance with § 81 (5) German Residence Act. In this certificate, employment is already temporarily approved for the period between the application for a residence permit and the issuance of the residence title. This should be explicitly requested from the foreigners authorities.

4. **In the case of employment in Germany, what requirements apply with regard to social security and taxes?**

In principle, foreigners who take up employment in Germany are subject to the same conditions under labor, social security and tax law as domestic employees with comparable contractual relationships.

If refugees with an entitlement to wage are employed, they are subject to social insurance contributions in Germany. No differentiation is made as to which group of persons the refugee actually belongs to. It is also irrelevant for the occurrence of the social insurance obligation whether this employment violates any employment prohibitions.

Persons who have a residence or habitual abode/ permanent stay in Germany are also subject to unlimited tax liability in Germany. This also applies to persons who enter Germany as refugees or asylum seekers and are initially accommodated, for example, in initial reception facilities, gymnasiums or residential containers. Although Art. 15 of the double taxation agreement between Germany and Ukraine provides that income earned in Germany is taxed in Ukraine if the stay in Germany is shorter than 184 days, this requires that the employee is (also) resident in Ukraine. This is unlikely to be the case.

The employer's obligation to register for social security payroll tax does not differ from other cases. If the required tax identification number of the employee is not yet available at the start of work, the employer may apply the anticipated wage tax deduction characteristics for a period of up to three months, see sec 39c (1) S. 2 German Income Tax Code (Einkommenssteuergesetz).

5. **What documentation obligations do employers have when employing Ukrainians?**

Whoever employs a foreigner in the federal territory must check whether the taking up of an activity is permitted, according to § 4 (3) 4 German Residence Act.

For the duration of the employment, a copy of the work permit (which is connected to the residence title) must be kept, according to sec. 4 (3) 5 German Residence Act.

6. **Can employers receive state support or other benefits if they employ Ukrainians?**

Integration subsidy (Eingliederungszuschuss)

Employers who have decided to hire a new employee but assume that the training period will be more intensive than usual, i.e. if the full work performance can only be achieved after a longer and/or more complex training period, can receive an integration subsidy.

The amount and duration of the integration subsidy depend on the individual case; the employment agency covers a maximum of 50% of the salary paid and only pays for a maximum of twelve months

The application must be submitted to the employment agency or the job center before taking up employment.

For refugees with a residence permit, employers can generally receive an integration subsidy immediately.

Important

The employer is expected to continue employing the sponsored person beyond the sponsorship period. The so-called "post-employment period" usually corresponds to the funding period. If the employment relationship is terminated by the employer without good cause during the subsidy period or during a post-employment period, the employer must partially repay the integration subsidy.

Measure for activation and professional integration (Maßnahme zur Aktivierung und beruflichen Eingliederung)

In order to determine the existing professional knowledge of a refugee, the employer may carry out a measure for activation and professional integration:

- a) maximum of six weeks
- b) minimum wage regulations do not apply for this period, but it must be applied for in advance at the responsible employment agency.

7. Should special clauses be included in employment contracts and if so, which ones (e.g. automatic termination of contract at the end of the war and return to Ukraine)?

In principle, standardized employment contracts can be used. However, it is advisable to include special clauses with regard to individual circumstances that take account of the particular situation (consequences of loss of work permit; consequences of the end of the war and desire to return; regulations regarding compulsory military service, etc.).

We will offer a separate publication on this topic.

8. What are the consequences of employees being called up for military service and how should employers react?

Under the Act on the Protection of Employment (Arbeitsplatzschutzgesetz - ArbPISchG) in the Event of Conscription to Military Service, the employment relationship of a conscript is suspended during military service in Germany. Termination of the employment relationship is thus excluded.

According to sec16 (6) Act on the Protection of Employment, these regulations also apply to foreigners employed in Germany who are called up for military service or compulsory military service in their home country, provided that this country is a party to the European Social Charter of 1961. Russia and Ukraine, in particular, are not subject to this. These countries have signed a revised Social Charter of 1996 but not the original document of 1961, so that protection against dismissal does not exist. However, this can be agreed upon in individual contracts (see under 7.).

9. Can Ukrainian citizens work as self-employed persons in Germany and what steps must be taken?

If a corresponding residence title grants temporary protection (see under 2.), self-employed activity is permissible in accordance with sec. 24 (6) 1 of the German Residence Act. This may not be excluded.

10. Are there comparable regulations for third-country nationals who had stayed in Ukraine?

The regulations created on the occasion of the war in Ukraine differ significantly from those that applied in comparable cases. Nevertheless, they apply not only to Ukrainian citizens. Thus, the exemption from a residence permit (see under 2.) applies to all foreigners who were in Ukraine on February 24, 2022.

Similarly, the right to temporary protection (see under 2.) should also apply to foreigners who have enjoyed international protection or equivalent national protection in Ukraine on February 24, 2022, i.e., in particular, refugees from other countries who have been in Ukraine.

In addition, however, according to the German authorities, nationals of other third countries who have resided lawfully in Ukraine before February 24, 2022, on the basis of a valid permanent residence permit issued under Ukrainian law, and who are unable to return safely and permanently to their country or region of origin, should also be entitled to corresponding protection.

This means that for all the aforementioned groups, the regulations on (simplified) work permits also apply (see 3.).

Important links

[Information from German job agency](#)

[FAQ Federal office for migration and refugees:](#)

[FAQ from Federal Ministry of Labour and Social Affairs](#)

[Help portal from German Ministry for Interior and Community](#) – Germany4Ukraine

[App Germany4Ukraine](#)

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Bulgaria

1. **How can Ukrainian citizens reach Bulgaria and which documents do they need? Can employers help with this and if so, how?**
2. **What residence title options are there for Ukrainian citizens in Bulgaria? How long are these valid and what procedures are necessary to obtain them?**
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Important links

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Hungary

1. **How can Ukrainian citizens reach the Republic of Hungary and which documents do they need? Can employers help with this and if so, how?**

Border-crossing

All five Hungarian-Ukrainian border crossings (Чоп-Záhony, Косонь-Barabás, Вилок-Tiszebecs, Астей-Beregsurány, Дзвінкове-Lónya) are open. Дзвінкове-Lónya is open between 7-23 hours, the other crossings are open 0-24.

No documents required for entry

Ukrainian citizens can enter Hungary with a biometric (new type) passport without a visa or being subject to any other procedure.

Ukrainian citizens can also enter Hungary without passport (or any documents) but in this case they will be taken to and accommodated in the designated collection points (also called hotspots/ help points), where they will be registered by the authorities (proof of identity and citizenship must be provided).

Traveling via train

Those arriving from Ukraine can travel free of charge via train from Záhony (the Hungarian side of Чоп) to any destinations in Hungary by using the so called "solidarity ticket" The special ticket is also valid for international trains to other foreign destinations via Hungary to the Hungarian border station. The solidarity ticket can only be purchased at Záhony station or on trains departing from there. At Záhony station and at the Budapest main railway stations, volunteers provide care, translation services and assistance in the administration.

2. **What residence title options are there for Ukrainian citizens in Hungary? How long are these valid and what procedures are necessary to obtain them?**

Staying with passport up to 90 days

Ukrainian citizens arriving from Ukraine with a biometric passport can stay in Hungary and the Schengen area for up to 90 days without a visa or any other permit.

Temporary residence permit

Ukrainian citizens who do not have any of the required documents to legally enter Hungary (such as residence permit, visa) may receive a temporary residence permit (in Hungarian: "ideiglenes tartózkodásra jogosító igazolás" (ITJI) which allows for a legal stay in Hungary for the time period indicated on the certificate between 5-90 days. It is important to hold on to this document, as the border control collects it upon leaving Hungary. Holders of temporary residence permit are not entitled to travel within the territory of the European Union or to legal stay in any other Member States.

Official residence permit

Ukrainian citizens staying in Hungary with a temporary residence permit for the permitted maximum 90 days or longer, have to obtain an official residence permit from the National Directorate-General For Aliens Policing (NDGAP) during their (90-day) legal stay period.

Temporary protection / sheltered status ("menedékes")

Hungary provides temporary protection (i.e. recognise as a beneficiary of temporary protection) to anyone being forced to flee Ukraine due to the armed conflict. Applicants for temporary protection can enjoy the

same rights as the beneficiaries of temporary protection, without having the need to wait until the completion of the procedure.

Beneficiaries of temporary protection are entitled to a legal stay until the war is over. Beneficiaries, who cannot provide for themselves, may be entitled to a place of accommodation, supply, medical aid or other types of help and care.

Application for temporary protection can be submitted in persona in any of the designed hotspots 24 hours a day, or in any client service offices of the National Directorate-General for Aliens Policing during reception hours. Beneficiaries of temporary protection are not entitled to travel within the territory of the European Union or to legal stay in any other Member States.

3. **Under what conditions do Ukrainian citizens have the right to work in Hungary? What are the responsibilities of employers?**

Employment without temporary protection

Employment of third country citizens without temporary protection is subject to a work permit in principle:

- a) for short-term employment of Ukrainian citizens (i.e. employment of less than 90 days within 180 days) a **work permit** is required; and
- b) for long-term employment (i.e. employment of more than 90 days within 180 days) a **single permit** is required as a general rule. The single permit is a residence permit allowing a third-country national to enter into a contract for employment relationship with an employer and to reside legally in the territory of Hungary for the purpose of work.

The work permit is for the purpose of authorising employment with a specific employer, so it is the employer who can apply for a work permit. An employment contract is not necessary for the application, yet if an employment contract has been concluded, it must be attached to the application. However, the work can only start in possession with the work permit.

A general condition for the issue of a work permit is that there is no suitable (national, EEA national) labour available for the job to be performed by the third-country national and that the third-country national is fit to perform the job. (Ukrainian citizens with temporary protection status may be granted a work permit regardless whether these criteria are met.) For the application needed:

- a) notification of labour needs for a job to be filled by a third-country national submitted to the local government office;
- b) a certified copy of the document certifying the third-country national's professional qualification or education required to perform the activity (in the case of a foreign language document, a certified Hungarian translation).

Employment with temporary protection

Ukrainian nationals may currently undertake employment under eased conditions. Employment of Ukrainian citizens with temporary protection status remains subject to a work permit, but there are exceptions from needing a permit.

a) *Occupations in shortage*

One of the most common cases of employment exempted from work permit is when Ukrainian citizens residing in Ukraine are employed in certain occupations in shortage specified by the minister responsible for employment (e.g. technical and IT, trade and catering, agriculture, etc.). In occupations in shortage, they can be employed without work permit for the entire duration of their temporary protection status, even in the framework of supply services of personnel, and the NDGAP issues their residence permit under a fast-track procedure, without a procedure of the competent labour authority. The occupations in shortage are available [here](#).

b) *Healthcare workers*

For temporary protection applicants and Hungarian citizens with permanent resident in Ukraine with medical qualifications, the procedure for recognition of qualifications is facilitated. Gainful employment and residence

permit are not required for the recognition. Such persons can work in their professions after they have submitted their application for the recognition of their qualification.

Until the recognition procedure is completed, persons with qualifications as doctor, dentist or pharmacist may as well participate in the tertiary vocational education and training system

c) *Other occupations*

For other professions (occupations that are not in shortage), a work permit is required, yet in case of employment of Ukrainian beneficiaries of temporary protection may be granted a work permit without the administrative steps of examining EEA labour available and professional qualifications.

d) *Work at the shelter*

During the temporary protection status, Ukrainian citizens may also work at the premises of the shelters/designated collection points, in which case no work permit is required.

Remote work

Ukrainians may work remotely for a company based in Ukraine without any specific permit. In this case they might apply for a **White Card**, which is a residence permit whose holder is employed in a verified employment relationship in a country other than Hungary or has an ownership share in a company with a verified profit in a country other than Hungary, and in both cases works or manages their company from Hungary using an advanced digital technology solution.

Responsibilities of employers

In accordance with the provisions of § 71 of Act II of 2007 the employer is obliged:

- a) to ascertain whether the third-country national has a valid residence permit or other authorisation for residence and employment at the latest on the day they start work;
- b) notify the NDGAP of the commencement of the employment of the third-country national within five days of receiving the residence permit by the third-country national;
- c) to keep a copy of the valid residence permit or the other authorisation presented by the third-country national for the duration of employment;
- d) to notify the NDGAP within five days if the third-country national does not start the permitted work or if the employment terminates within the period of validity of the work permit or the single permit.

4. **In the case of employment in Hungary, what requirements apply with regard to social security and taxes?**

In the event of employment of a Ukrainian citizen under an employment contract in Hungary, the employer must deduct and pay the social security contributions and personal income tax to the tax authorities for and on behalf of the employee, in the same manner as they were a Hungarian citizen.

5. **What documentation obligations do employers have when employing Ukrainians?**

As a general rule, employment of third-country nationals in Hungary requires a work permit.

In cases specified by law, no work permit is required, but the employer must notify the local government office of the commencement and termination of the employment. The local government office issues a certificate of notification to the employer and registers the notification. (For further information see point "**responsibilities of employers**").

6. **Can employers receive state support or other benefits if they employ Ukrainians?**

According to Government Decree 96/2022 (10.III.), the government reimburses half of the travel and housing costs for a minimum of 20 hours of employment per week of Ukrainian citizens. The amount of the allowance per employee is half of the employee's housing and travel costs per month, which may not exceed the maximum amount of HUF 60 000 per employee and HUF 12 000 per child for minor children living in the same household. The allowance may be granted for a maximum of twelve months. Thereafter, it may be extended once, at the employer's request, for a period of twelve months, up to the duration of the

employment. The allowance is paid monthly to the employer, who must use it to cover the employee's housing and travel expenses.

7. **Should special clauses be included in employment contracts and if so, which ones (e.g. automatic termination of contract at the end of the war and return to Ukraine)?**

Hungarian law does not require any special clauses in an employment contract concluded with a foreigner.

As a general rule, an employment may only be terminated under the circumstances and in such manner as provided for in the Hungarian Labour Code. The relationship is terminated by virtue of the Labour Code upon the employee's death, the dissolution of the employer without legal successor or the expiration of the fixed term. Hence, it is not possible to provide for situations when the employee will automatically be dismissed in the employment contract.

An employment contract may be terminated by giving a regular notice or notice with immediate effect. In the case of a notice, the grounds on which a fixed term employment contract can be terminated is more limited and both parties have to provide justification (give reasons). For the employee the only grounds for termination must be those which would make it impossible for the employee to continue the employment or which would cause them disproportionate harm in view of their circumstances. The employee may argue that having the need to return to Ukraine makes it impossible for them to continue the employment, yet dispute may arise in this matter between the parties.

8. **What are the consequences of employees being called up for military service and how should employers react?**

Under the Hungarian Labour Code it is unlawful for any employer to dismiss an employee on regular notice during and for a period of voluntary reserve military service in the Hungarian forces. In such case the employee is entitled for an unpaid leave.

Although Hungarian employment law does not regulate military service leave for foreign employees, they may ask for an unpaid work leave or terminate their work contract in an ordinary manner.

9. **Can Ukrainian citizens work as self-employed persons in Hungary and what steps must be taken?**

A Ukrainian citizen needs a **residence permit** (for the purpose of employment) or a **single permit** to lawfully perform work in a self-employed capacity for remuneration.

10. **Are there comparable regulations for third-country nationals who had stayed in Ukraine?**

Pursuant to the Implementing Decision of the Council of the **European Union (EU) 2022/382** and **86/2022. (III.7.)**, Hungary grants temporary protection to

- a) Ukrainian nationals;
- b) those persons who previously lived in Ukraine either as a stateless person (who do not have citizenship of any country) or as a refugee (who are citizens of another country but Ukraine had recognised them as refugees);
- c) family members of the two categories above (their spouse, persons with certified status as non-marital partner of a person in the two categories above, children of a person in the two categories above under the age of 18, relatives who have been dependent on a person in the two categories above, e.g. elderly parents, sick siblings),

who flee from the war to Hungary after 24 February 2022.

Third-country nationals with legal residence in Ukraine (those who study, work, etc. in Ukraine with a permit) but are not entitled to legally stay in Hungary, can choose from two options.

- a) In case their return to their home country is arranged (presumably leave Hungary within 1 or 2 weeks), they must indicate it to the Police or the NDGAP, then the NDGAP provides them with a temporary residence permit entitling them to a legal stay in Hungary until the date of their departure.

- b) In case they are unable to leave Hungary, they also have the opportunity to apply for temporary protection.

Important links

National Directorate-General For Aliens Policing (NDGAP):

<http://www.bmbah.hu/index.php?lang=en>

NDGAP News:

http://www.oif.gov.hu/index.php?option=com_k2&view=itemlist&layout=category&task=category&id=29&lang=en

Ukrainehelp.hu:

https://www.ukrainehelp.hu/en/?fbclid=IwAR0WiyQJ1pzAtH1bCMbsnGLScWUrOraPCDXFDcDQyH4C_AJLgHwttKjJRME#crossing

Living and working conditions: Hungary:

https://ec.europa.eu/eures/public/living-and-working/living-and-working-conditions/living-and-working-conditions-hungary_en

Information for people fleeing the war in Ukraine:

https://ec.europa.eu/info/strategy/priorities-2019-2024/stronger-europe-world/eu-solidarity-ukraine/eu-assistance-ukraine/information-people-fleeing-war-ukraine_en

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Poland

1. **How can Ukrainian citizens reach Republic of Poland and which documents do they need? Can employers help with this and if so, how?**

Due to the military aggression against Ukraine the Republic of Poland has simplified arrival rules for Ukrainians. Earlier newcomers had to hold a biometric passport or a Schengen (C) or national (D) visa in order to cross a Polish border. From the beginning of the full-scale military invasion of Ukraine it is allowed to enter Poland bearing any document certifying your identity. This might even be an expired passport. However, if a foreigner does not hold the biometric passport or visa, he is required to take some further steps to legalise his stay in Poland. Employers do not need to take any steps to help Ukrainian citizens cross a border.

All border crossings with Ukraine are open and fully operational.

2. **What residence title options are there for Ukrainian citizens in Poland? How long are these valid and what procedures are necessary to obtain them?**

Ukrainian citizens can stay in Poland on the following basis:

- a) under the visa-free regime – up to 90 days during the last 180 days;
- b) visa – during the whole validity period plus 90 days under the visa-free regime after the expiring date;
- c) in case of entry on the basis of other documents than aforementioned foreigner might submit an application to the Polish Border Guard for permission to enter Poland for 15 days.

On the 12th March 2022 an Act on an assistance to the Ukrainian citizens because of an armed conflict on the territory of that state (Journal of Laws: 2022 item 583) was adopted by the Polish Parliament. Art. 2 of the aforementioned Act legalises the stay of all Ukrainian citizens, who entered the territory of Poland after the 24th of February from the territory of Ukraine, for 18 months.

If a Ukrainian citizen at the time of the outbreak of the war resided in Poland on the basis of a visa, under the visa-free regime or on the basis of other documents, the validity of this document is extended (until December 31, 2022 or by 18 months, depending on the document).

Ukrainian citizens are also able to legalise their stay in one of the following ways:

- a) international protection – in case of a reasonable apprehension of persecution in the native state the foreigner can submit on the border crossing an application for granting a refugee status. This matter is regulated by provisions of the Act of 13th June 2003 on granting protection to foreigners on the territory of the Republic of Poland (Journal of Laws: 2021 item 1108 as amended);
- b) temporary residence permit – in cases mentioned in articles 98-194 of the Act of 12th December 2013 on foreigners (Journal of Laws: 2021 item 2354 as amended), to which among others belong the following purposes: employment, education etc. Temporary residence permit is granted due to circumstances for a period from 3 months to 3 years;
- c) permanent residence permit – in cases mentioned in the art. 195 of the Act on foreigners, to which among others belong the following circumstances: belonging to the Polish nation, obtaining asylum, kinship with a Polish citizen etc. Permit is granted for an unlimited period of time.

3. **Under what conditions do Ukrainian citizens have the right to work in Poland? What are the responsibilities of employers?**

On the 12th March 2022 an Act on an assistance to the Ukrainian citizens because of an armed conflict on the territory of that state (Journal of Laws: 2022 item 583) was adopted by the Polish Parliament.

According to these provisions every Ukrainian citizen (not only the one who entered the territory of Poland after the 24th of February) has the right to perform the work without the necessity of obtaining a work permit or a declaration of entrusting the performance of work to the foreigner (these documents were required to work before the outbreak of the war). The employer is only required to report the employment of Ukrainian to the poviát employment office within 14 days.

Before the outbreak of the war, the government project "**Poland.Business Harbour**" was of great importance as it introduced some simplifications for its members. It is directed to the innovators, IT specialists and start-ups, which are invited to run their business in Poland. Participants could get national visas in a simplified process. It seems that its importance will be lower now (due to the completely free access of Ukrainians to the Polish labour market)

4. **In the case of employment in Poland, what requirements apply with regard to social security and taxes?**

In principle, a salary earned by an Ukrainian natural person for work performed in territory in Poland is subject to Polish personal income tax, social and health security contributions. The employer is obliged to register the employee with the Polish social security institution within 7 days from conclusion of the labour contract. There is no specific tax registration but the employee is required to obtain a Polish identification number (PESEL) for the purpose of its tax settlements in Poland. The employer is required to withhold from the employee's salary a personal an income tax advance, social and health security contributions and remit them to relevant Polish authorities within the deadlines prescribed by law. Taxation rules of the salary earned by the employee will depend on the assessment whether this employee is considered a Polish tax resident or not. Basically, in the light of current Polish regulations, a Polish tax resident is a person who meets one of the three conditions: either stays in Poland for more than 183 days a year, or has a centre of personal interest or a centre of economic interest (collectively referred to as "**centre of life interests**"). In the case where, based on local Polish and Ukrainian tax law, the employee is considered to be a tax resident in both countries, tax residency of this employee is assessed based on provision of the convention on double taxation avoidance concluded between Poland and Ukraine. Personal income tax rate in Poland is 17% (with respect to income amounting up to PLN 120,000) and 32% (with respect to the amount of income exceeding PLN 120,000). Revenues of Ukrainian citizens being non-Polish tax residents may be subject to a 20% flat income tax rate in case they perform work based on certain civil law contracts.

5. **What documentation obligations do employers have when employing Ukrainians?**

Before employing a Ukrainian, the employer is required to fulfil a few following responsibilities arising inter alia from provisions of the Act of 15th June 2012 on consequences of entrusting work to foreigners residing on the territory of the Republic of Poland in violation of the regulations (Journal of Laws: 2021 item 1745):

- a) to verify the legality of the foreigner's stay;
- b) to keep a copy of a document, which certifies the legal stay of a foreigner;
- c) to report to the poviát employment office a declaration of entrusting work to a foreigner (declaration must be accepted by the poviát employment office)
- d) take note that an art. 22 of the Act of the 12th March 2022 on an assistance to the Ukrainian citizens because of an armed conflict on the territory of that state (Journal of Laws: 2022 item 583) allows to employ Ukrainians without the necessity of obtaining a work permit or a declaration of entrusting the performance of work to the foreigner. However, the employer will have to notify the poviát employment office about the employment of the citizen of Ukraine in 14 days.
- e) sign a written contract and provide the foreigner with its translation into a language he or she understands;
- f) pay a salary equal to the salaries of Polish natives performing the similar work.

Should be recalled that failure to fulfil aforementioned obligations is punishable by administrative or penal responsibility.

6. Can employers receive state support or other benefits if they employ Ukrainians?

Currently, no material benefits are foreseen in the event of employment of Ukrainians. This, though, does not concern the recruitment of unemployed persons, regardless of their citizenship. However, the Act of 12th March 2022 on an assistance to the Ukrainian citizens because of an armed conflict on the territory of that state (Journal of Laws: 2022 item 583) sets far-reaching formal simplifications of the employment process of displaced Ukrainians. According to the new provisions a notification of the poviats employment office in 14 days after the conclusion of a contract will be the only formal requirement.

7. Should special clauses be included in employment contracts and if so, which ones (e.g. automatic termination of contract at the end of the war and return to Ukraine)?

Polish law does not require any special clauses in the employment contract with a foreigner. Rather, it is permissible for a fixed-term contract to be automatically terminated at the end of the war. In practice, however, a dispute may arise between the parties, which should be understood as the end of the war.

8. What are the consequences of employees being called up for military service and how should employers react?

There are no specific institutions regarding the situation, when an employee is being called up for military service in a country other than Poland. Therefore, general provisions from the Act of the 26th June 1974 Labour Code (Journal of Laws: 2020 item 1320 as amended) should be applied. If the worker plans to come back to work after his service, he may request (in the written form) an unpaid leave.

Employer may also grant the employee a holiday leave or grant the employee time off work in exchange for overtime work.

However, a departure of a worker for an undefined period of time may contradict the essence of the employment relationship, therefore parties are able to terminate the contract by mutual consent. In that case no special form of termination is requested, so parties can do this even verbally.

9. Can Ukrainian citizens work as self-employed persons in Poland and what steps must be taken?

Before the full-scale military invasion of Ukraine, the Ukrainian citizens had the right to become sole traders only under condition of bearing i.a. a permanent residence permit, Card of Pole or a temporary residence permit. Also Ukrainians granted refugee status were allowed to run a business as well.

It is regulated under the art. 4 section 2 of the Act of 6 March 2018 on the Rules for the Participation of Foreign Entrepreneurs and Other Foreign Persons in Business Transactions within the territory of the Republic of Poland (Journal of Laws: 2022 item 470).

Also participants of the government project "**Poland.Business Harbour**" citizens have the right to become sole traders. The project is directed to the innovators, IT specialists and start-ups, which are invited to run their business in Poland.

However, the art. 23 of the Act of 12th March 2022 on an assistance to the Ukrainian citizens because of an armed conflict on the territory of that state (Journal of Laws: 2022 item 583) allows all Ukrainian citizens citizen (not only those who entered the territory of Poland after the 24th of February), whose stay is legal, to become self-employed on the same rights as Poles. The only condition is that the citizen of Ukraine obtains a PESEL number (Universal Electronic System for Registration of the Population).

Setting up this form of business is fast, easy and free. The entrepreneur has to fill in the form on the CEIDG web-site (Central Registration and Information on Business) and confirm it during the following 7 days in the town hall or via the Internet.

10. Are there comparable regulations for third-country nationals who had stayed in Ukraine?

The aforementioned Act of 12th March 2022 on an assistance to the Ukrainian citizens because of an armed conflict on the territory of that state (Journal of Laws: 2022 item 583) applies only to Ukrainian citizens and their spouses (who are not Ukrainian). This law does not apply to other foreigners.

Citizens of the third countries, which were staying in Ukraine before the armed conflict, could be allowed to enter Poland for 15 days, if the Polish Border Guard grants them permission. It allows foreigners to come back to their native countries in a situation, when air traffic in Ukraine is suspended. Foreigners are also allowed to extend their stay in Poland by submitting an application for a temporary residence permit. At the moment (17th March 2022) the law does not provide any other solutions for the third-country nationals.

Important links

<https://www.gov.pl/web/ua-en>

<https://www.gov.pl/web/poland-businessharbour-en>

<https://www.biznes.gov.pl/pl/portal/031500>

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Romania

1. **How can Ukrainian citizens reach the Republic of Romania and which documents do they need? Can employers help with this and if so, how?**

Border crossing points

Ukrainian citizens may reach Romania via the Ukrainian border crossing points or via the Republic of Moldova border crossing points. There are several border crossing points between Romania and Ukraine, whereas a map of such border crossing points and real-time waiting times can be accessed by visiting the website of the Romanian Border Police (<https://www.politiadefrontiera.ro/ro/traficonline/>).

Necessary documents

Under normal circumstances, Ukrainian citizens may enter Romania based on the following documents:

- a) biometric passport;
- b) national passport accompanied by a visa with two or more entries/ valid residence permit issued by other EU Member States, EEA States or the Swiss Confederation;
- c) national passport accompanied by the entry visa/small border traffic permit/ residence permit issued the competent Romanian authorities. (<https://igi.mai.gov.ro/brosuri-ucraina/>).

Alternative documents

In the absence of a valid passport and /or visa, Ukrainian citizens may enter Romania based on other type of identity document, such as a national ID card, birth certificate, etc., or, in lack of valid identity documents, based on a declaration of identity, by applying for asylum at the border.

2. **What residence title options are there for Ukrainian citizens in Romania? How long are these valid and what procedures are necessary to obtain them?**

90 days period stay in Romania

Ukrainian citizens who present a biometric passport at the border crossing points are allowed to enter and stay in Romania without a visa for a period of 90 days, within a period of 180 days prior to each day of stay. The same applies for Ukrainian citizens who present a national passport accompanied by a visa with two or more entries/ valid residence permit issued by other EU Member States, EEA States or the Swiss Confederation.

Extension of the 90 days stay in Romania

Ukrainian citizens can also obtain a national long-stay visa, which is granted depending on the activity intended /envisaged to be carried out in Romania (e.g. economic activities, commercial activities, professional activities, employment, studies). Although the long-stay visa also limits the entry and stay on the territory of Romania to 90 days, it allows Ukrainian citizens to apply for the extension of the right of temporary stay and for a residence permit.

The temporary residence/ stay permit can be obtained by foreign citizens who entered Romania with a long-stay visa. The permit can be extended for a 1 to 5-year duration, by submitting an application supported by specific justifying documents, depending on the purpose of the stay, with the General Inspectorate for Immigration (IGI) <https://igi.mai.gov.ro/en/>.

Asylum in Romania

Ukrainian citizens may apply for asylum in Romania. The asylum application may be filed by any foreigner who is already in Romania or at a border crossing point. A person is considered an asylum seeker from the moment they demonstrate their willingness, expressed in writing or orally before the competent authorities, showing that they demand the protection of the Romanian state. The asylum seeker is obliged to submit all the documents that they have at their disposal and are relevant to their personal situation and consequently they will receive the temporary identity document for asylum seekers, which is issued by the General Inspectorate for Immigration. The asylum application is normally processed within 30 days as of the reception of the file, however, the high influx of applications to be expected may influence such duration. The refugee status and the subsidiary protection are granted for an indefinite period of time.

Ukrainian citizens may benefit from the temporary protection regime provided by the Council Directive 2001/55/EC of 20 July 2001. Such was transposed into Romanian legislation by Law no. 122/2006 on the asylum in Romania. The mechanism regulated by such legislation was not used before 2022, hence, no practice was developed on this topic yet. However, the Romanian authorities are expected to issue relevant guidance on the matter.

Temporary protection in Romania

The Council Implementing Decision (EU) 2022/382 of 4 March 2022 establishing the existence of a mass influx of displaced persons from Ukraine within the meaning of Article 5 of Directive 2001/55/EC was also transposed by the Romanian authorities through the Decision no. 382/2022, with the effect of introducing temporary protection, benefitting Ukrainian people.

Persons who benefit from temporary protection on the Romanian territory will be granted, free of charge, a residence permit issued by the General Inspectorate for Immigration and will be assigned a personal identification number (PIN), similar to the residence permits granted to asylum seekers. The residence permit may be granted for an initial period of one year, with the possibility of extension with another six months, up to a maximum period of one year.

In principle, temporary protection is granted automatically to the persons who are present at a crossing point of the state border of Romania, including in the transit zone, or on the territory of Romania, provided that they address a request in this respect to the Romanian authorities.

The interested persons can revert for the issuance of the residence permit to the Romanian authorities either in the temporary camps for accommodation and humanitarian assistance or to the structures of the General Inspectorate for Immigration, listed under the following link: <https://igi.mai.gov.ro/en/ukraine/>.

3. Under what conditions do Ukrainian citizens have the right to work in Romania? What are the responsibilities of employers?

Applicants for asylum

Ukrainian citizens entering Romania based on an application for asylum, have free access to the labour market either on the basis of a residence permit, confirming the form of protection obtained after the approval of the application by the Romanian authorities or, if the application is not completed within in three months, based on a certificate confirming that their application is currently being processed.

The access of Ukrainian citizens obtaining asylum (or a subsidiary protection) to the Romanian labour market under the same conditions as Romanian citizens is guaranteed, whereas employers have to employ Ukrainian citizens under the same conditions as any other Romanian citizen (including probation period/ verification of the skills).

Decision of the EU Council

As per the Law no. 122/2006 on the asylum in Romania, transposing the Council Directive 2001/55/EC of 20 July 2001, in the event of a mass influx of displaced persons established by a decision of the EU Council, the beneficiaries of the protection have the right throughout the duration of the temporary protection to be employed by natural/ legal persons, to perform independent activities and to receive vocational trainings. The Romanian authorities are expected to issue relevant guidance on how these legal provisions will be implemented from a practical perspective.

As per the legal regulations concerning the temporary protection, Ukrainian citizens who obtained their residence permit as an effect of the temporary protection measures, have free access to the labour market.

Digital nomad visa

Ukrainian citizens may be able to work in Romania as well as digital nomads, a status recently regulated by the Romanian authorities. A digital nomad visa allows an individual to obtain a residence permit in Romania while working remotely. The main requirement for obtaining such a visa is that the applicant is an employee of a foreign company or owns a company registered outside of Romania for more than three years and performs activities based on the information and communication technology.

4. In the case of employment in Romania, what requirements apply with regard to social security and taxes?

Ukrainian citizens employed in Romania under an employment contract have the right to benefit from social security measures under the same conditions as any other Romanian citizen. Currently, there are no special provisions with regard to taxation applicable for Ukrainian citizens. Generally, an individual who has their domicile in Romania, or has their centre of vital interest in Romania, or spends more than 183 days in Romania during any 12-month period ending in the calendar year concerned, is considered to be a tax resident of Romania.

5. What documentation obligations do employers have when employing Ukrainians?

Exemption from notifying the employment authorities

The employers are no longer required to obtain an employment notice from the Romanian authorities prior to employment of foreign nationals, which implied a burdensome procedure. However, the employer has the obligation to communicate, no later than 10 days from the date of commencement of activity on the territory of Romania, a copy of the employment contract, as well as the documents substantiating the reasons why the employment notice was not required, to the General Inspectorate for Immigration.

Exemption from proving certificates regarding professional qualification / work experience

Ukrainian citizens who do not have documents proving professional qualifications or work experience required for employment, may be employed for a 12-month period with the possibility of further extensions with 6 months, for up to one year, based on an affidavit, that the conditions of professional qualification and work experience required for the respective job are met and that they have no criminal record which would make them incompatible with performing the activity envisaged to be carried out in Romania.

Employers shall comply with the provisions of the labour legislation in force with regard to general documentation requirements / obligations set forth for the employment of the Romanian employees by the specific national legislation in force.

6. Can employers receive state support or other benefits if they employ Ukrainians?

For the moment, there are no provisions with regard to state support or other benefits granted for companies/ employers opting to employ Ukrainian citizens.

7. Should special clauses be included in employment contracts and if so, which ones (e.g. automatic termination of contract at the end of the war and return to Ukraine)?

Non-discriminatory applicability of the Romanian labour Code

As per the Romanian labour legislation, the employment contract may be terminated only in the situations expressly provided by the labour Code and under strict observance of the legal procedures set forth by the law. The automatic termination of the employment contract is allowed only for fixed term employment contracts, upon expiry of the period for which the respective contract was concluded.

Employers who opt to employ Ukrainian citizens need to comply with the Romanian labour Code and to include all information required by law in their employment contracts. Ukrainian citizens employed in Romania under an employment contract will be subject to the same employment same conditions as any

other Romanian citizen. The recommendations of the competent authorities on the matter shall also be observed, if provided during this period.

8. What are the consequences of employees being called up for military service and how should employers react?

Non-discriminatory applicability of the Romanian labour Code

The Romanian labour Code provides that the individual employment contract is suspended de jure in cases of force majeure events or in those situations expressly provided by the law. In the event of employees being called up for military service, it is not excluded that employment contracts are suspended by effect of the law, whereas the employers are bound to observe the indications of the competent Romanian authorities on the matter.

9. Can Ukrainian citizens work as self-employed persons in Romania and what steps must be taken?

Self-employment (Limited Liability company, Authorized Natural Person, Copyright Contract)
(<https://www.onrc.ro/index.php/en/>)

Self-employment (freelancing) can be legally performed either by a limited liability company (micro-company) (S.R.L), an Authorized Physical Person (P.F.A.) or by means of a copyright contract, for creative activities. It is the most common options for persons who want to work as self-employed in Romania. In order to set up a P.F.A. in Romania, one must first be tax registered in Romania, as well as prove either ownership or lease of the professional headquarters and provide supporting documents with regard to the professional experience required to carry on the economic activity for which the authorization is requested.

Digital Nomads (<https://digitalnomadsromania.com/>)

Ukrainian citizens may work as digital nomads based on the digital nomad visa recently introduced in Romania. The visa applicant must be

- a) employed with an employment contract by a company registered outside Romania, or
- b) own a company registered outside Romania, provided that his/her activity as an employee or the activity within such company is performed remotely, by using information and communication technology.

For the moment, the legal provisions in force set forth, that applicants must make a formal request to the Romanian embassy or consulate in their country of residence and provide supporting documents, in order to obtain the digital nomad visa.

10. Are there comparable regulations for third-country nationals who had stayed in Ukraine?

Any foreign citizens, irrespective of their citizenship, or stateless persons could benefit from the asylum procedure, if the circumstances call for such measure. Moreover, in some cases, third-country nationals can also be subject to the provisions of the Council Directive 2001/55/EC of 20 July 2001 on minimum standards for giving temporary protection in the event of a mass influx of displaced persons and on measures promoting a balance of efforts between Member States in receiving such persons and bearing the consequences thereof.

Under the Romanian legislation on temporary protection, following categories of person can also benefit from the temporary protection measures:

- a) third-country nationals or stateless persons who were beneficiaries in Ukraine of a form of international protection or an equivalent national form of protection, before 24.02.2022;
- b) family members of persons referred to in i), regardless of whether the family member can return in safe and sustainable conditions to his/her country or region of origin;
- c) third-country nationals and stateless persons who can prove that they have legal residency in Ukraine based permanent residence permit issued in accordance with the legislation of Ukraine and who are unable to return to their country or region of origin in safe and sustainable conditions.

Important links

<https://www.politiadefrontiera.ro/ro/traficonline/>

<https://igi.mai.gov.ro/brosuri-ucraina/>

<https://igi.mai.gov.ro/en/>

<https://dopomoha.ro/en>

<https://www.anofm.ro/?idpostare=19895>

<https://digitalnomadsromania.com/>

<https://www.mae.ro/en/foreign-missions/3599>

<https://www.onrc.ro/index.php/en/>

<https://igi.mai.gov.ro/en/ukraine/>

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Slovak Republic

1. How can Ukrainian citizens reach the Slovak Republic and which documents do they need? Can employers help with this and if so, how?

Citizens of Ukraine may enter the territory of the Slovak Republic (hereinafter referred to as "SR") through the border crossing point in the villages of Ubl'a or Vyšné Nemecké or Veľké Slemence, ideally with a valid travel document (biometric passport). According to the information of the Ministry of the Interior of the Slovak Republic, at the moment (after an individual assessment) persons who do not have a valid travel document may be allowed to enter the territory of the Slovak Republic from Ukraine. If a valid travel document is not available, it is recommended to carry another valid identity document: ID card, driving licence, residence permit in Ukraine, marriage certificate, child's birth certificate, etc. If such documents are not available, an invalid or damaged document or even just a photocopy of a document may be brought.

As Ukraine has declared a general mobilisation, male Ukrainian citizens aged 18 to 60 (with exceptions) cannot leave the territory of Ukraine.

Persons entering the territory of the Slovak Republic via the external border with Ukraine (where they have been exposed to a threat during a national or international armed conflict immediately prior to their arrival) do not need a COVID test, are not obliged to register on eHranica, and are not obliged to quarantine themselves.

2. What residence title options are there for Ukrainian citizens in Slovakia? How long are these valid and what procedures are necessary to obtain them?

If a citizen of Ukraine has a valid biometric passport, he/she can legally stay in the territory of the Slovak Republic for 90 days within one half-year (180 days) without accommodation, food and without the possibility of employment and business within the framework of the so-called visa-free travel between the Slovak Republic and Ukraine.

A citizen of Ukraine who does not have public health insurance, who resides on the territory of Ukraine and enters the territory of the Slovak Republic due to the armed conflict on the territory of Ukraine is entitled to reimbursement (from the public health insurance funds and within the scope of medical procedures determined by the Ministry of Health of the Slovak Republic) of the so-called "urgent medical care" and "other necessary prescribed medical care". However, only until the date of applying for asylum, subsidiary protection or temporary shelter and for a maximum of 30 days from the date of entry into the territory of the Slovak Republic and only for the duration of the emergency situation declared in connection with the mass influx of foreigners to the territory of the Slovak Republic caused by the armed conflict on the territory of Ukraine.

If a citizen of Ukraine wants to legally stay longer on the territory of the Slovak Republic, during this period he/she must decide whether to apply for:

- a) permanent residence or temporary residence on the territory of the Slovak Republic;
- b) international protection (asylum or subsidiary protection);
- c) temporary shelter.

The Government of the Slovak Republic has declared on 01.03.2022 the provision of legal status of the so-called **Temporary Shelter** status on the territory of the Slovak Republic (hereinafter referred to as "**TS status**") to citizens of Ukraine and their family members (spouse of a citizen of Ukraine, minor child of a citizen of Ukraine or minor child of a spouse of a citizen of Ukraine, parent of a minor child, who is a citizen of Ukraine) for the purpose of their protection from the war conflict in Ukraine, which is the quickest and easiest special form of protection for persons fleeing the war, which

- a) allows legal residence on the territory of the Slovak Republic (the so-called [●]);

- b) ensure access to accommodation, food, basic hygiene needs and other things necessary for survival in the facilities of the Ministry of Interior of the Slovak Republic;
- c) ensure access to urgent medical care and other necessary prescribed medical care (from the public health insurance funds and within the scope of medical procedures determined by the Ministry of Health of the Slovak Republic);
- d) ensure access to upbringing and education (kindergarten and school for children); and
- e) ensure access to the labour market (possibility of employment) in the territory of the Slovak Republic in the same way as for citizens of the Slovak Republic (except for the state employment relationship).

The Government of the Slovak Republic has determined the end of granting of the TS status on the territory of the Slovak Republic for the citizens of Ukraine as of 04.03.2022 which is automatically extended by six months, but no longer than one year, unless the Council of the EU decides otherwise.

It is possible to apply for the granting of the TS status either:

- a) directly upon entering the territory of the Slovak Republic at the competent department of the border/foreign police at the border crossing point; or
- b) later after entering the territory of the Slovak Republic at the department of the foreign police according to the place of residence.

Each person shall apply for the granting of the TS status in person due to the need to capture biometric data (for a minor child, the application shall be submitted by his/her legal representative/guardian, with the proviso that the child must be present when submitting the application).

If the citizen of Ukraine proves his/her identity and citizenship of Ukraine in a credible way, the TS status will be provided to him/her immediately (on hold) after the application is submitted. If the applicant does not have proof of identity, a decision on his/her application will be made within a short period of time, no later than 30 days from the date of application, with the possibility of extension.

In the current situation, it is preferable for a citizen of Ukraine to apply for a TS status rather than asylum, as the asylum procedure is administratively lengthier. Moreover, during the asylum procedure, although the applicant is entitled to stay in the territory of the Slovak Republic, he/she cannot travel abroad and his/her passport is detained. After submitting an asylum application, the applicant is accommodated in a detention camp in Humenne, where he/she undergoes quarantine and, upon completion of the quarantine, he/she is transferred to a residential camp in Rohovce or Opatovská Nová Ves. The Ministry of the Interior of the Slovak Republic will decide on the asylum application within six months, but the deadline can be extended. If granted the status of a TS in the Slovak Republic, the right, but not the obligation, to reside in the Slovak Republic arises. If the de-facto refugee is a citizen of Ukraine, he/she has the right to travel within the EU for 90 days within one six-month period on the basis of visa-free travel, and this also applies during the period of the grant of the TS Status. Departure from the territory of the SR does not terminate the granted TS Status.

After granting the TS status, a document is issued - Certificate of granting tolerated stay in the territory of the Slovak Republic with the designation "**Temporary shelter**" or until 29.03.2022 "**De-facto refugee**" (a De-facto refugee is considered a foreigner who has been granted tolerated stay in the territory of the Slovak Republic). The validity of this document will be limited to the period for which the provision of temporary refuge has been/will be declared by the Government of the Slovak Republic.

A citizen of Ukraine who has applied for the granting of the TS status must (unless he/she is prevented from doing so by serious reasons) present himself/herself at the detention camp in Humenne within 24 hours from the time of the application (the police department will issue him/her with a transport document valid for 24 hours), which does not apply if he/she has been provided with accommodation.

Also a citizen of Ukraine with a granted the TS status (as any foreigner who enters the territory of the Slovak Republic and is not an EU citizen or a family member of an EU citizen) is obliged to report the address of his/her residence (accommodation) in the territory of the Slovak Republic to the locally competent (according to the address of residence) department of the Foreign Police within 3 working days from the date of entry into the territory of the Slovak Republic in person or by post, while the reporting obligation also applies to any possible change of the address of residence in the territory of the Slovak Republic however, it is already carried out in the so-called "residence registration office", which is the municipality/urban district with territorial jurisdiction.

The provision of the TS status does not apply to citizens of Ukraine who are already granted permanent or temporary residence in the territory of the SR, are asylum seekers or have already been granted asylum or subsidiary protection.

3. **Under what conditions do Ukrainian citizens have the right to work in Slovakia? What are the responsibilities of employers?**

A citizen of Ukraine can legally work/employ in the territory of the Slovak Republic after the granting of the TS status (it is only an employment relationship or a similar employment relationship, not the exercise of private business). The employer may employ such a person - i.e. conclude with him/her an employment contract or an agreement on work performed outside the employment relationship, which does not require the granting of an employment permit, nor the granting of a certificate of the possibility of filling a vacant position, nor the granting of a certificate of the possibility of filling a vacant position corresponding to a highly skilled employment.

The establishment/change/termination of the employment relationship is obligatory for a citizen of Ukraine with the granted the TS status to immediately notify the Ministry of the Interior of the Slovak Republic. If, on the basis of the establishment of the employment relationship, such a person has incurred public health insurance, he/she is obliged to immediately hand over to the Ministry of the Interior of the Slovak Republic the issued proof of entitlement to provide health care (as he/she will subsequently receive a standard insurance card).

4. **In the case of employment in Slovakia, what requirements apply with regard to social security and taxes?**

In the case of employment of a citizen of Ukraine with a granted TS status in the territory of the Slovak Republic, the employer is obliged to fulfil all the so-called "**obligations**" for such an employee within the statutory deadlines and in the statutory manner. In particular, the obligation to register such an employee in the system of public health insurance and social insurance and to pay from his/her wages health and social insurance contributions on time and in the proper amount (note: not always with the establishment of the employment relationship also the compulsory public health insurance and compulsory social insurance arise). The same applies to income tax.

5. **What documentation obligations do employers have when employing Ukrainians?**

The employer is obliged to:

- a) keep a copy of the document - Certificate of granting tolerated stay in the territory of the Slovak Republic with the marking "**Temporary shelter**" or until 29.03.2022 "**De-facto refugee**" for the duration of employment;
- b) inform on the prescribed form (the so-called information card) the labour office competent according to the place of employment about the start of employment and the termination of employment no later than seven working days from the date of commencement of employment/termination of employment,

and to enclose a copy of the concluded contract of employment or an agreement on the performance of work outside the employment relationship.

6. **Can employers receive state support or other benefits if they employ Ukrainians?**

Currently, we do not see any possibilities of state support for employers to employ a citizen of Ukraine with a granted TS status. The state provides on contractual basis a financial contribution (paid by a municipality) for the provision of free of charge accommodation to citizens of Ukraine with a granted TS status by private individuals and legal entities.

7. **Should special clauses be included in employment contracts and if so, which ones (e.g. automatic termination of contract at the end of the war and return to Ukraine)?**

As the granting of the TS Status is a temporary matter, the written employment contract may include a provision to agree on the employment relationship for a certain period of time (i.e. to explicitly specify the

duration of the employment relationship), until the end of the provision of temporary refuge in the territory of the Slovak Republic to the employee under the Asylum Act and the relevant decision of the Government of the Slovak Republic, up to a maximum of 2 years from the commencement of the employment relationship.

In general, a fixed-term employment relationship may be agreed for a maximum period of two years and shall terminate at the expiry of the agreed period. The employment relationship of a foreigner, if it has not already been terminated in another way, shall also terminate on the date on which one of the events expressly provided for in the Labour Code (revocation of the residence permit, expulsion from the territory of the Slovak Republic, expiry of the period of the residence permit in the territory of the Slovak Republic, etc.) occurs.

8. What are the consequences of employees being called up for military service and how should employers react?

Slovak labour law provides for the fulfilment of the obligation to perform extraordinary (military) service or alternative service by an employee in times of war or martial law on the basis of a call-up order pursuant to the Conscription Act. This is an obstacle to work on the part of the employee for reasons of general interest, more precisely for the performance of a civic duty. In such a case, the employer is legally obliged to grant the employee leave of absence (excuse his absence from work) for the time strictly necessary, in principle without pay. However, the obligations imposed by the Conscription Act are imposed only on citizens of the Slovak Republic and the performance of these obligations concerns only the armed forces of the Slovak Republic and defence within the territory of the Slovak Republic, thus it does not concern citizens of Ukraine and the performance of their military service in the armed forces of Ukraine. If the employee is a citizen of Ukraine and is called up to perform military service in the Armed Forces of Ukraine, the above-described hindrance to work on the part of the employee for reasons of general interest does not apply to him/her, the employer is not legally obliged to provide him/her with time off work (to excuse his/her absence from work), nor to compensate for his/her wages. It is, however, possible for the employer and the employee to reach a different agreement to the contrary, e.g. they may agree that the employer will give the employee time off without pay or with pay.

9. Can Ukrainian citizens work as self-employed persons in Slovakia and what steps must be taken?

The mere fact of granting the TS status does not entitle a citizen of Ukraine to carry out business in the territory of the Slovak Republic (including self-employed activity). Moreover, the Act on the Residence of Foreigners expressly prohibits a foreigner from doing business during the validity of the so-called tolerated stay. However, the national legislation on this issue is not fully in line with the relevant EU Directive and therefore it is foreseen to modify it.

10. Are there comparable regulations for third-country nationals who had stayed in Ukraine?

According to the information of the Ministry of the Interior of the Slovak Republic, in view of the current situation and on the basis of the humanitarian exception, entry to the territory of the Slovak Republic and temporary legal stay on the territory of the Slovak Republic is allowed to all persons fleeing from the war conflict to the territory of the Slovak Republic from Ukraine, i.e. also to citizens of third countries who can prove the existence of their legal residence in Ukraine.

From 17.03.2022, the Slovak Republic provides the status of a TS in the territory of the Slovak Republic to other natural persons, in addition to citizens of Ukraine and their family members (even if they are third country nationals), namely:

- a) foreigners who are not citizens of Ukraine but who had international protection or equivalent national protection granted on the territory of Ukraine before 24. 02.02.2022 and their family members, if the family was present and resided in the territory of Ukraine before 24.02.2022; and
- b) foreigners who are not citizens of Ukraine, have been granted permanent residence in the territory of Ukraine before 24.02.2022 and cannot return under safe and stable conditions to their country or region of origin.

Any natural person who is not covered by public health insurance, who resides on the territory of Ukraine and enters the territory of the Slovak Republic due to the armed conflict on the territory of Ukraine shall be entitled to reimbursement (from the public health insurance funds and within the scope of medical procedures

determined by the Ministry of Health of the Slovak Republic) of the so-called "urgent medical care" and "other necessary prescribed medical care". However, only until the date of applying for asylum, subsidiary protection or temporary shelter and for a maximum of 30 days from the date of entry into the territory of the Slovak Republic and only for the duration of the emergency situation declared in connection with the mass influx of foreigners to the territory of the Slovak Republic caused by the armed conflict on the territory of Ukraine.

All persons entering the territory of the Slovak Republic, i.e. also citizens of third countries who have resided on the territory of Ukraine, may apply for international protection (asylum, subsidiary protection) on the territory of the Slovak Republic.

Important links

<https://ua.gov.sk/>

<https://www.employment.gov.sk/sk/uvodna-stranka/informacie-media/aktuality/zamestnavanie-odidencov-z-ukrajiny-je-zamestnavatelov-jednoduchsie.html>

https://www.upsvr.gov.sk/sluzby-zamestnanosti/aktuality/informacia-pre-zamestnavatelov-postup-pripadneho-zamestnavania-obcanov-ukrajiny.html?page_id=1161059

<https://www.mzv.sk/ukrajina>

<https://www.minv.sk/>

<https://www.health.gov.sk/Clanok?ukrajina-starostlivost-uhrada>

www.ukraineslovakia.sk

Disclaimer:

Due to the exceptional nature of the situation, all information may change quickly and frequently, so we recommend that you follow the latest information published on the official websites of Slovak public institutions (the Office of the Government, the Ministry of the Interior, the Ministry of Foreign Affairs, the Ministry of Health, the Ministry of Labour, the Central Office of Labour, Social Affairs and Family, etc.).

Contacts



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Spain

1. **How can Ukrainian citizens reach the Kingdom of Spain and which documents do they need? Can employers help with this and if so, how?**

People from Ukraine can enter Spain similarly than to the other EU countries without a visa for short stays (up to 90 days within a period of 180 days), provided they are in possession of a biometric passport.

People that are not in possession of a passport, or any travel documents, are allow to enter into Spain if they are able to present a birth certificate or other document proving their identity, and, if available a document proving their residence in Ukraine before 24 February 2022.

In the case of minors: birth certificate of the minor, certificate attesting to the minor's birth certificate of the minor, certificate attesting to the family relationship or relationship with guardians or persons accompanying and taking care of the minor.

As a consequence of the implementing of the Temporary Directive mechanism, adopted at the Extraordinary Council on Thursday 3 March, it facilitates the free mobility of Ukrainian persons across Member States.

This makes it easier for people fleeing the conflict in Ukraine to settle where they prefer, according to their family or personal networks.

Once on Spanish territory, they must go to the "Refugee Reception Centres under the Ministry of Inclusion, Social Security and Migration". Currently the Ministry of Inclusion has set up three centres to this purpose in Madrid, Barcelona and Valencia, but Ukrainian People can go to any police station for information.

2. **What residence title options are there for Ukrainian citizens in Spain? How long are these valid and what procedures are necessary to obtain them?**

Temporary protection

- a) Ukrainian citizens who entered Spain can apply for Authorisation for temporary residence for reasons of international protection according to the Council Directive 2001/55/EC of 20 July 2001 on minimum standards for giving temporary protection in the event of a mass influx of displaced persons and on measures promoting a balance of efforts between Member States in receiving such persons and bearing the consequences thereof.
- b) On 10 March 2022, Order PCM/169/2022 of 9 March 2022 was published, developing the procedure for the recognition of temporary protection to persons affected by the conflict in Ukraine. The purpose of this Order is to regulate the supplementary rules for the individual recognition of temporary protection from the conflict in Ukraine.

This is an exceptional procedure, the characteristics of which can be summed up as follows:

- a) is initiated at the request of the person concerned,
- b) documents required:
 - i) identity and travel documents;
 - ii) supporting documents of family ties (marriage certificate, birth certificate, adoption certificate);
 - iii) any other essential information to prove that the requirements for temporary protection are met;
- c) at the time of the request a receipt is issued accrediting its presentation;
- d) a NIE (foreigner's identification number);
- e) within 24 hours, a decision will be issued by the competent body;

- f) this temporary permit will be valid for one year that may be extended to another year. In certain circumstances this may be extended to another year;
- g) this temporary permit covers both residence and work authorisation.

Beneficiaries

- a) Ukrainian nationals residing in Ukraine before February 24, 2022.
- b) Stateless persons and nationals of third countries other than Ukraine who enjoyed international protection or equivalent national protection before February 24, 2022.
- c) Members of the families of the persons referred to in sections a) and b) above understood as such:
 - i) spouse or unmarried partner
 - ii) his unmarried minor children or those of the partner, whether born in or out of wedlock or adopted.
 - iii) other close relatives who lived together as part of the family unit at the beginning of the armed conflict, depending totally or mainly on them;
- d) Ukrainian nationals who were in a situation of stay in Spain before February 24, 2002 and that, as a result of the armed conflict, are unable to return to Ukraine;
- e) third country nationals or stateless persons legally residing in Ukraine on the basis of a valid legal residence permit (whether permanent or otherwise, such as students) issued in accordance with Ukrainian law and cannot safely and permanently return to their country or region;
- f) Ukrainian nationals who were in an irregular situation in Spain before February 24 and that, as a result of the armed conflict, are unable to return to Ukraine;
- g) members of the families of the persons referred to in sections 4) and 5) in the terms mentioned in section 3.

Beneficiaries of temporary protection shall have the right to:

- a) freedom of movement and residence in Spain;
- b) information about the contents of temporary protection;
- c) travel title: a travel title will be provided to those persons benefiting from temporary protection who do not have a passport or a travel document or when these are no longer valid, in order to justify their need to leave the national territory.

Although there are other procedures to apply for residence and work in Spain, taking into account the exceptional circumstances, the bureaucratic formalities and the time it takes for the competent authorities to resolve the problem, and the fact that a special procedure has been approved by the Ministry of the Interior in conjunction with the Ministry of Inclusion, Migration and Social Security, makes it inadvisable to opt for anything other than temporary protection aforementioned.

3. Under what conditions do Ukrainian citizens have the right to work in Spain? What are the responsibilities of employers?

Ukrainian citizens, unless they are going to work as self-employed, they have the same rights to work in Spain as any Spanish worker. For this purpose, the employers must comply with the following requirements:

- a) pay them, the wages established in the CBA that applies for the Company for the position to be performed. In the absence of an applicable agreement, they must be guaranteed at least the equivalent of the minimum inter-professional wage (SMI- salario mínimo interprofesional);
- b) register them in the General Social Security Scheme and pay contributions for the duration of the employment relationship;
- c) provide them with training, inform them regarding occupational hazards and, if necessary, provide them with the personal protective equipment required to carry out the work;
- d) employ them by guaranteeing that they will not be discriminated against in relation to other employees.

In case the employers do not comply with the aforementioned requirements, may be sanctioned and fined by the Labour Inspectorate, or any other competent body of the Spanish Labour Authority.

4. In the case of employment in Spain, what requirements apply with regard to social security and taxes?

In general, all foreign residents in Spain belonging a work permit will be governed by the same labour, social security and tax law than Spaniards citizens.

Since there is a Social Security Agreement between Spain and Ukraine signed on 7 October 1996 and entered into force on 27 March 1998, published in the Official State Gazette on 4 April 1998, all the insurance contributions done in Spain will be recognised in Ukraine for future benefits (retirement, maternity, and others).

With the temporary protection the Ukrainians will be beneficiaries of the Spanish Health insurance, and they must apply for his/her Social Security System affiliation. This is an administrative act by which the Social Security Treasury Office recognises the inclusion of a physical person in the Social Security System who carries out an activity for the first time that gives rise to inclusion in the scope of the System. Since the affiliation is done then the Employer must register the employee in the correspond Social Security Scheme in order to pay the contributions according to the regulation on this regard.

The earnings of the employee are subject to pay taxes, in case the Ukrainian is consider resident in Spain. To determine whether or not to pay tax in Spain will depend on whether the person is considered resident in Spanish territory in accordance with the provisions of Article 9 of the revised text of the Personal Income Tax Act, approved by Royal Legislative Decree 3/2004, of 5 March, and Article 8.1 of the revised text of the Corporate Income Tax Act, approved by Royal Legislative Decree 4/2004, of 5 March. According to that provisions, if the employee has a domicile in Spain and resides here for more than 183 days in a natural year, then he will be consider a resident and all his /her earnings will be fully taxable in Spain.

5. What documentation obligations do employers have when employing Ukrainians?

The Companies that employ Ukrainians, has to ensure that the Ukrainians has the following documents and keep a copy of them:

- a) NIE of the Ukrainian, this is the foreigner's identity card, that the citizen has to ask for in the police station (the number of a provisional NIE was provided with the temporary protection);
- b) valid work permit in force;
- c) documents regarding the affiliation of the Ukrainian to the Social Security Number in order to pay the contributions;

Other obligations:

- a) both parties have to sign a written contract in dual version, establishing the working conditions;
- b) the employer has to register the Ukrainian with the Social Security General Regime and keep them registered for as long as they are employed by the company;
- c) pay the corresponding contributions within the established deadlines.

6. Can employers receive state support or other benefits if they employ Ukrainians?

At this moment the Government has not approved any special aids or benefits for companies hiring Ukrainian citizens.

7. Should special clauses be included in employment contracts and if so, which ones (e.g. automatic termination of contract at the end of the war and return to Ukraine)?

Employment contracts must be signed in accordance with Spanish legislation, although a clause must be included stating that the entry into force, duration and termination of the employment relationship will be subject to the granting and maintenance of the administrative authorisation to work.

Likewise, in the event that the term of said authorisation expires, the contract may be terminated, paying, where appropriate, the corresponding compensation.

8. What are the consequences of employees being called up for military service and how should employers react?

Under the provisions of the Royal Decree Legislative 2/2015 of 23 of October , approving the consolidated text of the Workers´ Statute Act, if the employees are called up for military service, the employment relationship may be suspended according to the Article 46.1 in relation to the art. 45. 1 k) considering it as a forced leave of absence, taking into account that it is a compulsory call, so that could be included in the suspensions with reservation of the job as set out in art of the Workers' Statute for the performance of a public office or for a compulsory leave absence.

In this case, the employment contract is suspended and when the situation that generated the leave ends, the company is obliged to reinstate the employee in his or her job, provided that the employee requests the reinstatement within the month following the end of his or her obligation.

If he/she is not considered as such, if he/she has been working for more than four months, he/she may apply for voluntary leave, although in this case, his/her job will not be reserved.

9. Can Ukrainian citizens work as self-employed persons in Spain and what steps must be taken?

The temporary permit grants authorisation to work whether employed or self-employed.

In this case, the self-employed worker must take the necessary steps to apply for affiliation to the special Social Security self-employed Worker Scheme, in order to be able to make the appropriate contributions to this scheme.

In this case, he/she must also appear before the tax office to report his/her registration as a professional activity.

10. Are there comparable regulations for third-country nationals who had stayed in Ukraine?

Yes. The government extended the protection to these other groups:

- a) third country nationals or stateless persons legally residing in Ukraine on the basis of a valid legal residence permit (whether permanent or otherwise, such as students) issued in accordance with Ukrainian law and cannot safely and permanently return to their country or region.
- b) Ukrainian nationals who were in an irregular situation in Spain before February 24 and that, as a result of the armed conflict, are unable to return to Ukraine.
- c) members of the families of the persons previously referred .

Important links

Information regarding temporary protection:

[Cómo solicitar la protección temporal para personas desplazadas de Ucrania. Ministerio de Inclusión, Seguridad Social y Migraciones \(inclusion.gob.es\)](#)

Information regarding international protection found on this website:

https://www.policia.es/_es/extranjeria_asilo_y_refugio.php

Form to offer shelter resources

<https://forma.administracionelectronica.gob.es/form/open/corp/8391/eBPc>

Apply for access to the foster care system

<https://www.inclusion.gob.es/es/ucrania/acogida/index.htm>

Information for Ukrainian Citizens

[Ucrania Urgente. Información de interés para desplazados ucranianos. Ministerio de Inclusión, Seguridad Social y Migraciones \(inclusion.gob.es\)](#)

Information regarding NIE

Extranjería:: Ministerio de Política Territorial :: (mptfp.gob.es)

Ukrainian Embassy in Spain

Web: <https://spain.mfa.gov.ua/es>

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