

PETICION DE DEVOLUCION

del Impuesto español sobre las rentas comprendidas en los artículos 10 y 11 del Convenio entre España y el Reino Unido de Gran Bretaña e Irlanda del Norte de 21 de Octubre de 1975

Nombre y apellidos (1) o razón social del propietario (2) usufructuario (2) de los títulos _____

Dirección completa _____

El que suscribe certifica que el propietario (2) usufructuario (2) de los títulos designados a continuación:

- Tiene la cualidad de residente del Reino Unido en el sentido del Convenio fiscal entre España y el Reino Unido.
- No posee en España establecimiento permanente al cual esté vinculado efectivamente la participación o el crédito generadores de las rentas de que se trata, y pide la devolución del exceso del impuesto español satisfecho y correspondiente a las rentas que se enumeran a continuación de los títulos emitidos por (3)

Naturaleza de los títulos (4)	Fecha de adquisición	Número de títulos	Número de la serie de los títulos	Número de serie (o fecha de vencimiento) de los cupones (5)	Número de cupones	Valor unitario del cupón en euros (5)	Valor total (col. F por col. G)
A	B	C	D	E	F	G	H
Total de cupones						Total de euros	

Impuesto retenido en la fuente _____ % (6) _____ euros (7)

Límite del Convenio _____ % (8) _____ euros (9)

Cantidad a devolver (diferencia entre líneas) _____ (7) y (9) _____ euros

Número y fecha del documento acreditativo (carta de pago) de haberse ingresado en Hacienda el impuesto cuya devolución se pide en cuanto al exceso (10) _____

Banco español u operante en España designado por el interesado para que, por su cuenta y en su nombre, se entregue el importe de la devolución que se solicita (11) _____

Nombre, cualidad y dirección del apoderado _____

Hecho en _____ el _____

Firma del propietario (2) usufructuario (2) o de su apoderado (2)

- (1) Subrayar el apellido o apellidos.
- (2) Tachar todas las indicaciones inútiles.
- (3) Nombre y domicilio de la colectividad o sociedad emisora residente de España (o del deudor de los intereses).
- (4) Cuando se trate de intereses de préstamos, no representados estos últimos por obligaciones, se indicará esta circunstancia en la columna A. En la columna B se indicará la fecha en que se contrató el préstamo, y en la columna H, el importe de los intereses para los cuales se pide la devolución del exceso del Impuesto. Las restantes columnas se dejarán en blanco.
- (5) Si las acciones no llevan cupones, se consignarán en la columna E la fecha de puesta en pago de los dividendos y en la columna G el importe de este dividendo por acción.
- (6) Indicar el porcentaje.
- (7) Indicar el total de impuesto retenido en la fuente.
- (8) Indicar el límite en porcentaje conforme a los artículos 10 y 11, párrafo 2, del Convenio.
- (9) Indicar el total del impuesto que corresponde por aplicación de los límites establecidos en los artículos 10 y 11, párrafo 2, del Convenio.
- (10) Cuando el interesado conozca estos datos los consignará. De ignorarlos pedirá un certificado comprensivo de la fecha y número del documento acreditativo del ingreso del Impuesto, a la persona o entidad residente de España que haya satisfecho los dividendos o los intereses. En el caso de que no se presente el certificado en unión de este formulario, la devolución del exceso de impuesto se tramitará igualmente cuando en la Delegación de Hacienda obren los datos indicados.
- (11) Si el beneficiario de la devolución del exceso de impuesto retenido en la fuente deseara designar una persona o entidad residente de España distinta de un Banco, para hacer efectivo el importe del citado exceso, lo hará constar así en el formulario, indicando el nombre y apellidos o razón social, denominación, etc. de dicha persona o entidad, así como el lugar y dirección de su domicilio fiscal en España.

CERTIFICACION DE LA ADMINISTRACION FISCAL DEL REINO UNIDO

Las autoridades fiscales del Reino Unido, vista la petición formulada en la página anterior, certifican que, en cuanto les es posible conocer, Don

_____ anteriormente mencionado, la sociedad _____

anteriormente mencionada, es residente del Reino Unido en el sentido del Convenio fiscal entre España y el Reino Unido.

Hecho en _____ el _____

Oficina u Organismo _____

Firma _____

Sello:

INFORMACION

El Convenio fiscal firmado el 21 de Octubre de 1975 entre España y el Reino Unido (artículo 10) establece que el término dividendos comprende, los rendimientos de las acciones u otros derechos, excepto los de crédito, que permitan participar de los beneficios, así como las rentas u otras participaciones sociales asimiladas a los rendimientos de esas acciones por la legislación fiscal del Estado en que resida la sociedad que las distribuya.

Estas rentas están actualmente gravadas en España por el impuesto a cuenta y por los impuestos sobre la renta de las personas físicas y sobre sociedades, según los casos. En virtud del artículo 10, párrafo 1, del Convenio, España limita al 15 por 100 el Impuesto, quedando rebajado al 10 por 100 cuando el beneficiario sea una sociedad que posea directa o indirectamente al menos el 10 por 100 del derecho al voto en la sociedad que paga los dividendos.

El artículo 11 del Convenio se refiere a los intereses y comprende bajo esta denominación los rendimientos de la deuda pública, de los bonos u obligaciones, con o sin garantía hipotecaria y con derecho o no a participar en beneficios y de los créditos de cualquier clase, así como cualquier otra renta que la legislación fiscal del Estado de donde procedan los intereses asimile a los rendimientos de las cantidades dadas a préstamo. Los intereses también están gravados en España por el impuesto a cuenta y por los impuestos sobre la renta de las personas físicas y sobre sociedades, según los casos. En virtud del artículo 11, párrafo 2, del Convenio, España limita esta imposición al 12 por 100.

Los residentes del Reino Unido que hayan percibido dividendos e intereses de fuente española y no hayan disfrutado de la retención limitada del Impuesto español en la fuente, podrán pedir la devolución del exceso del Impuesto retenido, utilizando para ello el presente formulario (formado por tres ejemplares, uno en español y dos en inglés).

La Oficina fiscal del Reino Unido que es competente para someter al beneficiario a los Impuestos sobre la renta, expedirá la certificación que figura en este formulario; y dicho beneficiario (o su representante, según los casos) remitirá el ejemplar en idioma español a la Delegación de Hacienda de la provincia española donde estuviese domiciliada fiscalmente la persona o entidad que satisface los dividendos o los intereses. El segundo ejemplar del formulario (en idioma inglés), será para las Autoridades fiscales del Reino Unido, y el tercero para el propio peticionario.

El plazo para formular la petición de devolución ante la Delegación de Hacienda será el de los dos años siguientes a la terminación del año natural en que se haya exigido el Impuesto.

En una misma petición de devolución podrán comprenderse varias rentas (dividendos e intereses) a condición de que todas ellas hayan sido satisfechas por la misma persona o entidad de España dentro del plazo indicado.

CLAIM FOR REPAYMENT

of Spanish tax on income included in Articles 10 and 11 of the Convention between Spain and the United Kingdom of Great Britain and Northern Ireland of 21 October 1975

Full name (1) or firm name of the owner of (2) person beneficially interested in (2) the securities _____

Full address _____

The undersigned certifies that the owner of (2) the person beneficially interested in (2) the securities mentioned below:

- has the status of resident of the United Kingdom within the meaning of the Spain-United Kingdom tax Convention.
- does not have in Spain a permanent establishment with which is effectively connected the holding or debt claim giving to the income concerned, and claims repayment of the excess Spanish tax paid in respect of the income listed below from securities issued by (3) _____

Nature of the securities (4)	Date of acquisition	Number of securities	Serial number of securities	Serial number or due date of payment of coupons (5)	Number of coupons	Unit value of coupons in euros (5)	Total value (col F x col G)
A	B	C	D	E	F	G	H
					Total coupons	Total in euros	

Tax withheld at source _____ % (6) _____ euros (7)

Agreement limit _____ % (8) _____ euros (9)

Amount to be repaid (difference between lines (7) and (9)) _____ euros

Number and date of the document (payment advice) showing payment to the Treasury of the tax, the excess of which is the subject of the claim to repayment (10) _____

Spanish bank or bank doing business in Spain designated by the claimant to receive the amount of the repayment claimed for his account and in his name (11) _____

Name, status and address of agent _____

Done at _____ the _____

Signature of owner (2), person beneficially interested (2) or agent (2).

- (1) Underline the surname or surnames.
- (2) Delete whichever is inapplicable.
- (3) Name and address of the issuing body or company which is a resident of Spain (or of the payer of the interest).
- (4) Where interest on loans is concerned and the loans are not represented by bonds, this should be stated in Column A. In Column B the date on which the loan was contracted should be stated and in Column H the amount of the interest in respect of which the repayment of excess tax is claimed. The remaining columns should be left blank.
- (5) If the shares do not carry coupons, the due date of payment of the dividends should be stated in Column E, and in Column G the amount of the dividend per share.
- (6) Show the percentage.
- (7) Show the total tax withheld at source.
- (8) Show the percentage limit under paragraph 2 of Article 10 or 11 of the Convention are applied.
- (9) Show the total tax due if the limits laid down in paragraph 2 of Article 10 or 11 of the Convention are applied.
- (10) Where the claimant has this information he should give it. If he does not have it, he should ask the person or entity who/which is a resident of Spain and who/which paid the dividends or interest for a certificate giving the date and number of the document showing payment of the tax. Where the certificate is not submitted with this form, repayment of the excess will also be made where the information mentioned is available in the tax office (Delegación de Hacienda).
- (11) If the person entitled to repayment of the excess tax withheld at source wished to designate a person or entity who/which is a resident of Spain other than a bank to receive the amount of that excess, he should say so on the form, giving the full name or full names, title etc. of that person or entity as well as the place and address of his/its tax domicile in Spain.

CERTIFICATION OF THE UNITED KINGDOM TAX AUTHORITIES

The United Kingdom tax authorities, with reference to the claim made above, certify that, to the best of their knowledge, Mr. _____

_____ mentioned above, the company _____ mentioned above, is a resident of the United Kingdom within the meaning of the Spain/United Kingdom tax Convention.

Done at _____ the _____

Office or Organization _____

Signature _____

Stamp:

INFORMATION

The tax Convention signed on 21 October 1975 between Spain and the United Kingdom (Art. 10) lays down that the term "dividends" means income from shares, or other rights, not being debt-claims participating in profits, as well as income from corporate rights assimilated to income from shares by the taxation law of the State of which the company making the distribution is resident.

This income is at present charged in Spain to the prepayment tax and to the income tax on individuals or corporation tax as appropriate. Under Article 10, paragraph 1, of the Convention, Spain limits the tax to 15% or to 10% where the beneficial owner is a company which controls directly or indirectly at least 10% of the voting power of the company paying the dividends.

Article 11 of the Convention refers to interest and includes under that head income from government securities, bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and other debt claims of every kind, as well as all other income assimilated to income from money lent by the taxation law of the State in which the income arises. Interest also is charged in Spain to the prepayment tax and to the income tax on individuals or corporation tax, as appropriate. Under Article 11, paragraph 2, of the Convention, Spain limits this tax to 12%.

Residents of the United Kingdom receiving Spanish sources dividends or interest from which Spanish tax was not withheld at the limited rate, may claim repayment of the excess tax withheld, using for that purpose this form (three copies, one in Spanish, two in English).

The United Kingdom tax office dealing with the liability of the recipient of the income to the income tax, must complete the certification on the form: and the recipient (or his agent, if appropriate) must send the Spanish language copy to the tax office (Delegación de Hacienda) of the Spanish province where the person or entity paying the dividends or interest has his tax domicile. The second copy of the form (in the English language) is for the United Kingdom tax authorities, and the third copy for the claimant himself.

Claims for repayment must be made to the tax office (Delegación de Hacienda) within two years following the end of the calendar year in which the tax was assessed.

Various items of income (dividends and interest) may be included in one and the same claim, provided that they were all paid by the Spanish person or entity within the time limit mentioned.

CLAIM FOR REPAYMENT

of Spanish tax on income included in Articles 10 and 11 of the Convention between Spain and the United Kingdom of Great Britain and Northern Ireland of 21 October 1975

Full name (1) or firm name of the owner of (2) person beneficially interested in (2) the securities _____

Full address _____

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- has the status of resident of the United Kingdom within the meaning of the Spain-United Kingdom tax Convention.
- does not have in Spain a permanent establishment with which is effectively connected the holding or debt claim giving to the income concerned, and claims repayment of the excess Spanish tax paid in respect of the income listed below from securities issued by (3) _____

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Spanish bank or bank doing business in Spain designated by the claimant to receive the amount of the repayment claimed for his account and in his name (11) _____

Name, status and address of agent _____

Done at _____ the _____

Signature of owner (2), person beneficially interested (2) or agent (2).

- (1) Underline the surname or surnames.
- (2) Delete whichever is inapplicable.
- (3) Name and address of the issuing body or company which is a resident of Spain (or of the payer of the interest).
- (4) Where interest on loans is concerned and the loans are not represented by bonds, this should be stated in Column A. In Column B the date on which the loan was contracted should be stated and in Column H the amount of the interest in respect of which the repayment of excess tax is claimed. The remaining columns should be left blank.
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- (6) Show the percentage.
- (7) Show the total tax withheld at source.
- (8) Show the percentage limit under paragraph 2 of Article 10 or 11 of the Convention are applied.
- (9) Show the total tax due if the limits laid down in paragraph 2 of Article 10 or 11 of the Convention are applied.
- (10) Where the claimant has this information he should give it. If he does not have it, he should ask the person or entity who/which is a resident of Spain and who/which paid the dividends or interest for a certificate giving the date and number of the document showing payment of the tax. Where the certificate is not submitted with this form, repayment of the excess will also be made where the information mentioned is available in the tax office (Delegación de Hacienda).
- (11) If the person entitled to repayment of the excess tax withheld at source wished to designate a person or entity who/which is a resident of Spain other than a bank to receive the amount of that excess, he should say so on the form, giving the full name or full names, title etc. of that person or entity as well as the place and address of his/its tax domicile in Spain.

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Office or Organization _____

Signature _____

Stamp:

INFORMATION

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This income is at present charged in Spain to the prepayment tax and to the income tax on individuals or corporation tax as appropriate. Under Article 10, paragraph 1, of the Convention, Spain limits the tax to 15% or to 10% where the beneficial owner is a company which controls directly or indirectly at least 10% of the voting power of the company paying the dividends.

Article 11 of the Convention refers to interest and includes under that head income from government securities, bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and other debt claims of every kind, as well as all other income assimilated to income from money lent by the taxation law of the State in which the income arises. Interest also is charged in Spain to the prepayment tax and to the income tax on individuals or corporation tax, as appropriate. Under Article 11, paragraph 2, of the Convention, Spain limits this tax to 12%.

Residents of the United Kingdom receiving Spanish sources dividends or interest from which Spanish tax was not withheld at the limited rate, may claim repayment of the excess tax withheld, using for that purpose this form (three copies, one in Spanish, two in English).

The United Kingdom tax office dealing with the liability of the recipient of the income to the income tax, must complete the certification on the form: and the recipient (or his agent, if appropriate) must send the Spanish language copy to the tax office (Delegación de Hacienda) of the Spanish province where the person or entity paying the dividends or interest has his tax domicile. The second copy of the form (in the English language) is for the United Kingdom tax authorities, and the third copy for the claimant himself.

Claims for repayment must be made to the tax office (Delegación de Hacienda) within two years following the end of the calendar year in which the tax was assessed.

Various items of income (dividends and interest) may be included in one and the same claim, provided that they were all paid by the Spanish person or entity within the time limit mentioned.