

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

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