

ANNEXURE A

FICA REQUIREMENTS

IMPORTANT INFORMATION

In terms of the Financial Intelligence Centre Act No. 38 of 2001 ("FICA"), RCIS is required to identify and verify the identity of the Client before entering into a financial transaction with the Client. Details of the information and documentation required from Clients are set out below.

Please note: **All documentation submitted must be clear copies of the original and RCIS may be required to request clear copies if necessary.**

SOUTH AFRICAN COMPANY (UNLISTED)

- ☐ Certificate of Incorporation (CM1 or CoR15.1/CoR14.3) containing the Registrar's stamp
- ☐ Certificate of change of name (CM9 or CoR15.2), (if applicable)
- ☐ List of Directors (CM29 or CoR39)
- ☐ Notice of registered address (CM22 or CoR21.1 or CoR14.3)
- ☐ Proof of business address (not older than 3 months) ***Must be certified**
- ☐ Proof of authority to act for the company (e.g. director's resolution and/or authorised signatory list including specimen signatures) ***Must be certified**
- ☐ Proof of bank account details (on a bank letterhead, not older than 3 months)
- ☐ Organogram (signed by a director, senior management, company secretary or compliance officer) portraying the shareholders who own 5% or more of the entity (directly and indirectly)

Related parties: Authorised signatories, representatives, chief executive officer/managing director, any natural person holding 5% or more of the voting rights (directly or indirectly):

- ☐ Copy of ID document
- ☐ Completed Section 2 of Investment Form (a Related Party section must be completed for all categories of persons)

Related parties: Shareholders/any entity holding 5% or more of the voting rights:

- ☐ CM1 or CoR15.1/CoR14.3. For foreign companies, the foreign country equivalent of these company documents (applicable for company shareholder)
- ☐ CK1/CK2 (applicable for close corporation shareholder)
- ☐ Partnership agreement (applicable for partnership shareholder)
- ☐ Trust Deed or other founding document (applicable for trust shareholder)
- ☐ Founding document or constitution (applicable for other legal entity shareholder)
- ☐ Completed Section 2 of Investment Form

TRUSTS

- ☐ Copy of the Trust Deed
- ☐ Copy of the Letter of Authority issued by the Master of the High Court
- ☐ Proof of authority to act for the trust (e.g. resolution and/or authorised signatory list including specimen signatures) ***Must be certified**
- ☐ Proof of bank account details (on a bank letterhead, not older than 3 months).

Related parties: Each trustee, authorised signatory, representative, founder, and identifiable beneficiary in the Trust Deed:

- ☐ Copy of ID document
- ☐ Completed Section 2 of Investment Form (a Related Party section must be completed for all categories of persons)

For a company that has been appointed as a Trustee

- ☐ All South African Company FICA documents as listed above (including shareholders). Proof of bank account not required.
- ☐ Completed Section 2 of Investment Form in respect of the company appointed as Trustee
- ☐ Completed Section 2 of Investment Form in respect of the individual acting on behalf of the company

LISTED COMPANY

- ☐ Proof of listing on relevant securities exchange.
- ☐ Proof of business address (not older than 3 months) ***Must be certified**
- ☐ Proof of authority to act for the company (e.g. director's resolution and/or authorised signatory list including specimen signatures)

Related parties: Each authorised signatory/representative and the chief executive officer/managing director:

- ☐ Copy of ID document
- ☐ Completed Section 2 of Investment Form (a Related Party section must be completed for all categories of persons)

RETIREMENT FUNDS

- ☐ Registration certificate from the FSCA Registrar of Pension Funds
- ☐ Trustee register
- ☐ Proof of authority to act for the fund (e.g. resolution and/or authorised signatory list including specimen signatures) ***Must be certified**
- ☐ Proof of operating address (not older than 3 months) ***Must be certified**
- ☐ Proof of bank account details (on a bank letterhead, not older than 3 months)

Related parties: Trustees and authorised signatories

- ☐ Copy of ID document
- ☐ Completed Section 2 of Investment Form (a Related Party section must be completed for all categories of persons)

COLLECTIVE INVESTMENT SCHEMES

- ☐ Certificate of Registration of Trustee issued by the FSCA and bearing the stamp of the FSCA
- ☐ Certificate of Registration of Manager issued by the FSCA and bearing the stamp of the FSCA
- ☐ Deed establishing the collective investment scheme and under which the Portfolio(s) are created by means of the supplemental deed(s) ***Must be certified**
- ☐ Supplemental Deed(s) bearing the stamp of the registrar, for the Portfolio(s) ***Must be certified**
- ☐ Proof of bank account details (on a bank letterhead, not older than 3 months)
- ☐ If the investment manager is signing documents on behalf of the Portfolio(s), please provide the Investment Management Agreement

For the Management Company of the Collective Investment Scheme:

- ☐ CM1/CoR 14.3/CM9/CM29/CoR39 (where applicable), bearing the stamp of the Registrar of companies and signed by company secretary or otherwise documentary proof of the legal existence of the foreign company, OR
- ☐ Official CIPC certificate for South African companies as proof of trade name, registered address and company directors
- ☐ Proof of business address (not older than 3 months) ***Must be certified**
- ☐ Proof of authority to act for the company (e.g. director's resolution and/or authorised signatory list including specimen signatures) ***Must be certified**

Related parties: Authorised signatories, representatives, chief executive officer/managing director, any natural person holding 5% or more of the voting rights (directly or indirectly):

- ☐ Copy of ID document
- ☐ Completed Section 2 of Investment Form (a Related Party section must be completed for all categories of persons)

Related parties: Shareholders/any entity holding 5% or more of the voting rights:

- ☐ CM1 or CoR15.1/CoR14.3. For foreign companies, the foreign country equivalent of these company documents (applicable for company shareholder)
- ☐ CK1/CK2 (applicable for close corporation shareholder)
- ☐ Partnership agreement (applicable for partnership shareholder)
- ☐ Trust Deed or other founding document (applicable for trust shareholder)
- ☐ Founding document or constitution (applicable for other legal entity shareholder)
- ☐ Completed Section 2 of Investment Form

PARTNERSHIPS

- ☐ Partnership agreement
- ☐ Proof of business address (not older than 3 months) ***Must be certified**
- ☐ Proof of authority to act for the partnership (e.g. resolution and/or authorised signatory list including specimen signatures) ***Must be certified**
- ☐ Proof of bank account details (on a bank letterhead, not older than 3 months)

Related parties: Each partner*, authorised signatory, representative or persons exercising executive control:

- ☐ Copy of ID document
- ☐ Proof of residential address (not older than 3 months) (not applicable for authorised signatories)
- ☐ Completed Section 2 of Investment Form (a Related Party section must be completed for all categories of persons)

**If a company is a partner, we require all company FICA documents in addition to the above requirements. Please refer to the FICA requirements for South African Companies on page 1.*

CLOSE CORPORATIONS

- ☐ Founding Statement and Certificate of Incorporation (CK1) and/or Amending Founding Statement (CK2) containing the Registrar's stamp
- ☐ Proof of business address (not older than 3 months) ***Must be certified**
- ☐ Proof of authority to act for the Close Corporation (e.g. members resolution and/or authorised signatory list including specimen signatures.) ***Must be certified**
- ☐ Proof of bank account details (on a bank letterhead, not older than 3 months)

Related parties: Each authorised signatory, representative, all members and each individual, or each legal entity holding 5% or more of the voting rights:

- ☐ Copy of ID document
- ☐ Completed Section 2 of Investment Form (a Related Party section must be completed for all categories of persons)

OTHER LEGAL ENTITIES (EG. NON-PROFIT ORGANISATION, BODY CORPORATE)

- ☐ Constitution or founding document
- ☐ Proof of business address (not older than 3 months) ***Must be certified**
- ☐ Proof of authority to act for the entity (e.g. resolution and/or authorised signatory list including specimen signatures.) ***Must be certified**
- ☐ Copy of ID document of each authorised signatory
- ☐ Completed Section 2 of Investment Form for each authorised signatory

ESTATE LATE

- ☐ Death certificate of deceased investor ***Must be certified**
- ☐ Copy of ID document of the Executor *(if a company has been appointed as the Executor, we require all company FICA documents in addition to the above requirement. We also require a resolution appointing the authorised signatory who will act on the Executor's behalf as well as a copy of the authorised signatory's ID document)*
- ☐ Letter of Executorship ***Must be certified**

ANNEXURE C

FATCA & CRS: TAX RESIDENCY SELF-CERTIFICATION

IMPORTANT INFORMATION

This Declaration must be completed by all investors, including South African citizens and/or tax residents. We are obliged by Foreign Account Tax Compliance Act ("FATCA") and the Common Reporting Standard ("CRS") to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information and information pertaining to your investment with relevant tax authorities. Terms referenced in this form shall have the same meaning as defined in the Agreement between the Government of South Africa and the Government of the United States of America to Improve International Tax Compliance and to implement FATCA (the "Agreement"), and/or the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard") and, specifically, CRS, copies of which are available from RCIS. If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.

If you have any questions about how to complete this form, please contact your tax advisor and/or tax consultant.

2.1 | LEGAL ENTITY DETAILS

Registered Name:	<input type="text"/>	Trading Name:	<input type="text"/>
Country of Incorporation or Residence:	<input type="text"/>	Date of Incorporation:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Do you have a U.S Income Tax Number/Tax Residence/Nationality?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Business Address:	<input type="text"/>		Code: <input type="text"/>

2.2 | FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA")

Does the entity have a Tax Identification Number (TIN) issued by another country? ☐ Yes ☐ No

If YES to the above question , please list them:

Tax Identification Number (TIN):	1. <input type="text"/>	2. <input type="text"/>	3. <input type="text"/>
Country of Tax Residence:	1. <input type="text"/>	2. <input type="text"/>	3. <input type="text"/>

If no TIN is available enter reason below:

If a TIN is not legally available please provide a functional equivalent (such as a business or company registration number or other similar form of identification):

Is the entity considered a taxpayer, or required to submit a tax return, in any other country for which it has not been issued a TIN?

☐ Yes ☐ No

If YES to the above question , please list them:

List of Countries: 1. 2. 3.

2.2.1 | U.S. PERSONS, INCLUSIVE OF U.S. ENTITIES

Please tick the box, and complete as appropriate:

☐ I confirm that the entity is a Specified U.S. Person and the entity's U.S. Federal Taxpayer Identifying Number (U.S. TIN) is:

U.S. TIN:

☐ I confirm that the entity is not a Specified U.S. Person (if not a Specified U.S. Person, please complete sub-section 2.2.2 below)

Definition of a Specified U.S. Person means a U.S. Person, other than:

A corporation, the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

Note: The above information is provided to assist you with the completion of this form. You will find the minimum documentation required in order to further consider the defined FATCA/CRS terms referenced in the Investment Form can be found on the RCIS website. If you have any questions then please contact your tax advisor.

2.2.2 | U.S. FATCA CLASSIFICATION FOR ALL NON-U.S. ENTITIES

If the Entity is a Financial Institution, please tick one of the categories below, and provide the Entity's Global Intermediary Identification Number (GIIN):

South African Financial Institution:

Yes ☐

No ☐

GIIN:

Partner Jurisdiction Financial Institution:

Yes ☐

No ☐

GIIN:

Participating Foreign Financial Institution:

Yes ☐

No ☐

GIIN:

Registered Deemed Compliant Foreign Financial Institution:

Yes ☐

No ☐

GIIN:

If the Entity is a Financial Institution but unable to provide a GIIN, please provide reasons below:

If the Entity is NOT a Financial Institution please confirm the Entity's FATCA status below:

☐

The Entity is an Exempt Beneficial Owner

☐

The Entity is an Active Non-Financial Foreign Entity (including an Excepted NFFE)

☐

The Entity is a Passive Non-Financial Foreign Entity*

If you have confirmed that the Entity is a Passive Non-Financial Foreign Entity, please provide details of the Controlling Persons below in sub-section 2.2.3.

Definition of an Entity that is NOT a Financial Institution:

Exempt Beneficial Owner:

These include Governmental Organisations, International Organisations or Central banks and South African Retirement Funds. Please find the complete definition of exempt beneficial owners in Annex II of the Inter-Governmental Agreement between the US and South Africa.

Active NFFE:

An NFFE is an Active NFFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFFEs by reason of income and assets; publicly traded NFFEs; Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities; holding NFFEs that are members of a nonfinancial group; Start-up NFFEs; NFFEs that are liquidating or emerging from bankruptcy; treasury centres that are members of a nonfinancial group; or non-profit NFFEs.

Continued on next page

An entity will be classified as Active NFFE if it meets any of the following criteria:

- less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- the stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- the NFFE is not yet operating a business and has no prior operating history, (a "start-up NFFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- the NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- the NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
- The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- the NFFE meets all of the following requirements (a "non-profit NFFE"):
 - It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - It is exempt from income tax in its jurisdiction of residence;
 - It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
 - The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

Definition of an Entity that is NOT a Financial Institution (continued):

Passive NFFE means any:

- NFFE that is not an Active NFFE; and
- A withholding foreign partnership or withholding foreign trust pursuant to relevant USA Treasury Regulations.

Note: The above information is provided to assist you with the completion of this form. You will find the minimum documentation required in order to further consider the defined FATCA/CRS terms referenced in the Investment Form can be found on the RCIS website. If you have any questions then please contact your tax advisor.

2.2.3 | IDENTIFICATION OF CONTROLLING PERSON

Are any natural persons who exercise control over the entity U.S. citizens or U.S. resident individuals? ☐ Yes ☐ No

Type of Controlling Person:

Controlling Person of a Company:

- ☐ Control by Ownership ☐ By any other means ☐ Senior Managing official

Controlling Person of a Trust:

- ☐ Settlor ☐ Trustee ☐ Protector
- ☐ Beneficiary ☐ Other exercising ultimate effective control

Controlling Person of a Legal Arrangement (Non-Trust):

- ☐ Settlor Equivalent ☐ Trustee Equivalent ☐ Protector Equivalent
- ☐ Beneficiary Equivalent ☐ Other

2.2.4 | INFORMATION PERTAINING TO EACH CONTROLLING PERSON

If applicable, please provide the following information in respect of each Controlling Person (if there is insufficient space on this page please provide this information on a separate sheet of paper):

Title: Surname: Full Name(s):

Physical Address: Code:

I/We certify that the Controlling Person is a resident for tax purposes in the jurisdictions detailed in the boxes below.

All jurisdictions in which the Controlling Person has tax residence.
Additionally, if they are a citizen of the U.S., please state "U.S."

Tax identification number for the jurisdiction of tax residence (unless it does not supply one, please state N/A)

- | | |
|-------------------------|-------------------------|
| 1. <input type="text"/> | 1. <input type="text"/> |
| 2. <input type="text"/> | 2. <input type="text"/> |
| 3. <input type="text"/> | 3. <input type="text"/> |

2.3 | CRS DECLARATION OF TAX RESIDENCY

Is the entity resident in a Reportable Jurisdiction? ☐ Yes ☐ No

Definition of a Reportable Jurisdiction:

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

Current CRS-participating jurisdictions:

South Africa is currently on the list of Participating Jurisdictions. If you need an updated list of the Participating Jurisdictions, it is published by the OECD on their website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>

Note: The above information is provided to assist you with the completion of this form. You will find the minimum documentation required in order to further consider the defined FATCA/CRS terms referenced in the Investment Form can be found on the RCIS website. If you have any questions then please contact your tax advisor.

If "Yes" please provide your CRS* classification by ticking the boxes below:

***Please note an Entity's CRS classification may not necessarily be the same as its classification for U.S. FATCA purposes**

- | | |
|---|--|
| <input type="checkbox"/> a Financial Institution | <input type="checkbox"/> an International Organization |
| <input type="checkbox"/> a Passive Non-Financial Entity | <input type="checkbox"/> a Governmental Entity |
| <input type="checkbox"/> any corporation that is a Related Entity of a corporation described above | <input type="checkbox"/> a Central Bank |
| <input type="checkbox"/> a corporation the stock of which is regularly traded on one or more established securities markets | |

Please indicate your/the investor's country of tax residence (if they reside in more than one country please detail all countries of tax residence and associated taxpayer identification numbers ("TIN")).

Tax Identification Number (TIN):	1. <input type="text"/>	2. <input type="text"/>	3. <input type="text"/>
Country of Tax Residence:	1. <input type="text"/>	2. <input type="text"/>	3. <input type="text"/>

NOTE: Provision of a Tax ID Number (TIN) is required unless you are a tax resident in a Jurisdiction that does not issue a TIN.

If no TIN is available enter reason below:

If a TIN is not legally available please provide a functional equivalent (such as a business or company registration number or other similar form of identification):

2.3.1 | IDENTIFICATION OF CONTROLLING PERSON

Are any natural persons who exercise control over the entity U.S. citizens or U.S. resident individuals? ☐ Yes ☐ No

Type of Controlling Person:

Controlling Person of a Company:

- | | | |
|---|---|---|
| <input type="checkbox"/> Control by Ownership | <input type="checkbox"/> By any other means | <input type="checkbox"/> Senior Managing official |
|---|---|---|

Controlling Person of a Trust:

- | | | |
|--------------------------------------|--|------------------------------------|
| <input type="checkbox"/> Settlor | <input type="checkbox"/> Trustee | <input type="checkbox"/> Protector |
| <input type="checkbox"/> Beneficiary | <input type="checkbox"/> Other exercising ultimate effective control | |

Controlling Person of a Legal Arrangement (Non-Trust):

- | | | |
|---|---|---|
| <input type="checkbox"/> Settlor Equivalent | <input type="checkbox"/> Trustee Equivalent | <input type="checkbox"/> Protector Equivalent |
| <input type="checkbox"/> Beneficiary Equivalent | <input type="checkbox"/> Other | |

2.3.2 | INFORMATION PERTAINING TO EACH CONTROLLING PERSON

If applicable, please provide the following information in respect of each Controlling Person (if there is insufficient space on this page please provide this information on a separate sheet of paper):

Title:	<input type="text"/>	Surname:	<input type="text"/>	Full Name(s):	<input type="text"/>	
Physical Address:	<input type="text"/>				Code:	<input type="text"/>

I/We certify that the Controlling Person is a resident for tax purposes in the jurisdictions detailed in the boxes below.

All jurisdictions in which the Controlling Person has tax residence.
Additionally, if they are a citizen of the U.S., please state "U.S."

Tax identification number for the jurisdiction of tax residence (unless it does not supply one, please state N/A)

1.	<input type="text"/>	1.	<input type="text"/>
2.	<input type="text"/>	2.	<input type="text"/>
3.	<input type="text"/>	3.	<input type="text"/>

Are any Controlling Persons Reportable Persons? ☐ Yes ☐ No

Title:	<input type="text"/>	Surname:	<input type="text"/>	Full Name(s):	<input type="text"/>	
Capacity:	<input type="text"/>			ID or Passport:	<input type="text"/>	
Date of Birth:	<input type="text"/>	City/Town of Birth:	<input type="text"/>	Country of Birth:	<input type="text"/>	
Physical Address:	<input type="text"/>				Code:	<input type="text"/>

2.4 | DECLARATION AND UNDERTAKINGS

I declare (as an authorised signatory) that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient promptly and provide an updated Tax Residency Self-Certification form where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

Authorised Signature:	<input type="text"/>	Date (DD/MM/YYYY):	<input type="text"/>
Capacity:	<input type="text"/>	Place of Signature:	<input type="text"/>

ANNEXURE D

DIVIDENDS TAX DECLARATION (EXEMPTIONS)

DECLARATION AND UNDERTAKING TO BE MADE BY THE BENEFICIAL OWNER OF A DIVIDEND

IMPORTANT INFORMATION

Dividends withholding tax is a 20% tax (subject to change) charged to unitholders when a dividend is paid. Dividends tax is withheld by either the company paying the dividend or the withholding agent (such as RealFin Collective Investment Schemes (RF) Proprietary Limited ("RCIS")) who pays this over to SARS on your behalf. It applies to all dividends paid by South African resident companies as well as non-resident companies listed on the Johannesburg Stock Exchange (JSE). Non-residents may qualify for a reduced rate of tax depending on their country of residence and their circumstances, or they may be exempt.

Please send the completed form to clientservices@realfin.co.za.

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 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 exemption this declaration and written undertaking should be submitted to RCIS within the period required (provided it is before payment of an affected dividend) – failure to do so will result in the full dividends withholding tax rate currently at 20% being withheld/payable. South African residents are exempt from dividends tax on distributions made by Real Estate Investment Trusts (REITs). To qualify for this exemption "Par (w)" should be marked under "Part C: Exemption" of this form. Non-South African residents claiming a reduced rate should complete Annexure E (the DTD (RR) form). Please note that non-South African residents can also apply for dividends tax exemption on dividends declared by a foreign company listed on the JSE. To qualify for this exemption, "Par (j)" should be marked under "Part C: Exemption" of this form.

PART A: WITHHOLDING AGENT

All Collective Investments are managed by RealFin Collective Investment Schemes (RF) Proprietary Limited. A complete list of Collective Investments and their Dividends Tax reference numbers is available on request.

PART B: BENEFICIAL OWNER

<input type="checkbox"/>	Individual	<input type="checkbox"/>	Trust (any type)
<input type="checkbox"/>	Listed Company	<input type="checkbox"/>	RSA Government, provincial administration, municipalities
<input type="checkbox"/>	Unlisted Company	<input type="checkbox"/>	Retirement fund (pension, provident, benefit, RA, etc.)
<input type="checkbox"/>	Other (if selected please provide a description/explanation of nature of the entity/person): <input type="text"/>		

Full Name(s) and Surname/Registered Name:	<input type="text"/>
Identity/Passport/Registration Number:	<input type="text"/>
South African Income Tax Reference Number:	<input type="text"/>
Country in which Resident for Tax Purposes:	<input type="text"/>

PART C: EXEMPTION

<input type="checkbox"/>	Par (a)	– a company, or close corporation, which is resident in South Africa
<input type="checkbox"/>	Par (b)	– the Government, provincial government for municipality (of the Republic of South Africa)
<input type="checkbox"/>	Par (c)	– a public benefit organisation (approved by SARS in terms of section 30(3) of the Act to be tax-exempt)
<input type="checkbox"/>	Par (d)	– a trust contemplated in section 37A of the Act (environmental rehabilitation trusts)
<input type="checkbox"/>	Par (e)	– an institution, body or board contemplated in section 10(1)(cA) of the Act
<input type="checkbox"/>	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)
<input type="checkbox"/>	Par (g)	– a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL, etc.)
<input type="checkbox"/>	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 micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed R200,000

PART C: EXEMPTION (CONTINUED)

<input type="checkbox"/>	Par (i)	– a small business funding entity as contemplated in section 10(1)(cQ)	
<input type="checkbox"/>	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. dividend on a foreign company's shares listed in South Africa, such as dual-listed shares)	
<input type="checkbox"/>	Par (k)	– a portfolio of collective investment schemes in securities	
<input type="checkbox"/>	Par (l)	– any person insofar as the dividend constitutes income of that person (i.e. falls into normal tax system)	
<input type="checkbox"/>	Par (m)	– any person to the extent that the dividend was subject to STC	
<input type="checkbox"/>	Par (n)	– Fidelity and indemnity funds contemplated in section 10(1)(d)(iii) (i.e. only the two, not the other entities mentioned)	
<input type="checkbox"/>	Par (o)	– a natural person (or deceased estate or insolvent estate of a natural person) in respect of a dividend paid in respect of a tax free investment as contemplated in section 12T(1)	
<input type="checkbox"/>	Par (w)	– Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013	
<input type="checkbox"/>	Par (x)	– Other (please provide description)	
<input type="checkbox"/>	Par (y)	– Double Taxation Agreement	
<input type="checkbox"/>	Par (z)	– Other international agreement	

INDEMNITY

By signing this declaration and undertaking, I/we confirm that the information provided in this declaration is true and accurate. I/We undertake to inform RCIS promptly should any of the circumstances as disclosed in this declaration change.

The Collective Investments managed by us or any other entities forming part of the RealFin Holdings Proprietary Limited group of companies, any agent, employee or director of these entities are hereby indemnified and held 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.

DECLARATION

In terms of section 64FA(1)(a)(i), 64G(2)(a)(aa) or 64H(2)(a)(aa) of the Act:

I (full names in print please), the undersigned hereby declare that dividends paid to the beneficial owner is 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.

Authorised Signature:	<input type="text"/>	Date (DD/MM/YYYY):	<input type="text"/>
Capacity:	<input type="text"/>	Place of Signature:	<input type="text"/>

UNDERTAKING

In terms of section 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 RCIS in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Authorised Signature:	<input type="text"/>	Date (DD/MM/YYYY):	<input type="text"/>
Capacity:	<input type="text"/>	Place of Signature:	<input type="text"/>

ANNEXURE E

DIVIDENDS TAX DECLARATION (EXEMPTIONS)

DECLARATION AND UNDERTAKING TO BE MADE BY THE NON-RESIDENT OWNER OF A DIVIDEND

IMPORTANT INFORMATION

Dividends withholding tax is a 20% tax (subject to change) charged to unitholders when a dividend is paid. Dividends tax is withheld by either the company paying the dividend or the withholding agent (such as RealFin Collective Investment Schemes (RF) Proprietary Limited ("RCIS")) who pays this over to SARS on your behalf. It applies to all dividends paid by South African resident companies as well as non-resident companies listed on the Johannesburg Stock Exchange (JSE). Non-residents may qualify for a reduced rate of tax depending on their country of residence and their circumstances, or they may be exempt.

Please send the completed form to clientservices@realfin.co.za.

NOTES ON COMPLETION OF THIS FORM

This form is to be completed by the non-resident 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 South Africa and the country of residence of the non-resident beneficial owner, to apply. For more information, please refer to www.sars.gov.za. In order to qualify for the reduced rate this declaration and written undertaking should be submitted to RCIS within the period required (provided it is before payment of an affected dividend) – failure to do so will result in the full dividends withholding tax rate currently at 20% being withheld/payable. Where the non-resident beneficial owner is a foreign resident but does not qualify for a reduced rate, this form should NOT be completed. If you are unsure about your dividend withholding tax status, please contact your financial advisor or tax consultant.

PART A: WITHHOLDING AGENT

All Collective Investments are managed by RealFin Collective Investment Schemes (RF) Proprietary Limited. A complete list of Collective Investments and their Dividends Tax reference numbers is available on request.

PART B: BENEFICIAL OWNER

<input type="checkbox"/>	Individual	<input type="checkbox"/>	Trust (any type)
<input type="checkbox"/>	Listed Company	<input type="checkbox"/>	RSA Government, provincial administration, municipalities
<input type="checkbox"/>	Unlisted Company	<input type="checkbox"/>	Retirement fund (pension, provident, benefit, RA, etc.)
<input type="checkbox"/>	Other (if selected please provide a description/explanation of nature of the entity/person): <input type="text"/>		

Full Name(s) and Surname/Registered Name:

Identity/Passport/Registration Number:

South African Income Tax Reference Number:

Country in which Resident for Tax Purposes:

PART C: REDUCED RATE

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.		

INDEMNITY

By signing this declaration and undertaking, I/we confirm that the information provided in this declaration is true and accurate. I/We undertake to inform RCIS promptly should any of the circumstances as disclosed in this declaration change.

The Collective Investments managed by us or any other entities forming part of the RealFin Holdings Proprietary Limited group of companies, any agent, employee or director of these entities are hereby indemnified and held 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.

DECLARATION

In terms of section 64FA(2)(a)(i), 64G(3)(i) or 64H(3)(i) of the Act:

I (full names in print please), the undersigned hereby declare that dividends paid to the beneficial owner is 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.

Authorised Signature:

Date (DD/MM/YYYY):

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Capacity:

Place of Signature:

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 RCIS in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Authorised Signature:

Date (DD/MM/YYYY):

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Capacity:

Place of Signature: