

**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.

PART A: BASIS OF CLAIM FOR REDUCED RATE OF WITHHOLDING TAX/EXEMPTION FROM WITHHOLDING TAX

- This claim is made pursuant to the Double Tax Convention between Israel and _____, Article _____.
- 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 residence: _____

7. The recipient is a fiscal resident of _____ (country) since _____ (date).

8. If the recipient is an individual, has he been present in Israel at any time in the past 3 years for any period exceeding one month? No Yes

If yes, specify the dates and duration of such stays in Israel: _____

9. Does the recipient conduct business in Israel, directly or indirectly, in any manner? No Yes

Specify: _____

10. If the recipient is a corporation, is a majority of any class of shares in the recipient controlled, directly or indirectly, by persons who are not fiscal residents of the recipient's state of residence? No Yes

Specify: _____

PART D: THE PAYER

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

Date of receipt	Place of receipt (country, city, bank account number)	Amount/Currency	Description of Income	Method of Calculation (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:
- 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

2. Name of authorized officer or representative: _____
3. Capacity or Title of authorized officer or representative: _____
4. Address of authorized officer or representative: _____

PART H: CERTIFICATION OF FOREIGN INCOME TAX AUTHORITY

Form A/114

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 is 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. Position or Title of certifying official: _____

4. Address of certifying official: _____

