



C 50047
DNR

UFFICCJU TAT-TAXXI INTERNI

OFFICE OF INLAND REVENUE

International Tax Unit

4th January 2011

Mr. Muatasmbllah Muammar Abuminyar
38, James Smith Street

Bay SPB 1101

Sir

Re: Capital Resources Ltd (IT No 99 52863 29)

Refer to application in Form ITU-DDT10B in relation to the company in caption after
referred to as "the Company".

That –

- The Company has been registered for the purposes of the Income Tax Acts and bears Income Tax Registration No. 99 52863 29.

request in Part III of the said Form ITU-DDT10B has been received. The year of assessment shall be Y/A 2011. This year of assessment shall cover the period from the date of incorporation to 31st December 2010.

- It is hereby determined that acquisitions or disposals of marketable securities, as defined in the Definition Documents and Transfers Act, by or issued by the Company are exempt from the provisions of the said Act.

This exemption:

does not apply where such marketable securities are held in a company the assets of which consist wholly or principally of immovable property situated in Malta;

- (b) shall automatically lapse:

- (i) if the company ceases to satisfy the provisions of the said Act;
- (ii) if the company has been registered as being continued in Malta in accordance with the provisions of the Continuation of Companies Regulations, but has not submitted a copy of the Certificate of Continuation issued by the Registrar of Companies in terms of Regulation 9 of the said Regulations within 15 days of the issue of such Certificate.

Yours truly,

Saliba
Commissioner of Inland Revenue