

Income statement for customers taxable outside of Austria

Schoellerbank aims to provide a comprehensive service to customers resident outside of Austria.

The capital assets of foreign (non- Austrian) individuals held in a Schoellerbank securities account are assessed under the tax legislation of the respective country, under different circumstances than assessment under Austrian tax legislation.

Internationally domiciled customers are supported with an income statement in accordance with the respective country's tax legislation. If these customers have exclusively foreign assets with Schoellerbank, the customer or his/her tax adviser can use the results of the income statement for the tax return in their own country.

Why do I need an income statement?

- Because of their place of residence, certain customers are subject to income tax in the respective country on their income earned worldwide and are thus required to declare their assets held abroad and the income earned from them according to the principle of world income.
- Income from capital investments is broken down, and the increased transparency creates trust.
- The Schoellerbank income statement is issued in accordance with the latest tax regulations in the respective country. This is a voluntary service; there is no legal requirement for Schoellerbank to provide such a statement for its customers.
- The income statement is an add-on service provided by Schoellerbank, and by only very few other Austrian banks.

Exclusive advantages of the income statement.

- The customer and his/her tax adviser can clearly see which returns were made throughout the different asset classes.
- Your tax adviser will save time and effort, which will be reflected in lower costs for you.

- The statement helps with future decisions to switch to alternative investment solutions for tax reasons.
- currently the statement is offered to customers from Germany, Italy, Slovenia, Croatia and Hungary. Further countries may follow.
- The report is provided in the language of the respective country.

On-time delivery of the income statement.

Depending on legal requirements, the income statements are produced annually between the start of February and the end of May of the following year for the previous calendar year. Depending on the tax domicile selected, we ensure that the statement is received in time to meet the country-specific tax return deadlines.

Statement contents.

- Each statement contains a cover sheet on which the country-specific characteristics are listed.
- Each statement reflects the corresponding page of the income tax return – completed with the respective income from the capital assets held with Schoellerbank.
- Each statement contains a history for each individual security paper (purchase, income, sales proceeds, taxable profit).
- Each statement contains explanations of which specifics (such as financial futures, futures or over-the-counter options) are not or cannot be presented or included in the report.

How much does the income statement cost?

Due to the ongoing costs for the tax adjustments and validations prescribed by law, and to meet the necessary requirements of the foreign tax authorities, we charge a fee of **EUR 150 excluding 20% VAT** per income statement.

Experience shows that tax consultants also value this service.

In future, the costs of the income statement will be adjusted annually according to the consumer price index (CPI) published by Statistics Austria. For details, please refer to the applicable price sheet for services in the securities business. We will inform you of any price changes in good time.

Ordering and cancelling the income statement.

As soon as we receive the income statement order form, you will be issued with an annual income statement. At the same time as you ask us to prepare the report, you consent

to us debiting the annual fee from your clearing account or from the clearing account of a third party, with their consent. The order must be submitted to your customer adviser using the attached form.

If you conclude that you no longer need the income statement, you can cancel the order. Cancellation must be submitted to your customer adviser in writing by the end of August for the calendar year from which you no longer wish to receive the income statement.

Get your income statement now and complete your tax return more quickly and cost-effectively.

If you have any further questions, your customer adviser together with our team of tax specialists are happy to help you.

General information.

Bank employees cannot and may not give advice, or provide interpretations or other comments on the individual tax situation of bank customers.

It is therefore recommended that you consult a tax adviser or a lawyer as necessary with regard to the individual tax and legal situation as well as the possible financial arrangements.

It is expressly stated that Schoellerbank AG may terminate this agreement at any time without reason.

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