HM Revenue & Customs

Wealthy/Mid-sized Business Compliance
HM Revenue and Customs
BX9 1HT

HANetf
3rd Floor
55 Charlemont Place
Dublin 2
Eire
D02 F985

Phone 03000 536 118

Email cisc1.osf@hmrc.gov.uk

Web www.gov.uk

Date 09 March 2026
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

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

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

Schedule of Accepted Offshore Reporting Funds

Share Class Reference & Name
H0188-0011 : YieldMax™ Semiconductor Option Income UCITS ETF - Distributing ETF Share Class
H0188-0012 : Defiance AI & Power Infrastructure UCITS ETF - Accumulating ETF Share Class
H0188-0013 : Drone UCITS ETF - Accumulating ETF Share Class
H0188-0014 : Fundstrat Granny Shots U.S. Large Cap UCITS ETF - Accumulating ETF Share Class