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CZ

<https://www.lexsystem.eu/cs>

Auxiliary Learning e-tool

Interactive electronic tool (e-tool) which help identify the beneficial owner, beneficial ownership interest (ownership and control structure) in line with the Handbook for disclosure of ownership structure and beneficial owners

Disclose new structure – Sign-out

Whom may the Auxiliary Learning e-tool help?

In the process of investigation of ownership structures and beneficial owner(s)

- Authorities protecting financial interests of the European Union: when assessing the risk profile of the recipient of a grant or subsidy from EU funds from the perspective of (non)transparency of its ownership structure and beneficial owner(s) and in the process of auditing ownership structures of those recipients and compliance with the status of small and medium enterprises in case of subsidies for these enterprises
- Financial intelligence units: when investigating whether ownership structures are not used for legalisation of the proceeds from criminal activities and circumventing international and antiterrorist sanctions
- Criminal law enforcement bodies: when investigating who is the ultimate controlling person or directors of legal person which could commit criminal acts and investigating whether subjects in the corporate structure could not receive revenues from criminal activities
- Tax authorities: when investigating whether ownership structures of legal persons do not serve as a tool for avoiding corporate tax laws (identification of intra-group relations for the subsequent analysis of transfer prices)
- Authorities protecting competition: when finding out whether a certain competitor has a control over another subject in the framework of assessment of the effects of concentrations
- Authorities surveilling the conflict of interest of politicians and public officials: when investigating whether politicians or public officials do not own or control companies receiving grants or subsidies from EU funds or funds from Member State budgets
- Non-profit organisations and investigative journalists: when the investigation of ownership structure and beneficial owner when disclosing corruption and similar affairs
- Legal entities: when fulfilling the obligation its ownership and control structure and beneficial owner(s)

In the process of verification of submitted ownership structures and beneficial owner

For verification of accuracy and credibility of submitted ownership structure and beneficial owner(s) it is more appropriate to use the Practical Guide for verification of disclosed ownership structure and beneficial owner(s) available at www.transparencyid.com

Relevant for (i) financial institutions and designated non-financial bodies and professions under the Anti-money Laundering rules), (ii) authorities keeping the registers of beneficial owners, (iii) public contractors, (iv) providers grants and subsidies from EU structural funds, (v) providers of grants and subsidies from public budgets of Member States, and (vi) political parties.

According to which criteria has the Auxiliary Learning e-tool been created?

When using auxiliary learning e-tool one may ask why this e-tool uses the threshold of 25 % plus one share or unit in the disclosure of individual levels of owners of legal persons, and not lower thresholds, for example 20 %. The answer is simple : the auxiliary learning e-tool as well as the Handbook are based on the currently applicable legal instruments and rules on anti-money laundering (the 4th Anti-money Laundering Directive no. 849/2015/EU) which sets out identification of owners in the ownership and control structure the threshold exactly in the amount of 25 % plus one share.

Disclaimer: This interactive auxiliary Learning e-tool complements the Handbook with which it is necessary to use this e-tool.

Data protection: No personal or other data concerning legal persons or beneficial owner(s) are saved, sent or otherwise communicated into a system outside your institution.

TOP TEXT

Examined legal person (or arrangement)

[add name]

is

Please select one of the options

RIGHT TEXT: The determination of the legal character of the examined legal person is decisive for the identification of its ownership and control structure and its beneficial owner(s)

Corporate entities

LEFT BOX TEXT

For example, joint-stock company, limited liability company, general partnership, limited partnership, European company (SE), cooperative, European cooperative company (SCE), state-owned enterprises, branches or similar non-domestic companies

Type

[Select the type of corporate entity] [list to be provided]

In a special situation

In which 75 % and higher amount of voting rights is owned via a regulated market or MTF

[Select]

In which 75 % and more of voting rights is owned by the corporate entity itself (own shares)

[Select]

None of the abovementioned options

RIGHT TEXT

A corporate entity is a legal person which is entitled to pay out profits to its owners(shareholders) which on the basis of their ownership interest or otherwise can control the functioning of such entity.

The relationship between a corporate entity and a branch is equivalent to a relationship between a company which owns a 100 % share interest in its subsidiary.

A corporate entity in a special situation is a company whose share interest owners either cannot be determined at all (share interest owned by the corporate entity itself) or only with difficulties (shares traded on regulated markets or MTFs (multilateral trading facilities)).

If a corporate entity does not have a direct owner with an interest of at least 25 % + 1 share/unit the Antimoney Laundering Directive does not require the identification of owners, but of directors

OR

Member based non-profit legal person (association)

LEFT BOX TEXT

For example, association, group of associations, housing cooperatives, agricultural cooperatives, and other social and charity organisations based on a membership principle and similar non-domestic association-like legal persons

Among the members of the association there is

at least one subject with the interest of at least 25 % + 1

no subject with an interest of at least 25 % + 1

Members of the associations are natural persons only

Asset based non-profit legal person (foundation)

For example, a foundation, non-profit fund or similar non-domestic asset-based non-profit legal person

[Select]

RIGHT TEXT

Non-profit legal person is an association of members – natural persons or legal persons (association) or aggregation of assets (foundation). The non-profit legal person cannot pay out dividends (profits) to its members; however, the members of the non-profit legal persons can route funds from the non-profit legal person in other ways.

The relationship between the (main) association/foundation and its branch is equivalent to a relationship between a non-profit legal person which has a 100 % share (membership) interest in another legal person.

There are subjects with 25 % + 1 share interest among the members of a non-profit legal person, if in case the company has three members, their share (membership) interests are distributed equally, or if the share (membership) interest are non-equally distributed, but at least one member has a share (membership) interest exceeding 25 %.

There are no subjects with 25 % + 1 share interest among the members of a non-profit legal person, if in case the company has four or more members, their share (membership) interests are distributed equally, or if the share (membership) interest are non-equally distributed, but none of the members has a share (membership) interest exceeding 25 %.

OR

Trusts

LEFT BOX TEXT

and similar arrangements without legal personality, such as fiducie, Treuhand etc.

RIGHT TEXT

Similar arrangements to a trust includes entities without legal personality which, however, can own interest in other legal entities. Such entities can have a structure of a trust (settlor/founder, trustee, beneficiary) or a fund (aggregation of assets without legal personality administered by a management company). If these trusts are active on financial markets they fall into the category of Special subjects active on financial markets.

OR

Special subjects active on financial markets

LEFT BOX TEXT

Investment firms involving professional clients, investment firms with variable capital, investment partnerships with investment certificates, investment firms of collective investment and other similar legal person acting as investment firms, pension firms and funds

[Select]

Special subjects ensuring functioning of financial markets

Financial intermediaries, stock-exchanges (operators of regulated markets and MTFs), central depositories, operators of settlement or clearing systems, banks, insurance companies, re-insurance companies

[Select]

Special subjects outside financial markets

European Economic Interest Grouping, ecclesiastic entities and their associations, labour union and their branches, union of employers and their branches, chamber of commerce, housing cooperative, social charity, alliance of municipalities, European grouping of territorial cooperation, school entity, political parties and institutes, other special not-for-profit entities with or without legal personality

[Select]

RIGHT TEXT

In respect of special subjects active on the financial markets there it is less probable that their ownership and control structure would be misused, in particular those whose ownership and control structure is subject to a surveillance of public authorities, such as banks, insurance or re-insurance companies.

A different treatment has to be applied to certain legal persons, in particular closed investment firms in which investors can be interconnected with the investments companies administrating such funds and, thus, function as companies with concealed owners (shareholders).

OR

Ultimate public organisations

LEFT BOX TEXT

For example state, regional bodies, municipalities, self-governing bodies, autonomous public institutions

RIGHT TEXT

Ultimate public organisation is a public law subject which do not have ownership structure or direct owners

www.lexystem.eu/cs/app/owners/0

Direct owners of examined legal persons (or arrangements)

The subject has at least one owner with a share interest of at least 25 % + 1 share

Direct owner

with an interest with at least 25 % + 1

Add owner

www.lexsystem.eu/cs/app/add/0

TOP TEXT

Examined legal person (or arrangement): Direct owner 1

(with an interest with at least 25 % + 1 (share))

Amount of interest

[25.01] %

which the direct owner 1 in the examined legal person (or arrangement)

is

Please select one of the options

RIGHT TEXT: The determination of the legal character of the examined legal person is decisive for the identification of its ownership and control structure and its beneficial owner(s)

Corporate entities

LEFT BOX TEXT

For example, joint-stock company, limited liability company, general partnership, limited partnership, European company (SE), cooperative, European cooperative company (SCE), state-owned enterprises, branches or similar non-domestic companies

Type

[Select the type of corporate entity] [list to be provided]

In a special situation

In which 75 % and higher amount of voting rights is owned via a regulated market or MTF

[Select]

In which 75 % and more of voting rights is owned by the corporate entity itself (own shares)

[Select]

None of the abovementioned options

RIGHT TEXT

A corporate entity is a legal person which is entitled to pay out profits to its owners(shareholders) which on the basis of their ownership interest or otherwise can control the functioning of such entity.

The relationship between a corporate entity and a branch is equivalent to a relationship between a company which owns a 100 % share interest in its subsidiary.

A corporate entity in a special situation is a company whose share interest owners either cannot be determined at all (share interest owned by the corporate entity itself) or only with difficulties (shares traded on regulated markets or MTFs (multilateral trading facilities)).

If a corporate entity does not have a direct owner with an interest of at least 25 % + 1 share/unit the Antimoney Laundering Directive does not require the identification of owners, but of directors

OR

Member based non-profit legal person (association)

LEFT BOX TEXT

For example, association, group of associations, housing cooperatives, agricultural cooperatives, and other social and charity organisations based on a membership principle and similar non-domestic association-like legal persons

Among the members of the association there is

at least one subject with the interest of at least 25 % + 1

no subject with an interest of at least 25 % + 1

Members of the associations are natural persons only

Asset based non-profit legal person (foundation)

For example, a foundation, non-profit fund or similar non-domestic asset-based non-profit legal person

[Select]

RIGHT TEXT

Non-profit legal person is an association of members – natural persons or legal persons (association) or aggregation of assets (foundation). The non-profit legal person cannot pay out dividends (profits) to its members; however, the members of the non-profit legal persons can route funds from the non-profit legal person in other ways.

The relationship between the (main) association/foundation and its branch is equivalent to a relationship between a non-profit legal person which has a 100 % share (membership) interest in another legal person.

There are subjects with 25 % + 1 share interest among the members of a non-profit legal person, if in case the company has three members, their share (membership) interests are distributed equally, or if the share (membership) interest are non-equally distributed, but at least one member has a share (membership) interest exceeding 25 %.

There are no subjects with 25 % + 1 share interest among the members of a non-profit legal person, if in case the company has four or more members, their share (membership) interests are distributed

equally, or if the share (membership) interest are non-equally distributed, but none of the members has a share (membership) interest exceeding 25 %.

OR

Trusts

LEFT BOX TEXT

and similar arrangements without legal personality, such as fiducie, Treuhand etc.

RIGHT TEXT

Similar arrangements to a trust includes entities without legal personality which, however, can own interest in other legal entities. Such entities can have a structure of a trust (settlor/founder, trustee, beneficiary) or a fund (aggregation of assets without legal personality administered by a management company). If these trusts are active on financial markets they fall into the category of Special subjects active on financial markets.

OR

Special subjects active on financial markets

LEFT BOX TEXT

Investment firms involving professional clients, investment firms with variable capital, investment partnerships with investment certificates, investment firms of collective investment and other similar legal person acting as investment firms, pension firms and funds

[Select]

Special subjects ensuring functioning of financial markets

Financial intermediaries, stock-exchanges (operators of regulated markets and MTFs), central depositories, operators of settlement or clearing systems, banks, insurance companies, re-insurance companies

[Select]

Special subjects outside financial markets

European Economic Interest Grouping, ecclesiastic entities and their associations, labour union and their branches, union of employers and their branches, chamber of commerce, housing cooperative, social charity, alliance of municipalities, European grouping of territorial cooperation, school entity, political parties and institutes, other special not-for-profit entities with or without legal personality

[Select]

RIGHT TEXT

In respect of special subjects active on the financial markets there it is less probable that their ownership and control structure would be misused, in particular those whose ownership and control structure is subject to a surveillance of public authorities, such as banks, insurance or re-insurance companies.

A different treatment has to be applied to certain legal persons, in particular closed investment firms in which investors can be interconnected with the investments companies administrating such funds and, thus, function as companies with concealed owners (shareholders).

OR

Ultimate public organisations

LEFT BOX TEXT

For example state, regional bodies, municipalities, self-governing bodies, autonomous public institutions

RIGHT TEXT

Ultimate public organisation is a public law subject which do not have ownership structure or direct owners

www.lexystem.eu/cs/app/owners/0

Direct owners of examined legal persons (or arrangements)

The subject has at least one owner with a share interest of at least 25 % + 1 share

25.01 %

Subject #1

[name of the general type of the legal entity/arrangement]

[name of the specific type of the legal entity/arrangement]

Add name

Direct owner

with an interest with at least 25 % + 1

Add owner

OR

No other direct owners with an interest of at least 25 % + 1

CONTROLLING

Určení ovládající přímých majitelů v obchodní korporaci

1. [Jeden přímý majitel s podílem nad 25 %]

[Jeden přímý majitel s podílem nad 50 %]

[Přednastavit automatické zatržení jako ovládajícího]

[Jeden přímý majitel s podílem 50 %]

[Ovládající nechat prázdné, nic nezatrhávat automaticky]

TEXT:

NOTICE: Other direct owners (shareholders/members) with an interest in the amount not exceeding 25 % can have an interest in the amount of 25 %. If such direct owners (shareholders/members) are at the same time acting jointly, it will be a case of joint venture in proportion 50 % to 50 % (25 % + 25 %). Even in such a case the direct owner (shareholder/member) with the share interest of 50 % will be the controlling owner. The existence of such a joint venture has to be verified in the following steps.

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

[Jeden přímý majitel s podílem pod 50 % ale nad 25 %]

[Ovládající nechat prázdné, nic nezatrhávat automaticky]

TEXT:

Mark as controlling the majority owner (shareholder/member) if the remaining direct owners (shareholders/members) with the interest under 25 % do not act jointly so that the sum of their interests exceeds the amount of the interest of the majority owner (shareholder/member).

NOTICE: The majority owner owner (shareholder/member) with a share exceeding 25 %, but not reaching 50 % does not have to be a controlling owner (shareholder/member), if remaining direct owners (shareholders/members) with an interest under 25 % act jointly so that the sum of their interests exceeds the amount of interest of the majority owner (shareholder/member). This fact has to be confirmed or infirmed in the following steps (for more detail see Practical instructions – The role of direct owner(s)).

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

2. [Dva přímí majitelé, každý s podílem nad 25 %]

(i) [Dva přímí majitelé, každý s podílem nad 25 %, bez dalšího přímého majitele] (součet obou podílů činí 100 %)

- **Rovnoměrně rozdělené podíly 50 % - 50 %**

[Přednastavit automatické zatržení jako ovládající u obou]

TEXT: If shares in the corporate entity are equally divided in a way that each direct owner (shareholder/member) owns an interest in the amount of 50 %, it will be a situation of joint venture. In such a situation both direct owner(s) will in most cases act jointly. There will be no joint acting only in an exceptional situation of a dysfunctional legal entity resulting from the mutual blocking of direct owners (shareholders/members) in the key issues concerning the entity: only in such a case direct owners (shareholders/members) shall not be marked as controlling owners (shareholders/members) (for more details see Practical instructions – The role of direct owner(s)).

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

Further investigation of the ownership structure up to the beneficial owner(s) makes sense only in respect of the controlling direct owner(s) (shareholder(s)/member(s)).

- **Nerovnoměrně rozdělené podíly (Přímý majitel 1 (25,01% - 100%); Přímý majitel 2 (25,01% - 100%))**

[Ovládající nechat prázdné, nic nezatrhávat automaticky]

TEXT:

Mark as controlling either:

- the majority direct owner (shareholder/member) if both direct owners (shareholders/members) do not act jointly (for example, 60 % / 40 %); or
- both direct owners (shareholders/members) if they act jointly (for example, 70 % + 30 %).

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

Further investigation of the ownership structure up to the beneficial owner(s) makes sense only in respect of the controlling direct owner(s) (shareholder(s)/member(s)).

- (ii) [Dva přímí majitelé, každý s podílem nad 25 %, při existenci dalších přímých majitelů s podílem nepřevyšujícím 25 % včetně] (součet obou podílů nečiní 100 %)

[Ovládající nechat prázdné, nic nezatrhávat automaticky]

TEXT: [Při stejné výši podílů obou majitelů]

(i) If the two indicated direct owners (shareholders/members) act jointly, mark as controlling both direct owners (shareholders/members) (for example: 40 % + 40 %)

(ii) If the two indicated direct owners (shareholders/members) do not act jointly, mark as controlling such an owner (shareholder/member) who has the majority of voting rights as a result of joint acting with or more direct owner(s) (shareholders/members) (for example: 30 % / (30 % (+ 15 %)). Such joint acting has to be confirmed in the following steps.

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

Further investigation of the ownership structure up to the beneficial owner(s) makes sense only in respect of the controlling direct owner(s) (shareholder(s)/member(s)).

TEXT: [Při nestejné výši podílů obou přímých majitelů]

[Ovládající nechat prázdné, nic nezatrhávat automaticky]

(i) If the two indicated direct owners (shareholders/members) act jointly mark as controlling both direct owners (shareholders/members) (for example: 50 % + 30 %)

(ii) If the two indicated direct owners (shareholders/members) do not act jointly, mark as controlling only the majority direct owner (shareholder/member) (for example: 40 % / 30 %)

NOTICE for case (ii): In these case a situation may arise in which a minority direct owner (shareholder/member) will be a controlling person on the basis of having a majority of voting rights resulting for his joint acting with one or more other direct owners (shareholders/members) with an interest not exceeding 25 % (for example: 40 % / 30 % (+ 20%)). The majority direct owner (shareholder/member) will not be a controlling person in such a situation. The existence of such situation has to be confirmed or infirmed in the next steps.

Other direct owners (shareholders/members) with an interest in the amount not exceeding 25 % can have an interest in such an amount that if they at the same time act jointly with the minority direct owner (shareholder/member), they will create a situation of a joint venture, for example 50 % / 30 % (+ 20 %). Even in such a situation the direct owner (shareholder/member) with the majority interest will be the controlling person, however, this fact has to be confirmed or infirmed in the following steps (for more detail see Practical instructions – The role of direct owner(s)).

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

Further investigation of the ownership structure up to the beneficial owner(s) makes sense only in respect of the controlling direct owner(s) (shareholder(s)/member(s)).

3. [Tři přímí majitelé, každý s podílem nad 25 %]

(i) [Tři přímí majitelé, každý s podílem nad 25 %, bez dalšího přímého majitele] (součet všech tří podílů činí 100 %)]

- **Rovnoměrně rozdělené podíly 33,3 % - 33,3 % - 33,3 %**

[Ovládající nechat prázdné, nic nezatrhávat automaticky]

TEXT: If share interests in the corporate entity are equally divided while each of the direct owners (shareholders/owners) will have a share interest in the amount of 33,3 %, then

- if the three indicated direct shareholders act jointly, it will be a situation of a joint venture: in such a situation it is necessary to mark all direct owners (shareholders/owners) as controlling;
- if only two of the three direct owners (shareholders/owners) act jointly, it is necessary to mark those two direct owners (shareholders/owners) as controlling;
- there will be no joint acting only in the exceptional situation when none of the three direct owners (shareholders/owners) acts jointly with another: such legal entity will be dysfunctional due to the mutual blocking of direct owner(s) (shareholders/owners) in the key issues concerning the entity: only in such a case direct owners (shareholders/owners) shall not be marked as controlling owners (shareholders/owners) (for more detail see Practical instructions – The role of direct owner(s)).

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

Further investigation of the ownership structure up to the beneficial owner(s) makes sense only in respect of the controlling direct owner(s) (shareholder(s)/member(s)).

- **Nerovnoměrně rozdělené podíly (každý jinak, nebo dva stejně a další jinak)**

[Ovládající nechat prázdné, nic nezatrhávat automaticky]

NOTICE: Mark as controlling either:

- (i) the majority direct owner (shareholder/member) if neither of the three direct owners (shareholders/owners) acts jointly with another owner (shareholder/member); or
- (ii) all three direct owners (shareholders/members), if these direct owners (shareholders/members) act jointly,
- (iii) those two direct owners (shareholders/owners) acting jointly whose interests when added up exceed the amount of interest of the third direct owner (shareholder/member).

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

Further investigation of the ownership structure up to the beneficial owner(s) makes sense only in respect of the controlling direct owner(s) (shareholder(s)/member(s)).

(ii) [Tři přímí majitelé, každý s podílem nad 25 %, při existenci dalších přímých majitelů s podílem nepřevyšujícím 25 % včetně] (součet všech tří podílů nečiní 100 %)]

TEXT: Mark as controlling either:

- (i) the majority direct owner (shareholder/member) if neither of the three direct owners (shareholders/owners) acts jointly with another owner (shareholder/member); or
- (ii) all three direct owners (shareholders/members), if these direct owners (shareholders/members) act jointly,
- (iii) those two direct owners (shareholders/owners) acting jointly whose interests when added up exceed the amount of interest of the third direct owner (shareholder/member).

NOTICE for case no. (i): In these cases a situation may arise where the minority direct owner(s) (shareholder(s)/member(s)) will be controlling person(s) on the basis of having majority of votes as a result of joint acting with one or more other direct owner(s) (shareholder(s)/member(s)) with an interest under 25 % (např.: 30 % / 30 % / 30 % (+ 10 %)). Whether such situation has arisen has to be confirmed or infirmed in the following steps (for more details see Practical instructions – The role of direct owner(s))

Joint acting means a consistent and continuous conduct of two or more persons disposing with votes in a mutual understanding, which can be tacit or express, for the purpose of influencing, controlling or controlling on a single basis of a corporate entity in the key issues of its functioning for the period of maximum three years.

Further investigation of the ownership structure up to the beneficial owner(s) makes sense only in respect of the controlling direct owner(s) (shareholder(s)/member(s)).

List of subjects in the ownership structure

Direct owners Subject types Non-domestic subjects Evidence of interest Role of direct owners

Examined legal person or arrangement

Add name

#1 [Specific type of a corporate entity]

Owns [25.01%] of Subject #0 [*role of the direct owner*]

Direct owners Subject types Non-domestic subjects Evidence of interest Role of direct owners

Add direct owners with an interest of at least 25% + 1

No direct owner with an interest of at least 25 % + 1

In which 75 % and higher amount of voting rights is owned via a regulated market or MTF

In which 75 % and more of voting rights is owned by the corporate entity itself (own shares)

Unknown direct owners

The disclosure of the ownership structure is finished. You can print the structure or save it in PDF

[Print ownership structure \(save in PDF\)](#)

[Obtain instructions](#)

