



Bank Polski

TAX RESIDENCE DECLARATION FOR CRS PURPOSES¹

Client's ID (PID) ²		
Name(s) and surname	Place of birth (country, town)	Date of birth
Address of residence		
Identification number of Polish residents (PESEL), if any	Series and number of an identity document	

DECLARATION

1. What is your country of tax residence?³

Country of tax residence ³	Tax identification number (TIN) in the country of tax residence ^{4 *}
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2. Are you also a tax resident in other countries than specified in clause 1 below? If YES, please specify those countries.

Country of tax residence 2 ³	Tax identification number (TIN) in the country of tax residence 2 ^{4*}
Country of tax residence 3 ³	Tax Identification Number (TIN) in the country of tax residence 3 ^{4*}
Country of tax residence 4 ³	Tax Identification Number (TIN) in the country of tax residence 4 ^{4*}

* Failure to enter the TIN number is tantamount to a declaration that it has not been issued in the country of tax residence.

I declare that:

- the information in this declaration reflects the factual and legal circumstances,
- in case of a change of information specified in the declaration, I undertake to submit another declaration in accordance to the new factual and legal circumstances within 30 days of such change,
- I am aware of criminal liability for making a false statement.

Place	Date (dd.mm.yyyy)
Client's signature	I confirm the Client's identity and handwritten signature ⁵ : 

Notes of PKO Bank Polski S.A.

Additional information

- I. Powszechna Kasa Oszczędności Bank Polski Spółka Akcyjna seated in Warsaw, ul. Puławska 15, 02-515 Warsaw (hereinafter as "PKO Bank Polski S.A."), registered by the District Court for the City of Warsaw in Warsaw, 13th Commercial Division of the National Court Register under number KRS 0000026438, NIP (tax identification number) 525-000-77-38, REGON (Polish business registry number) 016298263, share capital (paid-up) of PLN 1,250,000,000 is the data controller. The Client has the right to review its data, correct or delete them. Tax residence declaration for CRS purposes is obligatory when establishing a relationship concerning the first CRS product as from 1 May 2017.
- II. The information presented in the declaration may be disclosed to: PKO Bank Hipoteczny Spółka Akcyjna seated in Warsaw ul. Puławska 15, 02-515 Warsaw (PKO Bank Hipoteczny S.A.), registered by the District Court for the capital city of Warsaw in Warsaw, 13th Commercial Division of the National Court Register under number KRS 0000528469, NIP (tax identification number) 204-000-45-48, REGON (Polish business registry number) 222181030, share capital (paid-up) PLN 1,611,300,000, PKO Towarzystwo Funduszy Inwestycyjnych Spółka Akcyjna seated in Warsaw, ul. Chłodna 52, 00-872 Warsaw (PKO TFI S.A.), registered by the District Court for the Capital City of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS number 0000019384, NIP (tax identification number) 526-178-84-49, REGON (Polish business registry number) 012635798, share capital (paid-up) PLN 18,460,400 and Investment Funds managed by PKO TFI S.A. (Investment Funds) only if the Client has purchased or will purchase a product/service provided by such entities, if a product/service is subject to obligations imposed by the Act on Exchange of Tax Information with Other Countries via PKO Bank Polski S.A. The information is provided for the purpose of mandatory exchange with other countries of tax information of PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A. and Investment Funds on identification of clients that are taxpayers outside Poland, as imposed by the Act on Exchange of Tax Information with Other Countries. A filed Tax residence declaration for CRS purposes imposes reporting obligations on PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A. and Investment Funds in respect to provision of tax administration authorities outside Poland (via the tax authorities of the Republic of Poland) with data on an account and its Holder (in particular identification data of the Account Holder and the value of its assets).
- III. Information submitted in the declaration filed by Private Banking Clients may be also provided to other entities cooperating⁶ with PKO Bank Polski S.A. within the scope of rendering of Private Banking Services, other than listed in clause 2, only if the Client orders purchase of products or services offered by such entities through PKO Bank Polski S.A.
- IV. If in clauses 1-2 of this declaration a person specifies other tax residence than Poland, PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A., the Investment Funds and cooperating entities will be obliged to provide information on an account and its Holder to tax administration authorities of a country specified in clauses 1-2 of this declaration (via the tax authorities of the Republic of Poland). Provided data shall comprise name and surname, address, date and place of birth, tax identification number, account number, balance or value of an account or interests, dividend, revenues from sales of securities or other revenues generated in relation to held account and other information required by law for CRS purposes.
- V. Regardless of filing of the above declaration PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A., the Investment Funds and cooperating entities are obliged to verify credibility of the declaration. In case of identifying any evidence that questions the credibility of the declaration, PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A., the Investment Funds and cooperating entities are obliged to fulfil reporting obligations referred to in item 4 above. In order to verify the credibility of the declaration, PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A., Investment Funds and cooperating entities may request additional documents necessary for verification.
- VI. Client's Tax residence declaration for CRS purposes may be filed by a plenipotentiary on the Client's behalf.

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- 1) CRS - (Common Reporting Standard) is a unified standard related to disclosure of information by individual countries on clients of financial institutions being tax residents of another country, as implemented to the Polish legal order by the Act of 9 March 2017 on Exchange of Tax Information with Other Countries.
 - 2) To be completed by an employee of PKO Bank Polski S.A.
 - 3) Country of tax residence - a country, where all income is taxed in compliance with internal legal provisions in force in that country, due to a place of residence or another criteria of similar nature. Pursuant to the Act on Personal Income Tax of 26 July 1991, all income is taxed in Poland in case of natural person, who have their place of residence in the territory of Poland, that is:
 - 1) have a centre of vital or economic interests (centre of vital interests) in Poland, or
 - 2) they have stayed in the territory of Poland for a longer period than 183 days in a calendar year.The national legislation of other countries may provide for other conditions of establishment of tax residence there. Tax residence should be determined taking into account respective conventions on avoidance of double taxation.
In case of doubts concerning determination of your tax residence, you can always consult a tax consultant of your choice.
 - 4) The TIN is the taxpayer identification number or functional equivalent used by the country to identify a natural person for tax purposes. In the Republic of Poland, the TIN is the NIP or PESEL number. Providing the TIN number in the CRS Declaration is mandatory if the number has been assigned to the Customer. Failure to enter the TIN number is tantamount to a declaration that it has not been issued in the country of tax residence.
 - 5) To be completed by an employee of PKO Bank Polski S.A. if a declaration is submitted personally by the Client.
 - 6) A cooperating entity is an entity belonging to PKO Bank Polski S.A. Capital Group, whose members are presented on www.pkobp.pl/grupa and an entity that has entered into an agreement with PKO Bank Polski S.A. in relation to banking services rendered by PKO Bank Polski S.A., as presented on www.pkobp.pl/podmiot.