

## VanEck Vectors ETF Trust – India Small-Cap Index ETF

### Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held investments in VanEck Vectors ETF Trust – India Small-Cap Index ETF as at 31 December 2019.

The class of shares listed below are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the fund is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a distribution from the fund

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

For UK tax purposes, you are treated as receiving income on the "Fund distribution date" in (d) below. You should therefore include this income in your tax return for the tax year which includes that date.

The amount of income treated as received by you will be the "Excess" reported in (b) below, multiplied by the number of shares you held at 31 December 2019.

The table below comprises the report of income as required for UK purposes, with the columns having the following meanings:

- a) Amount actually distributed to participants per share
- b) Excess of reported income per share over amount actually distributed
- c) Dates on which distributions were made
- d) Fund distribution date
- e) Whether the fund continues to be a reporting fund at the present date

	(a)	(b)	(c)	(d)	(e)
	USD	USD			
India Small-Cap Index ETF	0.4239	0.0706	30 December 2019	30 June 2020	Yes