

**DIVIDENDS TAX**Declaration & Undertaking to be made by the beneficial owner of a dividend (REDUCED RATE OF 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 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 the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of the dividend) – failure to do so will result in the full 15% 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**

Registered name: SINGULAR SYSTEMS (PTY) LTD trading as EQUITY EXPRESS

Dividend tax reference no: 9864061149

Contact details: 011 321 5400

**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))

Full names &amp; surname/registered name: \_\_\_\_\_

Nature of person / entity:

(Please mark with 'X')

- Individual
- Listed company
- Unlisted company
- Trust (any type)
- RSA Government, Provincial Administration, Municipalities
- Retirement Fund (Pension, Provident, Benefit, RA etc)
- Other (if selected please provide a description – explanation of nature of the entity / person):

Identity/Passport/Registration number: \_\_\_\_\_

Date of birth/inception: \_\_\_\_\_

South African income tax reference number: \_\_\_\_\_

Physical address: \_\_\_\_\_

Postal address: \_\_\_\_\_

Country in which resident for tax purposes: \_\_\_\_\_

Singular Systems (Pty) Ltd trading as Equity Express  
Registration Number | 2002/001492/07  
Tel | +27 (0) 11 321 5400 Fax | +27 (0) 11 321 5602  
Physical Address | 7 Junction Road, Bramley, 2090, South Africa  
Postal Address | PO Box 1266, Bramley, 2018, South Africa  
Website | www.equityexpress.co.za

**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:

No	Registered Company Name	Explanation of the reasons the beneficial owner meets the requirements of the DTA
1		
2		
3		
4		
5		

(If more entries need to be made please complete another form DTD (RR))

**DECLARATION in terms of section 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 Agreements of 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: \_\_\_\_\_ Date: \_\_\_\_\_

(duly authorised to do so)

Capacity of Signatory (if not the beneficial owner): \_\_\_\_\_

**UNDERTAKING in terms of section 64FA(2)(b), 64G(3)(ii), or 64H(3)(ii) of the Act:**

I \_\_\_\_\_ (full names in print), the undersigned undertake to forthwith inform the Equity Express in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(duly authorised to do so)

Capacity of Signatory (if not the beneficial owner): \_\_\_\_\_

**DECLARATION**

I \_\_\_\_\_ (full names in print), the undersigned hereby declare that:

- I am aware that it is the sole responsibility of the beneficial owner to ensure that this declaration and undertaking are filed timeously and that the information provided in this declaration and undertaking is accurate and complete;
- I agree that the company/withholding agent will under no circumstances be liable for any costs, expenses or damages including, but not limited to, any direct, indirect, special, consequential or incidental damages caused by or arising from any late submission of declarations and/or omission to submit declarations and/or any incorrect or incomplete information provided by the beneficial owner in the declarations; and
- I agree that it remains at all times the sole responsibility of the beneficial owner to ensure that it complies with all requirements and obligations in relation to DT as set out in the Act from time to time.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(duly authorised to do so)

Capacity of Signatory (if not the beneficial owner): \_\_\_\_\_