

**DIVIDENDS TAX**

**BENEFICIAL OWNER DECLARATION OF STATUS**

COMPANY NAME: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

**WITHHOLDING AGENT**

Registered name: Link Investor Services (Pty) Ltd  
Address: P O Box 4844, Johannesburg, 2000  
Telephone number: +27 11 713 0800  
Fax Number: +27 (86) 674 3260  
Email Address: [csdp@linkmarketservices.co.za](mailto:csdp@linkmarketservices.co.za)

**PART A: BENEFICIAL OWNER**

Full names & surname / registered name: \_\_\_\_\_

Nature of person / entity:

Individual  Listed company  Unlisted company  Trust (any type)

RSA Government Department  Retirement / Pension Fund

Other (if selected please provide a description / explanation of nature of the entity / person):  
\_\_\_\_\_  
\_\_\_\_\_

Identity / Passport / Registration number: \_\_\_\_\_

South African income tax reference number: \_\_\_\_\_

Physical address: \_\_\_\_\_  
\_\_\_\_\_

Postal address: \_\_\_\_\_  
\_\_\_\_\_

Country in which resident for tax purposes: \_\_\_\_\_

**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 below change.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): \_\_\_\_\_

**PART B: EXEMPTION**

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

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

- Par (a) – a company which is resident in South Africa
- Par (b) – the Government, provincial government or municipality (of the Republic of South Africa)
- Par (c) – a public benefit organisation (approved by SARS ito section 30(3) of the Act)
- Par (d) – a trust contemplated in section 37A of the Act (mining rehabilitation trusts)
- Par (e) – an institution, body, or board contemplated in section 10(1)(cA) of the Act
- Par (f) – a fund contemplated in section 10(1)(d)(i) or (ii) of the Act (pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund, beneficiary fund or benefit fund)
- Par (g) – a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)
- Par (h) – 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 that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed R200,000
- Par (i) – a small business funding entity as contemplated in section 10(1)(cQ)
- Par (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. a dividend on a foreign company’s shares listed in SA, such as dual-listed shares)
- Par (k) – A portfolio of investment schemes in securities
- Par (l) – any person insofar as the dividend constitutes income of that person (i.e. falls into normal tax system)
- Par (m) – any person to the extent that the dividend was subject to STC
- Par (n) – Fidelity and indemnity funds contemplated in section 10(1)(d)(iii) – i.e. only the two, not the other entities mentioned
- Par (o) – a natural person in respect of a dividend paid in respect of a tax-free investment as contemplated in section 12T (1)
- Par (w) – Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013
- Par (x) – Other
- Par (y) – Double Taxation Agreement
- Par (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 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.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the beneficial owner):  
\_\_\_\_\_

**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:

No	Registered company name	Explanation of the reasons the beneficial owner meets the requirements of the DTA
1		
2		
3		
4		
5		

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: \_\_\_\_\_ Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): \_\_\_\_\_