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ENTITY

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**THE STATEMENT**

**ABOUT AFFILIATED ENTITIES**

# Acting on behalf of ………………………………, (further as: „Entity”) declares that Entity:

# Is / is not[[1]](#footnote-2) an affiliated entity[[2]](#footnote-3) to Akademia Górniczo-Hutnicza University of Science and Technology within the meaning of the art. 11a of the Polish Corporate Income Tax Act of 15th March 1992;

# Has / has not[[3]](#footnote-4) the place of residence, registered office or management in a territory or a state applying harmful tax competition[[4]](#footnote-5);

# The beneficial owner[[5]](#footnote-6) has / has not[[6]](#footnote-7) their place of residence, registered office or management in a territory or a state applying harmful tax competition12;

# Is / is not[[7]](#footnote-8) a controlled foreign corporation[[8]](#footnote-9) in accordance with art. 24a of the Corporate Income Tax Act of 15th March 1992.

In the case of changing the above data, the entity shall inform immediately Akademia Górniczo-Hutnicza University of Science and Technology about it.

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| --- |
| …………………………………………………………… *(Contractor’s legible signature)* |

1. Delete as appropriate; [↑](#footnote-ref-2)
2. In accordance with the Tax Act **an affiliated entity** means:

   1) entities of which one entity exercises a significant influence on at least one other entity or

   2) entities on which a significant influence is exercised by:

   a.the same other entity or

   b.the spouse or a relative by consanguinity or affinity up to the second degree of a natural person exercising significant influence on at least one entity.

   **Significant influence** shall be understood as:

   1) holding directly or indirectly at least 25% of:

   a.shares in the capital or

   b.voting rights in the supervisory, decision-making or managing bodies, or

   c.shares in or rights to participate in the profits or the property or their expectative, including participation units and investment certificates, or

   2) the actual ability of a natural person to influence key economic decisions taken by a legal person or an organizational unit without legal personality1, or

   3) being the spouse or a relative by consanguinity or by affinity up to the second degree. [↑](#footnote-ref-3)
3. Delete as appropriate; [↑](#footnote-ref-4)
4. THE LIST OF COUNTRIES AND TERRITORIES APPLYING HARMFUL TAX COMPETITION: The Principality of Andorra; Anguilla - the Caribbean British overseas territory; Antigua and Barbuda; Sint-Maarten, Curaçao; The Kingdom of Bahrain; The British Virgin Islands – the Caribbean British overseas territory; The Cook Islands – free association with New Zealand; The Commonwealth of Dominica; Grenada; Sark – part of the Channel Islands in the southwestern English Channel; The Hong kong Special Administrative Region of the People's Republic of China; The Republic of Liberia; The Macao Special Administrative Region of the People's Republic of China; The Republic of Maldives; The Republic of the Marshall Islands; The Republic of Mauritius; The Principality of Monaco; Republic of Nauru; Niue – free association with New Zealand; The Republic of Panama; The Independent State of Samoa; The Republic of Seychelles; Saint Lucia; The Kingdom of Tonga; The Virgin Islands of the United States – a group of Caribbean islands and an unincorporated and organized territory of the United States; The Republic of Vanuatu; The Republic of Fiji; Guam; The Republic of Palau; The Republic of Trinidad and Tobago; The Independent State of Samoa; [↑](#footnote-ref-5)
5. In accordance with art. 4a (1) (29) of the Corporate Income Tax Act beneficial owner means an entity that meets all of the following conditions:

   it receives receivables for its own benefit, among other things, it decides independently on their allocation and bears the economic risk related to the loss of those receivables or part thereof,

   it is not an intermediary, representative, trustee or another entity obliged legally or factually to transfer the receivables in whole or in part to another entity,

   it conducts actual economic activity in the state where its registered office is located, if receivables are obtained in connection with its economic activity, with the provision of Article 24a.18 applying accordingly to the assessment whether the entity conducts actual economic activity. [↑](#footnote-ref-6)
6. Delete as appropriate; [↑](#footnote-ref-7)
7. Delete as appropriate; [↑](#footnote-ref-8)
8. **Controlled foreign corporation** means:

   a) a legal person,

   b) a company in the process of formation,

   c) an organisational unit without legal personality other than a partnership without legal personality,

   d) the partnership without legal personality4,

   e) a foundation, a trust or another entity or a legal relationship of a fiduciary nature,

   f) a tax capital group or a company from a tax capital group5,

   g) an organisationally or legally separate part of a foreign company or another entity having legal personality or not having legal personality

   - not having the registered office, management or registration within the territory of the Republic of Poland, in which the taxable person referred to in art. 3.1 holds, individually or jointly with affiliated entities, directly or indirectly, a share in the capital, a right to vote in the supervisory, decision-making or managing bodies or a right to participate in profits, including their expectative, or in which the taxable person will be entitled to acquire such rights in the future, including as the founder or a beneficiary of a foundation, trust or another entity or a legal relationship of a fiduciary nature, or over which the taxable person exercises actual control. [↑](#footnote-ref-9)