

Claim for the refund, exemption or application of the reduced tax rate on income paid to non-residents

Conventions for the avoidance of double taxation	<input type="checkbox"/> dividends (FORM A)	<input type="checkbox"/> interest (FORM B)	<input type="checkbox"/> royalties (FORM C)	<input type="checkbox"/> other income (FORM D)
EU Directives	<input type="checkbox"/> parent- subsidiary tax regime dir. 90/435/EEC (FORM E)		<input type="checkbox"/> interest and royalty tax regime dir. 2003/49/EC (FORM F)	

DETAILS OF THE BENEFICIAL OWNER

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person <input type="checkbox"/> cross in the case of a permanent establishment	Business Name			
Foreign TIN	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				

DETAILS OF THE LEGAL REPRESENTATIVE

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person	Business Name			
TIN	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				

OTHER CO-BENEFICIARIES OF THE INCOME FOR WHICH REFUND IS BEING REQUESTED

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person	Business Name			
TIN	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				

DETAILS OF THE PROXY APPOINTED TO SUBMIT THE APPLICATION (IF PRESENT) ¹

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person	Name			
TIN	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from the residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				

PAYMENT METHOD (for refunds)

FINANCIAL INSTITUTION: _____

BANK ACCOUNT HOLDER² _____

(if part of the Economic and Monetary Union): BIC³ _____ IBAN _____

(if outside the Economic and Monetary Union)⁴: BANK ACCOUNT DETAILS _____

ADDRESS OF THE FINANCIAL INSTITUTION _____

SIGNATURE

ATTACHMENTS: _____

¹ Attach the original copy of the relative power of attorney

² If the beneficiary uses a proxy for the payment, fill in the application with the bank account of the proxy. For powers of attorney released abroad, the original copy with translation must be sent to Centro Operativo di Pescara. If the proxy for the collection is also the proxy for the submission of the application and/or for making the requested declarations, only one original copy with translation is required.

³ If Economic and Monetary Union: the BIC code is mandatory.

⁴ If not Economic and Monetary Union: the BIC code is an alternative to the address of the financial institutions.

FORM A - DIVIDENDS

- EXEMPTION/APPLICATION OF THE TAX RATE PROVIDED BY THE CONVENTION
 REFUND

Article ___ of the Convention for the avoidance of double taxation between Italy and _____

ITALIAN DIVIDEND PAYER

Legal person	Business Name
Italian TIN	
Residence	Full address

DEPOSITARY BANK (FOR CUSTODY OF SECURITIES)

Legal Person	Business Name
Italian TIN	
Residence	Full address

DESCRIPTION OF THE DIVIDENDS RECEIVED

Business year	Payment date	Number of shares	Percentage of shareholding ¹	Dividends per share	Amount of dividends gross of the Italian tax	Tax paid in Italy	Amount of the tax due	Requested refund
TOTAL								

¹ This column should be filled in if there is a shareholding quota to which a rate applies different from the general rate provided for by the Convention.

FORM A - DIVIDENDS

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE²

The undersigned _____ acting as _____

Declares

- to reside / that the entity _____ is resident in _____ pursuant to the Convention with _____ for the tax period / periods _____ ;
- to be / that the above mentioned entity is the beneficial owner of the dividends;
- not to have / that the above mentioned entity does not have a permanent establishment or a fixed base in Italy to which the income effectively connects;
- to be / that the above mentioned entity is subject to tax for the specified dividends in the Country of residence;
- NOT to be / that the above mentioned entity is NOT subject to tax for the specified dividends in the Country of residence (explain the reasons for the exemption) _____ ;
- to comply with all other necessary requirement for applying the benefits granted by the Convention regarding the income received;
- that all information in this declaration is correct and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

- exemption from Italian tax or application within the limits provided by the mentioned Convention;
- refund of taxes regarding the income specified above;
- that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of _____ certifies that for the tax period/s _____ the beneficiary described above is resident in _____ according to Article ___ of the Convention with Italy and that the declarations given in this form are true to the best of the knowledge of this Tax administration.

Date _____

Signature and Office stamp

² The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).

FORM B - INTEREST

- EXEMPTION/APPLICATION OF THE TAX RATE PROVIDED BY THE CONVENTION
 REFUND

Article ___ of the Convention for the avoidance of double taxation between Italy and _____

ITALIAN INTEREST PAYER

Person	Surname Name / Business Name
Italian TIN	
Residence	Full address

DEPOSITARY BANK (FOR CUSTODY OF SECURITIES)

Legal Person	Business Name
Italian TIN	
Residence	Full address

DESCRIPTION OF THE INTEREST RECEIVED

Payment date	Amount of interest gross of the Italian tax	Amount of the tax paid in Italy	Applicable tax rate according to the Convention	Amount of the tax due	Requested refund
TOTAL					

FORM B - INTEREST

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE¹

The undersigned _____ acting as _____

Declares

- to reside / that the entity _____ is resident in _____ pursuant to the Convention with _____ for the tax period / periods _____ ;
- to be / that the entity above mentioned is the beneficial owner of the interest;
- not to have / that the above mentioned entity does not have a permanent establishment or a fixed base in Italy to which the income effectively connects;
- to be / that the above mentioned entity is subject to tax for the specified interest in the Country of residence;
- NOT to be / that the above mentioned entity is NOT subject to tax for the specified interest in the Country of residence (explain the reasons for exemption)
_____ ;
- to comply with all other necessary requirement for applying the benefits granted by the Convention regarding the income received;
- that all information in this declaration is correct and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

- exemption from Italian tax or application within the limits provided by the mentioned Convention;
- refund of taxes regarding the income specified above;
- that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of _____ certifies that for the tax period/s _____ the beneficiary described above is resident in _____ according to Article ___ of the Convention with Italy and that the declarations given in this form are true to the best of the knowledge of this Tax administration.

Date _____

Signature and Office stamp

¹ The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).

FORM C - ROYALTIES

- EXEMPTION / APPLICATION OF TAX RATE PROVIDED BY THE CONVENTION
 REFUND

Article ___ of the Convention for the avoidance of double taxation between Italy and _____

ITALIAN ROYALTY PAYER

Person	Surname Name / Company Name
Italian TIN	
Residence	Full address

DESCRIPTION OF THE ROYALTIES RECEIVED

Date of payment	Amount of royalties gross of the Italian tax	Amount of the tax paid in Italy	Applicable tax rate according to the Convention	Amount of the tax due	Requested refund
TOTAL					

FORM C - ROYALTIES

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE¹

The undersigned _____ acting as _____

Declares

- to reside / that the entity _____ is resident in _____ pursuant to the Convention with _____ for the tax period / periods _____ ;
- to be / that the entity above mentioned is the beneficial owner of the royalties;
- not to have / that the above mentioned entity does not have a permanent establishment or a fixed base in Italy to which the income effectively connects;
- to be / that the above mentioned entity is subject to tax for the specified royalties in the Country of residence;
- NOT to be / that the above mentioned entity is NOT subject to tax for the specified royalties in the Country of residence (explain the reasons for exemption)
_____ ;
- to comply with all other necessary requirement for applying the benefits granted by the Convention regarding the income received;
- that all information in this declaration is correct and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

- exemption from Italian tax or application within the limits provided by the mentioned Convention;
- refund of taxes regarding the income specified above;
- that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of _____ certifies that for the tax period/s _____ the beneficiary described above is resident in _____ according to Article ___ of the Convention with Italy and that the declarations given in this form are true to the best of the knowledge of this Tax administration.

Date _____

Signature and Office stamp

¹ The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).

FORM D – OTHER INCOME

(this form must be used for the categories of income for which there is no specific form like employee income, self-employed income, capital gains, director’s fees, etc.)

- EXEMPTION / APPLICATION OF TAX RATE PROVIDED BY THE CONVENTION
 REFUND

Article ___ of the Convention for the avoidance of double taxation between Italy and _____

ITALIAN PAYER OF THE INCOME

Person	Surname Name / Company Name
Italian TIN	
Residence	Full address

DESCRIPTION OF THE INCOME RECEIVED¹: _____

Payment date	Amount of income gross of the Italian tax	Amount of the tax paid in Italy	Applicable tax rate according to the Convention	Amount of the tax due	Requested refund
TOTAL					

¹ Please specify the category of income.

FORM D – OTHER INCOME

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE²

The undersigned _____ acting as _____

Declares

- to reside / that the entity _____ is resident in _____ pursuant to the Convention with _____ for the tax period / periods _____ ;
- to be / that the entity above mentioned is the beneficial owner of the income;
- not to have / that the above mentioned entity does not have a permanent establishment or a fixed base in Italy to which the income effectively connects;

- to be / that the above mentioned entity is subject to tax for the specified income in the Country of residence;
- NOT to be / that the above mentioned entity is NOT subject to tax for the specified income in the Country of residence (explain the reasons for exemption)

_____ ;

- to comply with all other necessary requirement for applying the benefits granted by the Convention regarding the income received;
- that all information in this declaration is correct and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

- exemption from Italian tax or application within the limits provided by the mentioned Convention;
- refund of taxes regarding the income specified above;

- that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of _____ certifies that for the tax period/s _____ the beneficiary described above is resident in _____ according to Article ___ of the Convention with Italy and that the declarations given in this form are true to the best of the knowledge of this Tax administration.

Date _____

Signature and Office stamp

² The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).

FORM E – PARENT-SUBSIDIARY REGIME
90/435/EEC Directive

EXEMPTION

REFUND

ITALIAN DIVIDEND PAYER

Legal person	Business Name
Italian TIN	
Residence	Full address

DEPOSITARY BANK (FOR CUSTODY OF SECURITIES)

Legal Person	Business Name
Italian TIN	
Residence	Full address

DESCRIPTION OF THE DIVIDENDS

Business year	Payment date	Number of shares	Percentage of shareholding	Dividends for shares	Amount of dividends gross of the Italian tax	Tax paid in Italy	Amount of the tax due	Requested refund
TOTAL								

FORM E – PARENT-SUBSIDIARY REGIME 90/435/EEC Directive

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE¹

The undersigned _____ acting as _____

Declares

- that the company _____ holds ____ % shares in the company _____ uninterruptedly from _____;
- that the above mentioned company is the beneficial owner of the dividends received and that same company is not holding the shares for the sole purpose of benefitting from the Parent Subsidiary tax regime;
- that all the information in this declaration is true and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

- exemption from Italian tax according to the directive;
- refund of taxes regarding the income specified above;
- that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of _____ certifies that the company _____ meets the conditions provided in Committee Directive 90/435/EEC dated 23 July 1990 (art. 27-bis of Italian Presidential Decree no. 600/1973), and in particular:

- has one of the legal status of companies provided by Directive no. 90/435/EEC;
- during the _____ tax period, resides for tax purposes in _____ and is not considered resident outside the European Union according to a Convention with a third State for the avoidance of double taxation;
- is subject to one of the taxes listed in the mentioned Directive in the State of residence, without the possibility of benefitting from an option or exemption not limited by territory or time.

Date _____

Signature and Office Stamp

¹The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).

FORM F - INTEREST AND ROYALTY REGIME
Directive 2003/49/EC

EXEMPTION

REFUND

BENEFICIAL OWNER OF INTEREST AND/OR ROYALTY PAYMENTS

Indicate in Section A the company or entity beneficial owner or, in case of a permanent establishment, indicate in Section B the details of the permanent establishment and in Section A the details of the company or entity to which the permanent establishment belongs.

A	Legal person	Business Name
	TIN	
	Residence	Full address
	Legal Representative	

B	Legal person	Business Name
	TIN	
	Place of establishment	Full address
	Legal Representative	

DEBTOR OF INTEREST AND/OR ROYALTY PAYMENTS

Indicate in Section C the company or entity debtor or, in case of a permanent establishment, indicate in Section D the details of the permanent establishment and in Section C the details of the company or entity to which the permanent establishment belongs.

C	Legal person	Business Name
	TIN	
	Residence	Full address
	Legal Representative	

D	Legal person	Business Name
	TIN	
	Place of establishment	Full address
	Legal Representative	

FORM F - INTEREST AND ROYALTY REGIME

Directive 2003/49/EC

DECLARATION OF THE BENEFICIAL OWNER UNDER SECTION A OR ITS AUTHORISED REPRESENTATIVE¹

The undersigned _____ acting as _____

Declares

- that the beneficiary (company entity) _____ has the following legal status _____;
- that the beneficiary resides for tax purposes in _____ and is not considered resident outside the European Union according to a Convention with a third State for the avoidance of double taxation;
- that the beneficiary is subject to tax without being exempt;

(indicate the appropriate box/boxes and complete):

<input type="checkbox"/>	That the beneficiary has a direct and uninterrupted holding of voting rights of _____% in the company or in the entity indicated in Section C), as from (date): _____;
<input type="checkbox"/>	The company or entity indicated in Section C) has a direct and uninterrupted holding of voting rights of _____% in the beneficial owner as from (date): _____;
<input type="checkbox"/>	<p>A third company or entity (full name) _____ (address : _____) holds directly and uninterruptedly the _____ % of voting rights in the beneficial owner as from (date) _____, and the _____% of voting rights in the person indicated in Section C) as from (date) _____</p> <p>Furthermore, the third company or entity:</p> <ul style="list-style-type: none"> - has the following legal status _____; - is resident for tax purposes in _____ and it is not considered resident outside the European Union according to a Convention with a third State for the avoidance of double taxation; - is subject to _____ tax without being exempt;

- that _____ is the beneficial owner of the interest/royalties;
- that the interest /royalties are subject to _____ tax;
- that the annual amount of interest/royalties established in the contract(s) stipulated on date/s _____ for which tax exemption or tax refund is requested is:
 € _____, ____ (interest) € _____, ____ (royalties).

¹The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).

FORM F - INTEREST AND ROYALTY REGIME
Directive 2003/49/EC

The beneficial owner declares that all the information in this declaration is true and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

- exemption from Italian tax according to the directive;
- refund of taxes regarding the income specified above;
- that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

FORM F - INTEREST AND ROYALTY REGIME
Directive 2003/49/EC

DECLARATION OF BENEFICIAL OWNER UNDER SECTION B OR ITS AUTHORISED REPRESENTATIVE²

The undersigned _____ acting as _____ ,
for what concerns the permanent establishment _____

Declares

- that it is located in the territory of _____ (indicate the State);
- that it is subject to _____ tax without being exempt;
- that the company or entity to which it belongs has the following legal status _____ ;
- that the company or entity to which it belongs has its fiscal residence in _____, and that it is not considered resident outside the European Union, according to an agreement for the avoidance of double taxation with a third State;
- that the company or entity to which it belongs is subject to _____ tax without being exempt;

(indicate the appropriate box/boxes and complete):

<input type="checkbox"/>	that the company or entity to which it belongs, indicated in Section A, has a direct and uninterrupted holding of voting rights of ___% in the company or entity indicated in Section C, as from (date) _____ ;
<input type="checkbox"/>	that the company or entity indicated in Section C has a direct and uninterrupted holding of voting rights of _____ % in the company or body, indicated in Section A, as from (date) _____ ;
<input type="checkbox"/>	<p>that a third company or entity (full name): _____ (address : _____) has a direct and uninterrupted holding of voting rights of _____ % in the subject indicated in Section A as from (date)_____ and the ___% of voting rights in the subject indicated in Section C, as from (date) _____ .</p> <p>Furthermore, the third company or entity above:</p> <ul style="list-style-type: none"> - has the following legal status _____ ; - is resident in a Member State of the EU and is not considered resident outside the European Union, according to an agreement for the avoidance of double taxation with a third State; - is subject to _____ tax without being exempt;

- that it is the beneficial owner of interest/royalties, if the debt-claim, right or use of information in respect of which interest or royalty payments arise are effectively connected with its own activity;
- that the interest and royalty payments represent income in respect of which it is subject to _____ tax;
- that the annual amount of interest/ royalties for which tax exemption or tax refund is requested, indicated in the contract(s) stipulated on (date/s) _____, is:
€ _____ , _____ (**interest**) € _____ , _____ (**royalties**).

²The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached to the refund request).

FORM F - INTEREST AND ROYALTY REGIME
Directive 2003/49/EC

The beneficial owner declares that all the information in this declaration is true and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

- exemption from Italian tax according to the directive;
- refund of taxes regarding the income specified above;

– that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

FORM F - INTEREST AND ROYALTY REGIME
Directive 2003/49/EC

DESCRIPTION OF THE INTEREST AND/OR ROYALTIES RECEIVED

Payment date	Amount gross of the Italian tax	Tax paid in Italy	Amount of the tax due	Requested refund
TOTAL				

CERTIFICATION OF THE TAX AUTHORITY

(check the appropriate box/boxes and complete):

<input type="checkbox"/>	The Tax Authority of _____ certifies that the above mentioned _____ company/entity (TIN n. _____), described in Section A, is resident for tax purposes in _____, according to Article 3, letter a), ii) of Council Directive 2003/49/CE.
<input type="checkbox"/>	The Tax Authority of _____ certifies that the permanent establishment (TIN n. _____) belonging to the company/entity described in Section A) is located in _____, according to Article 3, letter c) of Council Directive 2003/49/CE.

Date _____

Signature and Office Stamp