



Pirelli & C. S.p.A.

Si riporta di seguito la clausola fiscale aggiornata nelle versioni in italiano e inglese.

1) Italiano

[Clausola applicabile solo a Fornitori Non Residenti Fiscalmente in Italia e in caso di fornitura di soli Servizi]

Ai fini dell'applicazione delle disposizioni del trattato contro le doppie imposizioni attualmente in vigore tra l'Italia ed il paese di residenza fiscale del Fornitore ("**Trattato**"), il Fornitore dovrà consegnare a Pirelli in via anticipata rispetto alla data del primo pagamento di ogni anno solare del periodo contrattuale, un valido **Certificato di Residenza Fiscale** (conforme al MODELLO "A" in Allegato) emesso dalla competente Autorità Fiscale, attestante l'effettiva residenza fiscale del Fornitore, come definito nel Trattato, ed un'**Autodichiarazione** (conforme al MODELLO "B" in Allegato), firmata dal Legale Rappresentante del Fornitore, attestante che quest'ultimo non ha in Italia una stabile organizzazione o una sede fissa a cui il reddito sia effettivamente riferibile. Il Certificato di Residenza Fiscale e l'Autodichiarazione (Allegati "A" e "B") hanno validità per singolo anno solare e dovranno essere rinnovati in ogni caso prima del primo pagamento previsto nell'anno solare di riferimento. L'importo totale pagato al Fornitore potrebbe essere decurtato di qualsiasi Ritenuta alla Fonte (WHT), qualora applicabile in base alla Normativa Fiscale Nazionale di cui all'art. 25 del DPR 600/73 e/o al Trattato. Nel caso in cui il Fornitore non provveda a consegnare a Pirelli sia il Certificato di Residenza Fiscale sia l'Autodichiarazione (Allegati "A" e "B") prima del primo pagamento previsto nell'anno di riferimento, sarà applicata una ritenuta alla fonte, in applicazione dell'art. 25 del DPR 600/73.

Il Fornitore si impegna ad informare tempestivamente Pirelli nel caso in cui il suo status fiscale (il paese di residenza fiscale o lo svolgimento di qualsiasi attività tramite una stabile organizzazione in Italia) dovesse cambiare nel corso del medesimo anno d'imposta e a consegnare tempestivamente a Pirelli la versione aggiornata degli Allegati "A" e "B".

Tutti i documenti e le notifiche devono essere inoltrati all'indirizzo e-mail: taxmonitoring@pirelli.com.

Il Fornitore terrà in ogni caso Pirelli indenne e manlevata da ogni e qualsivoglia danno, perdita, costo o spesa (ivi incluse eventuali sanzioni comminate ai sensi di legge) che possano ad essa derivare da eventuali violazioni e/o inadempimenti del Fornitore agli obblighi previsti dal presente articolo.

In tutti i casi di inadempimento del Fornitore, Pirelli avrà il diritto di sospendere i pagamenti dovuti al Fornitore, senza che ciò determini la maturazione di alcun interesse o penalità, finché il Fornitore avrà rimediato all'inadempimento.



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2) Inglese

[Applicable only in case of contractual relationships with Italian entities of Pirelli group for supply of Services]

In order to apply the provisions of the tax treaty between Italy and the country of tax residency of the Supplier for the avoidance of double taxation currently in force (the “**Tax Treaty**”), the Supplier shall deliver to Pirelli before the first payment date of each year of the Contract period a valid Tax Residence Certificate (in compliance with the document attached in Appendix sub FORM ”A”), issued by the Tax Authority stating that the Supplier is tax resident in the Country as defined by the Tax Treaty, as well as a Self Declaration (in compliance with the document attached in Appendix-sub FORM ”B”), issued by the legal representative of the Supplier, stating not to have in Italy a permanent establishment or a fixed base to which the income effectively connects. The Certificate of Tax Residency and the Self Declaration (FORMS ”A” and ”B”) have “calendar year validity” and shall be therefore renewed for every year of the Contract Period.

The Supplier shall provide the abovementioned documents at the beginning of each calendar year and in any case before the first payment of each calendar year. The total amount paid to the Supplier could be deducted from any withholding tax, if applicable according to the Italian law (article 25 of the DPR 600/73) and/or to the Tax Treaty. In case the Supplier does not deliver to Pirelli both the Tax Residence Certificate and the Self-Declaration within the first payment date, the withholding tax shall apply, according to article 25 of the DPR 600/73.

The Supplier undertakes to promptly inform Pirelli should its tax status (country of tax residence or execution of any activity through a permanent establishment in Italy) change in the same tax year and, in such event, to promptly provide Pirelli with the updated versions of FORMS ”A” and ”B”.

All documents and notifications shall be sent to the e-mail address: taxmonitoring@pirelli.com.

In any case Supplier shall hold Pirelli harmless and indemnified from any damage, loss, cost or expense (including, if any, sanctions imposed on Pirelli in compliance with applicable law) incurred by Pirelli as a consequence of any breach and/or non-fulfilment by Supplier of any of the provisions of this clause.

In all cases of non-fulfilment by the Supplier, Pirelli shall be entitled to suspend the payments due to the Supplier, without prejudice to the application of any interests or penalties, as long as the Supplier has not remedied to its non-fulfilment.



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To be APPENDIX - FORM "A" - TAX RESIDENCE CERTIFICATE

<p>CERTIFICATE FOR THE ENFORCEMENT OF THE ARTT. 4, 5 AND 7 OF THE TREATY FOR THE AVOIDANCE OF DOUBLE TAXATION BETWEEN ITALY AND _____ SIGNED ON THE _____</p>
<p style="text-align: center;">WE CERTIFY THAT</p> <p>The _____ company/firm</p> <p>legal headquarter located in:</p> <ul style="list-style-type: none">• Country: _____• Address: _____• Tax-payer's code: _____• VAT code: _____ <p>is resident in (Country) _____ as the Agreement above mentioned.</p> <p>Date: _____</p> <p>The Tax Authority of (Country): _____</p> <p>Stamp and Signature: _____</p>



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APPENDIX -FORM "B" - SELF DECLARATION

SELF DECLARATION TO THE ENFORCEMENT OF THE ARTT. 4, 5 AND 7 OF THE TREATY FOR THE AVOIDANCE OF DOUBLE TAXATION BETWEEN ITALY AND _____ SIGNED ON THE _____
<p>The undersigned (Signature and name) _____ born in (City and Country) _____ date: _____ acting as legal representative of the company/firm _____ _____ tax payer's code: _____</p> <p style="text-align: center;">DECLARES THAT THE COMPANY/FIRM</p> <ul style="list-style-type: none">• to reside / that the entity _____ is resident in _____• to be / that the entity above mentioned is the beneficial owner of the income;• 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 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. <p style="text-align: center;">CLAIMS FOR</p> <p>exemption from Italian tax or application within the limits provided by the mentioned Convention.</p> <p>Please find herewith enclosed a Residence certificate issued by the tax Authority of (Country) _____</p> <p>Date: _____</p> <p>Company/Firm: _____</p> <p>Legal Representative: _____</p> <p>Signature: _____</p>