



HM Revenue
& Customs

Rebecca Benbow
Ernst & Young LLP
10 George Street
EDINBURGH
EH2 2DZ

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Collective Investment Schemes Centre
Mid-sized Business and Wealthy
Compliance
S0836
NEWCASTLE
NE98 1ZZ

Phone L Foster 03000 536 090
S Whyman 03000 536 091

Email sandra.whyman@hmrc.gsi.gov.uk
liz.foster@hmrc.gsi.gov.uk

Date 1st April 2016
Our ref MSB/S0836/RF P68 / IMW
Your ref LS/FSOTax/KM/RB/DS

Web www.gov.uk

Dear Rebecca,

PIMCO Fixed Income Source ETFs Plc

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

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 funds into the Reporting Fund regime with effect from the dates shown below.

If you contact us, please quote our reference number and provide a daytime phone number. We have changed our address to help us deal with you more quickly. If you write to us but do not use the address shown in this letter then there may be a delay.

For Annual Reports submitted please include HMRC Share Class reference numbers

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

Yours faithfully

Ian Williamson
HM Revenue & Customs

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



Assistant Director: Steve Moorcraft

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'.

With effect from 30 April 2015

HMRC ref: Sub fund name – Share Class

P0068-0013 : PIMCO Euro Short Maturity Source UCITS ETF - EUR Accumulation

P0068-0014 : PIMCO Low Duration US Corporate Bond Source UCITS ETF - CHF (Hedged) Accumulation

P0068-0015 : PIMCO Short-Term High Yield Corporate Bond Index Source UCITS ETF - USD Accumulation

With effect from 28 May 2015

HMRC ref: Sub fund name – Share Class

P0068-0016 : PIMCO Short-Term High Yield Corporate Bond Index Source UCITS ETF - CHF (Hedged) Accumulation

With effect from 16 November 2015

HMRC ref: Sub fund name – Share Class

P0068-0017 : PIMCO Short-Term High Yield Corporate Bond Index Source UCITS ETF - GBP (Hedged) Income