


Form to be completed by a corporate 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



Form UK-REIT DT-Company

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 a COMPANY or OTHER CONCERN resident in 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 the company or concern has 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-Company 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 and say what is your status in the company or concern.
- See note 4 in the UK-REIT DT-Company 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 Details of the company or concern and tax adviser (if any)

<p>Full name of the company/concern receiving the income</p> <p>Full registered address (do not use 'care of' address)</p> <p>Telephone number _____</p> <p>Fax number _____</p> <p>Reference (if any) or contact name _____</p>	<p>If the company or concern has a tax adviser, please give details. See note 5 in the UK-REIT DT-Company Notes.</p> <p>Adviser's name _____</p> <p>Adviser's address _____</p> <p>Telephone number _____</p> <p>Fax number _____</p> <p>Reference (if any) or contact name _____</p>
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Please give

- the company's tax reference in its country of residence
- the address of the tax office in that country where the company's latest tax return was sent, *and*
- the date on which it was sent.

For use by the tax authority in the country of residence of the company or concern

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

'✓' if appropriate

and subject to this country's tax on the income shown in this form

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

Shareholder name (Beneficial owner – not nominee)

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

Shareholder contact details

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

Optional: Shareholder's tax adviser details

Shareholder tax details in South Africa

Part B Questions about the company or concern

Please answer the following questions about the **company receiving the property income dividends**. If you are completing this form on behalf of a pension fund, charity, partnership or other concern, please answer the questions as they apply to the concern. See note 8 in the UK-REIT DT-Company Notes.

1 In which country was the company created or organised?

Shareholder details

2 In which country is the company's business managed and controlled?

Shareholder details

3 Is the company engaged in any trade or business, from a permanent establishment situated in the United Kingdom? Yes No

Please ✓ where appropriate

Tick one box

If 'Yes', give full details, including the name and reference number of the UK tax office dealing with the permanent establishment. Attach a separate sheet if you need more room.

Only complete if shareholder has a permanent establishment situated in the UK

4 Is the company or concern subject to tax in its country of residence on the UK property income dividends shown on this form? Yes No

5 Does the company or concern receive any special tax benefits in its country of residence which reduces the amount of tax that is payable in that country on the UK property income dividends that you include in this form? Yes No
If 'Yes', attach a separate sheet giving details of
• the benefits received
• the legislation that grants the benefits.

Shareholder details

6 Accounting period (See the UK-REIT DT-Company Notes about this question) On what date does the company's accounting period end each year? Day Month

Only complete shareholder details if relevant

If, exceptionally, a different year end date applies to some or all of the property income dividends you show in Part C of this form, give full details. If you need more room attach a separate sheet

Part C Details of property income dividends from 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-Company 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 the 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 please give • the full name of the UK real estate investment trust <i>and</i> • the number of shares owned by the claimant.	Date(s) of payment of property income dividend(s)	Amount(s) of property income dividend(s) before UK income tax £	Amount(s) of UK income 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

Part D Authority to make the repayment to a nominee

Complete this part if you want us to make the repayment to a **bank** or **other nominee**. If you leave this part empty, the repayment will be made direct to the company or concern at the address you have shown in **Part A** of this form.

I,
(Enter your full name)

as
(Enter status - for example, company secretary, treasurer, or authorised agent)

of
(Enter name of the claimant company or concern)

authorise the **bank** or **other nominee** below to receive the amount due on the company's or concern's behalf.

Name of bank or other nominee

Address of bank or other nominee

Postal code

Account number UK sort code (if appropriate)

Nominee's reference number (if there is one) for the company

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

Part E Declaration

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

On behalf of the company or unincorporated concern
 as appropriate

I claim repayment of UK income tax and
 (a) have worked out that the amount payable to the company or concern is *£

or
 (b) want HM Revenue & Customs to work out the amount payable to the company or concern.

*Enter the amount payable that you have worked out. Leave the box empty if you want HM Revenue & Customs to work out the amount.

Signature Date

Please print your name below and enter your status.

For official use by HM Revenue & Customs

Examined Amount repaid £ :

Authorised HMRC date stamp

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Only need to sign if completed Part D

Tick one box

All shareholders to sign and date

Signatory's name and position/status

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)

Extract from HMRC guidance

OPTIONAL:

How to work out the amount of UK income tax repayable to the company or concern

- 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 UK-REIT DT-Company, 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-Company.

Step Two: Using the **Digest of Double Taxation Treaties**, find the company's **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-Company 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.

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

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.

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

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

Not relevant for South Africa

15% for South Africa

Enter totals from Part C

Enter 15% of amount in box 1

Box 2 minus box 3