

Seznam US CP podléhajících nové 10% dani dle Internal Revenue Code

Od 1.1.2023 podléhají vybrané americké cenné papíry nové 10% dani při prodeji cenného papíru, která bude aplikována na celý prodaný objem. Nová daň vychází z regulace **Internal Revenue Code**, konkrétně ze sekce § 1446(f), a týká se cenných papírů Master Limited Partnership (MLP), Publicly Traded Partnerships (PTP) a vybraných Exchange Traded Funds (ETF) držенých americkými daňovými nerezidenty (fyzickými i právnickými osobami).

ISIN	NÁZEV CENNÉHO PAPIŘU
BMG162341090	BROOKFIELD BUSINESS PARTNERS LP
BMG162491077	BROOKFIELD PROPERTY PARTNERS
BMG162491499	BROOKFIELD PROPERTY PARTNERS LP
BMG1624R1079	SHS BROOKFIELD PROPERTY PREFERRED LP PREF RE
BMG162521014	BROOKFIELD INFRASTRUCTURE PARTNERS
BMG162581083	SHS BROOKFIELD RENEW ORD REG
BMG162584053	BROOKFIELD RENEWABLE PART.LP PFD-A-
BMG540501027	LAZARD LTD CL A
CA76090H1038	RESTAURANT BRANDS INTL LTD
KYG9325C1050	VANTAGE DRILLING INTERNATIONAL[LP]
MHY1001E1178	ALTERA INFRASTRUCTURE LP-B-PREF SHS
MHY110822068	CAPITAL PRODUCT PARTNERS [LP]
MHY2188B1083	DYNAGAS LNG PARTNERS(LP)
MHY2188B1166	DYNAGAS LNG PARTNERS LP PREF -A
MHY2188B1240	DYNAGAS LNG PARTNERS LP
MHY2687W1084	GASLOG PARTNERS LP
MHY2687W1241	GASLOG PARTNERS LP PFD.SH B
MHY2745C1021	GOLAR LNG PARTNERS [LP]
MHY2745C1104	GOLAR LNG PARTNERS LP REDMBLE
MHY8564M1131	TEEKAY LNG PARTNERS LP
MHY8564M2048	TEEKAY LNG PARTNERS LP
MHY8565J1010	TEEKAY OFFSHORE PARTNERS [LP]
US00162Q4525	SHS ALPS ETF TRUST-ALERIAN MLP ETF
US01861G1004	ALLIANCE HOLDINGS GP L P
US01877R1086	ALLIANCE RESOURCE PARTNERS L P
US01881G1067	ALLIANCEBERNSTEIN HLDG L P UNIT
US04929Q1022	ATLAS ENERGY GROUP LLC COM
US0556EL1098	BP MIDSTREAM PARTNERS LP UNIT LTD

US09225M1018	BLACK STONE MINERALS L P COM UNIT
US09625U1097	BLUEKNIGHT ENERGY PARTNERS LP
US1182301010	BUCKEYE PARTNERS [LP]
US12592V1008	CNX COAL RESOURCES [LP]
US12654A1016	CNX MIDSTREAM PARTNERS LP COM UNIT
US1266331065	CVR PARTNERS LP
US1266332055	SHS CVR PARTNERS LP ORD REG
US1314761032	CALUMET SPECIALTY PRODS PARTNERS L
US1501851067	CEDAR FAIR L.P. DEPOSITARY UNIT
US16411Q1013	CHENIERE ENERGY PARTNERS LP
US1651851099	CHESAPEAKE GRANITE WASH TRUST
US1724641097	CINER RES LP COM UNIT LTD
US2031271057	COMMONWEALTH MTG AMER L P
US20451Q3020	COMPASS DIVERSIFIED HLDGS
US2068121092	CONE MIDSTREAM PARTNERS LP
US20855T1007	CONSOL COAL RES LP COM UNIT
US2189161043	SHS CORNERSTONE PROPANE PART. L.P.
US2263442087	CRESTWOOD EQUITY PARTNERS LP UNIT
US2263443077	CRESTWOOD EQUITY PARTNERS PFD LP
US2327511075	CYPRESS ENERGY PARTNERS L P COM
US23311P1003	DCP MIDSTREAM, LP
US24664T1034	DELEK LOGISTICS PARTNERS LP
US25820R1059	DORCHESTER MINERALS L P COM UNITS
US26827L1098	ECA MARCELLUS TRUST I
US26923H2004	ETF MANAGERS GROUP COMMODITY TR I
US2825391053	8POINT3 ENERGY PARTNERS (LP)
US2921021000	EMPIRE ST RLTY OP L P UNIT LTD
US2924801002	ENABLE MIDSTREAM PARTNERS LP COM
US29250R1068	ENBRIDGE ENERGY PARTNERS [LP]
US29273V1008	ENERGY TRANSFER, L.P.
US29273VAH33	ENERGY TRANSFER, L.P.
US29273VAJ98	ENERGY TRANSFER, L.P.
US29273VAM28	ENERGY TRANSFER, L.P.
US29278N1037	ENERGY TRANSFER OPERATING [LP]
US29278NAA19	USD FL.R ENERGY TRANSFER OPERATING LP (A) 17-XXXX
US29278NAB91	ENERGY TRANSFER PARTNERS L P NEW
US29336UAH05	ENLINK MIDSTREAM PARTNERS LP
US2937921078	ENTERPRISE PRODS PARTNERS L P COM
US29414J1079	ENVIVA PARTNERS LP COM UNIT REPSTG
US30053M1045	SHS EVOLVE TRANSITION INFRASTRUCTURE LP ORD R
US3152931008	FERRELLGAS PARTNERS L P
US3152932097	SHS FERRELLGAS PNRS.LP ORD REG
US3152933087	SHS FERRELLGAS PNRS.LP ORD REG

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US33833Q1067	FIVE PT HLDGS LLC -A-
US34960P1012	FORTRESS TRANSN & INFRASTRUCTURE
US3719271047	GENESIS ENERGY L P UNIT LTD
US37946R1095	GLOBAL PARTNERS LP COM UNIT REPSTG
US3932211069	GREEN PLAINS PARTNERS LP COM UNIT
US4038291047	GYRODYNE LLC COM
US4283371098	HI-CRUSH INC [LP]
US4357631070	HOLLY ENERGY PARTNERS L P COM UNIT
US4511001012	ICAHN ENTERPRISES, L.P.
US46138B1035	SHS INVESCO DB COMMODITY INDEX TRACK.FD
US46139B1026	Invesco DB G10 Currency Harvest Fund (DBV)
US46140H1068	SHS INVESCO DB AGRICULTURE FD
US46140H2058	Invesco DB Silver Fund (DBS)
US46140H3049	Invesco DB Energy Fund (DBE)
US46140H4039	SHS INVESCO DB OIL FD ETF
US46140H5028	Invesco DB Precious Metal Fund (DBP)
US46140H6018	SHS INVESCO DB GOLD FUND
US46140H7008	SHS INVESCO DB BASE METALS FUND ETF
US46141D1046	Invesco DB US Dollar Bearish Fund (UDN)
US46141D2036	SHS INVESCO DB US DOLLAR INDEX BULLISH ETF
US46428R1077	ISHARES S&P GSCI COMMODITY-INDEXED
US48248M1027	KKR&CO [LP]
US51508J1088	LANDMARK INFRASTRUCTURE PARTNERS
US51508J3068	LANDMARK INFRASTRUCTURE PARTNERS
US55336V1008	MPLX LP
US55608B1052	SHS MACQUARIE INFRA ORD REG
US5590801065	MAGELLAN MIDSTREAM PARTNERS LP COM
US5733311055	MARTIN MIDSTREAM PARTNERS L P
US59560V2088	MID-CON ENERGY PARTNERS LP UNIT
US62913M1071	NGL ENERGY PARTNERS LP
US63900P6088	NATURAL RESOURCE PARTNERS L P COM
US64881E1091	NEW SOURCE ENERGY PARTNERS L P COM
US65341B1061	NEXTERA ENERGY PARTNERS LP
US65506L1052	NOBLE MIDSTREAM PARTNERS LP COM
US67058H1023	NUSTAR ENERGY LP
US67058H3003	NUSTAR ENERGY LP CUM RED PERP PFD
US6740012017	OAKTREE CAPITAL GROUP LLC-UTS A[LP]
US6740013007	OAKTREE CAP GROUP LLC PFD UNIT SER
US6740014096	SHS OAKTREE CAPITAL PREF REG
US67420T2069	OASIS MIDSTREAM PARTNERS LP COM
US67551U1051	OCH-ZIFF CAP MANAG A [LP]
US69318Q1040	PBF LOGISTICS LP UNIT LTD
US7185492078	PHILLIPS 66 PARTNERS LP COM UNIT

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US7265031051	PLAINS ALL AMERN PIPELINE L P
US726503AE55	PLAINS ALL AMERICAN PIPELINE LP
US72651A2078	PLAINS GP HOLDINGS [LP]
US73936B3096	POWERSH.ETF TR DB SILV.IND.FD D[LP]
US73936B4086	POWERSHARES DB AGRICULTURES [LP]
US74347W1302	PROSHARES TR II SHORT VIX SHORT
US74347W1484	PROSHARES TR II ULTRA VIX SHORT
US74347W1633	PROSH.T.II UL.V.S.T.FUT.F.ETF D[LP]
US74347W1716	PROSHARES TR II VIX SHORT TERM
US74347W2474	PROSH.TR.II UL.BMB CR.OIL ETF-D[LP]
US74347W3381	PROSHARES TR II VIX MID-TERM
US74347W3530	PROSHARES TR II ULTRA SILVER NEW
US74347W3878	PROSHARES ULTRASHORT BLOOMBERG
US74347W3951	PROSHARES TRUST
US74347W6012	PORSHARES ULTRA GOLD
US74347W6681	PROSHARES ULTRASHORT BLOOMBERG
US74347W8745	PROSHARES ULTRA EURO
US74347W8828	PROSHARES ULTRASHORT EURO
US74347Y7976	SHS PROSHARES ULTRASHORT BL.CR.OIL NEW 2022
US74347Y8131	SHS PROSHARES ULTRASHORT BL.NAT GAS NEW 2022
US74347Y8214	SHS PROSHARES ULTRASHORT DJ-UBS NAT.GAS.SPLR
US74347Y8396	SHS PROSHARES ULTRA VIX SH.TER.FUT.ETF
US74347Y8479	ProShares UltraShort Silver
US74347Y8628	SHS PROSHARES TR.II-ULTRASH.BLOOM.CRUDE OIL
US74347Y8701	SHS PROSHARES TRII ULT.BL.NA.GAS NEW 2020
US74347Y8883	SHS PROSHARES TR II ULT.BL.CR.OIL NEW 2020
US760ESC9965	RENTECH NITROGEN PARTN ESC
US76218Y2028	RHINO RESOURCE PARTNERS LP COM
US79971C2017	SANCHEZ MIDSTREAM PARTNERS LP
US80007A1025	SANDRIDGE PERMIAN TRUST
US80007T1016	SANDRIDGE MISSISSIPPIAN TRUS
US80007V1061	SANDRIDGE MISSISSIPPIAN TRUST
US8226341019	SHELL MIDSTREAM PARTNERS L P UNIT
US84130C1009	SOUTHCROSS ENERGY PARTNERS LP
US8493431089	SPRAGUE RESOURCES LP
US85512C1053	STAR GROUP [LP]
US85572Q1013	START HOLDING LTD [LP]
US85814R1077	STEEL PARTNERS HOLDINGS LP
US85814R2067	STEEL PARTNERS HLDGS L P PFD UNIT
US8644821048	SUBURBAN PROPANE PARTNERS L P
US8661421029	SUMMIT MIDSTREAM PARTNERS LP
US8661424098	SHS SUMMIT MIDSTREAM PARTNERS LP
US86765K1097	SUNOCO LP COM UNIT REPSTG LTD

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US87233Q1085	TC PIPELINES LP UNIT COM LTD
US88166A1025	TEUCRIUM CORN FUND
US88166A4094	Teucrium Sugar Fund
US88166A5083	TEUCRIUM WHEAT FUND
US88166A6073	TEUCRIUM SOYBEAN FUND
US89147L8862	SHS TORTOISE ENERGY INFRAST.CORP.COM
US89148B2007	SHS TORTOISE MID.EN.FD.INC-COMM.USD DIS
US90290N1090	USA COMPRESSION PARTNERS LP
US9033181036	USD PARTNERS LP COM UNIT REPSTG
US9034171036	U S SHIPPING PARTNERS L P COM
US91167Q1004	UNITED STATES BRENT OIL FUND LP
US9117171069	UNITED STATES COMMODITY INDE
US9117181043	United States Copper Index Fund
US91201T1025	United States Gasoline Fund LP
US9123182019	US NATURAL GAS FUND ETF [LP] DIV
US9123183009	UNITED STS NAT GAS FD LP UNIT PAR
US91232N1081	UNITED STATES OIL FUND [LP]
US91232N2071	SHS US OIL FUND LP UNITS 2020
US91288V1035	United States 12 Month Oil Fund LP
US91288X1090	United States 12 Month Natural Gas Fund LP
US9586691035	WESTERN MIDSTREAM PARTNERS L P COM
US9604171036	WESTLAKE CHEM PARTNERS LP COM UNIT
US96108P1030	WESTMORELAND RESOURCE PARTNERS LP

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