

Company Name

Share Reference Number



Regulated Intermediary Details:

Computershare Proprietary Limited
Reg No 2000/006082/07
Dividends Tax Ref No 9390046143
Private Bag X9000, Saxonwold,
2132, South Africa

Computershare Investor Services (Pty) Ltd
Reg No 2004/003647/07
Dividends Tax Ref No 9881533146
Private Bag X9000, Saxonwold,
2132 South Africa
Telephone 0861100930
www.computershare.com

All holders must complete Part A, resident holders seeking exemption from Dividends Tax must also complete Part B and non-resident holders that qualify for a reduced rate must complete Part C

Dividends Tax – Beneficial Owner Declaration of Status Form

This form is to be completed by the person entitled to the benefit of the dividend attaching to a security. Please complete and return to Computershare. Use a black pen. Print in CAPITAL letters inside the boxes.

A Beneficial Owner details

Full name(s) of Holder:

Trading Name (if applicable):

Please mark this block with an "X" if you are a regulated intermediary and provide us with your tax reference number below:

Nature of person/entity:

Individual Listed Company Unlisted Company Trust RSA Government Department Retirement / Pension Fund

Other (if selected please provide a description/explanation of nature of entity)

Identity number/Passport number/Registration number:

Income tax reference number (RSA):

Date of Birth/Inception:

Email address (* Refer to note 1 below)

Country in which resident for tax purposes:

Cell phone number/Contact telephone number:

Physical Address:

Postal Address:

Post code

Post code

I hereby confirm that the above information is correct.

Signature:

Date:

*Note 1: Computershare may use the email address you provide for investor communication purposes. The full terms and conditions of the electronic communication service may be viewed on our website www.computershare.com.

B**Exemption – Declaration and Undertaking to be made by the beneficial owner of a dividend**

This part is to be completed by the person entitled to the benefit of the dividend attaching to a security(ies)

- 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(2), 64G(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 regulated intermediary, Computershare - failure to do so will result in the full 20% dividends tax being withheld/payable on any dividends issued.
- Non South African residents seeking to qualify for a reduced rate should not complete this section. Please complete section C.

Please indicate the reason why the beneficial owner is exempt from the dividends tax in terms of the relevant paragraph of the Income Tax act as follows:

Par (a) - a company which is resident in South Africa		Par (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. a dividend paid by a foreign company whose share listing is on the JSE, such as dual-listed shares)	
Par (b) - the Government, provincial government or municipality (of the Republic of South Africa)		Par (k) – a portfolio of a collective investment scheme in securities	
Par (c) - a public benefit organisation (approved by SARS its section 30(3) of the Act)		Par (l) – Any person insofar as the dividend constitutes income of that person (i.e. falls into normal tax system)	
Par (d) - a trust contemplated in section 37A of the Act (mining rehabilitation trusts)		Par (m) – any person to the extent that the dividend was subject to STC	
Par (e) - an institution, body, or board contemplated in section 10(1)(cA) of the Act		Par (n) - Fidelity or indemnity fund contemplated in section 10(1)(d)(iii)	
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 (w) – Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013	
Par (g) - a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)		Par (y) – Double Taxation Agreement	
Par (i) - a small business funding entity as contemplated in Section 10(1)(cQ)		Par (z) – Other international agreement	

I (print full names),

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 an asset *in specie*, from the dividends tax in terms of the paragraph of section 64F of the Act indicated above.

Signature _____ Date _____
(Duly authorised to do so)

Capacity of Signatory _____

UNDERTAKING in terms of sections 64FA(1)(a)(ii), 64G(2)(a)(bb) or 64H(2)(a)(bb) 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.

Signature _____ Date _____
(Duly authorised to do so)

Capacity of Signatory: _____

NOTE: 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 Regulated Intermediary 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; 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 Dividends Tax as set out in the Act from time to time.

C**Reduced Rate - Declaration & Undertaking to be made by the beneficial owner of a dividend**

This part is to be completed by the person entitled to the benefit of the dividend attaching to a security(ies)

- 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 the withholding agent, Computershare, in order to ensure that any dividends declared and paid on or after such date, will be subject to a reduced rate of dividends tax where appropriate - 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 section should NOT be completed.

Please provide the following details for all securities held in respect of which a reduced rate of tax is applicable. **Only include securities where you qualify for the reduced rate on this form.**

No	Registered company name	No of securities	% of capital held	% voting rights	Explanation of the reasons the beneficial owner meets the requirements of the DTA
1.					
2.					

**(if more entries need to be made please complete another form or attach a schedule of your holdings).*

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 securities specified above are therefore subject to a reduced rate of ** %.

*** (Please refer to the SARS website for details of the DTA and the reduced rate that applies).*

Signature _____ Date _____
(Duly authorised to do so)

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.

Signature _____ Date _____
(Duly authorised to do so)

Capacity of Signatory: _____

NOTE: 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 Regulated Intermediary 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; 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 Dividends Tax as set out in the Act from time to time.