

FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) WAIVER

When you should use this form

Should the investor, whether in their own capacity or owning 10% or more of a legal entity, be a US citizen, US Green Cardholder, a natural person who previously resided in the US, or a legal person liable for any form of taxation in the US, then this form must be completed.

Legal Disclaimer

The Administrator, Capricorn Asset Management (CAM), is regarded as a Foreign Financial Institution (FFI) in terms of the Foreign Account Tax Compliance Act (FATCA).

In order for the Administrator to comply with the provisions of FATCA, we require your consent to disclose

- (i) the financial information regarding the account(s) and;
- (ii) transactions conducted on the account(s) to the IRS.

Document & Annexure Checklist

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| <ul style="list-style-type: none"> <input type="checkbox"/> W-8BEN form for Beneficial Owners <input type="checkbox"/> W-8BEN-E form for Legal Entities <input type="checkbox"/> W-9 form if you are a US citizen or other US person, including a resident alien individual <input type="checkbox"/> W-8IMY if you are a person acting as an intermediary | <ul style="list-style-type: none"> <input type="checkbox"/> W-8ECI form if you are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the US <input type="checkbox"/> 8223 or W-4 form if you are a beneficial owner who is receiving compensation for personal services performed in the US |
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Investor Declaration

Note: All investors must sign the Investor Declaration

I declare,

- that the investor details provided in my application form are true and correct and I have granted the Administrator consent to disclose my investment portfolio information, as held by the Administrator, to the IRS as provided for by FATCA.
- that I fully understand the risks and consequences that ensue from this consent. I further confirm that I grant consent freely and voluntarily without any fear, intimidation, or prejudice. This consent remains valid until I cancel it in writing.
- that I will update my information on my application form within 30 days if any information or certification becomes incorrect.
- that I acknowledge that in the event that I fail to provide the Administrator with any documents(s), as required per the requirements of the FATCA Act, as may be stipulated by applicable laws, regulations, agreements or regulatory guidelines or directives, I will be deemed a recalcitrant person. The Administrator has the right to terminate, suspend, cancel, recall and/or levy any such taxes as required under the FATCA legislation, at their sole and absolute discretion your account(s) and/or facilities granted to you.

Investor Name _____ Signed at _____

Signature of Investor/Duly Authorised Signatory(ies) _____ Date _____