

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 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).