

**DIVIDEND WITHHOLDING TAX FORM
DECLARATION AND UNDERTAKING FOR EXEMPTION or REDUCED RATE OF TAX**

IMPORTANT INFORMATION

- 1.1 H4 Collective Investments (RF) (Pty) Ltd ("H4") is registered as a collective investment scheme manager under the Collective Investment Schemes Control Act, No. 45 of 2002.
- 1.2 South African Revenue Service ("SARS") requires that H4 pays dividend withholding tax ("DWT") and/or interest withholding tax ("IWT") on your behalf, where applicable.
- 1.3 H4 will deduct this tax before paying any dividends and/or interest to you or re-investing it into your investment account.
- 1.4 The rate of DWT applied for South African residents is as per section 64E of the Income Tax Act, No. 58 of 1962 ("the Act").
- 1.5 If the Investor is not registered in South Africa for tax purposes, a default DWT rate of 20% will apply, except if a reduced DWT rate is applicable.
- 1.6 A default IWT rate of 15% will also apply, except if a reduced IWT rate is applicable.
- 1.7 The Investor may qualify for a reduced rate if there is an Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion ("DTA") in place between South Africa and the country of the Investor's tax residence. If the Investor qualifies for a reduced rate of DWT and/or IWT, H4 will apply the applicable reduced rate based on the Investor's country of residence for tax purposes.
- 1.8 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, 64G or 64H of the Act, as well as the provision of the DTA between the Republic of South Africa and the country of residence of the beneficial owner, to apply.

COMPLETE THE FORM

- 1.9 Complete all the information on this form to ensure that there is no delay in processing this form.
- 1.10 Please initial next to any amendments that you have made on this form.

SEND THE DOCUMENTS

- 1.11 Send the form to hedge@h4ci.co.za.
- 1.12 If you have any questions, please contact H4 on **086 000 7993** or hedge@h4ci.co.za.

1. Beneficial owner information

Investor number			
Name & Surname/Entity name			
Identity/passport/registration number			
Contact details	Mobile		Work
	Email address		
Country of residence/incorporation			
Passport number		Expiry Date	
Country of issue			
Tax Identification Number (TIN)			
Country where tax is payable			

Nature of person/entity

Individual	Trust (any type)
Listed company	RSA Government entities
Unlisted company	Retirement funds
Other (please provide a description/explanation of nature of the entity/person)	

Residence

South African resident	Non-resident
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2. Reason for exemption from DWT or reduced rate of DWT, in terms of Section 64F of the Act

The Investor qualifies for an exemption	The Investor qualifies for a reduced DWT and/or IWT rate
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Please indicate the reason why the beneficial owner is exempt from DWT or qualifies for a reduced rate of DWT

Par (1)(a) - a company or close corporation which is resident in South Africa
Par (1)(b) – the government of the Republic of South Africa in the national, provincial or local sphere
Par (1)(c) – a public benefit organisation (approved by SARS in terms of section 30(3) of the Act)
Par (1)(d) – a trust contemplated in section 37A
Par (1)(e) – an institution, body, or board contemplated in section 10(1)(cA) of the Act
Par (1)(f) – a fund contemplated in section 10(1)(d)(i) or (ii) of the Act (pension fund, pension preservation fund)
Par (1)(g) – a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL, etc.)
Par (1)(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 R200,000.00 (Two Hundred Thousand Rand)
Par (1)(i) – a small business funding entity as contemplated in section 10(i)(cQ) of the Act
Par (1)(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. dividend on a foreign company’s shares listed in SA, such as dual-listed shares)
Par (x) – Other
Par (y) – Double Taxation Agreement
Par (z) – Other international agreement

3. Declaration and Undertaking for Exemption**Declaration in terms of sections 64FA(1)(a)(i), 64G(2)(a)(aa) or 64H(2)(a)(aa) of the Act**

I/We _____, the undersigned, 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.

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

I/We _____, the undersigned, undertake to immediately inform H4, in writing, should the circumstances of the beneficial owner referred to in the declaration above change.

General Undertaking

I/We _____, the undersigned hereby declare that:

- I/we confirm that the information provided in this declaration is true and accurate;
- I/we indemnify H4 and any service provider appointed by H4, any agent, officer, employee or director of these entities (“the indemnified persons”) and hold the indemnified persons harmless against any damage, loss (including consequential loss), cost or expenses incurred as a result of a non-disclosure of information, incorrect disclosure of information or failure to provide information in time. This indemnity constitutes a *stipulatio alteri* (a contract for the benefit of a third party) in favour of the indemnified persons who may accept the benefit of this indemnity at any time without notice to the Investor.

1st Signatory				
Name		Signature (or duly authorised representative)		Date
2st Signatory				
Name		Signature (or duly authorised representative)		Date

4. Declaration and Undertaking for Reduced Rate of Tax

Declaration in terms of sections 64FA(2)(a), 64G(3)(i) or 64H(3)(i) of the Act

I/We _____, the undersigned, hereby declare that all the relevant requirements in terms of the 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 _____%.

By selecting a country of residence for tax purposes other than South Africa, I/we declare that the Investor is not registered in South Africa for tax purposes and that the reduced rate applicable to the relevant country will apply.

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

I/We _____, the undersigned, undertake to immediately inform H4 in writing, should the circumstances of the beneficial owner referred to in the declaration above change.

General Undertaking

I/We _____, the undersigned hereby declare that:

- I/we confirm that the information provided in this declaration is true and accurate;
- I/we indemnify H4 and any service provider appointed by H4, any agent, officer, employee or director of these entities (“the indemnified persons”) and hold the indemnified persons harmless against any damage, loss (including consequential loss), cost or expenses incurred as a result of a non-disclosure of information, incorrect disclosure of information or failure to provide information in time. This indemnity constitutes a *stipulatio alteri* (a contract for the benefit of a third party) in favour of the indemnified persons who may accept the benefit of this indemnity at any time without notice to the Investor.

1st Signatory				
Name		Signature (or duly authorised representative)		Date
2st Signatory				
Name		Signature (or duly authorised representative)		Date