

Tax Residency Self-Certification | Entity

Regulation based on the OECD Common Reporting Standard (“CRS”) require Fundrock Management Company (RF) (Pty) Ltd (“Fundrock”) to collect and report certain information about an account holder’s tax residence.

For more information on tax residence, please consult your tax advisor.

If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside of South Africa we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the South African Revenue Service (“SARS”) and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory information that makes this form incorrect or incomplete. In that case you must notify us, and provide an updated self-certification.

This form is intended to request information consistent with local law requirements.

If you are a controlling person of an entity, please fill in the “Controlling Person Tax Residency Self-Certification” section of this form.

Please initial any amendments or changes and the bottom of each page.

INVESTOR DETAILS				Section A
Entity				
Investor number: (for office use only)				
Entity Name:				
Country of Incorporation:				
Entity Registration Number:				
Entity Type:	Private Company	Listed Company	Government Entity	
	Trust	Tax Exempt Organisation (Incl. Pension, Retirement, Provident Fund)		
Physical Address:				Code:

FATCA DECLARATION		Section B
U.S. Citizenship / U.S. Residence for Tax Purposes		
Please select either (a) or (b)		
<input type="checkbox"/>	(a) I confirm that the entity is a specified U.S. citizen and the entity’s U.S. federal taxpayer identifying number (U.S. TIN) is as follows:	

OR

<input type="checkbox"/>	(b) I confirm that the entity is NOT a specified U.S. citizen for tax purposes.
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FATCA CLASSIFICATION
Section C

The information provided in this section is for FATCA. Please note your classification may differ from your CRS classification in Section D.

Financial Institutions under FATCA:

If the entity is a Financial Institution please select one of the below categories and provide the entity's Global Intermediary Identification Number (GIIN).

Entity's GIIN:

South African Financial Institutions

- 1. Reporting Financial Institution
- 2. Sponsoring Entity
- 3. Sponsored Entity
- 4. Exempt Beneficial Owner
- 5. Certified Deemed Compliant Financial Institution or Non-Participating Financial Institution

Foreign Financial Institutions ("FFI")

If you are an FFI and you do not have a GIIN number, please specify the reason for this by selecting either 3, 4, 5 or 6 in the below list.

- 1. Partner Jurisdiction Financial Institution
- 2. Participating Foreign Financial Institution
- 3. Certified Deemed Compliant Foreign Financial Institution
- 4. Registered Deemed Compliant Foreign Financial Institution
- 5. Non-Participating Foreign Financial Institution
- 6. Exempt Beneficial Owner
- 7. Specified US Person

If the FFI remains non-compliant, it will be treated as non-participating FFI.

Non-Financial Institutions under FATCA

If the entity is a Non-Financial Institution, please select one of the below categories:

- 1. Active Non-Financial Foreign Entity
- 2. Passive Non-Financial Foreign Entity (If this box is ticked, please include self-certification forms for each of the controlling persons)
- 3. Exempt Non-Financial Foreign Entity

CRS DECLARATION OF TAX RESIDENCY
Section D

Please indicate the entity's country of tax residence for CRS purposes (if resident in more than one country please detail all countries of tax residence and associated taxpayer identification numbers ("TIN")).

Country of Tax Residency

NOTE: Provision of a TIN is required unless you are tax resident in a jurisdiction that does not issue a TIN.

Tax Identification Number(s)	Country of Issue

If a TIN is unavailable please provide the appropriate reason A, B or C:

Reason A: The country where the controlling person is liable to pay tax does not issue TINs to its residents.

Reason B: The controlling person is otherwise unable to obtain a TIN.

(Please provide an explanation in the table below.)

Reason C: No TIN is required.

(Note: only select this reason if the authorities of the country of residence for tax purposes entered below do not require the TIN to be disclosed.)

Country of Residence for Tax Purposes	If no TIN is available, select A, B or C below		
	A	B	C

If reason B is selected, please explain below:

Entity CRS Classification
Financial Institution under CRS

If the entity is a Financial Institution, please select one of the below categories:

1. Financial Institution under CRS (other than (2.) below)
2. An investment entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (If box is ticked, please indicate the name of any controlling person/s of the entity and complete the Controlling Persons Self-Certification section for each controlling person/s.)
3. Exempt Non-Financial Foreign Entity

Non-Financial Institutions under CRS

If the entity is a Non-Financial Institution, please select one of the below categories:

1. Active Non-Financial Entity – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation
2. Active Non-Financial Entity – a Government Entity of Central Bank
3. Active Non-Financial Entity – an International Organisation
4. Active Non-Financial Entity – other than (1. - 3.) (e.g. start-up NFE or a non-profit NFE)
5. Passive Non-Financial Entity (If this box is ticked, please complete the Controlling Persons Self-Certification section for each person)

DECLARATIONS AND UNDETAKINGS	Section E
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Declaration

- I/ We declare (as an authorized signatory) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.
- I acknowledge that the information contained in this form and information regarding the account holder may be reported to the tax authorities of the county in which this account/s is/are maintained and exchanged with tax authorities of another country or countries in which the account holder may be tax resident where those countries (or tax authorities in those countries) have entered into agreements to exchange financial account information.
- I/We undertake to advise the recipient promptly and provide an updated Self-Certification form where any change in circumstances occur which causes any of the information contained in this form to be incorrect.

Authorised Signature:										
Name of Signatory:										
Place:		Date:	d	d	m	m	y	y	y	y

Authorised Signature:										
Name of Signatory:										
Place:		Date:	d	d	m	m	y	y	y	y

Controlling Person's Tax Residency Self-Certification

This form is to be completed for each controlling person. Use separate Controlling Person's Tax Residency Self-Certification Forms for each controlling person.

DETAILS										Section A	
Title:		Surname:									
First Name(s):											
Place of Birth:		Date of Birth:	d	d	m	m	y	y	y	y	
Country:											
Identity or Passport Number:											
Country of Citizenship:											
Physical Address:											
		Code:									
Postal Address:											
		Code:									

CRS DECLARATION OF TAX RESIDENCY										Section B	
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Please indicate the entity's country of tax residence for CRS purposes (if resident in more than one country please detail all countries of tax residence and associated taxpayer identification numbers ("TIN")).

Country of Tax Residency

NOTE: Provision of a TIN is required unless you are tax resident in a jurisdiction that does not issue a TIN.

Tax Identification Number(s)	Country of Issue

If a TIN is unavailable please provide the appropriate reason A, B or C:

Reason A: The country where the controlling person is liable to pay tax does not issue TINs to its residents.

Reason B: The controlling person is otherwise unable to obtain a TIN.

(Please provide an explanation in the table below.)

Reason C: No TIN is required.

(Note: only select this reason if the authorities of the country of residence for tax purposes entered below do not require the TIN to be disclosed.)

Country of Residence for Tax Purposes	If no TIN is available, select A, B or C below		
	A	B	C
	A	B	C

If reason B is selected, please explain below:

TYPE OF CONTROLLING PERSON

Section C

Please provide the Controlling Person's status by ticking the appropriate box.

Controlling Person of a Legal Person

- 1. Control by ownership
- 2. Control by other means
- 3. Senior managing official

Controlling Person of a Trust

- 1. Settlor
- 2. Trustee
- 3. Protector
- 4. Beneficiary
- 5. Other

Controlling Person of a Legal Arrangement (Non-Trust)

- 1. Settlor-equivalent
- 2. Trustee-equivalent
- 3. Protector-equivalent
- 4. Beneficiary-equivalent
- 5. Other

DECLARATIONS AND SIGNATURE OF CONTROLLING PERSON

Section D

I understand that the information supplied by me is subject to the terms and conditions governing the account holder's relationship with the manager and its subsidiaries and affiliates where the account holder's financial relationship is maintained.

I acknowledge that the information contained in this form and information regarding the account holder and any reportable account(s) may be provided, directly or indirectly, to any relevant tax authority, including the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the account holder may be resident for tax purposes pursuant to bilateral or multilateral agreements between governments to exchange financial account information.

Certification

I certify that I am the controlling person (or person authorised to sign for the controlling person) of all of the account(s) to which this form relates. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to submit a suitably updated form within thirty days of any change in circumstances which affects the tax residency status of the controlling person or where any information contained herein become incorrect.

Authorised Signature:									
Name of Signatory:									
Place:									
	Date:	d	d	m	m	y	y	y	y

FATCA STATUS – KEY DEFINITIONS

Certified Deemed Compliant Institution - means a foreign financial institution that is not required to register with the IRS and certifies its status by providing a withholding agent with a valid Form W-8. This includes non-registered local banks, retirement plans, non-profit organizations, foreign financial institutions with only low-value accounts, and certain owner-documented foreign financial institutions.

Custodial Institution - means any entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (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.

Deemed Compliant Financial Institution - means a foreign financial institution that is exempt from withholding without entering into an IRS agreement, including:

- I. Registered deemed-compliant
- II. Certified deemed-compliant

Depository Institution - means any entity that accepts deposits in the ordinary course of a banking or similar business.

Entity - means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

Exempt Beneficial Owner – means:

- I. Superannuation funds: any plan scheme, fund, trust or other arrangement operated principally to administer or provide pension or retirement, superannuation or death benefits;
- II. Any entity that is wholly owned by a superannuation fund or conducts investment activities, accepts deposits from, or holds financial assets exclusively for or on behalf of, one or more superannuation funds;
- III. Government entities;
- IV. Any international organisation or wholly owned agency of an international organisation, including any intergovernmental organisation; and
- V. A Financial Institution that is an Investment Entity that is wholly owned by a superannuation fund, government entity or international organisation.

Investment Entity - includes two types of entities:

- i. an entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - a. 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;
 - b. Individual and collective portfolio management; or
 - c. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.
- ii. any entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

Participating Foreign Financial Institution - means a foreign financial institution that enters into an agreement with the IRS to undertake certain due diligence, withholding and reporting requirements for US account holders.

Partner Jurisdiction Financial Institution – means:

- i. any Financial Institution established in a Partner Jurisdiction, but excluding any branch of such Financial Institution that is located outside the Partner Jurisdiction, and
- ii. any branch of a Financial Institution not established in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction.

Non-Participating Foreign Financial Institution - means a foreign financial institution that is not a participating foreign financial institution, deemed-compliant foreign financial institution or exempt beneficial owner.

Registered Deemed Compliant Institution - means a foreign financial institution that registers with the IRS to declare its status. This includes certain local banks, non-reporting members of participating foreign financial institution groups, qualified collective investment vehicles, restricted funds, and foreign financial institutions that comply with FATCA requirements under an agreement between the US and a foreign government.

Reporting Financial Institution - means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company".

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.

Specified US Person - means any United States person other than—

- i. any corporation the stock of which is regularly traded on an established securities market,
- ii. any corporation which is a member of the same expanded affiliated group (as defined in section 1471(e)(2) without regard to the last sentence thereof) as a corporation the stock of which is regularly traded on an established securities market,
- iii. any organization exempt from taxation under section 501(a) or an individual retirement plan,
- iv. the United States or any wholly owned agency or instrumentality thereof,
- v. any State, the District of Columbia, any possession of the United States, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing,
- vi. any bank (as defined in section 581),
- vii. any real estate investment trust (as defined in section 856),
- viii. any regulated investment company (as defined in section 851),
- ix. any common trust fund (as defined in section 584(a)), and
- x. any trust which—
 - a. is exempt from tax under section 664(c), or
 - b. is described in section 4947(a)(1).

Sponsored Entity - means a sponsored foreign financial institution or a sponsored direct reporting non-financial foreign entity.

Sponsoring Entity - means an entity that has agreed to fulfil the due diligence, reporting, and withholding tax obligations (as applicable) on behalf of a foreign financial institution.