

**EE-RU
DEVOLUCION
CANONES**

**Convenio de doble imposición entre España y el Reino Unido de
Gran Bretaña e Irlanda del Norte de 21 de Octubre de 1975.**

SOLICITUD DE DEVOLUCION

del Impuesto español exigido en la fuente sobre los cánones.

Explicaciones (Ver al dorso)

Nombre, cualidad y dirección del representante, en el caso de que la petición se formule por persona distinta al acreedor.

I. Acreedor:

Nombre y apellidos

(Razón comercial) _____

Profesión

(Clase de actividad) _____

Domicilio o sede

(Lugar) _____

Dirección _____

II. Deudor español

Nombre (razón social) _____

Domicilio (fiscal) _____

III. El que suscribe pide la devolución del Impuesto español sobre la renta para los cánones que se especifican a continuación:

1. Fecha del contrato.
2. Naturaleza de los cánones.
3. Modo de calcularlos.
4. Vencimiento(s)

(Indicar la fecha del primer vencimiento respecto al cual se presenta esta petición).

5. Importe.

(Indicar, si ya se conoce, el importe bruto de los cánones); véanse las explicaciones del nº 3.

6. Impuesto pagado.
7. Límite según el Convenio al 10%.
8. Cantidad a reembolsar.

DECLARACIONES

El que suscribe declara la exactitud de las informaciones reseñadas y certifica:

- a) que el acreedor es residente del Reino Unido en el sentido del Convenio y está sometido a imposición en el Reino Unido.
- b) que el acreedor no posee en España establecimiento permanente al cual esté vinculado efectivamente el derecho o el bien generador de los cánones a que se refiere esta petición, y
- c) que el acreedor lo pondrá inmediatamente en conocimiento de la administración del Reino Unido competente en el caso de que las condiciones sobre las que se funda esta petición dejen de cumplirse.

Firma (1)

(1) Deben firmarse los tres ejemplares.

CERTIFICACION DE LA ADMINISTRACION FISCAL DEL REINO UNIDO

La Administración fiscal del Reino Unido certifica que el acreedor designado en el apartado I (anverso) es residente del Reino Unido en el sentido del Convenio entre España y el Reino Unido, y que está sujeto a los impuestos del Reino Unido sobre la renta, y que las autoridades competentes comprueban la imposición efectiva de los cánones.

Sello y firma:

EXPLICACIONES

1. Los cánones de fuente española están sometidos en España al Impuesto General sobre la Renta de las personas físicas o al Impuesto General sobre la Renta de Sociedades, según los casos.

Previamente y con el carácter de "a cuenta de los impuestos generales citados" estos cánones están sometidos al Impuesto sobre las Rentas del Capital o al Impuesto sobre los Rendimientos del Trabajo Personal, según el concepto por el que se paguen dichos cánones. En general el tipo efectivo de gravamen es el equivalente al 14 por 100 de los cánones, aunque también existen tipos efectivos inferiores aplicables a los casos que específicamente se expresan en la Ley.

En virtud del artículo 12 del Convenio entre España y el Reino Unido para evitar la doble imposición, firmado el 21 de Octubre de 1975, el país de la fuente (en este caso España) limita la imposición de los cánones al 10 por 100 del importe bruto de los mismos.

2. Los residentes del Reino Unido que hayan percibido cánones de fuente española y no hayan disfrutado de la retención limitada del Impuesto español en la fuente, podrán pedir la devolución del exceso del Impuesto retenido, utilizando para ello el presente formulario (formado por tres ejemplares, uno en español y dos en inglés).
3. La Oficina fiscal del Reino Unido que es competente para someter al beneficiario a los Impuestos sobre la renta, expedirá la certificación que figura en este formulario; y dicho beneficiario (o su representante, según los casos) remitirá el ejemplar en idioma español a la Delegación de Hacienda de la provincia española donde estuviese domiciliada fiscalmente la persona o entidad que satisface los cánones. El segundo ejemplar del formulario (en idioma inglés), será para las Autoridades fiscales del Reino Unido, y el tercero para el propio peticionario.
4. El plazo para formular la petición de devolución ante la Delegación de Hacienda será el de los dos años siguientes a la terminación del año natural en que se haya exigido el impuesto.

**EE-RU
REPAYMENT
ROYALTIES**

**Double taxation convention between Spain and the United Kingdom
of Great Britain and Northern Ireland of 21 October 1975.**

CLAIM FOR REPAYMENT

of Spanish tax withheld at source from Royalties

<p>Explanations (see reverse)</p> <p>Name, status and address of agent where the claim is made by a person other than the recipient of the income.</p>	<p>I. Recipient</p> <p>Full name (firm name) _____</p> <p>Occupation (type of business) _____</p> <p>Residence or registered office (place) _____</p> <p>Address _____</p>
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II. Spanish payer

Name (firm name) _____
Domicile (tax) _____

III. The undersigned claims repayment of Spanish income tax on the royalties specified below:

1. Date of agreement.
2. Nature of the royalties.
3. Method of calculating the royalties.
4. Due date(s) of payment
(give the first due date of payment which is the subject of this claim).
5. Amount
(state, if known, the gross amount of the royalties); see explanation No 3.
6. Tax paid.
7. 10% limit under the Convention.
8. Amount to be repaid.

DECLARATION

The undersigned affirms the accuracy of the information given and certifies:

- a) that the recipient of the income is a resident of the United Kingdom within the meaning of the Convention and is subject to tax in the United Kingdom,
- b) that the recipient of the income does not have in Spain a permanent establishment with which the right or property giving rise to the royalties referred to in this claim is effectively connected, and
- c) that the recipient will immediately notify the competent United Kingdom authority if the conditions on which this claim is based are no longer fulfilled.

Signature (1)

CERTIFICATION OF THE UNITED KINGDOM TAX AUTHORITIES

The United Kingdom tax authorities certify that the recipient of the income named in 1 overleaf is a resident of the United Kingdom within the meaning of the Convention between Spain and the United Kingdom, that he is subject to United Kingdom taxes on the income, and that the competent authorities confirm the effective taxation of the royalties.

Stamp and signature.

EXPLANATIONS

1. Royalties derived from Spain are subject in Spain to the general income tax on individuals or to the general corporation tax, as appropriate.
In advance and as "prepayment of the general taxes referred to", these royalties are subject to the tax on income from capital and to the tax on earned income, according to the type of royalty. In general the effective rate of tax is equivalent to 14% of the royalties, though there are also lower effective rates applicable in cases specified in the Law.
Under Article 12 of the Convention between Spain and the United Kingdom for the avoidance of double taxation, signed on 21 October 1975, the country of source (in this case Spain) limits the tax on the royalties to 10% of the gross amount of the royalties.
2. Residents of the United Kingdom receiving royalties from Spanish sources from which Spanish tax was not withheld at the limited rate, may claim repayment of the excess tax withheld, using for that purpose this form (three copies, one in Spanish, two in English).
3. The United Kingdom tax office dealing with the liability of the recipient to the income tax, must complete the certification on the form; and the recipient of the income (or his agent, as appropriate) must send the copy in Spanish language to the tax office (Delegación de Hacienda) of the Spanish province where the person or entity paying the royalties has his tax domicile. The second copy of the form (in the English language) is for the United Kingdom tax authorities, and the third copy for the claimant himself.
4. Claims for repayment must be made to the tax office (Delegación de Hacienda) within two years following the end of the calendar year in which the tax was assessed.

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