

Individual (Controlling Person's) Self-Certification for FATCA and CRS

Instructions for completion:

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 by completing this form you are providing personal information which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

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 or local tax authority.

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.

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

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

SECTION 1: INVESTOR IDENTIFICATION

Title _____	Surname _____
First name(s) _____	Male ☐ Female ☐
Country of birth _____	Town or City of Birth _____
Street Address	Postal Address
	Same as Street Address Yes ☐ No ☐
Street Number _____	Line 1 _____
Street _____	Line 2 _____
City, Town, State, Province or County _____	Line 3 _____
Postal code _____	Postal code _____
Country _____	Country _____

SECTION 2: FATCA DECLARATION OF U.S. CITIZENSHIP OF 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.

☐

SECTION 3: CRS DECLARATION OF TAX RESIDENCY (YOU MAY CHOOSE 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.

For further guidance on Tax Residency and TINs, please refer to the OECD CRS Information Portal

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

Country of Tax Residency	Tax ID Number

NOTE: Under the Irish legislation implementing the CRS, provision of a Tax ID number (TIN) is required to be provided unless:

- a) You are tax resident in a Jurisdiction that does not issue a TIN, Or,
b) You are tax resident only in a non-reportable Jurisdiction (i.e. Ireland or the USA)

If a TIN is unavailable, please tick the appropriate box as follows;

- ☐ Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs or TIN equivalents to its residents
☐ Reason B – The Account Holder is otherwise unable to obtain a TIN (Please explain why you are unable to obtain a TIN
☐ Reason C – No TIN is required. (Note: This should only be selected if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

SECTION 4: DECLARATIONS AND UNDERTAKINGS

I declare (as an authorised signatory if applicable) 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 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.

I give full consent to receiving this information and the Prospectus, latest annual and semi-annual reports and other information by means of electronic communication.

Authorised Signature(s) _____ Date _____

Print Name _____

Capacity in which declaration is made _____