

Please see Sections 2.2 and 12 and Annexure B of the Scheme Booklet for further information as to the Israeli Withholding Tax arrangement that applies to you, including any documentation that you may be required to provide in order to determine your eligibility for an exemption from or reduced rate of withholding from your Scheme Consideration.

If you have any questions, please call the Dragontail Share Registry on +61 8 9389 8033 Monday to Friday between 9.00am and 5.00pm (Perth time).



החטיבה המקצועית
מחלקת שוק ההון

נספח א'

All correspondence to:
Advanced Share Registry Limited
PO Box 1156, Nedlands
Western Australia 6909
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Western Australia 6009
Phone: +61 8 9389 8033
Fax: +61 8 6370 4203
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DECLARATION OF STATUS FOR ISRAELI INCOME TAX PURPOSES

You are receiving this form "Declaration of Status for Israeli Income Tax Purposes" as a holder of Ordinary Shares, nominal value of AUD ____ per share (the "Shares") Dragontail Systems Ltd. (the "Company"), in connection with the acquisition of the Company by Yum Connect Australia Pty Ltd., a company organized under the laws of Australia. By completing this form in a manner that would substantiate your eligibility for an exemption from Israeli withholding tax, you will allow a paying agent and/or an Israeli withholding tax agent and/or your broker or any other withholding agent, or their authorized representatives to exempt you from Israeli withholding tax.

PART I Identification and details of Shareholder (including Eligible Israeli Brokers) (see instructions)	
1. Name: (please print full name) SRN(s)/HIN(s) for your DTS shareholding(s): _____ _____	2. Type of Shareholder (more than one box may be applicable): <input type="checkbox"/> Corporation (or Limited Liability Company) <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____ <input type="checkbox"/> Bank <input type="checkbox"/> Broker <input type="checkbox"/> Financial Institution
3. For individuals only: Date of birth: ____/____/____ month / day / year Country of residence: Countries of citizenship (name all citizenships): Passport No. (if applicable): _____ Passport's Issuer Country: _____ Or TIN No. _____	4. For all other Shareholders Country of incorporation or organization: Registration number of corporation (if applicable): Country of residence:
5. Permanent Address (state, city, zip or postal code, street, house number, apartment number): _____ _____ _____	
6. Mailing Address (if different from above): _____ _____ _____	7. Contact Details: Name: _____ Capacity: _____ Telephone Number _____ (country code, area code and number):
8. I hold the Shares of the Company (mark X in the appropriate place): <input type="checkbox"/> directly, as a registered holder <input type="checkbox"/> Through a broker. If you marked this box, please state the name of your broker: _____	
9. I hold less than 5% of the Company's issued shares. Yes <input type="checkbox"/> No <input type="checkbox"/>	
[Please see section 2.2 of the Scheme Booklet as to how the 5% is calculated.]	



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PART II Declaration by Non-Israeli Residents (see instructions) ► Eligible Israeli Brokers should not complete this Part II

A. To be completed only by Individuals. I hereby declare that: (if the statement is correct, mark X in the following boxes)

- A.1 I am NOT and at the date of purchase of my Shares was not a “resident of Israel” for tax purposes as defined under Israeli law and provided in Appendix A attached hereto, which means, among other things, that:
- The State of Israel is not my permanent place of residence,
 - The State of Israel is neither my place of residence nor that of my family,
 - My ordinary or permanent place of activity is NOT in the State of Israel and I do NOT have a permanent establishment in the State of Israel,
 - I do NOT engage in an occupation in the State of Israel,
 - I do NOT own a business or part of a business in the State of Israel,
 - I am NOT insured by the Israeli National Insurance Institution,
 - I was NOT present (nor am I planning to be present) in Israel for 183 days or more during this tax year,
 - I was NOT present (nor am I planning to be present) in Israel for 30 days or more during this tax year, and the total period of my presence in Israel during this tax year and the two previous tax years is less than 425 days in total,

A.2 I acquired the Shares on or after the initial public offering of the Company on the Australian Securities Exchange (ASX) (i.e., after December 20th, 2016).

My share's net worth is less than USD \$100,000. [Please see section 2.2 of the Scheme Booklet for number of shares.]

B. To be completed by Corporations (except Partnerships and Trusts). I hereby declare that: (if correct, mark X in the following boxes)

B.1 The corporation is NOT and at the date of purchase of its Shares was not a “resident of Israel” for tax purposes as defined under Israeli law and provided in Appendix A attached hereto, which means, among other things, that:

- The corporation is NOT registered with the Registrar of Companies in Israel,
- The corporation is NOT registered with the Registrar of “Amutot” (non-profit organizations) in Israel,
- The control of the corporation is NOT located in Israel,
- The management of the corporation is NOT located in Israel,
- The corporation does NOT have a permanent establishment in Israel, and
- No Israeli resident holds, directly or indirectly via shares or through a trust or in any other manner or with another who is an Israeli resident, 25% or more of any “means of control” in the corporation as specified below:
 - The right to participate in profits;
 - The right to appoint a director;
 - The right to vote;
 - The right to share in the assets of the corporation at the time of its liquidation; and
 - The right to direct the manner of exercising one of the rights specified above;

B.2 The corporation acquired the Shares on or after the initial public offering of the Company on the Australian Securities Exchange (ASX) (i.e., after December 20th, 2016).

My share's net worth is less than USD \$100,000. [Please see section 2.2 of the Scheme Booklet for number of shares.]

C. To be completed by Partnerships. I hereby declare that: (if correct, mark X in the following boxes)



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C.1 The partnership is NOT and at the date of purchase of its Shares was not a “resident of Israel” for tax purposes as defined under Israeli law and provided in Appendix A attached hereto, which means, among other things, that:

- The partnership is NOT registered with the Registrar of Partnerships in Israel,
- The control of the partnership is NOT located in Israel,
- The management of the partnership is NOT located in Israel,
- The partnership does NOT have a permanent establishment in Israel,
- NO Israeli resident holds, directly or indirectly via shares or through a trust or in any other manner or with another who is an Israeli resident, 25% or more of the rights in the partnership, and
- NO partner in the partnership is an Israeli resident;

C.2 The partnership acquired the Shares on or after the initial public offering of the Company on the Australian Securities Exchange (ASX) (i.e., after December 20th, 2016).

My share's net worth is less than USD \$100,000. [Please see section 2.2 of the Scheme Booklet for number of shares.]

D. To be completed by Trusts. I hereby declare that: (if correct, mark X in the following boxes)

D.1 The trust is NOT and at the date of purchase of its Shares was not a “resident of Israel” for tax purposes as defined under Israeli law and provided in Appendix A attached hereto, which means, among other things, that:

- The trust is NOT registered in Israel,
- The settlor of the trust is NOT an Israeli resident,
- The beneficiaries of the trust are NOT Israeli residents, and
- The trustee of the trust is NOT an Israeli resident;

D.2 The trust acquired the Shares on or after the initial public offering of the Company on the Australian Securities Exchange (ASX) (i.e., after December 20th, 2016).

My share's net worth is less than USD \$100,000. [Please see section 2.2 of the Scheme Booklet for number of shares.]

PART III Declaration by Israeli Bank, Broker or Financial Institution (see instructions)
Non-Israeli Residents should not complete this Part III

I hereby declare that: (if correct, mark X in the following box)

I am a bank, broker or financial institution that is a “resident of Israel” within the meaning of that term in Section 1 of the Ordinance (See Instruction II), I am holding the Shares solely on behalf of beneficial shareholder(s) and I am subject to the provisions of the Ordinance and the regulations promulgated thereunder relating to the withholding of Israeli tax, including with respect to the cash payment (if any) made by me to such beneficial shareholder(s) with respect to Shares in connection with the Scheme of Arrangement.

PART IV Certification. By signing this form, I also declare that:

- I understood this form and completed it correctly and pursuant to the instructions.
- I provided accurate, full and complete details in this form.
- I am aware that providing false details constitutes criminal offense.
- I am aware that this form may be provided to the Israeli Tax Authority, in case the Israeli Tax Authority so requests, for purposes of audit or otherwise.

SIGN HERE ►

Signature of Shareholder

Date

Capacity in which acting (or individual authorized to sign on your behalf)

[This form may be completed and signed either in hardcopy (ballpoint pen) or electronically.]

Once completed and signed, please return this form and all supporting documents to Advanced Share Registry either by post, fax, email or hand delivery - see address details on page 1 of this form.]



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Appendix A

Definitions for Declaration for Foreign Residents

“Resident of Israel for Israeli Tax Purposes”

Section 1 of the Israeli Income Tax Ordinance [New Version], 1961 (“Israeli Income Tax Ordinance”) defines a “resident of Israel” or a “resident” as follows:

- (A) **with respect to an individual** – a person whose center of vital interests is in Israel; for this purpose the following provision will apply:
- (1) in order to determine the center of vital interests of an individual, account will be taken of the individual’s family, economic and social connections, including:
 - (a) place of permanent home;
 - (b) place of residential dwelling of the individual and the individual’s immediate family;
 - (c) place of the individual’s regular or permanent occupation or the place of his permanent employment;
 - (d) place of the individual’s active and substantial economic interests;
 - (e) place of the individual’s activities in organizations, associations and other institutions;
 - (2) the center of vital interests of an individual will be presumed to be in Israel if:
 - (a) the individual was present in Israel for 183 days or more in the tax year; or
 - (b) the individual was present in Israel for 30 days or more in the tax year, and the total period of the individual’s presence in Israel that tax year and the two previous tax years is 425 days or more;
 - (c) for the purposes of this provision, “day” includes a part of a day.
 - (3) the presumption in subparagraph (2) may be rebutted either by the individual or by the assessing officer.
- (B) **with respect to a body of persons** – a body of persons which meets one of the following:
- (1) it was incorporated in Israel;
 - (2) the control and management of its business are exercised in Israel.”