

## Dividends tax declaration - Exemption from tax

### Declaration and undertaking to be made by the beneficial owner of a dividend (exemption from tax)

- 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 (and provided it is before payment of an affected dividend). Failure to do so will result in the default rate being applied.
- Non-South African residents qualifying for a reduced rate should complete the [DTD RR Form](#).
- Send this completed form to [instructions@psg.co.za](mailto:instructions@psg.co.za).
- If you need assistance, please contact your financial adviser or one of our consultants on 0860 774 774 or at [clientservice@psg.co.za](mailto:clientservice@psg.co.za).

### Withholding agent

Registered name	PSG Invest (Pty) Ltd
Dividends tax reference number	9303/108/64/2
Address	PO Box 61295, Marshalltown, 2107
Telephone number	0860 774 774
International telephone number	+27 (11) 996 5200
Fax	+27 (11) 996 5499

### Person acting on behalf of investor (agent)

Name and surname / Name of entity

Investment number (if applicable)

Nature of person / entity (Please tick the most appropriate box):

Individual	<input type="checkbox"/>	RSA government, provincial administration, municipalities	<input type="checkbox"/>
Listed company	<input type="checkbox"/>	Retirement Fund (pension, provident, benefit, RA etc.)	<input type="checkbox"/>
Unlisted company	<input type="checkbox"/>	Trust (any type)	<input type="checkbox"/>
Other	<input type="checkbox"/>		

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

ID number (passport if foreign national) / Registration number

Date of birth / inception

South African income tax reference number

Country in which resident for tax purposes



## Exemption

Please indicate the reason why the beneficial owner is exempt from 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 in terms of 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 ☐
- (w) – Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013 ☐
- (x) – Other ☐
- (y) – Double Taxation Agreement ☐
- (z) – Other international agreement ☐

## Signatures

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.

Signed at  this  day of  20

Signature (duly authorised to do so)

Capacity of Signatory (if not the beneficial owner)



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

I,  (full names in print please), the undersigned, hereby undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signed at  this  day of  20

Signature (duly authorised to do so)

Capacity of Signatory (if not the beneficial owner)

## Contact details

**Physical address:** Building 1, The Ingress, Corner of Magwa and Lone Creek Crescents, Waterfall City, Waterfall, 2090, Gauteng, South Africa  
**Postal address:** PO Box 61295, Marshalltown, 2107, South Africa  
**Sharecall:** 0860 774 774  
**Email:** [clientservice@psg.co.za](mailto:clientservice@psg.co.za)  
**Website:** [www.psg.co.za](http://www.psg.co.za)