

Dividends Tax: Reduced Rates

Declaration and Undertaking to be made by the beneficial owner of a dividend (Reduced Rate of Dividends Tax)

Notes on completion of this form:

- This form is to be completed by the beneficial owner (of dividends, including dividends in specie) in order for the reduced rate of Dividends Tax, referred to in sections 64FA, 64G or 64H of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act) as well as the provisions 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.
- In order to qualify for the reduced rate referred to above this declaration and written undertaking should be submitted to STANLIB before payment of the dividend. Failure to do so will result in the full 20% Dividends Tax being withheld/payable.
- Where the beneficial owner is a foreign resident but does not qualify for a reduced rate this form should NOT be completed.

PART A: WITHHOLDING AGENT

This part is to be pre-populated by the company or regulated intermediary

REGISTERED NAME																				
DIVIDENDS TAX REFERENCE NUMBER																				
CONTACT DETAILS																				

PART B: BENEFICIAL OWNER

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

CLIENT TYPE

NATURAL PERSON	<input type="checkbox"/>	INDIVIDUAL	<input type="checkbox"/>	FOREIGN INDIVIDUAL	<input type="checkbox"/>	INSOLVENT ESTATE	<input type="checkbox"/>	DIRECTOR OF PRIVATE COMPANY/MEMBER OF A CC
JURISTIC	<input type="checkbox"/>	ASSOCIATION NOT FOR GAIN	<input type="checkbox"/>	CLUBS	<input type="checkbox"/>	CLOSE CORPORATION	<input type="checkbox"/>	CORPORATE: ESTATE / LIQUIDATION
	<input type="checkbox"/>	ESTATE LATE	<input type="checkbox"/>	FOREIGN COMPANY	<input type="checkbox"/>	LISTED COMPANY		
	<input type="checkbox"/>	OTHER COMPANY	<input type="checkbox"/>	PARTNERSHIP	<input type="checkbox"/>	RETIREMENT FUND (PENSION, PROVIDENT, BENEFIT, RA)		
	<input type="checkbox"/>	RSA GOVERNMENT			<input type="checkbox"/>	SOCIETY	<input type="checkbox"/>	STOKVEL
	<input type="checkbox"/>	PROVINCIAL ADMINISTRATION			<input type="checkbox"/>	MUNICIPALITIES		
	<input type="checkbox"/>	TRUST	<input type="checkbox"/>	UNLISTED COMPANY	<input type="checkbox"/>	UNINCORPORATED BODY OF PERSONS		

FULL NAMES & SURNAME / REGISTERED NAME*																				
IDENTITY/PASSPORT/REGISTRATION NUMBER*																				
TAX REFERENCE NUMBER*																				
COUNTRY OF RESIDENCE*																				
INVESTMENT/ENTITY NUMBER																				

*Compulsory fields

CLIENT'S PHYSICAL ADDRESS

COMPLEX / UNIT / HOUSE NUMBER *																				
COMPLEX NAME / ESTATE *																				
STREET NUMBER *																				
STREET NAME / FARM NAME / AREA NAME *																				
SUBURB / DISTRICT *																				



CITY / TOWN *

[Grid for City/Town]

COUNTRY *

[Grid for Country]

CODE *

[Grid for Code]

* Note that this is a compulsory field.

CLIENT'S POSTAL ADDRESS

SAME AS PHYSICAL ADDRESS

PO BOX NUMBER

[Grid for PO Box Number]

POST OFFICE NAME

[Grid for Post Office Name]

POSTAL CODE

[Grid for Postal Code]

PRIVATE BAG NUMBER

[Grid for Private Bag Number]

POST OFFICE NAME

[Grid for Post Office Name]

POSTAL CODE

[Grid for Postal Code]

POSTNET SUITE NUMBER

[Grid for Postnet Suite Number]

PRIVATE BAG NUMBER

[Grid for Private Bag Number]

POST OFFICE NAME

[Grid for Post Office Name]

POSTAL CODE

[Grid for Postal Code]

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:

Registered Company Name	Explanation of the reasons the beneficial owner meets the requirements of the DTA

* If more entries need to be made please complete another Form DTD(RR).

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 (DULY AUTHORISED TO DO SO)

[Signature Box]

DATE

[Date Grid: DD - MM - YYYY]

CAPACITY OF SIGNATORY (IF NOT THE BENEFICIAL OWNER)

[Grid for Capacity of Signatory]



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 above change.

Rate of %

SIGNATURE
(DULY AUTHORISED TO DO SO)

DATE

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D		M	M		Y	Y	Y	Y

CAPACITY OF SIGNATORY
(IF NOT THE BENEFICIAL OWNER)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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