

# Guide to completing Irish Dividend Withholding Tax (DWT) Forms

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[portfolio.sfg.com.au](https://portfolio.sfg.com.au)

# What is inside?

<b>General information</b>	<b>3</b>
Who is this guide intended for?	3
What is Dividend Withholding Tax (DWT)?	3
What are the Exemption Requirements?	3
What if I don't meet the Exemption Requirements or don't complete a DWT form?	3
Am I a beneficial owner?	3
Form completion	3
Is a Trust eligible to claim exemption from DWT?	4
What if my form is rejected?	4
Where can I find more information?	4
<b>Guidelines for completing the Australian Tax Resident DWT Form</b>	<b>5</b>

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# General information

## Who is this guide intended for?

This guide is intended for investors that:

- are Australian residents for tax purposes
- are beneficial owners of James Hardie Industries PLC (JHX) securities
- hold these securities in Shadforth Portfolio Service investment

The examples in this guide are provided to assist with completing the DWT form and do not constitute legal, financial or taxation advice. This guide has been completed using information provided in the James Hardie Investor Guide, which can be found on the Computershare website, [computershare.com/au](https://computershare.com/au). Investors should seek independent professional advice relevant to their specific circumstances, before submitting a DWT form

## What is Dividend Withholding Tax (DWT)?

Irish law requires DWT to be withheld from payment of dividends by Irish resident companies such as JHX, unless the beneficial owner holder complies with certain exemption requirements. The current rate of DWT is 25%.

## What are the Exemption Requirements?

You will be a 'qualifying non-resident person' and DWT will not be deducted from your JHX dividends if you meet each of the following criteria:

- you are the beneficial owner of JHX securities; and
- you are a resident in a 'relevant territory'\* or, if you are a company which is not resident in a 'relevant territory', you are ultimately controlled by person(s) resident in a 'relevant territory' or you meet the 'quoted company exemption' criteria; and
- you complete and return the applicable DWT form; and
- if you are an individual or a person or body of persons (other than a company) and your local tax authority has certified your residence in a 'relevant territory'. For Australian tax residents the tax certification will be undertaken by Computershare. If you are not an Australian tax resident you must obtain certification from your local tax authority and provide this to Computershare together with the applicable DWT form.

\* Australia is considered a relevant territory. The full list of 'relevant territories' is available from Irish Revenue's website at:

[www.revenue.ie/en/practitioner/law/tax-treaties.html](https://www.revenue.ie/en/practitioner/law/tax-treaties.html).

## What if I don't meet the Exemption Requirements or don't complete a DWT form?

DWT will be withheld on your dividend.

## Am I a beneficial owner?

The beneficial owner is generally the person or entity who is liable to include the dividend income from JHX shares in its gross income on a tax return. If you are a custodian, nominee, trustee or otherwise hold legal title on behalf of another entity which would include the dividend income from JHX in its gross income on a tax return, you would not normally be a beneficial owner.

In these circumstances:

- an individual, joint holder or company will be the beneficial owner where JHX dividend income is declared in their tax return;
- an Australian Managed Investment Scheme will be the beneficial owner where JHX dividend income is declared in its Australian tax return;
- a pension fund, which includes an Australian Superannuation Fund or Australian Self-Managed Superannuation Fund, will be the beneficial owner where the dividend income is declared in its tax return.

Refer to 'Step 3. Sign the form' on page 3 of this investor guide for further details of who can sign on behalf of the beneficial owner.

## Form completion

For investors in Shadforth Portfolio Service Investment, a DWT form must be completed by/on behalf of the beneficial owner(s) who are not Irish citizens or residents for tax purposes and meet the Exemption Requirements.

Once you satisfy (and provided you continue to comply with) the Exemption Requirements, you will not be required to complete any further DWT forms until 31 December five years after your DWT form is completed (signed, dated and, if required, certified by your local tax authority). For example a form signed on 15 May 2024 will remain in effect until 31 December 2029.

However, if a change in circumstances makes any information on the form incorrect, you may cease to comply with the Exemption Requirements and a new form will need to be submitted. Examples of this could include:

- the beneficial owner changes their address to a country that is not the same as their country of residence shown on your DWT form; or
- death of the beneficial owner; or
- where the beneficial owner is a company, that company goes into liquidation.

Once completed, please submit the original signed DWT form with any other required documentation to your adviser or to Shadforth Portfolio Service, GPO Box 264 Melbourne VIC 3001. Faxed or photocopied forms cannot be accepted.

Do not send the form directly to the share registry, as further information is required from us prior to submission.

**Important note:** When returning your completed form, please ensure you provide your full name and account number.

## Is a Trust eligible to claim exemption from DWT?

A trust other than a discretionary trust is generally not eligible to obtain exemption from DWT unless it is an unincorporated body of persons such as a charity, a pension fund / superannuation fund, or an undertaking for collective investment in transferable securities established or regulated under the law of any 'relevant territory', which is resident in a 'relevant territory'.

## What additional requirements apply if a beneficial owner is a discretionary trust?

If the beneficial owner is a discretionary trust which is a resident in a 'relevant territory', the DWT form must be accompanied by a completed Discretionary Trust Certificate together with the names and addresses of the 'settlers' and the 'beneficiaries' of the trust. The Discretionary Trust Certificate and name and address information must first be provided by the trustees of the discretionary trust to Irish Revenue for certification. A more detailed description of the types of discretionary trust which are eligible for exemption from DWT and the information which is required are set out in the Notes to the Discretionary Trust Certificate. The form of Discretionary Trust Certificate and accompanying notes are available at [www.computershare.com.au/forms](http://www.computershare.com.au/forms)

## What if my form is rejected?

If your form is rejected by the Share Registry, the full withholding tax rate will be applied to your dividend. Rejected forms can be resubmitted and will be processed with the Share Registry at the time of the subsequent dividend.

Some common reasons why your form may be rejected can include:

- being blurry or illegible,
- you've made alterations eg crossing out mistakes or using correction fluid. No alterations can be made, if you've made a mistake please complete a new form,
- you've provided an incorrect TFN,
- incorrect signatory provided eg if joint account, all joint holders must sign. Please refer to the 'Important notes' in Step 3 for more information around who should sign,
- you've sent in a scanned copy, only original forms can be accepted or
- you've used a digital signature, only wet signatures are accepted.

## Where can I find more information?


For more information please view frequently asked questions and answers on DWT forms at [sfg.com.au/portfolio/foreign-tax](http://sfg.com.au/portfolio/foreign-tax).

James Hardie have also created a guide to completing this form which can be found on their website <https://ir.jameshardie.com.au/stock-info/irish-dividend-withholding-tax> or for more information you can also visit the Irish Revenue's website at [www.revenue.ie](http://www.revenue.ie).

# Guidelines for completing the Australian Tax Resident DWT Form

## Step 1: Beneficial Owner

Items 1 and 2	Leave these fields blank – these will be completed by Shadforth Portfolio Service.
Item 3	Enter the name of the beneficial owner (this must match the name on your relevant Shadforth Portfolio Service Investment account) and residential address.  <b>For example:</b> <b>Individual account: Sam Sample</b> <b>Entity account: Sample Family Self Managed Superannuation Fund</b>



**James Hardie**  
James Hardie Industries plc  
ARBN 097 829 895  
Incorporated in Ireland. The liability of member is limited  
Registration Number: 485719  
Registered Office: 1st Floor, Block A, One Park Place,  
Upper Hatch Street, Dublin 2, D02 FD79, Ireland

**Return the original of this completed form:**

✉ **By Mail:**  
Computershare Investor Services Pty Limited  
GPO Box 2106 Melbourne  
Victoria 3001 Australia

**Enquiries:**  
(within Australia) 1300 855 080  
(International) 61 3 9415 4000

**Securityholder Reference Number (SRN)/  
Holder Identification Number (HIN)**  
**For Internal Use Only – please do not complete**

**1** Name and address as it appears on the register

For Internal Use Only – please do not complete

**2** **For Internal Use Only – please do not complete**

| | | | | | | | | | | | | | | | | | | | | |

For your security keep your SRN/HIN confidential.

### AUSTRALIAN TAX RESIDENT DWT FORM

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**This declaration is intended for beneficial owners who are resident in Australia for tax purposes.  
Beneficial owners who are resident in other countries should refer to the Investor Guide.**

**Dividend Withholding Tax (DWT) Exemption Declaration Form (as provided for by Chapter 8A, Part 6 of the Taxes Consolidation Act 1997 of Ireland (Act)).**

**Step 1** If the beneficial owner is different from the registered shareholder of James Hardie Industries plc CHESS Depository Interests (Shares), please insert the name and address of the person(s)/entity beneficially entitled to the distributions in respect of which this declaration is made (**Beneficial Owner**):

**3** Name eg. SAM SAMPLE or SAMPLE FAMILY SELF MANAGED SUPERANNUATION FUND

Address 1 SAMPLE STREET, MELBOURNE VIC 3000

**Information to allow the ATO to confirm your eligibility for exemption from Irish DWT**  
In order to claim exemption from DWT, certain details relating to the last Australian Tax Return lodged with the Australian Tax Office (ATO) by the Beneficial Owner/s must be provided. In the case of joint holders, details of each joint holder must be provided. If these details, including the Tax File Number (TFN) of the Beneficial Owner/s are not provided, DWT will be deducted from distributions in respect of which this declaration is made. It is not an offence to withhold your TFN. However, if you do not provide your TFN, tax may be deducted from payments of interest and the unfranked portion of dividends and distributions at the highest marginal rate.

This declaration is made by or on behalf of the Beneficial Owner being:

**Step 2: Tax reference number details**

Identify the type of entity that is the beneficial owner and mark the applicable box in either section 1, 2 or 3.

Section 1	For individuals and joint holders: complete all the tax detail boxes for each beneficial owner. Each joint holder must provide their Tax File Number (TFN).
Section 2	For companies: complete your TFN. Please note, it is not sufficient to provide an ABN for completing the DWT form.
Section 3	For a person or body of persons (other than an individual or company) select the applicable box in section 3 identifying the type of person or body of persons and your TFN.  If you selected '3d – Discretionary trust, you must complete the Discretionary Trust Certificate, have it certified by Irish Revenue and lodge it with the DWT form.  If you selected '3e – Other', you must describe the type of entity. If the entity is a trust other than a trust described in boxes 3a to 3d you must write a full description of the Trust using the word 'trust'. Note that any other type of trust may not be eligible to claim exemption from DWT, eligibility will be assessed by the Share Registry.

**Step 2** (Please tick  box 1, 2 or 3 below or overleaf to indicate status and complete the additional information, where relevant)

1.  An individual (or individuals) resident in Australia for tax purposes:

TFN - Individual/Joint Holder 1	TFN - Joint Holder 2	TFN - Joint Holder 3
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of birth <input type="text"/>	Date of birth <input type="text"/>	Date of birth <input type="text"/>
Name(s) shown on last tax return if different to the name shown above for the Beneficial Owner <input type="text"/>	Name(s) shown on last tax return if different to the name shown above for the Beneficial Owner <input type="text"/>	Name(s) shown on last tax return if different to the name shown above for the Beneficial Owner <input type="text"/>
Address shown on last tax return if different to the address shown above for the Beneficial Owner <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Address shown on last tax return if different to the address shown above for the Beneficial Owner <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Address shown on last tax return if different to the address shown above for the Beneficial Owner <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**OR**

2.  A company or registered society which is resident in Australia for tax purposes and not under the control of a person or persons who is/are resident for the purposes of tax in Ireland

TFN

**OR**

3.  A person or body of persons resident in Australia for tax purposes and which is: (Please enter your TFN and tick  one of the following and complete the additional information where relevant)

TFN

- |  |   |
|--|---|
| <input type="checkbox"/> a. Australian Superannuation Fund (including Australian Self-Managed Superannuation Fund)                       | <input type="checkbox"/> b. Australian Managed Investment Scheme that is a Trust, not a Corporation   |
| <input type="checkbox"/> c. Australian charity / Non-Profit Organisation (NPO) that is a Trust, not a Corporation or Superannuation Fund | <input type="checkbox"/> d. Discretionary trust (Note: discretionary trusts must complete and return with this declaration a 'Discretionary Trust Certificate' which is available at <a href="http://www.computershare.com/au/forms">www.computershare.com/au/forms</a> ) |
| <input type="checkbox"/> e. Other (If you ticked "Other" please provide description of entity here:)                                     |   |

(Complete only if none of the above apply. However if this box is completed exemption from DWT may not apply. Please see the Investor Guide.)

**Step 3: Sign the form**

**Sign and date the form. The signature must be an original signature, digital signatures are not accepted.**

**It is very important you read the instructions carefully, titled ‘IMPORTANT NOTES’ in the section of the DWT form where you sign, so that you are clear on who must sign the form, and the appropriate option to select under “capacity in which acting”.**

**The below table aims to simplify this for you:**

Beneficial Owner	Who should sign	Indicate this capacity on the DWT form
Individual or joint holders	Individual or all joint holders	Individual or joint holders
Australian Company or registered society	Public officer of company or registered society	Public Officer
Non-Australian Company or registered society	Authorised signatory	The title held by the Authorised signatory
Australian superannuation fund (including a self-managed superannuation fund), Australian managed investment scheme, Australian charity/ not for profit organisation which is a trust, or a discretionary trust, which has a trustee who is:		
<ul style="list-style-type: none"> <li>a company</li> </ul>	Public officer of trustee	Trustee
<ul style="list-style-type: none"> <li>an individual</li> </ul>	Individual	Trustee
Any other Australian entity – where the ATO has been notified that another person is authorised to act on that beneficial owner’s behalf	Authorised contact as notified to the ATO	Authorised contact
Non-Australian person or body of persons (which is not an individual or company)	Authorised signatory	The title held by the Authorised signatory. A certified copy of the power of attorney or authorisation document will need to be lodged with Computershare.

**Please note:** If signing under Power of Attorney (POA) please indicate this on the DWT form by ticking the Authorised Contact box. You will also need to send in the relevant POA documents if not already provided to Shadforth Portfolio Service.



**Step 3**

**THIS FORM IS NOT VALID UNLESS COMPLETED AND SIGNED**

**By signing this form:**

1. I/we warrant and declare that the Beneficial Owner is beneficially entitled to the relevant distributions in respect of which this declaration is made.
2. I/we authorize Computershare Investor Services (Ireland) Limited (CISI) and any other Qualifying Intermediary (as defined under Irish law) to or through whom a James Hardie Industries plc (JHlplc) distribution is made to receive such distribution on behalf of the Beneficial Owner and to pay them to or as directed by the registered holder of the CDIs in which the Beneficial Owner holds the beneficial interest in accordance with the ASX Settlement Operating Rules of the Australian Securities Exchange.
3. I/we warrant and declare that, at the time of making this declaration, the Beneficial Owner is a "qualifying non-resident person", as applicable, for the purposes of Chapter 8A of Part 6 of the Act, and where the Beneficial Owner is a company that the company is a "qualifying non-resident person" on the basis that it is not resident in Ireland and is a company within the meaning of section 172D(3)(b)(i) of the Act.
4. I/we warrant and declare that, in the event that the Beneficial Owner ceases to be resident in Australia for tax purposes (or in the case of a company, ceases to be a company within the meaning of section 172D(3)(b)(i) of the Act on the basis that it becomes controlled by a person or persons who is/are resident for the purposes of tax in Ireland) I/we will, by written notice, bring that fact to the attention of JHlplc, CISI or any other Qualifying Intermediary to or through whom a JHlplc distribution is made.
5. I/we hereby appoint JHlplc, CISI and Computershare Investor Services Pty Ltd or the share registry company appointed by JHlplc from time to time, as entities which may (each) act on behalf of the Beneficial Owner in the collection and recording of the Beneficial Owner's TFN and TFN exemption details (as relevant) and their provision to the Irish Revenue Commissioners or other person (as needed) for the purpose of seeking a reduced rate of DWT on distributions and confirm that in doing so those entities are acting on behalf of the Beneficial Owner in the conduct of its affairs.
6. I/we appoint Computershare Investor Services Pty Ltd to act on my/our behalf in obtaining a certificate of residency from the Australian Taxation Office for the purpose of seeking a reduced rate of DWT on distributions.
7. I/we warrant and declare that I am/we are authorised to make these statements and sign this declaration on behalf of the Beneficial Owner.
8. I/we warrant and declare that the information given in this form is true and correct.

**IMPORTANT NOTES – Please read these instructions carefully before signing this form.**

Please fill in all sections relevant to your holding type. For more information about who can sign this form, please refer to the Investor Guide.  
 If you completed Section 1 – individual or joint holders: the individual holder or all joint holders must sign the form. You must tick the box labelled 'Individual'.  
 If you completed Section 2 – a company or registered society: the Public Officer of the company or registered society must sign the form. You must tick the box labelled 'Public Officer'.  
 If you completed Section 3 – a person or body of persons, and ticked box a, b, c or d the trustee of the Trust must sign the form. If the trustee is an individual the form must be signed by the Trustee and tick the box labelled 'Trustee'. If the trustee is a corporation, the form must be signed by the Public Officer of the corporation, and the box labelled 'Trustee' must be ticked.  
 Regardless of which section of the form you completed, if you have advised the ATO that another individual is authorised to act on your behalf, they may complete and sign this form on your behalf. You must clearly write the name of the authorised contact and tick the box labelled 'Authorised Contact'. If you need more information in relation to who is an authorised contact please refer to: <http://www.ato.gov.au/Business/Australian-business-number/In-detail/Registration/Primary-contacts-and-authorised-contacts>

**Beneficial Owner/Authorised Signatory/Joint Holder 1, must sign here:**

Beneficial Owner/Authorised Signatory Signature:

Print Name of Signatory here:

*Sam Sample*

**SAM SAMPLE**

Capacity in which acting (see Important Notes above):

Contact Phone Number:

Date (day/month/year)

Individual
  Trustee
  Public Officer
  Authorised Contact

\_\_\_\_\_

\_\_\_\_/\_\_\_\_/\_\_\_\_

**Beneficial Owner 2/Authorised Signatory 2/Joint Holder 2, must sign here:**

Beneficial Owner 2/Authorised Signatory 2 Signature:

Print Name of Signatory here:

Date (day/month/year)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_/\_\_\_\_/\_\_\_\_

**Beneficial Owner 3/Authorised Signatory 3/Joint Holder 3, must sign here:**

Beneficial Owner 3/Authorised Signatory 3 Signature:

Print Name of Signatory here:

Date (day/month/year)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_/\_\_\_\_/\_\_\_\_

**Step 4: Return the form**

Please submit the original DWT form with original signatures (and accompanying documentation, where applicable to your adviser or Shadforth Portfolio Service via post:

Shadforth Portfolio Service  
 GPO Box 264  
 Melbourne VIC 3001

You must submit the original DWT form as faxed or photocopied forms cannot be accepted. Please ensure you provide your full name and account number with the form.

Do not send the form directly to the share registry as further information is required from us prior to submission.



## Contact us

### Postal address

Shadforth Portfolio Service  
GPO Box 264  
Melbourne VIC 3001

### Telephone

1800 931 792

### Email

[portfolioservice@sfg.com.au](mailto:portfolioservice@sfg.com.au)

### Website

[www.sfg.com.au/portfolio](http://www.sfg.com.au/portfolio)

### Service Operator

Navigator Australia Limited  
ABN 45 006 302 987  
AFSL 236466

### Registered address

Level 1, 800 Bourke Street  
Docklands VIC 3008