

STARTRADE RO – Comisioane si taxe

Suma minima

Pentru a putea deschide un cont StartradeRO, suma minima ce trebuie depusa este de 500 EUR, sau echivalentul in RON sau valuta al acesteia. Aceasta suma va apartine si poate fi folosita pentru cumpararea de instrumente financiare.

Nota: Aceasta prevedere nu se aplica acelor clienti a caror activitate de tranzactionare se desfasoara prin intermediul altei institutii financiare (custode/depozitar).

Comisioane de tranzactionare

Comisionul de tranzactionare procentual **pentru tranzactiile in lei** se aplica la valoarea fiecarei tranzactii in parte (vanzare sau cumparare), avand o valoare minima de **1,9 lei/ordin executat** (integral sau partial). In cazul ordinelor executate prin mai multe tranzactii, comisionul minim este aplicat o singura data pe ordin.

- Pentru tranzactionarea pe **piata reglementata B.V.B.**, precum si pentru tranzactionarea pe Sistemul Multilateral de Tranzactionare **SMT al B.V.B.**, comisionul se calculeaza conform grilei:

Suma Minima [lei]	Comision	Comision minim pe ordin executat (integral sau partial)	Max (Rulaj mediu lunar pe ultimele 3 luni/ Valoare portofoliu) [lei] *
3.000	0,65%	1,9 lei	< 300.000
	0,50%		300.000 – 700.000
	0,40%		700.000 – 1.500.000
	0,30%		> 1.500.000

*) Nivelul comisionului se stabileste la finalul lunii curente pentru luna care urmeaza, in functie de criteriul cel mai avantajos pentru client dintre cele doua de mai jos. La stabilirea comisiunilor se cumuleaza rulajele medii pe ultimele 3 luni/valoarea portofoliilor tuturor conturilor pe care un client este imputernicit.

1. Rulaj mediu lunar pe ultimele 3 luni

Rulaj mediu pe ultimele 3 luni = [rulaj StartradeRO (3 luni) + rulaj StartradeINTL (3 luni)] / 3

2. Valoare portofoliu

Valoare portofoliu = [valoarea totala a portofoliului StartradeRO + valoarea totala a portofoliului StartradeINTL] la finalul lunii in care se face calculul

Nota: La prima depunere de bani sau primul transfer de portofoliu de la Depozitar/alt intermediar, comisionul aplicabil tine cont de valoarea investitiei initiale care devine Valoare portofoliu.

- Valoarea comisionului de tranzactionare perceput de S.S.I.F. Tradeville S.A. pentru cont asistat, pentru tranzactionarea instrumentelor financiare **pe piata reglementata B.V.B.** si pe **Sistemul Multilateral de Tranzactionare SMT operat de B.V.B.** este de _____ %.

Comision obligatiuni

Comisionul pentru tranzactiile in lei cu obligatiuni este de **0,2%** din valoarea tranzactiei, respectiv de **0,1%** pentru tranzactiile cu obligatiuni de stat, **avand o valoare minima de 1,9 lei/ordin**

STARTRADE RO – Fees and Commissions

Minimum amount

The minimum amount required to open a StartradeRO account is EUR 500, or its equivalent in RON or currencies other than RON, amount that belongs to you and can be used to buy securities.

Note: This provision does not apply to those clients whose trading activity is carried out through another financial institution (custodian / depository)

Commissions

The percentage trading commission **for transactions in RON** applies to the value of each transaction (buy/sell), with a minimum value of **1.9 RON / executed order** (full or partial). For orders executed through multiple transactions, the minimum commission is applied once per order.

- For transactions carried out on the **Regulated Market of the BSE**, as well as for transactions on the Multilateral Trading System of the BSE – **MTS** the commission is computed based on the following commission schedule:

Minimum amount [RON]	Commission	Minimum commission on executed order (full or partial)	Max (Average monthly turnover over the last 3 months/portfolio value) [RON] *
3,000	0.65%	1.9 RON	< 300,000
	0.50%		300,000 – 700,000
	0.40%		700,000 – 1,500,000
	0.30%		> 1,500,000

*) The commission is set at the end of the current month for the succeeding one, based on the most advantageous criteria to the client of the following two. When setting the trading commission, we will cumulate the average turnover over the last 3 months/ portfolio value of all the accounts on which the client is empowered.

1. Monthly Average Turnover Value over the past 3 months

Average turnover value over the past 3 months = [StartradeRO turnover (3 months) + StartradeINTL turnover (3 months)] / 3

2. Portfolio Value

Portfolio Value = [total value of the StartradeRO portfolio + total value of the StartradeINTL portfolio] at the end of the month for which the computation is made.

Note: For the first cash deposit/portfolio transfer from the Depository/ other brokerage house, the commission charged takes into account the value of the initial investment, which becomes Portfolio Value.

- For transactions carried out for assisted account on the **Regulated Market of the BSE**, as well as for transactions on the **Multilateral Trading System of the BSE – MTS** the commission is _____ %

Bond Trading Commission

The commissions for transactions in RON with bonds and government securities is **0.2%** of the transaction value and **0.1%** of the transaction value for transactions with government bonds, with a **minimum of 1.9**

executat (integral sau partial). In cazul ordinelor executate prin mai multe tranzactii, comisionul minim este aplicat o singura data pe ordin.

In cazul tranzactiilor efectuate **in moneda EUR, valoarea minima** a comisionului de tranzactionare **este de 1,9 EUR/ordin executat** (integral sau partial), restul clauzelor de mai sus aplicandu-se corespunzator, functie de tipul de instrument tranzactionat.

Comision alimentari/retrageri Revolut

In cazul alimentariilor/retragerilor din/in Revolut, taxele si comisioanele bancare sunt suportate de catre client. In cazul retragerilor in valuta in conturile bancare ale clientilor, Tradeville va retine de la client taxele si comisioanele percepute de banca.

Comision ETF BET Tradeville

Comisionul pentru tranzactiile cu ETF BET Tradeville este de **0,25%** din valoarea tranzactiei, **avand o valoare minima de 1,9 lei/ordin executat** (integral sau partial). In cazul ordinelor executate prin mai multe tranzactii, comisionul minim este aplicat o singura data pe ordin.

Comision intra-day

Tranzactiile intra-day facute pe contul StartradeRO (cumparari si vanzari de volume egale cu instrumente financiare ale aceluiasi emitent, in aceeasi zi) vor fi comisionate la jumătate din valoarea comisionului dumneavoastra standard, dar nu mai puțin de **0,25%**. Ajustarea comisionului se face la finalul fiecărei zile. Comisionul intra-day nu se aplica tranzactiilor cu obligatiuni, titluri de stat si ETF BET Tradeville.

Reducere comision de ziua de nastere

Cu ocazia zilei de nastere a titularului de cont, S.S.I.F. Tradeville S.A. ofera cadou o reducere cu 20% a comisioanelor aferente tranzactiilor efectuate in ziua respectiva. Daca data de nastere este intr-o zi nelucratoare, reducerea se va aplica pentru tranzactiile efectuate in prima sedinta bursiera.

Taxa ASF aplicata asupra tranzactiilor de cumparare

Conform prevederilor Regulamentului ASF nr. 16/2014 privind veniturile A.S.F., republicat, cu modificarile si completarile ulterioare, societatile de servicii de investitii financiare care tranzactioneaza pe piata de capital au obligatia ca, pe baza rapoartelor zilnice de tranzactionare emise de B.V.B., sa retina din contul clientului cumparator o cota aplicata la valoarea tranzactiilor de cumparare de instrumente financiare.

In prezent, pentru cumpararea de instrumente financiare – actiuni, taxa ASF este de 0,06%, pentru obligatiuni este de 0,02%, pentru cumpararea de instrumente financiare de tip ETF este de 0,04%, pentru drepturi este de 0,04%, pentru titluri de stat este de 0%.

S.S.I.F. Tradeville S.A. colecteaza aceasta taxa de la fiecare cumparator si o vireaza in contul A.S.F.

Cursuri de schimb / Taxe de transfer instrumente financiare/ bani/ modificari date personale

Cursul de schimb evidentiat de S.S.I.F. Tradeville S.A. pentru sumele depuse de clienti in conturile de tranzactionare StartradeRO este cursul practicat de banca/institutia de credit partenera a Tradeville, prin care se face operatiunea de schimb valutar.

S.S.I.F. Tradeville S.A. percepe numai taxele Depozitarului Central aplicabile in cazul operatiunilor de registru si de procesare evenimente corporative.

Nivelul acestor taxe poate fi consultat in sectiunea Tarife la <https://www.rocLEAR.ro/CadruJuridic/Reglementari>. Orice modificare a tarifelor si comisioanelor Depozitarului Central duce implicit la modificarea taxelor percepute de Tradeville.

RON/executed order (full or partial). For orders executed through multiple transactions, the minimum commission is applied once per order.

For transactions carried out **in EUR, the minimum value** of the **trading commission is 1.9 EUR/executed order** (full or partial), the rest of the above clauses being applied accordingly, depending on the type of instrument traded.

Fees/withdrawal Revolut Commission

In case of supplies/withdrawals from/in Revolut, the bank fees and commissions are borne by the client. In case of foreign currency withdrawals in the clients' bank accounts, Tradeville will withhold from the client the fees and commissions charged by the bank.

ETF BET Tradeville Commission

For trades on ETF BET the commission is **0.25%** of the transaction value, **with a minimum of 1.9 RON/executed order** (full or partial). For orders executed through multiple transactions, the minimum commission is applied once per order.

Intra-day commission

Intra-day transactions carried out on the StartradeRO account (buy or sell of equal volumes of the same issuer's shares within one business day) will be charged at half of your standard commission, but no less than **0.25%**. The adjustment is made at the end of each business day. The intra-day commission does not apply on trades with bonds, government bonds and ETF BET.

Commission Birthday Discount

On the account's holder birthday, SSIF Tradeville S.A. offers a 20% commission discount on transactions made that day. If the date of birth is on a non-working day, the discount will be applied to the transactions made on the first trading day.

ASF fee charged for "buy" transactions

Pursuant to provisions of the recast FSA Regulation no. 16/2014 on the income of FSA, with following modifications, the brokerage houses that conduct transactions on the capital market have the obligation, based on daily trading reports issued by the Bucharest Stock Exchange to withhold from the buyer's account, a fee applied to the value of "buy" transactions.

Currently, for the purchase of financial instruments – shares, the FSA tax is 0.06%, for bonds is 0.02%, for ETFs the tax is 0.04%, for „rights” is 0.04%, for government bonds is 0%.

SSIF Tradeville S.A. collects this fee from each buyer and wires it into the account of the Romanian Financial Supervisory Authority.

Exchange rates / Share/Money Transfer and Personal Data Correction Fee

The exchange rate highlighted by SSIF Tradeville S.A. for the amounts deposited by clients in the trading accounts StartradeRO is the exchange rate practiced by the partner bank/credit institution of Tradeville, through which the foreign exchange operation is performed.

Tradeville withholds only the fees charged by the Central Depository applicable to registry and corporate events processing operations.

The level of these taxes can be consulted in the Tariffs section at <https://www.rocLEAR.ro/CadruJuridic/Reglementari>. Each adjustment made to this fees and commissions results in the modification of the fees charged by SSIF Tradeville S.A.

S.S.I.F. Tradeville S.A. nu percepe taxa in cazul depunerilor sau la transferuri in RON efectuate prin ordin de plata.

Taxele percepute de bancile partenere pentru transferurile in alte valute decat LEI sunt suportate de client.

Nota: Responsabilitatea precum si executarea acestor operatiuni revin custodelui, in cazul in care activitatea de tranzactionare a Clientului se desfasoara prin intermediul altei institutii financiare (custode/depozitar).

Impozitul pe castig in cazul persoanelor fizice

Obligatiile fiscale aferente activitatii investitionale se stabilesc pe baza Codului fiscal. In conformitate cu prevederile legale in vigoare, persoanele fizice au obligatia de a determina castigul net anual / pierderea neta anuala si de a depune la organul fiscal competent declaratia privind venitul realizat.

S.S.I.F. Tradeville S.A. pune la dispozitia clientilor sai documentele justificative necesare in acest sens, conform normelor legale aplicabile la momentul respectiv.

In cazul persoanelor juridice nu exista un impozit specific pe castigul din operatiuni pe piata de capital. Acesta intra in determinarea bazei impozabile.

Dispozitii finale

Prezenta Anexa este parte integranta din Contractul de prestari de servicii de investitii financiare prin sistemul de tranzactionare prin internet StartradeRO.

SSIF Tradeville S.A. does not charge for RON deposits or wire transfers.

Fees charged by partner banks for transfers in currencies other than RON will be paid by the client.

Note: The responsibility as well as the execution of these operations rests with the custodian, in case the client's trading activity is carried out through another financial institution (custodian/depositary).

Tax on capital gains for natural persons

The tax liabilities related to the investment activity are established based on the Tax Code. In accordance with the legal provisions in force, individuals are required to determine annual net income / loss on the income statement and to submit it yearly to the competent tax.

SSIF Tradeville S.A will provide its clients with the necessary supporting documents in this regard, according to the law applicable at the time.

For companies there is no specific tax on capital gains. This goes into determining the taxable base.

Final provisions

This Annex is an integral part of the agreement regarding the provision of financial investment services via internet StartradeRO.

Nume si Semnatura client /

Name and Client signature

STARTRADE INTL – Comisioane si taxe**Suma minima:**

Pentru a putea deschide un cont Startrade INTL suma minima ce trebuie depusa este de 500 EUR (sau echivalent in moneda de decontare la cursul oficial).

Alimentarea se poate face numai in LEI, EUR sau USD, in conturile bancare de clienti indicate de S.S.I.F. Tradeville S.A. Suma va fi inregistrata in contul dumneavoastra in moneda denominata a contului, folosind ratele de schimb practicate de bancile partenere ale Tradeville, prin care se efectueaza schimburile valutare.

Aceasta suma va apartine si poate fi folosita pentru tranzactionare de instrumente financiare.

Comision de tranzactionare:

Comisionul de tranzactionare procentual se aplica la valoarea fiecarei tranzactii in parte (vanzare sau cumparare), avand o valoare minima fixa/ordin executat (integral sau partial) si este perceput pentru tranzactionarea pe urmatoarele pietee, conform tabelului de mai jos:

Moneda de decontare	Pietee	Comision	Comision minim pe ordin executat (integral sau partial)
CAD	Canada	0.40%	15 EUR – pentru tranzactii in CAD
EUR	Austria	0.40%	15 EUR – pentru tranzactii in EUR
	Belgia		7 EUR – pentru tranzactii in EUR
	Franta ¹		
	Germania		
	Italia ¹		
	Luxemburg		
	Olanda		
	Spania ¹		
	Irlanda ²		
Portugalia			
PLN	Polonia	0.40%	10 EUR – pentru tranzactii in PLN
SEK	Suedia	0.40%	10 EUR – pentru tranzactii in SEK
GBP	Marea Britanie ²	0.40%	7 EUR – pentru tranzactii in GBP
USD	SUA	0.02 EUR	3 EUR – pentru tranzactii pe actiune ³ in USD
		0.015 EUR	2 EUR – pentru tranzactii pe actiune ⁴ in USD
		0.01 EUR	2 EUR – pentru tranzactii pe actiune ⁵ in USD

In cazul ordinelor executate prin mai multe tranzactii, comisionul minim este aplicat o singura data pe ordin.

¹ In cazul actiunilor listate pe pietele din Franta, Italia si Spania se retine o taxa suplimentara de 0.3% (pentru Franta), de 0.1% (pentru Italia), respectiv de 0.2% (pentru Spania, incepand cu 16 ian. 2021), taxa aplicata la valoarea tranzactiilor de cumparare.

² In cazul actiunilor listate pe pietele din Marea Britanie si Irlanda se retine o taxa suplimentara de 0.5% (pentru Marea Britanie) aplicata la valoarea tranzactiilor de cumparare, respectiv de 1% pentru Irlanda.

³ Daca rulajul tranzactiilor pe pietele internationale in luna anterioara a fost intre 0-20.000 EUR.

⁴ Daca rulajul tranzactiilor pe pietele internationale in luna anterioara a fost intre 20.001 EUR – 100.000 EUR.

STARTRADE INTL – Fees and Commissions**Minimum amount:**

The minimum amount required to open a StartradeINTL account is EUR 500 (or the equivalent in the settlement currency at the official rate).

Deposits can only be made in RON/ EUR or USD, in the customer bank accounts indicated by Tradeville. The amount will be credited to your account in the denominated currency of the account, using the exchange rate displayed by Tradeville's partner banks through which the conversion is carried out.

This amount belongs to you and can be used to trade financial instruments.

Commission:

Tradeville charges a percentage trading commission for each transaction carried out by the Client (sell or buy) with a minimum flat value/executed order (full or partial) for the following markets:

Settlement Currency	Markets	Comm.	Minimum Commission per executed order (full or partial)
CAD	Canada	0.40%	15 EUR – for CAD denominated transactions
EUR	Austria	0.40%	15 EUR – for EUR denominated transactions;
	Belgium		7 EUR – for EUR denominated transactions;
	France ¹		
	Germany		
	Italy ¹		
	Luxemburg		
	Holland		
	Spain ¹		
	Ireland ²		
Portugal			
PLN	Poland	0.40%	10 EUR – for PLN denominated transactions
SEK	Sweden	0.40%	10 EUR – for SEK denominated transactions
GBP	Great Britain ²	0.40%	7 EUR – for GBP denominated transactions
USD	USA	0.02 EUR	3 EUR – for USD denominated transactions
		0.015 EUR	2 EUR – for USD denominated transactions
		0.01 EUR	2 EUR – for USD denominated transactions

For orders executed through multiple transactions, the minimum commission is applied once per order.

¹ For stocks listed on France, Italy, and Spain Stock Exchanges an additional fee of 0.3% (for France), of 0.1% (for Italy), and of 0.2% (for Spain, starting with 16th of January 2021) respectively shall be charged, applied to the value of purchase (buy) transactions.

² For stocks listed on Great Britain and Ireland Stock Exchanges an additional fee of 0.5% (for GB) and of 1% (for Ireland) respectively shall be charged, applied to the value of purchase (buy) transactions.

³ If the turnover of transactions on international markets in the previous month was between 0-20.000 EUR.

⁴ If the turnover of transactions on international markets in the previous month was between 20.001 EUR – 100.000 EUR.

⁵ Daca rulajul tranzactiilor pe pietele internationale in luna anterioara a fost > 100.000 EUR.

⁵ If the turnover of transactions on international markets in the previous month was > 100.000 EUR.

Comision de custodie

Comisionul de custodie este de 0.08% pe an, calculat si platit lunar, incepand cu prima zi calendaristica a lunii urmatoare celei in care a fost deschis contul de tranzactionare INTL. Baza de calcul pentru determinarea comisionului de custodie o reprezinta valoarea portofoliului de instrumente financiare al Clientului din ultima zi calendaristica a lunii pentru care se datoreaza comisionul. Nu se datoreaza comision de custodie pe perioada in care contul Clientului este supus unui ordin de sechestr/poprire. Perceperea comisionului de custodie se va relua incepand cu ziua imediat urmatoare ridicarii sechestrului/popririi.

Retinerea comisionului de custodie va fi facuta in mod automat de catre Tradeville, in luna urmatoare celei pentru care se datoreaza comisionul, clientul fiind obligat sa asigure disponibilul corespunzator, in contul de tranzactionare, pe fiecare valuta in parte.

Comision alimentari/retrageri prin intermediul institutiilor de plata/emitente de moneda electronica

In cazul alimentariilor/retragerilor din/in conturi deschise la institutii de plata/emitente de moneda electronica, taxele si comisioanele bancare sunt suportate de catre client. In cazul retragerilor in valuta in conturile bancare ale clientilor, Tradeville va retine de la client taxele si comisioanele percepute de banca.

Cursuri de schimb/ Taxa de transfer bani / Taxe de transfer instrumente financiare:

S.S.I.F. Tradeville S.A. poate percepe un comision de 0,08% din suma alimentata sau retrasa in/din contul de tranzactionare StartradeINTL. Pentru suma alimentata sau retrasa in/din contul de tranzactionare StartradeINTL deschis in EURO, comisionul percept este 0%. Retinerea comisionului de 0,08% din suma retrasa de client din contul de tranzactionare se realizeaza prin deducerea (retinerea) acestuia din suma solicitata.

Cursul de schimb evidentiat de S.S.I.F. Tradeville S.A. pentru sumele depuse de clienti in conturi de tranzactionare pe pietele externe este cursul practicat de banca/institutia de credit partenera a Tradeville, prin care se face operatiunea de schimb valutar.

S.S.I.F. Tradeville S.A. percepe numai taxele percepute de Intermediarul Strain aplicabile in cazul operatiunilor de registru si de procesare evenimente corporative. Orice modificare a tarifelor si comisioanelor percepute de Intermediarul Strain duce implicit la modificarea taxelor percepute de Tradeville, cu notificarea corespunzatoare a acestora catre Client.

Nivelul acestor taxe este urmatorul:

Piete	Taxa (per fiecare transfer/simbol)	
	Transfer IN [EURO]	Trasfer OUT [EURO]
Austria	20	25
Belgia	10	25
Franta	10	25
Germania	10	15
Italia	15	25
Irlanda	15	25
Luxemburg	20	25
Olanda	10	25
Portugalia	15	25

Custody fee

The custody fee is 0.08% per year, calculated and paid monthly, starting the first calendar day of the month following that in which the INTL trading account was opened. The calculation basis for determining the custody fee is the value of the Client's portfolio of financial instruments on the last calendar day of the month for which the commission is due. No custody fee is due for the period during which the Client's account is subject to a seizure/garnishment order. The collection of the custody fee will be resumed starting with the day immediately following the lifting of the seizure / garnishment.

The custody fee will be automatically withheld by Tradeville, on the month following the one for which the fee is due, the client being obliged to ensure the appropriate cash available in the trading account, on each currency separately.

Fees for supplies/withdrawals through payment institutions/electronic money issuers

In case of supplies/withdrawals from/in accounts opened with payment institutions/electronic money issuers, the bank fees and commissions are borne by the client. In case of foreign currency withdrawals in the clients' bank accounts, Tradeville will withhold from the client the fees and commissions charged by the bank.

Exchange Rate/ Money Transfer Fees / Financial Instruments Transfer Fees:

SSIF Tradeville S.A. may perceive a fee of 0.08% of the amount deposited or withdrawn to/from the StartradeINTL trading account. For the amount deposited or withdrawn into / from the StartradeINTL trading account opened in EURO, the commission charged is 0%. Retaining the fee of 0.08% of the withdrawn amount from the client trading account is made by deducting it from the requested amount.

To convert the amounts of money deposited by clients in trading accounts on foreign markets, Tradeville uses the exchange rate displayed by its partner bank/ credit institution through which the conversion is carried out.

Tradeville withholds only the fees charged by the Foreign Intermediary applicable to registry and corporate events processing operations. Each adjustment made by the Foreign Intermediary to this fees and commissions results in the modification of the fees charged by SSIF Tradeville S.A., with their corresponding notification to the Client.

The level of these taxes is as follows:

Markets	Fee (per each simbol transferred)	
	Transfer IN [EURO]	Trasfer OUT [EURO]
Austria	20	25
Belgium	10	25
France	10	25
Germany	10	15
Italy	15	25
Ireland	15	25
Luxemburg	20	25
Holland	10	25
Portugal	15	25

Spania	15	25
Polonia	25	25
Marea Britanie	10	25
SUA	15	25
Canada	20	25
Suedia	15	25

Spain	15	25
Poland	25	25
Great Britain	10	25
USA	15	25
Canada	20	25
Sweden	15	25

Impozitul pe castigul din capital pentru persoanele fizice:

Obligatiile fiscale aferente activitatii investitionale se stabilesc pe baza Codului fiscal. In conformitate cu prevederile legale in vigoare, persoanele fizice au obligatia de a determina castigul net anual / pierderea neta anuala si de a depune la organul fiscal competent declaratia privind venitul realizat.

S.S.I.F. Tradeville S.A. pune la dispozitia clientilor sai documentele justificative necesare in acest sens, conform normelor legale aplicabile la momentul respectiv.

In cazul persoanelor juridice nu exista un impozit specific pe castigul din operatiuni pe piata de capital. Acesta intra in determinarea bazei impozabile.

Dispozitii finale:

Prezenta Anexa INTL este parte integranta din Contractul de prestari de servicii de investitii financiare prin serviciul de tranzactionare Startrade INTL.

Nume si Semnatura client /
Name and Client signature

Tax on capital gains for natural persons:

The tax liabilities related to the investment activity are established based on the Tax Code. In accordance with the legal provisions in force, individuals are required to determine annual net income / loss on the income statement and to submit it yearly to the competent tax.

SSIF Tradeville S.A will provide its clients with the necessary supporting documents in this regard, according to the law applicable at the time.

For companies there is no specific tax on capital gains. This goes into determining the taxable base

Final provisions:

This Annex is an integral part of the agreement regarding the provision of financial investment services via StartradeINTL.