

APPENDIX III

Self-Certification for FATCA and CRS

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser..

For further information on FATCA or CRS please refer to Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the following link to the OECD CRS Information Portal at: <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

Instructions for Completion

This form must be completed by all applicants.

Account holders that are corporate entities must complete Section A entitled "Entity Self Certification for FATCA and CRS".

Account holders that are Individuals or Controlling Persons must complete Section B titled "Individual (including Controlling Persons) Self-Certification for FATCA and CRS"

If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.

(Mandatory fields are marked with an *)

Section A: Entity Self-Certification for FATCA and CRS

1: Investor Identification

Investor Name* (the "Entity")

Country of Incorporation or Organisation:

registered address*

Number Street

City, town, State, Province or County

Postal/ZIP Code Country

mailing address (if different from above):

Number Street

City, town, State, Province or County

Postal/ZIP Code: Country

2: FATCA Declaration Specified US Person

please tick either (a), (b) or (c) below and complete as appropriate.

a) The Entity is a *Specified U.S. Person* and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows:

U.S. TIN _____

or

b) The Entity is **not** a *Specified U.S. Person* (please also complete Sections 3, 4 and 5)

or

c) The Entity is a *US person* but **not** a *Specified U.S. Person* (please also complete Sections 3, 4 and 5)

3: Entity's FATCA Classification*

the information provided in this section is for fatca, please note your classification may differ from your crs classification in section 5:

3.1 financial Institutions under fatca

If the Entity is a *Financial Institution*, please tick one of the below categories and provide the Entity's *GIIN* at 3.2

- I. Irish Financial Institution or a Partner Jurisdiction Financial Institution
- II. Registered Deemed Compliant Foreign Financial Institution
- III. Participating Foreign Financial Institution

3.2 Please provide the Entity's *Global Intermediary Identification number (GIIN)* _____

3.3 If the Entity is a *Financial Institution* but unable to provide a *GIIN*, please tick one of the below reasons:

- I. The Entity has not yet obtained a *GIIN* but is sponsored by another entity which does have a *GIIN*

Please provide the sponsor's name and sponsor's *GIIN* :

Sponsor's Name: _____ Sponsor's *GIIN*: _____

- II. Exempt Beneficial Owner
- III. Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)
- IV. Non-Participating Foreign Financial Institution
- V. Excepted Foreign Financial Institution

3.4 non-financial Institutions under fatca:

If the Entity is not a Financial Institution, please tick one of the below categories

- I. Active Non-Financial Foreign Entity
- II. Passive Non-Financial Foreign Entity
(If this box is ticked, please include self-certification forms for each of your Controlling Persons who exceed the threshold of a 25% ownership)
- III. Excepted Non-Financial Foreign Entity

4: CRA Declaration of Tax Residency*

please note that you may choose more than one country

Please indicate the Entity's country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN")).

NOTE: Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a (TIN).

If the Entity is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.

Country of Tax Residency Tax ID Number

Country of Tax Residency Tax ID Number

Country of Tax Residency Tax ID Number

5: Entity's CRA Classification*

the information provided in this section is for crs. please note an entity's crs classification may differ from its fatca classification in section 3:

For more information please see the CRS Standard and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

5.1 financial Institutions under crs

If the Entity is a *Financial Institution*, please tick one of the below categories

- I. *Financial Institution under CRS (other than (II) below)*
- II. *An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity and complete a separate individual self-certification forms for each of your Controlling Persons **)*

5.2 non financial Institutions under crs

If the Entity is a *Non Financial Institution*, please tick one of the below categories

- I. Active Non-Financial Entity – 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
- II. Active Non-Financial Entity – a Government Entity or Central Bank
- III. Active Non-Financial Entity – an International Organisation
- IV. Active Non-Financial Entity – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)
- V. Passive Non-Financial Entity (If this box is ticked, please complete a separate Individual Self-Certification Form for each of your Controlling Person(s))

****controlling person's:**

nb: please note that each controlling person must complete a separate Individual self-certification form.

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 of the entity.

For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

6: Declarations and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.

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

I/We undertake to advise the recipient promptly and provide an updated Self-Certification where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

Authorised Signature(s):*

Print Name(s):*

Capacity in which declaration is made:*

*Date: (dd/mm/yyyy)**

Section B: Individual (Including Controlling Persons) Self-Certification for FATCA and CRS

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

Sections 1, 2, 3 and 5 must be completed by all investors.

section 4 should only be completed by any individual who is a controlling person of an entity investor which is a passive non-financial entity. for further guidance see:

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

1: Investor Identification

name*

Investor Name*

current residential address*

Number

Street

City, Town, State, Province or County

Postal/ZIP Code

Country

mailing address (if different from above)

Number

Street

City, Town, State, Province or County

Postal/ZIP Code

Country

Birth details*

Town or City of Birth*

Country of Birth*

Date of Birth*

2: FATCA Declaration of U.S. Citizenship or U.S Residence for Tax Purposes*

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

a) I confirm that [I am]/[the investor is] a U.S. citizen and/or resident in the U.S. for tax purposes and [my]/[its] U.S. federal taxpayer identifying number (U.S. TIN) is as follows: _____

or

(b) I confirm that [I am not]/[the investor is not] a U.S. citizen or resident in the U.S. for tax purposes.

3: CRS Declaratlon of Tax Residency*

please note you may chose more than one country*

Please indicate your/ the investor’s country of tax residence (if resident in more than one country please detail all countries of tax residence and associated taxpayer identification numbers (“TIN”). Please see the CRS Portal for more information on Tax Residency.

Country of Tax Residency	Tax ID Number
Country of Tax Residency	Tax ID Number
Country of Tax Residency	Tax ID Number

NOTE: Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a TIN.

4 – Type of Controlling Person

only to be completed by any individual who is a controlling person of an entity investor which is a passive non-financial entity or an Investment entity located in a non-participating Jurisdiction and managed by another financial Institution

For joint or multiple Controlling Persons please complete a separate Self-Certification form for each Controlling Person

please confirm what type of controlling person applicable under crs that applies to you/the investor by ticking the appropriate box.	entity name
<input type="checkbox"/> Controlling Person of a legal person – control by ownership	_____
<input type="checkbox"/> Controlling Person of a legal person – control by other means	_____
<input type="checkbox"/> Controlling Person of a legal person – senior managing official	_____
<input type="checkbox"/> Controlling Person of a trust - settlor	_____
<input type="checkbox"/> Controlling Person of a trust–trustee	_____
<input type="checkbox"/> Controlling Person of a trust–protector	_____
<input type="checkbox"/> Controlling Person of a trust –beneficiary	_____
<input type="checkbox"/> Controlling Person of a trust–other	_____
<input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – settlor-equivalent	_____
<input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – trustee-equivalent	_____
<input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – protector-equivalent	_____
<input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent	_____
<input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – other-equivalent	_____

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

I undertake to advise the recipient promptly and provide an updated Self-Certification form where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

*Authorised Signature**:

*Print Name**:

*Date: (dd/mm/yyyy)**:

*Capacity**: