

## Self-Certification for Institutional Investors in Gamax Funds FCP

Tax Regulations require us to collect certain information about each investor's tax residency and tax classifications. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information about your account(s) with the Luxembourg tax authorities who may in turn share it with other tax authorities. If you have any questions about your organisation's classifications in the form below, please contact your tax adviser. Please see explanatory notes for key definitions. For further information, please see the OECD Automatic Exchange Portal <http://www.oecd.org/tax/automatic-exchange>.

**Should any information provided change in the future, please ensure you advise us immediately!**

### 1. General Data:

**Gamax Account Number** \_\_\_\_\_

**Legal Name of Entity/Branch**

\_\_\_\_\_

**Country of Incorporation/Organisation**

\_\_\_\_\_

#### Residence Address

Street/Number: \_\_\_\_\_

Postal Code/City: \_\_\_\_\_

Country: \_\_\_\_\_

#### Mailing Address (Please complete if different from residential address)

Street/Number: \_\_\_\_\_

Postal Code/City: \_\_\_\_\_

Country: \_\_\_\_\_

### 2. Classification under Common Reporting Standard (CRS)

Please tick the correct boxes!

#### 2.1. Entity Type

- a) Financial Institution – Investment Entity
  - i) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (**Note:** if ticking this box please also complete **2.2 Controlling Persons**).....
  - ii) Other Investment Entity.....
- b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company.....
- c) Non-Reporting Financial Institution – Please specify add comment.....
- d) Active NFE – 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.....
- e) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation.....

If you have ticked **c)**, please provide the name of the established securities market on which the organisation is regularly traded:

\_\_\_\_\_

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in **c)** is a Related Entity of:

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- f) Active NFE – a Government Entity or Central Bank.....
  - g) Active NFE – an International Organisation.....
  - h) Active NFE – other than c) – e) (for example a start-up NFE or a non-profit NFE).....
  - i) Passive NFE (Note: if ticking this box please also complete **2.2 Controlling Persons**).....

**2.2. Controlling Person (if you have ticked 2.1.a.i) or 2.1.g.i)**

a) Indicate the name of any Controlling Person(s) of the Account Holder:

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b) Complete “Controlling Person Tax Residency Self-Certification Form for each Controlling Person:

**Note:** If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official. (See definition of Controlling Person in Appendix)

**3. Tax Residency Status**

Please complete the following table indicating where the Account Holder is tax resident and the Account Holder’s Tax Identification Number (TIN) for each country indicated. If a TIN is unavailable please provide with the appropriate reason.

3.1. Please state the country in which your entity is resident for tax purposes:

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3.2. Please provide us with your organisation’s TIN:

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3.3. Please indicate the appropriate reason why a TIN is unavailable:

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**4. Classification under Foreign Account Tax Compliance Act (FATCA)**

If your organisation is a Financial Institution, please specify which type:

- 4.1. Reporting Luxembourg Financial Institution or a Partner Jurisdiction Financial Institution (provide GIIN).....
- 4.2. Registered Deemed Compliant Foreign Financial Institution (including Reporting Model 1 Financial Institution) (provide GIIN).....
- 4.3. Participating Foreign Financial Institution (including Reporting Model 2 Financial Institution) (provide GIIN).....
- 4.4. The Entity has not yet obtained a GIIN but intends to do so (by ticking this box, you commit to provide your GIIN within 90 days).....

- 4.5. The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN. Please provide the Sponsoring Entity's name and GIIN.....
- 4.6. Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement).....
- 4.7. Non-participating Foreign Financial Institution.....
- 4.8. Excepted Foreign Financial Institution.....
- 4.9. Exempt Beneficial Owner.....

If your organisation is not a Financial Institution, please specify which type:

- 4.10. Active Non-Financial Foreign Entity (including an Excepted NFFE).....
- 4.11. Passive Non-Financial Foreign Entity which does not have any Controlling Person who is a Specified U.S. Person.....
- 4.12. Passive Non-Financial Foreign Entity which has one or more Controlling Person(s) who is (are) a Specified U.S. Person (please complete Controlling Person Tax Residency Self-Certification).....

Please provide with the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes:

\_\_\_\_\_ . \_\_\_\_\_ . \_\_\_\_\_ . \_\_\_\_\_

**5. Declaration/Signature**

We acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

We certify that we are authorised to sign for the Account Holder in respect of all the account(s) to which this form relates. We certify that where we have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that we will, within 30 days of signing this form, notify those persons that we have provided such information to Gamax Management AG (via its Transfer Agent Moventum S.C.A.) 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

We declare that the information provided on this form is, to the best of our knowledge and belief, accurate and complete. We agree to notify Gamax Management AG (via its Transfer Agent Moventum S.C.A.) immediately in the event that information provided on this self-certification form changes.

\_\_\_\_\_  
Authorised Signature/s

\_\_\_\_\_  
Print Name/s

\_\_\_\_\_  
Position in Entity

\_\_\_\_\_  
Place, Date

## Appendix - Explanatory Notes

The following explanatory notes are provided to you to assist you with the completion of this form. Further details can be found within OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information, the associated Commentary to the CRS, and domestic guidance. <http://www.oecd.org/tax/automatic-exchange>.

If you have any questions about your entity's classification, please contact your tax adviser or tax authority.

**“Account Holder”** The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a

Financial Institution, holding a Financial Account 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 NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

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, hamber 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.

**Note:** Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

“**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)**” 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.

“**Custodial Institution**” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (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.

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

“**FATCA**” FATCA stands for the Foreign Account Tax Compliance provisions, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

**“Entity”** means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

**“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”** 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”) 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 located in a Non-Participating Jurisdiction and managed by another Financial Institution”**

The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

**“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). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

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

**“Non-Reporting Financial Institution”** means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

**“Participating Jurisdiction”** A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

**“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 located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**“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.

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

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

**“Reportable Jurisdiction Person”** is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. 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. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

**“Reportable Person”** is defined as a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's.)

**“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. For additional information on tax residence, please talk to your tax adviser or see the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

**“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.

**“TIN” (including “functional equivalent”)** The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

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.