



HM Revenue  
& Customs

PricewaterhouseCoopers  
One Spencer Dock  
North Wall Quay  
Dublin 1 D01 X9R7  
IRELAND

**Wealthy Midsized Business Compliance  
Collective Investment Schemes Centre**  
S0836  
NEWCASTLE  
NE98 1ZZ

Email [osfqueries.cisc@hmrc.gsi.gov.uk](mailto:osfqueries.cisc@hmrc.gsi.gov.uk)

**Date** 18 December 2018  
**Our ref** WMBC/MSB/S0836/RF 1105 MGI  
**Your ref** MCD/LKW/DSU

**Web** [www.gov.uk](http://www.gov.uk)

Dear Sir or Madam,

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

**Invesco Markets 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) on the next page(s) into the Reporting Fund regime with effect from **the dates shown**.

If you write to us please send your letter to Wealthy and Mid-sized Business Compliance using the above address. If you don't use the correct address we may not get your letter.

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 faithfully,

**Michael Gilliver**  
HM Revenue & Customs  
Collective Investment Schemes Centre

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

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



Assistant Director: Kieron Storey

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

**With effect from 07 September 2018**

I0105-0103 : Invesco Goldman Sachs Equity Factor Index Emerging Markets UCITS ETF

**With effect from 14 September 2018**

I0105-0104 : Invesco Communications S&P US Select Sector UCITS ETF