

Withholding Tax on Interest - Non RSA Tax Residents: Declaration for Reduced Rate

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			

Declaration in terms of section 50E(3) 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 all relevant requirements in terms of Article _____ of the Agreement for the 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 referred to in section 1 above have been met, and that the interest is therefore subject to a reduced rate of _____ %. 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			
Signature of applicant (or authorised signatory)		Date	
Capacity of signatory (if not the beneficial owner)			