

## Form DTD (EX)

### BENEFICIAL OWNER DECLARATION OF STATUS

#### FORM DTD (EX): DIVIDENDS TAX - Declaration and Undertaking to be made by the beneficial owner of a dividend (EXEMPTION FROM TAX)

##### A. Important information

PSG Collective Investments (RF) Limited administers the unit trusts. It is authorised to do so as a manager in terms of the Collective Investment Schemes Control Act. In this form it is referred to as PSG Asset Management. **If you require assistance in completing this application, please contact Client Services on 0800 600 168.**

- This form is to be completed by the beneficial owner (of dividends, including dividends *in specie*) in order for the **exemptions** from dividends tax referred to in section 64F read with sections 64FA(2), 64G(2) or 64H(2)(a) of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act) to apply.
- In order to qualify for an exemption this declaration and written undertaking should be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of an affected dividend) - failure to do so will result in the full 15% dividends tax being withheld/payable.
- **Non South African residents seeking to qualify for a reduced rate should not complete this form. Please use Form DTD (RR).**

##### Protection of Personal Information Act

- PSG Asset Management collects personal information about you to process and maintain your investment. PSG Asset Management will not share this information outside of the PSG Group, its associated groups or authorised agents. To provide you with an effective service, PSG Asset Management may be required to share this information with its administrators and authorised agents who perform certain services for us, your financial adviser or broker, as well as with any regulatory bodies as the law requires. PSG Asset Management may share your information with foreign regulatory bodies if required. Your information is used for administrative, operational, audit, marketing, research, legal and record keeping purposes. PSG Asset Management will take all reasonable steps necessary to secure the integrity of any personal information which we hold about you and to safeguard it against unauthorised access. You have access to your information at any time and can ask us to correct or delete any information we have in our possession.
- I/we consent to the processing of my/our personal information/data and the disclosure of my/our personal information/data to any tax authority and/or as may be required to comply with FATCA and the Common Reporting Standard (CRS). I consent to PSG Asset Management making enquiries of whatsoever nature for the purpose of verifying the information disclosed in this application and I expressly consent to PSG Asset Management obtaining any other information concerning me from any source whatsoever to enable PSG Asset Management to process this application.

##### B. Withholding agent (This part is to be pre-populated by the company or regulated intermediary)

Registered name	PSG Collective Investments (RF) Limited
Dividends tax reference number	9374323849
Address	Private Bag X3, Constantia, 7848
Telephone number	0800 600 168
International telephone number	+27 (21) 799 8000
Fax number	+27 (11) 263 6099
Email	compliance@psgam.co.za

##### C. Beneficial owner (This part is to be completed by the person entitled to the benefit of the dividend attaching to a share/s)

Full name and surname	
Registered name	
Entity number	
Nature of person/entity (please tick the most appropriate box)	
An individual	
Listed company	
Unlisted company	
Trust (any type)	
RSA Government, Provincial Administration, Municipalities	
Retirement Fund (Pension, Provident, Benefit, RA etc.)	
Other	



If you selected "Other", please provide a description / explanation of nature of the entity / person.

Identity / Passport / Registration number			
Date of birth / inception			
South African income tax reference number			
Postal address			
(mail relating to your investment will be sent to this address)			
Post code		Country	
Physical address or principal place of business			
Post code		Country	
Country in which resident for tax purposes			

## D. Exemption

Please indicate the reason why the beneficial owner is exempt from the dividend tax.

- ☐ A A company or close corporation resident in South Africa for tax purposes.
- ☐ B The South African government, provincial government or municipality.
- ☐ C A non-profit organisation (approved by SARS in terms of Section 30(3) of the Income Tax Act).
- ☐ D A trust contemplated in Section 37A of the Income Tax Act e.g. mining rehabilitation trusts.
- ☐ E An institution, body or board contemplated in Section 10(1)(cA) of the Income Tax Act.
- ☐ F A pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund, beneficiary fund or benefit fund registered by SARS in terms of Section 10(1)(d)(i) or (ii) of the Income Tax Act.
- ☐ G A person contemplated in Section 10(1)(t) of the Income Tax Act, e.g. SANRAL, CSIR.
- ☐ H A shareholder in a registered micro business as defined in the Sixth Schedule to the Income Tax Act to the extent that the aggregate amount of the dividend 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.
- ☐ 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. company listed on JSE).
- ☐ L Any person insofar as the dividend constitutes income of that person (i.e. falls into normal tax system such as distributions made by Real Estate Investment Trusts (REITs)).
- ☐ M Any person to the extent that the dividend was subject to secondary tax on companies (STC).
- ☐ N Fidelity and indemnity funds contemplated in Section 10(1)(d)(iii) – i.e. only the two, not the other entities mentioned.
- ☐ O A natural person in respect of a dividend paid in respect of a tax free investment as contemplated in Section 12T(1).
- ☐ X Other (please provide description)
- ☐ Y Double Taxation Agreement
- ☐ Z Other international agreement

## E. Declaration

In terms of sections 64FA(1)(a)(i), 64G(2)(a)(aa) or 64H(2)(a)(aa) of the Act:

I/we	(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 above change.
<input type="text"/>	<input type="text"/>
Signature of the beneficial owner / Authorised signatory	Signature (if not the beneficial owner)
Print name <input type="text"/>	Print name <input type="text"/>
Date <input type="text"/>	



F. Undertaking

In terms of sections 64FA(1)(a)(ii), 64G(2)(a)(bb) or 64H(2)(a)(bb) of the Act:

I/we

(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 above change.

Signature of the beneficial owner / Authorised signatory

Signature (if not the beneficial owner)

Print name

Print name

Date