E-mail instructions@stanlib.com

STANLIB

Dividends Tax: Reduced Rates

Declaration and Undertaking to be made by the beneficial owner of a dividend (Reduced Rate of 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 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.
- In order to qualify for the reduced rate referred to above this declaration and written undertaking should be submitted to STANLIB before payment of the dividend. Failure to do so will result in the full 20% Dividends Tax being withheld/payable.
- Where the beneficial owner is a foreign resident but does not qualify for a reduced rate this form should NOT be completed.

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).

CLIENT TYPE

NATURAL PERSON

- ☐ INDIVIDUAL
- ☐ FOREIGN INDIVIDUAL
- ☐ INSOLVENT ESTATE
- ☐ DIRECTOR OF PRIVATE COMPANY/MEMBER OF A CC

JURISTIC

- ☐ ASSOCIATION NOT FOR GAIN
- ☐ CLUBS
- ☐ CLOSE CORPORATION
- ☐ CORPORATE: ESTATE / LIQUIDATION
- ☐ ESTATE LATE
- ☐ FOREIGN COMPANY
- ☐ LISTED COMPANY
- ☐ OTHER COMPANY
- ☐ PARTNERSHIP
- ☐ RETIREMENT FUND (PENSION, PROVIDENT, BENEFIT, RA)
- ☐ RSA GOVERNMENT
- ☐ SOCIETY
- ☐ STOKVEL
- ☐ PROVINCIAL ADMINISTRATION
- ☐ MUNICIPALITIES
- ☐ TRUST
- ☐ UNLISTED COMPANY
- ☐ UNINCORPORATED BODY OF PERSONS

FULL NAMES & SURNAME / REGISTERED NAME*

IDENTITY/PASSPORT/REGISTRATION NUMBER*

TAX REFERENCE NUMBER*

COUNTRY OF RESIDENCE*

INVESTMENT/ENTITY NUMBER

*Compulsory fields

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.

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: REDUCED RATE

This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s). Please provide the following details for all shares held in respect of which a reduced rate of tax is applicable:

Registered Company Name	Explanation of the reasons the beneficial owner meets the requirements of the DTA

** 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 _____ %.

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 SECTION 64FA(2)(b), 64G(3)(ii) OR 64H(3)(ii) 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.

Rate of _____ %

SIGNATURE
(DULY AUTHORISED TO DO SO)

DATE D D - M M - Y Y Y Y

CAPACITY OF SIGNATORY
(IF NOT THE BENEFICIAL OWNER)