Finanzamt / *Tax office*	Finanzamt Dortmund-Unna
Steuernummer / *Tax number*	316/5957/0322
Identifikationsnummer (soweit schon erhalten) / *Tax identification number (if already received)*	

Zutreffendes bitte ankreuzen [X]
Tick as appropriate [X]

I. Antrag
auf Erteilung einer Ansässigkeitsbescheinigung [1]/ Application for a Certificate of Residence

für Zwecke der Steuerentlastung / *for the purpose of tax relief*
gemäß dem Doppelbesteuerungsabkommen zwischen der Bundesrepublik Deutschland und
according to the Double Taxation Agreement between the Federal Republic of Germany and

Polen

Name des anderen Vertragsstaates / *Name of the other Contracting State*

A.) Angaben zur Person der / des Steuerpflichtigen/ *Information on the taxpayer*

Name und Vorname der natürlichen Person bzw. Name der juristischen Person *Full name in the case of individuals; name in the case of legal entities*	Rhenus SE & Co. KG	
Geburtsdatum / *Date of birth*		
Straße, Hausnummer / *Address line 1 (street name, house no.)*	Rhenus-Platz 1	
Postleitzahl, Wohnort / *Address line 2 (postcode, town/city)*	59439 Holzwickede	
Besteht im Ausland auch eine ständige Wohnstätte? *Do you also have a permanent home outside Germany?*	☐ ja / *yes*	☒ nein / *no*
Wenn ja, liegt der Mittelpunkt der persönlichen und wirtschaftlichen Interessen in der Bundesrepublik Deutschland? *If yes, is your "centre of vital interests" located in Germany, i.e. are your personal and economic relations closer to Germany?*	☐ ja / *yes*	☐ nein / *no*
Adresse(n) der ausländischen Wohnstätte(n) *Address(es) of the home(s) outside Germany*		
Liegt der Ort der tatsächlichen Geschäftsleitung der juristischen Person in Deutschland? *Is the place of effective management situated in Germany?*	☒ ja / *yes*	☐ nein / *no*
☐ Die Bescheinigung wird als Gesellschafter der folgenden Personengesellschaft benötigt: Name, Anschrift und Steuer-/Identifikations-Nr. der Personengesellschaft: *I require the certificate as a partner of the following partnership:* *Name, address and tax number / tax identification number of the partnership:*		

[1] Bitte in zweifacher Ausfertigung einreichen / *Please submit in duplicate.*
Nur im Original gültig / *Copies are not valid.*

Steuernummer / *Tax number*	316/5957/0322
Identifikationsnummer (soweit schon erhalten) / *Tax identification number (if already received)*	

B.) Angaben über die im Ausland zu entlastenden Einkünfte / *Information on the foreign income for which tax relief is sought*

Art der Einkünfte (z.B. Dividenden, Zinsen, Lizenzgebühren, Vortragshonorare) *Type of income (e.g. dividends, interest, royalties, lecturing fees)*	Zuflusszeitpunkt (ggf. voraussichtlicher Zuflusszeitpunkt) *Date when the income was received (or: date when the income is expected to be received)*	Name und Anschrift des Schuldners der Vergütungen (ausschüttende Gesellschaft) *Name and address of the remuneration debtor (e.g. distributing company)*	Bezeichnung der depotführenden Stelle und Depotnummer *Name of the depositary bank and securities account number*
loan and loan interest	01.01.2025 - 31.12.2025	Rhenus Digital Workforce Sp. z o.o., ul. Pulawska 99, 02-595 Warszawa	

02.01.2025

Datum / *Date*

Unterschrift der / des Antragsteller(s) / *Applicant's signature*

II. Ansässigkeitsbescheinigung der deutschen Finanzverwaltung
Certificate of Residence from the German tax administration

Für Zwecke der Steuerentlastung ausschließlich hinsichtlich der in Abschnitt I. B. bezeichneten Einkünfte wird bestätigt, dass die / der in Abschnitt I. A. genannte Steuerpflichtige im Sinne des Doppelbesteuerungsabkommens zwischen der Bundesrepublik Deutschland und

For the purpose of tax relief concerning exclusively the type of income mentioned in section I. B., it is here by confirmed that the abovementioned taxpayer within the meaning of the Double Taxation Agreement between the Federal Republic of Germany and

Polen

Name des anderen Vertragsstaates / *Name of the other contracting state*

- [x] in der Bundesrepublik Deutschland ansässig ist / *is a resident of the Federal Republic of Germany.*
- [ ] im Zeitraum vom ____________ bis ____________ in der Bundesrepublik Deutschland ansässig war / *was a resident of the Federal Republic of Germany from ____________ / to ____________*

und die in Abschnitt I. A. enthaltenen Angaben zur Person der / des Steuerpflichtigen nach Kenntnis des Unterzeichners richtig sind / *and the information concerning the taxpayer provided in section I. A. is correct according to the signatory's knowledge.*

Finanzamt / *Tax office* Finanzamt Dortmund-Unna

Straße, Hausnummer / *Street name, house no.* Trakehnerweg 4

Postleitzahl, Ort / *Postcode, town/city* 44143 Dortmund

Telefon / *Telephone*

06. Jan. 2025

Datum
Date

FINANZAMT

Dienstsiegel
Official stamp

Unterschrift / *Signature*

Questionnaire on WHT collection rules applicable from 01.01.2025

for the foreign entities receiving payments from Polish remitter

("Questionnaire")

The Questionnaire is addressed to

............Rhenus SE & Co. KG.................................. ("Company")

I. TAX RESIDENCY CERTIFICATE ("TRC")

All below questions in section I refer to the necessary documentation required by Polish law for applying the reduced tax rate/or exemption from WHT where applicable:

1. **Does the Company hold valid TRC confirming its tax residence, issued not later than in the last 12 months by the relevant tax authorities from the state of the Company's place of residence?**

☒ Yes

- By tax authorities of which state ("State") TRC was issued? Germany
- When was TRC issued? ....

☐ No

☐ Other ....

2. **What is the form of TRC?**

☒ TRC in a hard copy (paper)

☐ Computer file with an electronic signature

☐ Other...

3. **When TRC was issued in the form of computer file with an electronic signature:**

Is it possible to apply in the State for TRC in a hard copy?

☐ Yes

☐ No

☒ Not applicable

4. **Is the form of TRC issued as computer file with an electronic signature equal in the State to the form of TRC issued in a hard copy?**

☐ Yes

☐ No

☒ Not applicable

5. Is the Company able to present original TRC or the copy of TRC on request of the remitter?

☒ Yes

☐ No

6. Does TRC indicate the validity period longer than 12 months from its issuance?

☐ Yes

☒ No

☐ for calendar years only

7. Does TRC indicate actual tax residency of the Company?

☒ Yes

☐ No, please explain:...

8. How long does it take in the State to obtain new TRC on request of the remitter?

4 weeks ....

9. Does entire income of the Company, irrespective of the sources from which the income is earned, enjoy exemption from income tax?

☐ Yes

☒ No

10. Does entire income of the Company, irrespective of where it is earned, is subject to income tax in the State?

☒ Yes

☐ No, please explain: ....

11. Does the remitter hold no less than 25% of shares in the Company?

☐ Yes

— Are the shares based on the title of ownership?...

— When the uninterrupted holding-period of such ownership started?...................................

☒ No

12. Does the Company hold no less than 25% of shares in the remitter?

☐ Yes

— Are the shares based on the title of ownership? ....

— When the uninterrupted holding-period of such ownership started? date .....

☒ No

— What % of shares in the remitter is held by the Company? 0% ....
— Are the shares based on the title of ownership? ....
— When the uninterrupted holding-period of such ownership started? ....

13. Does the Company hold indirectly at least of 25% of shares in the capital of the remitter or voting rights in the supervisory, decision-making or managing bodies of the remitter?

☒ Yes

☐ No

14. Does the remitter hold indirectly at least of 25% of shares in the capital of the Company or voting rights in the supervisory, decision-making or managing bodies of the Company?

☐ Yes

☒ No

15. Is there other entity (mother company or a natural person) who holds no less than 25% of shares in the remitter and also in the Company?

☐ Yes

— Are the shares based on the title of ownership? ....
— When the uninterrupted holding-period of ownership started?
- Shares of the remitter ....
- Shares of the Company ....

— In which state the entire income of the other entity, irrespective of where it is earned, is subject to income tax? ....

☒ No

II. **For the purpose of assessment whether the Company holds a status of BENEFICIAL OWNER of payments being made by the remitter (questions are based on the Polish CIT Act, Directive 2003/49/EC and Model Tax Convention on Income and on Capital):**

16. Does the Company receive the payment for its own benefit?

☒ Yes
☐ No, please explain: ....

17. Is the Company able to decide autonomously on the allocations of payment (i.e. how the payment will be utilized)?

☒ Yes
☐ No, please explain: ....

18. Does the Company bear the economic risks associated with loss of this receivable or its part?

☒ Yes
☐ No, please explain: ....

19. The Company receives the payment from the remitter:

(tick all correct answers)

☒ On its own behalf
☐ as an intermediary, e.g. as an agent, representative, trustee or authorised signatory, for some other person[1] or
☐ as a fiduciary or administrator obliged legally or actually to transfer the payment in whole or in part to another entity[2]

20. Does the Company have the full right to use and enjoy the payment that it received?

☒ Yes
☐ No, please explain: ....

21. According to the definition provided in the Polish CIT Act: "*beneficial owner*" means the entity that meets jointly the following conditions: is receiving the payment for its own benefit including deciding autonomously on its allocations; and bears the economic risks of loss of the payment or its part; is not an intermediary (agent, representative trustee, authorized signatory etc.) or

[1] CIT Act.; Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States, art. 1 p. 4 *"A company of a Member State shall be treated as the beneficial owner of interest or royalties only if it receives those payments for its own benefit and not as an intermediary, such as an agent, trustee or authorised signatory, for some other person."*

[2] Model Tax Convention on Income and on Capital 2014 (Full Version) Commentary on Article 11: Concerning the Taxation of Interest, p. 10.2 *"In these various examples (agent, nominee, conduit company acting as a fiduciary or administrator), the recipient of the dividend is not the "beneficial owner" because that recipient's right to use and enjoy the dividend is constrained by a contractual or legal obligation to pass on the payment received to another person. Such an obligation will normally derive from relevant legal documents but may also be found to exist on the basis of facts and circumstances showing that, in substance, the recipient clearly does not have the full right to use and enjoy the interest(...)."*

other entity obliged to pass the payment or its part to other person; is conducting real economic activity in the country of its seat, if the payments are received in connection with that economic activity, whereby the assessment of whether entity conducts the real economic activity takes into account the nature and scale of activity conducted by this entity in respect of received payment.

Do you think that the Company meets all conditions described in the definition above and can be recognized as the beneficial owner of the payment made by remitter?

☒ Yes

☐ No, please explain: ....

III. **For the purpose of assessment if the Company is conducting a real economic activity in the State:**

22. Does the Company carry out in the State operations, which constitute its actual and real economic activity?

☒ Yes

☐ No

23. Does the Company have the premises in the State?

☒ Yes

☐ No

24. What kind of title to the premises does the Company have (e.g. tenant, owner, other)?

Tenant and owner ....

25. Are the premises appropriate for the Company's economic activity in the State?

☒ Yes

☐ No, please explain: ....

26. Is the number of qualified personnel appropriate for the Company's economic activity in the State?

☒ Yes

☐ No, please explain: ....

27. Does the Company have (i) an appropriate equipment (i.e. office and computer equipment, appropriate number of phone lines for the Company's own use) at its own disposal in the premises in the State and (ii) a bank account opened in the State, including main bank account of the Company?

☒ Yes

☐ No

If "No", please explain why some of the abovementioned elements are not part of the Company:

....

....

....

28. Is the Company established as a structure functioning in isolation from economic reasons?

☐ Yes

☒ No

29. Is there a adequacy between the scope of the Company's activity carried out in the State and the premises, personnel or equipment actually used by the Company in the State?

☒ Yes

☐ No, please explain: ....

30. The arrangements, which are resulting in the payments:

(tick all correct answers)

☒ were concluded in accordance with economic reality,
☒ have real economic justification and
☒ are not manifestly contrary to the general economic interests of the Company

31. Does the Company independently perform its basic economic functions using its own resources?

☒ Yes
☐ No

32. Are the Company's executives present in the premises in the State?

☒ Yes
☐ No

33. How often the Company's executives are present in the premises in the State?

daily ....

Please fill in and sign statement template enclosed to the Questionnaire as Appendix no 1 The Appendix 1 refers to the situation exemption from Withholding Tax (WHT) or application of the lower Withholding Tax rate based on the provisions of ***relevant agreement for the avoidance of double taxation.***

Please note that the statement must be provided together with the questionnaire in order to proper settlement Withholding Tax (WHT) in Poland.

On behalf of the Company:

[full name, title, place, date] [full name, title, place, date]

Appendix no 1 /the statements concerning the meeting all the conditions to apply the exemptions or preferences concerning the Withholding Tax

Holzwickede, dnia [02.01.2025] **Od:**...Rhenus SE & Co. KG .z siedzibą w Niemczech, adres: Rhenus-Platz 1, 59439 Holzwickede.....(dalej „RSE" lub "**Podatnik**");	Holzwickede, date [02.01.2025] **From:** Rhenus SE & Co. KG. with its registered office in Germany, address: Rhenus -Platz 1, 59439 Holzwickede (hereinafter as the „RSE" or the „**Taxpayer**");
Do: Rhenus Digital Workforce Sp. z o.o.. z siedzibą w Polsce, adres: ul. Puławska 99, 02-595 Warszawa (dalej: „**Spółka**");	**To:** Rhenus Digital Workforce Sp. z o.o. with its registered office in Poland, address: ul. Puławska 99, 02-595 Warszawa, (hereinafter referred to as the „**Company**");
OŚWIADCZENIE PODATNIKA DLA POTRZEB ROZLICZENIA PODATKU U ŹRÓDŁA W POLSCE	**DECLARATION OF THE TAXPAYER TO SETTLEMENT OF A WITHOLDING TAX IN POLAND**
My niżej podpisani, działający w imieniu i na rzecz RSE niniejszym oświadczamy, że w roku kalendarzowym 2025 RSE spełnia ustawowe przesłanki do skorzystania w Polsce z przewidzianego właściwymi przepisami prawa zwolnienia z opodatkowania albo przyjęcia obniżonej stawki podatku u źródła (*Witholding Tax, WHT*),. w tym z uwzględnieniem postanowień właściwej umowy w sprawie unikania podwójnego opodatkowania, z tytułu wypłaconych na jej rzecz przez Spółkę należności z tytułów wymienionych w przepisie art. 21 ust. 1/art. 22 ust. 1 polskiej ustawy CIT.	We, the undersigned acting on behalf and in the name of the RSE hereby declare that the RSE in the year 2025 fulfills statutory requirements for applying for the tax exemption or application of the lower Withholding Tax (WHT) rate in Poland with reference to the relevant law provisions, including provisions of the relevant agreement for the avoidance of double taxation, on payment on its favor by the Company the receivables from the sources listed in Article 21(1)/ Article 22(1) of the Polish CIT Act.
W tym w szczególności oświadczamy, że:	In particular, we declare that:
1) RSE. nie korzysta i nie korzystała ze zwolnienia z opodatkowania podatkiem dochodowym od całości swoich dochodów, bez względu na źródło ich osiągania,	1) RSE neither is, nor was the beneficiary of corporate income tax exemption on its worldwide income, notwithstanding the source of that income,
2) RSE podlega w Niemczech opodatkowaniu podatkiem dochodowym od całości swoich dochodów, bez względu na miejsce ich osiągania,	2) RSE is subject to taxation due to income tax on its worldwide income in Germany, notwithstanding the source of that income,
3) z tytułu należności z tytułów wskazanych w przepisie art. 21 ust. 1/art. 22 ust. 1 polskiej ustawy CIT wypłaconych przez Spółkę na rzecz RSE, ... jest podmiotem na którym ciąży obowiązek podatkowy do zapłaty należnego podatku w Polsce (tj. ze źródeł dochodów osiągniętych w Polsce),	3) RSE is the entity on which levies a tax obligation in Poland concerning receivables from the sources listed in Article 21(1) /Article 22(1) of the Polish CIT Act paid by the Company (i.e. from Polish sources of the income),
4) RSE jest rzeczywistym właścicielem wypłaconych przez Spółkę na jej rzecz należności wymienionych w przepisie art. 21 ust. 1/art. 22 ust. 1 polskiej ustawy CIT, tj.: – otrzymuje należności dla własnej korzyści, w tym samodzielnie decyduje o sposobie ich wykorzystania i ich przeznaczeniu, – ponosi ryzyko ekonomiczne związane z ich utratą, – nie jest pośrednikiem, przedstawicielem, powiernikiem lub innym podmiotem zobowiązanym do przekazania całości lub części należności innemu podmiotowi	4) ...RSE is the beneficial owner in relation to receivables from the sources listed in Article 21(1) /Article 22(1) of the Polish CIT Act paid by the Company in its favor, i.e.: – receives payment for its own benefit and decides how the received payment should be utilized and destinated, – bears economic risk associated with the loss of receivable or its part, – is not an intermediary (agent, representative trustee, authorized signatory etc.) or other entity obliged to

	pass the payment or its part to other person,
5) RSE prowadzi rzeczywistą działalność gospodarczą w państwie jej siedziby tj. w Niemczech, z którą wiąże się uzyskany przez RSE. przychód z tytułu wypłaconych na jej rzecz przez Spółkę należności z tytułów wymienionych w art. 21 ust. 1/ art. 22 ust. 1 polskiej ustawy CIT, w tym w szczególności: – RSE posiada lokal, wykwalifikowany personel oraz wyposażenie wykorzystywane w prowadzonej przez nią działalności gospodarczej, – RSE nie tworzy struktury funkcjonującej w oderwaniu od przyczyn ekonomicznych, – istnieje współmierność między zakresem działalności prowadzonej przez RSE. a faktycznie posiadanym przez tę spółkę lokalem, personelem lub wyposażeniem, – zawierane przez RSE... porozumienia są zgodne z rzeczywistością gospodarczą, mają uzasadnienie gospodarcze i nie są w sposób oczywisty sprzeczne z ogólnymi interesami gospodarczymi, – RSE. samodzielnie wykonuje swoje podstawowe funkcje gospodarcze przy wykorzystaniu zasobów własnych, w tym obecnych na miejscu osób zarządzających.	5) RSE conducts actual economic activity in the country of its registered office i.e. Germany, to which income from receivables from sources listed in Article 21(1)/ Article 22(1) of the Polish CIT Act is related, in particular: – RSE. has a premises, skilled staff and equipment used in the conducted economic activity, – RSE is not a structure operating in a manner not reflecting to the economic substance, – there is an adequacy between the scope of activities conducted by the RSE and the premises, staff and equipment actually possessed by RSE., – the agreements concluded by the RSE. reflect the economic reality, have an economic rationality, and are not obviously contrary with general economic interests, – RSE carries out on its own basic economic operations with the use of its own resources, including managing persons present at place.
6) pomiędzy RSE a Spółką występują powiązania w rozumieniu art. 11a ust. 1 pkt 4 polskiej ustawy CIT, w szczególności powiązania kapitałowe: – RSE i Spółka wywierają wzajemnie na siebie znaczący wpływ lub, – inne podmioty wywierają znaczący wpływ[3] na ...RSE.. i Spółkę.	6) between RSE. and the Company exist links within the meaning of Article 11a (1) (4) of the Polish CIT Act, in particular capital links: – RSE and the Company exercise significant influence on each other or, – other entities exercise significant influence[4] on RSE.. and on the Company.

W imieniu .... / On behalf of ....:

[full name], [title]

[3] Przez wywieranie znaczącego wpływu rozumie się jako:
- posiadanie bezpośrednio lub pośrednio co najmniej 25%:
  - udziałów w kapitale, lub
  - praw głosu w organach kontrolnych, stanowiących lub zarządzających, lub
  - udziałów lub praw do udziału w zyskach, stratach lub majątku, lub ich ekspektatywy, lub

faktyczną zdolność osoby fizycznej do wpływania na podejmowanie kluczowych decyzji gospodarczych przez osobę prawną (powiązania rzeczywiste).

[4] The exercise of a significant influence should be understood as:
- holding directly or indirectly at least 25% of:
  - shares in the capital, or
  - voting rights in supervisory, decision-making or managing bodies, or
  - shares in or rights to participate in the profits or the property or their expectative, or

actual ability of a natural person to influence key economic decision-making by a legal person (real connections).