

## DECLARATION OF EXEMPTION FROM DIVIDEND WITHHOLDING TAX

### What you need to know

1. Dividend Tax applies from 01 April 2012
2. Complete and return this form to us, if you are EXEMPT from Dividend Withholding Tax
3. Non South African Residents qualifying for a reduced rate should Not complete this form

### Part A: Withholding Agent

Registered name

Dividends tax reference number

### Part B: Beneficial Owner (Investor)

Registered name

Account number

Nature of person/entity

Listed Company

Unlisted  
Company

Trust

SA Government, Provincial  
Administration, Municipalities

Retirement Fund

Other

Registration Number

South African income tax reference number

Physical address

  
  
  

Code

Postal Address

(if different)

  
  
  

Code

Country in which resident for tax purposes

### Part C: Exemption

Please indicate the reason why the beneficial owner is exempt from the dividends tax:

A company which is resident in South Africa

The Government, provincial government or municipality (of the Republic of South Africa)

A public benefit organization (approved by SARS in section 30 (3) of the Act)

A trust contemplated in section 37A of the Act (mining rehabilitation trusts)

An institution, body or board contemplated in section 10(1) (ca) of the Act

A fund contemplated in section 10(1)(d)(i) or (ii) of the Act (pension fund, pension preservation fund, provident preservation fund, retirement annuity fund, beneficiary fund or benefit fund)

A person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)

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 the registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed R200 000

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)

**Part D: Declaration**

**In terms of sections 64FA(2), 64G(2) or 64H of the Income Tax Act, No 58 of 1962:**

I, the undersigned, hereby declare that dividends paid to the beneficial owner is 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.

I, 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)	<input type="text"/>	Date	<input type="text"/>
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Signature (duly authorised)	<input type="text"/>	Date	<input type="text"/>
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