

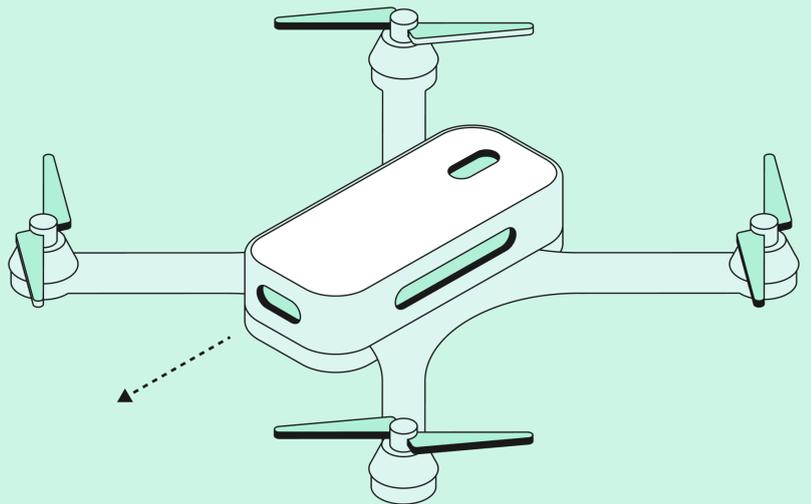
# Qonto

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## **NRC Generation And Tax Payment Services**

**Special Terms**

*Version as of: December 3, 2024*



These Special Conditions are entered into between:

The Client, (i) a legal entity or (ii) an individual acting for its own account for professional purposes, registered or residing in a Member State of the European Union, holder of a payment account opened in the books of the Institution, hereinafter referred to as the “**Client**”,

AND

OLINDA, trade name Qonto, a simplified joint stock company, registered with the Paris RCS under number 819 489 626 and whose registered office is located at 18 rue de Navarin, 75009 PARIS, approved by the Prudential Control and Resolution Authority, located at 4, place de Budapest – CS 92459, 75436 PARIS CEDEX 09 as a Payment Institution under number 16958, hereinafter referred to as the “**Qonto**”,

## 1. SCOPE OF SERVICE

- 1.1. Qonto provides NRC (Complete Reference Number) generation and tax **payment** services to eligible users in Spain.
- 1.2. The service is accessible to account eligible Users for .

## 2. PAYMENT PROCESSING

- 2.1. By initiating a tax payment:
  - a) Client authorizes immediate debit from their Qonto account
  - b) Funds are transferred to designated AEAT restricted accounts
  - c) Client acknowledges that sufficient funds must be available

## 3. NRC VALIDATION AND STORAGE

- 3.1. Generated NRC codes remain valid for five (5) years from issuance date.
- 3.2. Each NRC can only be used once for tax procedures with AEAT.
- 3.3. Qonto will maintain records of NRC transactions as required by law.

## 4. CANCELLATION POLICY

- 4.1. NRC cancellation is only permitted if:
  - a) The NRC status is "Generated"
  - b) The NRC has not been used by AEAT
  - c) The request is made before the next business day following the collection fortnight

**Qonto**