

Entity Tax Declaration

In terms of the Income Tax Act (the Act), we are obliged to collect information related to each investor's tax arrangements to meet the requirements of the Inter-Government Agreement between the Government of the Republic of South Africa (the SA Government) and the Government of the United States of America (the IGA), aimed at improving International Tax Compliance and implementing the Financial Account Tax Compliance Act (FATCA). In addition, the SA Government has committed itself to an initiative to implement automatic exchange of financial account information on a global basis, which will be undertaken with reference to what is commonly referred to as the OECD Common Reporting Standard. To meet current and future obligations we require that the sections below be completed as directed.

In line with the requirements of the Act from time to time, we may be obligated to report this information, other information collected via the investment application form completed, subsequent updates to such information and information about your accounts / policies to SARS who, in terms of the IGA and any subsequent inter-government agreements entered into, may share this information with the relevant tax authorities.

Terms identified in italics are as defined in the IGA. Where considered appropriate, either the IGA definitions or abbreviated definitions are provided in Appendix A and referred to, or else descriptions for the terms have been included below. For the full IGA definitions refer to the IGA which is available on the South African Revenue Services website at <http://www.sars.gov.za>.

Should any information provided change, please ensure that we are advised of such changes promptly. Should you have any questions about how to complete this form, please contact your tax advisor.

Please return your completed form to Flagship via email at info@flagshipsa.com or fax on (021) 795 3135.

1. Investor

Client Number		Title	
Surname / Registered Name		First Name	

2. Investor's Demographic Data and Specified US Person Declaration

2.1 Country of incorporation or organisation	
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2.2 Specified US Person

(i) The entity is a *Specified US Person* and the entity's US Federal Taxpayer Identifying number (US Tin) is as follows:

US TIN		<i>Complete 2.3 and Section 4.</i>
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(ii) The Entity is not a *Specified US Person*. *Please complete 2.3 and onwards as appropriate.*

2.3 Country of Tax Residence

Please indicate the Entity's country of tax residence or residence's if resident in more than one country, and the associated tax identification numbers. *(Note: if section 2.2 has been answered in the affirmative that information need not be duplicated here.)*

Country of tax residence	Tax identification number

3. FATCA Classification for Entities that are not a Specified US Person

3.1 Is the Entity a Financial Institution (FI) (Refer Appendix A)

Yes. <i>Please complete the section below.</i>		No. <i>Please proceed to section 3.3.</i>	
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If the entity is a FI please tick the appropriate entity classification. For items marked with a * please provide the entity's *Global Intermediary Identification Number (GIIN)* or provide the reason the entity does not have a GIIN (Section 3.2). *After completion please proceed to Section 4.*

A Reporting FI operating in a jurisdiction, including South Africa, that has in effect either a Model 1 or Model 2 IGA agreement with the US to facilitate the implementation of FATCA regulations. *	
A Participating FI in a country without an IGA with the US (The FI has entered into an agreement with the US Internal Revenue Services (IRS) to comply with the FATCA regulations). *	
A Registered <i>Deemed Compliant Financial Institution</i> (The entity has registered in accordance with the FATCA regulations to declare its status). *	
A Certified <i>Deemed Compliant Financial Institution</i> . (An FI not required to register in terms of an IGA or the FATCA regulations.)	
An <i>Exempt Beneficial Owner</i> . <i>Please specify.</i>	
A South African Retirement Fund (Registered in terms of Pension Funds Act or established by law).	
Any other Retirement Fund / Pension scheme that is an Exempt Beneficial Owner and non-reporting FI in terms of the FATCA regulations or another countries Inter-Government Agreement with the US.	
A South African <i>Government Entity</i> (refer Appendix A).	
A South African <i>International Organisation</i> (refer Appendix A).	

A South African Central Bank.	
An Investment Entity wholly owned by one of the above.	
The FI is a Non-Participating Foreign Financial Institution .	
The entity is a US Person but not a Specified US Person . Please specify reason not a Specified US Person (refer Appendix A).	

GIIN	
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3.2 If the Entity is a Financial Institution but cannot provide a GIIN. Please indicate reason below.

i. (a) Entity has not yet obtained a GIIN but is required to and has applied.	
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(b) Entity has not yet obtained a GIIN but will be applying for one.	
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Please advise us of the GIIN as soon as you have been issued with one.

ii. The entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN .	
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Sponsor's Name		Sponsor's GIIN	
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Proceed to Section 4.

3.3 Non-Financial Institutions

If the entity is not a Financial Institution, please confirm the entity's FATCA status below.

The entity is an Active Non-Financial Foreign Entity (Active NFFE).	
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The entity is a Passive Non-Financial Foreign Entity (Passive NFFE). **	
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The entity is a US Person that is not a Specified US Person (US Person).	
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Please specify reason not a Specified US Person (refer Appendix A) .

**** If the entity is a Passive NFFE, read section 3.4 and complete Appendix B for all controlling persons.**

3.4 Controlling Persons

Please complete Appendix B for each entity Controlling Person.

The IGA does allow for the term *Controlling Person* to be interpreted in a manner consistent with the Financial Action Task Force Recommendations, and thus South African Financial Institutions need only look at controlling persons in terms of our FICA regulations. Thus for the purposes of this document they are the following parties:

- i. Companies or entities that would be considered companies if registered in the Republic of South Africa: Any individual or entity that holds an equity interest or voting rights of 25% or more.
- ii. A closed corporation: Any member with a 25% interest in the closed corporation.
- iii. A partnership: Every partner, including every member of a partnership en commandite, an anonymous partnership or similar partnerships as well as:
 - a. The person who exercises executive control over the partnership; and
 - b. each natural person who purports to be authorised to establish a business relationship or to enter into a transaction with the accountable institution on behalf of the partnership.
- iv. A trust: The trustees, the settlor, the protector (if any) and the beneficiaries.

If the entity you represent does not fall into the above categories, you are requested to refer to the definition on Appendix A, and if still unsure you are requested to phone (021) 794 3140 during office hours.

4. Declarations and Undertakings

I / We declare (as an authorised signatory / signatories of the entity) that the information provided in this Tax Declaration and in relation to controlling persons if required is, to the best of my / our knowledge and belief, accurate and that the statements made by me / us are true and complete. I / We undertake to advise the recipient promptly, and provide an updated Tax Declaration, where any information contained in this Tax Declaration changes.

Authorised signature(s)		
Capacity in which declaration is made		
Date		