

Account Number: \_\_\_\_\_

To: \_\_\_\_\_

\_\_\_\_\_

**Customer's Declaration Of His\Her Being A Non-Resident<sup>1</sup>  
For The Purpose Of The Income Tax Ordinance**

I wish to open a non-resident account by virtue of my being a non-resident for the purpose of the Income Tax Ordinance

**A. The Customer's Particulars**

|  |                                       |  |
|--|---------------------------------------|--|
| Name<br>_____  | Passport No.\Corporation No.<br>_____ | <b>Type of Customer</b>  |
| <b>In respect of an individual</b>   |                                       | Legal entity o Individual o Trust o Partnership all of whose members are non-residents o |
| Date of birth: _____   |                                       | <b>In respect of legal entity</b>  |
| Country of residence: _____  |                                       | The country in which it was incorporated   |
| Country of citizenship: _____  |                                       | _____  |
| Country issuing the passport: _____  |                                       | The country in which control and management are conducted                                |
| Validity of passport: _____  |                                       | _____  |
| Permanent address (country, town, street, house number and apartment number) |                                       |  |
| Address for sending mail   |                                       | Customer's telephone: _____  |
|  |                                       | Attorney's telephone: _____  |

**With regards to an individual:**

I declare that I am a non-resident because: (mark the relevant box with an X)

|     |                          |  |
|-----|--------------------------|--|
| 1.  | <input type="checkbox"/> | The state of Israel is not my permanent place of residence   |
| 2.  | <input type="checkbox"/> | The state of Israel is not my place of residence nor my family's place of residence  |
| 3.  | <input type="checkbox"/> | My ordinary or permanent place of activity is not in the state of Israel   |
| 4.  | <input type="checkbox"/> | I do not engage in an occupation in the state of Israel  |
| 5.  | <input type="checkbox"/> | I do not own a business or part of a business in the state of Israel   |
| 6.  | <input type="checkbox"/> | This year I did not stay and I do not intend staying in the state of Israel for 183 days or more   |
| 7.  | <input type="checkbox"/> | This year I did not stay in Israel and I also do not intend staying in Israel for 30 days or more and my total stay in Israel this year and in the two preceding years will not reach 425 days |
| 8.  | <input type="checkbox"/> | I am not insured with the National Insurance Institute in the state of Israel  |
| 9.  | <input type="checkbox"/> | I do not hold Israeli passport   |
| 10. | <input type="checkbox"/> | I do not have Israeli citizenship  |

<sup>1</sup>“A Non Resident” – a person who is not an Israeli resident, within the definition thereof in section 1 of the Income Tax Ordinance

**With regards to a legal entity:**

I declare that the body of persons is a non-resident since: (mark the relevant box with an X)

|    |  |  |
|----|--|--|
| 1. |  | It is not registered\incorporated with the Registrar of Companies in Israel  |
| 2. |  | It is not registered with the Registrar of <i>Amutot</i> (non-profit societies) in Israel  |
| 3. |  | It is not registered with the Registrar of Partnership in Israel   |
| 4. |  | None of the partners in the partnership are Israeli residents  |
| 5. |  | The control of the legal entity is not in Israel   |
| 6. |  | The management of the legal entity is not in Israel  |
| 7. |  | The legal entity does not have a permanent enterprise in Israel  |
| 8. |  | The legal entity, residing in Israel does not hold, directly or indirectly, through holding shares or through a trust or in any other manner, alone or with another who is an Israeli resident one or more of the means of the control specified below at a rate exceeding 25% :<br>(a). The right to participate in profits,<br>(b). The right to appoint a director,<br>(c). The voting right,<br>(d). The right to share in the assets of the entity at the time of its winding up,<br>(e). The right to direct the manner of exercising one of the rights specified above. |

**With regards to a Trust:**

I declare that the trust is a non-resident since: (mark the relevant box with an X)

|    |  |  |
|----|--|--|
| 1. |  | The trust is not registered in Israel      |
| 2. |  | The creator of the trust is a non-resident |
| 3. |  | The beneficiary is a non-resident          |
| 4. |  | The trustee is a non-resident              |

**B. The Entitlement to Exemption from Tax on a Non-Resident's Deposit**

I declare that I am aware that I shall only be entitled to benefit from exemption from tax on income from interest on a non-resident's deposit if the deposit will comply with **all** following terms and conditions:

1. The deposit is not recorded and does not require a record in the books of a permanent enterprise in Israel.
2. The interest income from the deposit is not income from a business or occupation.
3. All the deposit owners are non-residents.
4. The deposit was not used to grant a loan or as collateral for loans that the Bank has granted to my relatives or to legal entity of which I am controlling owner, if they are Israeli residents.

**Declarations:**

- I hereby declare that I have understood this form and have completed it accurately and in accordance with the instructions.
- I have given all the correct, full and complete particulars in this form.
- I undertake that if there shall be a change in any particulars detailed in the form, I shall immediately contact the Bank and complete a new form.
- I am aware that an omission or giving incorrect particulars constitutes an offence against the Income Tax Ordinance.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Customer's Name

\_\_\_\_\_  
Name of attorney in fact

\_\_\_\_\_  
Customer's Signature

\_\_\_\_\_  
Signature of Attorney in fact