

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 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