

Komunikat
Departamentu Maklerskiego Banku Handlowego
z dnia 10.12.2022 r.

w sprawie zawieszenia świadczenia usług maklerskich w zakresie instrumentów finansowych typu US - Publicly Traded Partnerships.

W związku z wejściem w życie z dniem 01.01.2023 nowych zasad dotyczące potrącania podatku u źródła i raportowania informacji na temat transferu za wynagrodzeniem udziałów w amerykańskich spółkach typu Publicly Traded Partnerships (dalej „US PTP”) przez podmioty oraz osoby spoza USA w następstwie opublikowania przez amerykańskie organy podatkowe - US Internal Revenue Service (IRS) ostatecznej wersji przepisów podatkowych zgodnie z sekcją 1446 (f) kodeksu podatkowego (Code Section 1446(f)) DMBH informuję, co następuje:

1. Broker Zagraniczny (Saxo Bank z siedzibą w Helrup w Danii), z którym DMBH współpracuje w zakresie świadczenia usług maklerskich dotyczących wykonywania zleceń, rozliczania i rozrachunku transakcji oraz rejestrowania i przechowywania zagranicznych instrumentów finansowych, zawiesza obsługę instrumentów finansowych typu US PTP.
2. W następstwie powyższego, DMBH informuje o zawieszeniu świadczenia usług maklerskich w tym prowadzenia dla klientów rejestru tych instrumentów finansowych od dnia 01.01.2023.
3. W związku z zaistniałą sytuacją, oznaczającą brak możliwości zbycia oraz przechowywania ww. instrumentów finansowych typu US PTP po dacie wejścia w życie nowych przepisów. Klient posiadający ww. instrumenty finansowe winien rozważyć:
 - 1) zbycie ww. instrumentów finansowych przed datą 28.12.2022, lub
 - 2) transfer posiadanych instrumentów finansowych do innego brokera, który spełnia wymogi określone przez IRS.
4. DMBH dokona zwrotu kwoty prowizji poniesionej w związku ze zbyciem takiego instrumentu finansowego, a w przypadku transferu tych instrumentów finansowych ich transfer zostanie wykonany bez opłat.
5. Lista instrumentów finansowych, typu US PTP stanowi załącznik nr 1 do niniejszego komunikatu.
6. Komunikat wchodzi w życie z dniem podpisania.

Załącznik nr 1: Instrumenty finansowe typu US PTP

US PTP				
#	Name	CUSIP	SEDOL	ISIN
1	SUBURBAN PROPANE PARTNERS LP	864482104	2144070	US8644821048
2	PLAINS ALL AMERN PIPELINE L P UNIT	726503105	2311960	US7265031051
3	CEDAR FAIR LP	150185106	2181453	US1501851067
4	GENESIS ENERGY L P UNIT LTD PARTNERSHIP INT	371927104	2372257	US3719271047
5	ENTERPRISE PRODUCTS PARTNERS LP	293792107	2285388	US2937921078
6	ALLIANCE RESOURCE	01877R108	2478650	US01877R1086
7	GOULD INVESTORS L P	38349K105	B030V58	US38349K1051
8	MIDWEST REAL ESTATE SHOPPING CTR L P UNIT LTD PARTNERSHIP INT	598371102		US5983711020
9	CONWEST PARTNERSHIP PART UNITS	212849103	2319908	US2128491030
10	FFP PARTNERS LP CL A	30242M106	2328119	US30242M1062
11	EOTT ENERGY PARTNERS LP	294103106		US2941031062
12	NE RLTY ASSOC LP DEP R	644206104	2555508	US6442061049
13	DORCHESTER MINERALS LP	25820R105	2336576	US25820R1059
14	MARTIN MIDSTREAM PARTNERS	573331105	2057424	US5733311055
15	MAGELLAN MIDSTREAM PARTNERS LP	559080106	2723037	US5590801065
16	HOLLY ENERGY PARTNERS	435763107	B00N3V0	US4357631070
17	LAZARD LTD	G54050102	B081VQ7	BMG540501027
18	GLOBAL PARTNERS LP	37946R109	B0H9BJ5	US37946R1095
19	TEXAS MERIDAIN RES LTD	882547102		US8825471027
20	CALUMET SPECIALTY PRD PARTENRS LTD	131476103	B0XM6V5	US1314761032
21	ALLIANCE BERNSTEIN HOLDING LP	01881G106	2017558	US01881G1067
22	CHENIERE ENERGY PARTNERS LP	16411Q101	B1VNH36	US16411Q1013
23	NUSTAR ENERGY LP UNIT COM	67058H102	2738804	US67058H1023
24	ISHARES S&P GSCI COMMODITY INDEXED TRUST	46428R107	B19FL43	US46428R1077
25	ICAHN ENT DEP UTS	451100101	2023975	US4511001012
26	UNITED STATES 12 MONTH OIL FUND	91288V103	B29VF35	US91288V1035
27	BROOKFIELD INFRASTRUCTURE	G16252101	B2NHY98	BMG162521014
28	UNITED STATES GASOLINE FUND LP	91201T102	B2PZH68	US91201T1025
29	PROSHARES ULTRA EURO ETF	74347W874	B3K45T6	US74347W8745
30	PROSHARES ULTRASHORT EURO ETF	74347W882	B3K45W9	US74347W8828
31	PROSHARES ULTRA GOLD	74347W601	B3K8TNO	US74347W6012
32	AP ALTERNATIVE ASSETS LP	G04036102	B28CFZ1	GB00815Y0C52
33	UNITED STATES 12 MONTH NATURAL GAS FUND LP	91288X109	B3NFSK8	US91288X1090
34	UNITED STATES BRENT OIL FD LP	91167Q100	B5KRMQ5	US91167Q1004
35	TEUCURIUM CORN FD	88166A102	B5N9DS7	US88166A1025
36	UNITED STATES COMMODITY INDEX FD	911717106	B4XR9C0	US9117171069
37	ALLIANCEBERNSTEIN	01881G106	B188FQ3	US01881G1067
38	BROOKFIELD INFR		B2NR6V4	BMG162521014
39	ALLIANCE RESOURCE	01877R108	5960604	US01877R1086
40	CENTRAL ENERGY PARTNERS LP	153423108	B032WN9	US1534231089
41	NGL ENERGY PARTNERS LP	62913M107	B45GFM7	US62913M1071
42	TECRIUM SUGAR FUND	88166A409	B4WG2Y1	US88166A4094
43	TEUCURIUM SOYBEAN FUND	88166A607	B6SLGC0	US88166A6073
44	TECRIUM WHEAT FUND	88166A508	B5TJZJ6	US88166A5083
45	PROSHARES ULTRASHORT YEN	74347W569		US74347W5691
46	CHESAPEAKE GRANITE WASH TRUST	165185109	B6S7WD1	US1651851099
47	UNITED STATES COPPER INDEX FUND	911718104		US9117181043
48	BRKF RENEW PARTNERS		B712JY0	BMG162581083
49	BRKF RENEW PARTNERS		B712JY0	BMG162581083
50	TEUCURIUM AGRICULTURAL FUND	88166A706	B7V07R3	US88166A7063
51	STEEL PARTNERS HOLDINGS LP	85814R107	B586QS4	US85814R1077
52	PROSHARES ULTRASHORT GOLD	74347W395		US74347W3951
53	MPLX LP	55336V100	B847R56	US55336V1008
54	DELEK LOGISTICS PARTNERS LP	24664T103		US24664T1034
55	DLEK LGST PRTNS	24664T103	B8DK819	US24664T1034
56	MPLX	55336V100	B84W2G7	US55336V1008
57	GRANITE REAL ESTATE INC	387437114	B8XW901	CA3874371147
58	CHART RETIR TU	16141A103	B8S8C94	CA16141A1030
59	CHART RETIR TU TRUST	16141A103	B85HR44	CA16141A1030

60	USA COMPRESSION PARTNERS LP	90290N109	B83VQY1	US90290N1090
61	USA COPMRESS PRT	90290N109	B8JZYR6	US90290N1090
62	AMERICAN HOTEL INCOME PROPERTIES REIT LP	026695106	B8856V5	CA0266951064
63	BROOKFIELD RENEWABLE PARTNERS LP	G16258108	B6XZN93	BMG162581083
64	EMPIRE STATE REALTY OP LP	292102100	BFDC91	US2921021000
65	EMPIRE STATE REALTY OP-S60	292102209	BFD4843	US2921022099
66	EMPIRE STATE REALTY OP -S250	292102308	BFD4821	US2921023089
67	RIVER ENER GBP-ACC		BBHXCL3	GG00BBHXCL35
68	SPRAGUE RESOURCES LP	849343108	BFSRSJ2	US8493431089
69	RIVER ENER GBP-ACC		BG7ZWHO	GG00BBHXCL35
70	PROSHARES ULTRA SILVER	74347W353	BJ3VWW1	US74347W3530
71	PBF LOGISTICS LP	69318Q104	BM7SDY5	US69318Q1040
72	WESTLAKE CHEMICAL PARTNERS LP	960417103	BP9F5H2	US9604171036
73	CROSSAMERICA PARTNERS LP	22758A105	BRGMGR7	US22758A1051
74	USD PARTNERS LP	903318103	BRD6NY8	US9033181036
75	USD PARTNERS	903318103	BRJGF3	US9033181036
76	SUNOCO LP	86765K109	BRTR130	US86765K1097
77	PROSHARES VIX MID TERM FUTURES	74347W338	BS7K9W3	US74347W3381
78	CSI COMPRESSCO PARTNERSHIP UNITS	12637A103	BSZM3M9	US12637A1034
79	RESTAUR BRANDS	76090H103	BTFJN05	CA76090H1038
80	RESTAURANT BRANDS INTERNATIONAL LIMITED PARTNERSHIP	76090H103	BTKHL4	CA76090H1038
81	RESTAUR BRANDS	76090H103	BVXW418	CA76090H1038
82	BLACK STONE MINERALS LP	09225M101	BWZWY50	US09225M1018
83	FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVESTORS LLC	34960P101	BWFF155	US34960P1012
84	PROSHARES ULTRA YEN ETF	74347W270	BXDZ3D6	US74347W2706
85	GREEN PLAINS PARTNERS LP	393221106	BYNLXR5	US3932211069
86	GYRODYNE LLC	403829104	BZ08VM7	US4038291047
87	CRESTWOOD EQUITY PARTNERS LP	226344208	BYR056	US2263442087
88	NATURAL RESOURCE PARTNERS LP	63900P608	BYQ3QF7	US63900P6088
89	NEW SOURCE ENERGY PARTNER	64881E307	BXDZCC8	US64881E3071
90	NEW SOURCE ENERGY PARTNERS	64881E109	B887T01	US64881E1091
91	MANULIFE US REIT-S		BYV9SY3	SG1C11000004
92	BROOKFIELD BUSINESS PARTNERS L.P.	G16234109	BYY9FP0	BMG162341090
93	PRTNS V I CRPRG-A-1	70214T101	BZ5YK23	CA70214T1012
94	NUSTAR ENERGY LP 8.5 12/31/49 PFD	67058H201	BYVQFR6	US67058H2013
95	DCP MIDSTREAM LP	23311P100	BOSF374	US23311P1003
96	STEEL PARTNERS HLDS LP	85814R206	BYXRB24	US85814R2067
97	NUSTAR ENERGY LP SERIES B 7.625 PERP PFD	67058H300	BFOXV77	US67058H3003
98	NGL ENERGY PARTNERS LP CUM RED PERP PFD UNITS B	62913M206	BYSX804	US62913M2061
99	KEP PAC O REIT RG-S		BF249P2	SG1EA1000007
100	NUSTAR ENERGY LP PERP PFD	67058H409	BD1KJ79	US67058H4092
101	UNITED STATES NATURAL GAS FUND LP	912318300	BFNPLHO	US9123183009
102	LAZARD RG-A		BG05LQ9	BMG540501027
103	ALLIANCEBERNSTEIN	01881G106	BFWMXF4	US01881G1067
104	US EQUITY CUMULATIVE DIVIDENDS FUND-SERIES 2027	59140L100	BG0PVS1	US59140L1008
105	BREAKWAVE DRY BULK SHIPPING ETF	26923H200	BFYCQK8	US26923H2004
106	DCP MIDSTREAM LP 7.875% PERP PFD	23311P209	BDT8TJ7	US23311P2092
107	OAKTREE CAPITAL GRP LLC 6.625% PERP PFD	674001300	BYVNF5	US6740013007
108	INVESCO DB COMMODITY INDEX TRACKING FUND	46138B103	BZ03TM8	US46138B1035
109	INVESCO DB G10 CURRENCY HARVEST FUND	46139B102	BZ03TL7	US46139B1026
110	INVESCO DB ENERGY FUND	46140H304	BZ03T39	US46140H3049
111	INVESCO DB OIL FUND	46140H403	BZ03T51	US46140H4039
112	INVESCO DB PRECIOUS METALS FUND	46140H502	BZ03T62	US46140H5028
113	INVESCO DB BASE METALS FUND	46140H700	BZ03T28	US46140H7008
114	INVESCO DB US DOLLAR INDEX BULLISH FUND	46141D203	BZ03TN9	US46141D2036
115	INVESCO DB US DOLLAR INDEX BEARISH FUND	46141D104	BZ03TK6	US46141D1046
116	INVESCO DB GOLD FUND	46140H601	BZ03T40	US46140H6018
117	INVESCO DB SILVER FUND	46140H205	BZ03T73	US46140H2058
118	INVESCO DB AGRICULTURE FUND	46140H106	BZ03T17	US46140H1068
119	GLOBAL PARTNERS LP 9.75% SERIES A PERP PFD	37946R208	BG0D0X3	US37946R2085
120	OAKTREE CAPITAL GRP LLC 6.55% SERIES B PERP PFD	674001409	BG45NK2	US6740014096
121	PROSHARES SHORT VIX SHORT-TERM FUTURES FUND	74347W130	BF29F04	US74347W1302
122	BRKF RENEW PARTNERS		BGV7153	BMG162581083
123	DCP MIDSTREAM LP 7.95% PERP PFD	23311P308	BG0BNV6	US23311P3082

124	ENERGY TRANSFER LP	29273V100	B0WHXD2	US29273V1008
125	NEW YORK REIT INC	64ESC1997		US64ESC19977
126	WESTERN MIDSTREAM PARTNERS LP	958669103	BJ52C8	US9586691035
127	BROOKFIELD PROPERTY PARTNERS LP 6.5% PERP SERIES A PFD	G16249149	BJHJQ37	BMG162491499
128	NGL ENERGY PARTNERS LP 9.625% PERP SERIES C PFD	62913M305	BJSFKY3	US62913M3051
129	CRESTWOOD EQUITY PARTNERS 9.25% PERP PFD	226344307	BD6VLS2	US2263443077
130	PRIME US REIT RG-S		BJK0400	SGXC75818630
131	METR EQ CUMDIV-2027	59140L100	BJTZQL1	US59140L1008
132	BROOKFIELD PROPERTY PART 6.375% SERIES A2 PERP PREF	G16249156	BK1KVK5	BMG162491564
133	RTW VENT FD LTD USD		BKTRRM2	GG00BKTRRM22
134	SANDRIDGE MISSISSIPPIAN TRUST I	80007T101		US80007T1016
135	RTW VENTURE FUND LIMITED	G66054100	BJQX5D3	GG00BKTRRM22
136	BROOKFIELD PROPERTY PART 5.75 % CUM RED PERP PREF UNITS SERIES 3	G16249164	BLK7825	BMG162491648
137	BROOKFIELD RENEWABLE PARTNERS 5.25% CUMULATIV CONV RED PERP SERIES 17 PFD	G16258231	BL0FH99	BMG162582313
138	UTD HAMP REIT RG-S		BLH0VB7	SGXC39411175
139	PROSHARES ULTRA BLOOMBERG NATURAL GAS	74347Y870	BMPRYNO	US74347Y8701
140	PROSHARES ULTRA BLOOMBERG CRUDE OIL	74347Y888	BMPRYM9	US74347Y8883
141	UNITED STATES OIL FUND LP	91232N207	BMWWMQ7	US91232N2071
142	VANTAGE DRILL INTERNATIONAL	G9325C105	BKMQFK0	KYG9325C1050
143	ECA MARCELLUS TR I	26827L109		US26827L1098
144	GLOBAL INDEMNITY GROUP LLC CL A	37959R103	BL649Q1	US37959R1032
145	BITWISE 10 CRYPTO INDEX FUND	091749101	BMH6DP0	US0917491013
146	SUMMIT MIDSTREAM PARTNERS LP	866142409	BMDMZ34	US8661424098
147	CVR PARTNERS LP	126633205	BMWS3Y0	US1266332055
148	UNITED HAMPSHIRE US REIT	Y92123101	BNQS7M9	SGXC39411175
149	EVOLVE TRANSITION INFRASTRUCTURE LP	30053M104	BM9XPF3	US30053M1045
150	GLOBAL PARTNERS LP 9.5% CRRPP UT SERIES B	37946R307	BMFP7L3	US37946R3075
151	FERRELLGAS PARTNERS LP	315293209	BNYGTV8	US3152932097
152	ENERGY TRANSFER OPERATING LP 7.6% CUM RED PERP PFD SERIES E	29273V605	BNZGZ86	US29273V6056
153	ENERGY TRANSFER LP 7.375% CUM RED PERP PFD C	29273V407	BNZGZ19	US29273V4077
154	ENERGY TRANSFER LP 7.625% CUM RED PERP PFD D	29273V506	BNZGZ31	US29273V5066
155	CHART RETIR TU	16141A103	BMCRW84	CA16141A1030
156	FERRELLGAS PARTNERS LP	315293308	BL654C5	US3152933087
157	PRSH VIX SHITRM FUT	74347Y854	BP4DY18	US74347Y8545
158	PROSHARES ULTRASHORT SILVER	74347Y847	BMC2VZ9	US74347Y8479
159	PROSHARES ULTRA VIX SHORT-TERM FUTURES FUND	74347Y839	BP2FLG0	US74347Y8396
160	RTW VENT FD LTD USD		BNG7CH6	GG00BKTRRM22
161	BRKD 6.25% CRPP-A-1		BNDKB60	BMG1624R1079
162	BRKD 6.25% CRPP-A-1	G1624R107	BMJOKL5	BMG1624R1079
163	BELPOINTE PREP CLASS A	080694102	BLH25N3	US0806941029
164	KEPPEL PACIFIC OAK US REIT	Y4724Q102	BK0SQW7	SG1EA1000007
165	SISECAM RESOURCES LP	172464109	BYQ5D52	US1724641097
166	MANULIFE US REAL ESTATE INVESTMENT TRUST	Y5817J103	BPLGFF1	SG1C10000004
167	DIVALL INSURED INCOME PROPERTIES 2 LIMITED PARTNERSHIP	25501P204	B02ZLL0	US25501P2048
168	286 LENOX PARTNERS LLC	90205J102	BPGMD27	US90205J1025
169	AMERICA FIRST MULTIFAMILY INVESTORS LP	02364V206	BJLV9F2	US02364V2060
170	2 LONG VIX FUTURES ETF	92891H309	BLFGKR6	US92891H3093
171	FORTRESS TRANS & INFRAS 8% PERP SERIES B PFD	34960P309	BL4PTS8	US34960P3091
172	FORTRESS TRANS & INFRAS	34960P408	BMFPG16	US34960P4081
173	FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVESTORS LLC 8.25% SERIES A PERP PFD	34960P200		US34960P2002
174	1X SHORT VIX FUTURES ETF	92891H101	BLFGKQ5	US92891H1014
175	PROSHARES ULTRASHORT BLOOMBERG CRUDE OIL	74347Y797	BP5H668	US74347Y7976
176	PROSHARES ULTRASHORT BLOOMBERG NATURAL GAS	74347Y813	BP4FTG4	US74347Y8131
177	1847 HOLDINGS LLC	28252B804	BN7R7X6	US28252B8046
178	PRIME US REIT	Y475LA101	BKDS21	SGXC75818630