

COVER PAGE

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	☐ dividends (FORM A)	☐ interest (FORM B)	☐ royalties (FORM C)	□ other income (FORM D)		
EU Directives		□ parent- subsidiary tax regime dir. 90/435/EEC (FORM E)		☐ 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	Business Name					
cross in the case of permanent establishment	a					
Foreign TIN	No					
	☐ My country my country of		issue a TIN for residents	s or I cannot obtain a TIN from		
Italian TIN (if issued)						
Residence	State	Full address				
Domicile	State	Full address				
(if different from residence)						
P.O. Box						
(optional)						
E-MAIL						
(optional)						



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DETAILS	OF TH	E LEGAL	REPRESEN	TATIVE

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person	Business Nam	e		
TIN	No			
1111	110.			
		ntry of residence does not of residence.	ot issue a TIN for residents o	r I cannot obtain a TIN from
Italian TIN				
(if issued)				
Residence	State	Full address		
Domicile	State	Full address		
(if different from				
residence)				
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 Nam	e		
TIN	No			
		ntry of residence does n of residence.	ot issue a TIN for residents of	or I cannot obtain a TIN from
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				



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			IT THE APPLICATION	`
Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person	Name			
TIN	No			
	110			
			ot issue a TIN for residents of	or I cannot obtain a TIN from
Italian TIN	my country	y of residence.		
(if issued)				
Residence	State	Full address		
Residence	State	run address		
Domicile	State	Full address		
(if different from the residence)				
P.O. Box				
(optional)				
E-MAIL				
(optional)				
		AYMENT METHOD	(for refunds)	
FINANCIAL ISTITUTIO	N:			
BANK ACCOUNT HOL	DER ²			
(if part of the Economic a	nd Monetary Union)	: BIC ³	IBAN	
			AILS	
(ii outside the Leonomie t	ind wionetary omon)	. BANK ACCOUNT BET	AILS	
ADDRESS OF THE FINA	ANCIAL INSTITUT	ION		
			SIGNAT	TURE
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.

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.



FORM A - DIVIDENDS

	EMPTION FUND	/APPLICA	ATION OF T	THE TAX	RATE PRO	VIDED BY	THE CONV	ENTION
Article_	of the C	onvention	for the avoic	lance of d	ouble taxatio	on between I	taly and	
ITALIA	N DIVIDEN	ND PAYER						
Legal pe	rson	Business	Name					
Italian T	IN							
Residence	ee	Full addr	ress					
		`	USTODY OF	SECURIT	TIES)			
Legal Pe	rson	Business	Name					
Italian T	IN							
Residence	ee	Full address						
DESCRI	PTION OF	THE DIVI	DENDS REC	EEIVED				
Business year	Payment date	Number of shares	Percentage of shareholding ¹	Dividends per share	Amount of dividends gross of the Italian tax	Tax paid in Italy	Amount of the tax due	Requested refund
							TOTAL	

¹ This column should be filled in if there is a shareholding quota to which a rate applies different from the general rate provided for by the Convention.



FORM A - DIVIDENDS

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE²

Th	e 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 above mentioned entity is the beneficial owner of the dividends;
	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 dividends in the Country of residence; NOT to be / that the above mentioned entity is NOT subject to tax for the specified dividends in the Country of residence (explain the reasons for the 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.
Pla	ce and date Signature
	CERTIFICATION OF THE TAX AUTHORITY
The des	e Tax Authority ofcertifies that for the tax period/s the beneficiary cribed above is resident in according to Article of the Convention with Italy I that the declarations given in this form are true to the best of the knowledge of this Tax administration.
Da	te 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).



FORM B - INTEREST

□ EXEMP □ REFUNI		APPLICAT	ION OF THE T	AX RATE PI	ROVIDED BY THI	E CONVENTIO
Article	of the C	onvention f	or the avoidance	e of double tax	xation between Ital	y and
ITALIAN IN	TERES	T PAYER				
Person		Surname N	ame / Business N	ame		
Italian TIN						
Residence		Full addres	s			
DEPOSITAR	Y BAN	K (FOR CU	STODY OF SEC	URITIES)		
Legal Person		Business Na	ame			
Italian TIN						
Residence		Full addres	s			
DESCRIPTIO	ON OF	THE INTER	EST RECEIVED			
Payment date Amount of interest 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	



FORM B - INTEREST

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE¹

The undersigned	acting as	
	Declares	
- to reside / that the entity _	is resident in	pursuant to the
Convention with	is resident in; for the tax period / periods;	
- to be / that the entity above me	ntioned is the beneficial owner of the interest;	
 not to have / that the above mento which the income effectively 	ntioned entity does not have a permanent establishmy connects;	nent or a fixed base in Italy
	d entity is subject to tax for the specified interest in attioned entity is NOT subject to tax for the specified for exemption)	
 to comply with all other necessar the income received; 	ary requirement for applying the benefits granted by	y the Convention regarding
	aration is correct and complete, and that the undersidescribed above ceases to be, as well as of any var	•
	Requests	
□ exemption from Italian tax or a □ refund of taxes regarding the in	application within the limits provided by the mention acome specified above;	ned Convention;
- that the refund should be made	e according to the payment methods specified on the	e cover page.
Place and date	Signature	
CEI	RTIFICATION OF THE TAX AUTHORITY	
The Tax Authority of described above is resident in and that the declarations given in t	certifies that for the tax period/s according to Article of this form are true to the best of the knowledge of thi	the Convention with Italy s Tax administration.
Date	Signature and Office stamp	

¹ 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).



FORM C - ROYALTIES

□ EXEMPTION / APPLICATION OF TAX RATE PROVIDED BY THE CONVENTION□ REFUND						
Article	of the C	onvention f	or the avoidance	e of double taxa	tion between Ita	ly and
ITALIAN R	OYALT	Y PAYER				
Person		Surname N	ame / Company N	Name		
Italian TIN						
Residence		Full addres	s			
Date of	Amount	of royalties	Amount of the	Applicable tax	Amount of the	Requested
payment	gross of t	the Italian	tax paid in Italy	rate according to the Convention	tax due	refund
					TOTAL	



FORM C - ROYALTIES

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE $^{1}\,$

The undersigned	ea	acting	as		
		De	clares		
 to reside / Convention 	that the entity with	for the tax period	is resident in // periods	· ;	pursuant to the
- to be / that	the entity above mer	ntioned is the benefi	cial owner of the roy	yalties;	
	/ that the above mer e income effectively	-	not have a permanen	t establishment o	or a fixed base in Italy
□ NOT to be		ntioned entity is NC s for exemption)	T subject to tax for	the specified ro	Country of residence; yalties in the Country
	with all other nec ne income received;	essary requirement	for applying the	benefits granted	d by the Convention
	e of the requiremen			•	I shall communicate if ations in the supplied
		Re	quests		
	from Italian tax or ap xes regarding the in-		e limits provided by the;	the mentioned C	Convention;
- that the refu	and should be made	according to the pay	ment methods speci	ified on the cove	er page.
Place and date		-	Signature		
	СЕБ	RTIFICATION OF	THE TAX AUTH	ORITY	
described above	e is resident in		tifies that for the t according to Artithe best of the know	icle of the	the beneficiary Convention with Italy administration.
Date			Signature and Off	fice stamp	

¹ 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).



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.)

□ EXEMP □ REFUNI		APPLICA	TION OF TAX	RATE PROVII	DED BY THE C	ONVENTION
Articleo	f the Co	onvention fo	or the avoidance	of double taxat	ion between Ital	y and
ITALIAN PA	AYER C	OF THE INC	OME			
Person		Surname N	ame / Company N	Name		
Italian TIN						
Residence		Full addres	s			
			1Ε RECEIVED¹:			
Payment date		ount of income as of the Italian				Requested refund
•	•		•	•	тотлі	

¹ Please specify the category of income.



FORM D – OTHER INCOME

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE²

acting as						
Declares						
is resident in;	pursuant to the					
to be / that the entity above mentioned is the beneficial owner of the income;						
ty does not have a permanent establishn	nent or a fixed base in Italy					
bject to tax for the specified income in y is NOT subject to tax for the specifie on)	d income in the Country of					
uirement for applying the benefits gr	ranted by the Convention					
rrect and complete, and that the unders d above ceases to be, as well as of any						
Requests						
rithin the limits provided by the mention fied above;	ned Convention;					
o the payment methods specified on the	cover page.					
Signature						
ION OF THE TAX AUTHORITY						
certifies that for the tax period/saccording to Article of true to the best of the knowledge of this	the Convention with Italy s Tax administration.					
Signature and Office stamp						
	is resident in; the period / periods; the beneficial owner of the income; by does not have a permanent establishment of the specified income in t					

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).



FORM E – PARENT-SUBSIDIARY REGIME 90/435/EEC Directive

		□ EXE	MPTION			□ REFU	J ND	
ITALIA	N DIVIDE	ND PAYEI	R					
Legal pe	rson	Busines	s Name					
Italian T	IN							
Residence	ee	Full add	lress					
DEPOSI	TARY BA	ANK (FOR	CUSTODY (OF SECUR	ITIES)			
Legal Pe	rson	Busines	s Name					
Italian T	IN							
Residence Full address								
		F THE DIV						
Business year	Payment date	Number of shares	Percentage of shareholding	Dividends for shares	Amount of dividends gross of the Italian tax	Tax paid in Italy	Amount of the tax due	Requested refund
							TOTAL	



FORM E – PARENT-SUBSIDIARY REGIME 90/435/EEC Directive

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE 1

The u	ndersigr	ned			_acting as						
					Declares						
– tha	the	company		unint	erruptedly from	holds	_ %	shares	in _;	the	company
			•	•	eneficial owner se of benefitting						e company
if (one or n				is true and comed above cease						
					Requests						
□ ref	und of t	from Italiar axes regardi	ng the in	come speci	fied above;						
– tha	it the ref	fund should	be made	according t	o the payment r	nethods speci	fied on	the cover	r pag	e.	
Place	and date	e			Signa	ature					
			CERT	TIFICATI	ON OF THE	TAX AUTE	IORI	ΓΥ			
The	Tax	Authority	of _	meet	s the condition	s provided i	cer	tifies th	nat Direct	the ive 90	company 0/435/EEC
dated					dential Decree i es provided by l				ır:		
-	during	g the	ta	ax period, de the Euro	resides for tax	purposes in		•	a th	a ird St	and is not ate for the
-					in the mentione on or exemption					nce, v	vithout the
Date _.						Signature	and O	ffice Stai	np		

¹The 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).



		EXEMPTION	□ REFUND
Ind the	icate in Section A the c	ompany or entity beneficial of	OR ROYALTY PAYMENTS where or, in case of a permanent establishment, indicate in Section B ion A the details of the company or entity to which the permanent
A	Legal person	Business Name	
	TIN		
	Residence	Full address	
	Legal Representative		
В	Legal person	Business Name	
Ь	Legal person	Dusiness Name	
	TIN		
	Place of establishment	Full address	
	Legal Representative		
Ind deta	icate in Section C the		PAYMENTS The case of a permanent establishment, indicate in Section D the C the details of the company or entity to which the permanent
C	Legal person	Business Name	
	TIN		
	Residence	Full address	
	Legal Representative		
D	T 1	D No	
v	Legal person	Business Name	
	TIN		
	Place of establishment	Full address	
	Legal Representative		



DECLARATION OF THE BENEFICIAL OWNER UNDER SECTION A OR ITS AUTHORISED REPRESENTATIVE $^{\rm 1}$

The	undersigned	acting as		
		Decla	res	
	that the beneficiary (companstatus			_ has the following legal
- t	that the beneficiary resides for ta the European Union according to	x purposes in a Convention with a	and is not third State for the avoidance	considered resident outside te of double taxation;
- t	that the beneficiary is subject to t	tax without being exe	mpt;	
	(indicate the appropriate box/b	oxes and complete):		
	That the beneficiary has a direction in the entity indicated in Section	et and uninterrupted hon C), as from (date):	olding of voting rights of_	% in the company or ;
	The company or entity indicate of% in the beneficial ow	·	-	olding of voting rights
	A third company or entity (address:	the % of voice of voting rights in y or entity: in in ccording to a Convergence of voting rights in	oting rights in the benefic the person indicated in S and it	ial owner as from (date) ection C) as from (date)
– t	hat	is the benefici	al owner of the interest/rova	alties:
	that the interest /royalties are sub			,
- t	that the annual amount of for whi	interest/royalties es	tablished in the contrac	et(s) stipulated on date/s
	E,(inte			

¹The 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).



The beneficial owner declares that all the information in this declaration is true 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.

R	Requests
 exemption from Italian tax according to the direct refund of taxes regarding the income specified abore 	
- that the refund should be made according to the p	payment methods specified on the cover page.
Place and date	Signature



DECLARATION OF BENEFICIAL OWNER UNDER SECTION B OR ITS AUTHORISED REPRESENTATIVE 2

Th	The undersignedacting as	,
for	for what concerns the permanent establishment	
	Declares	
_	- that it is located in the territory of (indicate the	State);
_	- that it is subject to tax without being exempt;	
-	 that the company or entity to which it belongs has the following legal status 	;
-	 that the company or entity to which it belongs has its fiscal residence in	, and that it is the avoidance of double
_	- that the company or entity to which it belongs is subject to tax without	being exempt;
	(indicate the appropriate box/boxes and complete):	
	that the company or entity to which it belongs, indicated in Section A, has a direction of voting rights of% in the company or entity indicated in Section C, as from the company or entity indicated in Section C, as from the company or entity indicated in Section C, as from the company or entity indicated in Section C, as from the company or entity indicated in Section C.	_
	that the company or entity indicated in Section C has a direct and uninterrupted hole of % in the company or body, indicated in Section A, as from (date)	-
	that a third company or entity (full name): (address: direct and uninterrupted holding of voting rights of % in the subject indicated from (date) and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C, and the% of voting rights in the subject indicated in Section C.) has a cated in Section A as
	Furthermore, the third company or entity above:	
	- has the following legal status	· ;
	- is resident in a Member State of the EU and is not considered resident of Union, according to an agreement for the avoidance of double taxation with	•
	- is subject to tax without being exempt;	
	 that it is the beneficial owner of interest/royalties, if the debt-claim, right or use of in which interest or royalty payments arise are effectively connected with its own activities. 	ty;
-	- that the interest and royalty payments represent income in respect of with tax;	hich it is subject to
_	- that the annual amount of interest/ royalties for which tax exemption or tax refund is the contract(s) stipulated on (date/s), is:	requested, indicated in
	\in	

²The 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 to the refund request).



The beneficial owner declares that all the information in this declaration is true 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.

Req	uests
 □ exemption from Italian tax according to the directive □ refund of taxes regarding the income specified above 	
- that the refund should be made according to the paym	ent methods specified on the cover page.
Place and date	Signature



Date _____

FORM F - INTEREST AND ROYALTY REGIME Directive 2003/49/EC

DESCRIPTION OF THE INTEREST AND/OR ROYALTIES RECEIVED

				due				
1	TOTAL							
	(check th	CERTIFICA ne appropriate box/boxes and	ATION OF THE T	AX AUTHORITY				
	The Tax A	authority of			certifies that the			
		mentioned company/e	ed in Section A					
	The Tax A permanent Section A) Directive 20	establishment (TIN n is located in003/49/CE.) bel	onging to the compa _ , according to Article	certifies that the ny/entity described in 23, letter c) of Council			

Signature and Office Stamp