

# ANNEXURE C

## FATCA & CRS: TAX RESIDENCY SELF-CERTIFICATION

### IMPORTANT INFORMATION

**This Declaration must be completed by all investors, including South African citizens and/or tax residents.** We are obliged by Foreign Account Tax Compliance Act ("FATCA") and the Common Reporting Standard ("CRS") to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information and information pertaining to your investment with relevant tax authorities. Terms referenced in this form shall have the same meaning as defined in the Agreement between the Government of South Africa and the Government of the United States of America to Improve International Tax Compliance and to implement FATCA (the "Agreement"), and/or the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard") and, specifically, CRS, copies of which are available from RCIS. If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.

If you have any questions about how to complete this form, please contact your tax advisor and/or tax consultant.

### SECTION 1 | NATURAL PERSONS

#### 1.1 | NATURAL PERSONS DETAILS

Title:	<input type="text"/>	Surname:	<input type="text"/>	Full Name(s):	<input type="text"/>
Capacity:	<input type="text"/>	ID or Passport:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Birth:	<input type="text"/>	City/Town of Birth:	<input type="text"/>	Country of Birth:	<input type="text"/>
Physical Address:	<input type="text"/>			Code:	<input type="text"/>

#### 1.2 | FATCA DECLARATION OF U.S CITIZENSHIP OR U.S RESIDENCY FOR TAX PURPOSES

I confirm that I am a U.S citizen and/or resident in the U.S for tax purposes and the U.S Federal Taxpayer Identifying Number (U.S TIN) is as follows:

I confirm that I am not a U.S citizen and/or resident in the U.S for tax purposes

#### 1.3 | CRS DECLARATION OF TAX RESIDENCY

Please indicate your/the investor's country of tax residence (if they reside in more than one country please detail all countries of tax residence and associated taxpayer identification numbers ("TIN").

Tax Identification Number (TIN):	1. <input type="text"/>	2. <input type="text"/>	3. <input type="text"/>
Country of Tax Residence	1. <input type="text"/>	2. <input type="text"/>	3. <input type="text"/>

**NOTE:** Provision of a Tax ID Number (TIN) is required unless you are a tax resident in a Jurisdiction that does not issue a TIN.

If no TIN is available enter reason below:

If a TIN is not legally available please provide a functional equivalent (such as a business or company registration number or other similar form of identification):

#### 1.4 | DECLARATION AND UNDERTAKINGS

I declare (as an authorised signatory) that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. I undertake to advise the recipient promptly and provide an updated Tax Residency Self-Certification form where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

Authorised Signature:	<input type="text"/>	Date (DD/MM/YYYY):	<input type="text"/>
Capacity:	<input type="text"/>	Place of Signature:	<input type="text"/>

## SECTION 2 | LEGAL ENTITY

### 2.1 | LEGAL ENTITY DETAILS

#### TYPE OF ENTITY:

<input type="checkbox"/> Close Corporation	<input type="checkbox"/> SA Company	<input type="checkbox"/> Foreign Company
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> Listed Company
<input type="checkbox"/> Unlisted Company	<input type="checkbox"/> Retirement Fund	<input type="checkbox"/> Other <input type="text"/>

Registered Name:  Trading Name:

Country of Incorporation or Residence:  Date of Incorporation:

Do you have a U.S Income Tax Number/Tax Residence/Nationality?  Yes  No

Business Address:  Code:

### 2.2 | FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA")

Does the entity have a Tax Identification Number (TIN) issued by another country?  Yes  No

If YES to the above question , please list them:

Tax Identification Number (TIN): 1.  2.  3.

Country of Tax Residence: 1.  2.  3.

If no TIN is available enter reason below:

If a TIN is not legally available please provide a functional equivalent (such as a business or company registration number or other similar form of identification):

Is the entity considered a taxpayer, or required to submit a tax return, in any other country for which it has not been issued a TIN?

Yes  No

If YES to the above question , please list them:

List of Countries: 1.  2.  3.

#### 2.2.1 | U.S. PERSONS, INCLUSIVE OF U.S. ENTITIES

Please tick the box, and complete as appropriate:

I confirm that the entity is a Specified U.S. Person and the entity's U.S Federal Taxpayer Identifying Number (U.S. TIN) is:

U.S. TIN:

I confirm that the entity is not a Specified U.S. Person (if not a Specified U.S. Person, please complete sub-section 2.2.2 below)

Definition of a Specified U.S. Person means a U.S. Person, other than:

A corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, 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; (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) 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; (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

**Note:** The above information is provided to assist you with the completion of this form. You will find the minimum documentation required in order to further consider the defined FATCA/CRS terms referenced in the Investment Form can be found on the RCIS website. If you have any questions then please contact your tax advisor.

## 2.2.2 | U.S. FATCA CLASSIFICATION FOR ALL NON-U.S. ENTITIES

If the Entity is a Financial Institution, please tick one of the categories below, and provide the Entity's Global Intermediary Identification Number (GIIN):

**South African Financial Institution:**

Yes  No  GIIN:

**Partner Jurisdiction Financial Institution:**

Yes  No  GIIN:

**Participating Foreign Financial Institution:**

Yes  No  GIIN:

**Registered Deemed Compliant Foreign Financial Institution:**

Yes  No  GIIN:

If the Entity is a Financial Institution but unable to provide a GIIN, please provide reasons below:

If the Entity is NOT a Financial Institution please confirm the Entity's FATCA status below:

- The Entity is an Exempt Beneficial Owner
- The Entity is an Active Non-Financial Foreign Entity (including an Excepted NFFE)
- The Entity is a Passive Non-Financial Foreign Entity\*

\*If you have confirmed that the Entity is a Passive Non-Financial Foreign Entity, please provide details of the Controlling Persons below in sub-section 2.2.3.

**Definition of an Entity that is NOT a Financial Institution:**

**Exempt Beneficial Owner:**

These include Governmental Organisations, International Organisations or Central banks and South African Retirement Funds. Please find the complete definition of exempt beneficial owners in Annex II of the Inter-Governmental Agreement between the US and South Africa.

**Active NFFE:**

An NFFE is an Active NFFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFFEs by reason of income and assets; publicly traded NFFEs; Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities; holding NFFEs that are members of a nonfinancial group; Start-up NFFEs; NFFEs that are liquidating or emerging from bankruptcy; treasury centres that are members of a nonfinancial group; or non-profit NFFEs.

An entity will be classified as Active NFFE if it meets any of the following criteria:

- (a) less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (f) the NFFE is not yet operating a business and has no prior operating history, (a "start-up NFFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- (g) the NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) the NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
- (i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- (j) the NFFE meets all of the following requirements (a "non-profit NFFE"):
  - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii. It is exempt from income tax in its jurisdiction of residence;
  - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
  - v. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

**Definition of an Entity that is NOT a Financial Institution (continued):**

**Passive NFFE** means any:

- (a) NFFE that is not an Active NFFE; and
- (b) A withholding foreign partnership or withholding foreign trust pursuant to relevant USA Treasury Regulations.

**Note:** The above information is provided to assist you with the completion of this form. You will find the minimum documentation required in order to further consider the defined FATCA/CRS terms referenced in the Investment Form can be found on the RCIS website. If you have any questions then please contact your tax advisor.

## 2.2.3 | IDENTIFICATION OF CONTROLLING PERSON

Are any natural persons who exercise control over the entity U.S. citizens or U.S. resident individuals? Yes  No

### Type of Controlling Person:

#### Controlling Person of a Company:

Control by Ownership  By any other means  Senior Managing official

#### Controlling Person of a Trust:

Settlor  Trustee  Protector  
 Beneficiary  Other exercising ultimate effective control

#### Controlling Person of a Legal Arrangement (Non-Trust):

Settlor Equivalent  Trustee Equivalent  Protector Equivalent  
 Beneficiary Equivalent  Other

## 2.2.4 | INFORMATION PERTAINING TO EACH CONTROLLING PERSON

If applicable, please provide the following information in respect of each Controlling Person (if there is insufficient space on this page please provide this information on a separate sheet of paper):

Title:  Surname:  Full Name(s):   
 Physical Address:  Code:

I/We certify that the Controlling Person is resident for tax purposes in the jurisdictions detailed in the boxes below.

All jurisdictions in which the Controlling Person has tax residence. Tax Identification number for the jurisdiction of tax residence,

Additionally if they are a citizen of the U.S. please also state "U.S." (unless it does not supply one, if so please state N/A)

1. <input type="text"/>	1. <input type="text"/>
2. <input type="text"/>	2. <input type="text"/>
3. <input type="text"/>	3. <input type="text"/>

## 2.3 | CRS DECLARATION OF TAX RESIDENCY

Is the entity resident in a Reportable Jurisdiction? Yes  No

### Definition of a Reportable Jurisdiction:

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

### Current CRS-participating jurisdictions:

South Africa is currently on the list of Participating Jurisdictions. If you need an updated list of the Participating Jurisdictions, it is published by the OECD on their website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>

**Note:** The above information is provided to assist you with the completion of this form. You will find the minimum documentation required in order to further consider the defined FATCA/CRS terms referenced in the Investment Form can be found on the RCIS website. If you have any questions then please contact your tax advisor.

If "Yes" please provide your \*CRS classification by ticking the boxes below:

*\*Please note an Entity's CRS classification may not necessarily be the same as its classification for U.S. FATCA purposes*

<input type="checkbox"/> a Financial Institution	<input type="checkbox"/> an International Organization
<input type="checkbox"/> a Passive Non-Financial Entity	<input type="checkbox"/> a Governmental Entity
<input type="checkbox"/> any corporation that is a Related Entity of a corporation described above	<input type="checkbox"/> a Central Bank
<input type="checkbox"/> a corporation the stock of which is regularly traded on one or more established securities markets	

Please indicate your/the investor's country of tax residence (if they reside in more than one country please detail all countries of tax residence and associated taxpayer identification numbers ("TIN")).

Tax Identification Number (TIN): 1.  2.  3.   
 Country of Tax Residence: 1.  2.  3.

**NOTE:** Provision of a Tax ID Number (TIN) is required unless you are a tax resident in a Jurisdiction that does not issue a TIN.

If no TIN is available enter reason below:

If a TIN is not legally available please provide a functional equivalent (such as a business or company registration number or other similar form of identification):

### 2.3.1 | IDENTIFICATION OF CONTROLLING PERSON

Are any natural persons who exercise control over the entity U.S. citizens or U.S. resident individuals? Yes  No

Type of Controlling Person:

Controlling Person of a Company:

Control by Ownership       By any other means       Senior Managing official

Controlling Person of a Trust:

Settlor       Trustee       Protector  
 Beneficiary       Other exercising ultimate effective control

Controlling Person of a Legal Arrangement (Non-Trust):

Settlor Equivalent       Trustee Equivalent       Protector Equivalent  
 Beneficiary Equivalent       Other

### 2.3.2 | INFORMATION PERTAINING TO EACH CONTROLLING PERSON

If applicable, please provide the following information in respect of each Controlling Person (if there is insufficient space on this page please provide this information on a separate sheet of paper):

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Physical Address:  Code:

I/We certify that the Controlling Person is resident for tax purposes in the jurisdictions detailed in the boxes below.

All jurisdictions in which the Controlling Person has tax residence. Tax Identification number for the jurisdiction of tax residence,

Additionally if they are a citizen of the U.S. please also state "U.S." (unless it does not supply one, if so please state N/A)

1. <input type="text"/>	1. <input type="text"/>
2. <input type="text"/>	2. <input type="text"/>
3. <input type="text"/>	3. <input type="text"/>

Are any Controlling Persons Reportable Persons? Yes  No

Title:  Surname:  Full Name(s):   
Capacity:  ID or Passport:   
Date of Birth:  City/Town of Birth:  Country of Birth:   
Physical Address:  Code:

### 2.4 | DECLARATION AND UNDERTAKINGS

I declare (as an authorised signatory) that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. I undertake to advise the recipient promptly and provide an updated Tax Residency Self-Certification form where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

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