

INDIVIDUAL DWT / FATCA / CRS SELF CERTIFICATION FORM



PROFESSIONAL PROVIDENT SOCIETY INVESTMENTS PROPRIETARY LIMITED ("PPS INVESTMENTS")
CLIENT SERVICE CENTRE CONTACT DETAILS

TEL: 0860 468 777 (0860 INV PPS)
EMAIL: admin@ppsinvestments.co.za

FAX: 021 680 3680
WEBSITE: www.pps.co.za/invest

A CONTACT PERSON FOR OUTSTANDING REQUIREMENTS

Name and surname

Telephone number

Email

Capacity

B PERSONAL DETAILS OF INVESTOR

Title Surname

First name(s)

Date of birth

Identity or passport number

Country of birth

Country where passport issued

Gender Male

Female

Nationality South African Other (Please specify)

Occupation

Member number

Physical address

Postal code

Postal address

Postal code

Telephone number (home)

Telephone number (work)

Cellphone number

Fax

Email address
(Compulsory)

C TAX INFORMATION

Tax Regulations require us to collect information about each investor's tax residency. In certain circumstances we may be obliged to share information on your account with SARS. Should any information provided change in the future, please ensure you advise us of the changes promptly.

Depending on where you are a resident for tax purposes, PPS Investments may be required to deduct Dividend Withholding Tax (DWT) and/or Interest Withholding Tax (IWT) on your behalf.

I am a South African resident for tax purposes and understand that:

- A default DWT rate of 20% will apply on local dividends.
- Dividends declared by a Real Estate Investment Trust (REIT) are regarded as taxable income and are subject to tax at the applicable rate, such dividends will however be exempt from dividend tax.
- IWT will not apply.

South African Tax Number as provided by SARS

I am a non-South African resident for tax purposes and understand that:

- A default DWT rate of 20% will apply except if a reduced rate is applicable.
- A default IWT rate of 15% will apply except if a reduced rate is applicable.
- Dividends declared by a Real Estate Investment Trust (REIT) are exempt from South African Income Tax but will be subject to DWT.

Country of residence for tax purposes

Tax Identification (TIN) Number provided to you by your tax authority

Effective date of tax residency

As a non-South African resident you may qualify for a reduced rate if there is a Double Taxation Agreement (DTA) in place between South Africa and your country of residence. By declaring a country of residence for tax purposes other than South Africa, you declare you are not a South African resident and that the reduced rate and article number as contained in the Withholding Tax Annexure (available on www.ppsinvestments.co.za) applies to your investment.

Are you a tax resident anywhere else? If so, please complete the table below:

Country / Countries of tax residence	Tax Identification Number

If you are unable to provide a Tax Identification Number, please select one of the reasons below:

My tax authority does not require me to provide a TIN/FE (does not apply to South African or United States tax residents).

My country does not issue TIN/FE to its tax residents (does not apply to South African or United States tax residents).

I am unable to obtain a TIN/FE (please provide a reason).

Are you a "US Person"?

Do you have a United States tax number, residency or citizenship? Yes No

If PPS Investments identifies, through the information provided on this application form, that you are considered a US person or have a Reportable Account, from any other country you may be required to submit further documents.

D CLIENT DECLARATION

I, _____, hereby confirm that:

- All information provided in this form and all other documents signed by me, whether in my handwriting or not, is correct
- I am responsible for the accuracy and completeness of all answers, statements or other information provided by me or on my behalf
- I will inform PPS Investments if any of the information supplied changes
- I have not received advice from PPS Investments or the Administrator
- I certify that the information provided in terms of Foreign Accounts Tax
- Under penalties of perjury, I declare that I have examined the information completed on this form and to the best of my knowledge believe it is true, correct, and complete. Compliance Act ("FATCA"), the Organisation for Economic Co-operation and Developments ("OECD") and Common Reporting Standard ("CRS") is correct and that unless stated otherwise, I am not a tax resident of the United States of America.

Signature of investor

[Signature box]

Date



PPS Investments (Pty) Ltd, PPS Multi-Managers (Pty) Ltd, PPS Investment Administrators (Pty) Ltd and PPS Insurance Company Ltd are licensed financial services providers. Coronation Life Assurance Company Limited is registered in terms of the Long Term Insurance Act 53 of 1998 to carry on long term insurance business. PPS Management Company (Pty) Ltd (RF) is a licensed collective investment scheme manager. PPS Nominees (Pty) Ltd is an independent nominee company approved by the Financial Sector Conduct Authority.

PPS House, Boundary Terraces, 1 Mariendahl Lane, Newlands, 7700
Website: www.ppsinvestments.co.za Email: clientservices@ppsinvestments.co.za

GLOSSARY

Active Non-Financial Foreign Entity	An entity who generally earns its income through actual trading or via sales.
Common Reporting Standard (CRS)	Calls on tax jurisdictions (other than the United States of America) to obtain information from financial institutions and automatically exchange that information with other tax jurisdictions on an annual basis in order to reduce potential tax evasion.
Controlling Person	A natural person who is in control over an entity. Where the entity is a Passive Non-Financial Entity, a financial institution is required to determine if the Controlling Person is a Reportable Person.
Deemed Compliant Financial Institution	A Foreign Financial Entity that is exempt from the requirements of FATCA due to the nature of its business.
Dividend Withholding Tax (DWT)	A tax applied on shareholders (beneficial owners) when dividends are paid to them, and under normal circumstances, is withheld from their dividend payment by a withholding agent (either the company paying the dividend or, where a regulated intermediary is involved, such as a collective investment scheme, by the latter) and paid to the South African Revenue Services.
Double Taxation Agreement (DTA)	An agreement between two jurisdictions to ensure a taxpayer is not double taxed.
Exempt Beneficial Owner	Entities that do not fall under the definition of Financial Institution, and are excluded from FATCA Reporting.
Foreign Accounts Tax Compliance Act (FATCA)	A United States (US) legislation aimed at reducing the potential for offshore tax evasion. FATCA requires that financial institutions outside the US provide the Inland Revenue Service (IRS) with financial account information they hold on US citizens.
Global Intermediary Identification Number (GIIN)	An identity number issued to a financial institution to identify their registration with the Inland Revenue Service under FATCA.
Interest Withholding Tax (IWT)	IWT is a tax charged on interest paid (on or after 1 March 2015) by any person to or for the benefit of a foreign person (which includes individuals, companies, etc.) from a source within South Africa.
Non-Financial Entity	An entity that does not qualify to fall under the definition of a Financial Institution. These would generally be entities that do not fall within the financial services industry.
Non-Participating Financial Entity	An entity that does not enter into a Foreign Financial Institution agreement with the Inland Revenue Service.
Organisation for Economic Co-Operation and Development (OECD)	A forum where 34 democratic governments discuss ways to promote economic growth, and successful and sustainable development.
Participating Financial Entity	An entity that enters into a Foreign Financial Institution agreement with the Inland Revenue Service and would therefore have been issued with a Global Intermediary Identification Number.
Passive Non-Financial Entity	These are entities who primarily earn passive income, e.g. interest, dividends, rental income, etc.
Reportable Person	An individual or entity that is a resident in a jurisdiction that is under obligation to provide financial information, under the laws of that jurisdiction.
Tax Identification Number (TIN)	The number used by each jurisdiction to identify an entity for tax purposes.
US Person refers to:	<ul style="list-style-type: none">• Any US citizen or resident:<ul style="list-style-type: none">• including citizens living outside of the US; or• including green card holders that are operating a business outside of the US.• Any corporation or partnership initiated in the US or under any US state laws, even if the entity operates outside of the US.• A trust if:<ul style="list-style-type: none">• a US court would have authority under applicable law to render orders or judgments concerning all substantial issues regarding administration of the trust,• one or more US persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the US.