

**BENEFICIAL OWNER DECLARATION OF STATUS**
**FORM IWT (EX/RR): INTEREST WITHHOLDING TAX - Declaration and Undertaking to be made by the beneficial owner of interest (EXEMPTION / REDUCED RATE OF TAX)**
**A. IMPORTANT INFORMATION**

 PSG Collective Investments (RF) Limited administers the unit trusts. It is authorised to do so as a manager in terms of the Collective Investment Schemes Control Act. In this form it is referred to as PSG Asset Management. **If you require assistance in completing this application, please contact Client Services on 0800 600 168.**

- This form is to be completed by the beneficial owner (of interest) to be exempt from interest withholding tax referred to in section 50D(3) read with section 50E(2) of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act) **OR** to apply for a reduced rate from interest withholding tax referred to in section 50E(3) of 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.
- In order to qualify for an exemption or a reduced rate referred to above 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 the dividend) - failure to do so will result in the full rate of withholding tax on interest being withheld/payable.
- **Where the beneficial owner is a foreign resident, but does not qualify for an exemption or reduced rate, this form should NOT be completed.**

**B. WITHHOLDING AGENT (This part is to be pre-populated by the company or regulated intermediary)**

Registered name	PSG Collective Investments (RF) Limited
Dividends tax reference number	9374323849
Address	Private Bag X3, Constantia, 7848
Telephone number	0800 600 168
International telephone number	+27 (21) 799 8000
Fax number	+27 (11) 263 6099
Email	compliance@psgam.co.za

**C. BENEFICIAL OWNER (This part is to be completed by the person entitled to the benefit of the dividend attaching to a share/s)**

Full name and surname	<input type="text"/>
Registered name	<input type="text"/>
Entity number	<input type="text"/>
Nature of person/entity (please tick the most appropriate box)	
An individual	<input type="checkbox"/>
Listed company	<input type="checkbox"/>
Unlisted company	<input type="checkbox"/>
Trust (any type)	<input type="checkbox"/>
RSA Government, Provincial Administration, Municipalities	<input type="checkbox"/>
Retirement Fund (Pension, Provident, Benefit, RA etc.)	<input type="checkbox"/>
Other (please provide a description / explanation of nature of the entity / person)	<input type="checkbox"/>
<input type="text"/>	

Identity / Passport / Registration number	<input type="text"/>		
Date of birth / inception	<input type="text"/>		
South African income tax reference number	<input type="text"/>		
Postal address (mail relating to your investment will be sent to this address)	<input type="text"/>		
Post code	<input type="text"/>	Country	<input type="text"/>
Physical address or principal place of business	<input type="text"/>		
Post code	<input type="text"/>	Country	<input type="text"/>
Country in which resident for tax purposes	<input type="text"/>		

**Please complete either:**

- Section D - if you are exempt or
- Section E - if you qualify for a reduced rate

**D. DECLARATION AND UNDERTAKING IN RESPECT OF EXEMPTION FROM TAX**

Please indicate the reason why the foreign person referred to in Section C above is exempt from the withholding tax on interest:

- 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.
- 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.
- Exempt / Not taxable in terms of an 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.
- 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:

Other. If this option is selected please provide a detailed description / explanation of the reason the foreign person is considered to be exempt:

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

I/we

*(full names in print please)*, the undersigned hereby declare that the foreign person/entity referred to in Section C above is exempt from the withholding tax on interest in terms of section 50D(3) of the Act. I undertake to forthwith inform the withholding tax agent in writing should the circumstances in this declaration change.

Signature of the beneficial owner / Authorised signatory

Signature (if not the beneficial owner)

Signature of the beneficial owner / Authorised signatory

Signature (if not the beneficial owner)

Print name

Print name

Date

**E. DECLARATION AND UNDERTAKING IN RESPECT OF REDUCED RATE OF TAX**

**Declaration and undertaking in terms of section 50E(3) of the Act**

I/we

*(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 section 50E of the Act, have been met and that interest paid on the account specified above is therefore subject to a reduced rate of \_\_\_\_%. I undertake to forthwith inform the withholding tax agent in writing should the circumstances in this declaration change.

Signature of the beneficial owner / Authorised signatory

Signature (if not the beneficial owner)

Signature of the beneficial owner / Authorised signatory

Signature (if not the beneficial owner)

Print name

Print name

Date