

תאריך: _____ : ברצע ע"י: _____
 שם העובד: _____ :
 פעולה: _____ : אסמכתא: _____

Name and Identification No. _____

To
Bank Leumi Le-Israel B.M. (hereinafter: "the Bank")

Date: _____

טופס מס הכנסה 2402 / א'
 To be signed once in 3 years

**Customer's Declaration of His/Her Being a Non-Resident
 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 Customers' Particulars:

Name:		Passport No./Corporation:		
Type of customer:				
<input type="checkbox"/> legal entity <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Partnership all of whose members are non- residents				
Address for sending mail:				
Permanent address (country, town, street, house number and apartment number):				
Customer's telephone:			Authorized account signatory's telephone:	

In respect of an individual:

Year of birth:	Country of residence:	Country of citizenship:	Country issuing the passport:	Validity of passport:
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In respect of a legal entity:

The country in which it was incorporated:
The country in which control and management are conducted:

With regard to an individual:

I declare that I am a non-resident because: (mark all the relevant boxes with an x.)

1	The State of Israel is not my permanent place of residence.
2	The State of Israel is not my place of residence or my family's place of residence.
3	My ordinary or permanent place of activity is not in the State of Israel.
4	I do not engage in an occupation in the State of Israel.
5	I do not own a business or part of a business in the State of Israel.
6	This year I did not stay and I do not intend staying in the State of Israel for 183 days or more.
7	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	I am not insured with the National Insurance Institute in the State of Israel.
9	I do not hold an Israeli passport ¹ .
10	I do not have Israeli citizenship ¹ .

¹ This does not exclude from being a "non-resident".

"A Non Resident" - a person who is not an Israeli resident within the definition thereof in section 1 of the Income Tax Ordinance.

Signature _____ Signature _____ Signature _____

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With regard to a Legal Entity:

I declare that the Legal Entity is a non - resident because: (mark all the relevant boxes 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 Amutot (non-profit societies) in Israel.
3		It is not registered with the Registrar of Partnerships 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%. a) the right to participate in profits; b) the right to appoint a director; c) the voting right; d) the right to share in the assets of the entity at the time of its winding up; e) the right to direct the manner of exercising one of the rights specified above.

With regard to a Trust:

I declare that the trust is a non-resident because: (mark all the relevant boxes with an x.)

1		The trust is not registered in Israel.
2		The settler 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** the following terms and conditions:

1. The deposit is not recorded and does not require to be recorded in the books of a permanent enterprise in Israel.
2. The interest derived 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 relatives² or to a legal entity of which I am a controlling owner³, if they are Israeli residents.

² "relative" – spouse, sibling, parent, grandparent, descendant, spouse's descendant, and spouse of each of the above.

³ "controlling owner" – whoever holds, directly or indirectly, alone or together with a relative, one of the following:

- a) at least 10% of the issued share capital or at least 10% of the voting rights;
- b) the right to hold at least 10% of the issued share capital or at least 10% of the voting rights, or the right to purchase these;
- c) the right to receive at least 10% of profits;
- d) the right to appoint a director.

Signature _____ Signature _____ Signature _____

תאריך: _____: בוצע ע"י: _____
 שם העובד: _____: _____
 פעולה: _____: אסמכתא: _____

Declaration

- I hereby declare that I have understood this form and I 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 particular detailed in the form, I shall immediately contact the Bank and Complete a new form.
- I am aware that an omission or the giving of incorrect particulars constitutes an offence under the Income Tax Ordinance

Signature of the Customers:

Name	Identification No.	Signature	Date

Signature of Authorized account signatory:

Name	Identification No.	Signature	Date

Our signature on this document signifies our agreement to all that is stated on pages 1, 2 and 3.