

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

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

**DETAILS OF THE BENEFICIAL OWNER**

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b> <input type="checkbox"/> <b>cross in the case of a permanent establishment</b>	<b>Business Name</b>			
<b>Foreign TIN</b>	<b>No.</b> _____ <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.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

**DETAILS OF THE LEGAL REPRESENTATIVE**

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b>	<b>Business Name</b>			
<b>TIN</b>	<b>No.</b> _____ <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.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

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

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b>	<b>Business Name</b>			
<b>TIN</b>	<b>No.</b> _____ <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.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

**DETAILS OF THE PROXY APPOINTED TO SUBMIT THE APPLICATION (IF PRESENT) <sup>1</sup>**

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b>	<b>Name</b>			
<b>TIN</b>	<b>No.</b> _____ <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.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from the residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

**PAYMENT METHOD (for refunds)**

FINANCIAL INSTITUTION: \_\_\_\_\_

BANK ACCOUNT HOLDER<sup>2</sup> \_\_\_\_\_

(if part of the Economic and Monetary Union): BIC<sup>3</sup> \_\_\_\_\_ IBAN \_\_\_\_\_

(if outside the Economic and Monetary Union)<sup>4</sup>: BANK ACCOUNT DETAILS \_\_\_\_\_

ADDRESS OF THE FINANCIAL INSTITUTION \_\_\_\_\_

SIGNATURE

\_\_\_\_\_

ATTACHMENTS: \_\_\_\_\_  
 \_\_\_\_\_

<sup>1</sup> Attach the original copy of the relative power of attorney

<sup>2</sup> 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.

<sup>3</sup> If Economic and Monetary Union: the BIC code is mandatory.

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

## 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

<b>Person</b>	<b>Surname Name / Company Name</b>
<b>Italian TIN</b>	
<b>Residence</b>	<b>Full address</b>

### 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
<b>TOTAL</b>					

## FORM C - ROYALTIES

### DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE<sup>1</sup>

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

<sup>1</sup> 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).