



HM Revenue
& Customs

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HM Revenue & Customs
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Date 22 December 2021
Our ref WMBC/CISC/OSF/RF H117 MGI
Your ref SD

Web www.gov.uk

Dear Samuel,

**Application for entry into the Reporting Fund regime
Regulation 51 of The Offshore Funds (Tax) Regulations 2009**

HANetf ICAV

I hereby give notice under Regulation 55(1) (a) of The Offshore Funds (Tax) Regulations 2009 on behalf of HM Revenue and Customs accepting the entry of the named fund(s) on the next page(s) into the Reporting Fund regime with effect from **the 01 April 2021**.

If you have an enquiry with regards to Offshore Funds, please contact the team using the email address stated above. Using the incorrect email may cause delays or non-receipt to your enquiry.

For future applications it would be helpful if you could also attach a list of new share classes in Excel format.

For Annual Reports submitted please include HMRC share class reference numbers.

Yours sincerely,

Michael Gilliver
HM Revenue & Customs
Collective Investment Schemes Centre

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Share Class Ref No: **Share Class Name**

H0117-0066 : ETC Group Digital Assets & Blockchain Equity UCITS ETF - Distributing ETF Share Class
H0117-0067 : ETC Group Digital Assets & Blockchain Equity UCITS ETF - Distributing Share Class
H0117-0068 : ETC Group Digital Assets & Blockchain Equity UCITS ETF - Accumulating ETF Share Class
H0117-0069 : ETC Group Digital Assets & Blockchain Equity UCITS ETF - Accumulating Share Class
H0117-0070 : FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF - Distributing ETF Share Class
H0117-0071 : FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF - Distributing Share Class
H0117-0072 : FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF - Accumulating ETF Share Class
H0117-0073 : FMQQ Next Frontier Internet & Ecommerce ESG-S UCITS ETF - Accumulating Share Class