



**UNICUSANO Global Alternative Investment Fund
Variable Capital Investment Company PLC**

CRS Individual tax residency self-certification
(CRS-I)

Please read these instructions before completing the form.

Why do I have to fill in this form?

Regulations based on the OECD Common Reporting Standard (“CRS”) require Unicusano Global Alternative Investment Fund – V.C.I.C. PLC to collect and report certain information about an account holder’s tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the following website: [\[OECD AEOI Portal\]](#). In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency).

If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are 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](#).

If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside Cyprus, 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 Cyprus Tax Authority and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

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.

Who should complete the CRS Individual Self-Certification Form?

Please fill in this form if you are an individual account holder, sole trader or sole proprietor.

For joint or multiple account holders, use a separate form for each individual person.

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an “Entity tax residency self-certification.” Similarly, if you are a controlling person of an entity, please fill in a “Controlling person tax residency self-certification form” instead of this form.

If you are filling in this form on behalf of someone else. Please tell us in what capacity you are signing in Part 3. 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 power of attorney.

A legal guardian should complete the form on behalf of an account holder who is a minor.

Where can I find more information?

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](#).

Please complete parts 1-3 in **BLOCK CAPITAL**

PART 1 – Identification of Individual Investor

Title

Mr.

Mrs.

Miss

Other (specify):

First and Last Name

Date and Place of Birth

RESIDENTIAL ADDRESS

Street Name and Number

City

Country

Postal/Zip Code

Nationality

MAILING ADDRESS

Same as Permanent Residential Address

If different please fill in below information:

Street Name and Number

City

Country

Postal/Zip Code

PART 2 - Country of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent

Please complete the fields below indicating:

- (i) where the account holder is tax resident and
- (ii) the account holder's tax identification number (TIN) for each country indicated

If you are a United States citizen or resident, please include the United States (U.S.) along with your U.S. TIN.

If you are a tax resident in more than three countries, please attach a separate form signed by you.

If a TIN is unavailable, please provide the appropriate reason: A, B or C where indicated below:

- Reason A** – The country/jurisdiction where the account holder is resident does not issue TINs to its residents
- Reason B** – The account holder is otherwise unable to obtain a TIN or equivalent number (please explain why you are unable to obtain a TIN below if you have selected this reason)
- 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)

1	Country/Jurisdiction of tax residency	TIN or Functional Equivalent	
		Type of Document	Number

If no TIN available, please choose reason **A** **B** **C**

2	Country/Jurisdiction of tax residency	TIN or Functional Equivalent	
		Type of Document	Number

If no TIN available, please choose reason **A** **B** **C**

3	Country/Jurisdiction of tax residency	TIN or Functional Equivalent	
		Type of Document	Number

If no TIN available, please choose reason **A** **B** **C**

Please explain below why you are unable to obtain a TIN if you selected **Reason B** above.

1

2

3

PART 3 - Declarations and Signature

1. I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Shareholder's relationship with Unicusano Global Alternative Investment Fund – V.C.I.C. PLC (the "Fund") setting out how the Fund may use and share the information supplied by me.

2. I acknowledge and agree that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be transmitted 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 pursuant to intergovernmental agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

3. I certify that I am the account holder (or am authorised to sign for the account holder) of all the account(s) to which this form relates.

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

5. I undertake to advise the Fund within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide the Fund with a suitably updated Self-certification Form and Declaration within 30 days of such change in circumstances.

Signature of Investor

Full name of Investor

Date (dd/mm/yyyy)

Note: If you are not the Shareholder, please indicate the capacity in which you are signing the form. If signing under a power of Attorney, please also attach a certified copy of the power of Attorney.

Capacity: -----

APPENDIX – Definitions

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. 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. This can be found at the [OECD automatic exchange of information portal](#).

If you have any questions, then please contact your tax adviser or domestic tax authority.

‘Account Holder’ The term ‘Account Holder’ means the person listed or identified as the holder of a Financial Account. 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. For example, in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

‘Controlling Person’ This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (‘NFE’) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term ‘beneficial owner’ as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an entity of which the individual is a Controlling Person, then the ‘Controlling Person tax residency Self-Certification’ form should be completed instead of this form.

‘Entity’ The term ‘Entity’ means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

‘Financial Account’ A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

‘Participating Jurisdiction’ A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

‘Reportable Account’ The term ‘Reportable Account’ means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

‘Reportable Jurisdiction’ A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

‘Reportable Person’ A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

‘TIN’ (including ‘functional equivalent’) The term ‘TIN’ means 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. Further details of acceptable TINs can be found at the following link: :
<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

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 individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.