

Powszechna Kasa Oszczędności Bank Polski S.A.
Puławska 15
02-515 Warsaw
Poland



Bank Polski

conducting its banking activities in the Slovak Republic through its branch

PKO BP S.A., pobočka zahraničnej banky

Pribinova 10
811 09 Bratislava
Slovak Republic

**Client Notification on Financial Transaction Tax pursuant to Section 12 (7) of the Act on
financial transactions tax
(hereinafter the “Notification”)**

Client

Business Name/Name:

Registered office address / Place of business:

Identification number:

Registered in¹:

(hereinafter referred to as the “**Taxpayer**” or the “**Client**”)

In accordance with Article 12 (7) of Act No. 279/2024 Coll. on Financial Transaction Tax and on Amendments to Certain Acts, as amended (hereinafter referred to as the “**FTT Act**”), I hereby notify Powszechna Kasa Oszczędności Bank Polski S.A. with its registered seat at Puławska 15, Warsaw 02-515, Poland conducting its banking activities in the Slovak Republic through its branch PKO BP S.A., **pobočka zahraničnej banky**, with its registered office at Pribinova 10, 811 09 Bratislava, Company ID (IČO): 53 060 024, registered in the Business Register of the City Court Bratislava III, Section: Po, Insert No. 7712/B (hereinafter referred to as the “**Bank**”), that:

Part I.

1) I am not a taxpayer under the FTT Act because²:

a. According to Article 3 (2) (1) of the FTT Act, **I am:**

Social Insurance Agency
Matica slovenská
Slovak Academy of Sciences
Health Care Surveillance Authority

or

b. According to Article 3 (2) (4) of the FTT Act, **I am:**

Civic association	Purpose-built facility of a church and religious society
Foundation	Interest association of legal entities
Non-investment fund	Research and development entity
Non-profit organisation providing generally beneficial services	Organisation with an international element
	Slovak Red Cross

¹ Fill in if you are registered in a commercial register

² Choose one of the options or move to Part II. ATTENTION: If the Client claims an exemption in accordance with Section 3(2) of the FTT Act, he/she **SHALL NOT COMPLETE PART II.**

and simultaneously my activities are:

Protection and promotion of health; prevention, treatment, and resocialisation of substance users in the field of healthcare and social services
Support and development of sport
Providing social assistance
Preservation of cultural values

Support of education
Protection of human rights
Protection and creation of the environment
Research and development
Organising and facilitating volunteer activities

or

c. According to Article 3 (2) (5) of the FTT Act, I am:

Regional tourism organisation
Local tourism organisation

Tourist information centre

Part II.

2) I hereby inform the Bank of the bank accounts through which we will only be making financial transactions that are not subject to tax according to Article 4 (2) of the FTT Act³:

IBAN	Provision of the FTT Act
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

In accordance with the FTT Act, the Bank will cease to collect the financial transaction tax from the day following the receipt of this Notification by the Bank, but no earlier than 1 April 2025.

I declare that the information provided in this Notification is up-to-date, correct, true and complete.

I acknowledge that provision of outdated, incorrect, false, or incorrect, incomplete or outdated information may have criminal consequences and I am liable for any damages incurred by the Bank as a result of such action.

I undertake to inform the Bank of any changes in the facts stated in this Notification, and to provide proof of such changes to the Bank as soon as such changes occur. I also undertake to inform the Bank immediately of the fact that I do not perform the payment operations specified in this Notification on the Special Account.

I understand that if at any time after I submit this Notification, the Bank becomes aware that I am making financial transactions on the Special Account that are subject to tax under the Act, it will begin to tax those financial transactions under the Act, even without notifying me first.

³ Please provide your bank account number in the IBAN format and include the specific provision of the FTT Act (as annexed) under which transactions are not subject to tax.

I understand that if at any time after I submit this Notification, the Bank becomes aware that I am making financial transactions on the Special Account that are subject to tax under the Act, it will begin to tax those financial transactions under the Act, even without notifying me first.

The undersigned person represents that he/she is authorized to act on behalf of the Client and is aware of the obligations as well as the consequences set forth in this Notification that will occur if any of the representations prove to be untrue.

In _____ Date _____

[Business name/Name of the Client]

[Name and title of the person representing the Client]

Annex – List of Transactions that Are Not Subject to Tax and have to be notified to the Bank

Financial transactions that are not subject to tax according to Article 4 (2) of the FTT Act and that are subject to notification to the Bank are:

- **Letter c):** a payment transaction related to the management of securities or other financial instruments, or a payment transaction related to the purchase of securities or other financial instruments in connection with the management of pension savings and supplementary pension savings
- **Letter e):** a payment transaction made by a securities trader, branch of a foreign securities trader, or crypto-asset service provider related to the custody, management, or depository management of securities, financial instruments, other assets or crypto-assets, portfolio management, including any payments related to these transactions, a payment transaction made by a securities trader, branch of a foreign securities trader, or crypto-asset service provider on the client's account related to the purchase or sale of securities, other financial instruments, foreign exchange assets, other assets, or crypto-assets on behalf of the securities trader, branch of a foreign securities trader, crypto-asset service provider, or on behalf of their client
- **Letter f):** a payment transaction made from a special unassigned payments account maintained by a financial institution
- **Letter j):** a payment transaction carried out for the armed forces and civilian personnel of other member states that are parties to the North Atlantic Treaty, in direct connection with military actions
- **Letter l):** a payment transaction on the accounts of a taxpayer who is a beneficiary, recipient of a contribution for a financial instrument, or person implementing financial instruments related to the implementation of financial instruments according to special regulations and on the accounts of a taxpayer who is a bank, foreign bank, or branch of a foreign bank, if made for the purpose of returning funds designated for financing joint programs of the Slovak Republic and the European Union according to special regulations, or for the purpose of returning funds from the recovery and resilience mechanism according to special legislation
- **Letter m):** a payment transaction made within postal payment services and a payment transaction made by a postal enterprise intended to facilitate the crediting or transfer of funds from the payment sender to the payment recipient, including cash withdrawals related to this facilitation
- **Letter o):** a payment transaction for the reimbursement of inaccessible deposits according to specific regulations, or compensation from the Investment Guarantee Fund according to specific regulations
- **Letter q):** a payment transaction involving the payment or refund of money from notarial custody
- **Letter r):** a payment transaction made on the account of apartment and non-residential space owners in a building according to special legislation
- **Letter v):** a payment transaction made on a special account maintained by an administrator according to special legislation
- **Letter w):** a payment transaction made on a special account maintained by a judicial enforcement officer or a payment transaction made by an attorney on a special account related to the payment or refund of litigation costs based on a court decision
- **Letter x):** a payment transaction involving the deposit or refund of auction security
- **Letter y):** a payment transaction related to the payment and refund of a financial security or deposit in the public procurement process, public tender and a payment transaction related to the payment and refund of a financial security or deposit arising from a contractual relationship
- **Letter z):** a payment transaction of a state fund and a fund established by law as a public legal institution according to specific regulations, carried out on a special account maintained at the State Treasury
- **Letter ab):** a payment transaction of public universities on a special account maintained at the State Treasury, which is not related to the entrepreneurial activities of the public university

- **Letter ad):** a payment transaction made from the payment account of a supervised financial market entity maintained by a provider according to special legislation, on which the supervised financial market entity maintains the funds of its clients and which is used exclusively for executing transactions on behalf of its clients
- **Letter ae):** a payment transaction related to the purchase or sale of financial instruments at a trading venue in another European Union member state and a state that is a contracting party to the Agreement on the European Economic Area, where such transaction is subject to a financial transaction tax in another member or contracting state.
- **Letter af):** a payment transaction related to the transfer of funds of the same owner within collective investment funds managed by the same management company.
- **Letter ag):** a payment transaction conducted by a health insurance company in connection with the payment of:
 1. Healthcare services provided by a healthcare provider;
 2. Healthcare services related to the fulfilment of the function of the competent institution, the institution of the place of stay, or the institution of the place of residence, as well as healthcare services provided abroad;
 3. Healthcare services provided to a foreign national who is not publicly health insured in the Slovak Republic and contributions for healthcare costs under a special regulation;
 4. Reimbursement to an insured person for services related to the provision of healthcare paid by the insured person under a special regulation;
 5. Medicines, medical devices, and dietary foods;
 6. Co-payments for medicines, medical devices, and dietary foods partially covered by public health insurance;
 7. Nursing care provided by social service facilities and facilities for the social protection of children and social guardianship;
 8. Redistribution of premiums for public health insurance;
 9. Advance payments for insurance premiums, insurance premiums including late payment interest, and overpayments from the annual settlement of insurance premiums;
 10. Financing of further education for healthcare professionals;
 11. Contributions to the activities of selected institutions.