

Dividends Withholding Tax - Declaration and Undertaking for Exemption

To be completed by the beneficial owner (of dividends, including dividends in specie) in order for the exemption from dividends tax referred to in section 64F read with sections 64FA(2), 64G(2) or 64H(2)a of the Income Tax Act, 1962 (Act No 58 of 1962)(the Act) to apply.

To qualify for an exemption, this declaration and undertaking should be submitted at least three days before payment of a dividend - failure to do so will result in the full 20% dividends tax being withheld.

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

Withholding Agent

Registered Name	IP Management Company (RF) Pty Ltd	Dividends tax reference number	9899/792/14/8
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1. Beneficial Owner (Investor)

Surname / Registered Name			
Investor Number		First Name	
Nature of Person / Entity			
Individual	<input type="checkbox"/>	Trust	<input type="checkbox"/>
		RSA Government, provincial administration, municipalities	
Unlisted Company	<input type="checkbox"/>	Listed Company	<input type="checkbox"/>
		Retirement Fund (pension, provident, benefit, RA etc.)	
Other (Please provide a description/explanation of nature of the entity/person)			
Country of residence (if non-SA resident)		Country where tax is payable	
Identity / Passport / Registration Number		Date of Incorporation	
South African Income Tax Reference Number		Registered Tax Office	
Residential Address			
	Postal Code		
Postal Address			
	Postal Code		

2. Authorised Contact Person (if Beneficial Owner is a Legal Entity)

Surname		First Name	
South African Identity no. or Passport no. (if a foreign national)			
Business Tel.	Cell		
Email			

3. Exemption: Dividends (please indicate the reason why the beneficial owner is exempt from the dividends tax)

(a) a company which is resident in South Africa	
(b) the Government, provincial government or municipality (of Republic of South Africa)	
(c) a public benefit organisation (approved by SARS ito section 30(3) of the Act)	
(d) a trust contemplated in section 37A of the Act (mining rehabilitation trusts)	
(e) an institution, body, or board contemplated in section 10(1)(cA) of the Act	
(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, beneficiary fund or benefit fund)	
(g) a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL, etc.)	
(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.	
(i) a small business funding entity as contemplated in section 10(1)(Cq)	
(j) a person who is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of "dividend" in section 64(D) (i.e. a dividend on a foreign company's shares listed in SA, such as dual-listed shares)	

(k) a portfolio of investment schemes in securities	
(n) Fidelity and indemnity funds contemplated in section 10(1)(d)(iii) - ie. Only the two, not the other entities mentioned	
(x) Other	
(y) Double Taxation Agreement	
(z) Other International Agreement	

Dividend Tax on Real Estate Investment Trust (REIT) Income:

Par (l) any person insofar as the dividend constitutes income of that person (i.e. falls into normal tax system)	
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Declaration

Declaration in terms of sections 64FA(1)(a)(i), 64G(2)(a)(aa) or 64H(2)(a)(aa) of the Act and UNDERTAKING in terms of sections 64FA(1)(a)(ii), 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 / would have been exempt had it not been distributed of an asset in specie, from dividends tax in terms of the paragraph of section 64F of the Act indicated above and undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature of applicant (or authorised signatory)		Date	
Capacity of signatory (if not the beneficial owner)			