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**DIVIDENDS TAX – BENEFICIAL OWNER DECLARATION OF STATUS FORM**


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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 BKB Limited within the period required by BKB Limited - failure to do so will result in the full 15% dividends tax being withheld/payable.

PLEASE PRINT IN CLEAR CAPITAL LETTERS.

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**PART A – WITHHOLDING AGENT**

Registered Name: BKB LIMITED

Dividends Tax Reference Number: \_\_\_\_\_

Contact Details: \_\_\_\_\_

BKB LIMITED

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**PART A – BENEFICIAL OWNER DETAILS**

Full name(s) of shareholder: \_\_\_\_\_

Nature of person/entity:

INDIVIDUAL

COMPANY  
(LISTED/UNLISTED)

TRUST

OTHER

PLEASE SPECIFY



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**Identity number / passport number / registration number:**

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**Date of birth/inception:**

**Country in which resident**

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**for tax purposes:**

**Income tax reference number:**

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(RSA)

**Contact person:**

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(if applicable)

**Contact telephone number:**

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**E-mail address:**

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**Physical address:**

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**Postal address:**

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**I hereby confirm that the above information is correct**

**SIGNATURE:**

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**DATE:**

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**PART 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 SHARE(S) IN BKB LIMITED.**

- This forms is to be completed by the beneficial owner (of dividends) 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 BKB Limited – failure to do so will result in the full 15% dividends tax being withheld/payable.
- Non South African residents seeking to qualify for a reduced rate should not complete this part. Please complete Part C.

**PLEASE INDICATE THE REASON WHY THE BENEFICIAL OWNER IS EXEMPT FROM THE DIVIDENDS TAX:**

<p><b>Par (a)</b> A company which is resident in South Africa</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>	<p><b>Par (f)</b> 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)</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>
<p><b>Par (b)</b> The government, provincial government or municipality (of the Republic of South Africa)</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>	<p><b>Par (g)</b> A person contemplated in section 10(1)(t) of the act (CSIR, SANRAL, etc)</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>
<p><b>Par (c)</b> A public benefit organisation (approved by SARS i.t.o section 30(3) of the Act)</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>	<p><b>Par (h)</b> 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</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>
<p><b>Par (d)</b> A trust contemplated in section 37A of the Act (mining rehabilitation trusts)</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>	<p><b>Par (j)</b> 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 on a foreign company’s shares listed in the Republic of South Africa, such as dual-listed shares)</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>
<p><b>Par (e)</b> An institution, body, or board contemplated in section 10(1)(cA) of the Act</p> <div style="border: 1px solid black; width: 80px; height: 40px; margin-bottom: 10px;"></div>	

**DECLARATION IN TERMS OF SECTIONS 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 from the dividends tax in terms of the paragraph of section 64F of the Act indicated above.

Signature:

Date:

Duly authorised to do so

**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 BKB Limited in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature:

Date:

Duly authorised to do so

\_\_\_\_\_

\_\_\_\_\_

**PART C – REDUCED RATE – 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 SHARE(S) IN BKB LIMITED.**

- This form is to be completed by the beneficial owner (of dividends) in order for the reduced rate of dividends tax, referred to in sections 64FA, 64G or 64H of 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 BKB Limited – 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 section should NOT be completed.

**PLEASE PROVIDE THE FOLLOWING DETAILS FOR ALL SHARES HELD IN BKB LIMITED IN RESPECT OF WHICH A REDUCED RATE OF TAX IS APPLICABLE. ONLY INCLUDE SHARES WHERE YOU QUALIFY FOR THE REDUCED RATE ON THIS FORM.**

No	Registered company name	No of shares	% of capital held	% of 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 attach a similar 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 relevant requirements in terms of the applicable 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

shares specified above are therefore subject to a reduced rate of \_\_\_\_\_ %

Signature:

Date:

Duly authorised to do so

\_\_\_\_\_

\_\_\_\_\_

**UNDERTAKING IN TERMS OF SECTIONS 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 BKB Limited in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature:

Date:

Duly authorised to do so

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