

STATEMENT ON SECURITIES IN BOOK-ENTRY FORM ON CUSTOMER ACCOUNT IN THE SKD

Custodian/custodian code:

Address:

Company ID No.:

Client's account number

ISIN or code of the issue :

Tax domicile ⁽¹⁾	Number of securities ⁽¹⁾	Income tax as per the act on income tax ^{(2),(4),(6)} or application of benefits ensuing from the appropriate double-tax treaty ⁽³⁾ or international agreements ⁽⁵⁾	Tax amount ⁽⁷⁾	Value of securities at maturity
Total⁽⁸⁾				

In....., on.....

.....
Agent⁽⁹⁾

The boldly framed white boxes are obligatory, unless specified otherwise in other notes. The thinly framed grey boxes are for information purposes only. No account will be taken of the values contained therein when entering instructions in the SKD.

- (1) The custodian is obliged to hand over to the operator, on the day preceding the day of maturity of the issue at the latest, data on the number of securities in the customer account broken down according to the tax domicile of the recipients of the interest yield. In case of the residents of the Czech Republic, it is necessary to legal persons and natural persons separately.
- (2) The custodian fills in "Resident CR" in case that the real owner of the interest yield is a legal entity or physical person – tax resident of the Czech Republic who subjects the interest yield to the corporate income tax as per the act on income tax. The SKD shall deduct a tax of 15% on interest income whose real owners are Czech natural persons (Czech tax residents). The custodian undertakes to preserve and, whenever during the period of ten years of the maturity of the securities, present on request, for the purposes of a tax check of the CNB, the documents proving that the legal entity or physical person is the real owner of the income ensuing from the yields on the securities registered on the customer account and a tax resident of the Czech Republic (documents to be valid at the moment when securities are mature and no older than one year before the maturity of the securities). The custodian may also submit other evidence to prove the facts declared by him.
- (3) The custodian fills in "Double-tax treaty" in case that benefits ensuing from the respective double-tax treaty are applied. The custodian undertakes to preserve and, whenever during the period of ten years of the maturity of the securities, present on request, for the purposes of a tax check of the CNB, the tax domicile and the statement of a foreign entity to be the real owner of the income ensuing from the revenues on the securities registered on the customer account and the statement that this income is the entity's income in compliance with the tax legislation of the state whose tax resident the entity is (both documents to be valid at the moment when securities are mature and tax domicile no older than one year before the maturity of the securities).
- (4) The custodian shall fill in "Contractual Country"¹ if he applies the 15% withholding tax rate for a foreign entity which is a tax resident in an EU country or the EEA or a third country with which the Czech Republic concluded a treaty to prevent double taxation or a treaty or agreement on the exchange of information in tax matters for the area of income tax, or a state which is a contractual party to a multilateral international treaty containing a provision regarding the exchange of tax information in the area of income tax also applicable to the Czech Republic (a contractual country). The custodian undertakes to keep and, anytime during the period of ten years of the maturity of the securities, present on request, for the purposes of the CNB's tax check, a statement made by this entity proving its tax residence in the contractual country and a statement made by this entity that it is the real owner of the income from the yields on securities filed on the customer account and that this income is its income under tax law of the country of its residence (the documents to be valid at the moment when securities are mature). The custodian may also submit other evidence to prove the facts declared by him.
- (5) The custodian shall fill in "Without tax domicile/without tax"² if he applies the 0% withholding tax rate for a foreign entity applying international agreements concerning entity without tax domicile. The custodian undertakes to keep and, anytime during the

¹ Article 36(1)(b) of Act No. 586/1992 Coll., on Income Tax, as amended

² Eg. European Bank of Reconstruction and Development (Article 53 Agreement Establishing the European Bank of Reconstruction)

period of ten years of the maturity of the securities, present on request, for the purposes of the CNB's tax check, a statement made by this entity that it is the real owner of the income from the yields on securities filed on the customs account (the documents to be valid at the moment when securities are mature). The custodian may also submit other evidence to prove the facts declared by him.

- (6) The custodian shall fill in "Not proved/Non-contractual country" if he has not available the documents referred to in (2) through (5) or in case the real owner of the yields is a tax resident in a country other than the contractual country.
- (7) The tax amount is automatically filled in in percentage.
- (8) The total number of securities in the Statement on securities on customer account must be equal to the number of securities of the given issue which is registered on the asset account. If the custodian fails to present the Statement on securities on customer account or in case of any discrepancy between the Statement on securities on customer account with facts registered on the asset account, the SKD shall, on the maturity day of the issue, pay out the value of repaid securities decreased by the maximum allowable tax as per the respective regulation.
- (9) Signature of the agent's authorized employee whose specimen signature is at the disposal of operator.