

FATCA/CRS Self-Certification Declaration For a Legal Entity Collective Investments (Unit Trust)

What you need to know

The government of South Africa has entered into agreements under which it has agreed to the automatic exchange of information with other countries. These agreements are aimed at improving tax compliance between the countries over financial assets held by investors within their boundaries. As a result of these agreements, South Africa has introduced tax laws which require that we collect information about each investor's tax residency and tax classification. We are also required to report the tax information we have collected together with the investor's investment account(s) information to the South African Revenue Services (SARS).

What this means for you as a client is that STANLIB is obliged to provide SARS with certain information you provide to STANLIB when you invest or transact with us. SARS in turn may pass the information to other tax authorities outside South Africa as required by the agreements the government has entered into. STANLIB may, in complying with its reporting obligations to SARS, make use of the services of other companies in its group of companies in collating, interpreting, storing and forwarding of your information to SARS.

What you need to do

- Each controlling person must complete a separate Individual Self-Certification Form. If there is no natural person(s) who exercise control of the Entity then the controlling person will be the natural person(s) who hold the position of a senior managing official of the Entity.
- Ensure all compulsory fields are completed correctly and forms have been signed by relevant authorised persons.
- If any of the information below changes in the future, please advise us of these changes promptly within 30 days.

The information in this self-certification form is not tax advice. We recommend that you consult a professional tax or legal advisor for specific tax or legal advice.

ENTITY TYPE *					
<input type="checkbox"/> UNLISTED COMPANY	<input type="checkbox"/> LISTED COMPANY	<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> CLOSE CORPORATION	<input type="checkbox"/> RETIREMENT FUND	<input type="checkbox"/> MEDICAL SCHEME
<input type="checkbox"/> INVESTMENT SCHEME MANAGER	<input type="checkbox"/> FOREIGN COMPANY	<input type="checkbox"/> LONG TERM INSURER	<input type="checkbox"/> TRUST	<input type="checkbox"/> FOREIGN TRUST	<input type="checkbox"/> OTHER (PLEASE SPECIFY)
IF OTHER, PLEASE SPECIFY <input type="text"/>					
IF MANAGER, IN TERMS OF EXCHANGE CONTROL, ARE YOU CATEGORISED AS:			<input type="checkbox"/> RETAIL	<input type="checkbox"/> INSTITUTIONAL	

* Note that this is a compulsory field.

CLIENT DETAILS: LEGAL ENTITY

All partnerships must complete the addendum available on www.stanlib.com and submit the completed form with the new business application form. All entities are required to complete the Tax Information for Entities Annexures. This annexure is available on our website, www.stanlib.com. All controlling persons need to supply FICA documents.

ENTITY / ACCOUNT NUMBER *	<input type="text"/>																												
REGISTERED NAME OF ENTITY *	<input type="text"/>																												
TRADE NAME	<input type="text"/>																												
DATE OF INCORPORATION	<table border="1"> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td>-</td> <td><input type="text"/></td> <td><input type="text"/></td> <td>-</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td>REGISTRATION NUMBER *</td> <td><input type="text"/></td> </tr> <tr> <td>D</td> <td>D</td> <td></td> <td>M</td> <td>M</td> <td></td> <td>Y</td> <td>Y</td> <td>Y</td> <td>Y</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	REGISTRATION NUMBER *	<input type="text"/>	D	D		M	M		Y	Y	Y	Y				
<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	REGISTRATION NUMBER *	<input type="text"/>																
D	D		M	M		Y	Y	Y	Y																				
COUNTRY OF INCORPORATION *	<input type="text"/>																												
JURISDICTION OF OPERATION	<input type="text"/>																												
SOURCE OF FUNDS *	<input type="checkbox"/> INVESTMENT PROCEEDS <input type="checkbox"/> DONATION <input type="checkbox"/> INHERITANCE <input type="checkbox"/> PROPERTY SALE <input type="checkbox"/> BUSINESS PROFITS																												
OTHER INCOME (PLEASE SPECIFY) *	<input type="text"/>																												
PRINCIPAL PLACE OF BUSINESS	<input type="text"/>																												

* This is a mandatory field



TAX INFORMATION

ARE YOU A REGISTERED TAX PAYER: YES NO

Please indicate all countries (including South Africa) in which you are resident for tax purposes and the associated tax identification numbers in the table below:

By ticking 'Not Applicable' you confirm that the country specified does not issue Tax Identification Number.

Country(ies) of Tax Residency *	Tax Identification Number *	Not Applicable
1.		
2.		
3.		
4.		
5.		

* This is a mandatory field

INVESTOR DECLARATION

I/We agree to provide all documentation and information required in terms of the STANLIB business rules. I/We also confirm that all information I/We have provided in this self-certification form is true and correct. I/We have read, understood and acknowledge that I/We am/are bound by the contents of this self-certification form.

I/We acknowledge and accept that the information contained in this form and information about the Account Holder may be provided to SARS. Further, that SARS may also exchange the information with the tax authorities of another country or countries in which the Account Holder may be tax resident.

If the information you have provided in this form changes in future, please submit a new form within 30 days. If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

SIGNATURE OF CLIENT * DATE * - -
D D M M Y Y Y Y

SIGNED AT

CAPACITY

SIGNATURE OF CLIENT* DATE* - -
D D M M Y Y Y Y

SIGNED AT

CAPACITY



Addendum - Controlling Persons (natural persons only)

Complete this section for each Controlling Person only if the investor is:

- (a) a Passive Non-Financial Foreign Entity (FATCA classification),
- (b) a Passive Non-Financial Entity (CRS classification) or
- (c) Non participating professionally managed Investment Entity (this does not include a South African Financial Institution (CRS classification)).

The following persons are considered to be Controlling Persons of the investor, as indicated.

Company:

- Managing Director
- Any natural person holding 25% or more interest in such company
- Any other natural person/company oficial exercising control over such Company

Closed corporation:

- Each and every member
- Any other natural person exercising control over such Closed Corporation

Partnership:

- Each and every partner
- Each and every other person exercising control over the Partnership

Trust:

- Each and every trustee
- Each and every beneficiary
- The settlor
- The protector(s) (if any)
- Any other natural person exercising control over such Trust

PERSONAL DETAILS *

Complete this section for each Controlling Person.

Controlling Person 1

RELATIONSHIP TO INVESTOR	<input type="text"/>
TITLE AND SURNAME	<input type="text"/>
FIRST NAMES	<input type="text"/>
DATE OF BIRTH	<input type="text"/> - <input type="text"/> - <input type="text"/>
	D D M M Y Y Y Y
SA ID NUMBER	<input type="text"/>
PASSPORT NUMBER (IF FOREIGN NATIONAL)	<input type="text"/>
EXPIRY DATE	<input type="text"/> - <input type="text"/> - <input type="text"/>
	D D M M Y Y Y Y
COUNTRY OF ISSUE	<input type="text"/>
NATIONALITY	<input type="text"/>
COUNTRY OF BIRTH	<input type="text"/>

Controlling Person 2

RELATIONSHIP TO INVESTOR	<input type="text"/>
TITLE AND SURNAME	<input type="text"/>
FIRST NAMES	<input type="text"/>
DATE OF BIRTH	<input type="text"/> - <input type="text"/> - <input type="text"/>
	D D M M Y Y Y Y
SA ID NUMBER	<input type="text"/>



FATCA Classification	
2.5 Specified U.S. Person	<input type="checkbox"/>
2.6 Non-Participating Foreign Financial Institution	<input type="checkbox"/>
2.7 U.S. Person that is not a Specified U.S. Person under the relevant United States Regulations	<input type="checkbox"/>
2.8 Active Non-Financial Foreign Entity which is regularly traded on an established securities market or affiliated thereto	<input type="checkbox"/>
2.9 Active Non-Financial Foreign Entity (other than 2.8)	<input type="checkbox"/>
2.10 Passive Non-Financial Foreign Entity (If you tick this box, please include individual self-certification forms for your Controlling Persons) Indicate the total number of controlling persons <input type="text"/>	<input type="checkbox"/>

CRS CLASSIFICATION FOR LEGAL ENTITY *

2B. Please mark X only in one box below. (Refer to Annexure A for definitions of entities).

CRS Classification	
2.1 Financial Institution (if you are an Investment Entity, please see 2C below)	<input type="checkbox"/>
2.2 Active Non-Financial Entity	<input type="checkbox"/>
2.3 Active Non-Financial Entity which is a Governmental Entity, International organisation, Central Bank or entity wholly owned by one or more of the foregoing	<input type="checkbox"/>
2.4 Recognised Pension scheme or plan	<input type="checkbox"/>
2.5 Active Non-Financial Entity which is regularly traded on an established securities market or affiliated thereto	<input type="checkbox"/>
2.6 Active Non-Financial Entity (other than those listed in 2.3 or 2.5 above)	<input type="checkbox"/>
2.7 Passive Non-Financial Entity (If you tick this box, please include individual self-certification forms for your Controlling Persons) Indicate the total number of controlling persons <input type="text"/>	<input type="checkbox"/>

IF YOU HAVE TICKED 2.1, 2.3 OR 2.4 PLEASE PROVIDE YOUR / YOUR SPONSOR'S GIIN:

IF THE GIIN PROVIDED ABOVE IS ISSUED IN THE NAME OF YOUR SPONSOR, PLEASE PROVIDE YOUR SPONSOR'S NAME AS SHOWN ON THE IRS LIST:

2C

ONLY MARK AN X IN THE BOX BELOW IF YOU ARE A MANAGED INVESTMENT ENTITY OUTSIDE OF A CRS PARTICIPATING JURISDICTION. IF THIS BOX IS MARKED, PLEASE INCLUDE INDIVIDUAL SELF-CERTIFICATION FORMS FOR YOUR CONTROLLING PERSONS.

EXEMPT BENEFICIAL OWNERS

Exempt beneficial owners (EBOs) are specific classes of persons who are the beneficial owners of a payment that is treated as exempt. These persons do not have any reporting or registration requirements in relation to any financial accounts that they maintain. Additionally, reporting SA financial institutions are not required to review or report on accounts held by exempt beneficial owners.

Entity	Definition
Governmental Entity	The government of South Africa, any political subdivision of South Africa (which, for the avoidance of doubt, includes a state, province, or municipality), or any wholly owned agency or instrumentality of South Africa or any one or more of the foregoing (each, a "South African Governmental Entity").
International Organisation	Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) 1. That is comprised primarily of non-United States governments; 2. That has in effect a headquarters agreement with South Africa; and 3. The income of which does not inure to the benefit of private persons.
Central Bank	An institution that is by law or government sanction the principal authority, other than the government of South Africa itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of South Africa, whether or not owned in whole or in part by South Africa.
Treaty-Qualified Retirement Fund	A fund established in South Africa, provided that the fund is entitled to benefits under an income tax treaty between South Africa and the United States on income that it derives from sources within the United States (or would be entitled to such benefits if it derived any such income) as a resident of South Africa that satisfies any applicable limitation on benefits requirement, and is operated principally to administer or provide pension or retirement benefits.
Broad Participation Retirement Fund	A fund established in South Africa to provide retirement, disability, or death benefits, or any combination thereof, to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered and: 1. Does not have a single beneficiary with a right to more than five percent of the fund's assets; 2. The fund receives at least 50% of its total contributions from sponsoring employers.



Entity	Definition
Narrow Participation Retirement Fund	A fund established in South Africa to provide retirement, disability, or death benefits to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered and: <ol style="list-style-type: none"> 1. The fund has fewer than 50 participants 2. The fund is sponsored by one or more employers that are not investment entities or Passive Narrow Participation Retirement Fund; 3. The employee and employer contributions to the fund are derived from the earned income of the employee.
Pension Fund for Exempt Beneficial Owner	A fund established in South Africa by an exempt beneficial owner to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the exempt beneficial owner (or persons designated by such employees), or that are not current or former employees, if the benefits provided to such beneficiaries or participants are in consideration of personal services performed for the exempt beneficial owner.
Investment Entity Wholly Owned by Exempt Beneficial Owners	An entity that is a South African financial institution solely because it is an investment entity, provided that each direct holder of an equity interest in the entity is an exempt beneficial owner, and each direct holder of a debt interest in such entity is either a depository institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

DEEMED COMPLIANT FINANCIAL INSTITUTIONS

A deemed-compliant Financial Institution (FI) is a financial institution that is considered to have satisfied the requirements under FATCA and therefore is not subject to FATCA, without having to undertake the obligations under an Financial institution agreement with the IRS.

Entity	Definition
Financial Institution with local client base	The Financial Institution must be licensed and regulated as a financial institution under the laws of South Africa and it must have no fixed place of business outside of South Africa. At least 98 percent of the financial accounts by value maintained by the financial institution must be held by residents (including residents that are entities) of South Africa.
Local Bank	The financial institution operates solely as (and is licensed and regulated under the laws of South Africa as) <ol style="list-style-type: none"> (a) a bank or (b) a credit union or similar cooperative credit organization that is operated without profit.
Financial Institution with only low-value accounts	A South African financial institution satisfying the following requirements: <ul style="list-style-type: none"> • The financial institution is not an investment entity • The financial institution does not have more than \$50 million in assets on its balance sheet, and the financial institution and any related entities, taken together, do not have more than \$50 million in total assets on their consolidated or combined balance sheets.
Qualified credit card issuer	The financial institution is a financial institution solely because it is an issuer of credit cards that accepts deposits only when a customer makes a payment in excess of a balance due with respect to the card and the over payment is not immediately returned to the customer;
Investment entities that qualify as deemed-compliant FFIs and other special rules	The financial institutions described below are Non-Reporting South African financial institutions that shall be treated as deemed-compliant PFIs for purposes of section 1471 of the U.S. Internal Revenue Code: <ol style="list-style-type: none"> A. Trustee-Documented Trust. A trust established under the laws of South Africa to the extent that the trustee of the trust is a Reporting U.S. Financial Institution, Reporting Model 1 PFI, or Participating PFI and reports all information required to be reported pursuant to the Agreement with respect to all U.S. Reportable Accounts of the trust. B. Sponsored investment entity and controlled foreign corporation C. Sponsored, Closely Held Investment Vehicle. D. Investment advisors and investment Managers. An investment entity established in South Africa that is a financial institution solely because it <ol style="list-style-type: none"> 1. Renders investment advice to, and acts on behalf of, or 2. Manages portfolios for, and acts on behalf of, a customer for the purposes of investing, managing, or administering funds deposited in the name of the customer with a Financial Institution other than a Nonparticipating Financial Institution. E. Collective investment vehicle. An investment entity established in South Africa that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle (including debt interests in excess of \$50,000) are held by or through one or more exempt beneficial owners, Active NFFEs, U.S. Persons that are not Specified U.S. Persons, or Financial Institutions that are not Non-participating Financial Institutions.

OTHER ENTITIES

Entity	Definition
U.S. Person	The term "U.S. Person" means: <ul style="list-style-type: none"> • A citizen or resident of the United States • A partnership created or organised in the United States or under the law of the United States or of any state, or the District of Columbia. • A corporation created or organised in the United States or under the law of the United States or of any state, or the District of Columbia • Any estate or trust other than a foreign estate or foreign trust • A person that meets the substantial presence test • Any other person that is not a foreign person



Entity	Definition
Specified U.S. Person	Specified U.S. person means any U.S. person other than: <ul style="list-style-type: none"> • A corporation the stock of which is regularly traded on one or more established securities markets; • Any corporation that is a member of the same expanded affiliated group as a corporation described in (1) above; • Any organization exempt from taxation or an individual retirement plan; • The United States or any wholly owned agency or instrumentality thereof; • Any State, the District of Columbia, any U.S. territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; • Any bank; • Any real estate investment trust; • Any regulated investment company or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940; • Any common trust fund; • Any trust that is exempt from tax; • A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; • A broker; and • Any tax exempt trust.
Financial Institution (FI)	A financial institution, which is any non-U.S. entity that; acting for or on behalf of a customer: <ul style="list-style-type: none"> • Accepts deposits in the ordinary course of a banking or similar business, • As a substantial portion of its business, holds financial assets for the account of others, or • Is engaged (or holding itself out as being engaged) primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, or any interest in such securities, partnership interests, or commodities. A Financial Institution can either be participating or Non Participating.
Participating FI	A Participating FI means a financial institution that has agreed to comply with the requirements of a participating FI agreement, including a financial institution described in a Model 2 IGA that has agreed to comply with the requirements of an participating FI agreement. Under FATCA, to avoid being withheld upon, financial institutions (Participating FIs) may register with the IRS and agree to report to the IRS certain information about their U.S. accounts, including accounts of certain entities with substantial U.S. owners. In this case these FIs are participating FIs.
Non Participating FI	A Non-Participating Financial Institution (NPFI) is a financial institution that is: <ul style="list-style-type: none"> • located in a jurisdiction that does not have an intergovernmental agreement with the US and the financial institution has not entered into a FATCA agreement with the IRS.
Non Financial Entity (NFE)	Any entity that is not a financial institution. An Non Financial Entity(NFE) can include privately held operating businesses, professional services firms, or certain other non-publicly-traded entities not involved in banking or financial-sector activities. A NFE will either be an Active NFE or a Passive NFE.
Active NFE	An Active NFE is one where: <ul style="list-style-type: none"> • Less than 50% of such entity's gross income for the preceding calendar year is passive income; and • Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly). Passive income includes dividends, interest, rents and royalties.
Passive NFE	A Passive NFE means any NFE that is not an Active NFE.

FATCA/CRS DECLARATION

I/We agree to provide all documentation and information required in terms of the STANLIB business rules. I/We also confirm that all information I/We have provided in this self-certification form is true and correct. I/We have read, understood and acknowledge that I/We am/are bound by the contents of this self-certification form.

I/We acknowledge and accept that the information contained in this form and information about the Account Holder may be provided to SARS. Further, that SARS may also exchange the information with the tax authorities of another country or countries in which the Account Holder may be tax resident.

If the information you have provided in this form changes in future, please submit a new form within 30 days. If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

SIGNATURE OF CLIENT * DATE * - -
D D M M Y Y Y Y

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