



**UNICUSANO**  
Global Alternative Investment Fund

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

U.S. FATCA Self-Declaration (Corporate)

## US FATCA Self-certification

Pursuant to the Agreements for the Automatic Exchange of Information which were concluded and/or will be concluded between the Republic of Cyprus and the United States for tax purposes and the relevant legislation, Unicusano Global Alternative Investment Fund V.C.I.C. PLC (the "Fund") is required to identify and/or their controlling persons that are US Persons (FATCA) and report all related information to the Tax Department in Cyprus which in turn will report this information to the IRS of the United States. As a Fund we therefore request you to complete the US FATCA Self-certification form, in cooperation with your tax/legal/accounting advisor (if required). Further information on FATCA can be found on the website of the U.S. IRS at [www.irs.gov/fatca](http://www.irs.gov/fatca)

All Definitions can be found in Appendix.

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### PART 1 – Identification of Investor

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Name of Legal Entity

Are you a US Person?

YES\*  NO

\*If your answer is YES, please fill in below information.

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### PART 2 – U.S. FATCA

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#### Section 1 - Classification of U.S. Entities (U.S. Persons)

If the entity is a U.S. Person (i.e. legal entity organized in the United States or under the laws of the United States or any State thereof), please tick one of the below categories and complete as appropriate and then proceed with completing the CRS Form(s).

**Specified U.S. Person** and the entity's U.S. Federal Taxpayer Identifying Number (U.S. TIN) as follows:

**Non – Specified U.S. Person**  
*If the entity is not a U.S. Person, please complete Section 2*

#### Section 2 – U.S. FATCA Classification for all NON U.S. ENTITIES

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##### 2.1 Financial Institution

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If the entity is a **Financial Institution**, please tick one of the below categories, and provide the entity's FATCA **Global Intermediary Identification Number (GIIN)** where required:

**Registered Deemed-Compliant FFI** Please provide your GIIN:

**Certified Deemed Compliant, or otherwise Non-Reporting Foreign Financial Institution**  
(including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).

**Participating FFI** Please provide your GIIN:



**Trustee Documented Trust**

Trustee's Name:

Trustee's GIIN:

**Sponsored Financial Institution** that has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsored Entity. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

**Non – Participating FFI**

**2.2 NON – FINANCIAL INSTITUTION**

If the entity is **NOT a Financial Institution**, please confirmed the Entity's FATCA status below:

**Active Non-Financial Foreign Entity** (including an Excepted NFFE)

**Passive Non-Financial Foreign Entity** (if you ticked this, please report all US controlling persons as per Section 3)

**Exempt Beneficial Owner**

**Section 3 – U.S. Controlling Persons of Passive NFFE**

If the entity is a **Passive Non-Financial Foreign Entity** as marked in Section 2.2, please fill in the following table with the details of any Controlling Person(s) that are U.S. Persons.

Name and Address	Position	U.S. TIN

## 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 Account Holder'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 that the information contained in this form and information regarding the Legal Entity as indicated in Part 1 and any Reportable Account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained in order to comply with the international tax information exchange agreements and/or local laws (including but not limited to FATCA, Cyprus Law and regulatory obligations with respect to the fight against tax evasion).

3. I certify that I am authorised to sign for the Legal Entity as indicated in Part 1 in respect of all the account(s) to which this form relates.

4. I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 30 days of signing this form, notify those persons that I have provided such information to the Fund and that such information may be reported to the tax authorities of the country in which this account(s) is/are maintained in order to comply with the international tax information exchange agreements and/or local laws (including but not limited to FATCA, Cyprus Law and regulatory obligations with respect to the fight against tax evasion)..

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

6. I undertake to advise the Fund within 30 days of any change in circumstances which causes the information contained herein to become incorrect and to provide the Fund with a suitable updated US FATCA Self Certification – Corporate form.

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Signature

-----  
Full name

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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: -----

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## APPENDIX - Definitions FATCA

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“**Entity**” means a legal person or a legal arrangement such as a trust.

“**Non-US Entity**” means an Entity that is not a US Person.

“**U.S. Person**” means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.

“**Passive Income**” means the portion of gross income that consists of:

1. Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
2. Dividends, including substitute dividend amounts;
3. Interest or similar income;
4. Annuities;
5. The excess of gains over losses from transactions in foreign currency (including futures, forwards, and similar transactions)
6. The excess of gains over losses from swaps
7. Amounts received under cash value insurance contracts

“**Specified US Person**” means a U.S. Person, that is NOT a Non-Specified US Person

“**Non-Specified US Person**” means

- i. a corporation the stock of which is regularly traded on one or more established securities markets;
- ii. any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- iii. the United States or any wholly owned agency or instrumentality thereof;
- iv. any State of the United States, any U.S. Territory\*, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- v. any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- vi. any bank as defined in section 581 of the U.S. Internal Revenue Code;
- vii. any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- viii. any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- ix. any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- x. any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- xi. a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- xii. a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- xiii. any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

\* U.S. Territory means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands.

“**U.S. TIN**” means a U.S. federal taxpayer identification number.

“**Financial Institution (FI)**” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**A. Custodial Institution** means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity’s gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity’s gross income during the shorter of: (i) the three-year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence.

**B. Depository Institution** means any Entity that accepts deposits in the ordinary course of a banking or similar business.

**C. Investment Entity** means any Entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

(1) 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;

(2) individual and collective portfolio management; or

(3) otherwise investin **Name of Legal Entity**

g, administering, or managing funds or money on behalf of other persons.

**D. Specified Insurance Company** means 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.

**“Foreign Financial Institution (FFI)”** means a Financial Institution that is not a U.S Entity.

**“Deemed-Compliant FFIs”** are those specified in Annex II of the Intergovernmental Agreement between the Republic of Cyprus and the United States.

1. **A Registered Deemed-Compliant FFI** needs to obtain a Global Intermediary Identification Number (GIIN) from the IRS and submit annual returns to the Cyprus Tax Department.

2. **A Certified Deemed-Compliant FFI** is not required to register with the IRS and obtain a GIIN.

Participating FFI means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement (which is an agreement that sets forth the requirements for a Financial Institution to be treated as complying with the requirements of section 1471(b) of the US Internal Revenue Code).

**“Non-participating FFI”** means a non-participating FFI, as that term is defined in relevant US Treasury Regulations, but does not include a Cyprus Financial Institution or other Partner Jurisdiction Financial Institution\*\* other than a Financial Institution treated as a Non-participating Financial Institution pursuant to subparagraph 2(b) of Article 5 of the Intergovernmental Agreement between the Republic of Cyprus and the United States or the corresponding provision in an agreement between the United States and a Partner Jurisdiction.

Pursuant to subparagraph 2(b) of Article 5 of the Intergovernmental Agreement between the Republic of Cyprus and the United States, if, in the case of a Reporting Cyprus Financial Institution, such enforcement actions do not resolve the non-compliance within a period of 18 months after notification of significant non-compliance is first provided, the United States shall treat the Reporting Cyprus Financial Institution as a Nonparticipating Financial Institution pursuant to this subparagraph 2(b).

\*\* **Partner Jurisdiction** means a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA.

**“Non-Financial Foreign Entity (NFFE)”** means any Non-U.S. Entity that is not a Foreign Financial Institution as defined in relevant U.S. Treasury Regulations or is an Entity which meets the requirements specified below, and also includes any Non-U.S. Entity that is established in Cyprus or another Partner Jurisdiction and that is not a Financial Institution.

The NFFE meets all of the following requirements:

(a) It is established and operated in its jurisdiction of residence exclusively for 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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;

(b) It is exempt from income tax in its jurisdiction of residence;

(c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

(d) The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and

(e) The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents require that, upon the NFFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE’s jurisdiction of residence or any political subdivision thereof.

**“Active NFFE”** means any NFFE that meets any one of the following criteria:

(a) Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE 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 NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) Substantially all of the activities of the NFFE 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, except that an entity shall not qualify for NFFE status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) The NFFE 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;
- (i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- (j) The NFFE meets all of the following requirements:

1. It is established and operated in its jurisdiction of residence exclusively for 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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
2. It is exempt from income tax in its jurisdiction of residence;
3. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
4. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
5. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

**"Passive NFFE"** means any NFFE that is not (i) an Active NFFE or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

An Entity is a **Related Entity** of 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 percent of the vote or value in an Entity. Notwithstanding the foregoing, Cyprus may treat an Entity as not a Related Entity of another Entity if the two Entities are not members of the same expanded affiliated group as defined in section 1471(e)(2) of the U.S. Internal Revenue Code.

**"Controlling Persons"** means:

- (a) For companies and cooperative societies, the ultimate beneficial owner, which is the natural person(s) who ultimately owns or controls a legal entity through direct or indirect ownership; a percentage of 25% plus one share is deemed sufficient to meet this criterion, as defined by the Prevention and Suppression of Money Laundering Law (Law 188(I)/2007) and the relevant Directives of the CySEC. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be natural persons(s) who holds the position of senior managing official, except for entities that are (or are majority owned subsidiaries of) an entity that is listed on a stock exchange.
- (b) For Unions, Administrative Committees, Foundations, Clubs, Associations and Fund Raising Committees, means the members of the Board of Directors/Committee and administrators of accounts.
- (c) For trusts accounts the Settlor(s), trustee(s), the protector(s) (if any), the beneficiary(ies) or classes of beneficiaries and any other natural person(s) exercising ultimate effective control over the trust.

**“Exempt Beneficial Owners”** are those specified in Annex II of the Intergovernmental Agreement between the Republic of Cyprus and the United States. Among others it includes:

1. Government and Governmental Organisations
2. International Organisations
3. Central Banks
4. Retirement Plans etc

**“Related Entity”** means an entity related to another entity because

- (i) either entity controls the other entity;
- (ii) the two entities are under common control; or
- (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

For any other terms and definitions, please refer to the Intergovernmental Agreement between the Republic of Cyprus and the United States.

