

- Initial any amendments made to this instruction.
- Ensure that all information provided is accurate.
- No instruction will be processed unless all requirements have been met.
- Please send the completed form and documentation to [transact@coronation.co.za](mailto:transact@coronation.co.za) or 086 677 0007 (fax).
- 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.
- Should you have any queries regarding this application, please contact the Coronation Client Service Centre on 0800 22 11 77.

### A: BENEFICIAL OWNER DETAILS

Investor number: \_\_\_\_\_

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

#### Nature of person/entity:

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

Other (please provide a description/explanation of nature of the entity/person): \_\_\_\_\_

South African resident  Non-resident

Country of residence: \_\_\_\_\_ Country where tax is payable: \_\_\_\_\_

Identity/registration number: \_\_\_\_\_ Income tax number: \_\_\_\_\_

Passport number: \_\_\_\_\_ Country of issue: \_\_\_\_\_

### B: UNDERTAKING FOR EXEMPTION AND/OR REDUCED RATE

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), or the reduced rate of dividends tax referred to in section 64F read with sections 64FA, 64G or 64H of the Act, as well as the provision of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) between the Republic of South Africa and the country of residence of the beneficial owner, to apply.

#### Reason for Exemption:

*Please indicate the reason why you are exempt from the dividends tax and/or why a reduced rate of dividends tax should apply:*

#### South African tax residents:

- (a) - a company which is resident in South Africa
- (b) - the Government, a provincial government or municipality (of the Republic of South Africa)
- (c) - a public benefit organisation (approved by SARS ito section 30(3) of the Act)
- (d) - a mining rehabilitation trust contemplated in section 37A of the Act
- (e) - an institution, body, or board contemplated in section 10(1)(cA) of the Act
- (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)
- (g) - a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL, etc.)
- (l) - any person to the extent that the dividend constitutes income of that person
- (n) - any fidelity or indemnity fund contemplated in section 10(1)(d)(iii)



**Non-South African tax residents:**

- (j) - a person who 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) and/or a Double Taxation Agreement (DTA) exists between South Africa and the person’s country of tax residence

**C: DECLARATION AND UNDERTAKING**

I/We refer to the information that I/we have completed in section A and B.

I/We understand that Coronation may be legally obliged to disclose information contained herein to SARS and I/we do not object to this disclosure. I/We will notify Coronation immediately if any information disclosed herein changes or is no longer applicable. Furthermore:

- ▶ where the beneficial owner is exempt from dividends tax, I/we hereby declare that dividends paid to the investor are 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;
- ▶ where the beneficial owner is a foreign resident and qualifies for a reduced rate of dividends tax, I/we declare that all the relevant requirements in terms of the relevant 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 that has been specified on this form, as well as sections 64FA, 64G or 64H of the Act (whichever is applicable), have been met and that dividends paid on the shares are therefore subject to a reduced rate of dividends tax.

Signature of investor/authorised signatory:

SIGN WITHIN THE BOX

Capacity of signatory (if not the investor): \_\_\_\_\_

Date: \_\_\_\_\_ [d] / \_\_\_\_\_ [m] / \_\_\_\_\_ [y]

**D: DIVIDEND TAX REFUND**

Effective refund date: \_\_\_\_\_ [d] / \_\_\_\_\_ [m] / \_\_\_\_\_ [y]

Your refund will be processed with the next income distribution of the relevant fund.

Signature of investor/authorised signatory:

SIGN WITHIN THE BOX

Date: \_\_\_\_\_ [d] / \_\_\_\_\_ [m] / \_\_\_\_\_ [y]