E-mail instructions@stanlib.com
Facsimile 0867 277 501 or 011 448 6666

STANLIB

Dividends Tax: Exemption from Dividends Tax

Declaration and Undertaking to be made by the beneficial owner of a dividend (Exemption from Dividends Tax)

Notes on completion of this form:

- 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 STANLIB before payment of an affected dividend. Failure to do so will result in the full 20% dividends tax being withheld/payable.
- Non South African residents seeking to qualify for a reduced rate should not complete this form. Please use the form for reduced rates.

PART A: WITHHOLDING AGENT

This part is to be pre-populated by the company or regulated intermediary

REGISTERED NAME

DIVIDENDS TAX REFERENCE NUMBER

CONTACT DETAILS

PART B: BENEFICIAL OWNER

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

FULL NAMES & SURNAME / REGISTERED NAME

NATURE OF PERSON / ENTITY (PLEASE CHOOSE AN OPTION)

- ☐ INDIVIDUAL
- ☐ LISTED COMPANY
- ☐ UNLISTED COMPANY
- ☐ TRUST (ANY TYPE)
- ☐ RSA GOVERNMENT, PROVINCIAL ADMINISTRATION, MUNICIPALITIES
- ☐ PUBLIC BENEFIT ORGANISATION
- ☐ RETIREMENT FUND (PENSION, PROVIDENT, BENEFIT, RETIREMENT ANNUITY ETC)
- ☐ OTHER SPECIFY

IDENTITY/PASSPORT/ REGISTRATION NO:

SA INCOME TAX REFERENCE NO:

COUNTRY IN WHICH RESIDENT FOR TAX PURPOSES:

INVESTMENT/ENTITY NUMBER

CLIENT'S PHYSICAL ADDRESS

COMPLEX / UNIT / HOUSE NUMBER *

COMPLEX NAME / ESTATE *

STREET NUMBER *

STREET NAME / FARM NAME / AREA NAME *

SUBURB / DISTRICT *

CITY / TOWN *

COUNTRY * CODE *

* Note that this is a compulsory field.

STALIUTINV038
2016/12
HX1624

Please note this form expires on 2017/06/30. Up to date forms are always available on www.stanlib.com

CLIENT'S POSTAL ADDRESS

☐ SAME AS PHYSICAL ADDRESS

PO BOX NUMBER

POST OFFICE NAME

POSTAL CODE

PRIVATE BAG NUMBER

POST OFFICE NAME

POSTAL CODE

POSTNET SUITE NUMBER

PRIVATE BAG NUMBER

POST OFFICE NAME

POSTAL CODE

PART C: EXEMPTION

This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s). Please indicate the reason why the beneficial owner is exempt from the Dividends Tax:

	A	a company which is a resident in South Africa
	B	the Government, provincial government or municipality (of the Republic of South Africa)
	C	a public benefit organisation (approved by SARS ito section 30(3) of the Act)
	D	a trust contemplated in section 37A of the Act (mining rehabilitation trusts)
	E	an institution, body or board contemplated in section 10(1)(cA) of the Act
	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)
	G	a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)
	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
	J	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)
	K	a portfolio of collective investment schemes in securities
	L	any person insofar as the dividend constitutes income of that person (i.e. falls into normal tax system)
	M	any person to the extent that the dividend was subject to STC
	N	Fidelity and indemnity funds contemplated in section 10(1)(d)(iii) – i.e. only the two, not the other entities mentioned
	Y	double taxation agreement
	Z	other international agreement

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 are 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.

SIGNATURE
(DULY AUTHORISED TO DO SO)

DATE D D - M M - Y Y Y Y

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.

SIGNATURE
(DULY AUTHORISED TO DO SO)

DATE D D - M M - Y Y Y Y

CAPACITY OF SIGNATORY
(IF NOT THE BENEFICIAL OWNER)