

Impact in EUR mn

		FY 2023	1-6/2024	FY 2024e
Austria	Bank levy based on total assets (excluding derivatives)	0	12	~22
Hungary	Bank levy of 0.15% (for up to HUF 50 bn of total assets) and 0.21% (for tax base above HUF 50 bn); special tax for banks based on the net profit modified by several items.	91	64	~64
Poland	Bank levy of 0.44%, based on total assets less PLN 4 bn flat amount, own funds and treasury securities.	4	1	~2
Romania	Bank levy based on bank's turnover defined as operating income excluding interest expense and fee and commission expense. Tax rate of 2% in 2024 and 2025, followed by a tax rate of 1% starting with 2026.	0	12	~23
Total	Bank levies	95	89	~111
Austria		44	0	~0
Albania		1	1	~1
Croatia	Based on total assets less equity and secured deposits	0	0	~0
Czech Republic	Full amounts always booked in the first quarter according to IFRIC 21	15	8	~8
Hungary		2	2	~3
Romania		6	4	~4
Slovakia		6	0	~0
Total	Resolution fund	74	15	~16

Special taxes for banks ("windfall taxes") are partially booked as part of income taxes (Czech Republic, Ukraine, and Russia). In Slovakia, draft legislation introduces a bank levy start from January 2024, booked under income taxes. The calculation based on profit before tax. The rate of the tax will be 30% in 2024 (2025: 25%; 2026: 20%; 2027: 15%; 2028: 4.4%).