

CLIENT'S FINANCIAL TRANSACTIONS TAX NOTIFICATION

(hereinafter referred to as the "Notification")



Please fill out the form electronically.

addressed to: Československá obchodná banka, a.s., Žižkova 11, 811 02 Bratislava, ID No.: 36 854 140 (hereinafter referred to as "ČSOB").

CLIENT

Business name / Name:

Address of reg. office / Place of business:

Identification information (e.g. ID No., person's foreign registration No. or VAT – depending on which identifier has been assigned):

REPRESENTED BY

Name and surname:

(*Natural persons - entrepreneurs do not provide the persons of the representatives. Legal entities provide the name and surname of the statutory representatives/persons authorised to act for the Client who sign this Notification.)

In accordance with Section 12(7) of Act No. 279/2024 Coll. on the Financial Transactions Act and on the amendment and supplementation of certain acts, as amended (hereinafter referred to as the „Act“), I hereby notify ČSOB that:

Does **Part A** or **Part B** apply to your business?

Select and fill in only one section, depending on which type of exemption applies to you.

Part A

Exemption on the ground that the Client is not a taxpayer within the meaning of the Act

Indicate with an „✓“, that you are not a taxpayer. Please also indicate the type of your company and the scope of your business.

I am the owner of an account(s) at ČSOB as defined in Annex 1, which is part of this declaration and I am not a taxpayer under the Act, as:

I am:

Social Insurance Agency
Matica slovenská
Slovak Academy of Sciences
Health Care Surveillance Authority
a regional tourism organisation
a local tourism organisation
a tourism information centre
a diplomatic mission and consular office based in the Slovak Republic
a diplomatic mission and consular office accredited to the Slovak Republic with its seat outside the territory of the Slovak Republic
a school and school facility included in the network of schools and school facilities of the Slovak Republic

I am:

a civic association (Act No. 83/1990 Coll.) a foundation (Act No. 34/2002 Coll.) a non-investment fund (Act No. 147/1997 Coll.) a non-profit organisation providing services of general economic interest (Act No. 213/1997 Coll.) a special-purpose facility of a church or religious society an interest association of legal entities (Section 20f et seq. of Act No. 40/1964 Coll., the Civil Code) a research and development entity an organisation with an international dimension Slovak Red Cross

and, at the same time my scope of business listed in my founding document or in my Articles of Association also includes activities according to a specific regulation:

(select one or more activities that you carry out)

the protection and promotion of health the prevention, treatment, resocialisation of drug addicts in the field of health and social services the support and development of sports the provision of social assistance the preservation of cultural values the support of education the protection of human rights the protection and creation of the environment science and research organising and mediating volunteer activities

The documents that I have submitted so far in connection with the conclusion of the relevant transaction agreement with ČSOB are up-to-date, valid and complete and demonstrate the above facts.

Part B

Exemption on the grounds that the transaction on the designated account with ČSOB is not subject to taxation under the Act

Check and verify (under _____), whether you are carrying out transactions that are not taxable under the Act. If this is the case, please indicate the account(s) with ČSOB where you carry out such transactions.

The list of accounts from which I exclusively carry out payment transactions which are not subject to tax within the meaning of Section 4(2) of the Act is attached as Annex 1 to this Notification.

I also specifically state that all the accounts listed in Annex 1 are:

accounts of the owners of flats and non-residential premises in the house

special accounts kept by the

unallocated payment accounts on which I carry out payment transactions (e.g., accounts of pension management companies, supplementary pension savings)

accounts maintained by a **trustee** according to a special regulation (**bankruptcies**, Section 10 of Act No. 8/2005 Coll. on Trustees and on the amendment and supplementation of certain acts), on which I carry out payment transactions

accounts of a **supervised financial market entity in which I hold my clients' funds** and which I use exclusively to execute trades on behalf of my clients

Additional information:

Under the Act, ČSOB shall not collect tax on financial transactions from the day following the date of delivery of this Notification to ČSOB, but at the earliest from 1 April 2025.

I declare that all the above information is up-to-date, true and complete. Otherwise, I shall be liable for any damage incurred by ČSOB or third parties.

The date and place of signature shall not be filled in when the Notification is signed electronically.

In _____ on _____

Client

VERIFICATION AND IDENTIFICATION OF THE IDENTITY OF THE SIGNATORIES

(To be filled in by ČSOB in case of personal handover in a branch.)

Name and surname:

Proof of identity (ID Card or passport number):

Proof of identity expires on:

The proof was verified by:

On:

LIST OF TAX-FREE TRANSACTIONS FOR WHICH A NOTIFICATION MUST BE SUBMITTED

- a payment transaction made **from a special unallocated payments account held by a financial institution;**
- a payment transaction of a taxpayer who has **been granted a foreign exchange licence** to carry out transactions in foreign exchange values, within the scope of the authorisation to carry out **foreign exchange activities;**
- a payment transaction carried out **for the armed forces and civilian personnel of other Member States** party to the North Atlantic Treaty in direct connection with military actions;
- payment transaction of the taxpayer, which is **related to the return of funds intended for financing of joint programmes of the Slovak Republic and the European Union**, funds intended for financing of purposes resulting from international grant agreements concluded between the Slovak Republic and other states and the return of funds of the mechanism for support of reconstruction and resilience, and which will be transferred to the credit of the account kept in the State Treasury, indicated in the list published in the publishing body of the Ministry of Finance of the Slovak Republic;
- a payment transaction on the accounts of a taxpayer who is a beneficiary, **a beneficiary of a contribution to a financial instrument or a person implementing financial instruments, which is related to the implementation of financial instruments pursuant to special regulations**, and on the accounts of a taxpayer who is a bank, a foreign bank or a branch of a foreign bank, if it is carried out for the purpose of reimbursement of funds intended for the financing of joint programmes of the Slovak Republic and the European Union pursuant to special regulations or for the purpose of reimbursement of the funds of the mechanism for support of recovery and resilience pursuant to a special regulation;
- a payment transaction **carried out on the account of the owners of flats and non-residential premises in the house** according to a special regulation;
- a payment transaction made on a special account **held by a trustee** under a special regulation;
- a payment transaction made on a special account **held by a bailiff;**
- a payment transaction consisting **in the deposit or return of an auction security** or a payment **transaction by an advocate in a special account made in connection with the surrender or return of a court-ordered reimbursement of costs;**
- a payment transaction relating **to the payment and return of a financial guarantee or security in a procedure of public procurement, a public competition** and a payment transaction relating to the payment and return of a financial guarantee or security **resulting from a contractual relationship;**
- a payment transaction carried out from a payment account of a supervised financial market entity maintained with a provider under a special regulation, **in which the supervised financial market entity holds funds of its clients** and which is used exclusively for the execution of trades on behalf of its clients;
- a payment transaction relating to **the purchase or sale of financial instruments on a trading venue in another Member State of the European Union** and in a State that is a Contracting Party to the Agreement on the European Economic Area in which such transaction is subject to financial transactions tax in the other Member State or Contracting State;
- a payment transaction relating to **the transfer of funds of the same holder within collective investment funds** managed by the same management company;
- a payment transaction **made by a health insurance company** in connection with a reimbursement of: 1. health care provided by a health care provider; 2. health care in connection with the performance of the functions of the competent institution, the institution of the place of stay or the institution of the place of residence and health care provided abroad; 3. health care provided to a foreigner who is not publicly medically insured in the Slovak Republic and the contribution to the reimbursement of health care according to a special regulation; 4. to the insured person for services related to the provision of health care paid for by him or her under a special regulation; 5. medicines, medical devices and dietetic foodstuffs; 6. supplementary payments for medicines, medical devices and dietetic foodstuffs partly reimbursed by public health insurance, 7. nursing care to social services institutions and institutions for the social protection of children and social guardianship; 8. a redistribution of public health insurance premiums; 9. an advance payment of premiums, premiums, including default interest, and overpayments of annual premiums; 10. the financing of continuing training of health professionals; 11. a contribution to the activities of selected institutions,
- payment operation **of the taxpayer, which is a state-recognised church or religious society**, from a special account in favour of the account of a school or school establishment in its establishment jurisdiction, if the funds are from the state budget according to a special regulation.

ANNEX 1

TO THE CLIENT'S FINANCIAL TRANSACTIONS TAX NOTIFICATION:

LIST OF ACCOUNTS HELD WITH ČSOB

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