

FATCA DECLARATION (INDIVIDUAL)

INSTRUCTIONS:

Please complete if your Investment vehicle is Individual. For joint investors, please complete one form for each investor.

Please email the signed letter to Investorservices@MainstreamGroup.com

U.S. TAX STATUS DECLARATION – INDIVIDUALS

(Client/Fund Details)

I, _____ [insert name of investor] represent and warrant that ¹
I am I am not

a U.S. person or a citizen or lawful green cardholder resident residing in other countries which the U.S. has not classified a tax Treaty of the United States for purpose of U.S. Federal Income tax, and that I am not acting for, or on behalf of a U.S. person².

If my tax status change and become a U.S. citizen or resident of the United States, I will notify Lucerne Partners within 14 days.

I understand that a false statement or misrepresentation of tax status by a U.S. person could lead to penalties under U.S. Law:

For purposes of complying with application U.S. tax laws, I hereby expressly waive any bank secrecy, privacy or data protection rights related to my account.

I further understand and acknowledge that Lucerne Partners assumes no liability for any tax withheld on any reportable payments made to me under the U.S. Tax Rules and that I shall indemnify Lucerne Partners for any payments due by me.

Yours sincerely

Signature

Name:

Date:

¹ Please check the applicable box

² "U.S. person" means any person who is subject to United States of America ("US") federal income tax, including but not limited to U.S. citizens, residents and green card holders residing in country/countries with which the U.S. has not ratified a bilateral income tax treaty. Please note that false statement or misrepresentation of tax status by a U.S. person could lead to penalties under U.S. law.

FATCA DECLARATION (ENTITY)

U.S. TAX STATUS DECLARATION - COMPANIES

INSTRUCTIONS:

Please complete if your Investment vehicle is a Company or the trustee of your investment trust is a Company;

Please email the signed letter to Investorservices@MainstreamGroup.com

Client & Fund Details

We, _____ [insert name of investor] (Business Registration No: _____) represent and warrant that ¹
we are we are not

a U.S. person or a citizen or lawful resident green cardholder resident in a country which the U.S. has not classified a tax Treaty of the United States for purpose of U.S. Federal Income tax, and that we are not acting for, or on behalf of a U.S. person².

If my tax status change and become a U.S. citizen or resident of the United States, I will notify Lucerne Partners within 14 days.

We understand that a false statement or misrepresentation of tax status by a U.S. person could lead to penalties under U.S. Law:

For purposes of complying with application U.S. tax laws, I hereby expressly waive any bank secrecy, privacy or data protection rights related to my account.

I further understand and acknowledge that Lucerne Partners assumes no liability for any tax withheld on any reportable payments made to me under the U.S. Tax Rules and that I shall indemnify Lucerne Partners for any payments due by me.

Yours sincerely

Authorized Signatory Name:

Designation:

Country/Passport No:

Date:

¹ Please check the applicable box

² "U.S. person" means any person or entity who/which is subject to United States of America ("US") federal income tax, including but not limited to U.S. citizens, residents and green card holders residing any other country/countries with which the U.S. has not ratified a bilateral income tax treaty. Please note that false statement or misrepresentation of tax status by a U.S. person could lead to penalties under U.S. law.

CRS DECLARATION (INDIVIDUAL)

Individual Tax Residency Self-Certification Form

Tax regulations* require the collection of certain information about your tax residency status. In certain circumstances there may be a requirement to share this information with relevant tax authorities.

This form is designed to capture residency for tax purposes of the person entitled to the income and assets associated with an account (the beneficial owner). Should you be completing this form on behalf of the beneficial owner, you should complete the form using information relating to their residence for tax purposes rather than your own.

If any of the information below regarding your tax residence changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please refer to accompanying guidelines for completion or contact your tax advisor.

Please note that where there are joint account holders each investor is required to complete a separate Self-Certification form.

Part 1: Account Holder Identification

Account Holder Name	Date of Birth (dd/mm/yyyy)	Place and Country of Birth
Permanent Residence Address:		
Number & Street		City/Town
State/Province/County	Post Code	Country

Part 2: Declaration of Tax Residency

Please tick either (a) or (b) or (c) and complete as appropriate.

- (a) I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:
_____.
- (b) I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.
- (c) I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

I hereby confirm that I am, for tax purposes, resident in the following countries (indicate the tax reference number type and number applicable in each country).

Country/countries of tax residency	Tax reference number type	Tax reference number

Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent. If applicable, please specify the reason for non-availability of a tax reference number:

Part 3: Declaration and Undertakings

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

Signature: _____

Date: (dd/mm/yyyy): _____

*The term "tax regulations" refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act, various Agreements to Improve International Tax Compliance entered into between the UK, the Crown Dependencies and the Overseas Territories, and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information, (as implemented in the relevant jurisdictions).

CRS DECLARATION (ENTITY)

Entity Tax Residency Self-Certification Form

Please read these instructions carefully before completing this form.

Regulations based on the OECD Common Reporting Standard (“CRS”)] require Financial Institutions (“FIs”) to collect and report certain information about an account holder’s tax residency. If the account holder’s tax residence is located outside the country where the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms such as an account holder, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory field information that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

This form is intended to request information consistent with local law requirements.

Please complete this form where you need to self-certify on behalf of an entity account holder.

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an *“Individual tax residency self-certification form.”*

For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information at the [OECD automatic exchange of information portal](#).

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as “Controlling Person(s)”) by completing a *“Controlling Person tax residency self-certification form”* for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

You should indicate the capacity in which you have signed in Part 4. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not allowed to give tax advice.

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the [OECD automatic exchange of information portal](#).

Entity Tax Residency Self-Certification Form

(Please complete Parts 1-3 in BLOCK CAPITALS)

Part 1 – Identification of Account Holder

A. Legal Name of Entity/Branch* _____

B. Country of incorporation or organisation _____

C. Current Residence Address

Line 1 (e.g. Building/Apt/Suite/Number/Street)* _____

Line 2 (e.g. Town/City/Province/County/State)* _____

Country * _____

Postal Code/ZIP Code _____

D. Mailing Address

(please only complete if different from the address shown in Section C above)

Line 1 (e.g. Building/Apt/Suite/Number/Street)* _____

Line 2 (e.g. Town/City/Province/County/State)* _____

Country * _____

Postal Code/ZIP Code _____

Entity Tax Residency Self-Certification Form

Part 2 – Entity Type* Please provide the Account Holder’s Status by ticking one of the following boxes in section 1.

1. (a) Financial Institution – Investment Entity
i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution

(Note: if ticking this box 1(a)(i), please also complete sections 3(a) and 3(b) below for Controlling Persons).

- ii. Other Investment Entity

- (b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

- (c) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

If ticking this box (Active NFE), please provide the name of an established securities market on which the stock is regularly traded:

If you are related to a publicly traded corporation, please provide the name of the corporation whose stock is publicly traded and with which you are related:

- (d) Active NFE – a Government Entity or Central Bank

- (e) Active NFE – an International Organisation

- (f) Active NFE – other than (c)-(e) (See Appendix for definition of other Active NFEs)

- (g) Passive NFE *(Note: if ticking this box 1(g), please also complete sections 3 (a) and 3(b) below)*

2. Australian Retirement Fund

Complete this section if the Entity is an **Australian Retirement Fund** (complying Self-Managed Superannuation Funds, APRA regulated super funds, government super funds or pooled superannuation trusts and entities wholly owned by an Australian retirement plan)

Tick box if you are an Australian Retirement Fund

Proceed to Part 4.

Entity Tax Residency Self-Certification Form

3. Controlling Persons: If you have ticked section **1(a)(i)** or **1(g)** above, then please:

i. Indicate the name of any Controlling Person(s) of the Account Holder:

ii. Complete “Controlling Person tax residency self-certification form” for each Controlling Person.*

Note: If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official. (See definition of Controlling Person in Appendix)

Part 3 – Country of Tax Residence and related Taxpayer Identification Number (TIN) or equivalent*

Please complete the following table indicating the Account Holder’s tax residence country or countries (*i.e. where the entity is treated as a resident of the country for purposes of that country’s income tax*) and the Account Holder’s TIN (if any) for each country indicated. If the Account Holder is tax resident in more than three countries, please use a separate sheet. If the Account Holder is not tax resident in any jurisdiction (*e.g., because it is fiscally transparent*), please provide its place of effective management or the country in which its principal office is located on line 1.

If a TIN is unavailable, please provide the appropriate reason **A**, **B** or **C** as defined below:

Reason A - The country where the Account Holder is liable to pay tax does not issue TINs to its residents

Reason B - The Account Holder is unable to obtain a TIN or equivalent number (If this reason is selected, please explain why the Account Holder is unable to obtain a TIN in the below table)

Reason C - No TIN is required. (Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

Country of tax residence	TIN	If no TIN available, enter Reason A,B or C
1		
2		

Entity Tax Residency Self-Certification Form

3			
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*Please explain in the following boxes why the Account Holder is unable to obtain a TIN if you selected Reason **B** above.*

1	
2	
3	

Part 4 – Declaration and Signature*

I acknowledge that the information provided on this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be a tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I agree to advise the Financial Institution within 30 days of any change in circumstances which affects the tax residence status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect (including any changes to the information on controlling persons identified in Part 2 question 2a), and to provide a suitably updated self-certification reflecting such change in circumstances.

Signature: * _____

Print Name: * _____

Date: * _____

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer'). If signing under a power of attorney please also attach a copy of the power of attorney.

Capacity: * _____

Entity Tax Residency Self-Certification Form

Appendix of Defined Terms

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about substantive tax principles please contact your tax adviser or the applicable tax authority.

“Account Holder” - A legal entity is an “Account Holder” when its name is listed or identified as the holder of a Financial Account. This is regardless of whether such entity is a flow-through entity for tax purposes. Thus, for example, if a trust is listed as the holder or owner of the Account, the trust is the Account Holder, rather than the trustee, the grantors, the settlors or the beneficiaries. Similarly, if a partnership is listed as the holder or owner of the account, the partnership is the Account Holder, rather than any of the partners. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder.

“Active NFE” - an NFE that meets any of the criteria listed below:

- a) 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;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) 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;
- e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, This exception is limited to 24 months from the date of the initial organisation of the NFE;
- f) 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;
- g) 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**
- h) the NFE meets all of the following requirements for a “non-profit NFE” :
 - i) is established and operated in its jurisdiction of residence exclusively for

Entity Tax Residency Self-Certification Form

- 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) is exempt from income tax in its jurisdiction of residence;
 - iii) has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity; and
 - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE'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 NFE's jurisdiction of residence or any political subdivision.

“Control” – is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. 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/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior managing official.

“Controlling Person(s)” – a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” of an entity as described in the Financial Action Task Force (FATF) recommendations. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, regardless of whether or not any of them exercises control over the activities of the trust. In addition, any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership) is a Controlling Person of a trust.

“Entity”- a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Financial Institution” – a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

“Investment Entity” – includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- 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;

Entity Tax Residency Self-Certification Form

- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

However, such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) an Entity managed by another Financial Institution is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a specified Insurance Company of an Investment Entity described in (i) above.

“Participating Jurisdiction” - a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

“Passive NFE” - under the CRS any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non- Participating Jurisdiction and managed by another Financial Institution.

“Related Entity” – An Entity is related to 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% of the vote and value in an Entity.

“Reportable Account” – an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is/are a Reportable Person(s).

“Reportable Jurisdiction” - a Participating Jurisdiction with which an obligation to provide financial account information is in place.

“Reportable Jurisdiction Person” - an Entity that is tax resident in a Reportable Jurisdiction(s) by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. If an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“Reportable Person” – is a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described immediately above;
- a Governmental Entity;
- an International Organisation;
- a Central Bank; *or*
- a Financial Institution (except for an Investment Entity that is not a Participating Jurisdiction Financial Institution, which is treated as a Passive NFE’.)

“Resident for tax purposes” - generally means resident for tax purposes in a particular jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation,

Entity Tax Residency Self-Certification Form

or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please contact your tax adviser or use the OECD AEOI Portal containing information on tax residence in Participating Jurisdictions.

“Specified Insurance Company” – any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to , a Cash value Insurance Contract or an Annuity contract.

“TIN” - the Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.

CRS DECLARATION (CONTROLLING PERSON)

Tax Residency Self-Certification Form – Controlling Persons

Please read these instructions carefully before completing this form.

Regulations based on the OECD Common Reporting Standard (“CRS”)] require Financial Institutions (“FIs”) to Collect certain information about an Account Holder’s tax residence status, and if applicable, the tax residence status of each natural person that is a Controlling Person. Please note that we may be legally required to report information provided in this form and other financial information about the financial account(s) to which this Form relates to the tax authorities in the country in which the account(s) are maintained. In turn, the local tax authorities may exchange the reported information with the tax authorities in the country or countries in which you are a tax resident.

Please provide a separate Form for each Controlling Person of an Account Holder that is (1) a Passive Non-financial Entity (NFE) or (2) an Investment Entity located in Non-Participating Jurisdiction managed by another Financial Institution. The term “Controlled Entity” will be used in this Form to refer to either of these two types of Entities.

Do not use this Form for providing a self-certification for an individual that is an Account Holder. Instead, use the “CRS Self-certification Form for Individuals”. Also, do not use this Form for providing a self-certification for an Entity that is an Account Holder. Instead, use the “CRS Self-certification Form for Entities”.

Definitions of selected terms can be found in the Appendix to this Form.

This Form may be completed either by the Account Holder or the Controlling Person. If you are completing this Form on behalf of a Controlling Person, please state the “capacity” in which you are signing this form in Part 4. For example, you may be the Passive NFE Account Holder or may be completing the form under a power of attorney.

Items marked with an asterisk (*) indicate required information. This form is intended to request information only where such request is not prohibited by local law

This form will remain valid unless there is a change in circumstances relating to the Controlling Person’s tax residence status or other mandatory information included on this form. You must notify us within 30 days of any change in circumstances that makes the information in this self-certification incorrect or incomplete, and provide an updated self-certification.

Please note that this self-certification form is for CRS purposes only. Its completion is not a substitute for the completion any IRS Form W-9, Form W-8 or self-certification that may otherwise be required for FATCA or other U.S. tax purposes.

If you have any questions about determining tax residence in any particular country, please contact a tax adviser or the local tax authority.

Tax Residency Self-Certification Form – Controlling Persons

(Please complete Parts 1-3 in BLOCK CAPITALS)

Part 1 – Identification of the Controlling Person

A. Name of Controlling Person:

Family Name or Surname(s):*

Title:

First or Given Name:*

Middle Name(s):

B. Current Residence Address:

Line 1 (e.g. Building/Apt/Suite/Number/Street)*

Line 2 (e.g. Town/City/Province/County/State)*

Country *

Postal Code/ZIP Code

C. Mailing Address:

(please only complete if different from the address shown in Section B above)

Line 1 (e.g. Building/Apt/Suite/Number/Street)*

Line 2 (e.g. Town/City/Province/County/State)*

Country *

Postal Code/ZIP Code

D. Date of Birth:* (YYYY-MM-DD)

E. Place of Birth (City/Country):

F. Please enter the legal name of the Controlled Entity of which you are a Controlling Person:

Legal Name of Controlled Entity

Tax Residency Self-Certification Form – Controlling Persons

Part 2 – Country of Residence For Tax Purposes and related Taxpayer Identification Number (TIN) or equivalent*

Please complete the following table indicating:

- (i) in which country or countries the Controlling Person is resident for tax purposes;
- (ii) the Controlling Person’s TIN for each country indicated; and,
- (iii) if the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction(s) then please also complete **Part 3 “Type of Controlling Person”**.

If the Controlling Person is a tax resident in more than three countries please use a separate sheet.

If a TIN is unavailable, please provide the appropriate reason **A**, **B** or **C**, as defined below:

Reason A - The country where the Controlling Person is liable to pay tax does not issue TINs to its residents

Reason B - The Controlling Person is unable to obtain a TIN or equivalent number (If this reason is selected, please explain why the Controlling Person is unable to obtain a TIN in the below table)

Reason C - No TIN is required because the tax residence jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN.

Country of tax residence	TIN	If no TIN available, enter Reason A,B or C
1		
2		
3		

Please explain in the following boxes why the Account Holder is unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

Tax Residency Self-Certification Form – Controlling Persons

Part 3 – Type of Controlling Person

Please only complete this Part if the Controlling Person is a tax resident in one or more Reportable Jurisdictions.

A. If the Controlled Entity is an entity other than a trust (or similar legal arrangement), please select among the following types:

Type	Place an "X" by selection
Owner (direct or indirect)	
Controlling Person by other means	
Senior Management Official	

B. If the Controlled Entity is a **trust**, please select among the following types:

Type	Place an "X" by selection
Settlor	
Trustee	
Protector	
Beneficiary	
Other (please specify):	

C. If the Controlled Entity is a legal arrangement other than a trust, please select among the following types:

Type	Place an "X" by selection
Settlor	
Trustee	
Protector	
Beneficiary	
Other (please specify):	

Tax Residency Self-Certification Form – Controlling Persons

Part 4 – Declaration and Signature*

1. ***I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.***

2. I acknowledge that the information contained in this form and information regarding the Controlling Person, as well as financial information (e.g., account balance or value, the amount of income or gross proceeds received) respecting the Financial Account(s) to which the Form is applied may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and exchanged with tax authorities of another country or countries in which [I/the Controlling Person] may be a tax resident pursuant to a legal agreement between the competent authorities of these countries on the automatic exchange of information on Financial Accounts under the Common Reporting Standard (CRS).

3. If there is a change in circumstances that affects the tax residence status of the Account Holder or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform the fund manager of the change in circumstances within 30 days of its occurrence and to provide a suitably updated CRS self-certification.

4. I certify that I am the Controlling Person or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates.

Signature: * _____

Print Name: * _____

Date: * _____

Note: If you are not the Controlling Person, please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a copy of the power of attorney.

Capacity: * _____

Tax Residency Self-Certification Form – Controlling Persons

Appendix of Defined Terms

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about the tax principles that affect the tax residence status of an individual who is a Controlling Person, please contact a tax adviser or the applicable tax authority. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS”), the associated Commentary to the CRS, and domestic guidance.

“Account Holder” - A legal entity is an “Account Holder” when its name is listed or identified as the holder of a Financial Account. This is regardless of whether such entity is a flow-through entity for tax purposes. Thus, for example, if a trust is listed as the holder or owner of the Account, the trust is the Account Holder, rather than the trustee, the grantors, the settlors or the beneficiaries. Similarly, if a partnership is listed as the holder or owner of the account, the partnership is the Account Holder, rather than any of the partners. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder.

“Control” – is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. 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/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior managing official.

“Controlling Person(s)” – a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” of an entity as described in the Financial Action Task Force (FATF) recommendations. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, regardless of whether or not any of them exercises control over the activities of the trust. In addition, any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership) is a Controlling Person of a trust.

Controlling Persons of a Partnership – any natural person who exercises control through direct or indirect ownership of the capital or profits of the partnership, voting rights in the partnership, or who otherwise exercises control over the management of the partnership or similar arrangement.

Controlling Persons of a Trust - the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them

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exercises control over the activities of the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

“Entity”- a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Financial Account” - an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interests in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

“Investment Entity” – includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- 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;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

However, such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) an Entity managed by another Financial Institution is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a specified Insurance Company of an Investment Entity described in (i) above.

“Participating Jurisdiction” - a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

“Passive NFE” - under the CRS any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non- Participating Jurisdiction and managed by another Financial Institution.

“Related Entity” – An Entity is related to 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% of the vote and value in an Entity.

“Reportable Account” – an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is/are a Reportable Person(s).

“Reportable Jurisdiction” – A jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation to provide financial account information set forth in the Common Reporting Standard, and (ii) which is identified in a published list.

“Reportable Person” - an individual (or entity) that is a tax resident of a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”; however, in the case of an Account Holder that is a Passive NFE or an Investment Entity located in a

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Non-participating jurisdiction and is managed by another Financial Institution, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction.

“TIN” - the Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.