



Important Tax Information for VanEck ETFs

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This document does not constitute and should not be considered a substitute for professional legal or tax advice. We strongly urge shareholders to consult with their tax advisers regarding the tax consequences of this information.

IRS Circular 230 Disclosure: VanEck does not provide legal, tax or accounting advice. Any statement contained in this communication concerning U.S. tax matters is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties imposed on the relevant taxpayer. Shareholders or potential shareholders of the VanEck ETFs should obtain their own independent tax advice based on their particular circumstances. For more complete information about the VanEck ETFs, contact your investment representative and request a prospectus or visit www.vaneck.com.

VanEck ETFs are subject to various risks, including those unique to foreign investing, nondiversification, industry concentration, emerging markets securities, small-cap companies, and debt securities. Please see the **prospectus and summary prospectus** of each fund for information on these and other risks.

Investing involves substantial risk and high volatility, including possible loss of principal. Bonds and bond funds will decrease in value as interest rates rise. An investor should consider the investment objective, risks, charges and expenses of the Fund carefully before investing. To obtain a prospectus and summary prospectus, which contains this and other information, call 800.826.2333 or visit www.vaneck.com. Please read the prospectus and summary prospectus carefully before investing.

VanEck ETFs shares trade like stocks, are subject to investment risk and will fluctuate in market value. The market price of the VanEck ETFs shares may be more or less than the net asset value.

If you have any questions concerning this information or the VanEck ETFs in general, contact your investment representative, or please call 800.826.2333 between 9:00 a.m. and 5:30 p.m. EST, Monday through Friday.

SECTION 1 - MUNICIPAL INCOME ETFs TAXABLE VS. TAX-EXEMPT INCOME

The per share amounts of taxable vs. tax-exempt income for the VanEck Municipal Income ETFs are listed in the table below.

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Fund Name	Ticker Symbol	Payable Date	Tax-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution	Total Distribution Per Share
VanEck High Yield Muni ETF	HYD	02/07/2023	\$ 0.175137	97.95%	\$ 0.003663	2.05%	\$ 0.178800
VanEck High Yield Muni ETF	HYD	03/07/2023	0.155644	97.95%	0.003256	2.05%	0.158900
VanEck High Yield Muni ETF	HYD	04/10/2023	0.189927	97.95%	0.003973	2.05%	0.193900
VanEck High Yield Muni ETF	HYD	05/05/2023	0.161889	98.59%	0.002311	1.41%	0.164200
VanEck High Yield Muni ETF	HYD	06/07/2023	0.171157	98.59%	0.002443	1.41%	0.173600
VanEck High Yield Muni ETF	HYD	07/07/2023	0.172142	98.59%	0.002458	1.41%	0.174600
VanEck High Yield Muni ETF	HYD	08/10/2023	0.176283	98.59%	0.002517	1.41%	0.178800
VanEck High Yield Muni ETF	HYD	09/08/2023	0.176185	98.59%	0.002515	1.41%	0.178700
VanEck High Yield Muni ETF	HYD	10/06/2023	0.198368	98.59%	0.002832	1.41%	0.201200
VanEck High Yield Muni ETF	HYD	11/07/2023	0.182889	98.59%	0.002611	1.41%	0.185500
VanEck High Yield Muni ETF	HYD	12/07/2023	0.159424	98.59%	0.002276	1.41%	0.161700
VanEck High Yield Muni ETF	HYD	12/29/2023	0.178551	98.59%	0.002549	1.41%	0.181100
VanEck High Yield Muni ETF Total			\$ 2.097596	98.43%	\$ 0.033404	1.57%	\$ 2.131000
VanEck Intermediate Muni ETF	ITM	02/07/2023	\$ 0.091011	98.60%	\$ 0.001289	1.40%	\$ 0.092300
VanEck Intermediate Muni ETF	ITM	03/07/2023	0.079968	98.60%	0.001132	1.40%	0.081100
VanEck Intermediate Muni ETF	ITM	04/10/2023	0.105802	98.60%	0.001498	1.40%	0.107300
VanEck Intermediate Muni ETF	ITM	05/05/2023	0.085751	99.13%	0.000749	0.87%	0.086500
VanEck Intermediate Muni ETF	ITM	06/07/2023	0.095367	99.13%	0.000833	0.87%	0.096200
VanEck Intermediate Muni ETF	ITM	07/07/2023	0.089617	99.13%	0.000783	0.87%	0.090400
VanEck Intermediate Muni ETF	ITM	08/10/2023	0.095367	99.13%	0.000833	0.87%	0.096200
VanEck Intermediate Muni ETF	ITM	09/08/2023	0.093484	99.13%	0.000816	0.87%	0.094300
VanEck Intermediate Muni ETF	ITM	10/06/2023	0.087436	99.13%	0.000764	0.87%	0.088200
VanEck Intermediate Muni ETF	ITM	11/07/2023	0.098242	99.13%	0.000858	0.87%	0.099100
VanEck Intermediate Muni ETF	ITM	12/07/2023	0.094574	99.13%	0.000826	0.87%	0.095400
VanEck Intermediate Muni ETF	ITM	12/29/2023	0.100225	99.13%	0.000875	0.87%	0.101100
VanEck Intermediate Muni ETF Total			\$ 1.116844	99.00%	\$ 0.011256	1.00%	\$ 1.128100
VanEck Muni Allocation ETF (b)	MAAX	02/07/2023	\$ 0.073809	99.47%	\$ 0.000391	0.53%	\$ 0.074200
VanEck Muni Allocation ETF (b)	MAAX	03/07/2023	0.069830	99.47%	0.000370	0.53%	0.070200
VanEck Muni Allocation ETF (b)	MAAX	04/10/2023	0.077788	99.47%	0.000412	0.53%	0.078200
VanEck Muni Allocation ETF (b)	MAAX	05/05/2023	0.076307	99.26%	0.000569	0.74%	0.076876 (c)
VanEck Muni Allocation ETF (b)	MAAX	06/07/2023	0.084684	99.26%	0.000631	0.74%	0.085315 (c)
VanEck Muni Allocation ETF (b)	MAAX	09/18/2023	-	-	0.028900	100.00%	0.028900
VanEck Muni Allocation ETF Total (b)			\$ 0.382418	92.44%	\$ 0.031273	7.56%	\$ 0.413691 (c)
VanEck Long Muni ETF	MLN	02/07/2023	\$ 0.045149	97.73%	\$ 0.001051	2.27%	\$ 0.046200
VanEck Long Muni ETF	MLN	03/07/2023	0.038504	97.72%	0.000896	2.28%	0.039400
VanEck Long Muni ETF	MLN	04/10/2023	0.050915	97.73%	0.001185	2.27%	0.052100
VanEck Long Muni ETF	MLN	05/05/2023	0.043646	98.52%	0.000654	1.48%	0.044300
VanEck Long Muni ETF	MLN	06/07/2023	0.047981	98.52%	0.000719	1.48%	0.048700
VanEck Long Muni ETF	MLN	07/07/2023	0.048080	98.52%	0.000720	1.48%	0.048800
VanEck Long Muni ETF	MLN	08/10/2023	0.043055	98.52%	0.000645	1.48%	0.043700
VanEck Long Muni ETF	MLN	09/08/2023	0.050937	98.52%	0.000763	1.48%	0.051700
VanEck Long Muni ETF	MLN	10/06/2023	0.051232	98.52%	0.000768	1.48%	0.052000
VanEck Long Muni ETF	MLN	11/07/2023	0.053301	98.52%	0.000799	1.48%	0.054100
VanEck Long Muni ETF	MLN	12/07/2023	0.049163	98.52%	0.000737	1.48%	0.049900
VanEck Long Muni ETF	MLN	12/29/2023	0.050740	98.52%	0.000760	1.48%	0.051500
VanEck Long Muni ETF Total			\$ 0.572703	98.33%	\$ 0.009697	1.67%	\$ 0.582400

(a) All of the taxable ordinary income per share represents Qualified Interest Income for non-U.S. shareholders.

(b) The fund redeemed all of its shareholders on June 29, 2023 pursuant to a Plan of Liquidation.

(c) Amounts have been adjusted for a return of capital paid by the Fund. See page 15 for information regarding the return of capital distributions.

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The per share amounts of taxable vs. tax-exempt income for the VanEck Municipal Income ETFs are listed in the table below.

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Fund Name	Ticker Symbol	Payable Date	Tax-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution	Total Distribution Per Share
VanEck Short High Yield Muni ETF	SHYD	02/07/2023	\$ 0.046544	99.45%	\$ 0.000256	0.55%	\$ 0.046800
VanEck Short High Yield Muni ETF	SHYD	03/07/2023	0.044953	99.45%	0.000247	0.55%	0.045200
VanEck Short High Yield Muni ETF	SHYD	04/10/2023	0.063153	99.45%	0.000347	0.55%	0.063500
VanEck Short High Yield Muni ETF	SHYD	05/05/2023	0.049648	99.30%	0.000352	0.70%	0.050000
VanEck Short High Yield Muni ETF	SHYD	06/07/2023	0.055407	99.30%	0.000393	0.70%	0.055800
VanEck Short High Yield Muni ETF	SHYD	07/07/2023	0.052627	99.30%	0.000373	0.70%	0.053000
VanEck Short High Yield Muni ETF	SHYD	08/10/2023	0.057294	99.30%	0.000406	0.70%	0.057700
VanEck Short High Yield Muni ETF	SHYD	09/08/2023	0.055010	99.30%	0.000390	0.70%	0.055400
VanEck Short High Yield Muni ETF	SHYD	10/06/2023	0.054613	99.30%	0.000387	0.70%	0.055000
VanEck Short High Yield Muni ETF	SHYD	11/07/2023	0.064145	99.30%	0.000455	0.70%	0.064600
VanEck Short High Yield Muni ETF	SHYD	12/07/2023	0.053719	99.30%	0.000381	0.70%	0.054100
VanEck Short High Yield Muni ETF	SHYD	12/29/2023	0.059081	99.30%	0.000419	0.70%	0.059500
VanEck Short High Yield Muni ETF Total			\$ 0.656194	99.33%	\$ 0.004406	0.67%	\$ 0.660600
VanEck Short Muni ETF	SMB	02/07/2023	\$ 0.021809	96.07%	\$ 0.000891	3.93%	\$ 0.022700
VanEck Short Muni ETF	SMB	03/07/2023	0.017774	96.08%	0.000726	3.92%	0.018500
VanEck Short Muni ETF	SMB	04/10/2023	0.028534	96.07%	0.001166	3.93%	0.029700
VanEck Short Muni ETF	SMB	05/05/2023	0.021441	97.90%	0.000459	2.10%	0.021900
VanEck Short Muni ETF	SMB	06/07/2023	0.024084	97.90%	0.000516	2.10%	0.024600
VanEck Short Muni ETF	SMB	07/07/2023	0.023497	97.90%	0.000503	2.10%	0.024000
VanEck Short Muni ETF	SMB	08/10/2023	0.030546	97.90%	0.000654	2.10%	0.031200
VanEck Short Muni ETF	SMB	09/08/2023	0.023986	97.90%	0.000514	2.10%	0.024500
VanEck Short Muni ETF	SMB	10/06/2023	0.026336	97.90%	0.000564	2.10%	0.026900
VanEck Short Muni ETF	SMB	11/07/2023	0.029371	97.90%	0.000629	2.10%	0.030000
VanEck Short Muni ETF	SMB	12/07/2023	0.026825	97.90%	0.000575	2.10%	0.027400
VanEck Short Muni ETF	SMB	12/29/2023	0.030741	97.90%	0.000659	2.10%	0.031400
VanEck Short Muni ETF Total			\$ 0.304944	97.49%	\$ 0.007856	2.51%	\$ 0.312800
VanEck HIP Sustainable Muni ETF	SMI	02/07/2023	\$ 0.060124	86.63%	\$ 0.009276	13.37%	\$ 0.069400
VanEck HIP Sustainable Muni ETF	SMI	03/07/2023	0.050681	86.63%	0.007819	13.37%	0.058500
VanEck HIP Sustainable Muni ETF	SMI	04/10/2023	0.072946	86.63%	0.011254	13.37%	0.084200
VanEck HIP Sustainable Muni ETF	SMI	05/05/2023	0.064856	96.37%	0.002444	3.63%	0.067300
VanEck HIP Sustainable Muni ETF	SMI	06/07/2023	0.073818	96.37%	0.002782	3.63%	0.076600
VanEck HIP Sustainable Muni ETF	SMI	07/07/2023	0.095982	96.37%	0.003618	3.63%	0.099600
VanEck HIP Sustainable Muni ETF	SMI	08/10/2023	0.079889	96.37%	0.003011	3.63%	0.082900
VanEck HIP Sustainable Muni ETF	SMI	09/08/2023	0.082298	96.37%	0.003102	3.63%	0.085400
VanEck HIP Sustainable Muni ETF	SMI	10/06/2023	0.105716	96.37%	0.003984	3.63%	0.109700
VanEck HIP Sustainable Muni ETF	SMI	11/07/2023	0.061965	96.37%	0.002335	3.63%	0.064300
VanEck HIP Sustainable Muni ETF	SMI	12/07/2023	0.080756	96.37%	0.003044	3.63%	0.083800
VanEck HIP Sustainable Muni ETF	SMI	12/29/2023	0.094633	96.37%	0.003567	3.63%	0.098200
VanEck HIP Sustainable Muni ETF Total			\$ 0.923664	94.26%	\$ 0.056236	5.74%	\$ 0.979900
VanEck CEF Muni Income ETF	XMPT	02/07/2023	\$ 0.073400	100.00%	\$ -	- %	\$ 0.073400
VanEck CEF Muni Income ETF	XMPT	03/07/2023	0.071400	100.00%	-	-	0.071400
VanEck CEF Muni Income ETF	XMPT	04/10/2023	0.065500	100.00%	-	-	0.065500
VanEck CEF Muni Income ETF	XMPT	05/05/2023	0.066677	99.75%	0.000169	0.25%	0.066846 (c)
VanEck CEF Muni Income ETF	XMPT	06/07/2023	0.062658	98.94%	0.000670	1.06%	0.063328 (c)
VanEck CEF Muni Income ETF	XMPT	07/07/2023	0.051492	98.94%	0.000550	1.06%	0.052042 (c)
VanEck CEF Muni Income ETF	XMPT	08/10/2023	0.060905	98.94%	0.000651	1.06%	0.061556 (c)
VanEck CEF Muni Income ETF	XMPT	09/08/2023	0.052415	98.94%	0.000560	1.06%	0.052975 (c)
VanEck CEF Muni Income ETF	XMPT	10/06/2023	0.063119	98.94%	0.000675	1.06%	0.063794 (c)
VanEck CEF Muni Income ETF	XMPT	11/07/2023	0.063119	98.94%	0.000675	1.06%	0.063794 (c)
VanEck CEF Muni Income ETF	XMPT	12/07/2023	0.064319	98.94%	0.000687	1.06%	0.065006 (c)
VanEck CEF Muni Income ETF	XMPT	12/29/2023	0.070224	98.94%	0.000751	1.06%	0.070975 (c)
VanEck CEF Muni Income ETF Total			\$ 0.765228	99.30%	\$ 0.005388	0.70%	\$ 0.770616 (c)

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SECTION 1 - MUNICIPAL INCOME ETFs STATE BY STATE INFORMATION

The percentages of income earned by each of the VanEck Municipal Income ETFs from each state or U.S. Territory are listed in the table below. To determine your share of the Fund's income from a particular state or territory, multiply these percentages by the Tax-Exempt Income in Box 12 of your Form 1099-DIV. If you did not receive a Form 1099-DIV, multiply these percentages by the amount of tax-exempt interest you received for the calendar year. Additionally, the percentage of tax-exempt interest subject to the alternative minimum tax is also shown below.

	VanEck High Yield Muni ETF HYD	VanEck Intermediate Muni ETF ITM	VanEck Muni Allocation ETF MAAX	VanEck Long Muni ETF MLN
Alabama	2.61 %	1.54 %	1.82 %	0.25 %
Alaska	0.07	0.10	0.10	-
American Samoa	0.18	-	-	-
Arizona	2.62	1.32	1.89	0.99
Arkansas	1.04	0.11	0.57	0.13
California	11.33	16.51	12.92	16.13
Colorado	3.00	2.07	2.71	2.25
Connecticut	0.84	2.09	0.97	0.35
Delaware	0.18	0.24	0.20	0.25
District of Columbia	0.50	1.44	0.92	1.35
Florida	5.17	3.29	4.76	4.83
Georgia	1.34	2.28	1.87	2.26
Guam	0.84	-	0.40	-
Hawaii	0.37	0.72	0.36	0.15
Idaho	0.08	-	0.11	0.19
Illinois	11.18	6.36	8.51	4.97
Indiana	0.65	0.87	0.85	0.66
Iowa	1.05	0.23	0.65	0.45
Kansas	0.66	0.38	0.39	-
Kentucky	0.66	0.64	0.68	0.49
Louisiana	1.01	0.80	0.98	0.86
Maine	0.28	-	0.16	0.14
Maryland	1.64	1.88	1.51	1.48
Massachusetts	1.39	3.43	2.35	3.90
Michigan	1.05	1.25	1.41	2.27
Minnesota	0.72	0.79	0.72	0.68
Mississippi	0.38	0.15	0.27	0.15
Missouri	1.15	0.54	0.87	0.69
Montana	0.17	0.03	0.08	-
Nebraska	0.09	0.57	0.34	0.79
Nevada	0.33	0.98	0.54	0.62
New Hampshire	0.60	-	0.32	0.11
New Jersey	2.60	4.60	4.42	3.50
New Mexico	0.15	0.04	0.14	0.10
New York	10.38	18.47	14.23	20.88
North Carolina	0.57	1.33	0.73	0.92
North Dakota	-	-	0.09	0.29
Ohio	3.72	1.61	3.06	2.11
Oklahoma	1.31	0.20	0.69	0.22
Oregon	0.07	1.08	0.49	0.83
Pennsylvania	4.38	4.24	5.31	4.58
Puerto Rico	8.20	-	3.93	-
Rhode Island	0.25	0.37	0.26	0.12
South Carolina	0.49	0.63	0.90	1.47
South Dakota	0.16	0.09	0.14	0.18
Tennessee	0.68	1.03	0.82	0.94
Texas	7.06	8.07	7.94	10.94
U.S. Virgin Islands	0.55	-	0.28	-
Utah	0.32	0.56	0.47	0.61
Vermont	0.01	0.08	0.04	-
Virginia	1.71	1.52	1.48	1.38
Washington	1.30	3.79	1.92	1.67
West Virginia	0.26	0.20	0.28	0.40
Wisconsin	2.59	1.15	1.94	1.25
Wyoming	0.06	0.33	0.13	0.22
Other U.S. Territories	-	-	0.08	-
Alternative Minimum Tax %	18.88 %	- %	- %	- %

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	VanEck Short High Yield Muni ETF SHYD	VanEck Short Muni ETF SMB	VanEck HIP Sustainable Muni ETF SMI	VanEck CEF Muni Income ETF XMPT
Alabama	3.15 %	3.75 %	- %	1.83 %
Alaska	-	0.33	-	0.12
American Samoa	0.13	-	-	-
Arizona	1.73	0.80	2.59	2.08
Arkansas	0.72	-	-	0.50
California	5.88	17.26	29.84	8.68
Colorado	2.14	1.33	1.04	5.32
Connecticut	0.41	2.49	4.19	0.66
Delaware	0.10	0.22	-	0.21
District of Columbia	0.17	1.04	-	1.58
Florida	6.02	3.21	-	6.59
Georgia	1.74	4.97	-	2.04
Guam	1.27	0.14	-	0.12
Hawaii	0.11	0.42	4.04	0.30
Idaho	-	-	-	0.37
Illinois	14.22	4.39	-	10.23
Indiana	1.97	0.52	-	1.14
Iowa	0.97	0.15	-	0.58
Kansas	0.30	-	-	0.21
Kentucky	1.08	2.42	-	0.91
Louisiana	2.23	1.02	-	0.99
Maine	-	0.05	-	0.23
Maryland	1.50	2.68	-	1.29
Massachusetts	0.48	1.89	4.19	1.53
Michigan	1.09	0.87	1.43	2.44
Minnesota	0.57	0.69	-	0.98
Mississippi	1.07	0.05	-	0.19
Missouri	1.05	0.43	-	1.42
Montana	-	0.18	-	0.09
Nebraska	0.21	0.52	-	0.43
Nevada	1.00	0.77	2.39	0.63
New Hampshire	0.08	-	-	0.33
New Jersey	4.06	3.34	-	4.83
New Mexico	0.49	0.97	-	0.14
New York	11.79	13.81	27.89	8.99
North Carolina	0.20	1.08	2.15	0.60
North Dakota	-	-	-	0.39
Ohio	2.09	3.20	1.68	3.44
Oklahoma	0.84	0.71	-	0.70
Oregon	0.04	0.60	0.34	0.69
Pennsylvania	5.74	3.43	4.77	3.85
Puerto Rico	6.27	-	-	3.75
Rhode Island	0.36	0.49	-	0.47
South Carolina	0.54	1.41	-	1.83
South Dakota	-	0.49	2.44	0.25
Tennessee	0.41	1.86	-	0.99
Texas	9.09	8.25	-	8.54
U.S. Virgin Islands	1.29	-	-	0.10
Utah	0.47	1.56	-	0.57
Vermont	-	-	-	0.06
Virginia	1.35	1.21	-	1.28
Washington	1.62	2.97	8.23	1.57
West Virginia	0.61	0.67	2.79	0.39
Wisconsin	1.35	1.36	-	2.50
Wyoming	-	-	-	0.03
Other U.S. Territories	-	-	-	0.02
Alternative Minimum Tax %	25.92 %	- %	11.19 %	14.50 %

SECTION 2 - EQUITY ETFs - QUALIFIED DIVIDEND INCOME FOR INDIVIDUALS

All or a portion of a shareholder's ordinary income dividend may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV.

The list below provides a summary of the per share QDI amounts for calendar year 2023 for each of the VanEck ETFs that distributed QDI during 2023. This data is being provided for informational purposes only. If a fund paid more than one distribution during the year, the amount reported in Box 1b of a shareholder's Form 1099-DIV was based on the QDI percentage specific to each distribution. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return.

To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution.

This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Total Qualified Dividends Box 1b	Qualified Dividend Income %
VanEck Africa Index ETF	AFK	12/22/2023	\$ 0.313600	\$ -	\$ 0.070414	\$ 0.384014	\$ 0.140036	36.47%
VanEck Biotech ETF	BBH	12/22/2023	0.712700	-	-	0.712700	0.712700	100.00%
VanEck BDC Income ETF	BIZD	04/10/2023	\$ 0.392591 (c)	\$ -	\$ -	\$ 0.392591	\$ 0.002253	0.57%
VanEck BDC Income ETF	BIZD	07/07/2023	0.419300	-	-	0.419300	0.002503	0.60%
VanEck BDC Income ETF	BIZD	10/06/2023	0.436500	-	-	0.436500	0.002606	0.60%
VanEck BDC Income ETF	BIZD	12/29/2023	0.467900	-	-	0.467900	0.002794	0.60%
VanEck BDC Income ETF Total			\$ 1.716291 (c)	\$ -	\$ -	\$ 1.716291	\$ 0.010156	0.59%
VanEck Gaming ETF	BJK	12/22/2023	\$ 0.711100	\$ -	\$ 0.024182	\$ 0.735282	\$ 0.466427	63.44%
VanEck Brazil Small-Cap ETF	BRF	12/22/2023	0.882400	-	0.040111	0.922511	0.009319	1.01%
VanEck Social Sentiment ETF	BUZZ	12/22/2023	0.097000	-	-	0.097000	0.097000	100.00%
VanEck Oil Refiners ETF	CRAK	12/22/2023	1.250000	-	0.129481	1.379481	1.359122	98.52%
VanEck Office and Commercial REIT ETF	DESK	12/29/2023	0.465933	0.108667	-	0.574600	0.003379	0.59%
VanEck Digital India ETF	DGIN	12/22/2023	0.081007 (c)	-	0.043527	0.124534	0.124534	100.00%
VanEck Durable High Dividend ETF	DURA	04/10/2023	\$ 0.250700	\$ -	\$ -	\$ 0.250700	\$ 0.250700	100.00%
VanEck Durable High Dividend ETF	DURA	07/07/2023	0.256600	-	-	0.256600	0.256600	100.00%
VanEck Durable High Dividend ETF	DURA	10/06/2023	0.294300	-	-	0.294300	0.294300	100.00%
VanEck Durable High Dividend ETF	DURA	12/22/2023	0.307800	-	-	0.307800	0.307800	100.00%
VanEck Durable High Dividend ETF Total			\$ 1.109400	\$ -	\$ -	\$ 1.109400	\$ 1.109400	100.00%
VanEck Egypt Index ETF	EGPT	12/22/2023	\$ 1.459500	\$ -	\$ 0.036497	\$ 1.495997	\$ 0.800809	53.53%
VanEck Energy Income ETF	EINC	02/07/2023	\$ 0.308745 (c)	\$ -	\$ -	\$ 0.308745	\$ 0.308745	100.00%
VanEck Energy Income ETF	EINC	05/05/2023	0.294176 (c)	-	-	0.294176	0.294176	100.00%
VanEck Energy Income ETF	EINC	08/10/2023	0.611167 (c)	-	-	0.611167	0.611167	100.00%
VanEck Energy Income ETF	EINC	11/07/2023	0.378400	-	-	0.378400	0.378400	100.00%
VanEck Energy Income ETF Total			\$ 1.592488 (c)	\$ -	\$ -	\$ 1.592488	\$ 1.592488	100.00%
VanEck Video Gaming and eSports ETF	ESPO	12/22/2023	\$ 0.542200	\$ -	\$ 0.040399	\$ 0.582599	\$ 0.430215	73.84%
VanEck Environmental Services ETF	EVX	12/22/2023	1.450000	-	-	1.450000	1.346060	92.83%
VanEck Gold Miners ETF	GDX	12/22/2023	0.500100	-	0.052884	0.552984	0.552984	100.00%
VanEck Junior Gold Miners ETF	GDXJ	12/22/2023	0.273600	-	0.081616	0.355216	0.243995	68.69%
VanEck China Growth Leaders ETF (b)	GLCN	09/13/2023	0.714449 (c)	-	0.073147	0.787596	0.667116	84.70%
VanEck India Growth Leaders ETF	GLIN	12/22/2023	0.423500	-	0.126022	0.549522	0.346670	63.09%
VanEck Green Metals ETF	GMET	12/22/2023	0.490900	-	0.031820	0.522720	0.522720	100.00%
VanEck Natural Resources ETF	HAP	12/22/2023	1.598200	-	-	1.598200	1.418416	88.75%
VanEck Robotics ETF	IBOT	12/22/2023	0.146700	0.671600	-	0.818300	0.191251	23.37%
VanEck Indonesia Index ETF	IDX	12/22/2023	0.617600	-	0.135137	0.752737	0.752737	100.00%
VanEck Dynamic High Income ETF	INC	02/07/2023	\$ 0.066001 (c)	\$ -	\$ -	\$ 0.066001	\$ 0.008153	12.35%
VanEck Dynamic High Income ETF	INC	03/07/2023	0.069667 (c)	-	-	0.069667	0.008606	12.35%
VanEck Dynamic High Income ETF	INC	04/10/2023	0.144957 (c)	-	-	0.144957	0.017906	12.35%
VanEck Dynamic High Income ETF	INC	04/28/2023	0.048075 (c)	-	-	0.048075	0.005939	12.35%
VanEck Dynamic High Income ETF	INC	06/07/2023	0.111794 (c)	-	-	0.111794	0.022159	19.82%
VanEck Dynamic High Income ETF	INC	07/07/2023	0.174661 (c)	-	-	0.174661	0.034620	19.82%
VanEck Dynamic High Income ETF	INC	08/10/2023	0.094070 (c)	-	-	0.094070	0.018646	19.82%
VanEck Dynamic High Income ETF	INC	09/08/2023	0.070899 (c)	-	-	0.070899	0.014053	19.82%
VanEck Dynamic High Income ETF	INC	10/06/2023	0.185001 (c)	-	-	0.185001	0.036669	19.82%
VanEck Dynamic High Income ETF	INC	11/07/2023	0.072099 (c)	-	-	0.072099	0.014291	19.82%
VanEck Dynamic High Income ETF	INC	12/07/2023	0.064898 (c)	-	-	0.064898	0.012864	19.82%
VanEck Dynamic High Income ETF	INC	12/29/2023	0.199223 (c)	-	0.001133	0.200356	0.039713	19.82%
VanEck Dynamic High Income ETF Total			\$ 1.301345 (c)	\$ -	\$ 0.001133	\$ 1.302478	\$ 0.233619	17.94%
VanEck Israel ETF	ISRA	12/22/2023	\$ 0.662700	\$ -	\$ 0.135509	\$ 0.798209	\$ 0.672173	84.21%
VanEck Long/Flat Trend ETF	LFEQ	12/29/2023	0.625000	-	-	0.625000	0.550263	88.04%
VanEck Morningstar Wide Moat ETF	MOAT	12/22/2023	0.728500	-	-	0.728500	0.728500	100.00%
VanEck Agribusiness ETF	MOO	12/22/2023	2.235800	-	-	2.235800	2.226695	99.59%

(b) The fund redeemed all of its shareholders on September 27, 2023 pursuant to a Plan of Liquidation.

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

SECTION 2 - EQUITY ETFs - QUALIFIED DIVIDEND INCOME FOR INDIVIDUALS

All or a portion of a shareholder's ordinary income dividend may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV.

The list below provides a summary of the per share QDI amounts for calendar year 2023 for each of the VanEck ETFs that distributed QDI during 2023. This data is being provided for informational purposes only. If a fund paid more than one distribution during the year, the amount reported in Box 1b of a shareholder's Form 1099-DIV was based on the QDI percentage specific to each distribution. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return.

To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution.

This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Total Qualified Dividends Box 1b	Qualified Dividend Income %
VanEck Mortgage REIT Income ETF	MORT	04/10/2023	\$ 0.372257 (c)	\$ -	\$ -	\$ 0.372257	\$ 0.005607	1.51%
VanEck Mortgage REIT Income ETF	MORT	07/07/2023	0.259460 (c)	-	-	0.259460	0.004537	1.75%
VanEck Mortgage REIT Income ETF	MORT	10/06/2023	0.308092 (c)	-	-	0.308092	0.005388	1.75%
VanEck Mortgage REIT Income ETF	MORT	12/29/2023	0.308635 (c)	-	-	0.308635	0.005397	1.75%
VanEck Mortgage REIT Income ETF Total			\$ 1.248444 (c)	\$ -	\$ -	\$ 1.248444	\$ 0.020929	1.68%
VanEck Morningstar ESG Moat ETF	MOTE	12/22/2023	\$ 0.288900	\$ -	\$ -	\$ 0.288900	\$ 0.288900	100.00%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/22/2023	0.650000	-	-	0.650000	0.619244	95.27%
VanEck Morningstar International Moat ETF	MOTI	12/22/2023	0.728800	-	0.062631	0.791431	0.500398	63.23%
VanEck Uranium+Nuclear Energy ETF	NLR	12/22/2023	3.258000	-	0.067026	3.325026	0.721073	21.69%
VanEck Oil Services ETF	OIH	12/22/2023	4.223500	-	-	4.223500	4.223500	100.00%
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2023	\$ 0.049900	\$ -	\$ -	\$ 0.049900	\$ 0.010179	20.40%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2023	0.057500	-	-	0.057500	0.011729	20.40%
VanEck Preferred Securities ex Financials ETF	PFXF	04/10/2023	0.166800	-	-	0.166800	0.034024	20.40%
VanEck Preferred Securities ex Financials ETF	PFXF	04/28/2023	0.054700	-	-	0.054700	0.011158	20.40%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2023	0.141000	-	-	0.141000	0.028121	19.94%
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2023	0.160600	-	-	0.160600	0.032030	19.94%
VanEck Preferred Securities ex Financials ETF	PFXF	08/10/2023	0.063900	-	-	0.063900	0.012744	19.94%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2023	0.146400	-	-	0.146400	0.029198	19.94%
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2023	0.106100	-	-	0.106100	0.021161	19.94%
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2023	0.077600	-	-	0.077600	0.015477	19.94%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2023	0.142200	-	-	0.142200	0.028360	19.94%
VanEck Preferred Securities ex Financials ETF	PFXF	12/29/2023	0.187400	-	-	0.187400	0.037375	19.94%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.354100	\$ -	\$ -	\$ 1.354100	\$ 0.271556	20.05%
VanEck Pharmaceutical ETF	PPH	04/10/2023	\$ 0.664100	\$ -	\$ -	\$ 0.664100	\$ 0.664100	100.00%
VanEck Pharmaceutical ETF	PPH	07/07/2023	0.389100	-	-	0.389100	0.389100	100.00%
VanEck Pharmaceutical ETF	PPH	10/06/2023	0.339800	-	-	0.339800	0.339800	100.00%
VanEck Pharmaceutical ETF	PPH	12/29/2023	0.307400	-	-	0.307400	0.307400	100.00%
VanEck Pharmaceutical ETF Total			\$ 1.700400	\$ -	\$ -	\$ 1.700400	\$ 1.700400	100.00%
VanEck Inflation Allocation ETF	RAAX	12/29/2023	\$ 0.935700	\$ -	\$ 0.007440	\$ 0.943140	\$ 0.197612	20.95%
VanEck Green Infrastructure ETF	RNEW	12/22/2023	0.213300	-	-	0.213300	0.180104	84.44%
VanEck Retail ETF	RTH	12/22/2023	2.007500	-	-	2.007500	2.007500	100.00%
VanEck Steel ETF	SLX	12/22/2023	2.066700	-	-	2.066700	1.833388	88.71%
VanEck Semiconductor ETF	SMH	12/22/2023	1.042700	-	-	1.042700	1.042700	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/22/2023	1.752900	-	0.180583	1.933483	1.708004	88.34%
VanEck Morningstar SMID Moat ETF	SMOT	12/22/2023	0.205500	-	-	0.205500	0.205500	100.00%
VanEck Vietnam ETF	VNM	12/22/2023	\$ 0.655200	\$ -	\$ -	\$ 0.655200	\$ 0.014901	2.27%
VanEck Vietnam ETF	VNM	12/29/2023	0.018500	-	-	0.018500	0.000421	2.27%
VanEck Vietnam ETF Total			\$ 0.673700	\$ -	\$ -	\$ 0.673700	\$ 0.015322	2.27%
VanEck Bitcoin Strategy ETF	XBTF	02/07/2023	\$ 0.068500	\$ -	\$ -	\$ 0.068500	\$ 0.068500	100.00%
VanEck Future of Food ETF	YUMY	12/22/2023	0.360000	-	-	0.360000	0.324283	90.08%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See page 13 for information regarding the return of capital distributions.

SECTION 2 - EQUITY ETFs - DIVIDENDS RECEIVED DEDUCTION FOR CORPORATIONS

The list below provides a summary of the percentage of total ordinary income qualifying for the Dividends Received Deduction or DRD for calendar year 2023 for each of the VanEck ETFs that had DRD during 2023. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations.

To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

To determine your share of income eligible for the DRD, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends	Percent of Total Ordinary Dividends Qualifying for the Dividends Received Deduction
VanEck Biotech ETF	BBH	12/22/2023	\$ 0.712700	\$ -	\$ -	\$ 0.712700	100.00%
VanEck Gaming ETF	BJK	12/22/2023	0.711100	-	0.024182	0.735282	7.32%
VanEck BDC Income ETF	BIZD	04/10/2023	\$ 0.392591 (c)	\$ -	\$ -	\$ 0.392591	0.23%
VanEck BDC Income ETF	BIZD	07/07/2023	0.419300	-	-	0.419300	0.13%
VanEck BDC Income ETF	BIZD	10/06/2023	0.436500	-	-	0.436500	0.13%
VanEck BDC Income ETF	BIZD	12/29/2023	0.467900	-	-	0.467900	0.13%
VanEck BDC Income ETF Total			\$ 1.716291 (c)	\$ -	\$ -	\$ 1.716291	0.15%
VanEck Social Sentiment ETF	BUZZ	12/22/2023	\$ 0.097000	\$ -	\$ -	\$ 0.097000	100.00%
VanEck Oil Refiners ETF	CRAK	12/22/2023	1.250000	-	0.129481	1.379481	23.59%
VanEck Durable High Dividend ETF	DURA	04/10/2023	\$ 0.250700	\$ -	\$ -	\$ 0.250700	100.00%
VanEck Durable High Dividend ETF	DURA	07/07/2023	0.256600	-	-	0.256600	100.00%
VanEck Durable High Dividend ETF	DURA	10/06/2023	0.294300	-	-	0.294300	100.00%
VanEck Durable High Dividend ETF	DURA	12/22/2023	0.307800	-	-	0.307800	100.00%
VanEck Durable High Dividend ETF Total			\$ 1.109400	\$ -	\$ -	\$ 1.109400	100.00%
VanEck Energy Income ETF	EINC	02/07/2023	\$ 0.308745 (c)	\$ -	\$ -	\$ 0.308745	60.41%
VanEck Energy Income ETF	EINC	05/05/2023	0.294176 (c)	-	-	0.294176	60.41%
VanEck Energy Income ETF	EINC	08/10/2023	0.611167 (c)	-	-	0.611167	60.41%
VanEck Energy Income ETF	EINC	11/07/2023	0.378400	-	-	0.378400	50.59%
VanEck Energy Income ETF Total			\$ 1.592488 (c)	\$ -	\$ -	\$ 1.592488	58.07%
VanEck Video Gaming and eSports ETF	ESPO	12/22/2023	\$ 0.542200	\$ -	\$ 0.040399	\$ 0.582599	12.25%
VanEck Environmental Services ETF	EVX	12/22/2023	1.450000	-	-	1.450000	82.06%
VanEck Gold Miners ETF	GDX	12/22/2023	0.500100	-	0.052884	0.552984	21.65%
VanEck Junior Gold Miners ETF	GDXJ	12/22/2023	0.273600	-	0.081616	0.355216	1.88%
VanEck Green Metals ETF	GMET	12/22/2023	0.490900	-	0.031820	0.522720	10.24%
VanEck Natural Resources ETF	HAP	12/22/2023	1.598200	-	-	1.598200	36.89%
VanEck Robotics ETF	IBOT	12/22/2023	0.146700	0.671600	-	0.818300	13.18%
VanEck Dynamic High Income ETF	INC	02/07/2023	\$ 0.066001 (c)	\$ -	\$ -	\$ 0.066001	8.88%
VanEck Dynamic High Income ETF	INC	03/07/2023	0.069667 (c)	-	-	0.069667	8.88%
VanEck Dynamic High Income ETF	INC	04/10/2023	0.144957 (c)	-	-	0.144957	8.88%
VanEck Dynamic High Income ETF	INC	04/28/2023	0.048075 (c)	-	-	0.048075	8.88%
VanEck Dynamic High Income ETF	INC	06/07/2023	0.111794 (c)	-	-	0.111794	17.34%
VanEck Dynamic High Income ETF	INC	07/07/2023	0.174661 (c)	-	-	0.174661	17.34%
VanEck Dynamic High Income ETF	INC	08/10/2023	0.094070 (c)	-	-	0.094070	17.34%
VanEck Dynamic High Income ETF	INC	09/08/2023	0.070899 (c)	-	-	0.070899	17.34%
VanEck Dynamic High Income ETF	INC	10/06/2023	0.185001 (c)	-	-	0.185001	17.34%
VanEck Dynamic High Income ETF	INC	11/07/2023	0.072099 (c)	-	-	0.072099	17.34%
VanEck Dynamic High Income ETF	INC	12/07/2023	0.064898 (c)	-	-	0.064898	17.34%
VanEck Dynamic High Income ETF	INC	12/29/2023	0.199223 (c)	-	0.001133	0.200356	17.34%
VanEck Dynamic High Income ETF Total			\$ 1.301345 (c)	\$ -	\$ 0.001133	\$ 1.302478	15.20%
VanEck Israel ETF	ISRA	12/22/2023	\$ 0.662700	\$ -	\$ 0.135509	\$ 0.798209	0.22%
VanEck Long/Flat Trend ETF	LFEQ	12/29/2023	0.625000	-	-	0.625000	82.22%
VanEck Morningstar Wide Moat ETF	MOAT	12/22/2023	0.728500	-	-	0.728500	100.00%
VanEck Agribusiness ETF	MOO	12/22/2023	2.235800	-	-	2.235800	40.98%
VanEck Morningstar ESG Moat ETF	MOTE	12/22/2023	0.288900	-	-	0.288900	100.00%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/22/2023	0.650000	-	-	0.650000	56.36%
VanEck Morningstar International Moat ETF	MOTI	12/22/2023	0.728800	-	0.062631	0.791431	0.67%
VanEck Uranium+Nuclear Energy ETF	NLR	12/22/2023	3.258000	-	0.067026	3.325026	9.44%
VanEck Oil Services ETF	OIH	12/22/2023	4.223500	-	-	4.223500	71.57%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

SECTION 2 - EQUITY ETFs - DIVIDENDS RECEIVED DEDUCTION FOR CORPORATIONS

The list below provides a summary of the percentage of total ordinary income qualifying for the Dividends Received Deduction or DRD for calendar year 2023 for each of the VanEck ETFs that had DRD during 2023. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations.

To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

To determine your share of income eligible for the DRD, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Total Ordinary Income Dividends	Percent of Total Ordinary Dividends Qualifying for the Dividends Received Deduction
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2023	\$ 0.049900	\$ -	\$ -	\$ 0.049900	16.82%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2023	0.057500	-	-	0.057500	16.82%
VanEck Preferred Securities ex Financials ETF	PFXF	04/10/2023	0.166800	-	-	0.166800	16.82%
VanEck Preferred Securities ex Financials ETF	PFXF	04/28/2023	0.054700	-	-	0.054700	16.82%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2023	0.141000	-	-	0.141000	16.61%
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2023	0.160600	-	-	0.160600	16.61%
VanEck Preferred Securities ex Financials ETF	PFXF	08/10/2023	0.063900	-	-	0.063900	16.61%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2023	0.146400	-	-	0.146400	16.61%
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2023	0.106100	-	-	0.106100	16.61%
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2023	0.077600	-	-	0.077600	16.61%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2023	0.142200	-	-	0.142200	16.61%
VanEck Preferred Securities ex Financials ETF	PFXF	12/29/2023	0.187400	-	-	0.187400	16.61%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.354100	\$ -	\$ -	\$ 1.354100	16.66%
VanEck Pharmaceutical ETF	PPH	04/10/2023	\$ 0.664100	\$ -	\$ -	\$ 0.664100	62.00%
VanEck Pharmaceutical ETF	PPH	07/07/2023	0.389100	-	-	0.389100	62.00%
VanEck Pharmaceutical ETF	PPH	10/06/2023	0.339800	-	-	0.339800	71.91%
VanEck Pharmaceutical ETF	PPH	12/29/2023	0.307400	-	-	0.307400	71.91%
VanEck Pharmaceutical ETF Total			\$ 1.700400	\$ -	\$ -	\$ 1.700400	65.77%
VanEck Inflation Allocation ETF	RAAX	12/29/2023	\$ 0.935700	\$ -	\$ 0.007440	\$ 0.943140	14.03%
VanEck Green Infrastructure ETF	RNEW	12/22/2023	0.213300	-	-	0.213300	79.77%
VanEck Retail ETF	RTH	12/22/2023	2.007500	-	-	2.007500	100.00%
VanEck Steel ETF	SLX	12/22/2023	2.066700	-	-	2.066700	16.93%
VanEck Semiconductor ETF	SMH	12/22/2023	1.042700	-	-	1.042700	96.56%
VanEck Low Carbon Energy ETF	SMOG	12/22/2023	1.752900	-	0.180583	1.933483	15.75%
VanEck Morningstar SMID Moat ETF	SMOT	12/22/2023	0.205500	-	-	0.205500	100.00%
VanEck Bitcoin Strategy ETF	XBTF	02/07/2023	0.068500	-	-	0.068500	100.00%
VanEck Future of Food ETF	YUMY	12/22/2023	0.360000	-	-	0.360000	38.31%

SECTION 3 - LONG TERM CAPITAL GAINS

The Funds listed below paid distributions during calendar year 2023 that were considered to be long-term capital gains.

Fund Name	Ticker Symbol	Payable Date	Long-Term Capital Gains Paid Per Share
VanEck Office and Commercial REIT ETF	DESK	12/29/2023	\$ 0.092100 *

* \$0.0145 of this amount represents Section 1250 gains taxed at a 25% rate. Additionally \$0.0670 of this amount is IRC Sec. 897 Capital Gain which may be taxable to non-U.S. shareholders.

SECTION 4 - INTEREST FROM FEDERAL OBLIGATIONS

Certain states may exempt the portion of dividends (reported in Box 1 on Form 1099-DIV) derived from assets backed by the full faith and credit of the U.S. Government.

The table below provides the percentages of those dividends available for this exclusion. Only those Funds that appear in this section have distributed income that qualifies for this exclusion.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Per Share	Federal Obligation Interest as a Percentage of the Total Ordinary Income Distribution
VanEck CMCI Commodity Strategy ETF	CMCI	12/22/2023	\$ 0.395000	96.28%
VanEck Long/Flat Trend ETF	LFEQ	12/29/2023	0.662700	37.73%
VanEck Commodity Strategy ETF	PIT	12/22/2023	2.958300	56.30%
VanEck Russia ETF	RSX	Various	0.706300 (c)	22.08%
VanEck Russia Small-Cap ETF	RSXJ	Various	0.079500 (c)	23.91%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See page 14 for information regarding the return of capital distributions.

SECTION 5 - FOREIGN SOURCE INCOME AND FOREIGN TAX CREDITS

The percentage of income derived from foreign sources and foreign tax credits per share for certain VanEck ETFs are shown in the table below.

The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. The Funds listed below have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information below is provided to assist you in computing your foreign tax credit.

Fund Name	Ticker Symbol	Payable Date	Income Dividends (Including Short-Term Capital Gains)	Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Foreign Source Income as a % of Total Ordinary Income (1)	Foreign Source Qualified Dividends as a % of Total Ordinary Income (2)
VanEck Africa Index ETF	AFK	12/22/2023	\$ 0.313600	\$ 0.070414	\$ 0.384014	73.73%	36.47%
VanEck Gaming ETF	BJK	12/22/2023	0.711100	0.024182	0.735282	58.35%	58.35%
VanEck Brazil Small-Cap ETF	BRF	12/22/2023	0.882400	0.040111	0.922511	74.59%	1.01%
VanEck Oil Refiners ETF	CRAK	12/22/2023	1.250000	0.129481	1.379481	79.99%	79.99%
VanEck Digital India ETF	DGIN	12/22/2023	0.081007 (c)	0.043527	0.124534	86.18%	86.18%
VanEck Egypt Index ETF	EGPT	12/22/2023	1.459500	0.036497	1.495997	77.81%	53.53%
VanEck Video Gaming and eSports ETF	ESPO	12/22/2023	0.542200	0.040399	0.582599	83.38%	73.84%
VanEck Gold Miners ETF	GDX	12/22/2023	0.500100	0.052884	0.552984	70.23%	70.23%
VanEck Junior Gold Miners ETF	GDXJ	12/22/2023	0.273600	0.081616	0.355216	59.61%	59.61%
VanEck China Growth Leaders ETF (b)	GLCN	09/13/2023	0.714449 (c)	0.073147	0.787596	93.60%	84.70%
VanEck India Growth Leaders ETF	GLIN	12/22/2023	0.423500	0.126022	0.549522	53.74%	53.74%
VanEck Green Metals ETF	GMET	12/22/2023	0.490900	0.031820	0.522720	86.35%	86.35%
VanEck Indonesia Index ETF	IDX	12/22/2023	0.617600	0.135137	0.752737	99.28%	99.28%
VanEck Dynamic High Income ETF	INC	02/07/2023	\$ 0.066001 (c)	\$ -	\$ 0.066001	9.91%	9.91%
VanEck Dynamic High Income ETF	INC	03/07/2023	0.069667 (c)	-	0.069667	9.91%	9.91%
VanEck Dynamic High Income ETF	INC	04/10/2023	0.144957 (c)	-	0.144957	9.91%	9.91%
VanEck Dynamic High Income ETF	INC	04/28/2023	0.048075 (c)	-	0.048075	9.91%	9.91%
VanEck Dynamic High Income ETF	INC	06/07/2023	0.111794 (c)	-	0.111794	21.41%	19.82%
VanEck Dynamic High Income ETF	INC	07/07/2023	0.174661 (c)	-	0.174661	21.41%	19.82%
VanEck Dynamic High Income ETF	INC	08/10/2023	0.094070 (c)	-	0.094070	21.41%	19.82%
VanEck Dynamic High Income ETF	INC	09/08/2023	0.070899 (c)	-	0.070899	21.41%	19.82%
VanEck Dynamic High Income ETF	INC	10/06/2023	0.185001 (c)	-	0.185001	21.41%	19.82%
VanEck Dynamic High Income ETF	INC	11/07/2023	0.072099 (c)	-	0.072099	21.41%	19.82%
VanEck Dynamic High Income ETF	INC	12/07/2023	0.064898 (c)	-	0.064898	21.41%	19.82%
VanEck Dynamic High Income ETF	INC	12/29/2023	0.199223 (c)	0.001133	0.200356	21.41%	19.82%
VanEck Dynamic High Income ETF Total			\$ 1.301345 (c)	\$ 0.001133	\$ 1.302478	17.58%	16.52%
VanEck Israel ETF	ISRA	12/22/2023	\$ 0.662700	\$ 0.135509	\$ 0.798209	78.00%	78.00%
VanEck Morningstar International Moat ETF	MOTI	12/22/2023	0.728800	0.062631	0.791431	99.69%	63.23%
VanEck Uranium+Nuclear Energy ETF	NLR	12/22/2023	3.258000	0.067026	3.325026	10.81%	10.81%
VanEck Inflation Allocation ETF	RAAX	12/29/2023	0.935700	0.007440	0.943140	9.90%	9.90%
VanEck Low Carbon Energy ETF	SMOG	12/22/2023	1.752900	0.180583	1.933483	68.84%	68.84%
VanEck Vietnam ETF	VNM	12/22/2023	\$ 0.655200	\$ -	\$ 0.655200	26.18%	2.27%
VanEck Vietnam ETF	VNM	12/29/2023	0.018500	-	0.018500	26.18%	2.27%
VanEck Vietnam ETF Total			\$ 0.673700	\$ -	\$ 0.673700	26.18%	2.27%

(b) The fund redeemed all of its shareholders on September 27, 2023 pursuant to a Plan of Liquidation.

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

(1) To determine your portion of foreign source income, multiply the per share amount of the total ordinary dividends shown times the number of share held on record date times the percentage indicated.

(2) Represents the portion of your qualified dividends that was derived from foreign sources. As a result of the lower tax rates on qualified dividends, these amounts may be subject to certain adjustments before they are taken into account for purposes of computing your foreign tax credit. Please refer to the instructions for Form 1116 for additional information.

SECTION 5 - FOREIGN SOURCE INCOME AND FOREIGN TAX CREDITS

The percentage of income derived from foreign sources and foreign tax credits per share for certain VanEck ETFs are shown in the table below.

The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. The Funds listed below have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information below is provided to assist you in computing your foreign tax credit.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Foreign Source Income as a % of Total Ordinary Income (1)
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2023	\$ 0.045659 (c)	\$ 0.009629	\$ 0.055288	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/07/2023	0.041598 (c)	0.008773	0.050371	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/10/2023	0.047291 (c)	0.009973	0.057264	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/28/2023	0.046722 (c)	0.009853	0.056575	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/07/2023	0.051549 (c)	0.002780	0.054329	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/07/2023	0.050672 (c)	0.002732	0.053404	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/10/2023	0.053901 (c)	0.002907	0.056808	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2023	0.055535 (c)	0.002995	0.058530	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/06/2023	0.050193 (c)	0.002707	0.052900	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/07/2023	0.049835 (c)	0.002687	0.052522	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2023	0.048598 (c)	0.002621	0.051219	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/29/2023	0.052386 (c)	0.002825	0.055211	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 0.593939 (c)	\$ 0.060482	\$ 0.654421	100.00%
VanEck Green Bond ETF	GRNB	02/07/2023	\$ 0.057600	\$ -	\$ 0.057600	41.30%
VanEck Green Bond ETF	GRNB	03/07/2023	0.051600	-	0.051600	41.30%
VanEck Green Bond ETF	GRNB	04/10/2023	0.066000	-	0.066000	41.30%
VanEck Green Bond ETF	GRNB	04/28/2023	0.054700	-	0.054700	41.30%
VanEck Green Bond ETF	GRNB	06/07/2023	0.061600	-	0.061600	56.89%
VanEck Green Bond ETF	GRNB	07/07/2023	0.065600	-	0.065600	56.89%
VanEck Green Bond ETF	GRNB	08/10/2023	0.064600	-	0.064600	56.89%
VanEck Green Bond ETF	GRNB	09/08/2023	0.062700	-	0.062700	56.89%
VanEck Green Bond ETF	GRNB	10/06/2023	0.060700	-	0.060700	56.89%
VanEck Green Bond ETF	GRNB	11/07/2023	0.069500	-	0.069500	56.89%
VanEck Green Bond ETF	GRNB	12/07/2023	0.067100	-	0.067100	56.89%
VanEck Green Bond ETF	GRNB	12/29/2023	0.072600	-	0.072600	56.89%
VanEck Green Bond ETF Total			\$ 0.754300	\$ -	\$ 0.754300	51.69%
VanEck Emerging Markets High Yield Bond ETF	HYEM	02/07/2023	\$ 0.097800	\$ -	\$ 0.097800	97.28%
VanEck Emerging Markets High Yield Bond ETF	HYEM	03/07/2023	0.086800	-	0.086800	97.28%
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/10/2023	0.103700	-	0.103700	97.28%
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/28/2023	0.088400	-	0.088400	97.28%
VanEck Emerging Markets High Yield Bond ETF	HYEM	06/07/2023	0.112500	-	0.112500	94.22%
VanEck Emerging Markets High Yield Bond ETF	HYEM	07/07/2023	0.099900	-	0.099900	94.22%
VanEck Emerging Markets High Yield Bond ETF	HYEM	08/10/2023	0.102800	-	0.102800	94.22%
VanEck Emerging Markets High Yield Bond ETF	HYEM	09/08/2023	0.099500	-	0.099500	94.22%
VanEck Emerging Markets High Yield Bond ETF	HYEM	10/06/2023	0.100000	-	0.100000	94.22%
VanEck Emerging Markets High Yield Bond ETF	HYEM	11/07/2023	0.078200	-	0.078200	94.22%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/07/2023	0.084800	-	0.084800	94.22%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/29/2023	0.106200	-	0.106200	94.22%
VanEck Emerging Markets High Yield Bond ETF Total			\$ 1.160600	\$ -	\$ 1.160600	95.24%
VanEck International High Yield Bond ETF	IHY	02/07/2023	\$ 0.063047 (c)	\$ -	\$ 0.063047	100.00%
VanEck International High Yield Bond ETF	IHY	03/07/2023	0.054090 (c)	-	0.054090	100.00%
VanEck International High Yield Bond ETF	IHY	04/10/2023	0.060825 (c)	-	0.060825	100.00%
VanEck International High Yield Bond ETF	IHY	04/28/2023	0.059506 (c)	0.000049	0.059555	100.00%
VanEck International High Yield Bond ETF	IHY	06/07/2023	0.087441 (c)	-	0.087441	100.00%
VanEck International High Yield Bond ETF	IHY	07/07/2023	0.068010 (c)	-	0.068010	100.00%
VanEck International High Yield Bond ETF	IHY	08/10/2023	0.075996 (c)	-	0.075996	100.00%
VanEck International High Yield Bond ETF	IHY	09/08/2023	0.075585 (c)	-	0.075585	100.00%
VanEck International High Yield Bond ETF	IHY	10/06/2023	0.091064 (c)	-	0.091064	100.00%
VanEck International High Yield Bond ETF	IHY	11/07/2023	0.071385 (c)	-	0.071385	100.00%
VanEck International High Yield Bond ETF	IHY	12/07/2023	0.069739 (c)	-	0.069739	100.00%
VanEck International High Yield Bond ETF	IHY	12/29/2023	0.083653 (c)	-	0.083653	100.00%
VanEck International High Yield Bond ETF Total			\$ 0.860341 (c)	\$ 0.000049	\$ 0.860390	100.00%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See page 13 for information regarding the return of capital distributions.

(1) To determine your portion of foreign source income, multiply the per share amount of the total ordinary dividends times the number of share held on record date times the percentage indicated.

SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2023 that were considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. 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 record dates.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Ordinary Income as a % of Total Distribution Including Foreign Tax Credit	Return of Capital (Non Dividend) Distribution	Return of Capital as a % of Total Distribution Including Foreign Tax Credit	Total Distribution Per Share Including Foreign Tax Credit
VanEck BDC Income ETF	BIZD	04/10/2023	\$ 0.392591	\$ -	\$ 0.392591	90.25%	\$ 0.042409	9.75%	\$ 0.435000
VanEck BDC Income ETF	BIZD	07/07/2023	0.419300	-	0.419300	-	-	-	0.419300
VanEck BDC Income ETF	BIZD	10/06/2023	0.436500	-	0.436500	-	-	-	0.436500
VanEck BDC Income ETF	BIZD	12/29/2023	0.467900	-	0.467900	-	-	-	0.467900
VanEck BDC Income ETF Total			\$ 1.716291	\$ -	\$ 1.716291	97.59%	\$ 0.042409	2.41%	\$ 1.758700
VanEck China Bond ETF	CBON	02/07/2023	\$ -	\$ -	\$ -	-%	\$ 0.036100	100.00%	\$ 0.036100
VanEck China Bond ETF	CBON	03/07/2023	-	-	-	-	0.038100	100.00%	0.038100
VanEck China Bond ETF	CBON	04/10/2023	-	-	-	-	0.036700	100.00%	0.036700
VanEck China Bond ETF	CBON	04/28/2023	-	-	-	-	0.049000	100.00%	0.049000
VanEck China Bond ETF	CBON	06/07/2023	-	-	-	-	0.075400	100.00%	0.075400
VanEck China Bond ETF	CBON	07/07/2023	-	-	-	-	0.095700	100.00%	0.095700
VanEck China Bond ETF	CBON	08/10/2023	-	-	-	-	0.049900	100.00%	0.049900
VanEck China Bond ETF	CBON	09/08/2023	-	-	-	-	0.032200	100.00%	0.032200
VanEck China Bond ETF	CBON	10/06/2023	-	-	-	-	0.112100	100.00%	0.112100
VanEck China Bond ETF	CBON	11/07/2023	-	-	-	-	0.058100	100.00%	0.058100
VanEck China Bond ETF	CBON	12/07/2023	-	-	-	-	0.032100	100.00%	0.032100
VanEck China Bond ETF	CBON	12/29/2023	-	-	-	-	0.050500	100.00%	0.050500
VanEck China Bond ETF Total			\$ -	\$ -	\$ -	-%	\$ 0.665900	100.00%	\$ 0.665900
VanEck Digital Assets Mining ETF (b)	DAM	04/21/2023	\$ 0.051313	\$ -	\$ 0.051313	9.05%	\$ 0.515387	90.95%	\$ 0.566700
VanEck Digital India ETF	DGIN	12/22/2023	0.081007	0.043527	0.124534	94.47%	0.007293	5.53%	0.131827
VanEck Energy Income ETF	EINC	02/07/2023	\$ 0.308745	\$ -	\$ 0.308745	54.98%	\$ 0.252855	45.02%	\$ 0.561600
VanEck Energy Income ETF	EINC	05/05/2023	0.294176	-	0.294176	54.98%	0.240924	45.02%	0.535100
VanEck Energy Income ETF	EINC	08/10/2023	0.611167	-	0.611167	54.98%	0.500533	45.02%	1.111700
VanEck Energy Income ETF	EINC	11/07/2023	0.307800	-	0.307800	100.00%	-	-	0.307800
VanEck Energy Income ETF Total			\$ 1.521888	\$ -	\$ 1.521888	60.48%	\$ 0.994312	39.52%	\$ 2.516200
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2023	\$ 0.045659	\$ 0.009629	\$ 0.055288	42.55%	\$ 0.074641	57.45%	\$ 0.129929
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/07/2023	0.041598	0.008773	0.050371	42.55%	0.068002	57.45%	0.118373
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/10/2023	0.047291	0.009973	0.057264	42.55%	0.077309	57.45%	0.134573
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/28/2023	0.046722	0.009853	0.056575	42.55%	0.076378	57.45%	0.132953
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/07/2023	0.051549	0.002780	0.054329	41.13%	0.077751	58.87%	0.132080
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/07/2023	0.050672	0.002732	0.053404	41.13%	0.076428	58.87%	0.129832
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/10/2023	0.053901	0.002907	0.056808	41.13%	0.081299	58.87%	0.138107
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2023	0.055535	0.002995	0.058530	41.13%	0.083765	58.87%	0.142295
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/06/2023	0.050193	0.002707	0.052900	41.13%	0.075707	58.87%	0.128607
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/07/2023	0.049835	0.002687	0.052522	41.13%	0.075165	58.87%	0.127687
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2023	0.048598	0.002621	0.051219	41.13%	0.073302	58.87%	0.124521
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/29/2023	0.052386	0.002825	0.055211	41.13%	0.079014	58.87%	0.134225
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 0.593939	\$ 0.060482	\$ 0.654421	41.60%	\$ 0.918761	58.40%	\$ 1.573182
VanEck China Growth Leaders ETF (c)	GLCN	09/13/2023	\$ 0.714449	\$ 0.073147	\$ 0.787596	93.11%	\$ 0.058251	6.89%	\$ 0.845847
VanEck International High Yield Bond ETF	IHY	02/07/2023	\$ 0.063047	\$ -	\$ 0.063047	69.44%	\$ 0.027753	30.56%	\$ 0.090800
VanEck International High Yield Bond ETF	IHY	03/07/2023	0.054090	-	0.054090	69.44%	0.023810	30.56%	0.077900
VanEck International High Yield Bond ETF	IHY	04/10/2023	0.060825	-	0.060825	69.43%	0.026775	30.56%	0.087600
VanEck International High Yield Bond ETF	IHY	04/28/2023	0.059506	0.000049	0.059555	69.45%	0.026194	30.55%	0.085749
VanEck International High Yield Bond ETF	IHY	06/07/2023	0.087441	-	0.087441	82.34%	0.018759	17.66%	0.106200
VanEck International High Yield Bond ETF	IHY	07/07/2023	0.068010	-	0.068010	82.34%	0.014590	17.66%	0.082600
VanEck International High Yield Bond ETF	IHY	08/10/2023	0.075996	-	0.075996	82.34%	0.016304	17.66%	0.092300
VanEck International High Yield Bond ETF	IHY	09/08/2023	0.075585	-	0.075585	82.34%	0.016215	17.66%	0.091800
VanEck International High Yield Bond ETF	IHY	10/06/2023	0.091064	-	0.091064	82.34%	0.019536	17.66%	0.110600
VanEck International High Yield Bond ETF	IHY	11/07/2023	0.071385	-	0.071385	82.34%	0.015315	17.66%	0.086700
VanEck International High Yield Bond ETF	IHY	12/07/2023	0.069739	-	0.069739	82.34%	0.014961	17.66%	0.084700
VanEck International High Yield Bond ETF	IHY	12/29/2023	0.083653	-	0.083653	82.34%	0.017947	17.66%	0.101600
VanEck International High Yield Bond ETF Total			\$ 0.860341	\$ 0.000049	\$ 0.860390	78.32%	\$ 0.238159	21.68%	\$ 1.098549

(b) The fund redeemed all of its shareholders on May 1, 2023 pursuant to a Plan of Liquidation.

(c) The fund redeemed all of its shareholders on September 27, 2023 pursuant to a Plan of Liquidation.

SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2023 that were considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. 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 record dates.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Ordinary Income as a % of Total Distribution Including Foreign Tax Credit	Return of Capital (Non Dividend) Distribution	Return of Capital as a % of Total Distribution Including Foreign Tax Credit	Total Distribution Per Share Including Foreign Tax Credit
VanEck Dynamic High Income ETF	INC	02/07/2023	\$ 0.066001	\$ -	\$ 0.066001	81.48%	\$ 0.014999	18.52%	\$ 0.081000
VanEck Dynamic High Income ETF	INC	03/07/2023	0.069667	-	0.069667	81.48%	0.015833	18.52%	0.085500
VanEck Dynamic High Income ETF	INC	04/10/2023	0.144957	-	0.144957	81.48%	0.032943	18.52%	0.177900
VanEck Dynamic High Income ETF	INC	04/28/2023	0.048075	-	0.048075	81.48%	0.010925	18.52%	0.059000
VanEck Dynamic High Income ETF	INC	06/07/2023	0.111794	-	0.111794	92.32%	0.009306	7.68%	0.121100
VanEck Dynamic High Income ETF	INC	07/07/2023	0.174661	-	0.174661	92.32%	0.014539	7.68%	0.189200
VanEck Dynamic High Income ETF	INC	08/10/2023	0.094070	-	0.094070	92.32%	0.007830	7.68%	0.101900
VanEck Dynamic High Income ETF	INC	09/08/2023	0.070899	-	0.070899	92.32%	0.005901	7.68%	0.076800
VanEck Dynamic High Income ETF	INC	10/06/2023	0.185001	-	0.185001	92.32%	0.015399	7.68%	0.200400
VanEck Dynamic High Income ETF	INC	11/07/2023	0.072099	-	0.072099	92.32%	0.006001	7.68%	0.078100
VanEck Dynamic High Income ETF	INC	12/07/2023	0.064898	-	0.064898	92.32%	0.005402	7.68%	0.070300
VanEck Dynamic High Income ETF	INC	12/29/2023	0.199223	0.001133	0.200356	92.32%	0.016677	7.68%	0.217033
VanEck Dynamic High Income ETF Total			\$ 1.301345	\$ 0.001133	\$ 1.302478	89.32%	\$ 0.155755	10.68%	\$ 1.458233
VanEck Mortgage REIT Income ETF	MORT	04/10/2023	\$ 0.372257	\$ -	\$ 0.372257	78.90%	\$ 0.099543	21.10%	\$ 0.471800
VanEck Mortgage REIT Income ETF	MORT	07/07/2023	0.259460	-	0.259460	90.56%	0.027040	9.44%	0.286500
VanEck Mortgage REIT Income ETF	MORT	10/06/2023	0.308092	-	0.308092	90.56%	0.032108	9.44%	0.340200
VanEck Mortgage REIT Income ETF	MORT	12/29/2023	0.308635	-	0.308635	90.56%	0.032165	9.44%	0.340800
VanEck Mortgage REIT Income ETF Total			\$ 1.248444	\$ -	\$ 1.248444	86.74%	\$ 0.190856	13.26%	\$ 1.439300
VanEck Russia ETF	RSX	01/12/2023	\$ 0.000925	\$ -	\$ 0.000925	2.96%	\$ 0.030375	97.04%	\$ 0.031300
VanEck Russia ETF	RSX	07/27/2023	0.010060	-	0.010060	2.96%	0.330240	97.04%	0.340300
VanEck Russia ETF	RSX	09/29/2023	0.009295	-	0.009295	2.96%	0.305105	97.04%	0.314400
VanEck Russia ETF	RSX	12/22/2023	0.000600	-	0.000600	2.96%	0.019700	97.04%	0.020300
VanEck Russia ETF Total			\$ 0.020880	\$ -	\$ 0.020880	2.96%	\$ 0.685420	97.04%	\$ 0.706300
VanEck Russia Small-Cap ETF	RSXJ	01/12/2023	0.015594	-	0.015594	27.50%	0.041106	72.50%	0.056700
VanEck Russia Small-Cap ETF	RSXJ	12/22/2023	0.006271	-	0.006271	27.50%	0.016529	72.50%	0.022800
VanEck Russia Small-Cap ETF Total			\$ 0.021865	\$ -	\$ 0.021865	27.50%	\$ 0.057635	72.50%	\$ 0.079500

SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2023 that were considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. 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 record dates.

Fund Name	Ticker Symbol	Payable Date	Tax-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution	Return of Capital (Non Dividend) Distribution	Return of Capital as a % of Total Distribution	Total Distribution Per Share
VanEck Muni Allocation ETF	MAAX	02/07/2023	\$ 0.073809	99.47%	\$ 0.000391	0.53%	\$ -	-%	\$ 0.074200
VanEck Muni Allocation ETF	MAAX	03/07/2023	0.069830	99.47%	0.000370	0.53%	-	-	0.070200
VanEck Muni Allocation ETF	MAAX	04/10/2023	0.077788	99.47%	0.000412	0.53%	-	-	0.078200
VanEck Muni Allocation ETF	MAAX	05/05/2023	0.076307	99.26%	0.000569	0.74%	0.023324	23.28%	0.100200
VanEck Muni Allocation ETF	MAAX	06/07/2023	0.084684	99.26%	0.000631	0.74%	0.025885	23.28%	0.111200
VanEck Muni Allocation ETF	MAAX	09/18/2023	-	-	0.028900	100.00%	-	-	0.028900
VanEck Muni Allocation ETF Total			\$ 0.382418	92.44%	\$ 0.031273	7.56%	\$ 0.049209	10.63%	\$ 0.462900
VanEck CEF Muni Income ETF	XMPT	02/07/2023	\$ 0.073400	\$ -	\$ -	-%	\$ -	-%	\$ 0.073400
VanEck CEF Muni Income ETF	XMPT	03/07/2023	0.071400	-	-	-	-	-	0.071400
VanEck CEF Muni Income ETF	XMPT	04/10/2023	0.065500	-	-	-	-	-	0.065500
VanEck CEF Muni Income ETF	XMPT	05/05/2023	0.066677	99.75%	0.000169	0.25%	0.001154	1.70%	0.068000
VanEck CEF Muni Income ETF	XMPT	06/07/2023	0.062658	98.94%	0.000670	1.06%	0.004572	6.73%	0.067900
VanEck CEF Muni Income ETF	XMPT	07/07/2023	0.051492	98.94%	0.000550	1.06%	0.003758	6.73%	0.055800
VanEck CEF Muni Income ETF	XMPT	08/10/2023	0.060905	98.94%	0.000651	1.06%	0.004444	6.73%	0.066000
VanEck CEF Muni Income ETF	XMPT	09/08/2023	0.052415	98.94%	0.000560	1.06%	0.003825	6.73%	0.056800
VanEck CEF Muni Income ETF	XMPT	10/06/2023	0.063119	98.94%	0.000675	1.06%	0.004606	6.73%	0.068400
VanEck CEF Muni Income ETF	XMPT	11/07/2023	0.063119	98.94%	0.000675	1.06%	0.004606	6.73%	0.068400
VanEck CEF Muni Income ETF	XMPT	12/07/2023	0.064319	98.94%	0.000687	1.06%	0.004694	6.73%	0.069700
VanEck CEF Muni Income ETF	XMPT	12/29/2023	0.070224	98.94%	0.000751	1.06%	0.005125	6.73%	0.076100
VanEck CEF Muni Income ETF Total			\$ 0.765228	99.30%	\$ 0.005388	0.70%	\$ 0.036784	4.56%	\$ 0.807400

(a) All of the taxable ordinary income per share represents Qualified Interest Income for non-U.S. shareholders.

SECTION 7 - SECTION 199A QUALIFIED BUSINESS INCOME

The Funds listed below paid distributions during calendar year 2023, a portion of which was considered Qualified Business Income (QBI) under Section 199A.

The Section 199A amount represents the percentage of each Fund's ordinary income distributions that is QBI for purposes of the Internal Revenue Code Section 199A deduction. Section 199A, enacted as part of the Tax Cuts and Jobs Act of 2017, allows a deduction of up to 20% on QBI for non-corporate taxpayers. Tax regulations issued on January 18, 2020 enable a regulated investment company to flow-through QBI received from pass through entities such as real estate investment trusts, to its shareholders.

To treat a dividend as QBI, shareholders must have held shares of the Fund on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

Fund Name	Ticker Symbol	Payable Date	Total Distribution Per Share	Return of Capital (Non Dividend) Distribution	Ordinary Income Dividends	Section 199A QBI as a % of Ordinary Income Dividends
VanEck BDC Income ETF	BIZD	04/10/2023	\$ 0.435000	\$ 0.042409	\$ 0.392591	0.29%
VanEck BDC Income ETF	BIZD	07/07/2023	0.419300	-	0.419300	0.30%
VanEck BDC Income ETF	BIZD	10/06/2023	0.436500	-	0.436500	0.30%
VanEck BDC Income ETF	BIZD	12/29/2023	0.467900	-	0.467900	0.30%
VanEck BDC Income ETF Total			\$ 1.758700	\$ 0.042409	\$ 1.716291	0.30%
VanEck Gaming ETF	BJK	12/22/2023	\$ 0.711100	\$ -	\$ 0.711100	23.82%
VanEck Office and Commercial REIT ETF	DESK	12/29/2023	\$ 0.574600	\$ -	\$ 0.574600	42.45%
VanEck Dynamic High Income ETF	INC	02/07/2023	\$ 0.081000 (c)	\$ 0.014999	\$ 0.066001	-%
VanEck Dynamic High Income ETF	INC	03/07/2023	0.085500 (c)	0.015833	0.069667	-%
VanEck Dynamic High Income ETF	INC	04/10/2023	0.177900 (c)	0.032943	0.144957	-%
VanEck Dynamic High Income ETF	INC	05/05/2023	0.059000 (c)	0.010925	0.048075	7.93%
VanEck Dynamic High Income ETF	INC	06/07/2023	0.121100 (c)	0.009306	0.111794	7.93%
VanEck Dynamic High Income ETF	INC	07/07/2023	0.189200 (c)	0.014539	0.174661	7.93%
VanEck Dynamic High Income ETF	INC	08/10/2023	0.101900 (c)	0.007830	0.094070	7.93%
VanEck Dynamic High Income ETF	INC	09/08/2023	0.076800 (c)	0.005901	0.070899	7.93%
VanEck Dynamic High Income ETF	INC	10/06/2023	0.200400 (c)	0.015399	0.185001	7.93%
VanEck Dynamic High Income ETF	INC	11/07/2023	0.078100 (c)	0.006001	0.072099	7.93%
VanEck Dynamic High Income ETF	INC	12/07/2023	0.070300 (c)	0.005402	0.064898	7.93%
VanEck Dynamic High Income ETF	INC	12/29/2023	0.215900 (c)	0.016677	0.199223	7.93%
VanEck Dynamic High Income ETF Total			\$ 1.457100 (c)	\$ 0.155755	\$ 1.301345	5.93%
VanEck Mortgage REIT Income ETF	MORT	04/10/2023	\$ 0.471800	\$ 0.099543	\$ 0.372257	56.43%
VanEck Mortgage REIT Income ETF	MORT	07/07/2023	0.286500	0.027040	0.259460	72.94%
VanEck Mortgage REIT Income ETF	MORT	10/06/2023	0.340200	0.032108	0.308092	72.94%
VanEck Mortgage REIT Income ETF	MORT	12/29/2023	0.340800	0.032165	0.308635	72.94%
VanEck Mortgage REIT Income ETF Total			\$ 1.439300	\$ 0.190856	\$ 1.248444	68.02%
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2023	\$ 0.049900	\$ -	\$ 0.049900	12.76%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2023	0.057500	-	0.057500	12.76%
VanEck Preferred Securities ex Financials ETF	PFXF	04/10/2023	0.166800	-	0.166800	12.76%
VanEck Preferred Securities ex Financials ETF	PFXF	04/28/2023	0.054700	-	0.054700	12.76%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2023	0.141000	-	0.141000	16.79%
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2023	0.160600	-	0.160600	16.79%
VanEck Preferred Securities ex Financials ETF	PFXF	08/10/2023	0.063900	-	0.063900	16.79%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2023	0.146400	-	0.146400	16.79%
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2023	0.106100	-	0.106100	16.79%
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2023	0.077600	-	0.077600	16.79%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2023	0.142200	-	0.142200	16.79%
VanEck Preferred Securities ex Financials ETF	PFXF	12/29/2023	0.187400	-	0.187400	16.79%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.354100	\$ -	\$ 1.354100	15.81%
VanEck Inflation Allocation ETF	RAAX	12/29/2023	\$ 0.943140	\$ -	\$ 0.943140	1.91%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See page 14 for information regarding the return of capital distributions.

SECTION 8 - INFORMATION FOR NON-U.S. SHAREHOLDERS

QUALIFIED INTEREST INCOME & QUALIFIED SHORT-TERM CAPITAL GAINS FOR NON-U.S. SHAREHOLDERS

The Funds listed below paid distributions during the calendar year 2023 that were considered to be Qualified Interest Income ("QII") and Qualified Short-Term Capital Gains ("QSTG"). These distributions may be exempt from United States withholding tax when distributed to non-U.S. shareholders with proper documentation.

Additionally, please see footnote (a) in Section 1 - Tax-Exempt vs. Taxable Income on pages 2 and 3 for the QII amounts for the VanEck Municipal Income ETFs.

Fund Name	Ticker Symbol	Payable Date	Total Income Distribution	Qualified Interest Income (QII)	Qualified Interest Income (QII) as a % of the Income Distribution	Qualified Short-Term Capital Gains (QSTG)
VanEck Fallen Angel High Yield Bond ETF	ANGL	02/07/2023	\$ 0.124200	\$ 0.092647	74.59%	\$ -
VanEck Fallen Angel High Yield Bond ETF	ANGL	03/07/2023	0.101700	0.075863	74.59%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	04/10/2023	0.127400	0.095034	74.59%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	05/05/2023	0.110300	0.085652	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	06/07/2023	0.130700	0.101494	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	07/07/2023	0.126600	0.098310	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	08/10/2023	0.127500	0.099009	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	09/08/2023	0.134700	0.104600	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	10/06/2023	0.136300	0.105842	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	11/07/2023	0.135300	0.105066	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/07/2023	0.121700	0.094505	77.65%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/29/2023	0.141300	0.109725	77.65%	-
VanEck Fallen Angel High Yield Bond ETF Total			\$ 1.517700	\$ 1.167747	76.94%	\$ -
VanEck BDC Income ETF	BIZD	04/10/2023	\$ 0.392591 (c)	\$ 0.259569	66.12%	-
VanEck BDC Income ETF	BIZD	07/07/2023	0.419300	0.315544	75.26%	-
VanEck BDC Income ETF	BIZD	10/06/2023	0.436500	0.328488	75.26%	-
VanEck BDC Income ETF	BIZD	12/29/2023	0.467900	0.352118	75.26%	-
VanEck BDC Income ETF Total			\$ 1.716291 (c)	\$ 1.255719	73.16%	\$ -
VanEck CMCI Commodity Strategy ETF	CMCI	12/22/2023	\$ 0.395000	\$ 0.393784	99.69%	\$ -
VanEck Office and Commercial REIT ETF	DESK	12/29/2023	\$ 0.574600	\$ -	-%	\$ 0.108667
VanEck IG Floating Rate ETF	FLTR	02/07/2023	\$ 0.119800	\$ 0.074177	61.92%	\$ -
VanEck IG Floating Rate ETF	FLTR	03/07/2023	0.102000	0.063156	61.92%	-
VanEck IG Floating Rate ETF	FLTR	04/10/2023	0.121900	0.075477	61.92%	-
VanEck IG Floating Rate ETF	FLTR	05/05/2023	0.120300	0.073982	61.50%	-
VanEck IG Floating Rate ETF	FLTR	06/07/2023	0.128500	0.079024	61.50%	-
VanEck IG Floating Rate ETF	FLTR	07/07/2023	0.137100	0.084313	61.50%	-
VanEck IG Floating Rate ETF	FLTR	08/10/2023	0.132900	0.081730	61.50%	-
VanEck IG Floating Rate ETF	FLTR	09/08/2023	0.131600	0.080931	61.50%	-
VanEck IG Floating Rate ETF	FLTR	10/06/2023	0.127200	0.078225	61.50%	-
VanEck IG Floating Rate ETF	FLTR	11/07/2023	0.133900	0.082345	61.50%	-
VanEck IG Floating Rate ETF	FLTR	12/07/2023	0.138900	0.085420	61.50%	-
VanEck IG Floating Rate ETF	FLTR	12/29/2023	0.133000	0.081792	61.50%	-
VanEck IG Floating Rate ETF Total			\$ 1.527100	\$ 0.940572	61.59%	\$ -
VanEck Green Bond ETF	GRNB	02/07/2023	\$ 0.057600	\$ 0.018899	32.81%	\$ -
VanEck Green Bond ETF	GRNB	03/07/2023	0.051600	0.016931	32.81%	-
VanEck Green Bond ETF	GRNB	04/10/2023	0.066000	0.021655	32.81%	-
VanEck Green Bond ETF	GRNB	05/05/2023	0.054700	0.021053	38.49%	-
VanEck Green Bond ETF	GRNB	06/07/2023	0.061600	0.023709	38.49%	-
VanEck Green Bond ETF	GRNB	07/07/2023	0.065600	0.025248	38.49%	-
VanEck Green Bond ETF	GRNB	08/10/2023	0.064600	0.024864	38.49%	-
VanEck Green Bond ETF	GRNB	09/08/2023	0.062700	0.024132	38.49%	-
VanEck Green Bond ETF	GRNB	10/06/2023	0.060700	0.023362	38.49%	-
VanEck Green Bond ETF	GRNB	11/07/2023	0.069500	0.026749	38.49%	-
VanEck Green Bond ETF	GRNB	12/07/2023	0.067100	0.025826	38.49%	-
VanEck Green Bond ETF	GRNB	12/29/2023	0.072600	0.027943	38.49%	-
VanEck Green Bond ETF Total			\$ 0.754300	\$ 0.280371	37.17%	\$ -
VanEck Robotics ETF	IBOT	12/22/2023	\$ 0.818300	\$ -	-%	\$ 0.671600
VanEck Dynamic High Income ETF	INC	02/07/2023	\$ 0.066001 (c)	\$ 0.006978	10.57%	\$ -
VanEck Dynamic High Income ETF	INC	03/07/2023	0.069667 (c)	0.007366	10.57%	-
VanEck Dynamic High Income ETF	INC	04/10/2023	0.144957 (c)	0.015326	10.57%	-
VanEck Dynamic High Income ETF	INC	05/05/2023	0.048075 (c)	0.005083	32.82%	-
VanEck Dynamic High Income ETF	INC	06/07/2023	0.111794 (c)	0.036686	32.82%	-
VanEck Dynamic High Income ETF	INC	07/07/2023	0.174661 (c)	0.057316	32.82%	-
VanEck Dynamic High Income ETF	INC	08/10/2023	0.094070 (c)	0.030869	32.82%	-
VanEck Dynamic High Income ETF	INC	09/08/2023	0.070899 (c)	0.023266	32.82%	-
VanEck Dynamic High Income ETF	INC	10/06/2023	0.185001 (c)	0.060709	32.82%	-
VanEck Dynamic High Income ETF	INC	11/07/2023	0.072099 (c)	0.023660	32.82%	-
VanEck Dynamic High Income ETF	INC	12/07/2023	0.064898 (c)	0.021296	32.82%	-
VanEck Dynamic High Income ETF	INC	12/29/2023	0.199223 (c)	0.065376	32.82%	-
VanEck Dynamic High Income ETF Total			\$ 1.301345 (c)	\$ 0.353931	27.20%	\$ -

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.

SECTION 8 - INFORMATION FOR NON-U.S. SHAREHOLDERS

QUALIFIED INTEREST INCOME & QUALIFIED SHORT-TERM CAPITAL GAINS FOR NON-U.S. SHAREHOLDERS

The Funds listed below paid distributions during the calendar year 2023 that were considered to be Qualified Interest Income ("QII") and Qualified Short-Term Capital Gains ("QSTG"). These distributions may be exempt from United States withholding tax when distributed to non-U.S. shareholders with proper documentation.

Additionally, please see footnote (a) in Section 1 - Tax-Exempt vs. Taxable Income on pages 2 and 3 for the QII amounts for the VanEck Municipal Income ETFs.

Fund Name	Ticker Symbol	Payable Date	Total Income Distribution	Qualified Interest Income (QII)	Qualified Interest Income (QII) as a % of the Income Distribution	Qualified Short-Term Capital Gains (QSTG)
VanEck Long/Flat Trend ETF	LFEQ	12/29/2023	\$ 0.625000	\$ 0.235815	37.73%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	02/07/2023	\$ 0.076600	\$ 0.053256	69.52%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	03/07/2023	0.068000	0.047276	69.52%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	04/10/2023	0.085500	0.059443	69.52%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	05/05/2023	0.074700	0.056155	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	06/07/2023	0.084400	0.063447	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	07/07/2023	0.081700	0.061417	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	08/10/2023	0.082700	0.062169	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	09/08/2023	0.081000	0.060891	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	10/06/2023	0.078500	0.059012	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	11/07/2023	0.081600	0.061342	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/07/2023	0.080900	0.060816	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/29/2023	0.091600	0.068860	75.17%	-
VanEck Moody's Analytics BBB Corporate Bond ETF Total			\$ 0.967200	\$ 0.714084	73.83%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	02/07/2023	\$ 0.074500	\$ 0.045955	61.68%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	03/07/2023	0.064600	0.039848	61.68%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	04/10/2023	0.079700	0.049162	61.68%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	05/05/2023	0.070700	0.046085	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	06/07/2023	0.081600	0.053190	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	07/07/2023	0.079900	0.052082	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	08/10/2023	0.081500	0.053125	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	09/08/2023	0.080100	0.052212	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	10/06/2023	0.078000	0.050844	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	11/07/2023	0.080200	0.052278	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/07/2023	0.078800	0.051365	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/29/2023	0.087100	0.056775	65.18%	-
VanEck Moody's Analytics IG Corporate Bond ETF Total			\$ 0.936700	\$ 0.602921	64.37%	\$ -
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2023	\$ 0.049900	\$ 0.012344	24.74%	\$ -
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2023	0.057500	0.014224	24.74%	-
VanEck Preferred Securities ex Financials ETF	PFXF	04/10/2023	0.166800	0.041261	24.74%	-
VanEck Preferred Securities ex Financials ETF	PFXF	04/28/2023	0.054700	0.013531	24.74%	-
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2023	0.141000	0.043621	30.94%	-
VanEck Preferred Securities ex Financials ETF	PFXF	07/07/2023	0.160600	0.049685	30.94%	-
VanEck Preferred Securities ex Financials ETF	PFXF	08/10/2023	0.063900	0.019769	30.94%	-
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2023	0.146400	0.045292	30.94%	-
VanEck Preferred Securities ex Financials ETF	PFXF	10/06/2023	0.106100	0.032824	30.94%	-
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2023	0.077600	0.024007	30.94%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2023	0.142200	0.043992	30.94%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/29/2023	0.187400	0.057976	30.94%	-
VanEck Preferred Securities ex Financials ETF Total			\$ 1.354100	\$ 0.398526	29.43%	\$ -
VanEck Commodity Strategy ETF	PIT	12/22/2023	\$ 2.958300	\$ 1.746567	59.04%	\$ -
VanEck Russia ETF	RSX	01/12/2023	\$ 0.000925	\$ 0.000913 (c)	98.67%	\$ -
VanEck Russia ETF	RSX	07/27/2023	0.010060	0.009926 (c)	98.67%	-
VanEck Russia ETF	RSX	09/29/2023	0.009295	0.009171 (c)	98.67%	-
VanEck Russia ETF	RSX	12/22/2023	0.000600	0.000592 (c)	98.67%	-
VanEck Russia ETF Total			\$ 0.020880	\$ 0.020602 (c)	98.67%	\$ -
VanEck Russia Small-Cap ETF	RSXJ	01/12/2023	\$ 0.015594	\$ 0.015594 (c)	100.00%	\$ -
VanEck Russia Small-Cap ETF	RSXJ	12/22/2023	0.006271	0.006271 (c)	100.00%	-
VanEck Russia Small-Cap ETF Total			\$ 0.021865	\$ 0.021865 (c)	100.00%	\$ -

(c) Amounts have been adjusted for a return of capital paid by the Fund. See page 14 for information regarding the return of capital distributions.

SECTION 9 - SECTION 163(j) INTEREST RELATED DIVIDENDS

The Funds listed below paid distributions during the calendar year 2023 that were considered to be Section 163(j) Interest Dividends and are thus eligible to be treated as interest income for purposes of Section 163(j) and the regulations thereunder.

To treat a dividend as interest income, shareholders must have held shares on which the dividend was paid for at least 180 days during the 361-day period surrounding the ex-dividend date of the distribution.

To determine your share of interest dividends, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution Including Foreign Tax Credit	Section 163(j)-Interest Dividends	Section 163(j)-Interest Dividends as a % of Taxable Income
VanEck Fallen Angel High Yield Bond ETF	ANGL	Monthly	\$ 1.517700	\$ 1.414193	93.18%
VanEck BDC Income ETF	BIZD	Quarterly	1.716291 (c)	1.118850	65.19%
VanEck CLO ETF	CLOI	Monthly	2.926200	2.841925	97.12%
VanEck CMCI Commodity Strategy ETF	CMCI	Annual	0.395000	0.393776	99.69%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	Monthly	0.654421 (c)	0.649644	99.27%
VanEck IG Floating Rate ETF	FLTR	Monthly	1.527100	1.519465	99.50%
VanEck Green Bond ETF	GRNB	Monthly	0.754300	0.701424	92.99%
VanEck Emerging Markets High Yield Bond ETF	HYEM	Monthly	1.160600	1.099088	94.70%
VanEck International High Yield Bond ETF	IHY	Monthly	0.860390 (c)	0.834922	97.04%
VanEck Dynamic High Income ETF	INC	Monthly	1.302478 (c)	0.593018	45.53%
VanEck Long/Flat Trend ETF	LFEQ	Annual	0.625000	0.235813	37.73%
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	Monthly	0.967200	0.948726	98.09%
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	Monthly	0.936700	0.907194	96.85%
VanEck Preferred Securities ex Financials ETF	PFXF	Monthly	1.354100	0.509683	37.64%
VanEck Commodity Strategy ETF	PIT	Annual	2.958300	1.746580	59.04%
VanEck Russia ETF	RSX	Various	0.020880 (c)	0.020602	98.67%
VanEck Russia Small-Cap ETF	RSXJ	Various	0.021865 (c)	0.021865	100.00%

(c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 13 and 14 for information regarding the return of capital distributions.