



HM Revenue & Customs

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Our ref LC/MSB/S0836/RF G149 MG
Your ref nh/mf/583

Web www.gov.uk

Dear Matthew

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

GuardCap UCITS Funds plc

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) (the Future Funds) into the Reporting Fund regime with effect from the day on which the first interests in the Future Fund are issued to participants. You are requested to notify me of this date within 30 days of its occurrence. Initially, these funds will appear on the HMRC list of approved Reporting Funds published on the HMRC website, showing its commencement date "to be confirmed" ("tbc").

Please note that our new address is Collective Investment Schemes Centre, Local Compliance, Mid-size Business, S0836, NEWCASTLE, NE98 1ZZ. If you write to us but do not use this address then we may not get your post.

For annual reports submitted please include HMRC share class ref no.'s

Yours sincerely

Michael Gilliver
HM Revenue & Customs
Collective Investment Schemes Centre

Share Class Ref No: Share Class Name

G0149-0001 : GuardCap Global Equity Fund Class A GBP
G0149-0002 : GuardCap Global Equity Fund Class A (GBP Hedged)
G0149-0003 : GuardCap Global Equity Fund Class I GBP
G0149-0004 : GuardCap Global Equity Fund Class I (GBP Hedged)
G0149-0005 : GuardCap Global Equity Fund Class X GBP
G0149-0006 : GuardCap Global Equity Fund Class X (GBP Hedged)

To find out what you can expect from us and what we expect from you go to **www.gov.uk/hmrc/your-charter** and have a look at 'Your Charter'.