

Withholding Tax on Interest: Reduced Rate Linked Investments

Declaration and Undertaking to be made by the beneficial owner of interest (Reduced Rate from Withholding Tax on Interest)

Notes on completion of this form:

- This form is to be completed by the foreign person to or for the benefit of which the interest is paid in order for the reduced rate of withholding tax on interest, referred to in section 50E(3) 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 a reduced rate as referred to above, this declaration and written undertaking should be submitted to STANLIB before payment of the interest. Failure to do so will result in the full 15% tax on interest being withheld/payable.
- If this declaration is made as a result of a change in circumstances of the beneficial owner, please ensure that the date from which the change is effective is completed in the sections below.
- 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

REGISTERED NAME

INTEREST TAX REFERENCE NUMBER

CONTACT DETAILS

PART B: BENEFICIAL OWNER

This part is to be completed by the person entitled to the benefit of the interest.

FULL NAMES SURNAME/
REGISTERED NAME*

ID/ PASSPORT/ ASYLUM/ REG
NUMBER*

TAX REFERENCE NUMBER*

INVESTMENT NUMBER

*Compulsory fields

DECLARATION IN TERMS OF SECTION 50E(3) 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 in Part B above, have been met and that the interest is therefore subject to a reduced rate of %.

THE DATE FROM WHICH THE
DECLARATION IS EFFECTIVE

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D		M	M		Y	Y	Y	Y

SIGNATURE
(DULY AUTHORISED TO DO SO)

DATE

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D		M	M		Y	Y	Y	Y

CAPACITY OF SIGNATORY
(IF NOT THE BENEFICIAL OWNER)



UNDERTAKING IN TERMS OF SECTION 50E(3) 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

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D		M	M		Y	Y	Y	Y

CAPACITY OF SIGNATORY
(IF NOT THE BENEFICIAL OWNER)

