

VanEck Vectors ETF Trust – Africa Index ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – Africa Index ETF as at 31 December 2016.

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.

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- 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			
Africa Index ETF	0.5280	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Agribusiness ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Agribusiness ETF as at 31 December 2016.

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- e) Whether the fund continues to be a reporting fund at the present date

	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Agribusiness ETF	1.0980	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – Brazil Small-Cap ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Brazil Small-Cap ETF as at 31 December 2016.

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- e) Whether the fund continues to be a reporting fund at the present date

	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Brazil Small-Cap ETF	0.6760	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – ChinaAMC CSI 300 ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – ChinaAMC CSI 300 ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
ChinaAMC CSI 300 ETF	0.4480	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – ChinaAMC SME-ChiNext ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – ChinaAMC SME-ChiNext ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
ChinaAMC SME-ChiNext ETF	Nil	Nil	N/A	30 June 2017	Yes

VanEck Vectors ETF Trust – Coal ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – Coal ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Coal ETF	0.1320	0.0146	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – Egypt Index ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – Egypt Index ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Egypt Index ETF	Nil	Nil	N/A	30 June 2017	Yes

VanEck Vectors ETF Trust – Global Alternative Energy ETF

Report of income for UK tax purposes

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This website comprises a report of income to investors who held and investment in VanEck Vectors ETF Trust – Global Alternative Energy ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Global Alternative Energy ETF	1.0710	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – Gold Miners 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 – Gold Miners ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Gold Miners ETF	0.0550	Nil	23 December 2016	30 June 2017	Yes

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 an investment in VanEck Vectors ETF Trust - India Small-Cap Index ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
India Small-Cap Index ETF	0.5660	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Indonesia Index ETF

Report of income for UK tax purposes

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Indonesia Index ETF	0.2470	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Israel ETF

Report of income for UK tax purposes

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Israel ETF	0.4350	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – Junior Gold Miners ETF

Report of income for UK tax purposes

Dear Investor,

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Junior Gold Miners ETF	1.5070	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Natural Resources 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 - Natural Resources ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Natural Resources ETF	0.6430	0.0385	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Oil Refiners ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Oil Refiners ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Oil Refiners ETF	0.7130	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Oil Services ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – Oil Services ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Oil Services ETF	0.4660	0.0299	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Poland ETF

Report of income for UK tax purposes

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This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Poland ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Poland ETF	0.2640	0.1063	23 December 2016	30 June 2017	Yes
	0.0270		04 January 2017		

VanEck Vectors ETF Trust - Rare Earth/Strategic Metals ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Rare Earth/Strategic Metals ETF as at 31 December 2016.

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	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Rare Earth/Strategic Metals ETF	0.3800	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Russia ETF

Report of income for UK tax purposes

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- 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			
Russia ETF	0.3340	0.0988	23 December 2016	30 June 2017	Yes
	0.0050		04 January 2017		

VanEck Vectors ETF Trust – Russia Small-Cap ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – Russia Small-Cap ETF as at 31 December 2016.

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 2016.

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			
Russia Small-Cap ETF	0.7800	0.0765	23 December 2016	30 June 2017	Yes
	0.0340		04 January 2017		

VanEck Vectors ETF Trust - Solar Energy ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Solar Energy ETF as at 31 December 2016.

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.

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- c) Dates on which distributions were made
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- e) Whether the fund continues to be a reporting fund at the present date

	(a)	(b)	(c)	(d)	(e)
	USD	USD			
Solar Energy ETF	1.4250	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Steel ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Steel ETF as at 31 December 2016.

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.

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- a) Amount actually distributed to participants per share
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- 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			
Steel ETF	0.4020	0.1726	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – Unconventional Oil & Gas ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – Unconventional Oil & Gas ETF as at 31 December 2016.

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.

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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 2016.

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

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- 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			
Unconventional Oil & Gas ETF	0.0630	0.0368	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust - Uranium + Nuclear Energy ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust - Uranium + Nuclear Energy ETF as at 31 December 2016.

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.

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- 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			
Uranium + Nuclear Energy ETF	1.7190	Nil	23 December 2016	30 June 2017	Yes

VanEck Vectors ETF Trust – Vietnam ETF

Report of income for UK tax purposes

Dear Investor,

This website comprises a report of income to investors who held an investment in VanEck Vectors ETF Trust – Vietnam ETF as at 31 December 2016.

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.

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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 2016.

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			
Vietnam ETF	0.3180	Nil	23 December 2016	30 June 2017	Yes