

## 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.)

- EXEMPTION / APPLICATION OF TAX RATE PROVIDED BY THE CONVENTION  
 REFUND

Article \_\_\_ of the Convention for the avoidance of double taxation between Italy and \_\_\_\_\_

### ITALIAN PAYER OF THE INCOME

<b>Person</b>	<b>Surname Name / Company Name</b>
<b>Italian TIN</b>	
<b>Residence</b>	<b>Full address</b>

DESCRIPTION OF THE INCOME RECEIVED<sup>1</sup>: \_\_\_\_\_

Payment date	Amount of income 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
<b>TOTAL</b>					

<sup>1</sup> Please specify the category of income.

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### DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE<sup>2</sup>

The 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 entity above mentioned is the beneficial owner of the income;
- 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 income in the Country of residence;
- NOT to be / that the above mentioned entity is NOT subject to tax for the specified income in the Country of residence (explain the reasons for 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.

Place and date \_\_\_\_\_

Signature \_\_\_\_\_

### CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of \_\_\_\_\_ certifies that for the tax period/s \_\_\_\_\_ the beneficiary described above is resident in \_\_\_\_\_ according to Article \_\_\_ of the Convention with Italy and that the declarations given in this form are true to the best of the knowledge of this Tax administration.

Date \_\_\_\_\_

Signature and Office stamp

<sup>2</sup> 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).