

DECLARATION MADE FOR THE PURPOSE OF AVOIDING DOUBLE TAXATION

The undersigned _____
 born in _____ date _____
 and residing in _____
 Tax code _____
 in connection with the contract _____
 of _____

DECLARES

to identify himself/herself in the following tax regime:

☐ **A) Person not having fixed base of carrying out the activity in Italy and who does not file tax returns in Italy.**

The remuneration is subject to the 30% withholding tax provided for in Article 25 of Presidential Decree 600/1973, because: *(tick the relevant box)*

- ☐ there is no international convention against double taxation between your state of residence and Italy
☐ the exemption from the payment of taxes in Italy is not applicable under the existing convention
☐ he/she does not intend to request the substituto to apply the conventional treatment.

☐ **B) Person who has no fixed base of carrying out the activity in Italy and who does not file tax returns in Italy.**

The fee is exempt from the withholding tax provided for in Article 25 of Presidential Decree 600/1973, in connection with the provisions of the International Convention Italy/_____ on the Avoidance of Double Taxation on Income (art. _____ of the Convention).

In order to benefit from the exemption from the payment of taxes in Italy, he encloses the declaration in [Annex 1](#) and declares that the relevant documentation will be produced in original before the payment of the fee.

☐ **C) Person who performs the service that is the subject of the assignment in his/her foreign state of residence (or other foreign state). Fees are exempt under Art. 25, par. 2, of Presidential Decree 600/1973.**

In order to benefit from the exemption from the payment of taxes in Italy, you enclose the declaration in [Annex 2](#) and declare that the relevant documentation will be produced in original before payment of the fee.

Finally, the undersigned declares,

- to be informed, in accordance with Legislative Decree 196/2003 and ss.mm.ii. and Regulation (EU) 679/2016, that the personal data provided will be processed, also by computer, in accordance with the laws and regulations in force, exclusively within the scope of the procedure for which this declaration is made and for the related fulfilments;

- to consent with this statement, to the processing of their personal data;

- that he/she is aware that he/she can exercise the rights provided for in Article 13 of Regulation (EU) 679/2016, including the right to obtain the updating, rectification of personal data concerning him/her or the integration of data as well as their cancellation.

_____, _____
 place date

 signature

DECLARATION IN LIEU OF AFFIDAVIT

(art. 47 D.P.R. December 28, 2000, no. 445)

The undersigned (last name first name) _____

Date of birth

Place of birth

State of birth

Tax code

Tax domicile

City

State

aware that false statements are criminally punishable under Article 76 of Presidential Decree No. 445 of December 28, 2000, and that this Administration will carry out checks, including random checks, on the truthfulness of the statements made,

DECLARES

- that I am resident in _____
- that I do not have a fixed establishment in Italy
- that the income earned in Italy is subject to taxation in its own State

REQUESTS

- the application of the Convention between Italy and _____
for the purpose of avoiding double taxation on income (art. _____ of the Convention).

ATTACHES

- the declaration in original issued by the competent Tax Authority of his State, where of certifies that the taxation of the income received takes place in his State

_____, _____
place date

signature

Article 76 Presidential Decree No. 445 of December 28, 2000:

1. Anyone who makes false statements, forms false documents or uses them in the cases provided for in this Consolidated Text shall be punished in accordance with the Criminal Code and special laws on the subject.
2. The production of a deed containing data no longer corresponding to the truth is equivalent to the use of a false deed.
3. Substitute declarations made pursuant to Articles 46 and 47 and declarations made on behalf of the persons specified in Article 4, paragraph 2, shall be considered as made to a public official.
4. If the offenses specified in paragraphs 1, 2 and 3 are committed in order to obtain appointment to public office or authorization to practice a profession or art, the court, in the most serious cases, may apply temporary disqualification from public office or profession and art.

DECLARATION IN LIEU OF AFFIDAVIT

(art. 47 D.P.R. December 28, 2000, no. 445)

The undersigned (last name first name) _____

Date of birth

Place of birth

State of birth

Tax code

Tax domicile

City

State

aware that false statements are criminally punishable under Article 76 of Presidential Decree No. 445 of December 28, 2000, and that this Administration will carry out checks, including random checks, on the truthfulness of the statements made,

DECLARES

- that I am resident in _____
- that I do not have a fixed establishment in Italy
- to have performed the service in their own country or in another foreign country

REQUESTS

- not to be subject to withholding tax

ATTACHES

- the declaration in original issued by the competent Tax Authority of their State, where of certifies, for tax purposes, residence in the foreign state.

_____, _____
place date

signature

Article 76 Presidential Decree No. 445 of December 28, 2000:

1. Anyone who makes false statements, forms false documents or uses them in the cases provided for in this Consolidated Text shall be punished in accordance with the Criminal Code and special laws on the subject.
2. The production of a deed containing data no longer corresponding to the truth is equivalent to the use of a false deed.
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4. If the offenses specified in paragraphs 1, 2 and 3 are committed in order to obtain appointment to public office or authorization to practice a profession or art, the court, in the most serious cases, may apply temporary disqualification from public office or profession and art.