E-mail instructions@stanlib.com

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.
- **If you are exempted from REIT please complete this form and select reason W**

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

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2019/12
3671ZB

Please note this form expires on 2020/06/30. Up to date forms are always available on www.stanlib.com

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 *

***Compulsory section**

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 attached to a share(s). Please indicate the reason why the beneficial owner is exempt from the Dividends Tax:

	A	A a company which is a resident
	B	the Government, a provincial administration or a municipality
	C	a public benefit organisation approved by the Commissioner in terms of section 30(3) (could be local or foreign, but must be approved
	D	trust contemplated in section 37A (i.e. only rehabilitation trust);
	E	an institution, board or body contemplated in section 10(1)(cA) (ex. Water Board, Tribal Authority etc);
	F	a fund contemplated in section 10(1)(d)(i) or (ii) (i.e. Pension/Provident/RA/Benefit Fund);
	G	a person contemplated in section 10(1)(t) (ex. CSIR, SANRAL, ARMSCOR, Development Bank of SA etc);
	H	a shareholder in a registered micro business, as defined in the Sixth Schedule, paying that dividend, to the extent that the aggregate amount of dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed the amount of R200 000;
	I	Par (i) – a small business funding entity as contemplated in section 10(1)(cQ)
	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. non resident company listed on JSE).
	K	Portfolio of a collective investment schemes in securities.
	L	Any person insofar as the dividend constitutes income of that person (i.e. falls into the 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
	O	Par (o) – a natural person in respect of a dividend paid in respect of a tax free investment as contemplated in section 12T(1)

	W	Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013
	X	Other
	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.

Privacy: It is important to us that you understand how we obtain, process, store, and share your information. This will apply to all the products and/or services which we provide to you, including any products and/or services provided by our affiliates and associates. When you open an investment with us, you give us permission to disclose information for the purposes described herein, including the information of dependents and beneficiaries. You consent to STANLIB collecting, processing, storing, and disclosing this information for the purposes of:

1. Administering your investment account and processing any instructions on the account.
2. Communicating with you and your Financial Adviser/ broker.
3. Providing your information to any entity within Standard Bank Group Limited, including its subsidiaries and affiliates, where you already have a relationship with, or where you have applied for a product or benefit from, such entity. This information will only be shared for the administration of your products or benefits by this entity.
4. Providing relevant information to a contracted third party who requires the information to provide a service to you for your investment. We will ensure that the third party agrees to keep your information confidential and appropriately secured.
5. Transferring your Personal Information outside the borders of the Republic of South Africa. We will ensure that anyone to whom we pass on your Personal Information agrees to treat your information with the same level of protection as we do.
6. Providing information to industry registers such as ASISA, and contracted third parties, such as tracing agents, attorneys, debt collectors and other persons that assist with the enforcement of agreements.
7. Providing your information to regulatory authorities, governmental departments, local and international tax authorities and other persons that STANLIB under the law have to share your information with.
8. Payment processing for services providers, merchants, banks and other persons that assist with the processing of your payment instructions.
9. Assisting law enforcement and fraud prevention agencies and other persons tasked with the prevention and prosecution of crime.
10. Persons to whom STANLIB cede their rights or delegate their obligations to under agreements.
11. Conducting research or servicing products. Where appropriate, this information will be de-identified such that it cannot be linked back to you personally.
12. We undertake solely to collect and process your information as permitted by law. If you feel we have not done so, you have the right to contact us and object.
13. We will take reasonable steps to ensure that all Personal Information you provided to us is kept secure and confidential.
14. We will keep your Personal Information until such time as we are compelled to delete it, as prescribed by applicable law.
15. If we become involved in a proposed or actual merger, acquisition, or any form of sale of assets, we may use and disclose your Personal Information to third parties in connection with the evaluation of the transaction. The surviving company, or the acquiring company in the case of a sale of assets, would have access to your Personal Information, which would continue to be subject to these terms.
16. You have the right to request a copy of the Personal Information we hold about you. We are allowed to charge you a fee to provide this information to you.
17. You have the right to request that we update, correct, or delete your Personal Information

I/We agree to provide all documentation and information requested in this document and further required by law and consent to STANLIB processing my information for the purposes stipulated within the Terms and Conditions.

Query Support and Middle Office: STANLIB Compliance and Complaints, PO Box 202, Melrose Arch, 2076 Telephone: 0860 123 003.

Complaints: Should the Client wish to lodge a complaint with STANLIB regarding the services being provided, the Client can locate STANLIB's Complaints procedure on www.stanlib.com/contactus/pages/furtherqueries.aspx, alternatively the Client can send an email to rateus@stanlib.com

SIGNATURE
(DULY AUTHORISED TO DO SO)*

DATE D D - M M - Y Y Y Y

CAPACITY OF SIGNATORY
(IF NOT THE BENEFICIAL OWNER)*

***Compulsory field**

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)