

**Clarification of the Meaning of “Beneficial Owner” in the OECD Model Tax Convention**

10 July 2011

Dear Mr Owens,

I have read with great interest the proposed changes.

I hope you will not delete footnote to paragraph 12.1, which will be useful to clarify the concept in a number of circumstances.

However, please note that , irrespective of the oecd effort to better define the oecd dtt model and commentary, i am constantly faced with situations where italy, my country of practice, simply refuse to respect his obligations vis a vis non resident by using non legal arguments, but practical ones (es. Lengh of the refund procedures, practical administrative burden impossible to fulfill, other).

Non italian resident have no right to vote and, therefore, our tax authorities have zero respect for them.

Kind regards

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