

# DIVIDENDS TAX – BENEFICIAL OWNER DECLARATION OF STATUS

COMPANY NAME: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

## WITHHOLDING AGENT

Registered name: Link Market Services South Africa (Pty) Ltd  
Address: PO Box 4844, Johannesburg, 2000  
Telephone number: +27 11 029 0112  
Fax number: +27 (86) 262 5839  
Email address: divtax@linkmarketservices.co.za

## PART A: BENEFICIAL OWNER

Full names & surname/registered name: \_\_\_\_\_

Nature of person/entity:

Individual

Listed company

Unlisted company

Trust (any type)

RSA Government, Provincial Administration, Municipalities

Retirement Fund (Pension, Provident, Benefit, RA, etc.)

Other (if selected, please provide a description/explanation of nature of the entity/person):

\_\_\_\_\_  
\_\_\_\_\_

Identity/Passport/Registration number: \_\_\_\_\_

South African income tax reference number: \_\_\_\_\_

Physical address: \_\_\_\_\_  
\_\_\_\_\_

Postal address: \_\_\_\_\_  
\_\_\_\_\_

Country in which resident for tax purposes: \_\_\_\_\_

UNDERTAKING in terms of section 64FA(2)(b), 64G(3)(ii) or 64H(3)(ii) of the Act:

I \_\_\_\_\_ (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 below change.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): \_\_\_\_\_

## EXEMPTION CODE TABLE

A	A company which is a resident;
B	The Government, a provincial administration or a municipality;
C	A public benefit organisation approved by the Commissioner in terms of section 30(3) (could be local or foreign, but must be approved);
D	A trust contemplated in section 37A (i.e. rehabilitation trust);
E	An institution, board or body contemplated in section 10(1)(cA) (ex. Water Board, Tribal Authority, etc.);
F	A fund contemplated in section 10(1)(d)(i) or (ii) (i.e. Pension/Provident/RA/Benefit Fund);
G	A person contemplated in section 10(1)(t) (ex. CSIR, SANRAL, ARMSCOR, Development Bank of SA, etc.);
H	A shareholder in a registered micro business, as defined in the Sixth Schedule, paying that dividend, to the extent that the aggregate amount of dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed the amount of R200 000;
I	A small business funding entity as contemplated in section 10(1)(cQ);
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. non-resident company listed on JSE);
K	Portfolio of a collective investment schemes in securities;
L	Any person insofar as the dividend constitutes income of that person (i.e. falls into the normal tax system);
M	Any person to the extent that the dividend was subject to 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) SARS_External BRS_2014_Dividends Tax_v2.0.1-6 Page 64 of 79 08/06/2015;
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; and
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: \_\_\_\_\_ Date: \_\_\_\_\_  
(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): \_\_\_\_\_