

Self-Certification Form – Physical Persons

Please read the below instructions before completing the Form:

With reference to the Agreements for the Automatic Exchange of Information which have been and / or will be concluded between the Republic of Cyprus and other participating countries for tax matter and the relevant legislation (including legislation relating to the Foreign Account Tax Compliance Act – FATCA and the Common Reporting Standard – CRS), IC Realty Ltd (the “Company”) is required to identify entities (as account holders) and/or their controlling persons residing in eligible jurisdiction (for purposes of CRS) and for United States persons (for the purposes of FATCA).

In our capacity as an Alternative Investment Fund Manager, we require that you complete this Self - Certification Form, in cooperation with your tax/legal/accounting advisor (if so required).

Further information may be obtained via the U.S. IRS at www.irs.gov/fatca and the OECD at www.oecd.org/tax/automatic-exchange/

If you have any questions on how to define your tax residency status, please visit the OECD website or speak to a professional tax adviser.

PART A – Identification of Individual Account Holder

Family Name or Surname(s)			
Identification document			
Passport/ ID:			
Expiry Date:			
Country of Issuance:			
Title: (Mr., Mrs., Ms., Miss., Other)			
First or Given Name(s)			
Middle Name(s):			
Permanent Residence Address			
Number / Street			
Town / City			
Postal Code		Country	

If your residential address is in a different jurisdiction to your mailing address, please provide an explanation:

Date of Birth			/			/			
Town or City of Birth									
Country of Birth									

PART B – Country of Residence for Tax Purposes and Related Taxpayer Identification Number or Functional Equivalent (“TIN”) (see Appendix)

Please complete the following table indicating:

- i. Where the Account Holder is tax resident; and
- ii. The Account Holder’s TIN for each country indicated.

If the Account Holder is 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 where appropriate:

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 otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason); and

Reason C – No TIN is required (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			
3			

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

1	
2	
3	

PART C – Declarations and Signature

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 IC Realty Ltd setting out how IC Realty Ltd may use and share the information supplied by me. I understand that the information supplied will be used to update my personal details held by you and that you may contact me again if documentation is required to support a change in details.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided 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.

I certify that I am the Account Holder to which this form relates.

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 IC Realty Ltd and that such information may be provided to the tax authorities of the country in which the account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

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

I undertake to inform IC Realty Ltd within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part A of this form or causes the information contained herein to become incorrect, and to provide IC Realty Ltd a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

NAME

SIGNATURE

DATE

CAPACITY

Appendix - Definitions

NOTE: These are selected definitions 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 following link:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

“**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.

“**Financial Account**” means 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**” 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 CRS.

“**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**” is a jurisdiction with which an obligation to provide financial account information is in place.

“**Reportable Person**” is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction.

“**TIN**” (including “**functional equivalent**”) 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/transparency/automaticexchangeofinformation.htm>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize 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, personal identification / service code and resident registration number.