

CRUX European Special Situations Feeder

A Collective Investment Fund, organized under the laws of the Grand Duchy of Luxembourg

Application form

Please complete this application form in capital letter, date it, sign it and send it first by fax then by post, together with all relevant documentation requested under section 2, 3, 10 and/or 11, to the following address:

Registrar and Transfer Agent

State Street Bank Luxembourg S.C.A
Attention: IFDSL Registration Team
49, Avenue J.F. Kennedy
L-1855 Luxembourg

Fax number: (+352) 2452 9159

Please contact Shareholder Services on Tel: +352 46 40 10 600 for any queries or alternatively, email to ssbquerydesk@statestreet.com.

This Subscription Form should be read in conjunction with the most recent consolidated Prospectus of the Company, including any Addendum relating to the relevant Portfolio.

1. REGISTRATION DETAILS

If you are an existing shareholder/unit holder, please provide us with your Account Number (if known):

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A. INDIVIDUAL INVESTOR

1st Account Holder

Title									
Last name/Family Name									
First name(s)/Given name(s)									
Gender					<input type="checkbox"/> M		<input type="checkbox"/> F		
Date of birth		d	d	m	m	y	y	y	y
Place of birth (city & country)									
Nationality									
Professional activity <i>(Please specify position and domain of activity /employer)</i>									
If you hold or have held any political or public function, or if you are an immediate relative of a person that holds or has held any political or public function, please tick this box <input type="checkbox"/> (Politically Exposed Person "PEP")									
Source of wealth invested									
<input type="checkbox"/> Inheritance			<input type="checkbox"/> Gift			<input type="checkbox"/> Sale of Business			
<input type="checkbox"/> Savings			<input type="checkbox"/> Pension			<input type="checkbox"/> Investment income			
<input type="checkbox"/> Sale of assets (please specify)									
<input type="checkbox"/> Other (please specify)									
<i>Further supporting documentation may be requested if deemed necessary to verify the above information.</i>									
Tax ID number (if available)									
Passport/National ID number									
Other Nationality (please specify)									
Country of Residence for Tax Purposes									
Address (no PO Box allowed)									
Telephone									
Fax									
Email									

2nd Account Holder

Title									
Last name/Family Name									
First name(s)/Given name(s)									
Gender					<input type="checkbox"/> M		<input type="checkbox"/> F		
Date of birth		d	d	m	m	y	y	y	y
Place of birth (city & country)									
Nationality									
Professional activity <i>(Please specify position and domain of activity /employer)</i>									
If you hold or have held any political or public function, or if you are an immediate relative of a person that holds or has held any political or public function, please tick this box <input type="checkbox"/>									
Source of wealth invested									
<input type="checkbox"/> Inheritance			<input type="checkbox"/> Gift			<input type="checkbox"/> Sale of Business			
<input type="checkbox"/> Savings			<input type="checkbox"/> Pension			<input type="checkbox"/> Investment income			
<input type="checkbox"/> Sale of assets (please specify)									
<input type="checkbox"/> Other (please specify)									
<i>Further supporting documentation may be requested if deemed necessary to verify the above information.</i>									
Tax ID number (if available)									
Passport/National ID number									
Other Nationality (please specify)									
Country of Residence for Tax Purposes									
Address (no PO Box allowed)									
Telephone									
Fax									
Email									

For additional account holder(s), please complete Addendum A.

B. CORPORATE INVESTOR

Full Company Name	
Date of Incorporation	
Country of Incorporation	
Type of Company <input type="checkbox"/> Corporation (S.A., Ltd., etc.) <input type="checkbox"/> Insurance <input type="checkbox"/> Appointed Distributor <input type="checkbox"/> Credit Institution/Bank <input type="checkbox"/> Other (please specify..... (Charity, Foundation, Pension Fund, etc.) <input type="checkbox"/> Nominee	
Where possible and appropriate simplified Due Diligence will be considered, please provide below information for this purpose: Are you a regulated entity? <input type="checkbox"/> no <input type="checkbox"/> yes, by local supervisory authority: Are you fully listed on an recognized Stock Exchange (which country applies AML-CTF regulations equivalent to Luxembourg)? <input type="checkbox"/> no <input type="checkbox"/> yes, by Stock Exchange:.....	
Tax identification number (if applicable)	
Country of residence for tax purposes (if applicable)	

Registered Address

Address (no PO Box allowed)	
Telephone	
Fax	
Email	
Internet website	

Mailing Address & Contact

Address	
Contact person for daily business	
Title	
Name	
Telephone	
Fax	
Email	

C. FATCA & CRS

We, The Fund, are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of our Account Holder. Without this information, no account may be opened.

If you are an individual, please complete Appendix A – Individual Self-Certification Form for FATCA and CRS, attached.

If you are an entity, please complete Appendix B– Entity Self-Certification Form for FATCA and CRS, attached.

For joint or multiple Account Holders, please complete a separate Self-Certification Form for each Account Holder.

If you are completing the Self-Certification Form on behalf of the Account Holder's, then you should indicate the capacity in which you have signed in Section 4. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the Self-Certification Form under a signatory authority or power of attorney.

We are also obliged to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of the Controlling Persons of Account Holders that are Passive Non-Financial Entities (NFEs). For all Controlling Persons, please complete Appendix C – Controlling Person Self-Certification Form for FATCA and CRS, attached.

If you are completing the Self-Certification Form on the Controlling Person's behalf, then you should indicate the capacity in which you have signed in Section V. For example, you may be the custodian or nominee of an account on behalf of the Controlling Person, or you may be completing the form under a signatory authority or power of attorney.

Please complete the applicable self-certification form(s).

Please attach to this application form the filled out W8 form that can be found on the IRS website: <http://www.irs.gov/forms-pubs>

2. THE INVESTMENT IS MADE

Please tick one of the following boxes to confirm whether you invest for your own account or on behalf of another person

On my/our own behalf (please tick the box if applicable)	<input type="checkbox"/>
On behalf of a Designated and Disclosed Third Party (please tick the box if applicable and, please complete hereinafter section 2.1 with the appropriate details)	<input type="checkbox"/>
On behalf of several non-disclosed Third Parties (omnibus/pooled accounts) (please tick the box if applicable and, please complete hereinafter section 2.1 with the appropriate details)	<input type="checkbox"/>
<ul style="list-style-type: none"> - Intermediary from EU, EEA, EU Common Understanding List (July 2012) will need to provide under Enhanced Due Diligence additional information to the basic KYC standard: <ul style="list-style-type: none"> o Information on the nature of the intermediary's business o Provide insight into AML/CTF policies (sharing of Policies or completing Wolfsberg/Fund Due Diligence Questionnaire) - Intermediary from Non-Equivalent countries will only be accepted under following Enhanced Due Diligence standards that need to be provided by the Fund/Management Company in addition to KYC on the intermediary: <ul style="list-style-type: none"> o Information on the nature of the intermediary's business o Provide insight into AML/CTF policies (sharing of Policies or completing Wolfsberg/Fund Due Diligence Questionnaire) o Clearly understand the respective responsibilities of the Intermediary (Distribution Agreement) and obtain written confirmation from the Management Company/Fund on the successful performance of Due Diligence on the Intermediary 	

2.1. Ultimate Economic Beneficiary Declaration

An ultimate economic beneficiary is any natural person who ultimately owns or controls the investor and/or any natural person on whose behalf a transaction or activity is being conducted.

In case of entity structures with several ownership layers, duly dated and signed structure chart is required to ensure assessment of final beneficial owner through the ownership chain. (structure chart needs to indicate full legal names of the entities and the percentage of ownership)

If you invest on behalf of more than one ultimate economic beneficiary, please indicate his/her/their full details below:

I/we declare that the final beneficiary of my/our investment is:

Last name/ Family name								
First name(s)/ Given name(s)								
Date of birth	d	d	m	m	y	y	y	y

Please enclose a certified true copy of the ID of the above-referenced individual.

Last name/ Family name								
First name(s)/ Given name(s)								
Date of birth	d	d	m	m	y	y	y	y

Please enclose a certified true copy of the ID of the above-referenced individual.

Last name/ Family name								
First name(s)/ Given name(s)								
Date of birth	d	d	m	m	y	y	y	y

Please enclose a certified true copy of the ID of the above-referenced individual.

3. IF YOU ARE APPLYING VIA A FINANCIAL ADVISOR/DEALER

If you invest through a financial advisor or dealer, please have it complete and sign the below section accordingly.

If you are applying directly, please skip this section and go to section 4.

a) I/We certify that the identity of the above-named investor(s) has/have been verified by me/us in accordance with the requirements of AML-CTF regulations in place in Luxembourg or in countries with AML-CTF regulations equivalent to Luxembourg	
b) I/We further declare that the documentary evidence to support the identification is held by me/us and can be produced on demand.	
Name of financial advisor/dealer	
Stamp (containing Registered address of financial advisor/ dealer)	
Name of regulatory body (if any)	
Country of regulatory body	
Signature of financial advisor/dealer	
Date	

IMPORTANT NOTE TO THE ATTENTION OF THE FINANCIAL ADVISOR/DEALER: *

In order to act as intermediary for the Fund, please contact [name of Client] [contact details of Client] and ensure you sign a dealer/intermediary agreement with the Fund accordingly.

In addition, please send together with this application form and related documentation for the shareholder the following documents for your entity/company:

- *an original self-certified authorized signatories list with signature specimen stating who will operate the account, current and dated on company letterhead, not more than one year old*
- *a proof of regulation by a competent national supervisory authority*

** Please note that the Company and/or its appointed Transfer Agent (State Street Bank Luxembourg S.C.A) reserve the right to ask for complementary identification documents upon receipt of the above documentation*

4. INVESTMENT DETAILS

Please enter your investment details below.

Note: Minimum holdings in any sub-fund are as set out in the current version of the Prospectus.

Fund Name(s)	Currency	Class	Amount	ISIN	Shares/Units

5. DIVIDENDS

Dividends, if declared, will be reinvested automatically in additional shares of the same class of the relevant sub-funds unless you indicate otherwise by **ticking this box:**

If dividend payments are requested, they will be credited directly to your bank account. Please ensure you have completed your bank details in section 7/8.

If you wish to receive dividend payments on a different bank account, please indicate your complete dividend banking details below:

Bank Name	
Bank Address	
Country or emitting Bank/Party	
BIC / SWIFT	
Account Name	
Account Number/IBAN	

6. SUBSCRIPTION PAYMENT (Please indicate where the money will be wired from)

The subscription payment MUST come from a Bank account in the name of the registered shareholder/unit holder account only.

Bank Name	
Bank Address	
Country or emitting Bank/Party	
BIC / SWIFT	
Account Name	
Account Number/IBAN	

7. REDEMPTION PAYMENT

(Please indicate where you wish to receive the proceeds of your redemption)

Please note that all payments will be made in the name of the registered shareholder/unit holder only, no third-party payment will be effected. Any omission to complete these details for redemption request could result in late or non-payment of redemption proceeds.

Bank Name	
Bank Address	
Country of the receiving Bank/Party	
BIC / SWIFT	
Account Name	
Account Number/IBAN	

Changes to initially provided bank details can only be instructed to IFDSL Registration Team by the relevant authorized signatory(ies) via Fax/Original.

8. THE PAYMENT OF INVESTMENT

(Please use the following banking details to pay out your subscription)

The subscription price in EUR for all EUR Funds will be paid in favour of CRUX GLOBAL FUND to:

Bank Name	Bank of America N.A.
BIC/SWIFT	BOFADEFX
For Credit to	SSB LUX RE CRUX GLOBAL FUND
IBAN	DE65 5001 0900 0017 8204 98
Account number	6019 17820498
Reference	[Name of Fund]

The subscription price in GBP for all GBP Funds will be paid in favor of CRUX GLOBAL FUND to:

Bank Name	Bank of America N.A.
BIC/SWIFT	BOFAGB22
BACS Sort Code	301635
For Credit to	SSB LUX RE CRUX GLOBAL FUND
IBAN	GB06 BOFA 1650 5063 8626 29
Account number	6008 63862629
Reference	[Name of Fund]

9. IDENTIFICATION FOR INDIVIDUAL INVESTORS

To be updated by the Legal Counsel of the Fund/Management Company in accordance with the AML/KYC Policy of the Fund/Management Company.

10. IDENTIFICATION FOR CORPORATE INVESTORS

To be updated by the Legal Counsel of the Fund/Management Company in accordance with the AML/KYC Policy of the Fund/Management Company.

11. PROTECTION AGAINST MONEY LAUNDERING/TERRORISM FINANCING

Pursuant to the Luxembourg legal framework on countering money laundering and the financing of terrorism, the central administration of the Company and/or its appointed Transfer Agent (State Street Bank Luxembourg S.C.A.) may inquire for more details concerning the financial institutions from which the transfer payments are to be made. If such financial institution is not based in a jurisdiction which has implemented AML-CTF regulations equivalent to Luxembourg, the central administration of the Company and its service providers may also ask you for complementary documents (duly certified by the local authorities of your country of residence) in order to verify the facts listed in this application form. If you are not able to provide the required details or other necessary documents, the central administration of the Company will refuse the subscription.

12. Key Investor Information Document (KIID)

The Undersigned has taken note of the applicable KIID at the time of the signature of this application form related to the share/unit/classes, sub-funds and or funds of the CIF/Funds. The Undersigned also declares that he/she/they will read further potential issuances of such KIID before any subsequent investment that he/she/they wishes to make in the relevant share/unit classes, sub-funds and / or Funds of the SICAV/Funds. Whenever the Undersigned acts as an intermediary, he/she/they hereby undertakes that he/she/they will provide the KIID for the respective share classes to their Clients in good time before any subscription in the SICAV/Funds.

13. DECLARATION

The Undersigned declare(s) that he/she/they is/are:

- over 18 years old and have full capacity to subscribe, to hold and to deal in shares
- any further application for shares by shall be made or be deemed to be made in accordance with the currently relevant documentation
- that the money or assets invested are neither directly nor indirectly the proceeds of any criminal act within the meaning of applicable Luxembourg law.
- agree(s) to provide the necessary supporting identification documentation as per requested by Luxembourg laws.
 - the information contained in this application form is correct at the time of completion and I/we hereby undertake to promptly inform State Street Bank Luxembourg S.C.A of any change in my/our details contained herein.
- Where a Power of Attorney Form is required, a certified copy must be provided, and such Power of Attorney Form shall form an integral part of these Terms and Conditions.

- The Undersigned further declare(s) that he/she/they is/are aware that:

- Subscriptions received by the Company on the transaction date no later than the cut-off time stated in the prospectus shall be treated at the issue price calculated on that same day.
- This contract will be legally binding when it is signed and the sums paid to the Fund are received.
- Correspondence will be sent to our correspondence address noted above unless otherwise notified by us in writing from time to time.
- If more than one investor applies, all investors must sign this application form.

In this case, please select one of the following options:

1) Joint Account

Each holder shall individually dispose of the assets in the joint account. In the case of death or incapacity of one of the investors, the surviving investor(s) may continue to freely dispose of the assets in the joint account, unless formal opposition to the contrary from the parties authorised to represent the deceased or incapacitated investor's estate has been received by State Street Bank Luxembourg S.C.A.

Or

2) Collective Account

The investors shall only have the right to deal collectively in all matters concerning the collective account.

In case no box is ticked, option 2 will default.

- State Street Bank Luxembourg S.C.A. will need to be provided with the necessary "Know Your Customer" documentation prior **to the account opening** (exceptions will only be possible in case the money laundering risk is considered as LOW)

The Undersigned declare(s) that he/she/they:

- is/are NOT a **United States Person** {hereinafter a U.S. Person} (as such expression is defined in the Prospectus) and that this application is not made for, or on behalf of a U.S. Person or a person who is deemed to be a U.S. Person under the U.S. Investment Company Act of 1940, as amended.
- will **notify the Fund and the Administrator, State Street Bank Luxembourg S.C.A. immediately in the event that he/she/they are/become(s) a U.S. Person** or a person who is deemed to be a U.S. Person under the U.S. Investment Company Act of 1940, as amended.

14. INDEMNITY CLAUSE – PERSONAL DATA: PROCESSING, DISCLOSING, SHARING AND TRANSFER OF PERSONAL DATA

All investors will hold harmless and indemnify the Fund, Management Company, Custodian, Sub-Distributors and Transfer Agent of the Fund in relation to any actions, proceedings, claims, losses, damages, costs and expenses which may be brought against, suffered or incurred either directly or indirectly out of or in connection with the operation of the investor unless due to fraud, the willful misconduct or gross negligence of the Transfer Agent. The indemnity is governed by and shall be interpreted in accordance with Luxembourg law. The courts of the Grand-Duchy of Luxembourg will have exclusive jurisdiction of all disputes arising from this indemnity.

1. I/We hereby consent that the Fund/Fund Management Company, its services providers and delegates can hold, store and process my/our personal information/data in accordance with the applicable Luxembourg laws and regulations. Such Personal Data may include, but not be limited to, the name, contact details (including postal or e-mail address), banking details, invested amount and holdings in the Fund of each investor ("Personal Data").
2. I/We acknowledge and expressly consent that the Fund/Fund Management Company, its services providers and delegates may share my/our Personal Data with a variety of third parties for the purpose of eliciting a necessary service from these third party organisations and not for commercial gain.
3. I/We acknowledge and consent that the Fund/Fund Management Company, its service providers and third parties, may share to the Fund's data processors (the "Processors"), noting that the Processors may be located in jurisdictions outside of the Luxembourg and may or may not afford an adequate level of data protection ("Third Countries"). Such countries outside of the Luxembourg may include, but not limited to India, United States of America, or Hong Kong.
4. I/We acknowledge that I/We have the right to access my/our personal data and the right to make changes thereto, provided that I/we prove my/our identity, in accordance with the applicable Luxembourg laws and regulations. I/We acknowledge that original documents may only be refuted by me/us by a document with the same legal value.
5. I/We acknowledge and consent to such Personal Data being processed inter alia for the purposes of the fight against money laundering and terrorist financing purposes, for Foreign Account Tax and Compliance Act (FATCA) purposes (in accordance with the Luxembourg law of 24 July 2015 implementing the Foreign Account Tax Compliance Act), for Common Reporting Standard (CRS) purposes (in accordance with the Luxembourg law of 18 December 2015 implementing the Directive of Administrative Cooperation) or for compliance with regulatory requirements, including foreign laws.
6. I/We acknowledge and authorise the Fund/Management Company, its service providers and delegated to make recordings of telephone conversations. The purpose of making such recordings is to provide proof, in the event of a dispute, of a transaction or any commercial communication. Such recordings shall be retained in compliance with the applicable legislation.
7. I/We acknowledge that Personal Data included in money transfers is processed by service providers and other specialised companies, such as SWIFT (Society for Worldwide Interbank Financial Telecommunication). Such processing may be operated through centers located in other European countries and in the United States of America in accordance with their local legislation. As a result, the US authorities can request access to personal data held in such operation centers for the purposes of fighting terrorism. I/We acknowledge that by instructing a payment order or any other operation, I/We are giving implicit consent that all data elements necessary for the correct completion of the transaction may be processed outside of Luxembourg. In the interests of efficient management, personal data relating to each me/us shall be recorded on a machine readable medium.

15. SIGNATURES

The Undersigned declare(s) that he/she/they is/are duly authorized to sign the present subscription form and that he/she/they has/have received a copy of the Prospectus (and where relevant a current Annual or Semi-Annual Report) which he/she/they accept(s) in full.

He/she/they further declare(s) that all information contained in this application form is accurate to the best of their knowledge and belief.

Location and date:

Investor's name	Signature
Investor's name	Signature

Appendix A – Individual Self-Certification Form for FATCA and CRS

Instructions for completion

We are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of our Account Holders.

For joint or multiple Account Holders, please complete a separate Self-Certification Form for each Account Holder.

If you are completing the Self-Certification Form on behalf of the Account Holder's, then you should indicate the capacity in which you have signed in Section 4. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the Self-Certification Form under a signatory authority or power of attorney.

If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.

For further information on CRS please refer to the OECD automatic exchange of information portal:
<http://www.oecd.org/tax/automatic-exchange/>

(Mandatory fields are marked with an *)

Section 1: Account Holder Identification (please refer to glossary)

Name*: _____

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: _____

Place of Birth*

Town or City of Birth*: _____ Country of Birth*: _____

Date of Birth*: _____

Section 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 a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal Taxpayer Identifying Number

(U.S. TIN) is as follows: _____

OR

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

Section 3: CRS Declaration of Tax Residence (please note you may choose more than one country) *

Please indicate your country of Tax Residence (if resident in more than one country please detail all countries of Tax Residence and associated Tax Identification Numbers).

Country of Tax Residence Tax ID Number (1)

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

If applicable, please specify the reason for non-availability of a Tax ID Number:

Section 3: CRS Declaration of Tax Residence (please note you may choose more than one country) *

Please indicate your country of Tax Residence (if resident in more than one country please detail all countries of Tax Residence and associated Tax Identification Numbers).

Country of Tax Residence	Tax ID Number (1)

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

If applicable, please specify the reason for non-availability of a Tax ID Number:

Section 4: Declaration and Undertakings:

I declare that the information provided in this Self-Certification Form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient within 30 days and provide an updated Self-Certification Form, where any change in circumstances occurs, which causes any of the information contained in this Self-Certification Form to be incorrect.

I acknowledge that the information data disclosed in this Self-Certification Form may be disclosed to the Luxembourg tax authorities or any other authorised delegates under Luxembourg law for tax purposes.

Authorised Signature*: _____

Print Name*: _____

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

Capacity*: _____

GLOSSARY CRS

Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

“Account Holder”

The “Account Holder” in **Crux Global Fund** is the person listed or identified as the holder of the Debt or Equity Interest in **Crux Global Fund**. This is regardless of whether such person is a flow-through Entity.

A person, other than a Financial Institution, holding a Debt or Equity Interest in **Crux Global Fund** for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

“Financial Institution”

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

“Resident for tax purposes”

Generally, a Person will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction.

“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.

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, the social security number.

Appendix B – Entity Self-Certification Form for FATCA and CRS

Instructions for completion

We are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of our Account Holders.

For joint or multiple Account Holders, please complete a separate Self-Certification Form for each Account Holder.

If you are completing the Self-Certification Form on behalf of the Account Holder's, then you should indicate the capacity in which you have signed in Section VI. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the Self-Certification Form under a signatory authority or power of attorney

If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.

For further information on CRS please refer to the OECD automatic exchange of information portal:
<http://www.oecd.org/tax/automatic-exchange/>

(Mandatory fields are marked with an *)

Account Holders that are individuals should not complete this Self-Certification Form but should complete the Self-Certification Form entitled "Individual Self-Certification Form for FATCA and CRS".

Section 1: Account Holder Identification (please refer to the glossary)

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: _____

Section 2: FATCA Declaration Specified U.S. Person:

Please tick either (a) or (b) 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: _____

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

Section 3: Entity's FATCA Classification* (the information provided in this section is for FATCA purposes, 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.	<i>Luxembourg Financial Institution or a Partner Jurisdiction Financial Institution</i>	
II.	<i>Registered Deemed Compliant Foreign Financial Institution</i>	
III.	<i>Participating Foreign Financial Institution</i>	

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.	<i>Partner Jurisdiction Financial Institution and has not yet obtained a GIIN</i>	
II.	<i>The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN</i> Please provide the sponsor's name and sponsor's GIIN: Sponsor's Name: _____ Sponsor's GIIN: _____	
III.	<i>Exempt Beneficial Owner</i>	
IV.	<i>Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)</i>	
V.	<i>Non-Participating Foreign Financial Institution</i>	
VI.	<i>Excepted Foreign Financial Institution</i>	
VII.	<i>U.S. Person but not a Specified U.S. Person</i>	

Non-Financial Institutions under FATCA:

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

a.	<i>Active Non-Financial Foreign Entity</i>	
b.	<i>Passive Non-Financial Foreign Entity</i> <i>(If this box is ticked, please include Controlling Person Self-Certification forms for each of your Controlling Persons that is a Specified U.S. Person)</i>	
c.	<i>Excepted Non-Financial Foreign Entity</i>	
d.	<i>The Entity is a U.S. Person but not a Specified U.S. Person</i>	

Section 4: CRS Declaration of Tax Residency* (please refer to the glossary)

Please indicate the Entity's place 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).

Country of Tax Residence	Tax ID Number (1)

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

If applicable, please specify the reason for non-availability of a Tax ID Number:

Section 5: Entity's CRS Classification* (the information provided in this section is for CRS, please note your CRS classification may differ from your FATCA classification in Section 3) (please refer to the glossary):

a.	<i>Custodial Institution, Depository Institution, Specified Insurance Company or Investment Entity other than an Investment Entity under A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction</i>	
b.	<i>An Investment Entity under A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction</i> (If this box is ticked, please include Controlling Person Self-Certification Forms for each of your Controlling Persons)	
c.	<p><i>Active Non-Financial Entity –</i> (i) a corporation, the stock of which is regularly traded on an established securities market. If you fall under this definition, please provide the name of the established securities market on which the corporation is regularly traded:</p> <p>_____</p> <p>(ii) a corporation which is a related entity of such a corporation If you fall under this definition, please provide the name of the regularly traded corporation that the entity identified in section I of this form is a Related Entity of:</p> <p>_____</p>	
d.	<i>Active Non-Financial Entity – a Government Entity or Central Bank</i>	
e.	<i>Active Non-Financial Entity – an International Organisation</i>	
f.	<i>Active Non-Financial Entity – other than (c)-(e) (for example a start-up NFE or a non-profit NFE)</i>	
g.	<i>Passive Non-Financial Entity</i> (If this box is ticked, please include Controlling Person Self-Certification Forms for each of your Controlling Persons)	

Section 6: Declarations and Undertakings

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

I/We undertake to advise the recipient within 30 days and provide an updated Self-Certification Form where any change in circumstance occurs, which causes any of the information contained in this Self-Certification Form to be incorrect.

Authorised Signature(s)*:

Print Name(s)*:

Capacity in which declaration is made*:

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

GLOSSARY CRS

Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

“Account Holder”

The “Account Holder” in **Crux Global Fund** is the person listed or identified as the holder of the Debt or Equity Interest in **Crux Global Fund**. This is regardless of whether such person is a flow-through Entity.

A person, other than a Financial Institution, holding a Debt or Equity Interest in **Crux Global Fund**, for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

“Active NFE”

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE 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 NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE 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 does not qualify for this 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;
- e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE 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; or
- h) the NFE meets all of the following requirements (a “non-profit NFE”):
 - i. 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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii. it is exempt from income tax in its jurisdiction of residence;
 - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE 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 NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Controlling Person(s)”

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

“Financial Institution”

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

“Investment Entity”

The term “Investment Entity” includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- 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;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution” – as defined under §A(6)(b) of Section VIII of the CRS) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

“Investment Entity managed by another Financial Institution”

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part).

“NFE”

An “NFE” is any Entity that is not a Financial Institution.

“Non-Participating Jurisdiction”

A “Non-Participating Jurisdiction” means a jurisdiction with which no agreement is in place pursuant to which it will provide the information set out in the CRS.

“Participating Jurisdiction Financial Institution”

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that

jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

“Passive NFE”

Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity as defined under §A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction.

“Related Entity”

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% of the vote and value in an Entity.

“Resident for tax purposes”

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident.

“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.

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 Entities, a Business/company registration code/number.

Appendix C – Controlling Person Self-Certification Form for FATCA and CRS

Instructions for completion

We are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of the Controlling Persons of Account Holders that are Passive Non Financial Entities (NFEs).

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

If you are completing the Self-Certification Form on the Controlling Person’s behalf, then you should indicate the capacity in which you have signed in Section V. For example, you may be the custodian or nominee of an account on behalf of the Controlling Person, or you may be completing the form under a signatory authority or power of attorney.

If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.

For further information on CRS please refer to the OECD automatic exchange of information portal:
<http://www.oecd.org/tax/automatic-exchange/>

(Mandatory fields are marked with an *)

Section 1: Controlling Person Identification (please refer to the glossary)

Name*: _____

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: _____

Place of Birth*

Town or City of Birth*: _____ Country of Birth*: _____

Date of Birth*: _____

Legal name of the relevant Passive NFE(s) of which you are a Controlling Person*

Legal name of Entity 1 _____

Legal name of Entity 2 _____

Legal name of Entity 3 _____

Section 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 a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal Taxpayer Identifying Number

(U.S. TIN) is as follows: _____

OR

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

Section 3: CRS Declaration of Tax Residence (please note you may choose more than one country) *

Please indicate your country of Tax Residence (if resident in more than one country, please detail all countries of Tax Residence and associated Tax Identification Numbers).

Country of Tax Residence	Tax ID Number (1)

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

If applicable, please specify the reason for non-availability of a Tax ID Number:

Section 4 – Type of Controlling Person (to be completed by any individual who is a Controlling Person of an Entity)

For Joint or multiple Controlling Person's please use a separate Self-Certification Form for each Controlling Person (please refer to the glossary).

Please provide the Controlling Person's Status by ticking the appropriate box.		Please tick	Entity Name
a.	Controlling Person of a legal person – control by ownership		
b.	Controlling Person of a legal person – control by other means		
c.	Controlling Person of a legal person – senior managing official		
d.	Controlling Person of a trust - settlor		
e.	Controlling Person of a trust – trustee		
f.	Controlling Person of a trust – protector		
g.	Controlling Person of a trust – beneficiary		
h.	Controlling Person of a trust – other		
i.	Controlling Person of a legal arrangement (non-trust) – settlor-equivalent		
j.	Controlling Person of a legal arrangement (non-trust) – trustee-equivalent		
k.	Controlling Person of a legal arrangement (non-trust) – protector-equivalent		
l.	Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent		
m.	Controlling Person of a legal arrangement (non-trust) – other-equivalent		

Section 5: Declaration and Undertakings:

I declare that the information provided in this Self-Certification Form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient within 30 days and provide an updated Self-Certification Form, where any change in circumstances occurs, which causes any of the information contained in this Self-Certification Form to be incorrect.

I acknowledge that the information, data disclosed in this Self-Certification Form may be disclosed to the Luxembourg tax authorities or any other authorised delegates under Luxembourg law for tax purposes.

Authorised Signature*: _____

Print Name*: _____

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

Capacity*: _____

GLOSSARY CRS

Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

“Account Holder”

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“Active NFE”

An entity will be classified as Active NFE if it meets any of the following criteria:

- i) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- j) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- k) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- l) substantially all of the activities of the NFE 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 does not qualify for this 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;
- m) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- n) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- o) the NFE 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; or
- p) the NFE meets all of the following requirements (a “non-profit NFE”):
 - vi. 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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - vii. it is exempt from income tax in its jurisdiction of residence;
 - viii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - ix. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE 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 NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - x. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Controlling Person(s)”

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

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Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

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(ii) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- 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;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution” – as defined under §A(6)(b) of Section VIII of the CRS) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

“Investment Entity managed by another Financial Institution”

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part).

“NFE”

An “NFE” is any Entity that is not a Financial Institution.

“Non-Participating Jurisdiction”

A “Non-Participating Jurisdiction” means a jurisdiction with which no agreement is in place pursuant to which it will provide the information set out in the CRS.

“Participating Jurisdiction Financial Institution”

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

“Passive NFE”

Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity as defined under §A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction.

“Related Entity”

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% of the vote and value in an Entity.

“Resident for tax purposes”

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident.

“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.

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, the social security number.