

ADDITIONAL COMPULSORY INFORMATION (FOR DWT EXEMPT INVESTORS)

DIVIDENDS TAX

Notes on the completion of this form:

This form is to be completed by:

- The regulated intermediary referred to in section 64D of the Income Tax Act, No 58 of 1962 (the Act); OR
- The beneficial owner (of dividends, including dividends in specie) in order for the exemptions from dividends tax referred to in section 64F read with sections 64FA(2) or 64G(2) or 64H(2)(a) of the Act to apply.

In order to qualify for an exemption this declaration and written undertaking should be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of an affected dividend) – failure to do so will result in the full 20% dividends tax being withheld/payable.

Non South African residents seeking to qualify for a reduced rate should not complete this form.

PART A: REGULATED INTERMEDIARY (PLEASE COMPLETE IF DWT EXEMPT)

This section must be completed by the Regulated intermediary.

Please indicate why the investor is considered to be a regulated intermediary by ticking the relevant block below:

Regulated intermediary means any -

- Par (a) central securities depository participant contemplated in section 32 of the Financial Markets Act;
- Par (b) authorised user as defined in section 1 of the Financial Markets Act;
- Par (c) approved nominee contemplated in section 76(3) of the Financial Markets Act;
- Par (d) nominee that holds investments on behalf of clients as contemplated in section 9.1 of Chapter 1 and section 8 of Chapter II of the Codes of Conduct for Administrative and Discretionary Financial Service Providers, 2003 (Board Notice 79 of 2003) published in Government Gazette No. 25299 of 8 August 2003
- Par (e) portfolio of a collective investment scheme in securities;
- Par (f) transfer secretary that is a person other than a natural person and that has been approved by the Commissioner subject to such conditions and requirements as may be determined by the Commissioner; or
- Par (g) a portfolio of a hedge fund collective investment scheme.

If an option in section A has been selected, please complete section B

PART B: BENEFICIAL OWNER (NOT APPLICABLE TO DWT INVESTORS)

Registered name: _____

Nature of entity: _____

Registration number:	
South African income tax reference number:	
Physical address:	
Postal address:	
Country in which registered for tax purposes:	

Please indicate the reason the Beneficial Owner is eligible for the exemption by ticking the relevant block:

- Par (a) a company which is resident in South Africa
- Par (b) the government, provincial government or municipality (of the Republic of South Africa)
- Par (c) a public benefit organisation (approved by SARS into section 30(3) of the Act)
- Par (d) a trust contemplated in section 37A of the Act (mining rehabilitation trusts)
- Par (e) an institution, body, or board contemplated in section 10(1)(cA) of the Act
- Par (f) a fund contemplated in section 10(1)(d)(i) or (ii) of the Act (pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund, medical schemes, beneficiary fund or benefit fund)
- Par (g) a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)
- Par (h) a shareholder in a registered micro business as defined in the Sixth Schedule to the Act to the extent that the aggregate amount of the dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed R200,000.00
- Par (j) a person that is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of "dividend" in section 64D (i.e. a dividend on a foreign company's shares listed in SA, such as dual-listed shares).
- Other other relevant paragraph of section 64F

DECLARATION in terms of sections 64FA(1)(a)(i), 64G(2)(a)(aa) or 64H(2)(a)(aa) of the Act:

I _____ (full names in print please), the undersigned hereby declare that dividends paid to the beneficial owner are exempt, or would have been exempt had it not been a distribution of an asset in specie, from dividend tax in terms of the paragraph of section 64F of the Act indicated above.

Signature (Duly authorized to do so) _____ Date _____

Capacity of Signatory (if not the beneficial owner) _____

UNDERTAKING in terms of sections 64FA (1) (a) (i), 64G (2) (a) (bb) or 64H (2) (a) (bb) of the Act:

I _____ (full names in print please), the undersigned hereby declare that dividends paid to the beneficial owner are exempt, or would have been exempt had it not been a distribution of an asset in specie, from dividend tax in terms of the paragraph of section 64F of the Act indicated above.

Signature (Duly authorised to do so) _____ Date _____

Capacity of Signatory (if not the beneficial owner) _____
