

## DECLARATION FOR EXEMPTION FROM THE DEDUCTION OF DEFENCE CONTRIBUTION ON DIVIDENDS

(Section 3(2)(a) and 3(3) of the Special Contribution for the Defence of the Republic Law No.117(I) / 2002)

**Before completing this Declaration, please read the notes on page 2.**

<b>A. DETAILS OF COMPANY PAYING THE DIVIDEND</b>
1. Name:
2. Address:
3. Taxpayer Identification Code/ Registration No:

<b>B. DETAILS OF SHAREHOLDER</b>	
- If there are more than two persons who own the shares in common, enter the total number of persons in the box beside and list names and addresses on a separate form. <span style="float: right;">1. <input style="width: 40px; height: 15px;" type="text"/></span>	
2. Full Name of 1 <sup>st</sup> Shareholder :	
3. Taxpayer Identification Code/ Passport No. and Issuing Authority :	
4. Number of shares held :	
5. Permanent Home Address of 1 <sup>st</sup> Shareholder :	
6. Full Name of 2 <sup>nd</sup> Shareholder (if applicable) :	
7. Taxpayer Identification Code/ Passport No. and Issuing Authority :	
8. Number of shares held :	
9. Permanent Home Address of 2 <sup>nd</sup> Shareholder :	

<b>C. DECLARATION</b>	
<p>I/ We, declare, according to the questionnaire/s completed and signed by the above shareholder/s, that he/she/they was/were not a tax resident/s of Cyprus during the year in which the dividend was paid/credited/deemed to have been paid. The said questionnaire/s is/are being maintained by the company.                  According to the provisions of section 3(2)(a) and 3(3) of the Special Contribution for the Defence of the Republic Law No. 117(I)/2002, the above shareholders are not subject to the payment of Special Defence Contribution.</p>	
2. Full Name/s:	
3. Signature/s :	4. Company's Seal (if applicable)
<i>The signature belongs to the Director/ Manager/Secretary of the Company.</i>	
5. Date :	

**IT IS A CRIMINAL OFFENCE TO SUBMIT AN INCORRECT OR FALSE DECLARATION**

**KEEP A COPY OF THIS DECLARATION FOR YOUR RECORDS**

## NOTES

### **1. Who and for what reason is responsible for the completion of this Declaration**

Companies who pay dividends to shareholders that are individuals, which are not resident in Cyprus.

### **2. Where to submit the Declaration**

This Declaration must be completed in two copies and signed by the company every time a dividend is paid or is deemed to be paid. The original copy is submitted to the Department of the Inland Revenue together with the statement of dividends (form I.R.61AMA)2006 and the second copy is to be kept by the company.

The company undertakes to permit the Commissioner or his/her authorised representative to examine the relevant questionnaire/s (form I.R.42 Q) 2004 and any accompanying documents at its premises or upon the Commissioner's request, to submit to the Commissioner the aforementioned or a true copy of them.

### **3. Who are considered to be Cyprus residents**

Cyprus residents are considered to be:

- (a) Individuals who reside in Cyprus for one or more periods which exceed in total 183 days during a tax year and
- (b) Legal Persons whose control and management are exercised in Cyprus.

### **4. The Processing of Personal Data (Protection of Individuals) Law of 2001**

The Department of Inland Revenue maintains a Registry with which the personal data of Cyprus tax payers is filed, for the purpose of implementing Tax Legislation.

A publication was put through the Media relating to the operation of the Registry, in accordance with the Processing of Personal Data (Protection of Individuals) Law of 2001.

According to the above, the Department may use the data contained in the Declaration in order to :

- Check the accuracy of information
- Prevent or detect crime
- Protect public funds.