



HM Revenue
& Customs

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**Wealthy Mid-sized Business Compliance
Collective Investment Schemes Centre**
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Date 28 December 2017
Our ref WMBC/MSB/S0836/RF S1 MGI
Your ref MCD/ELS/LEF

Web www.gov.uk

Dear Sir or Madam,

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

Source 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 22 November 2017.

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

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



Director: Mary Aiston

Share Class Ref No: Share Class Name

S0001-0096 : PowerShares Tradable European Value Factor UCITS ETF
S0001-0097 : PowerShares Tradable European Quality Factor UCITS ETF
S0001-0098 : PowerShares Tradable European Low Beta Factor UCITS ETF
S0001-0099 : PowerShares Tradable European Price Momentum Factor UCITS ETF
S0001-0100 : PowerShares Tradable European Earnings Momentum Factor UCITS ETF

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'.