

1. NOTES ON COMPLETION OF THIS FORM
Declaration and undertaking to be made by the beneficial owner of a dividend (Exemption from Tax)

- This form is to be completed by 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), 64G(2) or 64H(2)(a) of the Income Tax Act, 1962 (Act No 58 of 1962) (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 15% dividends tax being withheld/payable.

Non-South African residents seeking to qualify for a reduced rate should not complete this form. Please use Form DTD (RR).

2. WITHHOLDING AGENT

Registered name: PSG Securities Limited
 Dividends tax reference number: 9394/002/71/2
 Address: PO Box 61295, Marshalltown, 2107
 Telephone number: 0860 774 774
 International telephone number: +27 (11) 996 5200
 Fax: +27 (11) 996 5499

3. BENEFICIAL OWNER

Full names and surname / registered name
 Policy number

Nature of person / entity (please tick the most appropriate box)

- | | | | |
|------------------|--------------------------|---|--------------------------|
| An individual | <input type="checkbox"/> | RSA Government, Provincial Administration, Municipalities | <input type="checkbox"/> |
| Listed Company | <input type="checkbox"/> | Retirement Fund (Pension, Provident, Benefit, RA etc.) | <input type="checkbox"/> |
| Unlisted Company | <input type="checkbox"/> | Other | <input type="checkbox"/> |
| Trust (any type) | <input type="checkbox"/> | | |

If you selected 'Other', please provide a description / explanation of nature of the entity / person:

Identity / Passport / Registration number
 Date of birth / inception
 South African income tax reference number
 Country in which resident for tax purposes

4. EXEMPTION

Please indicate the reason why the beneficial owner is exempt from the dividends tax:

- 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 i.t.o. 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, 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
- Par (i) – 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)

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 is exempt, or would have been exempt had it not been a distribution of an asset in specie, from the dividends tax in terms of the paragraph of section 64F of the Act indicated above.

Signed at (place) this day of 20

Signature (Duly authorised to do so)

Capacity of Signatory (if not the beneficial owner)

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 undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signed at (place) this day of 20

Signature (Duly authorised to do so)

Capacity of Signatory (if not the beneficial owner)