

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 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 South Africa, 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: _____

(Duly authorised to do so)

Date: _____

Capacity of signatory (if not the Beneficial Owner): _____