

DIVIDENDS TAX DECLARATION – REDUCED RATE OF TAX

Declaration and undertaking to be made by the beneficial owner of a dividend (Reduced Rate of Tax)

- This form is to be completed by the beneficial owner of dividends (including dividends *in specie*) in order for the reduced rate of dividends tax, referred to in sections 64FA, 64G or 64H of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act), as well as the provisions of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) between the Republic of South Africa and the country of residence of the beneficial owner, to apply.
- Where the beneficial owner is a foreign resident, but does not qualify for a reduced rate, this form should not be completed.
- In order to qualify for the reduced rate referred to above, this declaration and written undertaking must be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of the dividend). Failure to do so will result in the full rate of dividends tax being withheld/payable.
- Send this completed form to instructions@psg.co.za.
- If you need assistance, please contact your financial adviser or one of our consultants on 0860 774 774 or at clientservice@psg.co.za.

WITHHOLDING AGENT

Registered name	PSG Securities Ltd
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

BENEFICIAL OWNER

Full names and surname / registered name

Investment 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"/> | Trust (any type) | <input type="checkbox"/> |
| Other | <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

REDUCED RATE

Please provide the following details for all shares held in respect of which a reduced rate of tax is applicable.

No*	Registered company name	Explanation of the reasons the beneficial owner meets the requirements of the DTA
1		
2		
3		
4		
5		
6		
7		
8		

* If more entries need to be made please complete another Form DTD (RR).

Declaration in terms of sections 64FA(2)(a), 64G(3)(i) or 64H(3)(i) of the Act

I, , (full names in print please), the undersigned hereby declare that all the relevant requirements in terms of Article of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) in force on the relevant date between the Republic of South Africa and the country of residence of the beneficial owner specified above, as well as sections 64FA, 64G or 64H of the Act (whichever is applicable), have been met and that dividends paid on the shares specified above are therefore subject to a reduced rate of %

Signed at this day of 20

Signature (duly authorised to do so)

Capacity of Signatory (if not the beneficial owner)

Undertaking in terms of section 64FA(2)(b), 64G(3)(ii) or 64H(3)(ii) of the Act

I, (full names in print please), the undersigned, undertake to inform the withholding agent in writing if the circumstances of the beneficial owner referred to in the declaration above change.

Signed at this day of 20

Signature (duly authorised to do so)

Capacity of Signatory (if not the beneficial owner)

CONTACT DETAILS

Physical address: Building 1, The Ingress, Corner of Magwa and Lone Creek Crescents, Waterfall City, Waterfall, 2090, Gauteng, South Africa

Postal address: PO Box 61295, Marshalltown, 2107, South Africa

Sharecall: 0860 774 774

Email: clientservice@psg.co.za

Website: www.psg.co.za