

# ANNEXURE E

## DIVIDENDS TAX DECLARATION (REDUCED RATE)

### DECLARATION AND UNDERTAKING TO BE MADE BY THE NON-RESIDENT OWNER OF A DIVIDEND

#### IMPORTANT INFORMATION

Dividends withholding tax is a 20% tax (subject to change) charged to unitholders when a dividend is paid. Dividends tax is withheld by either the company paying the dividend or the withholding agent (such as RealFin Collective Investment Schemes (RF) Proprietary Limited ("RCIS")) who pays this over to SARS on your behalf. It applies to all dividends paid by South African resident companies as well as non-resident companies listed on the Johannesburg Stock Exchange (JSE). Non-residents may qualify for a reduced rate of tax depending on their country of residence and their circumstances, or they may be exempt.

Please send the completed form to [clientservices@realfin.co.za](mailto:clientservices@realfin.co.za).

#### NOTES ON COMPLETION OF THIS FORM

This form is to be completed by the non-resident beneficial owner (of dividends, including dividends in specie) in order for the reduced rate of dividends tax referred to in sections 64FA, 64G or 64H 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 South Africa and the country of residence of the non-resident beneficial owner, to apply. For more information, please refer to [www.sars.gov.za](http://www.sars.gov.za). In order to qualify for the reduced rate this declaration and written undertaking should be submitted to RCIS within the period required (provided it is before payment of an affected dividend) – failure to do so will result in the full dividends withholding tax rate currently at 20% being withheld/payable. Where the non-resident beneficial owner is a foreign resident but does not qualify for a reduced rate, this form should NOT be completed. If you are unsure about your dividend withholding tax status, please contact your financial advisor or tax consultant.

#### PART A: WITHHOLDING AGENT

All Collective Investments are managed by RealFin Collective Investment Schemes (RF) Proprietary Limited. A complete list of Collective Investments and their Dividends Tax reference numbers is available on request.

#### PART B: BENEFICIAL OWNER

<input type="checkbox"/>	Individual	<input type="checkbox"/>	Trust (any type)
<input type="checkbox"/>	Listed Company	<input type="checkbox"/>	RSA Government, provincial administration, municipalities
<input type="checkbox"/>	Unlisted Company	<input type="checkbox"/>	Retirement fund (pension, provident, benefit, RA, etc.)
<input type="checkbox"/>	Other (if selected please provide a description/explanation of nature of the entity/person): <input type="text"/>		

Full Name(s) and Surname/Registered Name:	<input type="text"/>
Identity/Passport/Registration Number:	<input type="text"/>
South African Income Tax Reference Number:	<input type="text"/>
Country in which Resident for Tax Purposes:	<input type="text"/>

#### PART C: REDUCED RATE

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.	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>

## INDEMNITY

By signing this declaration and undertaking, I/we confirm that the information provided in this declaration is true and accurate. I/We undertake to inform RCIS promptly should any of the circumstances as disclosed in this declaration change.

The Collective Investments managed by us or any other entities forming part of the RealFin Holdings Proprietary Limited group of companies, any agent, employee or director of these entities are hereby indemnified and held harmless against any damage, loss (including consequential loss), cost or expenses incurred as a result of a non-disclosure of information, incorrect disclosure of information or failure to provide information in time.

## DECLARATION

In terms of section 64FA(2)(a)(i), 64G(3)(i) or 64H(3)(i) 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.

Authorised Signature:  Date (DD/MM/YYYY):   
Capacity:  Place of Signature:

## 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 RCIS in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Authorised Signature:  Date (DD/MM/YYYY):   
Capacity:  Place of Signature: