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21- rfi vorzulegen. how this document is organised. the new 21- rfi, 22- rfi, 23- rfi and 24- mod 21 rfi portugal pdf rfi forms were approved by order 8363/, of 31. the portuguese tax authorities can insist portuguese companies withhold 25% of the payment, when they are paying invoices submitted by british companies who have sold them goods or services. clearstream banking 1 informs clients that by. 21- rfi and accompanying cor must be sent to: clearstream operations prague s. 21- rfi dûment complété, signé et comportant la case iii remplie, estampillé et signé par l' administration fiscale locale du. as foreseen in article 101- c § 2 and 7, of the personal income tax code, and article 98 § 2 letter a and § 7 of the corporate income tax code, the new forms to apply double taxation treaties are the following: form 24- rfi ( " modelo 24- rfi" ) – claim for the repayment of portuguese tax on other income. these forms are intended to request the total or partial exemption from withholding tax, or refunds of tax withheld. pedido de dispensa total ou parcial de retenção na fonte do imposto português, efectuado ao abrigo da convenção para evi- tar a dupla tributação entre portugal e: solicitud de exención total o parcial de retención en la fuente del impuesto portugués en los términos del convenio para evitar la doble imposición celebrado.

the original of each completed and duly signed mod. the portuguese government introduced new model forms for the enforcement of tax treaties to avoid double taxation. the new forms replace the prior forms. wir erinnern sie daran, dass formular mod. it was recently clarified that:

mod 21- rfi: double taxation relief. mod 22- rfi certified directly on the form with a date prior to 1 october should be considered valid. the purpose of this document is to provide assistance to customers in completing modulario 21- rfi ( mod. modelo 21 - rfi is a request for total or partial exemption from portuguese withholding tax, made under the convention to avoid double taxation between portugal and another foreign country, as per articles 101. the cor remains valid for all dividend payments. foi publicado em diário da república o despacho n. to avoid this retention, the portuguese tax authorities need the mod 21 document in order to confirm that the british.

il est vivement recommandé aux personnes investissant dans des titres portugais de présenter, au plus tard le. 21- rfi número de identificação fiscal ( nif) no país de residência nome / denominação social name / business name tax residence ( street, number and floor) domicílio fiscal ( rua, número e andar) nif português ( ver instruções) postcode código postal city localidade identificação do beneficiário efetivo dos rendimentos. 0 8363/, de 31 de agosto, o qual aprova os novos modelos de formulários para efeitos de aplicação das convenções para evitar a dupla tributação internacional, destinados a solicitar a dispensa total ou parcial de retenção na fonte, ou o reembolso total ou parcial do imposto retido na fonte ( mod. attn: ptr - tax services futurama business park building b sokolovska 662/ 136b cz- 18600 prague 8 czech republic. portugal: relief from withholding tax. 21- rfi, mod 21 rfi portugal pdf ordnungsgemäß ausgefüllt und unterzeichnet, einschließlich box iii, ausgefüllt, gestempelt und durch die lokale steuerbehörde des begünstigten unterzeichnet, für alle dividendenzahlungen ( ungeachtet der isin) die innerhalb. ms- excel ) letter of request to clearstream banking for reclaim of portuguese withholding tax ( 80 kb, pdf ). these forms are intended to prove the conditions for total or partial exemption from withholding tax or total or partial refund of tax that has been.

25- rfi attachments. please be reminded that the form must be provided together with a valid certificate of residence ( mod 21 rfi portugal pdf cor) to obtain relief at source on portuguese dividend payments

made during. 21 ( pdf, 264 kb) – rfi ( claim for total or partial exemption from portuguese withholding tax) form mod. this convention to avoid double taxation was created as a response to avoid, or minimize, those same charges.

investors in portuguese securities are strongly recommended to provide a renewed form mod. por efeito, torna - se necessário proceder à revisão dos formulários modelos 21 - rfi, 22 - rfi, 23 - rfi e 24 - rfi, aprovados através do despacho n. nous vous rappelons que le formulaire mod. customers and beneficial owners completing the mod 21- rfi form must comply with the following general rules: the form must be filled in capital letters, when handwritten, with words well separated; the form must be duly signed; the form should identify the beneficial owner, intended as the entity or natural person. from 1 october customers must provide any new mod 21- rfi or mod 22- rfi together with a separate cor, signed and stamped by the beneficial owner' s local tax authorities.

° 37, de 21 de fevereiro. 22 ( pdf, 273 kb) – rfi ( claim for repayment of portuguese tax on dividends from shares and interest from debt securities). availability of form. certificate of residence - example ( 47 kb, pdf ) credit advice ( 64 kb, pdf ) individualised securities registration report ( isrr ) ( 102 kb, vnd. ° 4743 - a/, de 8 de fevereiro, do ministro de estado e das finanças, publicado no diário da república, 2. 27 janvier, un formulaire renouvelé mod.

portugal ( appendix b) p\_ f020 ( one time certificate) 1 business day before the first incoming payment date appendix 14 important notice: with effective date 1 october forms mod 21- rfi and mod 22- rfi must be accompanied by a separate certificate of tax residence on which the beneficial owner' s. o formulário modelo 21- rfi foi implementado pela autoridade fiscal portuguesa e é do conhecimento de todas as autoridades fiscais estrangeiras, sendo o modelo válido para acionar as convenções para evitar a dupla tributação ( cdt) em vigor, concretamente para efeitos de pedido de dispensa total ou parcial de retenção na fonte do imposto português, por não residentes em portugal, nos. the new model forms 21- rfi, 22- rfi, 23- rfi and 24- rfi, which are required for the application of international double taxation conventions, were approved by dispatch no 8363/ of 31 august. 21- rfi) required by local tax authorities and/ or regulators in connection with applications for relief or quick reclaim of tax on dividend from holdings in equities in the portuguese market. completion of the form. the mod- 21 rfi expires on the last day of the cor validity explained above. ein erneuertes formular mod.