



HM Revenue
& Customs

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Date 05 December 2024
Our ref WMBC/CISC/OSF/RF L0269 PB
Your ref

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**

Leverage Shares Public Limited Company

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 12 May 2024**.

If you have an enquiry with regards to Offshore Funds, please contact the team using the email address stated above. Using the incorrect email may cause delays or non-receipt to your enquiry.

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

Peter Ball
HM Revenue & Customs
Collective Investment Schemes Centre

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



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

L0269-0232 : Leverage Shares 3x Long MicroStrategy (MSTR) ETP
L0269-0233 : Leverage Shares -3x Short MicroStrategy (MSTR) ETP
L0269-0234 : IncomeShares Amazon (AMZN) Options ETP
L0269-0235 : IncomeShares Apple (AAPL) Options ETP
L0269-0236 : IncomeShares Alphabet (GOOG) Options ETP
L0269-0237 : IncomeShares META Options ETP
L0269-0238 : IncomeShares Microsoft (MSFT) Options ETP
L0269-0239 : IncomeShares Coinbase (COIN) Options ETP
L0269-0240 : IncomeShares Nasdaq 100 Options (0DTE) ETP
L0269-0241 : IncomeShares S&P500 Options (0DTE) ETP
L0269-0242 : IncomeShares Tesla (TSLA) Options ETP
L0269-0243 : IncomeShares NVIDIA (NVDA) Options ETP
L0269-0244 : IncomeShares Gold+ Yield ETP