## **Report of Organizational Actions Affecting Basis of Securities**

► See separate instructions.

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name VANECK VECTORS EMERGING MARKETS AGGREGATE BOND ETF 27-3677523 5 Email address of contact 3 Name of contact for additional information 4 Telephone No. of contact 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 NEW YORK, NY 10017 666 THIRD AVENUE, 9TH FLOOR 8 Date of action 9 Classification and description **SEE STATEMENT 1** COMMON STOCK 10 CUSIP number 12 Ticker symbol 13 Account number(s) 11 Serial number(s) 92189F478 **EMAG** 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

Par	t II	Organizational Action (continu	ed)					
17	List the	e applicable Internal Revenue Code sec	tion(s) and subsection(s) upon whic	ch the tax treatment is based	► SEE STATEMENT 1			
2								
32								
-								
_								
		=						
				_				
18	Can ar	ny resulting loss be recognized? ▶ SEE						
()-								
2:								
-								
_								
-								
19	Provide	e any other information necessary to imp	plement the adjustment, such as th	e reportable tax year ▶ SEE	STATEMENT 1			
-								
-								
-	Unde	er penalties of perjury, I declare that I have e	xamined this return, including accompa	anving schedules and statement	s, and to the best of my knowledge and			
	belie	f, it is true, correct, and complete. Declaration	n of preparer (other than officer) is based	d on all information of which prep	arer has any knowledge.			
Sign		MN						
Here	days // William							
	Signi	ature > //////////		Date ►	3/.1			
	1	///						
	Print	your name JOHN CRIMMINS	In the second	Title ► CFO	T			
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN			
Prep					self-employed			
	Only	Firm's name			Firm's EIN ▶			
USE	Oilly	Firm's address ▶			Phone no.			
Send F	Form 89	937 (including accompanying statement	s) to: Department of the Treasury	nternal Revenue Service. Oc				
	J J.		_,,, ,		,			

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

Issuer's Name: VanEck Vectors Emerging Markets Aggregate Bond ETF (the "Fund")

EIN: 27-3677523

Ticker EMAG
CUSIP: 92189F478
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, 2018, are classified as return of capital:

CUSIP	Ticker Symbol	Record Date	Ex Dividend Date	Payable Date	Total Distribution Paid Per Share	Income Dividends Paid Per Share		Foreign Taxes Deemed Paid Per Share		Total Ordinary Income Per Share		Return of Capital Per Share	
92189F478	EMAG	05/03/2017	05/01/2017	05/05/2017	\$ 0.075900	\$	0.061659	\$	0.001942	\$	0.063601	\$	0.014241
92189F478	EMAG	06/05/2017	06/01/2017	06/07/2017	0.089200		0.072464		0.002282		0.074746		0.016736
92189F478	EMAG	07/06/2017	07/03/2017	07/10/2017	0.092000		0.074738		0.002354		0.077092		0.017262
92189F478	EMAG	08/03/2017	08/01/2017	08/07/2017	0.087200		0.070839		0.002231		0.073070		0.016361
92189F478	EMAG	09/06/2017	09/01/2017	09/08/2017	0,078900		0,064096		0.002019		0.066115		0.014804
92189F478	EMAG	10/03/2017	10/02/2017	10/06/2017	0,083200		0.067590		0.002129		0.069719		0.015610
92189F478	EMAG	11/02/2017	11/01/2017	11/07/2017	0.070400		0.057191		0.001801		0.058992		0.013209
92189F478	EMAG	12/04/2017	12/01/2017	12/07/2017	0.074500		0.060522		0.001906		0.062428		0.013978
92189F478	EMAG	12/28/2017	12/27/2017	01/03/2018	0.091100		0.074007		0.002331		0.076338		0.017093
92189F478	EMAG	02/02/2018	02/01/2018	02/07/2018	0.075100		0.029030		0.002113		0.031143		0,046070
92189F478	EMAG	03/02/2018	03/01/2018	03/07/2018	0.051100		0.019753		0.001438		0.021191		0.031347
92189F478	EMAG	04/03/2018	04/02/2018	04/06/2018	0.082100		0.031736		0.002310		0.034046		0.050364
92189F478	EMAG	04/25/2018	04/24/2018	04/30/2018	0.083800		0.032393		0.002358		0.034751		0.051407
			Total		\$ 1.034500	\$	0.716018	\$	0.027214	\$	0.743232	\$	0.318482

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, 2018 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, 2018, 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 exdates listed which have been sold.

This information is being provided pursuant to Internal Revenue Code Section 6045(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.