

Withholding statement

- Use this form to declare income distributed to beneficiaries or shareholders of an **entity**.
- This form must be completed and submitted with the [IRS W-8IMY form](#).
- We cannot help you complete this form because it may be seen as providing tax advice, which we are not allowed to do. If you need help completing this form, we recommend that you get independent tax advice from a tax professional.
- Many of the terms used in this form have specific technical meanings. If a word or phrase is in **bold**, you should look it up in the [CRS and FATCA Certification Form Glossary](#) available on our website
- Send the completed form to instructions@psg.co.za.
- If you need assistance, please contact your financial adviser or one of our client service consultants on 0860 774 774 or at clientservice@psg.co.za.

Intermediary information

Trust/Intermediary name	<input type="text"/>		
Trust/Intermediary permanent residential address	<input type="text"/>		
Suburb	<input type="text"/>	Code	<input type="text"/>
Town/City	<input type="text"/>	Province	<input type="text"/>
Country	<input type="text"/>		
Offshore account number	<input type="text"/>		
FATCA status (as per Chapter 4, refer to 'Annexure A')	<input type="text"/>		
Entity type (as per Chapter 3, refer to 'Annexure B')	<input type="checkbox"/> Non-qualified intermediary <input type="checkbox"/> Non-withholding foreign grantor trust <input type="checkbox"/> Territory financial institution <input type="checkbox"/> Non-withholding foreign partnership <input type="checkbox"/> US Branch <input type="checkbox"/> Non-withholding foreign simple trust		

Beneficiary/partner information

Beneficiary/Partner 1

Beneficial owner/ Partner name	<input type="text"/>		
ID/Passport number	<input type="text"/>		
Email address	<input type="text"/>	Cell phone	<input type="text"/>
Permanent residential address	<input type="text"/>		
Suburb	<input type="text"/>	Code	<input type="text"/>
Town/City	<input type="text"/>	Province	<input type="text"/>
Country	<input type="text"/>		
US Tax Identification Number or foreign TIN (if any)	<input type="text"/>		



Entity **Global Intermediary Identification Number (GIIN)**, where applicable

FATCA status

FATCA withholding pools

- | | |
|---|--|
| <input type="checkbox"/> 42 Recalcitrant pool – no US Indicia | <input type="checkbox"/> 43 Recalcitrant pool – US Indicia |
| <input type="checkbox"/> 44 Recalcitrant pool – dormant account | <input type="checkbox"/> 45 Recalcitrant pool – US Persons |
| <input type="checkbox"/> 46 Recalcitrant pool – Passive NFFEs | <input type="checkbox"/> 47 Non-participating FFI pool |
| <input type="checkbox"/> 48 US payees pool | <input type="checkbox"/> Not applicable |

Tax form type

- | | | | |
|--|-------------------------------------|--|--|
| <input type="checkbox"/> W-8BEN | <input type="checkbox"/> W-9 | <input type="checkbox"/> W-8BEN-E | <input type="checkbox"/> W-8IMY |
|--|-------------------------------------|--|--|

US/Non-US status of beneficial owner/Partner

- | | | |
|---|--|--|
| <input type="checkbox"/> Foreign person | <input type="checkbox"/> US non-exempt recipient | <input type="checkbox"/> US exempt recipient |
|---|--|--|

Are you a beneficial owner?

- | | |
|------------------------------|-----------------------------|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|------------------------------|-----------------------------|

If you selected no, please indicate your entity type

- | | |
|---------------------------------------|---|
| <input type="checkbox"/> Intermediary | <input type="checkbox"/> Territory Financial institution |
| <input type="checkbox"/> US branch | <input type="checkbox"/> Flow through entity |

Chapter 3 recipient code (refer to 'Annexure B')

Dividend income, rate of tax applied

 %

Interest income, rate of tax applied

 %

Other income, rate of tax applied

 %

Beneficiary/Partner 2

Beneficial owner/ Partner name

ID/Passport number

Email address

Cell phone

Permanent residential address

Suburb

Code

Town/City

Province

Country

US Tax Identification Number or foreign **TIN** (if any)

Entity **Global Intermediary Identification Number (GIIN)**, where applicable

FATCA status



FATCA withholding pools

- | | |
|---|--|
| <input type="checkbox"/> 42 Recalcitrant pool – no US Indicia | <input type="checkbox"/> 43 Recalcitrant pool – US Indicia |
| <input type="checkbox"/> 44 Recalcitrant pool – dormant account | <input type="checkbox"/> 45 Recalcitrant pool – US Persons |
| <input type="checkbox"/> 46 Recalcitrant pool – Passive NFFEs | <input type="checkbox"/> 47 Non-participating FFI pool |
| <input type="checkbox"/> 48 US payees pool | <input type="checkbox"/> Not applicable |

Tax form type

- | | | | |
|--|-------------------------------------|--|--|
| <input type="checkbox"/> W-8BEN | <input type="checkbox"/> W-9 | <input type="checkbox"/> W-8BEN-E | <input type="checkbox"/> W-8IMY |
|--|-------------------------------------|--|--|

US/Non-US status of beneficial owner/Partner

- | | | |
|---|--|--|
| <input type="checkbox"/> Foreign person | <input type="checkbox"/> US non-exempt recipient | <input type="checkbox"/> US exempt recipient |
|---|--|--|

Are you a beneficial owner?

- | | |
|------------------------------|-----------------------------|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|------------------------------|-----------------------------|

If you selected no, please indicate your entity type

- | | |
|---------------------------------------|---|
| <input type="checkbox"/> Intermediary | <input type="checkbox"/> Territory financial institution |
| <input type="checkbox"/> US branch | <input type="checkbox"/> Flow through entity |

Chapter 3 recipient code (refer to 'Annexure B')

Dividend income, rate of tax applied

 %

Interest income, rate of tax applied

 %

Other income, rate of tax applied

 %

Beneficiary/Partner 3

Beneficial owner/ Partner name

ID/Passport number

Email address

Cell phone

Permanent residential address

Suburb

Code

Town/City

Province

Country

US Tax Identification Number or
foreign **TIN** (if any)

Entity **Global Intermediary Identification
Number (GIIN)**, where applicable

FATCA status

FATCA withholding pools

- | | |
|---|--|
| <input type="checkbox"/> 42 Recalcitrant pool – no US Indicia | <input type="checkbox"/> 43 Recalcitrant pool – US Indicia |
| <input type="checkbox"/> 44 Recalcitrant pool – dormant account | <input type="checkbox"/> 45 Recalcitrant pool – US Persons |
| <input type="checkbox"/> 46 Recalcitrant pool – Passive NFFEs | <input type="checkbox"/> 47 Non-participating FFI pool |
| <input type="checkbox"/> 48 US payees pool | <input type="checkbox"/> Not applicable |



Tax form type	<input type="checkbox"/> W-8BEN	<input type="checkbox"/> W-9	<input type="checkbox"/> W-8BEN-E	<input type="checkbox"/> W-8IMY
US/Non-US status of beneficial owner/Partner	<input type="checkbox"/> Foreign person	<input type="checkbox"/> US non-exempt recipient	<input type="checkbox"/> US exempt recipient	
Are you a beneficial owner?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
If you selected no, please indicate your entity type	<input type="checkbox"/> Intermediary	<input type="checkbox"/> Territory financial institution		
	<input type="checkbox"/> US branch	<input type="checkbox"/> Flow through entity		
Chapter 3 recipient code (refer to 'Annexure B')	<input type="text"/>			
Dividend income, rate of tax applied	<input type="text"/> %			
Interest income, rate of tax applied	<input type="text"/> %			
Other income, rate of tax applied	<input type="text"/> %			

Beneficiary/Partner 4

Beneficial owner/ Partner name	<input type="text"/>		
ID/Passport number	<input type="text"/>		
Email address	<input type="text"/>	Cell phone	<input type="text"/>
Permanent residential address	<input type="text"/>		
Suburb	<input type="text"/>	Code	<input type="text"/>
Town/City	<input type="text"/>	Province	<input type="text"/>
Country	<input type="text"/>		
US Tax Identification Number or foreign TIN (if any)	<input type="text"/>		
Entity Global Intermediary Identification Number (GIIN) , where applicable	<input type="text"/>		
FATCA status	<input type="text"/>		
FATCA withholding pools	<input type="checkbox"/> 42 Recalcitrant pool – no US Indicia	<input type="checkbox"/> 43 Recalcitrant pool – US Indicia	
	<input type="checkbox"/> 44 Recalcitrant pool – dormant account	<input type="checkbox"/> 45 Recalcitrant pool – US Persons	
	<input type="checkbox"/> 46 Recalcitrant pool – Passive NFFEs	<input type="checkbox"/> 47 Non-participating FFI pool	
	<input type="checkbox"/> 48 US payees pool	<input type="checkbox"/> Not applicable	
Tax form type	<input type="checkbox"/> W-8BEN	<input type="checkbox"/> W-9	<input type="checkbox"/> W-8BEN-E <input type="checkbox"/> W-8IMY
US/Non-US status of beneficial owner/Partner	<input type="checkbox"/> Foreign person	<input type="checkbox"/> US non-exempt recipient	<input type="checkbox"/> US exempt recipient
Are you a beneficial owner?	<input type="checkbox"/> Yes <input type="checkbox"/> No		



If you selected no, please indicate your entity type ☐ Intermediary ☐ Territory **financial institution**
☐ US branch ☐ Flow through entity

Chapter 3 recipient code (refer to 'Annexure B')

Dividend income, rate of tax applied %

Interest income, rate of tax applied %

Other income, rate of tax applied %

Beneficiary/Partner 5

Beneficial owner/ Partner name

ID/Passport number

Email address Cell phone

Permanent residential address

Suburb Code

Town/City Province

Country

US Tax Identification Number or foreign **TIN** (if any)

Entity **Global Intermediary Identification Number (GIIN)**, where applicable

FATCA status

FATCA withholding pools ☐ 42 Recalcitrant pool – no US Indicia ☐ 43 Recalcitrant pool – US Indicia
☐ 44 Recalcitrant pool – dormant account ☐ 45 Recalcitrant pool – US Persons
☐ 46 Recalcitrant pool – Passive NFFEs ☐ 47 Non-participating FFI pool
☐ 48 US payees pool ☐ Not applicable

Tax form type ☐ **W-8BEN** ☐ **W-9** ☐ **W-8BEN-E** ☐ **W-8IMY**

US/Non-US status of beneficial owner/Partner ☐ Foreign person ☐ US non-exempt recipient ☐ US exempt recipient

Are you a beneficial owner? ☐ Yes ☐ No

If you selected no, please indicate your entity type ☐ Intermediary ☐ Territory **financial institution**
☐ US branch ☐ Flow through entity

Chapter 3 recipient code (refer to 'Annexure B')



Dividend income, rate of tax applied %

Interest income, rate of tax applied %

Other income, rate of tax applied %

Beneficiary/Partner 6

Beneficial owner/ Partner name

ID/Passport number

Email address Cell phone

Permanent residential address

Suburb Code

Town/City Province

Country

US Tax Identification Number or foreign **TIN** (if any)

Entity **Global Intermediary Identification Number (GIIN)**, where applicable

FATCA status

FATCA withholding pools

<input type="checkbox"/> 42 Recalcitrant pool – no US Indicia	<input type="checkbox"/> 43 Recalcitrant pool – US Indicia
<input type="checkbox"/> 44 Recalcitrant pool – dormant account	<input type="checkbox"/> 45 Recalcitrant pool – US Persons
<input type="checkbox"/> 46 Recalcitrant pool – Passive NFFEs	<input type="checkbox"/> 47 Non-participating FFI pool
<input type="checkbox"/> 48 US payees pool	<input type="checkbox"/> Not applicable

Tax form type ☐ **W-8BEN** ☐ **W-9** ☐ **W-8BEN-E** ☐ **W-8IMY**

US/Non-US status of beneficial owner/Partner ☐ Foreign person ☐ US non-exempt recipient ☐ US exempt recipient

Are you a beneficial owner? ☐ Yes ☐ No

If you selected no, please indicate your entity type ☐ Intermediary ☐ Territory **financial institution**
☐ US branch ☐ Flow through entity

Chapter 3 recipient code (refer to 'Annexure B')

Dividend income, rate of tax applied %

Interest income, rate of tax applied %

Other income, rate of tax applied %



Certification

- We hereby certify, under penalties of perjury, that the above information is true, correct and complete and that we are (I am) the authorised representative(s) of the entity named above.
- In confirming the rates of tax to be applied (as stated above), I/we have considered, where applicable, that eligible beneficial owners (a) meet the provisions of the relevant income tax treaty to claim a reduced rate of withholding, including any limitations on benefits provision, and (b) derive any US source income received within the meaning of Section 894 (income affected by treaty) of the Internal Revenue Code.
- Further, if the FATCA/chapter 4 status was not provided for an underlying owner, I/we represent that it was because it was a pre-existing account that was not required yet to be re-documented under the documentation transition rules.

This Withholding Statement forms an integral part of the IRS W-8IMY form and is valid indefinitely from or until or until a change of circumstance that impacts the validity of this withholding statement, in which case we undertake to notify PSG of any changes to the information included in this withholding statement or attached/submitted W-series form within 30 days.

Authorised signature

Date

Annexure A – FATCA status

- | | |
|--|---|
| 01. US withholding agent – Financial Institution (FI) | 21. Limited FFI treated as non-participating FFI |
| 02. US withholding agent – Other | 22. Passive Non-Financial Foreign Entity (NFFE) identifying substantial US owners |
| 03. Territory FI – not treated as US Person | 23. Passive NFFE with no substantial US owners |
| 04. Territory FI – treated as US Person | 24. Publicly Traded NFFE or affiliate of publicly traded NFFE |
| 05. US branch of Participating Foreign Financial Institution (FFI) – treated as US Person | 25. Active NFFE |
| 06. US branch of Participating FFI – not treated as US Person | 26. Excepted NFFE – Other |
| 07. US branch of registered deemed-compliant FFI – treated as US Person | 27. Individual |
| 08. Participating FFI – Other | 28. Section 501(c) entities |
| 09. Participating FFI – Reporting Model 2 FFI | 29. Excepted territory NFFE |
| 10. Registered deemed-compliant FFI – Reporting Model 1 FFI | 30. Exempt beneficial owner |
| 11. Registered deemed-compliant FFI – Sponsored entity | 31. Entity wholly owned by exempt beneficial owners |
| 12. Registered deemed-compliant FFI – Other | 32. Unknown recipient |
| 13. Certified deemed-compliant FFI – Other | 33. Recalcitrant account holder |
| 14. Certified deemed-compliant FFI – FFI with low-value accounts | 34. NFFE – Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT) |
| 15. Certified deemed-compliant FFI – Non-registering local bank | 35. Non-reporting Intergovernmental Agreement (IGA) FFI |
| 16. Certified deemed-compliant FFI – Sponsored entity | 36. Direct reporting NFFE |
| 17. Certified deemed-compliant FFI – Investment adviser or investment manager | 37. US reportable account |
| 18. Non-participating FFI | 38. Non-consenting US account |
| 19. Owner-documented FFI | 39. Sponsored direct reporting NFFE |
| 20. Limited branch treated as non-participating FFI | 40. Excepted inter-affiliate FFI |
| | 41. Undocumented pre-existing obligation |

Annexure B – Chapter 3 recipient codes

- | | |
|--|---|
| 01. US withholding agent – FI | 15. Qualified Intermediary – Foreign branch of US FI |
| 02. US withholding agent – Other | 16. Qualified securities lender – Qualified Intermediary |
| 03. Territory FI treated as US Person | 17. Qualified securities lender – Other |
| 04. Territory FI – not treated as US Person | 18. Corporation |
| 05. US branch of participating FFI – treated as US Person | 19. Individual |
| 06. US branch of participating FFI – not treated as US Person | 20. Estate |
| 07. US branch of registered deemed-compliant FFI – treated as US Person | 21. Private foundation |
| 08. Partnership other than withholding foreign partnership | 22. International organisation |
| 09. Withholding foreign partnership | 23. Tax-exempt organisation (Section 501(c) entities) |
| 10. Trust other than withholding foreign trust | 24. Unknown recipient |
| 11. Withholding foreign trust | 25. Artist or athlete |
| 12. Qualified Intermediary | 27. Foreign government – integral part |
| 13. Qualified Intermediary – Branch under Qualified Intermediary Agreement | 28. Foreign government – controlled entity |
| 14. Qualified Intermediary – Branch not under Qualified Intermediary Agreement | 29. Government of US territory |
| | 30. Foreign central bank of issue |
| | 31. Non-qualified intermediary |
| | 32. Hybrid entity making treaty claim |



Contact details

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Sharecall: 0860 774 774

Email: clientservice@psg.co.za

Website: www.psg.co.za