



SERVICE HOTLINE

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BDA DESIGNATION CODES FOR SARS WITHHOLDING TAX REPORTING

Members are to please take note of the below designation codes that are used for the processing of withholding tax on Dividends, REITs and Odd Lot corporate actions events where applicable.

The reporting for the period ending February 2019 will include the designation codes as described below:

DV - Local Dividend
TX - Tax on Local Dividends

FD - Foreign Dividend
FX - Foreign Tax on Foreign Dividend
LX - Local Tax on Foreign Dividend

FZ - Foreign Dividend – where no local tax is applicable
FX - Foreign Tax on Foreign Dividend

RR - REIT Dividend/Distribution
RX - Tax on REIT Dividend (applicable to non-residents)

OD - Odd Lot Dividend
OX - Tax on Odd Lot Dividend

The odd lot dividend and tax designation codes are new and have been created for use in the instances where the money that the shareholders receive, based on the pay-out price, for taking up the odd lot is paid out of income. This pay-out is deemed a dividend and withholding tax is levied accordingly.

Markets/ Service (s):

BDA - Corporate Actions

Environment(s):

Production

Additional Information:

If you have any queries about this announcement, please contact the Client Services Centre on +27 11 520 7777 or e-mail CustomerSupport@jse.co.za