

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

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