Skatturinn
Iceland Revenue and Customs

Application under Double Taxation Agreement for an Exemption or partial relief from Icelandic Taxation

concerning payments or commissions to foreign parties for services or other activities, the utilisation of property rights or interests, sales profits /capital gains or dividend payments

I Applicant

1 Applicant´s name / beneficial owner	
2 Address (Street)	
3 State or province	4 Postcode - postoffice/city
5 Country of residence (fiscal)	6 Tax identification number
7 E-mail address	8 Telephone number / 9 Fax number
10 Icelandic identification number	11 OECD code

II The exempted activity, services, rights and/or payments

12 Tax exemption concerning:
- ☐ Dividend payment
- ☐ Interests
- ☐ Sales profits/capital gains
- ☐ Use of property rights, (usufruct)
- ☐ Lease of movables
- ☐ Individual personal services
- ☐ Other service or activities

13 Details regarding the mark made in box 12

14 Articles in relevant double taxation convention covering activities, services, property rights or interests, sales profits/capital gains or dividend payments

15 Payer of the service, property rights, dividends, interests etc.

III Declaration and signature of the applicant

16 The undersigned, who has full power of attorney to obligate the applicant under law, hereby requests that the applicant be fully or partially exempted from the taxation of particular items. The exempted items are income or payments received from individuals or parties with a permanent residence in Iceland under the provisions of a double taxation agreement between the Republic of Iceland and.. (contracting country concerned).

The undersigned further declares the following:

- The applicant is the beneficial owner of the income.
- The payments or income do not originate from a permanent establishment in Iceland with which the applicant is affiliated, as such establishments are defined in the above double taxation convention.
- The payments or income are subject to taxation in the applicant's country of residence, where the applicant bears full and unlimited tax liability.
- All information provided in this application is correct.
- The applicant will immediately inform both the tax authorities in Iceland and in the applicant's country of residence of any changes in the information provided in this application that could affect whether an exemption is granted.

17 Application date	18 Signature of the applicant/applicant´s representative according to a valid power of attorney

19 The applicant requests that the Directorate of Internal Revenue send its decision by:

☐ e-mail ☐ mail ☐ Digital Mailbox (www.island.is)

IV Confirmation of authorities

20 Confirmation of the Icelandic tax authorities	21 Confirmation of the tax authorities in the applicant's country of residence
☐ Application approved ☐ Application denied Certificate No. Validity period of exemption	We hereby confirm that the applicant bears full and unlimited tax liability in the country specified in box 16 of this form, and has permanent residence there with regard to the double taxation convention concerned.
Date — Signature and stamp of the tax authorities	Date — Signature and stamp of the tax authorities

See directions and explanatory notes for particular boxes on the back side of the last duplicate

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Directions and explanatory notes for particular boxes

This application shall be completed by those with limited tax liability in Iceland, under paragraph 3, 6, 7 and 8 of Article 3 of Act No. 90/2003 on income tax, to request exemption from taxation under the provisions of a double taxation convention concluded by Iceland and the state specified in the application. A tax exemption and tax refund may be applied for simultaneously. An application for a tax refund is made on form RSK 5.43, which can be printed from the Iceland Revenue and Customs website, www.skatturinn.is.

Handwritten applications shall be completed in BLOCK CAPITALS.

The relevant foreign tax authorities under the double taxation convention shall certify the accuracy of specific information provided by the applicant. The application shall be sent to the Iceland Revenue and Customs at the following address:

Skatturinn
Katrínartún 6
105 Reykjavík
Iceland

To expedite processing of the application, foreign tax authorities can send the Iceland Revenue and Customs the certified application as a PDF document to skatturinn@skatturinn.is.

Notes on particular boxes on the form

Box 1 Enter the name of the company or the individual. Only beneficial owners may apply for exemption from taxes of paid interests, dividends, royalties or capital gain.*

Boxes 2-4 Address of the applicant.

Box 5 In the shaded section, please enter the country code for the country where the recipient of the payment has a permanent fiscal residence. The country code shall be in accordance with ISO 3166 (two letters), e.g., DK for Denmark. Country codes can be found on the Directorate of Internal Revenue's web site, www.skatturinn.is.
In the non-shaded section, please enter the name of the country covered under the double taxation convention, specified in box 16.

Box 6 Enter here the applicant's tax identification number (TIN) assigned under the laws and regulations of the country where the applicant has a permanent fiscal residence and unlimited tax liability. If a TIN is not available, then enter the applicant's ID No. (Social Security Number or comparable) used for tax purposes by the foreign tax authorities in the applicant's country of residence.

Box 10 Please enter the applicant's Icelandic identification number if one has been assigned. However, box 6 should always be filled out, regardless of whether the applicant has an Icelandic identification number or not.

Box 11 In the shaded section of this box, please enter the relevant OECD code for the applicant's legal form as specified below.

01 Individual
02 Corporation
03 Partnership
04 Business organisation other than corporation and partnership
05 Government or international organisation
06 Other
07 Unknown

Box 13 The applicant should provide further explanations regarding the mark made in box 12.

- If the use of property rights (usufruct), is relevant, such as for patents, trademarks, manufacturing licences or rights to utilise industrial, commercial or scientific equipment, the type of property rights shall be specified, including patent numbers and the country of registration.
  If copyright is relevant, the type of property rights and name of the work(s) shall be specified. Also, the owner's (author's) name, address and country of residence shall be stated, as well as whether the owner or another party is the applicant.
- For use of movables, the type of lease payment shall be specified.
- For individual personal services (freelance) details shall be provided on the kind of activities and services provided.
- In the same fashion, details on services rendered or activities other than those specified above that can be subject to provisions of the relevant double taxation convention should be entered.
- If the sale of usufruct or movables is involved, one should specify what is sold and to whom as well as the name and the address of the buyer. The sales price and the sales proceeds are also relevant.°
- Regarding interests specify the accounts and transactions. An approved exemption regarding interests is applicable for the beneficial owner of the interests until further notice.
- Only the beneficial owner* of the dividends/capital gains (i.e. the one who is entitled to the dividends/capital gains) can apply for an exemption from Icelandic, dividend tax and/or capital gains tax.

* According to the Iceland Reveune and Customs the **real beneficial owner** is an entity who enjoys the benefits of owning a security or property, regardless of whose name the title is in. This implies that only the real beneficial owner himself can apply for an exemption/refund, enclosing documentation issued accordingly. An entity that is in fact acting on behalf of someone else as either trustee or investment manager, and is as such the registered or indirect owner of the dividends, is not entitled to an exemption/refund. Neither is an entity that receives the dividend payments and passes them directly on to other entities/persons entitled to an exemption/refund.

If contract is available a copy shall be filed with the application.

Box 16 Enter here the name of the country with which Iceland has concluded a double taxation convention relevant to this application.

English country names and code elements

This list states country names in alphabetical order as given in ISO 3166-1
and the corresponding ISO 3166-1-alpha-2 code elements.

AFGHANISTAN	AF
ÅLAND ISLANDS	AX
ALBANIA	AL
ALGERIA	DZ
AMERICAN SAMOA	AS
ANDORRA	AD
ANGOLA	AO
ANGUILLA	AI
ANTARCTICA	AQ
ANTIGUA AND BARBUDA	AG
ARGENTINA	AR
ARMENIA	AM
ARUBA	AW
AUSTRALIA	AU
AUSTRIA	AT
AZERBAIJAN	AZ
BAHAMAS	BS
BAHRAIN	BH
BANGLADESH	BD
BARBADOS	BB
BELARUS	BY
BELGIUM	BE
BELIZE	BZ
BENIN	BJ
BERMUDA	BM
BHUTAN	BT
BOLIVIA	BO
BOSNIA AND HERZEGOVINA	BA
BOTSWANA	BW
BOUVET ISLAND	BV
BRAZIL	BR
BRITISH INDIAN OCEAN TERRITORY	IO
BRUNEI DARUSSALAM	BN
BULGARIA	BG
BURKINA FASO	BF
BURUNDI	BI
CAMBODIA	KH
CAMEROON	CM
CANADA	CA
CAPE VERDE	CV
CAYMAN ISLANDS	KY
CENTRAL AFRICAN REPUBLIC	CF
CHAD	TD
CHILE	CL
CHINA	CN
CHRISTMAS ISLAND	CX
COCOS (KEELING) ISLANDS	CC
COLOMBIA	CO
COMOROS	KM
CONGO	CG
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD
COOK ISLANDS	CK
COSTA RICA	CR
CÔTE D'IVOIRE	CI
CROATIA	HR
CUBA	CU
CYPRUS	CY
CZECH REPUBLIC	CZ
DENMARK	DK
DJIBOUTI	DJ
DOMINICA	DM
DOMINICAN REPUBLIC	DO
ECUADOR	EC
EGYPT	EG
EL SALVADOR	SV
EQUATORIAL GUINEA	GQ
ERITREA	ER
ESTONIA	EE
ETHIOPIA	ET
FALKLAND ISLANDS (MALVINAS)	FK
FAROE ISLANDS	FO
FIJI	FJ
FINLAND	FI
FRANCE	FR
FRENCH GUIANA	GF
FRENCH POLYNESIA	PF
FRENCH SOUTHERN TERRITORIES	TF
GABON	GA
GAMBIA	GM
GEORGIA	GE
GERMANY	DE
GHANA	GH

GIBRALTAR	GI
GREECE	GR
GREENLAND	GL
GRENADA	GD
GUADELOUPE	GP
GUAM	GU
GUATEMALA	GT
GUINEA	GN
GUINEA-BISSAU	GW
GUYANA	GY
HAITI	HT
HEARD ISLAND AND MCDONALD ISLANDS	HM
HOLY SEE (VATICAN CITY STATE)	VA
HONDURAS	HN
HONG KONG	HK
HUNGARY	HU
ICELAND	IS
INDIA	IN
INDONESIA	ID
IRAN, ISLAMIC REPUBLIC OF	IR
IRAQ	IQ
IRELAND	IE
ISRAEL	IL
ITALY	IT
JAMAICA	JM
JAPAN	JP
JORDAN	JO
KAZAKHSTAN	KZ
KENYA	KE
KIRIBATI	KI
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP
KOREA, REPUBLIC OF	KR
KUWAIT	KW
KYRGYZSTAN	KG
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA
LATVIA	LV
LEBANON	LB
LESOTHO	LS
LIBERIA	LR
LIBYAN ARAB JAMAHIRIYA	LY
LIECHTENSTEIN	LI
LITHUANIA	LT
LUXEMBOURG	LU
MACAO	MO
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
MADAGASCAR	MG
MALAWI	MW
MALAYSIA	MY
MALDIVES	MV
MALI	ML
MALTA	MT
MARSHALL ISLANDS	MH
MARTINIQUE	MQ
MAURITANIA	MR
MAURITIUS	MU
MAYOTTE	YT
MEXICO	MX
MICRONESIA, FEDERATED STATES OF	FM
MOLDOVA, REPUBLIC OF	MD
MONACO	MC
MONGOLIA	MN
MONTSERRAT	MS
MOROCCO	MA
MOZAMBIQUE	MZ
MYANMAR	MM
NAMIBIA	NA
NAURU	NR
NEPAL	NP
NETHERLANDS	NL
NETHERLANDS ANTILLES	AN
NEW CALEDONIA	NC
NEW ZEALAND	NZ
NICARAGUA	NI
NIGER	NE
NIGERIA	NG
NIUE	NU
NORFOLK ISLAND	NF
NORTHERN MARIANA ISLANDS	MP
NORWAY	NO
OMAN	OM

PAKISTAN	PK
PALAU	PW
PALESTINIAN TERRITORY, OCCUPIED	PS
PANAMA	PA
PAPUA NEW GUINEA	PG
PARAGUAY	PY
PERU	PE
PHILIPPINES	PH
PITCAIRN	PN
POLAND	PL
PORTUGAL	PT
PUERTO RICO	PR
QATAR	QA
RÉUNION	RE
ROMANIA	RO
RUSSIAN FEDERATION	RU
RWANDA	RW
SAINT HELENA	SH
SAINT KITTS AND NEVIS	KN
SAINT LUCIA	LC
SAINT PIERRE AND MIQUELON	PM
SAINT VINCENT AND THE GRENADINES	VC
SAMOA	WS
SAN MARINO	SM
SAO TOME AND PRINCIPE	ST
SAUDI ARABIA	SA
SENEGAL	SN
SERBIA AND MONTENEGRO	CS
SEYCHELLES	SC
SIERRA LEONE	SL
SINGAPORE	SG
SLOVAKIA	SK
SLOVENIA	SI
SOLOMON ISLANDS	SB
SOMALIA	SO
SOUTH AFRICA	ZA
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
SPAIN	ES
SRI LANKA	LK
SUDAN	SD
SURINAME	SR
SVALBARD AND JAN MAYEN	SJ
SWAZILAND	SZ
SWEDEN	SE
SWITZERLAND	CH
SYRIAN ARAB REPUBLIC	SY
TAIWAN, PROVINCE OF CHINA	TW
TAJIKISTAN	TJ
TANZANIA, UNITED REPUBLIC OF	TZ
THAILAND	TH
TIMOR-LESTE	TL
TOGO	TG
TOKELAU	TK
TONGA	TO
TRINIDAD AND TOBAGO	TT
TUNISIA	TN
TURKEY	TR
TURKMENISTAN	TM
TURKS AND CAICOS ISLANDS	TC
TUVALU	TV
UGANDA	UG
UKRAINE	UA
UNITED ARAB EMIRATES	AE
UNITED KINGDOM	GB
UNITED STATES	US
UNITED STATES MINOR OUTLYING ISLANDS	UM
URUGUAY	UY
UZBEKISTAN	UZ
VANUATU	VU
Vatican City State see HOLY SEE	
VENEZUELA	VE
VIET NAM	VN
VIRGIN ISLANDS, BRITISH	VG
VIRGIN ISLANDS, U.S.	VI
WALLIS AND FUTUNA	WF
WESTERN SAHARA	EH
YEMEN	YE
Zaire see CONGO, THE DEMOCRATIC REPUBLIC OF THE	
ZAMBIA	ZM
ZIMBABWE	ZW