## CLAIM FOR REDUCED RATE OF WITHHOLDING TAX/EXEMPTION FROM WITHHOLDING TAX IN ISRAEL ON PAYMENTS TO A NON RESIDENT

This form shall be completed and signed by the recipient of income or by an authorized officer or representative of the recipient.

<b><u>PART A:</u></b> BASIS OF CLAIM FOR REDUCED RATE OF WITHHOLDING TAX/EXEMPTIO This claim is made pursuant to the Double Tax Convention between Israel and	
□ This claim is not made pursuant to a Double Tax Convention.	
PART B: GENERAL NATURE OF THE TRANSACTION AND INCOME	
1. Provide a brief description of the transaction involved:	
2. The income received is from	
□ dividends □ interest □ royalties □ other (specify)	
PART C: THE RECIPIENT	
1. Full name of the recipient:	
2. Home address or registered office of recipient:	
3. Identity number, social security number, or registration number of recipient:	
4. Form of organization of recipient (Company, Partnership, etc.):	
Date of establishment:	
5. Income Tax File number of recipient in place of residence:	
6. Address of local income tax assessing office in recipient's place of rsidence:	
7. The recipient is a fiscal resident of (country) since	(date).
<ul> <li>8. If the recipient is an individual, has he been present in Israel at any time in the past 3 one month?  <ul> <li>No</li> <li>Yes</li> <li>If yes, specify the dates and duration of such stays in Israel:</li> </ul> </li> </ul>	
9. Does the recipient conduct business in Israel, directly or indirectly, in any manner?	o 🛛 Yes
Specify:	
10.If the recipient is a corpration, is a majority of any class of shares in the recipient controlled who are not fiscal residents of the recipient's state of residence?	, directly or indirectly, by persons
Specify:	

### PART D: THE PAYER

Form	<b>A</b> /	114

1.	Full	name	of	the	payer	of	the	income:
----	------	------	----	-----	-------	----	-----	---------

- 2. Home address or registered office of payer:
- 3. Income Tax File number of payer in Israel:
- 4. Does any special relationship exist between the payer of the income and the recipient (for example: family, partnership, corporate control): Yes No

Specify:

#### PART E: DETAILS OF INCOME RECEIVED

Place of Receipt	Amount/Currency	Description of Income	Method of Calculation
(country, city, bank account number)		_	(e.g. rate of interest, percentage of sales; daily fee)

2. Have similar items of income been the subject of previous claims? 🛛 No □ Yes If yes, specify dates, amounts and rates of withholding tax approved in the past two instances:

3. If the income is a dividend and the recipient claims an additional reduction of withholding tax due to direct ownership in the distributing company (pursuant to a Double Tax Convention), specify nature, extent and duration of such ownership:

#### **PART F: DOCUMENTATION**

Attach all relevant documents pertaining to the transaction (for example, contracts and invoices). List all documents attached: 1.

2		
3		

#### PART G: DECLARATIONS OF THE RECIPIENT

1. The recipient declares that:

2.

2.

3.

- a. he is the beneficial owner of the income received;
- b. he does not carry on business in Israel through a permanent establishment there nor perform independent personal services from a fixed base in Israel, to which the income is effectively connected;
- c. all the information provided above is accurate and complete.

Date of Signature	Signature of Recipient or authorized officer or representative
lame of authorized officer or representative:	
Capacity or Title of authorized officer or representative:	
ddress of authorized officer or representative:	

## PART H: CERTIFICATION OF FOREIGN INCOME TAX AUTHORITY

# This part shall be completed and signed by the Income Tax Authorities of the recipient's place of residence

## 1. I certify that:

a. the recipient of the income is a fiscal resident of \_\_\_\_\_ (country);

b. the recipient regularly reports his income as required, the most recent income tax return filed being for the year \_\_\_\_\_;

c. the income concerned $\Box$ is $\Box$ is not subject to income tax in (the recipient's country of residence)
---

-	Date of Signature	Signature	Official Stamp
2. Name	of Income Tax Authority official making	this certification:	
3. Positic	on or Title of certifying official:		
4. Addres	ss of certifying official:		