HM Revenue & Customs

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Date 17 November 2025
Our Ref WMBC/CISC/OSF/H188

Dear Sir or Madam

Acceptance of Application for Entry into the Reporting Fund Regime
Regulation 55 of The Offshore Funds (Tax) Regulations 2009

HANetf II ICAV

I hereby give notice under Regulation 55 of The Offshore Funds (Tax) Regulations 2009, on behalf of HM Revenue and Customs, confirming the acceptance of the fund(s) listed in the attached schedule into the Reporting Fund regime. This acceptance is effective from **01 April 2025**.

How to Contact Us
If you have any enquiries regarding Offshore Funds, please contact the team using the contact details provided above. Using incorrect details may result in delays or non-receipt of your enquiry.

Additionally, please ensure that all correspondence and reports include the appropriate HMRC share class reference numbers.

Yours faithfully

M ROBINSON
HM Revenue & Customs

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To find out about the service and standard of behaviour you can expect from us, go to GOV.UK and search 'HMRC Charter'.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for ‘get help from HMRC’.
Text Relay service prefix number – 18001

Schedule of Accepted Offshore Reporting Funds

Share Class Reference & Name
H0188-0008 : YieldMax® Future of Defence Option Income UCITS ETF - Distributing ETF Share Class
H0188-0009 : Saba Capital Investment Trusts UCITS ETF - Accumulating ETF Share Class
H0188-0010 : KRC Cat Bond UCITS ETF - Accumulating ETF Share Class