

HEDGE FUND PORTFOLIOS APPLICATION FORM FOR ENTITIES

BEFORE YOU INVEST

- 1.1 H4 Collective Investments (RF) (Pty) Ltd ("H4") is registered as a collective investment scheme manager under the Collective Investment Schemes Control Act, No. 45 of 2002.
- 1.2 H4 has appointed Peregrine Capital (Pty) Ltd ("Peregrine Capital") as the discretionary hedge fund manager of the Portfolios in Section 3 ("the Portfolios").
- 1.3 All documents and forms are available from H4 on request by the Investor, or at www.peregrine.co.za.

MAKE AN INFORMED DECISION

- 1.4 Read the latest **Minimum Disclosure Document(s)** and the **Key Investor Information Document(s)** to ensure that you have chosen the correct Portfolio(s) to suit your needs.
- 1.5 Consider getting financial advice
 - Neither H4 nor Peregrine Capital provide financial advice. However, we believe in the merits of good independent advice. If you are not comfortable making your own investment decision, please consider using the services of an Independent Financial Adviser ("IFA")
 - If you have an IFA, please complete the **Financial Adviser Form**

IMPORTANT INFORMATION

- 1.6 If the Investor qualifies for an exemption from dividend withholding tax ("DWT") or a reduced rate of DWT, please complete the **Dividend Withholding Tax Form**. Unless H4 receives a **Dividend Withholding Tax Form** from you, H4 will treat you as an individual South African tax resident for DWT purposes and the default DWT rate will apply to the Investor's investment.

COMPLETE THE FORM & AGREE TO THE Ts & Cs

- 1.7 1.7 Read and agree to the latest **H4 Hedge Fund Portfolios Terms and Conditions** of the Investor's investment.
- 1.8 Complete all the information on this form to ensure that there is no delay in processing the Investor's application.
- 1.9 Please initial next to any amendments that you have made on this form.
- 1.10 You may need to complete additional forms, depending on the specifics of the Investor's investment.

SEND THE DOCUMENTS

- 1.11 Send the documents listed below to hedge@h4ci.co.za
 - Completed application form for entities, including Annexure A
 - Completed Annexure B for the authorised representative(s) and controlling person(s) of the entity
 - FICA documents as set out in Annexure C
 - Verification of the Investor's bank details (e.g. cancelled cheque or bank statement, less than three months old) This is the South African bank account from which the Investor will transfer funds to purchase participatory interests and which H4 will use for any future banking transactions until H4 is notified in writing, via a duly authorised **Change of Investor Details Instruction Form**, of any changes.
 - If you are making payment from a non-South African bank account, please complete the **Non-South African Bank Account Form**. Monthly debit orders cannot be processed from a non South African bank account
 - Any related forms (e.g. **Financial Adviser Form**) and any supporting documents to those forms, if applicable
 - In certain instances H4 may contact you requesting additional documents

MAKE PAYMENT

- 1.12 H4 will not accept payments from any third party, credit card, bond or market linked accounts.
- 1.13 H4 will inform you when the Investor's application is approved.
- 1.14 H4 will email the relevant H4 bank account details to you once this application and FICA review have been approved.
- 1.15 Please use the Investor's name as a reference, and submit a copy of the EFT to hedge@h4ci.co.za. H4 requires proof of payment before this application can be processed.
- 1.16 Please refer to the relevant section in the **H4 Hedge Fund Portfolios Terms and Conditions** for the cut-off time for the submission of this application form, FICA documents and deposit of funds.
- 1.17 Should the funds NOT be reflecting and cleared in the H4 bank account by the cut-off time, the funds will be returned to the Investor, and any loss incurred is for the Investor's account.
- 1.18 The Investor shall not be entitled to receive interest on funds deposited between the date of deposit and the investment date, or on funds returned to the Investor.
- 1.19 If you have any questions, please contact H4 on **086 000 7993** or hedge@h4ci.co.za.

1. Investor information

Listed company	Unlisted company	Partnership	CIS	Trust
Retirement Fund	Close corporation	Other (specify)		

Full registered name			
Trading name (if applicable)			
Registration number		Date of incorporation/ registration/organisation	
Country of incorporation/ registration/organisation			
Nature of business			
Industry of business			
Jurisdiction(s)			
Tax identification number		Country of issue	
VAT number (if issued)			
SARB classification of assets	Retail	Institutional	

Notes:

- **Institutional assets** refers to assets held or managed on behalf of retirement funds, long-term insurers, collective investment scheme managers or investment managers registered as institutional investors with the Financial Surveillance Department of the South African Reserve Bank ("SARB")
- **Retail assets** refers to all other assets

Registered address

Unit number		Complex name	
Street number		Street/Farm	
Suburb			
City/Town		Postal code	
Country			

Head office address, if applicable

Unit number		Complex name	
Street number		Street/Farm	
Suburb			
City/Town		Postal code	
Country			

Business address, if different to registered and/or head office address

Unit number		Complex name	
Street number		Street/Farm	
Suburb			

City/Town		Postal code	
Country			

Postal address

Same as registered address	Same as head office address	Same as business address
PO Box No.	Private Bag No.	Postnet Suite No.
Suburb		Postal code

Are any of the Investor's addresses "in care of" addresses? Yes No

If "Yes", please provide the name of the "in care of" entity or individual

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Details of contact person of the Investor

Title		Surname	
First name(s)			

(International dialling code + area code + number)

Mobile		Work	
Email address			

Investor Communication

Please send the Investor's transaction confirmations, statements and other communication to the following email address(es)

2. Investor profile information required in terms of the Financial Intelligence Centre Act, No. 38 of 2001 ("FICA")

2.1 Business Relationship

The Investor is entering into a business relationship with H4 through this application. The nature and purpose of the business relationship is transacting in participatory interests in the Portfolio(s).

Note: The law requires that H4 knows the source of the Investor's income and funds before H4 can process this application

2.2 Source of the Investor's income

Please indicate the Investor's primary source(s) of income

Notes:

- This refers to the Investor's general source(s) of income and does not refer to the source of the funds to be invested in terms of this application
- In order for H4 to comply with the provisions of FICA, H4 may require additional documentation e.g. financial statements/dividend statements

Company profit	Capital	Investment income	Loan(s)
Other, please specify			

Please indicate the source of funds to be invested in the Portfolio(s)

Company profit	
Details of business trading activities	
If the Investor does not operate on a profit basis, e.g. if the investor is a charity, please advise how Investor is valued, or how its wealth is determined	
Capital	
Source of capital	
Investment income	
Details of the nature of the investments	
Loan(s)	
Source of loan(s), e.g. bank/shareholder/director etc.	
If the lender is not an entity that provides loans in the normal course of business, then please provide additional detail on the lender, such as full names/registered name and identity/passport/registration number	
Other	
Please provide details	

2.3 Source of the Investor’s funds

Please indicate the source of funds to be invested in the Portfolio(s)

Note: The Investor may be required to provide proof of source of funds e.g. deed of sale of property, etc.

Sale of business	Company profit	Investment income/Sale of investment	Donation
Sale of property	Other, please specify		

2.4 Domestic Prominent Influential Person or a Foreign Prominent Public Official

Is the Investor’s authorised representative(s), or any beneficiary, controlling person, or any beneficial owner of the Investor a Domestic Prominent Influential Person, or a Foreign Prominent Public Official? (Please refer to Annexure C for a list of the functions this refers to)

Yes No

If “Yes”, please provide details of position held

Is the investor’s authorised representative(s), or any beneficiary, controlling person, or any beneficial owner of the Investor a family member or a close associate of a Domestic Prominent Influential Person or a Foreign Prominent Public Official? (Please refer to Annexure C for a list of the functions this refers to)

Yes No

If “Yes”, please provide details of position held, including the nature of the relationship

2.5 Contracts with any local, provincial or national government body or the judiciary, the military, or any state owned entity

Does the Investor have any contracts with any local, provincial or national government body or the judiciary, the military, or any state owned entity?

Yes No

If "Yes", please provide details of such contracts

2.6 Links to other countries

Please indicate if the Investor has links, business and/or close personal links with regular contact, with a country outside South Africa

Yes No

If the answer is "Yes", please state the country(ies) and nature of the links

2.7 Ownership

In terms of H4's responsibilities under FICA, H4 is obliged to establish the ownership and control structure of the Investor, and to identify all beneficial owners. Accordingly, all such individuals and entities must complete Annexure B.

2.8 Estimated investment horizon of this investment

Please indicate the planned investment horizon of this investment

< 6 months	6 – 12 months	1 – 3 years	3 – 5 years	> 5 years
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2.9 Future transactions

Note: This information is required for FICA purposes and providing this information will not create an obligation on the Investor to enter into such future transactions

With regard to future transactions, please indicate if the Investor intends placing additional funds under H4's management and administration

Yes No Uncertain

If "Yes", please provide as much information as possible, including approximate amount, approximate date and the expected source of the funds

Approximate amount	Approximate date	Expected source of funds
R		

3. Choose your investment

3.1 Retail Hedge Funds

Notes:

- Should you wish to start a monthly debit order, please complete Section 3.3, Investor's banking details, and 4.1, Permission to debit your account
- Debit orders will be processed on the on the 28th calendar day of each month, for subscription of participatory interests in the selected Portfolio(s) on the first business day of the following month
- If applicable, please insert the percentage of the annual increase in the table below. Such increase shall be applicable on the investment anniversary date for the duration of the debit order authority
- If you wish for H4 to debit your account for the lump sum investment amount, please complete Section 3.3, Investor's banking details, and 4.1, Permission to debit your account
- Direct debits will be processed daily within 48 hours after confirmation that all requirements have been met for the investment

Portfolios	Lump Sum Investment Amount Minimum: R25 000 per portfolio	Monthly Debit Order Minimum: R1 000 per portfolio	Annual Debit Order Increase
Peregrine Capital High Growth H4 Retail Hedge Fund	R	R	%
Peregrine Capital Pure Hedge H4 Retail Hedge Fund	R	R	%

3.2 Qualified Investor Hedge Funds

Notes:

- The issue date for the subscription of participatory interests is the first calendar day of the month
- Should you wish to start a monthly debit order, please complete Section 3.3, Investor's banking details, and 4.1, Permission to debit your account
- You may only authorise a monthly debit order once you have subscribed for the minimum lump sum investment amount
- Debit orders will be processed on the 28th calendar day of each month, for subscription of participatory interests in the selected Portfolio(s) on the first calendar day of the following month
- If applicable, please insert the percentage of the annual increase in the table below. Such annual increase shall be applicable on the investment anniversary date for the duration of the debit order authority
- If you wish for H4 to debit your account for the lump sum investment amount, please complete Section 3.3, Investor's banking details, and 4.1, Permission to debit your account. Please note that each direct debit is limited to a maximum of R1 000 000 per day
- Direct debits will be processed on the 28th calendar day of each month

Portfolios	Lump Sum Investment Amount Minimum: R1 000 000 per portfolio	Monthly Debit Order Minimum: R5 000 per portfolio	Annual Debit Order Increase
Peregrine Capital High Growth H4 QI Hedge Fund	R	R	%
Peregrine Capital Pure Hedge H4 QI Hedge Fund	R	R	%
Peregrine Capital Dynamic Alpha H4 QI Hedge Fund	R	R	%

3.3 Investor's banking details

Name of account holder			
Name of bank			
Branch code			
Account number			
Type of account	Current	Savings	Transmission

4. How are you making your payment?

Electronic/Internet transfer (EFT)

Collection by H4

(H4 will collect the amount specified in Section 3.1 and/or 3.2 from the bank account referred to in Section 3.3)

Notes:

- Maximum of R1 000 000 per debit per day
- Participatory interests bought with a direct debit can only be withdrawn or switched after 32 business days.

4.1 Permission to debit your account

Notes:

- Monthly debit orders will automatically be cancelled if funds are returned from the bank after 3 consecutive dealing cycles. If a debit order is returned by the bank due to insufficient funds being available or for any other reason, then no additional subscription will be processed.
- I/We, the undersigned signatory(ies) of the bank account holder, hereby authorise H4 to withdraw from my/our South African bank account in Section 3.3, the debit order investment amounts detailed in Section 3.1 or 3.2, on the 28th calendar day of each month, for the purchase of participatory interests in the selected Portfolio(s) on the first calendar day of the following month for Qualified Investor Funds or the first business day of the following month for Retail Hedge Funds. All such withdrawals from my/our account will be treated as though signed personally by me/ us, and I/we request the bank to debit my/our account with these drawings.
- I/We, the undersigned signatory(ies) of the bank account holder, hereby authorise H4 to withdraw from my/our South African bank account in Section 3.3, the direct debit investment amounts detailed in Section 3.1 and/or 3.2. All such withdrawals from my/our account will be treated as though signed personally by me/us, and I/we request the bank to debit my/our account with these drawings.

1st Signatory					
Name		Signature (or duly authorised representative)		Date	
2nd Signatory					
Name		Signature (or duly authorised representative)		Date	

5. Income distribution

This investment may earn income distributions (interest and/or dividends). H4 will automatically reinvest income distributions earned on this investment, which means the Investor will receive additional participatory interests.

Please indicate if the income distributions should be paid into the Investor's bank account

6. Investor declaration and consent

By signing below, I/we, (or for and on behalf of the Investor), confirm that:

- 6.1 I/we agree to answer any questions on the source of the funds used for payment of this investment and to provide additional information if required;
- 6.2 I am/we are aware of, and consent to, all fees and costs relating to this investment (including the cost of buying/ selling participatory interests and H4's fees, which include a monthly management fee and quarterly performance fee). I am/We are aware that there are further permissible deductions from the Portfolio(s) (e.g. audit fees, trustee and custodian fees) that may impact on the value of this investment;
- 6.3 I/we have been free to obtain such independent legal, financial, tax and/or other professional advice in relation to this application and have taken, or otherwise dispensed with, such advice;
- 6.4 I/we understand that H4 may be legally obliged to disclose the information contained in this form to the South African Revenue Services, and do not object to this disclosure;
- 6.5 I/we hereby waive any claims against the Portfolio(s), Peregrine Capital, H4 and any of their employees, officers and agents for liability, loss, damage or expense in connection with taxes, penalties or interest levied on the Investor. Any such person may accept the benefit of this waiver at any time in any manner;
- 6.6 I/we agree to compensate H4 and its employees, agents, officers and directors for all liability, loss, damage and expense that results directly or indirectly from H4 having acted on any information provided by me/us or on my/our behalf, in or pursuant to this application;
- 6.7 I/we consent to receiving all communication and information relating to this investment electronically;
- 6.8 I/we consent to H4 collecting, processing, storing and sharing our personal information in the normal course of business and according to the H4 Hedge Fund Portfolios Terms and Conditions;
- 6.9 I/we acknowledge that any information supplied to H4 in terms of this application is provided voluntarily to H4;
- 6.10 I/we agree that our personal information may be collected and verified from another source, if not collected directly from me/us.

By signing below, I/we, (or for and on behalf of the Investor), represent and warrant that:

- 6.11 I/we have the necessary authority to sign this form in a representative capacity and that this transaction is within my/ our powers;
- 6.12 the Investor has full contractual capacity to enter into this application form;

- 6.13 all information provided in this form and all other documents signed by us in connection with this application form, whether in my/our handwriting or not, is true and correct;
- 6.14 I am/we are responsible for the accuracy and completeness of all answers, statements or other information provided by me/us, or on my/our behalf;
- 6.15 I/we have read, understood and agree to the latest H4 Hedge Fund Portfolios Terms and Conditions;
- 6.16 I/we have read and understood the latest Minimum Disclosure Document(s) and the Key Investor Information Document(s);
- 6.17 I/we have read and understood the risk profile of the Portfolio(s) and we understand that it is my/our obligation to familiarise myself/ourselves with and accept the risks associated with this investment. I/We further understand that there are no guarantees with regard to our capital and the performance of the Portfolios;
- 6.18 In terms of the Prevention of Organised Crime Act of 1998 ("POCA"), the funds for this investment come from a legitimate source. I/We also confirm that my/our income and investments are not in any way affected by the contraventions and prohibitions as set out in both the Protection of Constitutional Democracy Against Terrorist and Related Activities Act of 2004 ("POCDATARA"), and the Financial Intelligence Centre Act of 2001 ("FICA"), and that H4 will not be contravening POCDATARA and FICA by entering into a business relationship with me/us;
- 6.19 I/we have not received advice from H4 or Peregrine Capital regarding this investment;
- 6.20 where the Investor is a trust and there are deficiencies in the trust deed which may impact on the validity of the trust, the deed and/or any agreements ("the agreements") entered into between H4 and the trust, I/we hereby waive any and all rights, claims, demands and causes of action which I/we may have against H4, as a result of any losses, damages, liabilities, costs and/or expenses which we may suffer and/or incur in consequence of any deficiencies in the trust, the deed and/or the agreements. I/We furthermore indemnify H4 against all loss, damage, liabilities, costs and expenses which H4 may incur as a result of any action by any person, caused by, arising from or related to any deficiencies in the trust, the deed or the agreements.

6.21 **Self-certified qualified investor declaration**

If you are investing in a Portfolio(s) listed in Section 3.1, please complete this self-certified qualifies investor declaration

I/we declare that the Investor is a self-certified qualified investor for the purposes of Collective Investment Schemes Control Act, No. 45 of 2002

The Investor is a self-certified qualified investor because 2 of the following statements are applicable:

the Investor has invested a minimum amount of R1 000 000 per Portfolio;

and

I/we have demonstrable knowledge and experience in financial and business matters which would enable me/us to assess the merits and risk of a hedge fund investment; **or**

I/we have appointed a financial adviser who has demonstrable knowledge and experience to advise me/us regarding the merits and risks of a hedge fund investment.

1st Signatory					
Name		Signature (or duly authorised representative)		Date	
2nd Signatory					
Name		Signature (or duly authorised representative)		Date	

ANNEXURE A

FOREIGN ACCOUNT TAX COMPLIANCE ACT (“FATCA”) AND OECD COMMON REPORTING STANDARD (“CRS”) SELF-CERTIFICATION FORM

In terms of the Intergovernmental Agreement entered into between the governments of South Africa and the United States to improve international tax compliance and to implement FATCA (“the SA IGA”), H4 is required to collect certain information from each Investor in order to identify and classify Investors correctly according to the SA IGA, and report on these Investors to the South African Revenue Services (“SARS”). Where necessary, if these Investors are identified as Specified US Persons, SARS may exchange this information with the United States Internal Revenue Service (“IRS”).

In terms of CRS, South African financial institutions may also be legally required to obtain and report certain information contained in this form and on Investors’ investments to SARS, where Investors are tax resident in foreign jurisdictions. SARS may exchange this information with tax authorities of a foreign jurisdiction(s), pursuant to intergovernmental agreements to exchange financial account information.

Notes:

- The Investor’s application form will not be processed if this Annexure A is not completed in its entirety
- Please consult the definitions as set out in Annexure D
- Should the Investor be in doubt regarding the Investor’s classification, after considering the definitions set out in Annexure D, H4 recommends that the Investor consults a tax adviser in this regard.

1. US person status

1.1 In which country is the Investor incorporated/registered/organised?

1.2 If the Investor is incorporated, registered or organised in the United States, and is as such, a US Person, please confirm whether the Investor is a Specified US Person,
Yes No

If “Yes”, please provide the Investor’s Tax Identification Number (“TIN”)

If “No”, please complete points 1.3 and 1.4 below

1.3 If the Investor is incorporated, registered or organised in the United States, and is not a Specified US Person, please confirm which category of exemption from Specified US Person the Investor falls into. Please also provide supporting documentation confirming this status where possible

1.4 If the Investor is exempt, but unable to provide any documentary evidence to this effect, please state the reason for this

2. Investor’s FATCA classification

Only complete this Section 2 if you are not a US person

If you indicated in Section 1 above that the Investor is incorporated, registered or organised in the United States, and is as such a US Person, please do not complete Section 2.

2.1 The Investor is a Financial Institution, in terms of FATCA
Yes No

If “Yes”, please complete points 2.2 to 2.3 below as applicable

2.2 Please provide the Investor’s Global Intermediary Identification Number (GIIN) _____

2.3 If the Investor is unable to provide a GIIN, please indicate the Investor’s FATCA status by selecting one of the three options below

Option 1		
The Investor is a Non-Reporting Financial Institution	Yes	No
If “Yes”, please specify which Non-Reporting Financial Institution category the Investor falls under		

Option 2		
The Investor is a Certified Deemed Compliant Foreign Financial Institution or Exempt Beneficial Owner	Yes	No
If "Yes", please specify which category of Certified Deemed Compliant Financial Institution or Exempt Beneficial Owner the Investor falls under		
Option 3		
The Investor is a Non-Participating Financial Institution	Yes	No

If the Investor is not a Financial Institution in terms of point 2.1 above, then the Investor must select one of the classifications in points 2.4 and 2.5. Should the Investor fail to select either of the classifications set out in 2.4 or 2.5 below, H4 will assume that the Investor is a Non-Participating Financial Institution.

2.4 The Investor is an Active Non-Financial Foreign Entity ("NFFE")
 Yes No

If "Yes", please specify which category of Active NFFE the Investor falls under

2.5 The Investor is a Passive NFFE
 Yes No

If "Yes", Section 2 of Annexure B must be completed for every Controlling Person of the Investor

3. Investor's CRS classification

3.1 Please provide the details of the tax registration information pertaining to the entity

TIN	Country of issue	Is the entity considered to be tax resident of this country?	
1.		Yes	No
2.		Yes	No

If the Investor is unable to provide a TIN, please state the reason

If the Investor has no residence for tax purposes (e.g. because of fiscal transparency) please provide the address of the Investor's principal office below (this will serve as a proxy for the Investor's country of tax residence)

Unit number		Complex name	
Street number		Street/Farm	
Suburb			
City/Town		Postal code	
Country			

3.2 If the Investor certified in point 3.1 above that the Investor is a foreign tax resident or has a foreign principal office address, please complete the information requested below

The Investor is

3.2.1. a corporation which regularly trades its stock on one or more established securities market(s) or is a corporation which is a related entity of such a corporation If "Yes", please provide the name(s) of the established securities market(s) on which the corporation or its related entity regularly trades:	Yes	No
3.2.2. a Governmental Entity	Yes	No
3.2.3. an International Organisation	Yes	No
3.2.4. a Central Bank	Yes	No
3.2.5. an Active NFE that is not described in (a) to (d) above	Yes	No
3.2.6. a Financial Institution, in terms of the CRS If "Yes", please provide the Investor's GIIN obtained for FATCA purposes, if held	Yes	No
3.2.7. If "Yes" to point 3.2.6, please also advise whether the Investor is an Investment Entity, located in a Non-Participating Jurisdiction and managed by another Financial Institution	Yes	No
3.2.8. a Passive NFE note: a Passive NFE also includes an Investment Entity described in 3.2.7	Yes	No

If "Yes" to point 3.2.6 or 3.2.7, Section 3 of Annexure B must be completed for every Controlling Person of the Investor

4. Declaration and consent

Name of investor	
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By signing below, I/we, (or for and on behalf of the Investor), hereby:

- 4.1 confirm that I/we have read and understood the contents of this form, including the self-certifications set out herein;
- 4.2 warrant that all the information provided by me/us is true and correct in all material aspects, to the best of my/our knowledge and belief;
- 4.3 confirm that should any of the information contained herein cease to be correct, I/we will notify H4 of the change immediately;
- 4.4 understand that H4 may be legally obliged to disclose the information contained in this form to the South African Revenue Services, and do not object to this disclosure.

1st Signatory				
Name		Signature (or duly authorised representative)		Date
2nd Signatory				
Name		Signature (or duly authorised representative)		Date

ANNEXURE B

ADDITIONAL INFORMATION REQUIRED IN TERMS OF FICA AND CONTROLLING PERSON SELF-CERTIFICATION

Notes:

- Each person acting on behalf of the Investor, and the persons mentioned in Annexure A, will need to complete Annexure B.
- Where the investor has certified in Annexure A that the Investor is a Passive NFFE, or a Passive NFE (which includes an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution), all the details below must be completed for every Controlling Person of the Investor.
- The Investor can be either a Passive NFFE or a Passive NFE, or both.
- A Controlling Person, for the purposes of completing this Annexure B, is each person or entity in respect of whom/ which H4 must obtain information in terms of FICA, when identifying the Investor as required by FICA.
- In determining the Controlling Person of the Investor, H4 may rely on the FICA information obtained from the Investor.
- Copies of this annexure can be made as required and must accompany the fully completed application form.
- The information required is mandatory to meet legislative requirements and therefore, the application will not be processed without receiving the additional information for each applicable party.

Please indicate whether the Investor is:

A Passive NFFE (as defined in terms of FATCA)	Yes	No
A Passive NFE (as defined in terms of the CRS)	Yes	No

Please complete:

- Section 1: details of Controlling Person;
- Section 2 if you have indicated that the Investor is a Passive NFFE; and/or
- Section 3 if you have indicated that the Investor is a Passive NFE.

Please indicate on whose behalf this Annexure B is being completed for:

Trust; and/or	Founder/Donor; and/or	Trustee; and/or
Beneficiary; and/or	Authorised person; and/or	Company; and/or
Director; and/or	Shareholder in excess of 25%; and/or	Other, please specify

1. Details of controlling person

1.1 Type of person

Individual	Company	Close corporation	Trust	Other
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If "Other", please provide details:	
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1.1.1 Entity

Full registered name	
Trading name (if applicable)	
Registration number	
Date of incorporation/ registration/ organisation	
Country of incorporation / registration/ organisation	
Nature of business	

Industry of business	
Jurisdiction(s)	
Tax identification number	
Country of issue	
Type of interest and percentage of control, where applicable e.g. shareholder (30%), or trustee of trust	
If a beneficiary, details of how the beneficiary is determined	

1.1.2 Individual

Title		Initial(s)	
First name(s)			
Surname			
Capacity in which acting on behalf of the Investor			
SA Identity number			
SA passport number		Expiry date	
If no South African identity number is available, please provide all passport numbers and country of issue			
Passport number		Date of expiry	
Country of issue			
Passport number		Date of expiry	
Country of issue			
Date of Birth		Country of Birth	
Country(ies) of citizenship			
Country(ies) of residence			
Country(ies) of nationality			

1.1.3 Type of control

Type of interest and percentage of control, where applicable, e.g. shareholder (30%), or trustee of trust, or CEO of a company	
If a beneficiary, details of how the beneficiary is determined	

1.2 Information on Controlling Person (only applicable to individuals)

1.2.1 Are you a Domestic Prominent Influential Person, or a Foreign Prominent Public Official? (Please refer to Annexure C for a list of the functions this refers to)

Yes No

If "Yes" above, please provide the details

If “No”, are you a family member or a close associate of a Domestic Influential Person, or a Foreign Prominent Public Official? (Please refer to Annexure C for a list of the functions this refers to)

Yes No

If “Yes”, please provide the details

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1.2.2 Links to other countries

Please indicate if you have links, business and/or close personal links with regular contact, with a country outside South Africa

Yes No

If “Yes”, please state the nature of the links

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1.3 Address and contact particulars

1.3.1 Registered physical/residential address

Unit number		Complex name	
Street number		Street/Farm	
Suburb			
City/Town		Postal code	
Country			

1.3.2 Head office address, if applicable and if different to registered address

Unit number		Complex name	
Street number		Street/Farm	
Suburb			
City/Town		Postal code	
Country			

1.3.3 Business address, if applicable and if different to registered address

Unit number		Complex name	
Street number		Street/Farm	
Suburb			
City/Town		Postal code	
Country			

1.3.4 Postal address

Same as registered address	Same as head office address	Same as business address
PO Box No.	Private Bag No.	Postnet Suite No.
Suburb		Postal code

1.3.5 **Are any of the Investor's addresses "in care of" addresses?** Yes No

If "Yes", please provide the name of the "in care of" entity or individual

Contact details

(International dialling code + area code + number)

Home		Work	
Mobile			
Email address			

2. FATCA controlling person self-certification

Notes: If the Investor is a Passive NFFE please complete section 2. If not, please complete section 3 of Annexure B

Please provide the following information in respect of the Controlling Person

- 2.1 Where the Controlling Person is an individual, is he or she a US citizen or resident in the US for tax purposes
Yes No
- 2.2 If "Yes", is the Controlling Person a Specified US Person
Yes No
- 2.3 Where the Controlling Person is an entity, is it incorporated or organised in the United States, and as such a US Person
Yes No

If the Controlling Person is a US Person in terms of 2.3, but is not a Specified US Person in terms of 2.2, please state the category of exemption from Specified US Person the Controlling Person falls into. Please also provide supporting documentation confirming this, where possible.

If "Yes" to 2.1 or 2.3, please provide the TIN for the Controlling Person

If the Investor/Controlling Person is unable to provide a TIN for the Controlling Person, please state the reason

3. CRS controlling person self-certification

Notes: If the Investor is a Passive NFE please complete this section

3.1 Country(ies) of Residence for Tax Purposes of the Controlling Person

Country(ies) of Residence for Tax Purposes	TIN
1.	
2.	

3.2 If the Controlling Person is unable to provide a TIN, please state the reason

3.3 If the Controlling Person has no residence for tax purposes (e.g. because of fiscal transparency), please provide the address of the Controlling Person's principal office below (this will serve as a proxy for the Controlling Person's country of tax residence)

Unit number		Complex name	
Street number		Street/Farm	
Suburb			
City/Town		Postal code	
Country			

3.4 If you certified that the Controlling Person is a foreign tax resident or has a foreign principal office address, please indicate the Controlling Person is

3.4.1. a corporation which regularly trades its stock on one or more established securities market(s) or is a corporation which is a related entity of such a corporation If you answered "Yes", please provide the name(s) of the established securities market(s) on which the corporation or its related entity regularly trades	Yes	No
3.4.2. a Governmental Entity	Yes	No
3.4.3. an International Organisation	Yes	No
3.4.4. a Central Bank	Yes	No
3.2.5. a Financial Institution, in terms of the CRS If "Yes", please provide the Controlling Person's GIIN obtained for FATCA purposes, if held	Yes	No

4. Declaration and consent

Name on whose behalf this declaration is being signed	
---	--

By signing below, I/we, (or for and on behalf of the Investor), hereby:

- 4.1 confirm that I/we have read and understood the contents of this Annexure B, including the self-certifications set out herein;
- 4.2 warrant that all the information provided by me/us is true and correct in all material aspects, to the best of my/our knowledge and belief;
- 4.3 confirm that should any of the information contained herein cease to be correct, I/we will notify H4 of the change immediately;
- 4.4 understand that H4 may be legally obliged to disclose the information contained in this form to the South African Revenue Services, and do not object to this disclosure.

1st Signatory			
Name		Signature (or duly authorised representative)	Date
2nd Signatory			
Name		Signature (or duly authorised representative)	Date

ANNEXURE C

FINANCIAL INTELLIGENCE CENTRE ACT, NO. 38 OF 2001 (FICA)

FICA REQUIREMENTS

FICA requires institutions to obtain and verify certain Investor information. It applies to all Investors of financial institutions and all persons authorised to act on behalf of the Investor.

Persons acting on behalf of another

FICA documents for the Investor, various roleplayers within the entity and the person authorised to act on behalf of the Investor are required, in addition to the proof of authority to act, and Annexure B which must also be completed. H4 may request additional information to what is listed below, prior to accepting an application for investment.

Certified copies of documentation set out below must be submitted with the application from. H4 will accept electronic versions, but reserves the right to call for original certified copies.

Notes:

1. If your South African green bar-coded identification document or South African Smart Card ID is not available, please provide H4 a copy of either a South African passport, South African driver's licence or South African temporary identification document, together with a letter explaining why the South African green bar-coded identification document or South African Smart Card ID is not available.
2. The copy of the South African green bar-coded identification document, or South African Smart Card ID, or South African Passport, or South African driver's license, must be valid and reflect the person's full names or initials, surname, identity number and date of birth.
3. All South African identification documents must contain a verifiable photo of the person.

1. Listed companies

- 1.1. Directors' resolution, including specimen signatures of each authorised signatory
- 1.2. Copy of South African green bar-coded identification document or South African Smart Card ID of each authorised signatory(ies)
- 1.3. SARS Income Tax and VAT Registration Number
- 1.4. Completed Annexure B (a separate annexure must be completed per authorised signatory)

2. Unlisted companies

- 2.1. Documents for the unlisted company:
 - 2.1.1. CM1/COR15.1A/15.1B and CM9/COR14.1, where applicable, or otherwise documentary proof of the legal existence of the foreign company
 - 2.1.2. CM22/COR21.1
 - 2.1.3. CM29/COR39
 - 2.1.4. OR CIPC Disclosure Certificate
- 2.2. Verification of business address of the company, not older than 3 months
- 2.3. SARS Income Tax and VAT Registration Number
- 2.4. Directors' resolution, including specimen signatures of each authorised signatory
- 2.5. Copy of South African green bar-coded identification document or South African Smart Card ID, of the managing director, each authorised signatory and each individual owning 25% or more voting rights
- 2.6. Verification of shareholding from auditor, public officer, director or company secretary
- 2.7. Each entity owning 25% or more of the voting rights:
 - 2.7.1. Close corporation owning 25% or more voting rights: CK1 and CK2, if applicable, or CIPC Disclosure Certificate and verification of business address, not older than 3 months
 - 2.7.2. Trust owning 25% or more voting rights: Trust deed or other founding document and Letters of Authority, issued and stamped by the Master of the High Court
 - 2.7.3. Partnership owning 25% or more voting rights: partnership agreement
 - 2.7.4. Other entity owning 25% or more voting rights: founding document or constitution
 - 2.7.5. SA unlisted company owning 25% or more voting rights: CM1/COR15.1A or CIPC Disclosure Certificate
- 2.8. Completed Annexure B (a separate annexure must be completed for the managing director, each authorised signatory and each individual/entity owning 25% or more voting rights)

3. Close corporations

- 3.1. CK1 and CK2, if applicable, or CIPC Disclosure Certificate
- 3.2. Verification of business address of the close corporation, not older than 3 months
- 3.3. SARS Income Tax and VAT Registration Number
- 3.4. Members resolution, including specimen signatures of each authorised signatory
- 3.5. Copy of South African green bar-coded identification document or South African Smart Card ID of each member and each authorised signatory
- 3.6. Completed Annexure B (a separate annexure must be completed per member and each authorised signatory)

4. Partnerships

- 4.1. Partnership agreement
- 4.2. Partners' resolution, including specimen signatures of each authorised signatory

- 4.3. Verification of business address of the partnership, not older than 3 months
- 4.4. Copy of South African green bar-coded identification document or South African Smart Card ID of each partner, each authorised signatory, and each person exercising control over the partnership
- 4.5. Completed Annexure B (a separate annexure must be completed for each partner and each authorised signatory)

5. Intervivos trusts

- 5.1. Trust deed or founding document
- 5.2. Most recent Letters of Authority, issued and stamped by the Master of the High Court
- 5.3. ISARS Income Tax and VAT Registration Number, if applicable
- 5.4. Trustees' resolution, including specimen signatures of each authorised signatory
- 5.5. If the founder or any applicable party is deceased, a copy of the death certificate is required and in the event a trustee is deceased, new Letters of Authority, issued and stamped by the Master of the High Court, appointing the new trustee if required in terms of the trust deed
- 5.6. Copy of South African green bar-coded identification document or South African Smart Card ID of each trustee, each named beneficiary, the founder and each authorised signatory
- 5.7. Completed Annexure B (a separate annexure must be completed for each trustee, each named beneficiary, the founder and each authorised signatory)

6. Testamentary Trusts

- 6.1. Trust deed or Last Will and Testament
- 6.2. Death certificate in respect of the deceased
- 6.3. Letters of Authority, issued and stamped by the Master of the High Court
- 6.4. Trustees' resolution, including specimen signatures of each authorised signatory
- 6.5. Copy of South African green bar-coded identification document or South African Smart Card ID issued by the Department of Home Affairs of each trustee, each named beneficiary and each authorised signatory and the deceased

7. Estate late

- 7.1. Last Will and Testament
- 7.2. Death certificate
- 7.3. Letter of Executorship
- 7.4. Copy of South African green bar-coded identification document or South African Smart Card ID of the Executor(s)
- 7.5. Verification of the Executor's address, not older than 3 months
- 7.6. If a company has been appointed as the Executor, all FICA documents per the "Unlisted Company" requirements above
- 7.7. A resolution, including specimen signatures of each authorised signatory, appointing the authorised signatory(ies) who will act on the Executor's behalf
- 7.8. Copy of the South African green bar-coded identification document or South African Smart Card ID, of each authorised signatory
- 7.9. Completed Annexure B (a separate annexure must be completed in respect of the Executor and each authorised signatory of the Executor)

8. Other entities

- 8.1. Constitution or founding document
- 8.2. Verification of business address not older than 3 months
- 8.3. SARS Income Tax and VAT Registration Number, if applicable
- 8.4. Copy of South African green bar-coded identification document or South African Smart Card ID of each authorised signatory and member of the entity
- 8.5. Resolution, including specimen signatures of each authorised signatory
- 8.6. Completed Annexure B (a separate annexure must be completed for each member and each authorised signatory of the entity)

9. Collective Investment Schemes

- 9.1. Full Registered name of the trustee/custodian
- 9.2. Certificate of Registration of the Collective Investment Scheme Manager issued by the Financial Sector Conduct Authority ("FSCA") and bearing the stamp of the FSCA
- 9.3. Deed establishing the Collective Investment Scheme and under which the Portfolio(s) are created by means of the Supplemental Deed(s)
- 9.4. Supplemental Deed(s) bearing the stamp of the Registrar, for the Portfolio(s)
- 9.5. Company documents:
 - 9.5.1. CM1/COR15.1A/15.1B and CM9/COR14.1, where applicable
 - 9.5.2. CM22/COR21.1
 - 9.5.3. CM29/COR39
 - 9.5.4. OR CIPC Disclosure Certificate
- 9.6. Verification of business address, not older than 3 months
- 9.7. Directors' resolution, including specimen signatures of each authorised signatory
- 9.8. Copy of South African green bar-coded identification document or South African Smart Card ID
- 9.9. Verification of shareholding from auditor, public officer, director or company secretary

- 9.10. Each entity owning 25% or more of the voting rights:
 - 9.10.1. Close corporation: CK1/CK2, if applicable, or Official CIPC Disclosure Certificate and proof of business address, not older than 3 months
 - 9.10.2. Trust: Trust deed or other founding document and Letters of Authority, issued and stamped by the Master of the High Court
 - 9.10.3. Partnership: partnership agreement
 - 9.10.4. Other entity: founding document or constitution and proof of business address, not older than 3 months
 - 9.10.5. SA unlisted company: CM1/COR15.1A/15.1B and CM22/COR21.1 or CIPC Disclosure Certificate and verification of business address, not older than 3 months
- 9.11. SARS Income Tax and VAT Registration Number
- 9.12. SARS Income Tax Registration Number of each Portfolio
- 9.13. Completed Annexure B (a separate annexure must be completed for the managing director, each authorised signatory and each entity owning 25% or more voting rights)
- 9.14. If the investment manager is signing documents on behalf of the Portfolio(s), please provide the Investment Management Agreement

FICA GLOSSARY

1. Associates

Associates in relation to a Domestic Prominent Influential Person and a Foreign Prominent Public Official include, but are not limited to, the following relationships: known intimate partners outside the family unit; prominent members of the same political party, civil organization, labour or employee union as the prominent person; business partners or associates; anyone who has sole beneficial ownership of a corporate vehicle set up for the actual benefit of the prominent person.

2. Beneficial owner

Beneficial owner in respect of a legal entity, is the natural person who, either independently or together with one or more other persons, owns the legal entity or effectively exercises control over the legal entity. Beneficial ownership extends beyond legal ownership and control to include the ultimate and actual ownership and control by one or more natural persons who are able to benefit from such ownership and/or control. The percentage of shareholding over a legal entity is an indication of control over a legal entity. Ownership of 25% or more of the shares of the legal entity would indicate effective control. If no natural person(s) who exercises effective control can be identified, then the natural person(s) who exercises control over the management of the legal entity should be considered to be the 'controlling person'. Such persons include, but are not limited to, the executive officer, a non-executive director, and independent non-executive director, a director and/or a manager, all partners in a partnership, trustees of a trust, named beneficiaries of a trust, persons authorized to act on behalf of a trust.

3. Business relationship

Business relationship means a business relationship entered into with the expectation that engagements will recur over a period of time.

4. Control

Control and effective control means being in a position to take relevant decisions in respect of a legal entity and to ensure that these decisions are effected, as well as having the ability to take advantage of capital or assets of a legal person.

5. Domestic prominent influential persons

A person is considered to be a domestic prominent influential person if he or she holds that position in South Africa, including in an acting position for a period exceeding six months, or the immediate family of such person. A person is also considered to be a domestic prominent influential person for a further 12 months from the date the person ceased to hold that position, which includes but is not limited to:

- 5.1. The President or Deputy President (<http://www.gov.za/about-government/leaders>);
- 5.2. A government minister or deputy minister (<http://www.gov.za/about-government/leaders>);
- 5.3. The Premier of a province (<http://www.gov.za/links/provincial-government>);
- 5.4. A member of the Executive Council of a province (<http://www.gov.za/links/provincial-government>);
- 5.5. An executive mayor of a municipality elected in terms of the Local Government Municipal Structures Act, 1998 (<http://www.salga.org.za/Municipalities%20MCD.html>);
- 5.6. A leader of a political party registered in terms of the Electoral Commission Act, 1996. The leader of a political party is the person identified by the party to occupy the position of the highest level of authority in the party (<http://www.elections.org.za/content/Parties/Political-party-list>);
- 5.7. A member of the royal family or senior traditional leader as defined in the Traditional Leadership and Governance Framework Act, 2003. The description of a "senior" traditional leader, therefore, applies to such traditional leaders who exercise authority over a number of headmen or headwomen in accordance with customary law, or within whose area of jurisdiction a number of headmen or headwomen exercise authority (<http://www.cogta.gov.za/?p=938>);

- 5.8. The head accounting officer or chief financial officer of a national or provincial department or government component as defined in section 1 of the Public Service Act, 1994 (http://www.gcis.gov.za/gcis/pdf/government_28.pdf);
- 5.9. The municipal manager of a municipality appointed in terms of section 54A of the Local Government: Municipal systems Act, 2000 or a chief financial officer designated in terms of section 80(2) of the Municipal Finance Management Act, 1999 (<http://www.salga.org.za/Municipalities%20MCD.html>);
- 5.10. The chairperson of the controlling body, the chief executive officer, or a natural person who is the accounting authority, the chief financial officer or the chief investment officer of a public entity listed in Schedule 2 or 3 to the Public Finance Management Act, 1999 (<http://www.gcis.gov.za/content/resourcecentre/contactdirectory/government-structures-and-parastatals>);
- 5.11. The chairperson of the controlling body, chief executive officer, chief financial officer or chief investment officer of a municipal entity as defined in section 1 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000); <http://www.govpage.co.za/municipal-entities.html>
- 5.12. A constitutional court judge or any other judge as defined in section 1 of the Judges' Remuneration and Conditions of Employment Act, 2001 (<http://www.judiciary.org.za/index.html>);
- 5.13. An ambassador or high commissioner or other senior representative of a foreign government based in the Republic of South Africa (<http://www.dirco.gov.za/foreign/forrep/index.htm>);
- 5.14. An officer of the South African National Defense Force above the rank of major-general;
- 5.15. Note: This will include persons holding the position of General and Lieutenant General in the South African National Defense Force. (<http://www.dod.mil.za/leaders/leaders.htm>).
- 5.16. The position of:
 - 5.16.1. Chairperson of the board of directors;
 - 5.16.2. Chairperson of the audit committee;
 - 5.16.3. Executive officer; or
 - 5.16.4. Chief financial officer of a company, as defined in the Companies Act, 2008;

If the company provides goods or services to an organ of state and the annual transactional value of the goods or services or both exceeds an amount determined by the Minister of Finance by notice in the Gazette.
- 5.17. Immediate family members are:
 - 5.17.1. The spouse, civil partner or life partner;
 - 5.17.2. The previous spouse, civil partner or life partner;
 - 5.17.3. Children and step children and their spouse, civil partner or life partner;
 - 5.17.4. Parents; and
 - 5.17.5. Siblings and step siblings and their spouse, civil partner or life partner

For additional reference please refer to: <http://www.fatf-gafi.org/media/fatf/documents/recommendations/Guidance-PEPRec12-22.pdf>.

6. Entity

Entity includes, but is not limited to, a company, a close corporation, a trust, a partnership, a stokvel, a charity, a non-government organization, a non-profit organization, as well as any other non-natural person, and includes entities set up within or outside the RSA.

7. Family members

Family members in relation to a Domestic Prominent Influential Person and a Foreign Prominent Public Official includes such person's spouse, civil or life partner; the previous spouse, civil or life partner; the person's children and step children and their spouse, civil or life partner; such person's parents and siblings, step siblings and their spouse, civil or life partner.

8. Foreign prominent public official

A person is considered to be a foreign prominent influential person if he or she holds that position or has held the position in a foreign country for a period of at least 12 months after the date on which that person ceased to hold that position and includes, but is not limited:

- 8.1. Head of State or head of a country or government;
- 8.2. Member of a foreign royal family;
- 8.3. Government minister or equivalent senior politician or leader of a political party;
- 8.4. Senior judicial official;
- 8.5. Senior executive of a state owned corporation; or
- 8.6. High-ranking member of the military.

9. Source of funds

Source of funds means the origin of the monies involved in a business relationship or single transaction. This includes the activity which produced the monies used in the business relationship or single transaction.

10. Source of income

Source of income means the activities or circumstances that have produced or resulted in the total net worth of the entity.

ANNEXURE D TAX GUIDE

'National' means that you carry the status of being a national in a country. It differs technically and legally from citizenship. As an example, some individuals may not have the full right to vote or participate in the political life of the country in which they reside. An individual may also have nationality without having full citizenship.

'Citizen' means that you possess citizenship in that country. Citizenship can be acquired by birth, descent, naturalisation or in specific instances by registration, dependent on the laws of the country.

'Tax Residence' varies from country to country. In general, tax residence is determined and based on the tax residence rules of a country. Please refer to the following link to assist you in determining your tax residence: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

DWT and IWT		
Term	Definition	Explanation
DWT	Dividend Withholding Tax	DWT is a tax imposed on shareholders on receipt of dividends. DWT is categorised as a withholding tax, as the tax is withheld and paid to SARS by the company paying the dividend or by a regulated intermediary.
IWT	Interest Withholding Tax	IWT will be applied to local interest distributed to non-South African residents for tax purposes. IWT is categorised as a withholding tax, as the tax is withheld and paid to SARS by the company paying the interest or by a regulated intermediary.
TIN or its FE	Tax Identification Number (TIN) or its Functional Equivalent (FE) i.e. the number that functions as a TIN	The number that each jurisdiction issues to identify an individual for tax purposes. The TIN could be called something different (FE) in different countries. Examples: <ul style="list-style-type: none"> ■ SA: Income tax number issued by SARS ■ US: For an individual this would be their US Social Security Number ■ UK: National Insurance Number or Unique Taxpayer References

FATCA and CRS		
Term	Definition	Explanation
Controlling person(s)	Controlling persons are the natural person(s) who exercise control over an Entity	For a company, the following would be treated as controlling persons: <ul style="list-style-type: none"> ■ Natural person(s) who directly own 25% or more of the company's shares ■ Where the company's shares are owned directly by a juristic person(s), each natural person who is the ultimate beneficial holder and indirectly owns of 25% or more of the company's shares ■ Each natural person who exercises control over the company for example an authorised person(s) ■ Where no natural person(s) is identified as exercising control of the Entity, the controlling person(s) of the Entity will be the natural person(s) who holds the position of Senior Managing Official <p>In the case of a trust, the following would be treated as controlling persons:</p> <ul style="list-style-type: none"> ■ Settlor(s) ■ Trustee(s) ■ Protector(s) (if any) ■ Beneficiary(ies) or class(es) of beneficiaries
CRS	OECD Common Reporting Standards	The Common Reporting Standards calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. South African financial institutions may be legally required to obtain and report certain information contained in this form, and on the Investor's investments, to SARS annually where investors are tax resident in foreign jurisdiction(s). SARS may exchange this information with tax authorities of a foreign jurisdiction(s), pursuant to intergovernmental agreement to exchange financial account information.
FATCA	Foreign Account Tax Compliance Act	The Foreign Account Tax Compliance Act is a United States (US) initiative 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.

FATCA and CRS		
Term	Definition	Explanation
		The South African government and the US government have entered into an intergovernmental agreement (“IGA”) to implement FATCA, which places certain obligations on South African financial institutions to enhance their client identification procedures and to report certain information to SARS annually. The IGA has been given effect in South African law. H4 may be legally required to report certain information contained in this form, and on the Investor’s investments, to SARS, where the Investor is identified as a US Person (US citizen or tax resident). SARS may exchange this information with the United States IRS.
CRS	OECD Common Reporting Standards	The Inland Revenue Services (IRS) identification number issued to Participating Financial Institutions
Specified US person	Excludes certain types of investors from the definition of US Person and therefore excludes these investors from being a “US Reportable Account”	Is a US Person, other than: <ul style="list-style-type: none"> ■ A corporation with stock that is regularly traded on one or more established securities markets, and any entity related to such a corporation ■ The United States government or governmental agency ■ A dealer in securities, commodities or derivative financial instruments that is registered under the laws of the US ■ An entity that is a bank, a broker or common trust fund, an organisation exempt from taxation, a real estate investment trust, a regulated company or a trust that is exempt from tax, as defined in the relevant US Internal Revenue Code
US Person	Defines which individuals and organisations fall into the definition	“US Person” means an individual that is a US citizen or resident in the United States.
US Re-portable Account	Financial account that falls within the scope of the FATCA legislation for reporting to the IRS	Any account that is held by one or more Specified US Persons, or by a Non-US Entity with one or more Controlling Persons that are Specified US Persons.

Entity Classification		
Term	Definition	Explanation
CRS: Active Non-Financial Entity (NFE) FATCA: Active Non-Financial Foreign Entity (NFFE)	Non-Financial Entity that operates in an active trade or business other than that of a financial business	Includes any of the following Entities: <ul style="list-style-type: none"> ■ Less than 50% of the entity’s gross income for the preceding reporting period (tax year) is passive income and less than 50% of the assets held by the entity during the preceding reporting period or other appropriate reporting period are assets that produce or are held for the production of passive income ■ Listed Entity ■ Governmental Entity ■ International Organisation ■ Central Bank ■ Company in business rescue or liquidation ■ Non-Profit Organisation as per criteria (Note: This definition has been adapted and some provisions omitted.)
Deemed Compliant Financial Institution	An Investment Entity that is exempt from the FATCA requirements based on the nature of the entity	The intergovernmental agreement (“IGA”) provides for several categories of Investment Entities (summarised below) that qualify as Deemed-Compliant Financial Institutions. Examples: <ul style="list-style-type: none"> ■ Trustee-Documented Trust ■ Sponsored Investment Entity and Controlled Foreign Corporation ■ Sponsored Closely Held Investment Vehicle ■ Investment Advisors and Investment Managers ■ Collective Investment Vehicle

Entity Classification		
Term	Definition	Explanation
Exempt Beneficial Owner	Entities that are exceptions to the definition of Financial Institution	<p>Certain entities are excluded from FATCA reporting based on the nature of their business. Examples:</p> <ul style="list-style-type: none"> ■ The South African Government, as well as any of its political subdivisions, wholly-owned agencies and instrumentalities ■ International organisations located in South Africa ■ The South Africa Reserve Bank ■ Treaty-Qualified Retirement Fund ■ Broad Participation Retirement Fund ■ Narrow Participation Retirement Fund ■ Pension Fund of an exempt beneficial owner ■ Certain Investment Entities wholly-owned by one or more of the above
Financial Institution	<p>Any entity that:</p> <ul style="list-style-type: none"> ■ Accepts deposits in the ordinary course of banking or a similar business such as banks and credit unions ■ Holds financial assets for the account of others as a substantial portion of its business such as brokerages or custodians ■ Is engaged, or holding itself out as being engaged, primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, or any interest. This includes a futures or forward contract or option in such securities, partnership interests, or commodities such as mutual funds, private equities and hedge funds 	<p>The sub-categories of Financial Institutions are:</p> <ul style="list-style-type: none"> ■ Custodial Institution - any Entity that holds, as a substantial portion of its business, financial assets for the account of others ■ Depository Institution - any Entity that accepts deposits in the ordinary course of a banking or similar business ■ Investment Entity - an Entity that conducts as a business (or is managed by an Entity that conducts as a business) investment portfolio management, trading in money market instruments and other stocks/foreign exchange/commodities and the management of funds on behalf of other persons ■ Specified Insurance Company - an insurance company (or the holding company of an insurance company) is a Specified Insurance Company if it issues, or is obligated to make payments pertaining to a Cash Value Insurance Contract or an Annuity 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 greater than \$50 000) <p>Exemptions:</p> <ul style="list-style-type: none"> ■ Deemed Compliant Financial Institution - Financial Institution that is exempt from withholding without entering into an IRS agreement ■ Exempt Beneficial Owner - Entities that are excluded from the definition of Financial Institution
Non-Financial Institution	An entity that does not fit the definition of a Financial Institution	In general, but not always, entities that are not in the financial services industry will generally fall into one of two categories of non-financial foreign entities — Active or Passive.
Non-Participating Financial Institution	A Financial Institution that does not enter into an agreement with the IRS and is not deemed compliant or excepted	This relates to Financial Institutions that are not in a Participating Jurisdiction.
Participating Financial Institution	A Financial Institution that enters into an agreement with the IRS to undertake certain due diligence, withholding and reporting requirements for US account holders	A Participating Financial Institution will have been issued a Global Intermediary Identification Number (GIIN).
CRS: Passive Non-Financial Entity (NFE) FATCA: Passive Non-Financial Foreign Entity (NFFE)	<p>A Non-Financial Entity that is in receipt of passive income or holds passive assets and does not fall under any of the other classifications</p> <p>These entities do not perform the business of a financial institution</p>	<p>An NFE/NFFE that does not fall within the definition of an Active NFE/NFFE or:</p> <ul style="list-style-type: none"> ■ With regards to CRS, an investment entity that is in a non-participating jurisdiction and is managed by another Financial Institution ■ With regards to FATCA, a withholding foreign partnership or withholding foreign trust pursuant to relevant US Treasury Regulations