



ATLAS GLOBAL INFRASTRUCTURE UCITS ICAV

An umbrella fund with segregated liability between funds

An open-ended Irish collective asset management vehicle which is constituted as an umbrella fund with segregated liability between Funds and with variable capital

The ICAV was registered under the laws of Ireland with registered number C167077

ADDITIONAL INFORMATION FOR INVESTORS IN LUXEMBOURG

Information contained herein is selective, containing specific information in relation to the Atlas Global Infrastructure UCITS ICAV (the "Company"). This document forms part of and should be read in conjunction with the Prospectus for the Company dated 24 April 2024 (the "Prospectus"). This document is for distribution in Luxembourg only.

Words and expressions defined in the Prospectus shall, unless the context otherwise requires, have the same meaning when used herein.

Dated: 28 May 2024

Sub-funds of the Company

The following sub-fund of the Company has been registered for marketing in Luxembourg:

Atlas Global Infrastructure Fund

Luxembourg Paying Agent

Société Générale Luxembourg (formerly Société Générale Bank & Trust) has been appointed by the Company as the Facility agent (the “Facilities Agent”) in Luxembourg in accordance with article 1 of the Luxembourg law of 21 July 2021, transposing the EU directive 2019/1160 of the European Parliament and of the Council of 20 June 2019 (“the CBDF Directive”), with its registered office at 11, Avenue Emile Reuter, L-2420, Luxembourg and its operational center at 28-32 Place de la gare, L-1616 Luxembourg.

The Facilities Agent will ensure the following tasks in English to the Investors based in Luxembourg, and the Investors will be informed by form of a durable medium on the relevant tasks that the Facilities Agent perform.

The Investors may present subscription, repurchase and redemption orders of the Shares to the Facilities Agent which handles the payment of distributions and redemption proceeds and which makes other payments to the Investors relating to the Shares of the Company in Luxembourg. The Facilities Agent will inform the Investors on how subscription, repurchase and redemption orders can be made and on how repurchase and redemption proceeds are paid.

The Facilities Agent will facilitate the handling of information and access to procedures and arrangements relating to the Investors' exercise of their rights arising from their investment in the Company in Luxembourg.

The Facilities Agent will make the information and documents required pursuant to Chapter 21 of the Law of 17 December 2010 available to the Investors' under the conditions laid down in Article 55 of the Law of 17 December 2010, for the purposes of inspection and obtaining copies thereof. In addition, copies of the documents referred to in the section 5 of the Prospectus are available for inspection at the address of the Facilities Agent mentioned above.

The net asset value of the Shares as well as the application and repurchase prices of the Shares can be obtained on a daily basis from the offices the Facilities Agent during normal business hours, on the website <https://www.atlasinfrastructure.com/>, and at such other sources as the directors of the Company may deem appropriate.

Any notice to the Investors will be duly notified to their registered address in accordance with the notice requirements specified in the Prospectus (generally, by electronic mail, any other means of electronic communication or by post).

The Facilities Agent will also act as a contact point for communicating with the CSSF.

Documents and Information

Copies of the Prospectus, the key investor information documents and Supplement, the latest annual and interim report and accounts, the Articles, the Net Asset Value, the issue and redemption prices and the UCITS Regulations, may be obtained from the Administrator or the Company at the addresses specified in the Prospectus or the Facilities Agent at the above address during usual business hours on business days.

Subscription and redemption of Shares

Investors can lodge applications for subscription and/or redemption and/or exchange of Shares according to the application/redemption procedures set out in the Prospectus.

The Dealing Deadline and the Valuation Point are described in the Supplement to the Prospectus for the relevant sub-funds of the Company.

Investors can subscribe for their Shares for cash or, at the discretion of the Directors, for transfer in specie of assets on the relevant Dealing Day as further specified in the Prospectus, except during any period in which the calculation of the Net Asset Value is suspended.

Investors can redeem their Shares for cash or, at the discretion of the Directors, in specie on the relevant Dealing Day as further specified in the Prospectus, except during any period in which the calculation of the Net Asset Value is suspended.

Taxation in Luxembourg

The following information is of a general nature only and is based on the Company's understanding of certain aspects of the laws and practice in force in Luxembourg as of the date of this country supplement. It does not purport to be a comprehensive description of all of the tax considerations that might be relevant to an investment decision. It is included herein solely for preliminary information purposes. It is not intended to be, nor should it be construed to be, legal or tax advice. It is a description of the essential material Luxembourg tax consequences with respect to the Shares and may not include tax considerations that arise from rules of general application or that are generally assumed to be known to Investors. This summary is based on the laws in force in Luxembourg on the date of this country supplement and is subject to any change in law that may take effect after such date. Prospective Investors should consult their professional advisors with respect to particular circumstances, the effects of state, local or foreign laws to which they may be subject and as to their tax position.

Please be aware that the residence concept used under the respective headings below applies for Luxembourg income tax assessment purposes only. Any reference in the present section to a tax, duty, levy impost or other charge or withholding of a similar nature refers to Luxembourg tax law and/or concepts only. Also, please note that a reference to Luxembourg income tax generally encompasses corporate income tax (*impôt sur le revenu des collectivités*), municipal business tax (*impôt commercial communal*), a solidarity surcharge (*contribution au fonds pour l'emploi*) as well as personal income tax (*impôt sur le revenu*). Corporate taxpayers may further be subject to net worth tax (*impôt sur la fortune*), as well as other duties, levies or taxes. Corporate income tax, municipal business tax, net worth tax as well as the solidarity surcharge apply to most corporate taxpayers resident of Luxembourg for tax purposes. Corporate taxpayers may further be subject to a top-up tax arising under any legislation implementing OECD (2021), *Tax Challenges Arising from Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris (the “**OECD Pillar 2 Model Rules**”), Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (the “**Pillar 2 Directive**”), the Luxembourg law of 22 December 2023 implementing the Pillar 2 Directive (the “**Pillar 2 Law**”) or similar rules (the “**Pillar 2 Laws**”). Individual taxpayers are generally subject to personal income tax and the solidarity surcharge. Under certain circumstances, where an individual taxpayer acts in the course of the management of a professional or business undertaking, municipal business tax may apply as well.

Luxembourg Taxation of Investors

Income Tax

A Luxembourg resident Investor is not liable to any Luxembourg income tax on reimbursement of share capital previously contributed to the Company.

Luxembourg resident individuals Investors

Dividends and other payments derived from the Shares by a resident individual Investor, who acts in the course of the management of either his/her private wealth or his/her professional/business activity, are subject to income tax at the progressive ordinary rates.

Capital gains realized upon the disposal of the Shares by a resident individual Investor, who acts in the course of the management of his/her private wealth, are not subject to income tax, unless said capital gains qualify either as speculative gains or as gains on a substantial participation. Capital gains are deemed to be speculative and are thus subject to income tax at ordinary rates if the Shares are disposed of within six (6) months after their acquisition or if their disposal precedes their acquisition. A participation is deemed to be substantial where a resident individual Investor holds or has held, either alone or together with his spouse or partner and/or minor children, directly or indirectly at any time within the five (5) years preceding the disposal, more than ten percent (10%) of the share capital of the company whose Shares are being disposed of. An Investor is also deemed to alienate a substantial participation if he / she acquired free of charge, within the five (5) years preceding the transfer, a participation that was constituting a substantial participation in the hands of the alienator (or the alienators in case of successive transfers free of charge within the same five-year period). Capital gains realized on a substantial participation more than six (6) months after the acquisition thereof are taxed according to the half-global rate method (i.e. the average rate applicable to the total income is calculated according to progressive income tax rates and half of the average rate is applied to the capital gains realized on the substantial participation). A disposal may include a sale, an exchange, a contribution or any other kind of alienation of the participation.

Capital gains realized on the disposal of the Shares by a resident individual Investor, who acts in the course of the management of his/her professional/business activity, are subject to income tax at ordinary rates. Taxable gains are determined as the difference between the sale, repurchase or redemption price and the lower of the cost or book value of the Shares sold or redeemed.

Luxembourg resident corporate Investors

Luxembourg resident corporate Investors which are fully-taxable companies must include any profits derived, as well as any gain realized on the sale, disposal or redemption of Shares, in their taxable profits for Luxembourg income tax purposes. Taxable gains are determined as the difference between the sale, repurchase or redemption price and the lower of the cost or book value of the Shares sold or redeemed.

Luxembourg residents Investors benefiting from a special tax regime

Luxembourg resident corporate Investors benefiting from a special tax regime, such as (i) undertakings for collective investment subject to the amended law of 17 December 2010, (ii) specialised investment funds subject to the amended law of 13 February 2007 relating to specialised investment funds (iii) family wealth management companies subject to the amended law of 11 May 2007 and (iv) reserved alternative investment funds treated as specialised investment funds for Luxembourg tax purposes and subject to the amended law of 23 July 2016, are income tax exempt entities in Luxembourg, and profits derived from the Shares are thus not subject to Luxembourg income taxes.

Luxembourg non-resident Investors

A non-resident Investor, who has neither a permanent establishment nor a permanent representative in Luxembourg to which or whom the Shares are attributable, is generally not liable to any Luxembourg income tax in respect of the Shares (including on income received and capital gains realized upon the sale, repurchase or redemption of the Shares).

A non-resident corporate Investor which has a permanent establishment or a permanent representative in Luxembourg to which or to whom the Shares are attributable, must include any income received, as well as any gain realized on the sale, repurchase or redemption of Shares, in its taxable income for Luxembourg tax assessment purposes.

The same inclusion applies to a non-resident individual Investor, acting in the course of the management of a professional or business undertaking, who has a permanent establishment or a permanent representative in Luxembourg, to which or whom the Shares are attributable.

Taxable gains are determined as the difference between the sale, repurchase or redemption price and the lower of the cost or book value of the Shares sold or redeemed.

Net Wealth Tax

Luxembourg resident Investors and non-resident Investors who have a permanent establishment or a permanent representative in Luxembourg to which or whom the Shares are attributable, are subject to Luxembourg net wealth tax on such Shares, except if the Investor is (i) an individual, (ii) an undertaking for collective investment subject to the amended law of 17 December 2010, (iii), a securitisation vehicle subject to the amended law of 22 March 2004, (iv) a company subject to the amended law of 15 June 2004 on venture capital vehicles, (v) a specialised investment fund subject to the amended law of 13 February 2007, (vi) a family wealth management company subject to the amended law of 11 May 2007, (vii) a professional pension institution subject to the amended law of 13 July 2005 or, (viii) a reserved alternative investment fund vehicle subject to the amended law of 23 July 2016.

However, (i) a Luxembourg resident securitisation company subject to the amended law of 22 March 2004 on securitisation, (ii) a professional pension institution subject the amended law of 13 July 2005, (iii) a tax-opaque reserved alternative investment fund treated as a venture capital vehicle for Luxembourg tax purposes and subject to the amended law of 23 July 2016, and (iv) a tax-opaque Luxembourg resident venture capital company subject to the amended law of 15 June 2004 on venture capital vehicles remain subject to the minimum net wealth tax ("MNWT") in Luxembourg.

Other Taxes

There is no Luxembourg registration tax, stamp duty or other similar tax or duty payable by the Investors in Luxembourg by reason only of the issuance or transfer of Shares.

Under current Luxembourg tax law, where an individual Investor is a resident of Luxembourg for tax purposes at the time of his/her death, the Shares are included in his or her taxable base for inheritance tax purposes. On the contrary, no inheritance tax is levied on the transfer of the Shares upon death of an individual Investor in cases where the deceased was not a resident of Luxembourg for inheritance tax purposes at the time of his/her death.

Gift tax may be due on a gift or donation of the Shares, if the gift is recorded in a Luxembourg notarial deed or otherwise registered in Luxembourg.

Dividends

Dividends payable to Investors will be paid by electronic transfer to the bank account designated by the Investor in which case the dividend will be paid at the expense of the payee and will be paid within four months of the date the Directors declared the dividend. Dates of dividend distributions are as set out, if applicable, in the relevant Supplement.