

WITHHOLDING TAX ON INTEREST DECLARATION – NON RSA TAX RESIDENTS

Return form by scanning and emailing it to newaccounts@emperor.co.za or faxing it to **086 605 0824**

WHO SHOULD COMPLETE THIS FORM?

- Please complete and sign this form if you are a non-RSA Tax Resident investor subject to a different rate of tax on local interest as a result of a double tax agreement (DTA) or if you represent a legal entity that is exempt from Withholding Tax on Interest (WTI).
- The owner of the interest must complete and sign all the relevant sections.
- If you don't complete, sign and return this form to IP Management Company (RF) (Pty) Ltd (IP), we are obliged to withhold tax on local interest at the applicable rate stipulated in legislation.
- Individuals who are tax residents in South Africa are not subject to tax at the normal rate of WTI and do not have to complete this form. Individuals who are not tax residents in South Africa are subject to tax and WTI will automatically be withheld and interest paid net of tax.

PLEASE NOTE:

- This declaration is made in respect of all the unit trust funds held within the investor's standard unit trust portfolio, in terms of the Income Tax Act (No. 58 of 1962) (the Act). It applies to all CIS unit trust fund portfolios as managed by IP.
- Duly completed and signed forms that reach us by 14h30 will be processed on the same day.

INSTRUCTIONS

Please complete this form using block letters and tick (X) where appropriate.

Please complete section 1, and then select the applicable option below.

- I/We hereby apply for exemption. Complete and sign section C.

OR

- I/We hereby apply for a reduced rate of withholding tax on interest. Complete and sign section D.

A: PARTICULARS OF PERSON PAYING INTEREST:

A: WITHHOLDING AGENT:

Company/entity/registered name (if applicable):	IP Management Company (RF) (Pty) Ltd
South African income tax number:	9899/792/14/8
Company registration number:	2007/017601/07
Founding/registration/inception date:	28 June 2007
Country of tax residence:	South Africa
Contact number:	021 671 1650
Fax number:	086 557 4848
Preferred method of communication:	Email
Email:	clientservices@ipmc.co.za
Postal address:	PO Box 23271, Claremont, 7735
Physical address:	3rd Floor, Letterstedt House Newlands-on-Main, Newlands, 7700

OFFICES



IP MANAGEMENT COMPANY (RF) (PTY) LTD

Physical address:
3rd Floor Letterstedt House
Newlands-on-Main
Newlands, 7700

Postal address:
PO Box 23271
Claremont
7735

Contact:
Tel: 021 671 1650
Fax: 086 557 4848
Email: clientservices@ipmc.co.za

B: PARTICULARS OF THE NON RSA TAX RESIDENT (INVESTOR)

Client number: _____

INDIVIDUAL IN WHOSE NAME INVESTMENT IS HELD

Surname and initials: _____

Title and first names: _____

ID / Passport number: _____ Date of birth: _____

South African income tax number: _____ Country of residence: _____

Country of tax residency: _____ If passport, country of issue: _____

OR FULL NAME(S) OF INSTITUTIONAL INVESTOR IN WHICH NAME THE INVESTMENT IS HELD

Company/entity/registered name (if applicable): _____

Full name of authorised representative: _____

South African income tax number: _____

Company registration number: _____

Founding/registration/inception date: _____ Country of tax residence: _____

PROVIDE APPLICABLE CONTACT INFORMATION

Company/entity/registered name (if applicable): _____

Full name of authorised representative: _____

Email address: _____

Postal address: _____

_____ Postcode: _____

Physical address: _____

_____ Postcode: _____

NATURE OF PERSON

Individual Company Trust Government (political subdivision, state, province or local authority)

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

C: DECLARATION IN RESPECT OF EXEMPTION FROM TAX

Please indicate the reason why the foreign person referred to in PART B above is exempt from withholding tax on interest:

- The foreign person is a natural person who was physically present in the Republic for a period exceeding 183 days in aggregate during the twelve-month period preceding the date on which the interest is paid.
- The debt claim in respect of which the interest is paid is effectively connected with a permanent establishment of that foreign person in the Republic if that foreign person is registered as a taxpayer in terms of Chapter 3 of the Tax Administration Act, 2011.
- Exempt/ Not taxable in terms of an Agreement for Avoidance of Double Taxation and Prevention of Fiscal Evasion in force on the relevant date between the Republic of South Africa and the country of residence of the foreign person.
- Exempt/ Not taxable in terms of any other international agreement applicable to the foreign person. If this option is selected please provide an explanation of the reason and description of the said agreement:

- Other. If this option is selected please provide a detailed description/explanation of the reason the foreign person is considered to be exempt:

DECLARATION IN TERMS OF SECTION 50E (2) OF THE ACT:

I _____

(FULL NAMES IN PRINT PLEASE)

the undersigned hereby declare that the foreign person referred to in PART B to or for the benefit of which the interest is paid is exempt from the withholding tax on interest in terms of section 50D(3) of the Act, or otherwise, as indicated above. I also undertake to forthwith inform the person paying the interest in writing should the circumstances of the foreign person referred to in this declaration change.

The date from which this declaration is effective is: _____

Signature: _____ Date: _____

(DULY AUTHORISED TO DO SO)

Capacity of Signatory * : _____

*If not the foreign person to or for the benefit of which the interest is paid.

D: DECLARATION IN RESPECT OF EXEMPTION FROM TAX

DECLARATION IN TERMS OF SECTION 50E (2) OF THE ACT:

I _____

(FULL NAMES IN PRINT PLEASE)

relevant requirements in terms of Article _____ of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion in force on the relevant date between the Republic of South Africa and the country of residence of the foreign person referred to in PART B above have been met, and that the interest is therefore subject to a reduced rate of _____%. I also undertake to forthwith inform the person paying the interest in writing should the circumstances of the foreign person referred to in this declaration change.

The date from which this declaration is effective is: _____

Signature: _____ Date: _____

(DULY AUTHORISED TO DO SO)

Capacity of Signatory * : _____

*If not the foreign person to or for the benefit of which the interest is paid.