

Reference information (for office use only)	
BP ID	
Account number	
Section A1: Juristic person/entity	
<b>The juristic account holder must complete this questionnaire.</b>	
Registered name of the entity	Trading name of the entity
Registration or incorporation number of the entity	
Country of incorporation or registration	<input type="checkbox"/> South Africa <input type="checkbox"/> Other
In which country is your entity incorporated or registered, if not South Africa?	
Country of principal office	<input type="checkbox"/> South Africa <input type="checkbox"/> Other
Which is your country of principal office, if not South Africa?	
Country of effective management	<input type="checkbox"/> South Africa <input type="checkbox"/> Other
Which is your country of effective management, if not South Africa?	
Date of incorporation or registration	
Registered address	
Postal code	
Country	
Is your entity's registered address the same as its postal address?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If they are not the same, please fill in the postal address	
Postal address	
Postal code	
Country	
Please tick the boxes next to any financial institution activities described below that your entity is involved in, as defined in:	
<ul style="list-style-type: none"> <li>• The Intergovernmental Agreement between the government of the United States of America and the government of the Republic of South Africa to improve international tax compliance and to implement FATCA – Article 1</li> <li>• Standard for Automatic Exchange of Financial Account Information in Tax Matters – Section VIII A</li> </ul>	
<input type="checkbox"/>	1 The entity accepts deposits in the ordinary course of banking or similar business.
<input type="checkbox"/>	2 The entity holds financial assets for the account of others as a substantial portion of its business.
<input type="checkbox"/>	3 The entity conducts activities on behalf of clients involving portfolio management or the administration or management of financial assets.
<input type="checkbox"/>	4 The entity is an insurance company which writes annuity contracts or obligations or issues insurance contracts which have a cash value, should they be cancelled.
If you HAVE ticked any of the boxes, please complete Section A2.	
If you HAVE NOT ticked any of the boxes, please complete Section A3 and leave Section A2 blank.	
Section A2: Type of financial institution	
Global Intermediary Identification Number GIIN	<input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>
FATCA status:	
<input type="checkbox"/>	Reporting FFI
<input type="checkbox"/>	Certified deemed-compliant FFI
<input type="checkbox"/>	Registered deemed-compliant FFI
<input type="checkbox"/>	Non-reporting FFI
<input type="checkbox"/>	If other please specify

**Section A2: Type of financial institution (continued)**

**AEOI status**

Custodial institution     Specified insurance company     Investment entity     Depository institution

If the entity is NOT an investment entity, please complete Section B.

**Section A3: Non-Financial Entity**

**Please tick the boxes next to each statement that applies to your entity**

- The entity is part of a government agency or an arm of a sovereign nation, including but not limited to national, provincial or local government.
- The entity is majority-owned or controlled by a government agency or an arm of a sovereign nation.
- The entity is a supranational organisation, being comprised of nation states or having a headquarters agreement.
- The entity's stock is regularly traded on a securities market or the entity is a member of the same corporate group as an entity whose stock is regularly traded on a securities market.

If you HAVE ticked any of the boxes, please complete Section B. You do not have to complete any other section.

If you HAVE NOT ticked any of the boxes, please give us the following information

Is the entity a tax resident in any countries other than South Africa?  Yes  No

If the entity is a tax resident outside of South Africa, what are the countries of tax resident?	What is the entity's tax identification number or functional equivalent per tax residency?

Does the entity earn more than fifty per cent of its gross income from passive sources such as interest, dividends, royalties, etc.?  Yes  No

Does the entity hold more than fifty per cent of its assets to generate passive income such as interest, dividends, royalties, etc.?  Yes  No

If you have answered 'yes' to any of the above two questions, please complete Section B and Section C.

If you have answered 'no' to both questions, please complete Section B.

**Section B: Account holder declaration**

I declare that everything I have said above is true and complete.

If there is any change in circumstances which may change the entity's tax residency status or if any of the information I gave above changes, I will complete a new self-certification and declaration and provide it within 90 days.

Print name

Capacity

Signature

Date (YYYY-MM-DD)

## Section C: Controlling person questionnaire

Each controlling person of the account holder must complete a copy of this page. We also need all the necessary documentation for each controlling person of the entity.

Title  Full name  Date of birth (YYYY-MM-DD)

Country of birth  South Africa  Other

Physical address  Town or city of birth

Postal code

Country

Is your physical address the same as your postal address?  Yes  No If they are not the same, please fill in your postal address

Postal address

Postal code

Country  Postal code

Is the Controlling Person a citizen or a tax resident of any countries other than South Africa?  Yes  No

If yes, what are your countries of citizenship/tax residency?	If yes, and you are a citizen or a tax resident of any other countries, please fill in your tax identification number or functional equivalent.
<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"/>

### Documentation checklist for each controlling person

Copy of ID/passport  Proof of residential address

### Controlling person declaration

I declare that everything I have said above is true and complete.

If there is any change in circumstances which may change the entity's tax residency status or if any of the information I gave above changes, I will complete a new self-certification and declaration within 90 days.

Print name  Capacity

Signature  Date (YYYY-MM-DD)

## FATCA and Common Reporting Standard Glossary

This glossary is of general guidance only for concepts you may be unfamiliar with. If uncertain as to your FATCA or CRS classification please consult your tax advisor.

### Cash Value

The term "Cash Value" means the greater of (i) the amount that the policyholder is entitled to receive upon surrender or termination of the contract (determined without reduction for any surrender charge or policy loan), and (ii) the amount the policyholder can borrow under or with regard to the contract. Notwithstanding the foregoing, the term "Cash Value" does not include an amount payable under an Insurance Contract.

### Cash Value Insurance Contract

The term "Cash Value Insurance Contract" means an Insurance Contract (other than an indemnity reinsurance contract between two insurance companies) that has a Cash Value.

### Controlling Person

The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

### Custodial Institution

The term "Custodial Institution" means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of: (i) the three-year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence.

### Depository Institution

The term Depository Institution means any Entity that accepts deposits in the ordinary course of a banking or similar business.

### Financial Asset

The term "Financial Asset" includes a security (for example, a share of stock in a corporation; partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust; note, bond, debenture, or other evidence of indebtedness, partnership interest, commodity, swap (for example, interest rate swaps, currency swaps, basis swaps, interest rate caps, interest rate floors, commodity swaps, equity swaps, equity index swaps, and similar agreements), Insurance Contract or Annuity Contract, or any interest (including a futures or forward contract or option) in a security, partnership interest, commodity, swap, Insurance Contract, or Annuity Contract. The term "Financial Asset" does not include a non-debt, direct interest in real property.

### Financial Institution

Please note that FATCA and the Common Reporting Standard are law in South Africa in terms of the Tax Administration Act. There is no legal entity to which the Regulations do not apply. If uncertain as to your organisation's classification, please seek tax advice. Misrepresentation of your classification to any South African financial institution may expose you to severe penalties by SARS.

The term Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

### Insurance Contract

The term "Insurance Contract" means a contract (other than an Annuity Contract) under which the issuer agrees to pay an amount upon the occurrence of a specified contingency involving mortality, morbidity, accident, liability, or property risk.

### Investment Entity

The term "Investment Entity" means any Entity:

- a That primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - i Trading in money market instruments (cheques, bills,

certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

- ii Individual and collective portfolio management; or
- iii Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

- b The gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a).

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of subparagraph a(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of:

- i The three-year period ending on 31 December of the year preceding the year in which the determination is made; or
- ii The period during which the Entity has been in existence.

### Non-Reporting Financial Institution

Please note that FATCA and the Common Reporting Standard are law in South Africa in terms of the Tax Administration Act. There is no legal entity to which the Regulations do not apply. If uncertain as to your organisation's classification, please seek tax advice. Misrepresentation of your classification to any South African financial institution may expose you to severe penalties by SARS. The following definition is an excerpt from the Regulations.

The term "Non-Reporting Financial Institution" means any Financial Institution that is:

- a a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- b a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- c any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is included in the list of Non-Reporting Financial Institutions referred to in Annex I (see below) to these Regulations as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
- d an Exempt Collective Investment Vehicle; or
- e a trust established under the laws of a Reportable Jurisdiction to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

## ANNEX I

### Non-Reporting Financial Institutions

- 1 The following Retirement Funds:
  - a A Pension Fund (including an umbrella Pension Fund) as defined in section 1 of the Income Tax Act, 1962;
  - b A Provident Fund (including an umbrella Provident Fund) as defined in section 1 of the Income Tax Act, 1962;
  - c A Pension Preservation Fund as defined in section 1 of the Income Tax Act, 1962;
  - d A Provident Preservation Fund as defined in section 1 of the Income Tax Act, 1962;
  - e A Retirement Annuity Fund as defined in section 1 of the Income Tax Act, 1962; provided that such fund is not a Non-Reporting Financial Institution under Section VII(B) and-

- i is approved by the Commissioner for SARS and registered by Financial Services Board as a fund under section 1 of the Income Tax Act, 1962;
  - ii is subject to regulation by the Financial Services Board under the Pension Funds Act, 1956;
  - iii does not have a single beneficiary with a right to more than five per cent of the fund's assets except where the fund is being wound down or in a manner regulated by the Pension Funds Act, 1956, or amalgamated in a manner regulated by the Financial Services Board with another retirement fund that is a Non-Reporting Retirement Fund under this paragraph;
  - iv provides information reporting to SARS as and when required, including obtaining a tax directive from SARS prior to the payment by the fund of a lump sum benefit as defined in section 1 of the Income Tax Act, 1962, to a member or beneficiary of the fund; and
  - v is generally exempt from tax on investment income.
- d rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the entity;
  - e annuities;
  - f the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously;
  - g the excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets;
  - h the excess of foreign currency gains over foreign currency losses;
  - i net income from swaps; or
  - j amounts received under Cash Value Insurance Contracts.

**Specified Insurance Company**

The term "Specified Insurance Company" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

**TIN**

The term "TIN" means Taxpayer Identification Number (or functional equivalent in the absence of a Taxpayer Identification Number).

**Passive Income**

Passive income includes the portion of gross income that consists of:

- a dividends;
- b interest;
- c income equivalent to interest;