

Železnice Slovenskej republiky, Bratislava
Directorate General

Directive

**Directive on provision of shunting operations
and technical office services for railway undertakings
with incorporated amendments no. 1, 2, 3 and 4**

Attended to by / Responsible dept. O 410 GR ŽSR	No. 13212/2010/O 410	Ref. I-08-O410-2010- z2/2016
Effective since 1 July 2010		
Approved by Ing. Štefan Hlinka Director General, ŽSR	Date 30 June 2010	

Subject Transport
Annexes 1- Template of Contract on provision of shunting and technical office services
Associated internal governing acts Directive on working time of rotational employees

RELEASE TRACKING AND NOTE OF AMENDMENTS

List of document issues

Issued under ref.	Effective since
13212/2010/O 410	01. 07. 2010
Amendment no. 1 06133/2011/O410	01. 01. 2012
Amendment no. 2 12335/2012/O 410	01. 09. 2012
Amendment no. 3 16218/2015/O410	01. 01. 2016
Amendment no. 4 02418/2016/O410	01. 07. 2016

Reference number of each issue shall be indicated and in amended document (2nd and further issue) data with reference number of a previous issue with duration of its effectiveness (from – to).

Note of amendments

Amendment no.	Description	Effective since	Remarks	Amendment incorporated by (signature)
1.	Amendment of Article 1, paragraphs (3), (4), (9) - (11); Article 2, bod (2); Article 3, paragraphs (1) – (3); Article 4, paragraphs (1) – (4) and Annex 1	01. 01. 2012		Ing. Zeleňák
2.	Amendment of Article 1, paragraphs (4), (6), (9) – (11); Article 3, paragraphs (1) – (3); Article (4) bod (1), repealed paragraphs (2) – (5); Article 5, paragraph (2) and Annex 1	01. 09. 2012		Ing. Benka

3.	Change of name of the Directive; amendment of Article 1, paragraphs (1) – (11); Article 2 in the name; Article 3, paragraphs (1) –(3); Article 4, paragraph (1); Article 5, paragraph (2) and Annex 1	01. 01. 2016		Ing. Benka
4.	Amendment of Annex 1	01. 07. 2016		Ing. Benka

Amendments shall be published by the processing or responsible department responsible for this document. Wording of amendments and wording of document with incorporated amendments are published in electronic form in document storage IP.

The holder of a printout shall be responsible for timely incorporation of amendments in the text and for the execution of note of amendments.

1. Determination of the conditions and extent of shunting and technical office services for railway undertakings

- (1) Directive on provision of shunting and technical office services for railway undertakings (hereinafter “Directive“) pursuant of the Act of the National Council of the Slovak Republic No. 513/2009 Coll. on Railroads as amended of some acts (hereinafter “Act on Railroads“) stipulates the conditions and extent of shunting and technical office services which may be provided by the railway infrastructure manager (hereinafter “IM“) - Železnice Slovenskej republiky (hereinafter “ŽSR“) for railway undertakings (hereinafter “RUs“).
- (2) Incurred costs associated with performance of employees of ŽSR providing shunting and technical office services shall not be subject of regulation and shall not be encompassed in economically eligible costs.
- (3) Shunting and technical office services shall be subject to charge pursuant to the Act of the National Council of the Slovak Republic No. 18/1996 Coll. on Prices as amended by later regulations, while volume of these services is governed by demand and only those RUs are burdened which place binding order in due time.
- (4) ŽSR shall publish “Product catalogue of shunting operations and technical office services of ŽSR” (hereinafter “Product catalogue“) one month in advance of its entry into force. Product catalogue shall contain the price offer of shunting and technical office services throughout its validity period. ŽSR shall reserve the right

to change prices in the Product catalogue in case of substantial change of ordered performances.

- (5) ŽSR offers shunting and technical office services at request to any RU upon its application on a non-discriminatory basis.
- (6) Employees of ŽSR providing shunting and technical office services shall perform ordered activities only within the railway infrastructure managed by ŽSR, unless „Contract on provision of shunting and technical office services (hereinafter “Contract”) does not stipulate otherwise.
- (7) For ordered and approved performance of shunting and technical office services ŽSR shall be obliged to perform extent of services of shunting and technical office services in compliance to all contractual and regulatory provisions.
- (8) ŽSR shall ensure ordered performance of shunting and technical office services with number of employees as to comply with all the regulatory, technological and safety conditions for optimal train processing without limiting railway infrastructure capacity.

For ordered performance taking place on railway lines of other IM, the RU shall ensure professional competence required for railway infrastructure of relevant IM.

- (9) ŽSR in the “Network Statement“ shall specify the conditions for provision of shunting and technical office services and the list of railway stations which enable its provision.
- (10) The RU shall be obliged to order shunting and technical office services for the validity period of relevant timetable no later than four months before the start of its validity period.
- (11) Order pursuant to point 10 shall be binding and can only be changed in case of amendment of the timetable and to extent of incurred amendment of the timetable. The RU shall be obliged to require an amendment within the deadline agreed upon in the Contract.

2. Basic characteristics of provided shunting and technical office services

- (1) Shunting shall mean any intentional and organized execution of movement of rail vehicle (group of rail vehicles) except of a train run, i.e. activities associated with train formation and any intentional movement of rail vehicle in order to fulfil technological procedures and activities related to shunting.

- (2) Technical office shall mean set of works that ensure processing of required train documentation, execution of works at the departure and arrival of the train, carrying out activities related to the train composition and activities set out by regulations of public administration authorities and ŽSR.

3. Nature, extent, technology and execution of ordered shunting and technical office services

- (1) Nature, extent, technology and execution of ordered shunting and technical office services between ŽSR and the RU shall be agreed by the Contract. Contract template is provided in Annex 1 herein.
- (2) Part of the Contract can be order of shunting and technical office services. Order template is provided in Annex to the Contract.
- (3) Ordered time of supply of services shall be agreed in the Contract. The extent shall be in accordance with Directive on working time of rotational employees (Rotational order). ŽSR shall reserve the right to connect order of services of more RUs into one integrated time for economical use of working time of employees carrying out shunting and technical office services.

4. Price and payment terms for provision of shunting and technical office services

- (1) Price for supply of shunting and technical office services is provided in Product catalogue. Price and payment terms are provided in the Contract.

5. Concluding provisions

- (1) Amendments of the Directive shall be approved by Director General of ŽSR.
- (2) Responsibility for publishing of the Directive and preparation of contract shall bear the Department of Traffic Management of ŽSR - Directorate General (ŽSR DG).
- (3) Proposals for amendments to the Directive shall be submitted by departments of ŽSR DG to the Department of Traffic Management of ŽSR DG which negotiate them with concerned departments and decide on their submission for approval.

Contract no. XX/20XX
on provision of shunting and technical office services
concluded in terms of Article 269, paragraph 2 of the Act No. 513/1991 Coll. the
Commercial Code as amended (hereinafter "Contract")

CONTRACTUAL PARTIES

Provider:

Rail infrastructure manager: **Železnice Slovenskej republiky, Bratislava (in abbreviated form "ŽSR")**

Registered seat: **Klemensova 8, 813 61 Bratislava**

Incorporated in the Business Register of the District Court Bratislava I, Section Po, Insert no. 312/B

Statutory body: **Director General of Železnice Slovenskej republiky**

Authorized person for negotiating on contractual and technological matters: **Director of Traffic Management Department, ŽSR DG**

Bank details:

Všeobecná úverová banka, a.s.

IBAN: **SK11 0200 0000 3500 0470 0012**

Tatra banka, a.s.

IBAN: **SK14 1100 0000 0026 4700 0078**

Slovenská sporiteľňa, a.s.

IBAN: **SK94 0900 0000 0000 1144 6542**

CIN: **31 364 501**

VAT No: **SK2020480121**

(hereinafter "provider" or "ŽSR")

and

Ordering party:

Railway undertaking

(Business name):

Registered seat:

Statutory body:

Bank details:

Account number:

IBAN:

SWIFT:

CIN:

VAT No:

(hereinafter "ordering party")

ARTICLE I
Subject of the contract

1. The subject of this contract shall be the method and procedure of ordering and supplying shunting operations and technical office services between the provider and the ordering party.
2. The contract shall be concluded in accordance with the Act of the National Council of the Slovak Republic No. 513/2009 Coll. on Railroads and on amendments of some acts (hereinafter the "Act on Railroads"), and in accordance with "Directive on provision of shunting and technical office services to railway undertakings" No. 13212/2010/O410 of 30 June 2010 as amended by later regulations (hereinafter "Directive").

ARTICLE II
Duration of the contract

1. The contract shall be concluded for an undefined period.

ARTICLE III
**Ordering procedure for shunting operations
and technical office services**

1. The provider shall ensure the delivery of ordered services of shunting operations and technical office managed by ŽSR under applicable regulations of ŽSR with number of employees as to adhere to any regulatory, technological and safety requirements for optimal train processing. The ordering party shall be obliged to submit to the provider any regulations issued by him under Article 37 of the Decree of the Ministry of Transport, Posts and Telecommunications No. 351/2010 Coll. on the Transport Order of Railroads as amended by later regulations at the latest at time of submission of an order pursuant to the first sentence of point 4 of this Article.
2. The provider shall ensure delivery of ordered services of shunting and technical office on the railway infrastructure which is not managed by ŽSR. Delivery shall be agreed in Annex 1 of this Contract.
3. In case of ordering service of shunting and technical office on the railway infrastructure not managed by ŽSR (e.g. siding railroad), the ordering party shall ensure professional competence of employees of the provider who are performing required activities pursuant to conditions set out by manager of the relevant infrastructure. Either contracting party shall bear its own costs associated with ensuring of professional competence.
4. The ordering party may order service of shunting and technical office for validity period of relevant timetable not later than four months in advance of its entry into force (firm order for services). Specific extent and time of ordered activities pursuant to relevant railway station in terms of "Product catalogue of shunting and technical office services of Železnice Slovenskej republiky" (hereinafter "Product catalogue") shall be provided in an order template in Annex 1 of this Contract.
5. Detailed procedure of supply of shunting operations and technical office services shall be presented in Annex 24 of operating rules of relevant railway station.

6. Order pursuant to point 4 of this Article shall be obligatory. The ordering party can request the provider to change an order not later than 4 months in advance of entry of the timetable amendment into force. Upon mutual agreement the ordering party can request the provider to change an order not later than 2 months in advance of entry of the timetable amendment into force.
7. The ordering party can require provision of additional services of shunting and technical office, i.e. shunting operations and technical office services which were not ordered in advance pursuant to point 4 of this Article; however it has no legal entitlement for provision of such services. Their provision is subject to a written approval of the provider however the provider is entitled to withhold from the technical, organizational or other reasons. The provider may, however, not to accept the additional requirement for the provision of shunting and technical office services only in the case there is a real alternative on the rail market that allows railway undertaking to operate railway services on the same routes or alternative routes under economically acceptable conditions, or the acceptance of additional requirements is not allow the capacity conditions of the provider, or the provider would have for this purpose investment in resources or facilities in order to enhance capacity of service facility, or due to no shunting services are provided in the service facility.
8. In case the provider provides to the ordering party at its request additional services of shunting and technical office services at a place of supply where the ordering party has not applied order for shunting and technical office services (order pursuant to point 4 of this Article), the provider shall be entitled to charge the ordering party for provision of services in the amount calculated in accordance with price specified in applicable Product catalogue for ordering of individual performances of shunting and technical office services, other than by a firm order. The ordering party shall be obliged to order the service of shunting and technical office by the PIS electronic system of the provider.
9. In the event that the provider will provide the ordering party at its request, additional services of shunting and technical office over the extent of the order (additional hours of shunting and technical office at a place of supply where the ordering party has not applied flat order for shunting and technical office services) the provider shall be entitled to charge the ordering party for provision of services in the amount calculated in accordance with the original order plus 46% to the price specified in the applicable Product catalogue.
10. The ordering party may require in writing for provision of services of shunting and technical office ordered in pursuant to point 4 of this Article in difference from the order (extent remain unchanged, time of provision shifts within one calendar day, e.g. 10.00-18.00 hrs. instead of 08.00-16.00 hrs), however any difference shall be subject to a written consent by the provider, however the provider is entitled to withhold from the technical, organizational or other reasons. No declaration by the provider to the requirement of the ordering party shall be not be construed as a consent. In such case the supplement to price shall not apply. Request of the ordering party shall be delivered to the provided not later than 2 months in advance.
11. Points III.6. - III.10. of this Contract shall not apply to services of technical office in terms of points 2.1 and 2.2 referring to the extent of provided activities under Product catalogue.

12. In case the ordering party fails to send an input sentence in given time, the input sentence will be performed by the employee of ŽSR based on delivered document form.

In case of exceptional event so that the ordering party is not able to send the input sentence for the train, technical office services shall be provided free of charge. Exceptional events shall mean failures pursuant to the Regulation ŽSR Z 17 - Accidents and exceptional events, which result in change of train composition and failure of information systems in terms of the Regulation ŽSR SR 1012 - Operational information system (PIS).

13. The ordering party shall be obliged to send the input sentence of a **freight train**:

In traffic point of origin:

- In electronic form, at the latest when a train is placed in departure station and not later than 2 minutes before scheduled train departure from a traffic point of origin,
- In printed form, at the latest before actual train departure from traffic point and train includes a railways vehicle with an incident.

In intermediate traffic point (where change in train composition took place):

- In electronic form, not later than 2 minutes before scheduled train departure from a traffic point of origin,
- In printed form, at the latest before actual train departure from traffic point, and train includes a railways vehicle with an incident.

In border crossing stations:

- On the entry of an international train to the territory of SR before departure of a train from a border station of neighbouring infrastructure manager.

The ordering party shall be obliged to send the input sentence of a **passenger train**:

In traffic point of origin:

- In electronic form as early as a train is approved in amendment plan from traffic point of origin and at the latest 2 minutes prior to scheduled train departure from traffic point of origin.
- In printed form (e-mail to agreed traffic points to designated e-mail addresses) at the latest 5 minutes prior to scheduled train departure from traffic point of origin.

In intermediate traffic point (where change in train composition took place):

- In electronic form at the latest 2 minutes prior to scheduled train departure from traffic point of origin.
- In printed form at the latest before actual train departure from traffic point in which a regular change in train composition took place.

In border crossing stations:

- In electronic form on the entry of an international train to the territory of SR before departure of a train from a border station of neighbouring infrastructure manager.

- In printed form, in the first station in which train stops, unless Annex 24 of operational rules of respective RST stipulates otherwise.

ARTICLE IV

Price and payment terms

1. Services of shunting and technical office shall be subject to charge in accordance with the Act of the National Council of the Slovak Republic No. 18/1996 Coll. on Prices as amended by later regulations. Price for ordered additional services of shunting operations and technical office services within the network of ŽSR shall be determined as follows:
 - ordered performances of shunting operations according to individual railway stations shall be calculated as the sum of ordered operations per each commenced hour of shunting multiplied by the rate per one hour of shunting operations (in €) for 1 calendar month,
 - ordered performances of services of technical office according to individual railway stations shall be calculated as the sum of ordered services per each commenced fifteen minutes (15 min) of technical office services multiplied by the rate per each started fifteen minutes (15 mins) of technical office services (in €) for 1 calendar month.
 - ordered individual performance of services of shunting and/or technical office on the railway infrastructure of ŽSR shall be set in € / performance.
2. Provider reserves the right to change the prices in the Product catalogue under the terms of the Directive. Provider shall notify the ordering party about change in price in writing.
3. The provider shall charge the ordering party in monthly invoices. The provider shall issue and send invoices to the ordering party until the 10th day of the following month. The ordering party shall settle an invoice within 14 days from issue to one of the bank accounts of the provider as specified in invoice heading.
4. Invoices issued pursuant to point 2 of this Article shall be considered as settled on date when credited in full to one of the bank accounts of the provider as specified in invoice heading.
5. The provider shall be entitled to issue an invoice also for any ordered and not used services of shunting and technical office.
6. The invoice shall contain particularities in terms of the Act of the National Council of the Slovak Republic No. 222/2004 Coll. on Value Added Tax (VAT) as amended by later regulations. If the invoice does not contain all the particularities, the ordering party shall be entitled to return the invoice to the provider within three working days of receipt. Return of the invoice shall mean the suspension of the period of maturity and a new 14 day maturity period shall lapse from the issuing date of a new corrected invoice. Potential differences found in invoiced amount for ordered services of shunting and technical office shall not be the subject for return of the invoice. The ordering party shall claim the differences found in invoiced amount to the provider through the complaint procedure after the invoice is settled.
7. If the ordering party fails to settle the amount according to Article IV, paragraph 2 of this Contract, i.e. within 14 days from issue of invoice, the provider shall call upon the ordering party in writing to settle respective amount. If the RU fails to settle due

amount within 15 days after reminder has been sent, the provider shall reserve the right to immediately withdraw from this Contract.

8. The provider offers the possibility of electronic invoicing. Electronic invoice delivery shall require the consent of the ordering party and specific e-mail address. Detailed information on the consent form is available at www.zsr.sk in the E-invoice section.
9. In case the ordering party is in delay with payment of any invoice issued in terms of this Contract, the provider shall be entitled to charge the ordering party interest on late payment of 15% p. a.
10. In case of breach of payment conditions agreed in this Contract (payment of receivables more than 30 days overdue) the provider shall apply contractual fine in the amount of 25% of receivable value.
11. The ordering party shall settle a contractual fine based on issued invoice within 14 days. If the ordering party fails to settle a contractual fine, or pay for other provided services, delivered by provided under duly concluded contracts 30 days overdue, the provider shall be entitled to temporary suspend of access to the railway infrastructure.
12. Temporary suspension of access to the railway infrastructure shall be effective on the fifth (5) working day following the notice is send by registered mail. In the event of a temporary suspension of ordering party's access to the railway infrastructure in accordance with point 10 of this Article, it is possible to regain access to upon payment in full of all overdue claims by the ordering party incurred in connection with the Contract. During the period of temporary suspension of access to the railway infrastructure the provider has right to withdraw from the contract or require the ordering party to ensure payment in the form of documentary payments, bank guarantees or promissory note. The ordering party is obliged to cover any damage that is actual damage and loss of earnings incurred by the provider in relation to the immediate withdrawal or temporary cessation of ordering party's access to the railway infrastructure.
13. Contracting parties shall inform each other about changes in accounts and other dispositions necessary for payment and settlement for the supply of additional services.
14. Integral part of this Contract shall be Annex 2 "Declaration for the purposes of assessment of a business partner", in reference to provision of Article 2 letter n) of the Act of the National Council of the Slovak Republic No. 595/2003 Coll. on Income Tax as amended by later regulations. The business partner shall be obliged to report to Železnice Slovenskej republiky, Bratislava any change related to its personnel, economical or other relation towards ŽSR in writing and not later than 5 days from a change occurrence.
15. Contractual penalties stipulated in this Contract shall be borne by the liable party, irrespective of whether and to what extent the damage arises other hand, the breach of which may be recovered in full separately, thus, the provisions of § 369(b) of the Commercial Code shall remain unaffected.

ARTICLE V

Termination of the contract

1. The validity of this Contract may be terminated as follows:
 - a) by written agreement of contracting parties,
 - b) by written withdrawal from the Contract under the terms of this Contract (Article IV, point 6) and pursuant to Article 344 and seq. of the Commercial Code,
 - c) by a written notice,
 - d) on date of termination of the contract for access to the railway infrastructure concluded between the contractual parties.
2. Either Contracting party may terminate this Contract without giving any reason. The period of notice shall be 3 months and shall begin on the first day of the month following the receipt of written notice to the other contracting party.
3. The right to settle the obligations arising from this Contract as of date of its termination shall not cease with the act of withdrawal or discharge of the Contract.
4. The withdrawal from the Contract shall become effective as soon as it is delivered to the other contracting party.

ARTICLE VI

Transitory and concluding provisions

1. The Contract shall enter into force upon signature by authorized representatives of both contracting parties and become effective on date following the day of its publication in terms of Article 47a of the Civil Code.
2. The contracting parties shall take note that the ordering party in terms of the Act of the National Council of the Slovak Republic No. 211/2000 Coll. on free access to information and on amendments and supplements to certain acts ((Freedom of Information Act) as amended, as the obliged person shall disclose this Contract.
3. Unless otherwise agreed, mutual relations shall be governed by the Commercial Code and subsidiary by the provisions of the Civil Code. The contractual relation shall be governed by applicable legislation of the Slovak Republic.
4. Contracting parties shall undertake to duly notify each other in writing about all data changes relevant to this Contract.
5. Contracting parties agreed that the assignment of receivables and liabilities arising from this contract to a third party is excluded.
6. Modification or amendment of the content of this Contract shall be possible only through written amendments, which upon the mutual approval shall become an integral part of the Contract. Amendment to Annex 1 shall be approved by the Director of Traffic Management Department of ŽSR after the ordering party has sent an order (by the deadlines in terms of Article III. of this Contract) and shall become an integral part of the Contract.
7. The term "delivery" within this Contract shall mean the delivery of consignment to the contracting party to the address given in the Commercial Register or other public register in which it is registered. Consignment shall be considered to be delivered three days after the return of undelivered consignment, even if the person authorized to act on behalf of the contracting party to which the consignment was intended is not aware of it.

8. Contracting parties shall concurrently declare that they have duly read this contract prior to its subscription and that the contract was concluded by mutual consultation of contracting parties in their right free will and deed, seriously and comprehensively, not in distress and not on unaccommodating terms.
9. Contract shall be made in four copies in the Slovak language, of which each contracting party shall receive two copies.

In Bratislava, on

In XXXXXX on

On behalf of the provider

On behalf of the ordering party

.....

.....

XXXXXXXXXXXXXXXXXXXX

Director General

Železnice Slovenskej republiky

**Template order placement for additional service
of shunting and technical office pursuant to contract no. XX/20XX
Effective from xx. xx. 20xx**

Shunting operations:

RST	Designation of shunting squad	Ordered working time of shunting squad	September Σ hours	October Σ hours	November Σ hours	December Σ hours
Trenčín	1.					
Bratislava východ	1.					
	3.					
	4.					
	7.					

Technical office:

RST	Train no.	Notes (e.g. restrictions in the course of a week)	Ordered action under Product catalogue
Kúty			
Štúrovo			

D e c l a r a t i o n *(TEMPLATE)* for the purpose of business partner assessment

I truly declare that

(applicable in case a business partner is a natural person – non-entrepreneur)

Name and surname:

Permanent residence:

Birth date:

(applicable in case a business partner is a natural person – non-entrepreneur)

Name and surname:

Permanent residence:

Business name:

Registered office:

CIN:

Tax No:

VAT No:

(applicable in case a business partner is a legal person)

Business name:

Statutory body:

Registered office:

CIN:

Tax No:

VAT No:

(mark with x)

has been since *(please indicate DD.MM.YYYY)*

is not

is not, but was from to

related party interrelated with the company Železnice Slovenskej republiky, Bratislava (in abbreviated form „ŽSR“) pursuant to Article 2 letter n) of the Act No. 595/2003 Coll. On Income Tax Act as amended (hereinafter “Income Tax Act“).

I shall notify any change associated with the interrelation to ŽSR no later than 5 days from its occurrence.

Interrelation situation *(mark with x):*

Personal interrelation

Economic interrelation

In....., on.....

.....
Name and Surname
Position

Explanatory notes:

Related party (Article 2 letter n) of the Income Tax Act) shall mean a close party (Articles 116 and 117 of the Civil Code) which is economically, personally, or otherwise interrelated with the first party.

Close party (Articles 116 and 117 of the Civil Code)

1. Pursuant to Article 116 of the Civil Code **a close person** shall be defined as a relative in direct line, brother or sister and the spouse; other persons in a family or other relation shall be considered close to each other if a detriment suffered by one of them is reasonably felt as own by the other.
2. Pursuant to Article 117 of the Commercial Code the level of relationship of two persons shall be ascertained according to the number of births from that one person originates from the other in the direct line and by that both persons originate from the common ancestor in a side line.

Economic or personal interrelation Article 2 letter o) of the Income Tax Act shall mean a situation, in which one party participates in the ownership, control, or administration of another party, or shall mean a relation between parties, which are under the control or administration of the same party, or in which the same party has direct or indirect equity interest, while the participation in the:

1. Ownership or control shall mean any direct, or indirect derivative holding of more than 25 % of the registered capital or the voting rights, while
 - Indirect holding shall be calculated by multiplying the percentages of direct holdings divided by one hundred, and by multiplying results so obtained by one hundred, and
 - Indirect derivative holding shall be calculated by summing up the indirect holdings; the indirect derivative holding shall only be used to calculate the participation of a single party in the ownership or control of another party, where such a single party participates in the ownership or control of several parties, each of which holds a participation in the ownership or control of the same third party, if the indirect derivative holding exceeds 50%, then all the parties, which were included in the calculation thereof, shall be regarded as economically interrelated regardless of their actual interests.
2. Administration shall mean the relationship of members of statutory bodies or supervisory bodies of a business company, or co-operative, towards such a business company, or co-operative.

Other interrelation (Article 2 letter p) of the Income Tax Act) shall mean a relationship established in particular for the purpose of reduction of the tax base or increase of tax loss.