

**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: \_\_\_\_\_  
\_\_\_\_\_

For Individual: Date of birth: \_\_\_\_\_

4. Form of organization of recipient (Company, Partnership, etc.): \_\_\_\_\_  
Date of establishment: \_\_\_\_\_ Country 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. The recipient is or has been a resident of Israel.

If yes, specify date of exit from Israel \_\_\_\_\_; dates and duration of residency \_\_\_\_\_

9. 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: \_\_\_\_\_  
\_\_\_\_\_

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

Specify: \_\_\_\_\_  
 \_\_\_\_\_

11. 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: \_\_\_\_\_  
 \_\_\_\_\_

12. Is the income attributable to a place of business located in a country other than the country noted in paragraph X above  No  Yes

If yes, specify: \_\_\_\_\_

**PART D: THE PAYER**

1. Full name of the payer of the income: \_\_\_\_\_

2. Home address or registered office of payer: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

3. ID number / 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):  No  Yes

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 taxation Convention):

a. Specify nature, extent and duration of such ownership: \_\_\_\_\_  
 \_\_\_\_\_

b. What was the smallest amount of such ownership interest during the 365-day period that includes the day of the payment of dividends? \_\_\_\_\_

c. Has the company that holds the shares or the company that pays the dividends undergone corporate reorganization during the said 365-day period?  No  Yes

If yes, specify: \_\_\_\_\_

4. If the income is a royalty payment, is the recipient the original owner of the right?  No  Yes  
 If no, attach a copy of the license, contract or assignment under which you acquired the right or the license.

5. If the income is capital gain from the disposition of shares or rights:  
 Did the shares or rights derive part or all of their value, directly or indirectly, from immovable property\* situated in Israel or;  
 Did all or part of the property of the entity whose shares or rights have been disposed consists, directly or indirectly, of immovable property situated in Israel  No  Yes  
 If yes:

a. Specify nature, extent and duration of such ownership: \_\_\_\_\_  
 \_\_\_\_\_

b. What was the largest part of the value of the shares or rights or the largest part the entities property that derived their value, directly or indirectly, from immovable property situated in Israel:

during the 365-day period preceding the alienation? \_\_\_\_\_ (for treaty based benefits)

during the 24 month period preceding the alienation? \_\_\_\_\_ (in other cases)

**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: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\* In this paragraph "immovable property" means the rights listed in Article 97(B3)(2) of the Income Tax Ordinance (New Version), 5721-1961, including, inter alia, value derived, directly or indirectly, from a right to use of immovable property (see circular 3/2014, section 2.4)

**PART H: CERTIFICATION OF FOREIGN INCOME TAX AUTHORITY**

This part shall be completed and signed by the Income Tax Authorities of the recipient's place of residence

1. I certify that:

**a. For treaty benefits:**

The recipient of the income is a fiscal resident of \_\_\_\_\_ (country) within the meaning of the Double Tax Treaty between Israel and this country: \_\_\_\_\_

**In other cases:**

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: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_