

**Withholding Tax on Interest - Non RSA Tax Residents: Declaration for Exemption**

Please complete and sign this form if you are a non-RSA Tax Resident investor subject to a different rate of tax on local interest as a result of a double tax agreement (DTA) or if you represent a legal entity that is exempt from Withholding Tax on Interest (WTI).

The beneficial owner of the interest must complete and sign all the relevant sections.

Failure to submit this form will result in tax on local interest being withheld at the applicable rate stipulated in legislation.

Individuals who are tax resident in South Africa are not subject to tax at the normal rate of WTI and do not have to complete this form. Individuals who are not tax resident in South Africa are subject to tax and WTI will automatically be withheld and interest paid net of tax.

**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 (Non RSA Tax Resident Investor)**

Surname / Registered Name			
Client Number		First Name	

**Nature of Person / Entity**

Individual	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Government (political subdivision, state, province or local authority)	<input type="checkbox"/>
Company	<input type="checkbox"/>	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	
If passport, country of issue			
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 (please indicate the reason why the beneficial owner is exempt from withholding tax on interest)**

(i) The foreign person is a natural person who was physically present in the Republic for a period exceeding 183 days in aggregate during the twelve-month period preceding the date on which the interest is paid.	
(ii) The debt claim in respect of which the interest is paid is effectively connected with a permanent establishment of that foreign person in the Republic if that foreign person is registered as a taxpayer in terms of Chapter 3 of the Tax Administration Act, 2011.	
(iii) Exempt / Not taxable in terms of an Agreement for Avoidance of Double Taxation and Prevention of Fiscal Evasion in force on the relevant date between the Republic of South Africa and the country of residence of the foreign person.	
(iv) Exempt / Not taxable in terms of any other international agreement applicable to the foreign person. If this option is selected please provide an explanation of the reason and description of the said agreement.	
(v) Other. If this option is selected please provide an explanation of the reason and description of the said agreement.	

**Declaration in terms of section 50E(2) of the Act:**

This declaration is made in respect of all the unit trust funds held within the investor's standard unit trust portfolio, in terms of the Income Tax Act (no. 58 of 1962)(the Act). It applies to all CIS unit trust portfolios as managed by IP.

I \_\_\_\_\_ (full names in print please), the undersigned, hereby declare that the foreign person referred to in Section 1, to or for the benefit of which the interest is paid, is exempt from the withholding tax on interest in terms of Section 50D(3) of the Act, or otherwise, as indicated above. I also undertake to forthwith inform the person paying the interest in writing should the circumstances of the foreign person referred to in this declaration change.

The date from which this declaration is effective is			
<b>Signature of applicant (or authorised signatory)</b>		<b>Date</b>	
<b>Capacity of signatory (if not the beneficial owner)</b>			