# FORM F2

# ŽIADOSŤ O ZMENU ÚDAJOV O PRÁVNICKEJ OSOBE, PRE KTORÚ JE V CDCP VEDENÝ ÚČET *(REQUEST FOR CHANGE OF DATA ON LEGAL PERSON FOR WHICH CDCP MANAGES AN ACCOUNT)*

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| **Túto tabuľku vyplňuje CDCP po poskytnutí služby**  ***(CDCP shall fill in this table after provision of the service)*** | |
| *Kód služby* | *SUDA.003* |
| *Pagina* |  |
| *Dátum spracovania* |  |
| *Registračné číslo subjektu – majiteľ/účastník* |  |

# ÚDAJE KLIENTA *(CLIENT DATA)*

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| 1. **Pôvodné (zaregistrované) identifikačné údaje majiteľa účtu**   ***(Original (registered) identification data on the account holder)*** | | |
| Názov *(Trade name)* | Kliknutím zadáte text. | |
| Sídlo *(Registered address)* [[1]](#endnote-1) | Kliknutím zadáte text. | |
| Korešpondenčná adresa  *(Mailing address)* [[2]](#endnote-2) | Kliknutím zadáte text. | |
| IČO/ZIČ/NIČ *(Company ID /FRN/NIČ)* | BIC kód *(BIC code)* | LEI kód *(LEI code)* |
| Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Štát daňovej rezidencie (príslušnosti)  *(Country of tax residence)* | DIČ *(Tax ID)* [[3]](#endnote-3) | IČ DPH *(VAT ID)* |
| Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |

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| 1. **Aktuálne identifikačné údaje majiteľa účtu, ktoré klient žiada zaevidovať**   ***(Current identification data on the account holder the client requests to register)* [[4]](#endnote-4)** | | |
| Klient žiada zaevidovať zmenu  *(The client requests for change of)* | | Aktuálny (zmenený) údaj *(Current (changed) data)* |
|  | Názvu *(Trade name)* | Kliknutím zadáte text. |
|  | Sídla *(Registered address)* [[5]](#endnote-5) | Kliknutím zadáte text. |
|  | Korešpondenčnej adresy  *(Mailing address)* [[6]](#endnote-6) | Kliknutím zadáte text. |
|  | Štátu daňovej rezidencie (príslušnosti)  *(Country of tax residence)* | Kliknutím zadáte text. |
|  | DIČ *(Tax ID)* [[7]](#endnote-7) | Kliknutím zadáte text. |
|  | IČ DPH *(VAT ID)* | Kliknutím zadáte text. |

# ČESTNÉ VYHLÁSENIA *(STATUTORY DECLARATIONS)*[[8]](#endnote-8)

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| 1. **Čestné vyhlásenie na účely plnenia záväzkov vyplývajúcich z Dohody medzi SR a USA na zlepšenie dodržiavania medzinárodných predpisov v oblasti daní a na implementáciu zákona FATCA**   ***(Statutory declarations for purpose of meeting obligations resulting from the Agreement between the Slovak Republic and the United States of America to Improve International Tax Compliance and to Implement FATCA)*** | |
| Ste určenou americkou osobou?  *(Are you a US Person)*[[9]](#endnote-9) | ÁNO – predložte riadne vyplnené tlačivo IRS-W9  *(Yes – submit duly completed form IRS-W9)*  NIE– pokračujte ďalšou otázkou  *(No – follow to next question)* |
| Ste niektorým z uvedených subjektov?  *(Are you any of stated entities?)* | som slovenskou finančnou inštitúciou – uveďte Vaše GIN  *(Slovak Financial Institution*[[10]](#endnote-10) *– provide your GIN):* Kliknutím zadáte text.  som finančnou inštitúciou v jurisdikcii partnerského štátu – uveďte Vaše GIN *(Financial Institution in Partner Jurisdiction*[[11]](#endnote-11) *– provide your GIN):* Kliknutím zadáte text.  som zúčastnenou zahraničnou finančnou inštitúciou  *(Participating Foreign Financial Institution)*[[12]](#endnote-12)  som zahraničnou inštitúciou spĺňajúcou požiadavky zákona FATCA  *(Foreign Institution complying with requirements of the FATCA act)*[[13]](#endnote-13)  som oslobodeným skutočným vlastníkom príjmu  *(Exempt Beneficial Owner of income)*[[14]](#endnote-14)  nie som žiadnym z uvedených subjektov – pokračujte ďalšou otázkou *(I am not any of stated entities – follow to next question)* |
| Ktorým z uvedených subjektov ste v zmysle Dohody FATCA?  *(Which of mentioned entities are you, according to the FATCA Agreement?)* | som aktívnym nefinančným subjektom  *(active non-financial entity)*[[15]](#endnote-15)  som pasívnym nefinančným subjektom – predložte zoznam ovládajúcich osôb *(passive non-financial entity[[16]](#endnote-16) –* ***submit list of controlling persons****[[17]](#endnote-17))* |

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| 1. **Čestné vyhlásenie na účely plnenia záväzkov vyplývajúcich zo zákona č. 359/2015 Z. z. o automatickej výmene informácií o finančných účtoch na účely správy daní a o zmene a doplnení niektorých zákonov.** ***(Statutory declaration for purpose of meeting obligations resulting from the act 359/2015 Coll. on automatic exchange of information on financial accounts for purpose of tax administration and on supplementing and amending certain acts.*)** | |
| Ste niektorým z uvedených subjektov?  *(Are you any of stated entities?)* | som spoločnosťou, akciami ktorej sa pravidelne obchoduje na jednom alebo viacerých regulovaných trhoch s cennými papiermi  *(company the shares of which are regularly traded on one or more regulated securities markets)*  som prepojeným subjektom so spoločnosťou, s akciami ktorej sa pravidelne obchoduje na jednom alebo viacerých regulovaných trhoch s cennými papiermi  *(related entity*[[18]](#endnote-18) *of an company the shares of which are regularly traded on one or more regulated securities markets)*  som verejným orgánom *(public body)*[[19]](#endnote-19)  som medzinárodnou organizáciou *(International Organisation)*[[20]](#endnote-20)  som centrálnou bankou *(Central Bank)*  som finančnou inštitúciou *(Financial Institution)*[[21]](#endnote-21)  nie som žiadnym z uvedených subjektov – pokračujte ďalšou otázkou *(I am not any of stated entities – follow to next question)* |
| Ktorým z uvedených subjektov ste v zmysle zákona č. 359/2015 Z. z.?  *(Which of mentioned entities are you, according to act 359/2015 Coll.?)* | som aktívnym nefinančným subjektom  *(active non-financial entity)*[[22]](#endnote-22)  som pasívnym nefinančným subjektom – predložte zoznam ovládajúcich osôb *(passive non-financial entity[[23]](#endnote-23) –* ***submit list of controlling persons***[[24]](#endnote-24)*)* |

# ADDITIONAL DATA *(DOPLŇUJÚCE ÚDAJE)*

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| 1. **Klient týmto žiada aj o službu REDA.019 – Výpis údajov o účte**   ***(The client also asks for service REDA.019 – Securities account report)*[[25]](#endnote-25)** | |
| ÁNI *(YES)* | NIE *(NO)* |

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| 1. **Spôsob prevzatia výstupu služby *(Method of collection of service output)*** | |
| V prípade osobného doručenia žiadosti na prevádzkové pracovisko CDCP  *(In the case of personal delivery of the request to the CDCP operating site)*: | CDCP na počkanie požadovanú službu spracuje a výstup služby odovzdá klientovi osobne.  *(CDCP will pocess the requested service and hand the service output over to the client in person.)* |
| V prípade doručenia žiadosti poštou alebo osobne do podateľne CDCP  *(In the case of delivery of the request by post or in person to the filling office of the CDCP)* | CDCP požadovanú službu spracuje a výstup služby odošle klientovi poštou.  *(The CDCP will process the requested service and the service output will be sent to the client by post.)* |

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| 1. **Priložené doklady *(Attached document)*** | |
| Počet priložených dokladov  *(Qty. of attached documents)* | Kliknutím zadáte text. |
| Zoznam priložených dokladov  *(List of attached documents)* | Kliknutím zadáte text. |

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| 1. **Poznámky** *(Notes)* |
| Kliknutím zadáte text. |

# VYHLÁSENIA A SÚHLASY KLIENTA *(STATEMENTS AND COSENTS OF THE CLIENT)*

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| * Klient zodpovedá za údaje a obsah tohto formulára.   *(The client is responsible for data and content of this form.)*   * Klient týmto čestne vyhlasuje, že všetky údaje a informácie obsiahnuté v tomto formulári, resp. aj v ňom obsiahnutom čestnom vyhlásení a v jeho prílohách, ktoré spoločnosti CDCP poskytol za účelom plnenia povinností vyplývajúcich zo zákona č. 359/2015 Z. z., Vyhlášky Ministerstva financií Slovenskej republiky č. 446/2015 Z. z a povinností vyplývajúcich z Dohody medzi Slovenskou republikou a Spojenými štátmi americkými na zlepšenie dodržiavania medzinárodných predpisov v oblasti daní a na implementáciu zákona FATCA, sú úplné, pravdivé a správne.   *(The client hereby declares that all data and information in this form and in included statutory declaration or in the attachments provided to CDCP for purpose of meeting obligations resulting from the act 359/2015 Coll., Decree of the Ministry of Finance of the Slovak Republic 446/2015 Coll. and obligations resulting from the Agreement between the Slovak Republic and the United States of America to Improve International Tax Compliance and to Implement FATCA are complete, true and correct.)*   * Klient týmto zároveň berie na vedomie, že je povinný spoločnosti CDCP bez zbytočného odkladu oznámiť zmenu údajov uvedených v tomto formulári , resp. aj v ňom obsiahnutom čestnom vyhlásení alebo v jeho prílohách.   *(The client acknowledges that is obliged to inform CDCP on change of data stated in this form without delay, or in included statutory declaration or in the attachments.)*   * Klient sa týmto zaväzuje dodržiavať Prevádzkový poriadok Centrálneho depozitára cenných papierov SR, a.s., ktorý je prístupný v sídle CDCP a zverejnený na webovej stránke www.cdcp.sk.   *(The Client hereby undertakes to adhere to the Rules of Operation of Centrálny depozitár cenných papierov SR, a.s., which is accessible at the CDCP headquarters and published on the website* [*www.cdcp.sk*](http://www.cdcp.sk)*.)*   * Klient, ktorý žiada o poskytnutie služieb na základe tejto žiadosti je CDCP povinný poskytnúť všetky nevyhnutné doklady a informácie potrebné pre poskytnutie týchto služieb, ako aj všetky potrebné doklady a informácie za účelom posúdenia rizík   *(The client requesting for provision of services based on this application is obliged to provide CDCP with all documents and information necessary to provide the required service and to assess the risks.)*   * V prípade pochybností je rozhodné slovenské znenie textu tohto formulára.   *(The Slovak wording of this form is prevailing in case there should be any doubts.)* |

**Dátum *(Date)*** Kliknutím zadáte text. **V Bratislave, dňa**

**Signature of the client pečiatka CDCP a podpis zamestnanca CDCP**

***Full name:*** *Kliknutím zadáte text.* ***(CDCP Stamp and signature of CDCP employee)***

***Telephone/email:*** *Kliknutím zadáte text.*

**Klient týmto potvrdzuje prevzatie výstupu požadovanej služby v sídle CDCP dňa**

***(The client confirms takeover of service output in the seat of CDCP on)***

**Signature of the client**

***INFORMATION FOR THE CLIENT:***

*Placement of the instruction is governed by the Rules of Operation of Centrálny depozitár cenných papierov SR, a.s. (further only „the Rules of Operation“).*

***Placement of the request:***

*The request for change of data on legal person for which CDCP manages and account may be placed in person in the seat of CDCP or sent via post to CDCP address, unless the Rules of Operation states differently. In the request the client shall state* ***current data*** *already registered in the Companies Registry.*

***Signature of the client (of persons authorised to act on behalf of the client) must be officially verified if the instruction is sent via post to CDCP address or submitted in person to CDCP mail room.***

*The client is obliged to submit, along with the request, the documents proving the requested change. In case the person for whom the account is managed by CDCP does not prove the required change of personal data sufficiently an unambiguously, CDCP shall not make the required change.*

***All enclosed documents must be original or certified copy. Enclosures to the instruction are primarily:***

*extract from the Companies s register (not older than 3 month) if the client is a legal person*

*Other document pursuant to the Rules of Operation of CDCP.*

***Acting of authorised/accredited person:***

*If the instruction is placed by an authorised/accredited person, to demonstrate authorisation to act it is necessary to meet specific requirements defined in the Rules of Operation of Centrálny depozitár cenných papierov SR, a.s. Required is mainly: In case of natural person it is necessary to submit a Power of Attorney with verified signatures of relevant representatives of the statutory body (which is in time sequence with regard to submitted extract from the Companies register as the primary document). In case the empowered person is a legal person, it is necessary to submit also an extract from the Companies register for the empowered person, which has equal attributes as applicable to the client. Further details are specified in the Rules of Operation of Centrálny depozitár cenných papierov SR, a.s.*

*In case the client is foreign entity, it is necessary to submit documents evidencing its existence and identification in scope applicable to an entity from SR, including relevant verification clauses (according to international agreements, Hague Convention, super-legalisation procedures) and translations of the documents and verification clauses to the Slovak language.*

**Explanatory:**

1. Fill in the address – street, number of building, postal code, town, country. [↑](#endnote-ref-1)
2. Fill in the address – street, number of building, postal code, town, country. [↑](#endnote-ref-2)
3. Tax ID assigned by relevant authority in a country of tax residence. [↑](#endnote-ref-3)
4. The client provides only current changed data. [↑](#endnote-ref-4)
5. Fill in the address – street, number of building, postal code, town, country. [↑](#endnote-ref-5)
6. Fill in the address – street, number of building, postal code, town, country. [↑](#endnote-ref-6)
7. Tax ID assigned by relevant authority in a country of tax residence. [↑](#endnote-ref-7)
8. **The client is obliged to complete the statutory declaration only in case that CDCP is administering an owner’s account for him.** The statutory declaration is required by CDCP for purpose of finding and proving of tax status of the client in order to meet obligations resulting from the act 359/2015 Coll. on automatic exchange of information on financial accounts for purpose of tax administration and on supplementing and amending certain acts, Decree of the Ministry of Finance of the Slovak Republic 446/2015 Coll. setting details on review of financial accounts by reporting financial institution and obligations resulting from the Agreement between the Slovak Republic and the United States of America to Improve International Tax Compliance and to Implement FATCA.

   According to § 17 of the act 359/2015 Coll. a holder of a financial account or a controlling person is obliged to provide the reporting financial institution and Slovak reporting financial institution with necessary cooperation in order to fulfil its obligations pursuant to this act.

   Pursuant to the Agreement between the Slovak Republic and the United States of America to Improve International Tax Compliance and to Implement FATCA if CDCP shall not obtain valid statutory declaration from the client, it will consider the owner’s account of such client for account subject to reporting to the United States of America. [↑](#endnote-ref-8)
9. The term “U.S. Person” means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if

   a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and

   one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This subparagraph 1(ee) shall be interpreted in accordance with the U.S. Internal Revenue Code.

   *(article 1, section 1(ee) of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)*

   The term “**Specified U.S. Person**” means a U.S. Person, other than:

   a corporation the stock of which is regularly traded on one or more established securities markets;

   any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);

   the United States or any wholly owned agency or instrumentality thereof;

   any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;

   any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;

   any bank as defined in section 581 of the U.S. Internal Revenue Code;

   any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;

   any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);

   any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;

   any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;

   a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;

   a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or

   any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

   *(article 1, section 1(ff) of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)* [↑](#endnote-ref-9)
10. The term “**Slovak Financial Institution**” means

    1. any Financial Institution resident in the Slovak Republic, but excluding any branch of such Financial Institution that is located outside the Slovak Republic, and
    2. any branch of a Financial Institution not resident in the Slovak Republic, if such branch is located in the Slovak Republic.

    *(article 1, section 1(l) of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)* [↑](#endnote-ref-10)
11. The term “**Partner Jurisdiction**” means a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA. The IRS shall publish a list identifying all Partner Jurisdictions.

    *(article 1, section 1(e) of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)*

    The term “**Partner Jurisdiction Financial Institution**” means

    (i) any Financial Institution established in a Partner Jurisdiction, but excluding any branch of such Financial Institution that is located outside the Partner Jurisdiction, and

    (ii) any branch of a Financial Institution not established in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction.

    *(article 1, section 1(m) of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)* [↑](#endnote-ref-11)
12. The term „**Participating Foreign Financial Institution**“ means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement, including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FFI. For purposes of this definition, the term FFI Agreement means an agreement that sets forth the requirements for a Financial Institution to be treated as complying with the requirements of section 1471(b) of the U.S. Internal Revenue Code. In addition, for purposes of this definition, the term Model 2 IGA means an arrangement between the United States or the Treasury Department and a non-U.S. government or one or more agencies thereof to facilitate the implementation of FATCA through reporting by Financial Institutions directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such non-U.S. government or agency thereof and the IRS.

    *(part VI, section B of Annex I of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)* [↑](#endnote-ref-12)
13. ,,**Foreign Financial Institutions Deemed Compliant**“ – term specified in part III, IV of Annex II of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA [↑](#endnote-ref-13)
14. ,,**Exempt Beneficial Owners**“– term specified in part I, II of Annex II of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA [↑](#endnote-ref-14)
15. An “**Non-Financial Foreign Entity**” means any Non-U.S. Entity that is not an FFI as defined in relevant U.S. Treasury Regulations or is an Entity described in subparagraph B(4)(j) of this section, and also includes any Non-U.S. Entity that is established in the Slovak Republic or another Partner Jurisdiction and that is not a Financial Institution.

    *(part VI, section B(2) of Annex I of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)*

    An “**Active Non-Financial Foreign Entity**” means any NFFE that meets any of the following criteria:

    1. Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
    2. The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
    3. The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
    4. The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
    5. Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for NFFE status if the entity functions as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
    6. The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
    7. The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
    8. The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
    9. The NFFE is an “excepted NFFE” as described in relevant U.S. Treasury Regulations; or
    10. The NFFE meets all of the following requirements:
    11. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
    12. It is exempt from income tax in its jurisdiction of residence;
    13. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
    14. The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
    15. The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents require that, upon the NFFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE’s jurisdiction of residence or any political subdivision thereof

    *(part VI, section B(4) of Annex I of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)* [↑](#endnote-ref-15)
16. A “**Passive Non-Financial Foreign Entity**” means any NFFE that is not

    1. an Active NFFE, or
    2. a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

    *(part VI, section B(3) of Annex I of the Agreement between the SR and the USA to Improve International Tax Compliance and to Implement FATCA)* [↑](#endnote-ref-16)
17. The Client submits a List of controlling persons (or beneficial owners) exclusively by means of a properly filled out form which has been issued by the CDCP for this purpose and published on the website:

    ***https://www.cdcp.sk/en/forms-for-owners-of-account-of-book-entry-securities/***

    The form must be completed and signed in accordance with the explanatory notes contained therein.

    In the case the client is a passive non-financial entity under Agreement between the Slovak Republic and the United States of America to Improve International Tax Compliance and to Implement FATCA, and also under Act No. 359/2015 Coll., the client must submit only one full List of Controlling Persons.

    **List of Controlling Persons** shall include natural persons and detail on these persons as specified below in the explanatory notes. [↑](#endnote-ref-17)
18. an „**Entity is a Related Entity**“, if

    1. either Entity controls the other Entity; for this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity,
    2. the two Entities are under common control or
    3. the two Entities are Investment Entities pursuant to Article 3 (2) (c) Point 2 are under common management, and such management fulfils the due diligence obligations of such Investment Entities,,

    *(§ 2 (g) of the act 359/2015 Coll.)* [↑](#endnote-ref-18)
19. „**Governmental Entity**“ means a state authority, territorial self-government authority, Export-Import Bank of the Slovak Republic, Social Insurance Agency, budget organisation or contributory organisation provided that it does not perform business activities, or any wholly owned agency or instrumentality of the State or territorial self-government authority; a Governmental Entity is comprised of the integral parts, controlled entities, and political subdivisions, where

    1. an integral part of the Slovak Republic means a person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a governing authority of the Slovak Republic and the net earnings of the authority must be credited to its own account or to other accounts of the Governmental Entity, with no portion inuring to the benefit of any private person; an integral part does not include any individual who is a public official or administrator acting in a private or personal capacity,
    2. a controlled entity means an Entity which is separate in form from the Slovak Republic or which otherwise constitutes a separate juridical entity, provided that

    2a. the Entity is wholly owned and controlled by one or more Governmental Entities directly or through one controlling entity or more controlled entities,

    2b. the Entity's net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and

    2c. the Entity's assets vest in one or more Governmental Entities upon dissolution,

    1. income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing, however, income is considered to inure to the benefit of private persons if the income is derived from the use of a Governmental Entity to conduct a commercial business, such as a commercial banking business, that provides financial services to private persons,

    *(§ 4, sec. 2(a) of the act 359/2015 Coll.)* [↑](#endnote-ref-19)
20. ,,**International Organisation**“ means any international organisation or wholly owned agency or instrumentality thereof including a supranational organisation that is comprised primarily of States and that has in effect a headquarters or substantially similar agreement with the Slovak Republic and the income of which does not inure to the benefit of private persons.

    *(§ 4, sec. 2(b) of the act 359/2015 Coll.)* [↑](#endnote-ref-20)
21. ,,**Financial Institution**“ means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where

    a) a Custodial Institution means in particular a bank or a foreign bank branch providing administration of securities, central depository, stock exchange and any other Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20 % of the Entity's gross income during the shorter of:

    1. the three-year period that ends on 31 December or the final day of a non-calendar year accounting period prior to the year in which the determination of the portion of the gross income attributable to the holding of Financial Assets and related financial services is being made, or

    2. the period during which the Entity has been in existence,

    b) a Depository Institution means in particular a bank, foreign bank branch, building savings bank and any other Entity that accepts deposits in the ordinary course of a banking or similar business,

    c) an Investment Entity means in particular a securities trader, foreign securities trader branch, collective investment vehicle, financial agent, financial advisor, bound financial agent and any other Entity

    1. which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

    1a. trading in money market instruments, foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading,

    1b. individual and collective portfolio management, or

    1c. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons, or

    2. whose gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in Point 1; Entity's gross income means such gross income that is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity's gross income attributable to the relevant activities equals or exceeds 50 % of the Entity's gross income during the shorter of:

    2a. the three-year period ending on 31 December of the year preceding the year in which the determination of the portion of the gross income attributable to investing, reinvesting, or trading in Financial Assets is made, or

    2b. the period during which the Entity has been in existence,

    d) a Specified Insurance Company means in particular an insurance company, insurance company branch from other Member State, foreign insurance company branch, reinsurance company, reinsurance company branch from other Member State, foreign reinsurance company branch and any other Entity that is an insurance company or the holding company of an insurance company which issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

    *(§ 3 (2) of the act 359/2015 Coll.)* [↑](#endnote-ref-21)
22. ,,**Active Non-Financial Entity**“ means any NFE that meets any of the following criteria:

    2a. less than 50 % of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 % of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income,

    2b. the stock of the NFE is regularly traded on a regulated securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on a regulated securities market,

    2c. the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing,

    2d. substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes,

    2e. the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE,

    2f. the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution,

    2g. the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

    2h. the NFE meets all of the following requirements:

    2ha. it is established and operated in its Member State of residence or Contracting State of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its Member State of residence or Contracting State of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare,

    2hb. it is exempt from income tax in its Member State of residence or Contracting State of residence,

    2hc. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets,

    2hd. the applicable laws of the NFE's Member State of residence or Contracting State of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased,

    2he. the applicable laws of the NFE's Member State of residence or Contracting State of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's Member State of residence or Contracting State of residence or any political subdivision thereof.

    *(§6 (2)(c) point 2 of the act 359/2015 Coll.)* [↑](#endnote-ref-22)
23. ,,**Passive Non-Financial Entity**“ means any NFE that is not an Active NFE or an Investment Entity described in Article 3 (2) (c) Point 2 that is not a Financial Institution from a Member State or from a Contracting State,

    *(§6 (2)(c) Point 1 of the act 359/2015 Coll.)* [↑](#endnote-ref-23)
24. The Client submits a List of controlling persons (or beneficial owners) exclusively by means of a properly filled out form which has been issued by the CDCP for this purpose and published on the website:

    ***https://www.cdcp.sk/en/forms-for-owners-of-account-of-book-entry-securities/***

    The form must be completed and signed in accordance with the explanatory notes contained therein.

    In the case the client is a passive non-financial entity under Agreement between the Slovak Republic and the United States of America to Improve International Tax Compliance and to Implement FATCA, and also under Act No. 359/2015 Coll., the client must submit only one full List of Controlling Persons. [↑](#endnote-ref-24)
25. REDA.019 – Securities account report is list of all the accounts managed in CDCP for the client with their identification data. The Securities account report is not a statement of holdings (it does not content data about securities kept in client accounts managed in CDCP. [↑](#endnote-ref-25)