

Branch Date

Foreign Residents^(*) Declaration for purposes of the Income Tax Ordinance

Type of customer: Legal Entity Individual Trust Partnership all of whose members are foreign resident

I declare that I am a foreign resident for purposes of the Income Tax Ordinance.

a. Customer's details

Name ID**/Passport/corporate no.

With respect to an individual:

Date of birth: Country of residence: Country of citizenship:

Country issuing the passport..... Passport validity:

With respect to a Legal Entity:

Country of incorporation: Country in which management and control exists :

Permanent address (country, city, street, building and apartment number)

Mailing address:

Customer's telephone no : telephone no. of Attorney - in - fact.....

Mark the relevant box with an "x":

With respect to an individual:

I declare that I am a foreign resident since:

- The State of Israel is not my permanent place of residence.
- The State of Israel is not my place of residence nor that of my family.
- My ordinary or permanent place of business is not situated in the State of Israel.
- I am not engaged in any occupation in the State of Israel.
- I do not own a business or part of a business in the State of Israel.
- This year I have not stayed nor do I intend to stay in the State of Israel for 183 days or more.
- This year I have not nor do I intend to stay, in Israel for 30 days or more and my total stay in Israel this year and during the two years preceding it, will not be more than 425 days.
- I am not insured with the National Insurance Institute in the State of Israel
- I do not hold an Israeli passport.
- I do not have Israeli citizenship.

With respect to a trust:

I declare that the trust is a foreign resident since:

- The trust is not registered in Israel
- The creator of the trust is a foreign resident
- The beneficiary is a foreign resident
- The trustee is a foreign resident

With respect to a Legal Entity:

I declare that the Legal Entity is a foreign resident since:

- The Legal Entity has not been registered or incorporated with the Registrar of Companies in Israel
- It is not registered with the Registrar of Amutot (non-profit Associations in Israel).
- It is not registered with the Registrar of Partnerships in Israel.
- All the partners in the partnership are not Israeli residents.
- The control of the Legal Entity is not situated in Israel.
- The management of the Legal Entity is not situated in Israel
- The Legal Entity has no permanent enterprise in Israel.
- In the Legal Entity, an Israeli-resident does not hold directly or indirectly through shares or a trust or otherwise individually or with another Israeli resident one or more of the means of control set out below, at a rate exceeding 25%.
 - The right to participate in profits.
 - The right to appoint a director.
 - The right to vote.
 - The right to a share of the assets of the Legal Entity at the time of it's winding up.
- The right to direct the manner of exercising any of the rights mentioned above.

b. Eligibility for a tax exemption on a foreign currency deposit of a foreign resident

I declare that I am aware that I will only be entitled to a tax-exemption on income from interest on a foreign currency deposit of a foreign resident if the deposit meets all of the following conditions:

1. The deposit is not registered nor requires to be registered 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 holders of the deposit are foreign residents only.
4. The deposit has not been used to grant a loan or as security for a loan that has been granted by the Bank to my relative or Legal Entity of which I am the controlling owner, if they are Israeli-resident.

Declaration:

I hereby declare that:

1. I have understood this form, and I have completed it precisely, in accordance with the instructions.
2. All the details I have provided in this form are correct, full and complete and I received a copy thereof.
3. I undertake to immediately notify the Bank of any change occurring in any of the details set out in this form, and complete a new form.
4. I am aware that an omission or providing incorrect details constitute an offence under the income Tax Ordinance.
5. **I am aware that in accordance with law, I, if I will be in Israel, or my attorney in-fact, must submit to you- once every three years – a new declaration that I am a foreign resident. I am aware that if I do not act, as mentioned above, my eligibility for a tax exemption will be cancelled, in accordance with law.**

..... Date Customer's name Customer's signature

..... Date Name of Attorney-in-fact/Authorized signatory of the Legal Entity Signature of Attorney-in-fact/Authorized signature of the Legal Entity

* As defined in section 1 of the Income Tax Ordinance.

** I.D. number of an Israeli living overseas.

