

INSTRUCTIONS FOR FILLING IN FORMS A, B, C and D CONCERNING THE APPLICATION OF CONVENTIONS FOR THE AVOIDANCE OF DOUBLE TAXATION

The Forms: are organised in 2 copies

- one for the Italian withholding agent or, in the case of refund requests, for the Centro Operativo di Pescara (competent Italian Office for refunds requested by non-residents);
- one for the beneficiary of the income.

WHAT ARE THEY FOR: the Forms A, B, C and D can be used by non-residents

1. to obtain the **direct application of the Convention** for the avoidance of double taxation (from now on DTC) in force;
2. to request for the **refund** of Italian taxes applied on Italian source income.

1. DIRECT APPLICATION OF THE DTC THROUGH THE IMPLEMENTATION OF A CONVENTIONAL REDUCED RATE OR EXEMPTION

DTCs generally provide three ways to share the right to tax of States:

- share taxation in both States with a reduced rate in the Country of source (e.g. interest);
- share taxation without a reduced rate (employment income);
- exclusive right to tax in the State of residence of the beneficial owner of income (e.g. business income carried out without a permanent establishment in the other Country).

Who receives the forms: the forms must be filled in in all their parts and completed with the statement issued by the Tax authority of the State in which the recipient of the income is resident. Said forms are submitted to the Italian withholding agent that may apply directly, under its own responsibility, the reduced rate or exemption provided for by the DTC.

Storage of documents: the withholding agent must keep the forms together with the necessary documentation for the application of the DTC provisions submitted by the non-residents for future controls of the Revenue Agency. All documentation shall be kept at disposal of the Tax administration until the period in which the income is paid falls within the statute of limitation for the tax assessment purposes or until the relative assessments have been concluded.

Foreign authority statements: for the direct application of the DTC provisions, the foreign fiscal authority's certification contained in the form shall be valid for the tax period contained in the statement starting from the issuing date, provided that all requirements remain met.

2. REFUNDS

If the Italian withholding tax applied exceeds the reduced rate provided for by the DTC or if the Italian withholding tax has been applied notwithstanding the exclusive right to tax in the Country of residence of the beneficial owner of income, the non-resident beneficial owner may request the refund of the difference between the Italian tax applied and the rate or exemption provided by the DTC.

Who receives the refund claim: the form must be filled in and sent to the Agenzia delle Entrate, Centro Operativo di Pescara – via Rio Sparto, 21 65129 Pescara – Italia (fax 085/ 52145 - email: cop.pescara.rimborsinonresidenti@agenziaentrate.it).

Deadline to claim a refund: the form must be sent within 48 months from the date in which the tax was withheld at source or paid pursuant to Article 38, Paragraphs 1 and 2 of the Presidential Decree no. 602, dated 29 September 1973.

Documentation: documentation showing the entitlement to refund is required (e.g.: documentation concerning requirements relating to the holding of participation, original or certified copy of certification proving the actual payment of dividends or interest to the beneficiary).

Foreign tax authority statement: with reference to the refund request, the foreign authority's statement, contained in the form, can refer to several years when the refund concerns withholding taxes applied in different years.

Treatment of private data according to Article 13 of the Legislative Decree no. 196/2003

1. Aim and modalities of private data treatment

The present form contains private data (i.e., personal data and information about bank account) that Agenzia delle Entrate obtains for processing the refunds.

The requested data shall be provided by the taxpayer in order to process the refund.

The data shall be used exclusively by authorised persons, through computerized methods and with measures aimed at privacy safeguard and avoidance of illegal use by non-authorized persons.

2. Persons in charge of data processing

According to the Legislative Decree no. 196/2003, Agenzia delle Entrate is the entity in charge of processing the private data when these become available to it and under its direct control.

Agenzia delle Entrate avails itself of So.ge.i. Spa (Società Generale d'informatica). So.ge.i. is an external partner of Agenzia delle Entrate, which it is in charge of the data processing under its quality of technological partner managing the Tax Register.

3. Rights of taxpayer

According to Article 7 of Legislative Decree no. 196/2003, the taxpayer may have access to his own private data for controlling their use, up-dating them or rectifying them, as the case may be. The taxpayer may delete the data or contest their treatment, if this is carried on in violation of the provisions established by the above Legislative Decree .

These rights may be exercised upon request addressed to:

Agenzia delle Entrate – Via Cristoforo Colombo, 426 c/d – 00145 Roma

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.

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)				

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).