

# One-Time Certificate for South African Equities and Inward Listed Securities

## Please mail the completed and signed certificate to:

Clearstream Services Prague Branch  
Tax Services Prague  
Futurama Business Park  
Building B  
Sokolovska 662/136b  
18600 Prague 8  
Czech Republic

Clearstream<sup>1</sup> account: \_\_\_\_\_ (the "Account")

The undersigned client of Clearstream may hold from time to time in its Account equities issued by entities organised under the laws of the Republic of South Africa (the "South African Equities") or not but secondarily held on the Johannesburg Securities Exchange (JSE) (the "Inward Listed Equities").

For the purposes of ensuring that relief from South African withholding tax is granted on certain dividend payments, we hereby certify that [tick one box only and complete as appropriate]:

1- on behalf of one single beneficial owner (which may be ourselves)

1.1 Please select the status of the beneficial owner applying for reduced rate or exemption **on dividend payments from South African securities**:

1.1.1 Foreign residents in a country that has signed a Double Taxation Treaty (DTT) with South Africa that provides for a reduced tax rate lower than 20%; and

Meets the conditions laid down by the applicable DTT to obtain the benefit of the reduced withholding tax rate. For a large majority of the tax treaties in force with South Africa, such a condition is to have a minimum holding of the capital of the distributing company;

1.1.2 Supranational entities (subject to pre-validation) recognised by the South African authorities as exempt under [exemption code Z](#);

1.1.3 Foreign entities (subject to pre-validation) exempted from worldwide taxation by virtue of the Diplomatic Immunities and Privileges Act (Act 37/2001) schedules 3 and 4 on the United Nations and its specialised agencies ([exemption code Z](#));

1.1.4 South African residents that are eligible to claim exemption under [exemption codes A-H](#).

1.2 Please select the status of the beneficial owner applying for exemption on **dividend payments from inward listed securities**:

1.2.1 Any non-resident beneficial owners under [exemption code J](#);

1.2.2 South African residents eligible to claim exemption as per section 64E of the South African Income Tax Act ([exemption codes A-H](#)).

---

<sup>1</sup> Clearstream refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Europe AG (for Clearstream Europe AG clients using Creation accounts) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

## One-Time Certificate for South African Equities and Inward Listed Securities

We further certify that in the event the Securities are held by us in our capacity as beneficial owner:

- we qualify as the beneficial owner for tax purposes and are entitled to any related tax relief claimed, based on the applicable tax laws and regulations in the South African market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the South African market already held on the Account or to be held in the future in the Account;
- such related tax relief entitlement to any related tax relief is not restricted by any contractual obligation such as a lending or collateral arrangement

or

for several beneficial owners (excluding ourselves)

We hereby certify that we are not the beneficial owner of all securities that we may hold from time to time in the account but hold the Securities for several beneficial owners who may be subject to different tax rates.

we acknowledge that to receive dividend payments with the reduced rate or exemption, we must provide Clearstream by the prescribed deadlines with the appropriate tax certification for DTT or domestic legislation benefits, and any other tax documentation required from time to time under South African law

In addition we commit ourselves:

- to notify Clearstream immediately, but in any case before the applicable payment date, if there is a change in the eligibility of the holdings in South African Equities or Inward Listed Equities in our Account with regard to ownership of such equities or to our settled position of those securities that are eligible for relief at source; and
- to notify Clearstream promptly should any certificate, form or information referred to herein and delivered to Clearstream become invalid due to incorrect, outdated or incomplete information.

We hereby appoint Clearstream with authority to collect and forward this certificate and any information or documents related hereto to the South African authorities or other persons, to the extent required by South African law or regulations.

We understand that, according to South African legislation, it is the final beneficial owner or its representative that is ultimately responsible for determining its eligibility for a reduced tax rate or tax exemption, to provide adequate supportive documentation when appropriate and to ensure the accuracy of the information contained in the requested documentation. We understand that validation of the final beneficial owner's eligibility will be performed by the South African Revenue Service.

We shall not hold Clearstream liable for any claims of additional taxes, interest or penalties assessed by the South African Tax Authorities with respect to any certification that is incomplete, inaccurate or invalid. Clearstream may charge our Account or otherwise reclaim from us and we will pay Clearstream on demand the amount of such charge or loss and any other expenses incurred by Clearstream in pursuing its claim.

We hereby certify that the above information is true, correct and complete and that we are authorised representatives of the Clearstream client named below.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid for 5 years as from that date unless terminated by not less than ten (10) business days' written notice to Clearstream served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream with a renewed One-Time Certificate.

This One-Time certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and Germany (for Clearstream Europe AG clients using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

# One-Time Certificate for South African Equities and Inward Listed Securities

**For and on behalf of:**

Name of Clearstream client: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

**By (authorised signature/s):**

Authorised signature

Name

Title

Place

Authorised signature

Name

Title

Date (DD/MM/YYYY)