Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer 1 Issuer's name 2 Issuer's employer identification number (EIN) **VANECK VECTORS GREEN BOND ETF** 81-5178375 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact 800-826-2333 info@VANECK.COM VanEck Shareholder Services 7 City, town, or post office, state, and ZIP code of contact 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 666 THIRD AVENUE, 9TH FLOOR NEW YORK, NY 10017 8 Date of action 9 Classification and description COMMON STOCK **SEE STATEMENT 1** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) GRNB 92189F171 Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► SEE STATEMENT 1 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per 15 share or as a percentage of old basis ► SEE STATEMENT 1 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► SEE STATEMENT 1

Part	Щ	Organizational Action (continued)	M					
17 L	ist the	applicable Internal Revenue Code section	n(s) and subsection(s) upon wh	nich the tax treatment	is based ▶	SEE STATEMENT 1		
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18 C	an any	resulting loss be recognized? ► SEE S	TATEMENT 1					
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19 F	rovide	any other information necessary to imple	ment the adjustment, such as	the reportable tax yea	ar ▶ SEE ST	ATEMENT 1		
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-	Unde	r penalties of perjury, I declare that I have exar	mined this return, including accon	npanying schedules and	statements, a	nd to the best of my knowledge and		
	belief	, it is true, correct, and complete. Declaration of	f preparer (other than officer) is ba	sed on all information of	which prepare	r has any knowledge.		
Sign		al W	t her	1.0				
Here	Signa	uture Milimums	Date ▶	Date ► 6/14/19				
	l.	10		T'11 N	CEO			
	Print	your name JOHN CRIMMINS Print/Type preparer's name	Preparer's signature	Title ► Date	CFO	PTIN		
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Prep		Firm's name ▶				irm's EIN ▶		
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054								

Information Furnished Pursuant to Internal Revenue Code Section 6045B Relating to Actions Affecting the Basis of Securities

Issuer's Name: VanEck Vectors Green Bond ETF (the "Fund")

EIN: 81-5178375 Ticker **GRNB** CUSIP: 92189F171 Classification: Common Stock

The Fund has determined that a portion of the distributions listed below that were paid during the taxable year ended April 30, 2019, are classified as return of capital:

					Total Income			_	
					Distribution	Dividends		Return	
	Ticker	Record	Ex Dividend	Payabie	Paid Paid		of Capital		
CUSIP	Symbol	Date	Date	Date	Per Share	Per Share		Per Share	
92189F171	GRNB	05/02/2018	05/01/2018	05/07/2018	\$ 0.022100	\$	0.022100	\$	ē = %
92189F171	GRNB	06/04/2018	06/01/2018	06/07/2018	0.024700		0.024700		<u>:●</u> %
92189F171	GRNB	07/03/2018	07/02/2018	07/09/2018	0.024300		0.024300		<u></u>
92189F171	GRNB	08/02/2018	08/01/2018	08/07/2018	0.025700		0.025700		=:
92189F171	GRNB	09/05/2018	09/04/2018	09/10/2018	0.025500		0.025500		L = 6
92189F171	GRNB	10/02/2018	10/01/2018	10/05/2018	0.020700		0.020700		=
92189F171	GRNB	11/02/2018	11/01/2018	11/07/2018	0.030700		0.030700		F#3
92189F171	GRNB	12/04/2018	12/03/2018	12/07/2018	0.028800		0.028800		: = 0
92189F171	GRNB	12/28/2018	12/27/2018	01/03/2019	0.031500		0.031500		 .
92189F171	GRNB	02/04/2019	02/01/2019	02/07/2019	0.043700		0.024563		0.019137
92189F171	GRNB	03/04/2019	03/01/2019	03/07/2019	0.026000		0.014614		0.011386
92189F171	GRNB	04/02/2019	04/01/2019	04/05/2019	0.029100		0.016357		0.012743
			Total		\$ 0.332800	\$	0.289534	\$	0.043266

A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective ex-dates.

If the shareholder has not sold or otherwise disposed of any shares during the period ended April 30, 2019 the information computed by the shareholder regarding the appropriate reduction in cost basis should be maintained in the shareholder's records until such time as the shareholder sells or otherwise disposes of such shares.

If the shareholder has sold or otherwise disposed of any shares during the period ended April 30, 2019, the shareholder should increase the recognized gain or decrease the recognized loss on the respective shares sold by the per share amount of the above-listed distribution multiplied by the respective shares held at each of the ex-dates listed which have been sold.

This information is being provided pursuant to Internal Revenue Code Section 6045B(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. VanEck does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-800-826-2333 or visit the Fund's web site at www.vaneck.com.