

**CLIENT NOTICE AND DECLARATION THAT IT IS NOT A TAXPAYER  
PURSUANT TO THE SLOVAK FINANCIAL TRANSACTION TAX ACT**

(special taxpayer)

Business Name:	
Registered office address:	
Registration number (IČO):	
(hereinafter referred to as the <b>Client</b> )	

**Definitions of terms.**

**Bank** means Citibank Europe plc with its registered office at 1 North Wall Quay, Dublin 1, Ireland, registered with the Companies Registration Office under number 132781, conducting its business activities in the Slovak Republic through Citibank Europe plc, branch of a foreign bank, with its registered office at Dvořákovo nábrežie 8, 811 02 Bratislava, Slovak Republic, Company ID No.: 36 861 260, registered in the Commercial Register of the Municipal Court Bratislava III, Section Po, Insert No 1662/B.

**Tax** means the tax on financial transactions according to the Act.

**Excluded Transaction** means a financial transaction of the Client that is not to be subject to Tax under the Act.

**Act** means Act No. 279/2024 Coll. on Financial Transaction Tax and on Amendments to Certain Acts, as amended.

**Income Tax Act** means Act No. 595/2003 Coll. on Income Tax, as amended.

**1. Notification of the Client that it is not a taxpayer within the meaning of the Act**

The Client hereby notifies the Bank in accordance with Section 12 (6) of the Act that it is not a taxpayer (in Slovak “daňovník”) pursuant to Section 3 (2) of the Act, because it belongs to one of the following categories:

- (i) ☐ the Social Insurance Agency (in Slovak: Sociálna poisťovňa),
- (ii) ☐ Matica slovenská,
- (iii) ☐ Slovak Academy of Sciences (in Slovak: Slovenská akadémia vied),
- (iv) ☐ public research institution of the Slovak Academy of Sciences,
- (v) ☐ the Health Care Supervision Authority (in Slovak: Úrad pre dohľad nad zdravotnou starostlivosťou),
- (vi) ☐ the Audit Supervision Authority (in Slovak: Úrad pre dohľad nad výkonom auditu),
- (vii) ☐ the Nation’s Memory Institute (in Slovak: Ústav pamäti národa),
- (viii) ☐ the Office of the Commissioner for Persons with Disabilities (in Slovak: Úrad komisára pre osoby so zdravotným postihnutím),
- (ix) ☐ the Office of the Commissioner for Children (in Slovak: Úrad komisára pre deti),
- (x) ☐ a civic association, ☐ foundation, ☐ a non-investment fund, ☐ a non-profit organization providing generally beneficial services, ☐ a special purpose facility of a church and religious society, ☐ an interest association of legal entities, ☐ a research and development entity, ☐ an organization with an international element, ☐ the Slovak Red Cross,<sup>1</sup>

The Client declares that the subject of its activity are activities (or some of them) pursuant to Section 50 (5) of the Income Tax Act<sup>2</sup>.

<sup>1</sup> Pursuant to the relevant laws and regulations of the Slovak Republic, pursuant to the provision of Section 3 (2) lett. d) of the Act

<sup>2</sup> Section 50 (5) of the Income Tax Act: a) protection and promotion of health; prevention, treatment, resocialization of drug addicts in the field of health and social services, b) support and development of sports, c) provision of social assistance, d) preservation of cultural values, e) support of education, f) protection of human rights, g) protection and creation of the environment, h) science and research, i) organization and mediation of volunteer activities.

(xi) ☐ a regional tourism organization, ☐ a local tourism organization, ☐ tourist information center.

## 2. General provisions

- 2.1 The Client acknowledges that the Bank (as the tax remitter; in Slovak “platiteľ dane”) does not collect Tax in the case of a Client pursuant to point 1 above from the day following the day of delivery of this notification to the Bank.
- 2.2 The Client hereby undertakes to provide the Bank upon request with all required cooperation in connection with any explanations and complaints regarding the correctness of the collected Tax in relation to the relevant financial transaction and to provide the Bank with all necessary documents and information related to the Tax without delay, and to submit and hand over to the Bank within the deadline, in the manner and in the form specified by the Bank, all documents and information relating to changes in the legal status of the Client, its registration data, the subject of the Client's business, and other data that may affect the determination of whether the Client is a taxpayer under the Act or whether a financial transaction is an Excluded Transaction.
- 2.3 The Client acknowledges that if the obligations referred to in point 2.2 above are not fulfilled by it or are breached by it, or if in this regard it violates other provisions of the agreement on the maintenance of the Client's bank account held with the Bank, the Bank and its automated systems may consider such a financial transaction to be subject to Tax.
- 2.4 This document, the rights and obligations arising therefrom (including non-contractual obligations) are governed by the law of the Slovak Republic and the relevant General Terms and Conditions of the Bank or the Master Account and Service Terms (MAST) as well as the Schedule of Charges; the courts of the Slovak Republic are competent to decide any disputes.

For and on behalf of the Client:

In _____, on _____	In _____, on _____
Signature:	Signature:
Name, surname:	Name, surname:
Function:	Function:

Accepted on behalf of and on behalf of Citibank Europe plc, acting in Slovakia through Citibank Europe plc, pobočka zahraničnej banky:

Adopted by the Bank on:	
Signature:	
Name, surname:	
Function:	