



DIVIDENDS TAX DECLARATION (PCIS)

Declaration and undertaking to be made by the Beneficial Owner of a dividend (exemption from 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 exemptions from Dividends Tax referred to in section 64F read with section 64FA(2) or 64H(2)(a) of the Income Tax Act, 1962 (Act No 58 of 1962) (The Act) to apply
- In order to qualify for an exemption this declaration and written undertaking should be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of an affected dividend). Failure to do so will result in the full ruling Dividends Tax rate being withheld/payable.

SECTION A: Withholding Agent

Registered Name

Prime Collective Investment Schemes Management Company (RF) (Pty) Ltd

SECTION B: Beneficial Owner

This section is to be completed by the person entitled to the benefit of the dividend attaching to a share(s)/units

Investor Name

Company/CC/Partnership or Trust Name

ID No.

Physical Address

Code

Postal Address

Code

Tel (Home)

Tel (Mobile)

Tel (Work)

Fax

Email

Income Tax No.

Nature of person/entity (Please check appropriate checkbox) :

Individual

Trust

Retirement Fund (Pension/Provident/RA etc)

Listed Company

Unlisted Company

RSA Government, Provincial Administration

Other (if selected please provide a description)

SECTION C: Exemption

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

Please indicate the reason why the Beneficial Owner is exempt from Dividends Tax :

- Par (A) a company which is resident in South Africa
- Par (B) The Government, provincial government or municipality (of the Republic of South Africa)
- Par(C) a public benefit organization (approved by SARS ito section 30(3) of the Act)
- Par (D) a trust contemplated in section 37A of the Act (mining rehabilitation trusts)
- Par (E) an institution, body, or board contemplated in section 10(1) (cA) of the Act
- Par (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)
- Par (G) a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)
- Par (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 micros business to its shareholders during the year of assessment in which that dividend is paid does not exceed R200 000.00
- Par (J) a person that is not 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).

Declaration in terms of section 64FA(1)(a)(1. 64G(2)(a)(aa) or 64H(2)(a)(aa)

I (print full name),

the undersigned hereby declare that dividends paid to the Beneficial Owner are exempt, or would have been exempt had it not been a distribution of a distribution of an asset in specie, from the Dividends Tax in terms of the paragraph of section 64F of the Act indicated above.

Signed at (Place)

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

Signature