DTCC *Important Notice* The Depository Trust Company

| B #: | 1513-14 |
|------------|--|
| Date: | August 21, 2014 |
| То: | All Participants |
| Category: | Dividends |
| From: | International Services |
| Attention: | Operations, Reorg & Dividend Managers, Partners & Cashiers |
| Subject: | Tax Relief - Country: South Africa MTN Group CUSIP: 62474M108 Record Date: 08/29/14 Payable Date: 09/11/14Standard Long Form Tax Reclaim Cutoff date: 09/01/2016 8:00 PM |

Holders of Depositary Receipts (DRs) of **MTN Group** may be eligible to receive favorable or reduced withholding tax relief.

***************NOT EDS ELIGIBLE***************

Questions regarding this Important Notice may be directed to GlobeTax at 212-747-9100.

Important Legal Information: The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Holders of Depositary Receipt (DR) of **MTN GROUP** may be eligible to receive favorable or reduced withholding tax relief. Further details on eligibility, documentation, limitations, fees, charges and deadlines are included below.

All eligible holders will have the opportunity to receive accurate entitlement as outlined in the "Tax Reclaim Eligibility Matrix". The dividend was paid on pay date net of the full South African statutory withholding tax rate of 15% with the possibility to reclaim through the standard long form process.

| DIVIDEND EVENT DETAILS | | | | |
|--|----------------|--|--|--|
| COUNTRY OF ISSUANCE | SOUTH AFRICA | | | |
| ISSUE | MTN GROUP | | | |
| CUSIP# | 62474M108 | | | |
| DEPOSITARY | BNY MELLON | | | |
| DEPOSITARY RECEIPT RECORD DATE | 8/29/2014 | | | |
| DEPOSITARY RECEIPT PAY DATE | 9/11/2014 | | | |
| DEPOSITARY RECEIPT GROSS DIVIDEND RATE ON PAY DATE | TBD | | | |
| ORD GROSS DIVIDEND RATE ON PAY DATE | ZAR 4.44696777 | | | |
| RATIO | 1 ORD : 1 DR | | | |
| WHT RATE | 15% | | | |

FEES & DEADLINES

| FILING METHOD | BATCH / PAYMENT METHOD | TAX RELIEF FEE | CUSTODIAL FEE | MINIMUM FEE PER BENEFICIAL OWNER* | FINAL SUBMISSION DEADLINE (DOCUMENTATION) |
|--------------------------|-------------------------------------|--|------------------|--|--|
| STANDARD LONG FORM | POST PAY DATE PAYMENT / CHECK | Up to \$0.01 per DEPOSITARY RECEIPT ("DR") | ZAR 250 | USD \$25.00 | SEPTEMBER 1, 2016 8:00 P.M. EST |

* A Custodial Fee of ZAR 250 will be imposed, please contact GlobeTax as Agent for BNY Mellon for details

TAX RECLAIM ELIGIBILITY MATRIX

| RATE DESCRIPTION | RECLAIM RATE | ELIGIBLE RESIDENTS | DOCUMENTATION REQUIRED |
|---------------------|-----------------|---|---|
| 10% FAVORABLE | 5% | CROATIA, ETHIOPIA, INDIA, IRAN, IRELAND, MALAYSIA, MALTA, MEXICO, NETHERLANDS, NIGERIA, OMAN, SAUDI ARABIA, SEYCHELLES, TUNISIA, UNITED KINGDOM | COVER LETTER (APPENDIX A) DTD(RR) (APPENDIX B) PROOF OF RECORD DATE POSITION POWER OF ATTORNEY** |
| 5% FAVORABLE | 10% | CHINA | COVER LETTER (APPENDIX A) DTD(RR) (APPENDIX B) PROOF OF RECORD DATE POSITION POWER OF ATTORNEY** |
| 0% EXEMPT | 15% | CYPRUS, KUWAIT, OMAN**, SINGAPORE**, UNITED STATES** SEE EXEMPTIONS TABLE (APPENDIX D) | COVER LETTER (APPENDIX A) DTD(EX) (APPENDIX C) PROOF OF RECORD DATE POSITION PROOF OF EXEMPTION POWER OF ATTORNEY** |

* PLEASE NOTE THAT A NUMBER OF TAX TREATIES PROVIDE FOR TWO OR MORE WITHHOLDING TAX RATES AVAILABLE DEPENDING ON CERTAIN PERCENTAGE OF HOLDING (10% - 30%) CONDITIONS SPECIFIED IN THE RESPECTIVE TREATIES. IT IS THE RESPONSIBILITY OF THE INVESTOR TO CONSULT WITH THEIR OWN TAX ADVISORS WITH RESPECT TO THE REQUIREMENTS FOR APPLICATION OF FAVOURABLE WITHHOLDING TAX RATE. ** INCOME PAID TO THE GOVERNMENT OF CONTRACTING STATE

| DESCRIPTION OF VARIOUS DOCUMENTATION | | | | | | | |
|--|---|-----------------|--|--|--|--|--|
| DOCUMENT NAME | DESCRIPTION | ORIGINAL / COPY | SIGNATURE REQUIREMENT | | | | |
| COVER LETTER (APPENDIX A) | LISTING OF BENEFICIAL OWNERS CERTIFYING POSITION ON RECORD DATE. | COPY | FINANCIAL INSTITUTION | | | | |
| DTD(RR) (APPENDIX B) | DIVIDEND TAX DECLARATION & UNDERTAKING TO BE MADE BY THE BENEFICIAL HOLDER OF A DIVIDEND (REDUCED RATE OF TAX) | COPY | BENEFICIAL HOLDER OR FINANCIAL INSTITUION ON BEHALF OF THE INVESTOR WITH A VALID POWER OF ATTORNEY. | | | | |
| DTD(EX) (APPENDIX C) | DIVIDEND TAX DECLARATION & UNDERTAKING TO BE MADE BY THE BENEFICIAL HOLDER OF A DIVIDEND (EXEMPTION FROM TAX) | COPY | BENEFICIAL HOLDER OR FINANCIAL INSTITUION ON BEHALF OF THE INVESTOR WITH A VALID POWER OF ATTORNEY. | | | | |
| PROOF OF EXEMPTION (IF APPLICABLE) | DOCUMENT INDICATING THE BENEFICIAL HOLDER IS TAX EXEMPT FOR PURPOSES OF INCOME (i.e. COR) | COPY | N/A | | | | |
| PROOF OF RECORD DATE POSITION | DTCC POSITION PRINT OUT (DIVA SCREENSHOT) | СОРҮ | N/A | | | | |
| POWER OF ATTORNEY | DOCUMENT APPOINTING FINANCIAL INSTITUTION AUTHORITY TO ACT ON BEHALF OF THE INVESTOR. | COPY | **ONLY REQUIRED IF FINANCIAL INSTITUTION SIGNS DTD FORM ON BEHALF OF THE INVESTOR | | | | |

APPENDIX D - EXEMPTION TABLE

| Code | Description |
|------|--|
| | |
| Α | A company which is a resident of South Africa; |
| В | The Government, a provincial administration or a municipality; |
| С | A public benefit organization approved by the Commissioner in terms of section 30(3) (could be local or foreign, but must be approved); |
| D | A trust contemplated in section 37A (i.e. rehabilitation trust); |
| Е | An institution, board or body contemplated in section 10(1)(cA) (ex. Water Board, Tribal Authority etc); |
| F | A fund contemplated in section 10(1)(d)(i) or (ii) (i.e. Pension/Provident/RA/Benefit Fund); |
| G | A person contemplated in section 10(1)(t) (ex. CSIR, SANRAL, ARMSCOR, Development Bank of SA etc); |
| Н | A shareholder in a registered micro business, as defined in the Sixth Schedule, paying that dividend, to the extent that the aggregate amount of dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed the amount of R200 000; |
| 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. nonresident company listed on JSE); |
| Y** | Double Taxation Agreement; |
| Z*** | Other International Agreement. |
| | |

* Codes A-J are for domestic, South African entity types only.

** Code Y includes entities that are entitled for the 0% withholding (i.e. U.S. & foreign pension fund or government organization) provided that the exemption is stipulated within the applicable DTA. *** Code Z includes entities that has an international agreement (i.e. supranational)

**** ONLY U.S. governmental tax exempt entities may apply for the 0% exempt rate. All other U.S. entities are subject to the default withholding rate of 15%.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

| QUESTION | ANSWER |
|--|--|
| WHERE DO I SEND THE DOCUMENTATION? | SCANNED PAPERWORK MAY BE SENT TO SOUTHAFRICA@GLOBETAX.COM. |
| WHEN IS THE DEADLINE? | RELEVANT DEADLINES ARE LISTED ON PAGE 3 UNDER CHARGES AND DEADLINES. |
| I'M A CUSTODIAN / BROKER, CAN I SIGN THE DIVIDEND TAX FORM ON BEHALF OF THE INVESTOR? | YES, AS LONG AS A VALID POWER OF ATTORNEY IS ALSO ENCLOSED. |
| HOW DO I KNOW IF MY CLIENT QUALIFIES FOR AN EXEMPTION OR REDUCED TAX BASED ON PERCENTAGE OF OWNERSHIP? | THE INVESTOR WILL HAVE TO CONSULT WITH THEIR TAX ADVISOR. |
| DOES THE BENEFICIARY'S NAME ON THE DIVIDEND TAX FORM NEED TO MATCH THE POA? | YES, THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL. |
| HOW LONG DOES IT TAKE FOR STANDARD RECLAIMS TO BE PAID? | WE ESTIMATE IT TAKES APPROXIMATELY SIX (6) MONTHS FOR LONG FORM CLAIMS TO BE PAID |
| DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIRMENT PER BENEFICIAL HOLDER? | NO, THERE IS A MINIMUM FEE OF \$25.00 PER BENEFICIAL HOLDER WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED. |
| WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SOUTH AFRICAN RECLAIMS? | IT IS THREE (3) YEARS FROM THE LOCAL MARKET PAY DATE. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS. |
| IS THIS LONG FORM PROCESS OFFERED BY BNY MELLON AN OPTIONAL PROCESS? | YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE, HOWEVER, IN THE SOUTH AFRICAN MARKET; THE SOUTH AFRICAN CUSTODIANS WILL NOT ACCEPT CLAIMS FROM ANYONE EXCEPT THOSE PROCESSED THROUGH BNY MELLON. |
| IS THIS LONG FORM PROCESS FREE OF CHARGE? | NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.01 PER DEPOSITARY RECEIPT WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A CUSTODIAL FEE AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN OR AUTHORITIES. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS. |

| CONTACT DETAILS | | | | |
|-----------------------|---|--|--|--|
| PRIMARY CONTACT | EILEEN CHAN | | | |
| DOMESTIC PHONE (U.S.) | 1-800-915-3536 | | | |
| DOMESTIC FAX (U.S.) | 1-800-985-3536 | | | |
| INTERNATIONAL PHONE | 1-212-747-9100 | | | |
| INTERNATIONAL FAX | 1-212-747-0029 | | | |
| EMAIL ADDRESS | EILEEN_CHAN@GLOBETAX.COM | | | |
| COMPANY | GLOBETAX as Agent for BNY Mellon | | | |
| STREET ADDRESS | 90 BROAD STREET, 16 TH FLOOR | | | |
| CITY/STATE/ZIP | NEW YORK, NY 10004 | | | |
| ADDITIONAL CONTACTS | JONATHAN STAAKE | | | |

Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of DRs, and their agents and the participants, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and expenses (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold submitting holders of DRs and their agents and the participants, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities or the applicable issuer will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

APPENDIX A – COVER LETTER REQUIRED FOR SOUTH AFRICAN TAX RELIEF PROCESS THIS DOCUMENT MUST BE PREPARED ON THE FINANCIAL INSTITUTION'S LETTERHEAD

Date:

GlobeTax as Agent for BNY Mellon 90 Broad Street, 16th Floor New York, NY 10004 - 2205 Attn: Depositary Services – South Africa

Re: Withholding Certification for MTN GROUP; Cusip#: 62474M108

Enclosed please find withholding tax reclamation documents which we have submitted on behalf of our client(s) to obtain a reduced or favorable tax withholding rate at source on South African DRs. We, (DTC PARTICIPANT NAME AND DTC PARTICIPANT NUMBER) hereby represent and warrant that each beneficial holder cited below held the respective amount of shares on the DR record date of <u>8/29/2014</u> for the security <u>MTN GROUP (CUSIP# 62474M108)</u>.

Below is the list of beneficial owners and their holdings, which total **(TOTAL NUMBER OF DRs CITED BELOW)** DRs. Proof of residence documents are enclosed for each beneficial holder. The ratio is $\underline{1}$ DR(s) to $\underline{1}$ Ordinary Share. The information is as follows:

| Name of Beneficial holder | Complete Address (Street / City / State / Zip) | | Country of Residence | DR(s) Held | ORD(s) Held | Withholding Tax Rate |
|------------------------------|---|--|-------------------------|---------------|----------------|-------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total DR(s) Held: | | | | | | |

Agreement, Representations and Indemnification

Whereby agree that this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.01 per depositary receipt for standard Long Form tax reclaim (with a minimum of \$25.00), and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax reclaim benefits will be subject to review and approval by the applicable custodian and the applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto.

We certify that to the best of our knowledge each of the beneficial owners identified hereby are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

CONTACT INFO

| SIGNATORY NAME: |
|-----------------|
| POSITION: |
| TELEPHONE #: |
| E-MAIL ADDRESS: |
| SIGNATURE: |

APPENDIX B

Investor Services Declaration for Reduced Rate from dividend withholding tax [DTD(RR)]

Notes on completion of this form

- 1 2 3
- This form is to be completed by the beneficial owner of a dividend qualifies for a reduction in the dividend tax rate. In order to qualify for a Reduction, this declaration and written undertaking should be submitted to Standard Bank of South Africa. To be completed by a beneficial non-resident shareholder that qualifies for a reduced taxation rate, based on the applicable Double Taxation Agreement (DTA) with South Africa. Should a client sign on behalf of the beneficial shareholder, then a signed Power of Attorney must be accompanied with this form.
- 4

| Part A | | | | | |
|--|-------------------------------|---|---------------------------------|-------------------------|--|
| Withholding agent details | | | | | |
| Registered name | | Dividends tax reference nu | mber | | |
| Standard Bank's client details | | | | | |
| Client safe custody account number | | Client name | | | |
| Part B | | | | | |
| Beneficial owner (Investor) | | | | | |
| Name and Surname/registered name | | | | | |
| Name of entity | | | | | |
| Individual Listed compa | any | South African Governme | nt, Provincial Administra | tion, Municipalities | |
| Trust (any type) Unlisted com | ipany | Retirement Fund (Pensio | n, Provident, Benefit, Re | etirement Annuity etc) | |
| Other (if selected please provide a description | on/explanation of nature | of the entity/person below) ID Number/Passport Numb Registration Number | er/ | | |
| South African income tax reference number | | Date if Birth/Date of Inception (YYYY-MM-DD) | | | |
| Physical address | | · | | | |
| | | | P | ostal code | |
| Postal address (if different) | | | | | |
| | stal code | Country in which resident for tax purposes | | | |
| Part C | | | | | |
| Reduced rate | | | | | |
| Please provide the following details for all share | res held in respect of v | which a reduced rate of tax | is applicable: | | |
| No Registered Company Name/ Issuer Name | | reasons the beneficial equirements of the DTA | Event record date | Record date holdings | |
| 1 | Owner meets the re | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| | | | | | |
| Declaration | | a Aatı | | | |
| Declaration in terms of sections 64FA(2)(a), 640 | | ne undersigned hereby decla | re that all the relevant re | equirements in terms of | |
| | r the Avoidance of Doul | ble Taxation and Prevention of | of Fiscal Evasion (DTA) i | n force on the relevant | |
| date between the Republic of South Africa and the of the Act (whichever is applicable), have been me | country of residence of | the beneficial owner specifie | d above, as well as sect | ions 64FA, 64G or 64H | |
| % | | d on the shares specified ab | | | |
| | | | | | |
| Signature (d | uly authorised to do so) | Date (YYYY-MM-DD) | | | |
| Capacity of signatory (if not the Beneficial Owner) | | | | | |
| Undertaking in terms of section 64FA(2)(b), 640 | | | | | |
| I,(full names in print please), the undersigned undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change. | | | | | |
| Signature (d | uly authorised to do so) | Date (YYYY-MM-DD) | | | |
| Capacity of signatory (if not the Beneficial Owner) | | | | | |
| 00162090 2012-07 The Standard Bank of South Africa Li | mited (Reg. No. 1962/000738/0 | 6) An authorised financial services and | registered credit provider (NCF | RCP15)) | |

APPENDIX C

Investor Services Declaration for exemption from dividend withholding tax [DTD(EX)]

Notes on completion of this form

- This form is to be completed by the beneficial owner of dividends in order to be exempt from dividends tax. In order to qualify for an exemption, this declaration and written undertaking should be submitted to Standard Bank of South Africa. **Part B** is to be completed by the person entitled to the benefit of the dividend attaching to a share(s). Should a client sign on behalf of the beneficial shareholder, then a signed Power of Attorney must be accompanied with this form.
- 1 2 3 4

| Part A | | | | | | |
|---|---|-------------|--|--|--|--|
| Withholding agent details | | | | | | |
| Registered name | Dividends tax reference number | | | | | |
| Standard Bank's client details | | | | | | |
| Client safe custody account number | Client name | | | | | |
| Part B | | | | | | |
| Beneficial owner (Investor) | | | | | | |
| | | | | | | |
| Name and Surname/registered name | | | | | | |
| Listed company □ Trust (any type) Unlisted company □ | South African Government, Provincial Administration, Municipalities | | | | | |
| Other (if selected please provide a description/explanation of nature | J Retirement Fund (Pension, Provident, Benefit, Retirement Annuity etc) re of the entity/person below) | | | | | |
| Individual Listed company Trust (any type) Other (if selected please provide a description/explanation of nature | | | | | | |
| ID Number/Passport Number/Registration Number | | | | | | |
| South African income tax reference number | Date of Birth/Date of Inception (YYYY-MM-DD) | | | | | |
| Physical address | Postal code | | | | | |
| * | Postal code | | | | | |
| Postal address (if different) | Postal code | | | | | |
| Country in which resident for tax purposes Real Estate Investment Trust (REIT) status | | | | | | |
| (only applicable to beneficial owners who are South African tax residents) | | No | | | | |
| Part C | | | | | | |
| Exemption (Please indicate the reason why the beneficial owner is exer | npt from dividends tax) | | | | | |
| (A) A company which is a resident in South Africa; | | | | | | |
| (B) The Government, a provincial administration or a municipality (of t | he Republic of South Africa); | | | | | |
| (C) A public benefit organisation approved by the Commissioner in ter | ms of section 30(3); | | | | | |
| (D) A trust contemplated in section 37A (i.e. rehabilitation trust); | | | | | | |
| (E) An institution, board or body contemplated in section 10(1)(cA) (ex. Water Board, Tribal Authority etc); | | | | | | |
| (F) A fund contemplated in section 10(1)(d)(i) or (ii) (i.e. Pension/Prov | ident/Retirement Annuity/Benefit Fund); | | | | | |
| (G) A person contemplated in section 10(1)(t) (ex. CSIR, SANRAL, AR | | | | | | |
| dividends paid by that registered micro business to its shareholders | h Schedule, paying that dividend, to the extent that the aggregate amoun during the year of assessment in which that dividend is paid does not exc | | | | | |
| the amount of R200 000 ; (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. | | | | | | |
| non-resident company listed on JSE); | | | | | | |
| (K) Portfolio of a collective investment schemes in securities; | | | | | | |
| L) Any person insofar as the dividend constitutes income of that pers | on for South African tax purposes; | | | | | |
| (M) Any person to the extent that the dividend was subject to STC; | | | | | | |
| (N) Any fidelity and indemnity fund contemplated in section 10(1)(d)(iii |); | | | | | |
| (Y) Double taxation agreement; | | | | | | |
| (Z) Other international agreement. | | | | | | |
| Declaration in terms of sections 64FA(1)(a)(i), 64G(2)(a)(aa) of | r 64H(2)(a)(aa) of the Act | | | | | |
| I, dividends paid to the beneficial owner is exempt, or would have been exen in terms of the paragraph of section 64F of the Act indicated above. | (full names in print please), the undersigned hereby declare t npt had it not been a distribution of an asset in specie, from the dividends | that tax | | | | |
| Signature (duly authorised to do so) | Date (YYYY-MM-DD) | | | | | |
| Undertaking in terms of sections 64FA(1)(a)(ii), 64G(2)(a)(bb) | or 64H(2)(a)(bb) of the Act | | | | | |
| | (full names in print please), the undersigned undertake to forth | with | | | | |
| inform the Withholding Agent in writing should the circumstances of the be | eneficial owner referred to in the declaration above change. | viul | | | | |
| | | | | | | |
| Signature (duly authorised to do so) | Date (YYYY-MM-DD) | | | | | |
| Capacity of Signatory | | | | | | |