



Israel Tax Authority

Certificate of Tax Withholding

APRIL 5, 2018
Printout date

LAMERHAV – ESTABLISHED BY THE 580354538 004
Name Income tax/VAT file no. Account group

85 03 24 8 Rabbi Rafael Biton St. Hod HaSharon 935595447
Type of file Unit Assessor Address Deduction file no.

8890 – OTHER NON-RESIDENTIAL WELFARE SERVICES
Income tax section

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VAT section

In view of the documents and reports you have submitted, I hereby confirm that out of payments in return for the following works, income tax must be withheld at source in the following rates:

SERVICES OR ASSETS FULLY EXEMPT

CERTAIN TYPES OF PAY, FULLY EXEMPT
INCLUDING ROYALTIES

DIVIDENDS OR INTEREST FULLY EXEMPT
(APART FOR INTEREST ON BONDS FOR THE PERIOD NOT HELD BY THE ADDRESSEE) AND STOCK MARKET ACTIVITIES OR LINKAGE DIFFERENCES SO LONG AS THESE ARE PAID BY A CORPORATION IN WHICH THE ADDRESSEE HAS NO CONTROL.



Notes:

1. This certificate is not valid for the purpose of the 5736-1976 Public Entity Transactions Law.
2. This certificate applies only to tax withholding from the types of payments listed above.
3. This certificate does not apply to the payment of salaries/wages, benefits and cash-equivalent transfers. Every benefit and cash-equivalent transfer require withholding tax at source by the benefactor, according to the rate stipulated in Income Tax Regulations (Withholding at Source).
4. This certificate does not constitute authorization for banks for the purpose of money transfers abroad.
5. This certificate does not apply to the expropriation of land titles.
6. This certificate does not apply to tax owed due to the selling of property titles or due to action in a property association according to the Property Tax Law.

This certificate is valid from APRIL 5, 2017 until MARCH 31, 2018.
Certificate issued by SHA'AM - INTERNET

Dear deductor,

Considerable efforts have been made in order to prevent forgery in this document.
The accuracy of the tax deduction rate may be verified in IT website, www.mof.gov.il/taxes
This certificate revokes any previous certificate.

Yael Meron
Assessor, Petach Tikva
Israel Tax Authority