

FORM C - ROYALTIES

DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE¹

The undersigned Kristjan Truu acting as Director of Maritime Divison

Declares

Estonian Transport

– to reside / that the entity Administration is resident in Estonia pursuant to the Convention with Italy for the tax period / periods 2025 ;

– to be / that the entity above mentioned is the beneficial owner of the royalties;

– not to have / that the above mentioned entity does not have a permanent establishment or a fixed base in Italy to which the income effectively connects;

☒ to be / that the above mentioned entity is subject to tax for the specified royalties in the Country of residence;
☐ NOT to be / that the above mentioned entity is NOT subject to tax for the specified royalties in the Country of residence (explain the reasons for exemption)

art 12 International Treaty on the avoidance of double taxation signed by Estonia and Italy ;

– to comply with all other necessary requirement for applying the benefits granted by the Convention regarding the income received;

– that all information in this declaration is correct and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

Requests

☒ exemption from Italian tax or application within the limits provided by the mentioned Convention;
☐ refund of taxes regarding the income specified above;

– that the refund should be made according to the payment methods specified on the cover page.

Place and date _____

Signature _____

Tallinn, Estonia

Kristjan Truu

CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of Estonia certifies that for the tax period/s 2025 the beneficiary described above is resident in Estonia according to Article ____ of the Convention with Italy and that the declarations given in this form are true to the best of the knowledge of this Tax administration.

Date _____

Signature and Office stamp

¹ The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).