

Unit Trust Tax Self Certification Form Foreign Legal Entities

MandG Investments Unit Trusts South Africa (RF) Ltd (Registration number: 1999/005242/06) (the Manager) is an approved CIS management company (#29) under the Collective Investment Schemes Control Act, 2002. Portfolio assets are managed by MandG Investment Managers (Pty) Ltd (Registration number: 2013/051515/07), which is an approved discretionary Financial Services Provider (#45199) for the MandG SA group (M&G Investments).

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How to complete this form

- Please complete and sign the appropriate declaration under **Section 3**.
- Information written outside of the relevant fields will not be considered when processing your application.

Document checklist

This completed, signed and dated form

What happens next

- Please e-mail a copy of this completed and signed form to instructions@mymandg.co.za. We reserve the right to request additional documents, if required.
- Processing can only happen once all the necessary documentation has been received. Failure to do so will cause a delay in your funds being invested.

Important information

- **Daily cut-off times:** 11:30 for M&G Money Market Fund
13:30 for all other investment options
- **Statements:** Distributed quarterly except for the M&G Money Market and M&G Income Funds, which are monthly

1 Investor details

Existing M&G Investor Number

Registered name

Registration number

Trading name

Business address

Country Postal code

2 Tax details and declaration of the entity

This section is mandatory

As a financial institution, we may be required to provide certain information about this entity and its controlling persons (i.e. natural persons who exercise control over the entity) to the South African Revenue Service (SARS) and other international organisations. To comply with these requirements, this section of the form consists of the following:

- 2.1 Withholding Tax
- 2.2 Foreign Account Tax Compliance Act (FATCA)
- 2.3 Common Reporting Standard - Automated Exchange Of Information (AEOI)
- 2.4 Self Certification for Controlling Persons

Please refer to Appendix 1 for definitions of the terms used within this section.

2.1. Withholding tax

Depending on where the entity is registered for tax purposes, it may be required to pay Dividend Withholding Tax (DWT), Interest Withholding Tax (IWT) and withholding tax on income earned from a Real Estate Investment Trust (REIT).

Please complete if South Africa is the legal entity's primary country of residence for tax purposes

SA tax reference number Is this entity exempt from DWT? Yes No

If yes, please indicate the applicable Dividend Tax Act exemption below:

- A company which is resident in South Africa
- A national government entity, provincial government or municipality (of the Republic of South Africa)
- A public benefit organisation [approved by SARS in terms of section 30(3) of the Act]
- A trust contemplated in section 37A of the Act (mining rehabilitation trusts)
- An institution, body, or board contemplated in section 10(1)(cA) of the Act
- A fund contemplated in section 10(1)(d)(i) or (ii) of the Act (pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity, beneficiary fund or benefit fund)
- A person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)
- A person that is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of "dividend" in section 64D (i.e. a dividend on a foreign company's shares listed in SA, such as dual-listed shares)
- A portfolio of investment schemes in securities
- Fidelity and indemnity funds contemplated in section 10(1)(d)(iii) (i.e. only these two, not the other entities mentioned)
- Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013
- A Double Taxation Agreement is in place. Please confirm the country
- Other International Agreement (i.e. tax cooperation agreements between international tax and customs administrations)
- Other. Please specify the reason

Exemption declaration

Please complete if the entity qualifies for a reduced withholding tax rate

I hereby confirm that all the relevant requirements in terms of Articles & of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) in force on the relevant date between the Republic of South Africa and the country of residence of the beneficial owner specified above, as well as sections 64FA, 64G or 64H of the Act (whichever is applicable), have been met and that dividends paid on the shares specified above are therefore subject to a reduced rate of % & %.

Full name of person authorised to sign on behalf of investor
Capacity

Signature of person authorised to sign on behalf of investor
Place

Date

Please complete if South Africa is not the legal entity's primary country of residence for tax purposes

Country <input type="text"/>	Country <input type="text"/>
Tax identification number (TIN) <input type="text"/>	Tax identification number (TIN) <input type="text"/>
Please tick if this country does not issue a TIN number <input type="checkbox"/>	Please tick if this country does not issue a TIN number <input type="checkbox"/>
Country <input type="text"/>	Country <input type="text"/>
Tax identification number (TIN) <input type="text"/>	Tax identification number (TIN) <input type="text"/>
Please tick if this country does not issue a TIN number <input type="checkbox"/>	Please tick if this country does not issue a TIN number <input type="checkbox"/>

2.2. The Foreign Account Tax Compliance Act (FATCA)

The Foreign Account Tax Compliance Act (FATCA) requires all foreign financial institutions to identify and report persons who may have a tax obligation in the United States to the United States Department of the Treasury.

Please select only one of the options below that best describes the status of this entity. For a description of each definition, please refer to the Annexure at the back of the form:

A. If your entity is a financial institution, please specify which type from the list below:

- South African Financial Institution⁵ or a Partner Jurisdiction Financial Institution⁶
- Participating Foreign Financial Institution (in a Non-IGA Jurisdiction⁷)
- Non-participating Foreign Financial Institution³ (in a Non-IGA Jurisdiction⁷)
- Financial Institution resident in the USA or in a US Territory⁹
- Exempt Beneficial Owner¹⁰
- Deemed Compliant Foreign Financial Institution¹¹ (besides those listed above)

Is the Entity a financial institution and participating in FATCA? Yes No

Has the Entity been issued a Global Intermediary Identification Number (GIIN) by the IRS in the USA? Yes No

If yes, please provide the GIIN

B. If your entity is not a financial institution, please specify its FATCA status from the list below:

- Active Non-financial Foreign Entity¹² (not a US person)
- Passive Non-financial Foreign Entity¹³ with no substantial US persons
- Passive Non-financial Foreign Entity (NFE) with substantial US persons

C. If your organisation falls under any of the categories below and is therefore not a specified US entity¹⁶, please tick here

- A regularly traded corporation on a recognised stock exchange
- Any corporation that is a member of the same expanded affiliated group as a regularly traded corporation on a recognised stock exchange
- A government entity
- Any bank as defined in section 581 of the U.S. Internal Revenue Code
- A retirement plan under section 7701(a)(37), or exempt organisation under section 501(a) of the U.S. Internal Revenue Code
- OR any other exclusion listed in Explanatory Note 16

3 Investor declaration

By signing this form, you confirm that:

- You accept the latest terms and conditions relating to this investment (available on our website: <https://mandg.co.za/personal-investor/terms-and-conditions/>).
- You are not relying on any communication from M&G Investments as investment advice.
- The information in this form is true and correct.
- Where this form is signed in a representative capacity, you have the necessary authority to do so, and this transaction is within your power.

Full name of person
authorised to sign on
behalf of investor

Capacity

Signature of person
authorised to sign on
behalf of investor

Place

Date

D	D	M	M	C	C	Y	Y
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Appendix 1

Tax residency self-certification explanatory notes

The following explanatory notes are based on Tax Regulations as implemented in South Africa. If you have any questions about your organisation's classification, please contact your tax advisor.

Definitions common to FATCA and CRS

1. Tax Regulations

The term "tax regulations" refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act (FATCA), and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information².

2. FATCA and CRS

FATCA

FATCA regulations in sections 1471 to 1474 of the US Internal Revenue Code and the Treasury regulations and official guidance issued thereunder, as amended from time to time, as adopted in South Africa.

CRS

The OECD Common Reporting Standard (CRS), as adopted in South Africa.

3. Non-Profit Organisation

An entity that meets ALL of the following criteria:

- (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- (ii) it is exempt from income tax in its country of residence;
- (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) the applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) the applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof.

4. Controlling Persons

The term "Controlling Persons:"

- (i) for Company - means Managing Director; any natural person holding 25% or more of the voting rights in such Company; any other natural person/company official exercising control over such Company;
- (ii) for Closed Corporation - each and every member; any other natural person exercising control over such Closed Corporation;
- (iii) for Partnership - each and every partner; any other person exercising control over the Partnership;
- (iv) for Trust - each and every Trustee; each and every named beneficiary; the settlor; any other natural person exercising control over the Trust; and
- (v) for Other Legal Person, any natural person holding 25% or more of the voting rights in the entity or exercising control in some other manner.

The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

Control

"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A "control ownership interest" depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. 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.

Classifications under FATCA

5. Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA². Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

6. Partner Jurisdiction Financial Institution

A Partner Jurisdiction Financial Institution includes (a) any Financial Institution resident in South Africa, but excluding any branches of such Financial Institution that are located outside South Africa and (b) any South African branch of a Financial Institution not resident in South Africa. For these purposes, "Partner Jurisdiction" means any jurisdiction that has in effect an agreement with the US to facilitate the implementation of FATCA.

7. Non-IGA jurisdiction

A non-IGA jurisdiction is one where there is no Model 1 or 2 Intergovernmental Agreement in place with the US in respect of FATCA².

8. Non-Participating Foreign Financial Institution (NPFPI)

The term "Non-Participating Foreign Financial Institution" means a non-participating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a South African Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution identified as a Non-Participating Financial Institution pursuant to a determination by IRS or SARS that there is significant non-compliance with FATCA obligations.

9. US Territory

This term means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the US Virgin Islands.

10. Exempt Beneficial Owner

The term "Exempt Beneficial Owner" means:

- (i) a South African Governmental Organisation;
- (ii) an International Organisation (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community – for a full list please see the relevant guidance issued by SARS, or the IRS);
- (iii) a Central Bank; or
- (iv) a South African broad or narrow participation retirement fund falling within the definition of Exempt Beneficial Owner for the purposes of FATCA²; or
- (v) a pension fund of, or an investment entity wholly owned by organisations listed in criteria (i) to (iii).

11. Deemed Compliant Foreign Financial Institution

The term "Deemed Compliant Foreign Financial Institution" means:

- (i) Those entities classified as such in Annex II of the intergovernmental agreement between the US and South Africa, which includes Non-Profit Organisations³ and Financial Institutions⁵ with a Local Client Base; or
- (ii) Entities which otherwise qualify as such under the FATCA Regulations.

12. Active Non-Financial Foreign Entity (NFFE)

An Active NFFE is any Non-Financial Foreign Entity¹⁴ that meets one of the following criteria:

- (i) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity¹⁵ of an Entity the stock of which is traded on an established securities market;
- (iii) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (iv) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (v) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances, the Entity will be a Passive NFFE¹³;
- (vi) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (vii) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (viii) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity¹⁵ provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (ix) The Entity is a Non-Profit Organisation³;
- (x) The NFFE is an "Excepted NFFE" as described in relevant U.S. Treasury Regulations.

13. Passive Non-Financial Foreign Entity (PNFFE)

A Passive NFFE is any Non-Financial Foreign Entity¹⁴ that is not an Active NFFE¹².

14. Non-Financial Foreign Entity (NFFE)

The term "NFFE" means any non-US Entity that is not treated as a Financial Institution⁵.

15. Related Entity

An entity is a Related Entity of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote or value in an entity.

16. Specified US Person

The term "Specified U.S. Person" means a U.S. Person, other than:

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (iii) the United States or any wholly owned agency or instrumentality thereof;
- (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;

- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or
- (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

Classifications under CRS

17. Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity²³, or a Specified Insurance Company.

18. Non-Reporting Financial Institution

The term "Non-Reporting Financial Institution" means any Financial Institution which is:

- (i) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (ii) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (iii) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (i) or (ii) above, and is defined in domestic law as a Non-Reporting Financial Institution;
- (iv) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (i) or (ii) above, and is included in the list of Non-Reporting Financial Institutions provided to the OECD by South Africa;
- (v) an Exempt Collective Investment Vehicle; or
- (vi) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to the CRS with respect to all Reportable Accounts of the trust.

19. Related Entity

An Entity is a "Related Entity" of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

20. Active Non-Financial Entity (NFE)

The term "Active NFE" means any NFE²² that meets any of the following criteria:

- (i) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (ii) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity¹⁹ of an Entity the stock of which is regularly traded on an established securities market;
- (iii) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (iv) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances, the Entity will be a Passive NFE²¹;
- (v) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (vi) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (vii) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution, or
- (viii) the Entity is a Non-Profit Organisation³;

21. Passive Non-Financial Entity (PNFE)

A Passive NFE is any Non-Financial Entity²² that is not an Active NFE, or an Investment Entity²³ that is not a Participating Jurisdiction²⁴ Financial Institution.

22. Non-Financial Entity (NFE)

The term "NFE" means any Entity that is not a Financial Institution¹⁷.

23. Investment Entity

The term "Investment Entity" means any Entity:

- (i) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - a. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - b. individual and collective portfolio management; or
 - c. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (ii) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity.

24. Participating Jurisdiction

The term "Participating Jurisdiction" means a jurisdiction which has an agreement in place to exchange information in accordance with the OECD Common Reporting Standard.

25. Schedule 3A: Domestic Prominent Influential Person (DPIP) (date of commencement: 2 October, 2017)

A domestic prominent influential person is an individual who holds, including in an acting position for a period exceeding six months, or has held at any time in the preceding 12 months, in the Republic

- (i) a prominent public function including that of -
 - a. the President or Deputy President;
 - b. a government minister or deputy minister;
 - c. the Premier of a province;
 - d. a member of the Executive Council of a province;
 - e. an executive mayor of a municipality elected in terms of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);
 - f. a leader of a political party registered in terms of the Electoral Commission Act, 1996 (Act No. 51 of 1996);
 - g. a member of a royal family or senior traditional leader as defined in the Traditional Leadership and Governance Framework Act, 2003 (Act No. 41 of 2003);
 - h. 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 (Proclamation No. 103 of 1994);
 - i. the municipal manager of a municipality appointed in terms of section 54A of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), or a chief financial officer designated in terms of section 80 (2) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003);
 - j. 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 (Act No. 1 of 1999);
 - k. 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);
 - l. a constitutional court judge or any other judge as defined in section 1 of the Judges' Remuneration and Conditions of Employment Act, 2001 (Act No. 47 of 2001);
 - m. an ambassador or high commissioner or the senior representative of a foreign government based in the Republic; or
 - n. an officer of the South African National Defence Force above the rank of major general;
- (ii) the position of-
 - a. chairperson of the board of directors;
 - b. chairperson of the audit committee;
 - c. executive officer; or
 - d. chief financial officer, of a company, as defined in the Companies Act, 2008 (Act No. 71 of 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 by notice in the Gazette; or
- (iii) the position of head, or other executive directly accountable to that head, of an international organisation based in the Republic.

26. Schedule 3B: Foreign Prominent Public Official (FPPO) (date of commencement: 2 October, 2017)

A foreign prominent public official is an individual who holds, or has held at any time in the preceding 12 months, in any foreign country a prominent public function including that of a -

- (i) Head of State or head of a country or government;
- (ii) member of a foreign royal family;
- (iii) government minister or equivalent senior politician or leader of a political party;
- (iv) senior judicial official;
- (v) senior executive of a state owned corporation; or
- (vi) high-ranking member of the military.

27. Family members and known close associates (RCA's) (S21h of the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001) [FICA], as amended)

They are immediate family members and known close associates of DPIP & FPPO's, as the case may be. For our purposes, an immediate family member includes:

- (i) the spouse, civil partner or life partner;
- (ii) the previous spouse, civil partner or life partner, if applicable;
- (iii) children and step children and their spouse, civil partner or life partner;
- (iv) parents; and
- (v) sibling and step sibling and their spouse, civil partner or life partner.