

Form to be completed by an individual shareholder tax resident in South Africa

This informal guidance is Intu Properties plc's interpretation of the information required by HM Revenue & Customs. Intu Properties plc (formerly Capital Shopping Centres Group PLC) does not accept any liability which may arise from following this guidance. Each shareholder is solely responsible for the information he or she provides to HM Revenue & Customs. If uncertain, shareholders should consult their own appropriate professional adviser.

Key: Red = Suggested response
Blue = Guidance

Shareholder name (Beneficial owner – not nominee)


Shareholder address (Physical address required, but add “postal address” if different)

Shareholder contact details

Shareholder date of birth

Shareholder tax number in South Africa

Only if this is your first application for repayment does this section require completion by South African Tax Authority (not shareholder)



Form UK-REIT DT-Individual

Claim to repayment of United Kingdom income tax deducted from property income dividends paid by UK Real Estate Investment Trusts ('UK-REITs')

For use by an INDIVIDUAL resident of a country with which the UK has a double taxation treaty that provides for relief from UK income tax on dividends arising in the UK

Do not fill in this form until you have received the income for which you claim repayment of UK income tax.
You can only claim a tax repayment on or after the date of payment of the property income dividend(s).

Please:

- Use the UK-REIT DT-Individual Notes to help you fill in this form.
- Include only property income dividends paid by real estate investment trusts. Do not include any other sources of income.
- Sign the declaration in Part E.
- See note 4 in the UK-REIT DT-Individual Notes about where send to send the completed form.

You can also get information from the HM Revenue & Customs website: www.hmrc.gov.uk
Or you can contact **HM Revenue & Customs, Trusts & Estates, Ferrers House, Castle Meadow Road, Nottingham, England NG2 1BB**. For calls about claiming relief from UK tax on property income dividends under a double taxation treaty, phone **+44 115 974 0022** if calling from outside the UK, or **0115 974 0022** if calling from the UK.

Part A Your personal details

<p>Mr, Mrs, Ms, Miss or other title _____</p> <p>Full name</p> <p>_____</p> <p>Full residential address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Enter a phone number where we can contact you. This may help us deal with your completed form more quickly.</p> <p>Please give: Your date of birth</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 25%; text-align: center;">Day</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Month</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Year</td> </tr> </table> <p>_____</p> <p>Your tax reference number in your country of residence</p> <p>_____</p>	Day	Month	Year	<p>If you have a tax adviser, please give details. See note 5 in the UK-REIT DT-Individual Notes.</p> <p>Adviser's name</p> <p>_____</p> <p>Adviser's address</p> <p>_____</p> <p>_____</p> <p>Phone number _____</p> <p>Fax number _____</p> <p>Reference/contact name (if any)</p> <p>_____</p> <p>If you have at any time lived in the UK, please give:</p> <p>Your UK National Insurance Number</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;">□</td> <td style="border: 1px solid black; width: 20px; text-align: center;">□</td> <td style="border: 1px solid black; width: 20px; text-align: center;">□</td> <td style="border: 1px solid black; width: 20px; text-align: center;">□</td> <td style="border: 1px solid black; width: 20px; text-align: center;">□</td> </tr> </table> <p>and your exact date of departure from the UK.</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 25%; text-align: center;">Day</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Month</td> <td style="border: 1px solid black; width: 25%; text-align: center;">Year</td> </tr> </table> <p>(1) _____</p> <p>(2) _____</p> <p>(3) If you have never lived in the UK, please '✓' here <input type="checkbox"/></p>	□	□	□	□	□	Day	Month	Year
Day	Month	Year										
□	□	□	□	□								
Day	Month	Year										

For use by the tax authority in the claimant's country of residence

Please complete this part and add your official stamp. You may wish to take a copy of the form for your records. If your procedure is to send the form direct to the UK taxation authority, please send it to HM Revenue & Customs, Trusts & Estates, Ferrers House, Castle Meadow Road, Nottingham, England NG2 1BB.

I certify that _____

is resident in _____ within the meaning of the double taxation treaty between the United Kingdom and this country

and subject to this country's tax on the income shown in this form *'✓' if appropriate*

and subject to this country's tax on the income shown in this form by reference to the amount of £ _____ remitted to this country.

Signature _____ Date _____

Official Stamp

Optional: Shareholder's tax adviser details

Shareholder UK tax details – either (1) and (2) if you have been resident in the UK, or (3) if you have not

Part B Please answer the following questions

1 In which country are you resident for tax purposes? South Africa

Please '✓' where appropriate

2 Have you always lived in that country? If 'Yes', go to question 5. Yes No

If 'No'

- from what date did you begin to live there permanently? Day Month Year
- from what date have you paid, or will you pay, tax in your country of residence on the property income dividends that you include in this claim? (This may differ from the date you have given above.) Day Month Year

If you do not have to pay tax in your country of residence on this income please say why on a separate sheet.

3 Since you left the UK, have you (or if you are married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK? Yes No

If 'Yes', give on a separate sheet the address of the property.
If the property is still owned by you but is let to someone else give details, including the expected annual income.
If the property is no longer available for your use give the reason (for example, sold or tenancy ended) and give the date on which it was last available for your use.

If you left the UK to live abroad

- less than four years ago, answer question 4, then question 5.
- more than four years ago, answer question 5.

4 How many days did you spend in the UK during

a the period from the date you left the UK to the following 5 April? _____ days

b each UK tax year since the date you left the UK to live abroad

Enter the tax year(s) and number(s) of days

Tax year to 5 April 20 _____ days

Tax year to 5 April 20 _____ days

Tax year to 5 April 20 _____ days

Now go to question 6.

5 Have you been in the UK during the past four years for

- 183 days or more in any one tax year? Yes No
- 91 days or more a tax year on average? (a UK tax year starts on 6 April) Yes No

If either answer is 'Yes', give full details on a separate sheet.

6 Are you engaged in any trade or business in the UK, or do you perform independent personal services from a fixed base situated in the UK? Yes No

If 'Yes', give full details on a separate sheet.

7 Do you receive any special tax benefits in your country of residence which mean that you pay no tax (or a reduced amount of tax) there, on the UK property income dividends that you are including on this form? Yes No

If 'Yes', attach a separate sheet, giving details of

- the benefits you receive and
- the legislation in your country of residence that grants the benefits.

8 Do the tax authorities in your country of residence tax you only on the amount you remit to or receive there? If 'Yes', answer question 9. Yes No

9 Do you remit to your country of residence all of the UK property income dividends that you show in this form? Yes No

If 'No', how much of the income, if any, do you remit? (If none, enter 'none'.) £

If never lived in UK or lived in UK more than four years ago, go to question 5

Tick one box

Shareholder details if "No" ticked

If "No" ticked, enter "1 January"

Shareholder only completes if ever lived in UK - otherwise state "Never lived in UK"

Shareholder details if need to complete

All shareholders to complete

All shareholders to complete

For cash PIDS, the answer is 'No'.

For scrip dividend shares, you may wish to still indicate 'No' but add a note: "To extent PID is taken as shares under a scrip dividend scheme, SA Dividends Tax is not applicable but proceeds on disposal are subject to Capital Gains Tax with no base cost allowed."

Do not need to complete

Part C Details of property income dividends paid by UK real estate investment trusts

- **Include only property income dividends paid by UK companies that are real estate investment trusts.** For information about UK-REITs, see note 2 in the UK-REIT DT-Individual Notes.
- **To fill in the details below use the information on the tax voucher(s).** See the Notes about Part C.
- **Do not include in your claim:**
 - Ordinary dividends paid by the UK-REIT, or dividends paid by any member of a Group UK-REIT other than the principal company of the group
 - Any other dividends or other sources of income.

For each property income dividend, give • the full name of the UK real estate investment trust <i>and</i> • the number of shares you own.	Date(s) of payment of property income dividends	Amount(s) of property income dividend(s) before UK income tax £	Amount of UK tax taken off £
<p>Intu Properties plc (formerly Capital Shopping Centres Group PLC) Shares</p>			
Totals			

Enter number of shares on which dividend paid

Enter date of payment

Enter amounts in sterling
Calculate using:

Number of shares x gross sterling* amount of dividend per share
*As shown on your dividend voucher or the dividend page of the Intu Properties website, or on request from Computershare

Number of shares x sterling* amount of tax per share
*As shown on your dividend voucher or the dividend page of the Intu Properties website, or on request from Computershare

Enter total

Optional:
If you want to work out how much tax you can claim, use these totals to complete the calculations on the last page of this guidance

Note: You can use this form to claim after each dividend payment. Alternatively, you can wait and claim for a number of dividends together by entering the information for each dividend on the form

Use this section only if you want your payment sent by post to your bank, tax adviser etc. (Note: HMRC will not generally transfer funds directly to bank accounts)

Do not use this section to indicate the name the shares are held in, if you use a nominee – HMRC do not require this information

Information note:
Delays have been experienced where cheques have been sent to banks for credit to accounts. It is recommended that Part D is left blank unless you specifically want the cheque(s) to be sent to a financial adviser

If the bank account name does not include the shareholder name used in Part A, you cannot complete Part D

Only need to sign if completed Part D

Tick one box

All shareholders to sign and date

Leave blank

OPTIONAL: If you want to state how much you are claiming, enter the amount from box 4 in the calculation steps in the Notes for Part E (see next page of this guidance)

Part D Authority to make repayment to a nominee
Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you have shown in **Part A** of this form.

I authorise the person or organisation named below to receive the amount due on my behalf.

Name of person, bank or building society

Address of person, bank or building society

Postal code

Account number UK sort code (if appropriate)

Account holder's name (This must be the same as the person entitled to the repayment)

Nominee's reference number (if there is one) for you.

Signature (Now also complete and sign the declaration in Part E below)

Part E Declaration

- I am beneficially entitled to the property income dividends included in this claim or otherwise meet the conditions for relief in the double taxation treaty between the UK and my country of residence.
- The information I have given in this claim is correct and complete to the best of my knowledge and belief.

** as appropriate*

If you want to **work out** the amount repayable, see the **UK-REIT DT-Individual Notes**. Tick (a) and write the amount in the box.
If you want HM Revenue & Customs to work out the amount for you, tick (b).

I claim repayment of UK income tax and

(a) have worked out that the amount repayable to me is £

or

(b) want HM Revenue & Customs to work out the amount repayable to me.

Signature Date

For official use by HM Revenue & Customs

Examined Amount repaid £ :

Authorised HMRC date stamp

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Extract from HMRC guidance

OPTIONAL:

Part E: Declaration

How to work out for yourself the amount of UK income tax repayable to you

- Follow **Steps One** and **Two** and if appropriate, **Steps Three to Five** below.
- Use the **Digest of Double Taxation Treaties**, available from www.hmrc.gov.uk
- If you do not wish to work out the repayment and do not enter an amount in **Part E (a)** of the form, HM Revenue & Customs will work out any repayment that is due.

Step One: Enter in box 1 the total amount of property income dividends before UK tax and in box 2 the amount of UK tax taken off. Take these figures from the totals boxes in **Part C** of the form UK-REIT DT-Individual.

1	£	Income before tax	2	£	UK income tax

Enter totals from Part C

Not relevant for South Africa

Step Two: Using the **Digest of Double Taxation Treaties**, find your **COUNTRY** of residence and the column **REAL ESTATE INVESTMENT TRUST**.

- If the entry shows 'Full relief', the full amount of UK tax taken off the property income dividends is repayable. Enter the total amount of tax on the form UK-REIT DT-Individual at **Part E (a)**.
- If the entry shows a percentage rate (for example, 15%) then follow **Steps Three and Four** to work out the amount repayable.

Enter 15% of amount in box 1

15% for South Africa

Step Three: Calculate the appropriate percentage rate of the total amount of property income dividends (in box 1) and enter the result in box 3

3	£

For example, the box 1 figure is £100.00 and the rate shown in the Digest of Double Taxation Treaties is 15%. So, 15% of £100.00 = £15.00 in box 3.

Box 2 minus box 3

Step Four: Deduct the amount in box 3 from the amount in box 2 and enter the result in box 4.

4	£

Step Five: Finally, take the amount you have shown in box 4 and enter it on the form UK-REIT DT-Individual at **Part E (a)**. This is the amount of UK income tax repayable to you.