

BCP International Property Fund (the “Fund”)

Irish investors - Exemption from exit tax

Note: this form is relevant if you are an Irish pension fund, Irish charity or other Irish resident person who is entitled to claim an exemption from the exit tax which the Fund normally applies in respect of Irish resident investors.

It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of units in the Fund.

- I/we declare that the information contained in this declaration is true and correct.
- I/we also declare that I/we are applying for the units on behalf of the investor who is entitled to the units in respect of which this declaration is made and is a person referred to in section 739D(6) of the Taxes Consolidation Act 1997, being a person who is: (please tick as appropriate)

- a pension scheme;	
- a company carrying on life business within the meaning of section 706 TCA 1997;	
- an investment undertaking;	
- an investment limited partnership;	
- a special investment scheme;	
- a unit trust to which section 731(5)(a) TCA 1997 applies;	
- a charity being a person referred to in section 739D(6)(f)(i) TCA 1997;	
- a qualifying management company;	
- entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) TCA 1997* (see further requirements for Qualifying Fund Manager below).	
- a PRSA Administrator;	
- a credit union within the meaning of section 2 of the Credit Union Act 1997	

Additional requirements where the declaration is completed on behalf of a Charity

Charity Exemption Number (CHY): _____

- I/we also declare that, at the time of making this declaration, the units in respect of which this declaration is made are held for charitable purposes only; and
 - form part of the assets of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only, or
 - are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.
 - I/we undertake that, in the event that the person referred to in paragraph (7) of Schedule 2B TCA 1997 ceases to be a person referred to in section 739D(6)(f)(i) TCA, 1997, I/we will, by written notice, bring this fact to the attention of the Fund accordingly.

**Additional requirements where the declaration is completed by a qualifying fund manager/
PRSA Administrator**

For a QFM, PPSN/tax reference number of the beneficial owner of the units: _____

- I/we also declare that at the time this declaration is made, the units in respect of which this declaration is made
 - are assets of an approved retirement fund/an approved minimum retirement fund or a PRSA, and
 - are managed by the Declarant for the individual named below who is beneficially entitled to the units.
- I/we undertake that, if the units cease to be assets of the approved retirement fund/the approved minimum retirement fund or the PRSA, including a case where the units are transferred to another such fund or account, I/we will, by written notice, bring this fact to the attention of the Fund accordingly.

I/we confirm that the information provided by me/us is correct and accurate at the time of submitting this declaration. I/we confirm that should my/our tax exempt status change I/we will notify BCP Asset Management accordingly.

First Investor/Authorised Signatory* Name: _____

Signature: _____ Date: _____

Second Investor/Authorised Signatory* Name: _____

Signature: _____ Date: _____

**Authorised signatory for, and on behalf of, the Entity.*

Important Notes

This declaration is in a form authorised by the Revenue Commissioners. The declaration is subject to inspection by the Irish Revenue Commissioners. It is a criminal offence to make a false declaration.

To be valid, this declaration must be signed by the applicant. Where there is more than one applicant, each person must sign. If the applicant is a company or corporation, it must be signed by the company secretary or another authorised officer.

If this declaration is signed under power of attorney, a certified copy of the power of attorney must be furnished in support of the signature.

Tax reference number, in relation to a person, has the meaning assigned to it by section 885 in relation to a "specified person" within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager, quote the tax reference number of the beneficial owner of the units.