ZIMBABWE REVENUE AUTHORITY

ADVANCE TAX RULINGS APPLICATION FORM

A. CLIENT DETAILS

<table>
<thead>
<tr>
<th>Name of Applicant:</th>
<th>Applicant’s Representative:</th>
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<tbody>
<tr>
<td>BP Number</td>
<td>BP Number:</td>
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<tr>
<td>Postal Address:</td>
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<tr>
<td>Physical Address</td>
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<tr>
<td>Tel/Cell Nos:</td>
<td>Tel/Cell Nos:</td>
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<tr>
<td>E-mail address</td>
<td>E-mail address</td>
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B. INFORMATION REQUIRED

1. Complete description of the proposed transaction in respect of which the ruling is being sought:
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2. Complete description of the impact the proposed transaction may have upon tax liability of the applicant:
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3. Any connected person in relation to the applicant, including any and all relevant information regarding the financial or tax implication of the proposed transaction:
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4. Complete description of any transaction entered into by the applicant prior to submitting the application or that may be taken after the completion of the proposed transaction which may have a bearing on the tax consequences of the proposed transaction or may be
considered to be part of a series of transactions involving the proposed transaction:

5. Proposed ruling being sought:

6. Relevant statutory provisions or issues to the proposed ruling:

7. Reasons why applicant believes the proposed ruling should be made:

8. Applicant’s interpretation of the relevant statutory provisions or issues:

9. Applicant’s analysis of any relevant authorities either considered by the applicant or of which the applicant is aware, whether those authorities support or are contrary to the proposed ruling being sought:

10. Description of the information the applicant feels should be deleted from the final ruling so as to protect the applicant’s confidentiality:

11. *A description of class members concerned:

12. The impact the proposed transaction may have upon the liability of the class members or, where relevant, any connected person in relation to the applicant or to any class member:
*Note applies to binding class ruling only

C. DECLARATIONS BY APPLICANT

I…………………………………………………………………………………………………………………………………………………………………………………………...(applicant/or applicant’s representative) certify that the same or substantially the same or substantially similar issue upon which a ruling is sought is not the subject of an audit, examination, investigation, ruling application, objection and appeal, or other proceeding currently before the Commissioner-General or the courts involving the applicant or a connected person in relation to the applicant.

I am agreeable/not agreeable to the publication of the ruling by the Commissioner-General.

…………………………

………………………

Signature

Date