



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.

If you received a Form 1099-DIV, you should use the amounts shown in Box 1a and Box 11 for your share of ordinary income and tax-exempt income.

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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	02/05/2021	\$ 0.194125	99.09%	\$ 0.001775	0.91%	\$ 0.195900
VanEck High Yield Muni ETF	HYD	03/05/2021	0.179954	99.09%	0.001646	0.91%	0.181600
VanEck High Yield Muni ETF	HYD	04/08/2021	0.192638	99.09%	0.001762	0.91%	0.194400
VanEck High Yield Muni ETF	HYD	05/07/2021	0.183705	99.62%	0.000695	0.38%	0.184400
VanEck High Yield Muni ETF	HYD	06/07/2021	0.188587	99.62%	0.000713	0.38%	0.189300
VanEck High Yield Muni ETF	HYD	07/08/2021	0.165574	99.62%	0.000626	0.38%	0.166200
VanEck High Yield Muni ETF	HYD	08/06/2021	0.178923	99.62%	0.000677	0.38%	0.179600
VanEck High Yield Muni ETF	HYD	09/08/2021	0.186594	99.62%	0.000706	0.38%	0.187300
VanEck High Yield Muni ETF	HYD	10/07/2021	0.180218	99.62%	0.000682	0.38%	0.180900
VanEck High Yield Muni ETF	HYD	11/05/2021	0.182908	99.62%	0.000692	0.38%	0.183600
VanEck High Yield Muni ETF	HYD	12/07/2021	0.169758	99.62%	0.000642	0.38%	0.170400
VanEck High Yield Muni ETF	HYD	12/31/2021	0.173145	99.62%	0.000655	0.38%	0.173800
VanEck High Yield Muni ETF Total			\$ 2.176129	99.48%	\$ 0.011271	0.52%	\$ 2.187400
VanEck Intermediate Muni ETF	ITM	02/05/2021	\$ 0.076052	99.94%	\$ 0.000048	0.06%	\$ 0.076100
VanEck Intermediate Muni ETF	ITM	03/05/2021	0.067257	99.94%	0.000043	0.06%	0.067300
VanEck Intermediate Muni ETF	ITM	04/08/2021	0.080249	99.94%	0.000051	0.06%	0.080300
VanEck Intermediate Muni ETF	ITM	05/07/2021	0.076161	99.82%	0.000139	0.18%	0.076300
VanEck Intermediate Muni ETF	ITM	06/07/2021	0.076460	99.82%	0.000140	0.18%	0.076600
VanEck Intermediate Muni ETF	ITM	07/08/2021	0.071070	99.82%	0.000130	0.18%	0.071200
VanEck Intermediate Muni ETF	ITM	08/06/2021	0.074564	99.82%	0.000136	0.18%	0.074700
VanEck Intermediate Muni ETF	ITM	09/08/2021	0.071669	99.82%	0.000131	0.18%	0.071800
VanEck Intermediate Muni ETF	ITM	10/07/2021	0.066379	99.82%	0.000121	0.18%	0.066500
VanEck Intermediate Muni ETF	ITM	11/05/2021	0.073166	99.82%	0.000134	0.18%	0.073300
VanEck Intermediate Muni ETF	ITM	12/07/2021	0.065480	99.82%	0.000120	0.18%	0.065600
VanEck Intermediate Muni ETF	ITM	12/31/2021	0.071569	99.82%	0.000131	0.18%	0.071700
VanEck Intermediate Muni ETF Total			\$ 0.870076	99.85%	\$ 0.001324	0.15%	\$ 0.871400
VanEck Muni Allocation ETF	MAAX	02/05/2021	\$ 0.056300	100.00%	\$ -	\$ -	\$ 0.056300
VanEck Muni Allocation ETF	MAAX	03/05/2021	0.052800	100.00%	-	-	0.052800
VanEck Muni Allocation ETF	MAAX	04/08/2021	0.045400	100.00%	-	-	0.045400
VanEck Muni Allocation ETF	MAAX	05/07/2021	0.051494	99.60%	0.000206	0.40%	0.051700
VanEck Muni Allocation ETF	MAAX	06/07/2021	0.067529	99.60%	0.000271	0.40%	0.067800
VanEck Muni Allocation ETF	MAAX	07/08/2021	0.050199	99.60%	0.000201	0.40%	0.050400
VanEck Muni Allocation ETF	MAAX	08/06/2021	0.049103	99.60%	0.000197	0.40%	0.049300
VanEck Muni Allocation ETF	MAAX	09/08/2021	0.054681	99.60%	0.000219	0.40%	0.054900
VanEck Muni Allocation ETF	MAAX	10/07/2021	0.053187	99.60%	0.000213	0.40%	0.053400
VanEck Muni Allocation ETF	MAAX	11/05/2021	0.052191	99.60%	0.000209	0.40%	0.052400
VanEck Muni Allocation ETF	MAAX	12/07/2021	0.047609	99.60%	0.000191	0.40%	0.047800
VanEck Muni Allocation ETF	MAAX	12/31/2021	0.044223	99.60%	0.000177	0.40%	0.044400
VanEck Muni Allocation ETF Total			\$ 0.624716	99.70%	\$ 0.001884	0.30%	\$ 0.626600
VanEck Long Muni ETF	MLN	02/05/2021	\$ 0.040880	99.95%	\$ 0.000020	0.05%	\$ 0.040900
VanEck Long Muni ETF	MLN	03/05/2021	0.035782	99.95%	0.000018	0.05%	0.035800
VanEck Long Muni ETF	MLN	04/08/2021	0.044878	99.95%	0.000022	0.05%	0.044900
VanEck Long Muni ETF	MLN	05/07/2021	0.040618	99.80%	0.000082	0.20%	0.040700
VanEck Long Muni ETF	MLN	06/07/2021	0.041816	99.80%	0.000084	0.20%	0.041900
VanEck Long Muni ETF	MLN	07/08/2021	0.038023	99.80%	0.000077	0.20%	0.038100
VanEck Long Muni ETF	MLN	08/06/2021	0.040518	99.80%	0.000082	0.20%	0.040600
VanEck Long Muni ETF	MLN	09/08/2021	0.039820	99.80%	0.000080	0.20%	0.039900
VanEck Long Muni ETF	MLN	10/07/2021	0.036726	99.80%	0.000074	0.20%	0.036800
VanEck Long Muni ETF	MLN	11/05/2021	0.039820	99.80%	0.000080	0.20%	0.039900
VanEck Long Muni ETF	MLN	12/07/2021	0.036327	99.80%	0.000073	0.20%	0.036400
VanEck Long Muni ETF	MLN	12/31/2021	0.038522	99.80%	0.000078	0.20%	0.038600
VanEck Long Muni ETF Total			\$ 0.473730	99.84%	\$ 0.000770	0.16%	\$ 0.474500

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

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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	02/05/2021	\$ 0.063121	99.72%	\$ 0.000179	0.28%	\$ 0.063300
VanEck Short High Yield Muni ETF	SHYD	03/05/2021	0.063819	99.72%	0.000181	0.28%	0.064000
VanEck Short High Yield Muni ETF	SHYD	04/08/2021	0.058434	99.72%	0.000166	0.28%	0.058600
VanEck Short High Yield Muni ETF	SHYD	05/07/2021	0.055997	99.82%	0.000103	0.18%	0.056100
VanEck Short High Yield Muni ETF	SHYD	06/07/2021	0.056296	99.82%	0.000104	0.18%	0.056400
VanEck Short High Yield Muni ETF	SHYD	07/08/2021	0.048211	99.82%	0.000089	0.18%	0.048300
VanEck Short High Yield Muni ETF	SHYD	08/06/2021	0.052404	99.82%	0.000096	0.18%	0.052500
VanEck Short High Yield Muni ETF	SHYD	09/08/2021	0.051405	99.82%	0.000095	0.18%	0.051500
VanEck Short High Yield Muni ETF	SHYD	10/07/2021	0.048411	99.82%	0.000089	0.18%	0.048500
VanEck Short High Yield Muni ETF	SHYD	11/05/2021	0.049609	99.82%	0.000091	0.18%	0.049700
VanEck Short High Yield Muni ETF	SHYD	12/07/2021	0.047413	99.82%	0.000087	0.18%	0.047500
VanEck Short High Yield Muni ETF	SHYD	12/31/2021	0.047712	99.82%	0.000088	0.18%	0.047800
VanEck Short High Yield Muni ETF Total			\$ 0.642832	99.79%	\$ 0.001368	0.21%	\$ 0.644200
VanEck Short Muni ETF	SMB	02/05/2021	\$ 0.017772	99.84%	\$ 0.000028	0.16%	\$ 0.017800
VanEck Short Muni ETF	SMB	03/05/2021	0.014777	99.84%	0.000023	0.16%	0.014800
VanEck Short Muni ETF	SMB	04/08/2021	0.018871	99.84%	0.000029	0.15%	0.018900
VanEck Short Muni ETF	SMB	05/07/2021	0.016695	99.97%	0.000005	0.03%	0.016700
VanEck Short Muni ETF	SMB	06/07/2021	0.017695	99.97%	0.000005	0.03%	0.017700
VanEck Short Muni ETF	SMB	07/08/2021	0.016195	99.97%	0.000005	0.03%	0.016200
VanEck Short Muni ETF	SMB	08/06/2021	0.017495	99.97%	0.000005	0.03%	0.017500
VanEck Short Muni ETF	SMB	09/08/2021	0.015896	99.97%	0.000004	0.03%	0.015900
VanEck Short Muni ETF	SMB	10/07/2021	0.014296	99.97%	0.000004	0.03%	0.014300
VanEck Short Muni ETF	SMB	11/05/2021	0.016795	99.97%	0.000005	0.03%	0.016800
VanEck Short Muni ETF	SMB	12/07/2021	0.014196	99.97%	0.000004	0.03%	0.014200
VanEck Short Muni ETF	SMB	12/31/2021	0.016895	99.97%	0.000005	0.03%	0.016900
VanEck Short Muni ETF Total			\$ 0.197578	99.94%	\$ 0.000122	0.06%	\$ 0.197700
VanEck HIP Sustainable Muni ETF	SMI	10/07/2021	0.022900	100.00%	-	-	0.022900
VanEck HIP Sustainable Muni ETF	SMI	11/05/2021	0.038800	100.00%	-	-	0.038800
VanEck HIP Sustainable Muni ETF	SMI	12/07/2021	0.031700	100.00%	-	-	0.031700
VanEck HIP Sustainable Muni ETF	SMI	12/31/2021	0.035000	100.00%	-	-	0.035000
VanEck HIP Sustainable Muni ETF Total			\$ 0.128400	100.00%	\$ -	-	\$ 0.128400
VanEck CEF Muni Income ETF	XMPT	02/05/2021	\$ 0.090202	98.69%	\$ 0.001198	1.31%	\$ 0.091400
VanEck CEF Muni Income ETF	XMPT	03/05/2021	0.092275	98.69%	0.001225	1.31%	0.093500
VanEck CEF Muni Income ETF	XMPT	04/08/2021	0.094545	98.69%	0.001255	1.31%	0.095800
VanEck CEF Muni Income ETF	XMPT	05/07/2021	0.092980	99.13%	0.000820	0.87%	0.093800
VanEck CEF Muni Income ETF	XMPT	06/07/2021	0.084653	99.13%	0.000747	0.87%	0.085400
VanEck CEF Muni Income ETF	XMPT	07/08/2021	0.072957	99.13%	0.000643	0.87%	0.073600
VanEck CEF Muni Income ETF	XMPT	08/06/2021	0.093476	99.13%	0.000824	0.87%	0.094300
VanEck CEF Muni Income ETF	XMPT	09/08/2021	0.090502	99.13%	0.000798	0.87%	0.091300
VanEck CEF Muni Income ETF	XMPT	10/07/2021	0.095756	99.13%	0.000844	0.87%	0.096600
VanEck CEF Muni Income ETF	XMPT	11/05/2021	0.095260	99.13%	0.000840	0.87%	0.096100
VanEck CEF Muni Income ETF	XMPT	12/07/2021	0.092286	99.13%	0.000814	0.87%	0.093100
VanEck CEF Muni Income ETF	XMPT	12/31/2021	0.101901	99.13%	0.000899	0.87%	0.102800
VanEck CEF Muni Income ETF Total			\$ 1.096793	99.02%	\$ 0.010907	0.98%	\$ 1.107700

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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 11 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	1.88 %	1.33 %	1.56 %	0.89 %
Alaska	0.12	0.29	0.12	-
American Samoa	0.11	-	-	-
Arizona	2.75	1.07	1.90	1.20
Arkansas	0.40	0.07	0.20	0.04
California	12.78	14.97	13.07	14.00
Colorado	3.62	1.86	3.02	3.10
Connecticut	0.70	2.16	1.04	0.39
Delaware	0.04	0.39	0.16	0.17
District of Columbia	0.87	1.74	1.21	1.26
Florida	7.33	4.04	5.88	4.84
Georgia	1.42	1.61	1.75	2.40
Guam	0.40	-	0.22	-
Hawaii	0.21	1.14	0.50	0.47
Idaho	0.09	0.04	0.08	0.03
Illinois	11.38	5.11	8.38	4.43
Indiana	0.94	0.78	0.71	0.10
Iowa	1.28	0.25	0.75	0.32
Kansas	0.76	0.71	0.56	0.23
Kentucky	0.48	0.51	0.66	1.04
Louisiana	0.68	0.81	0.90	1.21
Maine	0.25	-	0.17	0.21
Maryland	1.40	2.80	1.64	1.09
Massachusetts	0.93	2.89	2.05	3.21
Michigan	1.16	1.13	1.54	2.43
Minnesota	1.13	1.20	0.97	0.66
Mississippi	0.02	0.49	0.17	-
Missouri	1.09	0.55	0.90	1.02
Montana	0.02	0.01	0.04	0.09
Nebraska	0.08	0.44	0.29	0.37
Nevada	0.55	1.42	0.95	1.31
New Hampshire	0.46	0.06	0.32	0.49
New Jersey	6.71	5.34	5.59	3.31
New Mexico	0.16	0.04	0.20	0.40
New York	8.82	15.48	13.01	19.27
North Carolina	0.49	1.85	1.12	1.98
North Dakota	0.33	0.15	0.32	0.37
Northern Mariana Islands	0.19	-	0.08	-
Ohio	4.37	2.80	3.48	3.47
Oklahoma	0.80	0.29	0.60	0.68
Oregon	0.03	1.27	0.68	1.36
Pennsylvania	3.97	4.76	4.38	4.54
Puerto Rico	3.75	-	1.96	-
Rhode Island	0.40	0.25	0.29	-
South Carolina	0.59	0.57	0.77	0.06
South Dakota	0.04	0.13	0.05	-
Tennessee	0.90	1.26	0.96	0.90
Texas	4.50	8.56	6.94	9.86
U.S. Virgin Islands	1.19	-	0.57	-
Utah	0.42	0.32	0.45	0.55
Vermont	0.09	0.02	0.07	0.10
Virginia	1.56	2.11	1.82	1.97
Washington	1.54	3.00	2.09	2.03
West Virginia	0.58	0.25	0.46	0.61
Wisconsin	3.24	1.68	2.30	1.35
Wyoming	-	-	0.04	0.19
Other U.S. Territories	-	-	0.06	-
Alternative Minimum Tax %	15.46 %	- %	8.35 %	- %

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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	2.02 %	4.07 %	- %	1.35 %
Alaska	-	0.03	-	0.20
American Samoa	0.33	-	-	-
Arizona	2.11	0.92	7.03	2.19
Arkansas	-	-	-	0.24
California	5.66	11.85	39.56	8.60
Colorado	2.54	1.12	-	4.09
Connecticut	0.79	3.43	2.69	0.84
Delaware	0.06	0.48	-	0.14
District of Columbia	0.61	0.87	-	1.60
Florida	8.86	2.36	-	5.80
Georgia	1.45	3.68	-	1.70
Guam	0.72	-	-	0.18
Hawaii	0.07	0.31	-	0.47
Idaho	-	-	-	0.27
Illinois	15.93	6.11	-	11.80
Indiana	1.02	0.52	-	1.40
Iowa	1.04	1.64	-	0.91
Kansas	0.23	0.12	-	0.33
Kentucky	0.31	3.91	-	0.97
Louisiana	1.23	0.82	-	1.30
Maine	-	0.01	-	0.26
Maryland	1.88	2.87	-	1.19
Massachusetts	0.63	2.09	0.57	1.95
Michigan	0.83	0.73	-	2.95
Minnesota	0.80	1.05	0.17	0.62
Mississippi	-	0.17	-	0.33
Missouri	1.19	1.12	-	1.17
Montana	0.04	-	-	0.09
Nebraska	0.06	3.08	-	0.51
Nevada	1.23	0.75	0.30	0.72
New Hampshire	0.10	-	-	0.20
New Jersey	8.41	2.86	-	5.33
New Mexico	0.03	1.88	-	0.21
New York	7.95	12.74	22.98	8.42
North Carolina	0.30	1.11	6.62	0.96
North Dakota	1.28	-	-	0.42
Northern Mariana Islands	-	-	-	-
Ohio	2.24	2.40	-	3.70
Oklahoma	0.85	0.46	-	0.57
Oregon	0.32	0.23	1.02	0.48
Pennsylvania	5.68	4.15	15.47	3.89
Puerto Rico	4.41	-	-	2.94
Rhode Island	0.16	0.60	-	0.62
South Carolina	0.83	2.21	-	2.14
South Dakota	-	-	-	0.21
Tennessee	0.38	3.57	-	0.68
Texas	6.46	6.07	-	8.73
U.S. Virgin Islands	1.69	-	-	0.21
Utah	0.02	1.92	-	0.48
Vermont	-	-	-	0.07
Virginia	1.70	1.51	-	1.28
Washington	2.19	2.55	1.24	1.83
West Virginia	0.38	0.27	-	0.38
Wisconsin	2.98	1.36	1.34	2.00
Wyoming	-	-	1.01	0.06
Other U.S. Territories	-	-	-	0.02
Alternative Minimum Tax %	20.60 %	- %	13.69 %	12.45 %

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 2021 for each of the VanEck ETFs that distributed QDI during 2021. 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	12/27/2021	\$ 0.839000	\$ -	\$ 0.056820	\$ 0.895820	\$ 0.356609	39.81%
VanEck Biotech ETF	BBH	12/27/2021	0.397200	-	-	0.397200	0.397200	100.00%
VanEck BDC Income ETF	BIZD	04/08/2021	\$ 0.366418	\$ -	\$ -	\$ 0.366418	\$ 0.007911	2.16%
VanEck BDC Income ETF	BIZD	07/08/2021	0.318100	-	-	0.318100	0.006435	2.02%
VanEck BDC Income ETF	BIZD	10/07/2021	0.351400	-	-	0.351400	0.007109	2.02%
VanEck BDC Income ETF	BIZD	12/31/2021	0.361100	-	-	0.361100	0.007305	2.02%
VanEck BDC Income ETF Total			\$ 1.397018	\$ -	\$ -	\$ 1.397018	\$ 0.028760	2.06%
VanEck Gaming ETF	BJK	12/27/2021	\$ 0.349400	-	\$ 0.010732	\$ 0.360132	\$ 0.241330	67.01%
VanEck Brazil Small-Cap ETF	BRF	12/27/2021	0.487700	-	0.037351	0.525051	0.008424	1.60%
VanEck Oil Refiners ETF	CRAK	12/27/2021	0.648300	-	0.067898	0.716198	0.716198	100.00%
VanEck Digital Transformation ETF	DAPP	12/27/2021	1.877600	-	-	1.877600	0.004756	0.25%
VanEck Morningstar Durable Dividend ETF	DURA	04/08/2021	\$ 0.234400	\$ -	\$ -	\$ 0.234400	\$ 0.234400	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	07/08/2021	0.187200	-	-	0.187200	0.187200	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	10/07/2021	0.245900	-	-	0.245900	0.245900	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	12/31/2021	0.261500	-	-	0.261500	0.261500	100.00%
VanEck Morningstar Durable Dividend ETF Total			\$ 0.929000	\$ -	\$ -	\$ 0.929000	\$ 0.929000	100.00%
VanEck Egypt Index ETF	EGPT	12/27/2021	\$ 0.664800	\$ -	\$ 0.049574	\$ 0.714374	\$ 0.714374	100.00%
VanEck Energy Income ETF	EINC	02/23/2021	\$ 0.189769 (c)	-	-	\$ 0.189769	\$ 0.189769	100.00%
VanEck Energy Income ETF	EINC	05/21/2021	0.357928 (c)	-	-	0.357928	0.357928	100.00%
VanEck Energy Income ETF	EINC	08/20/2021	0.624317 (c)	-	-	0.624317	0.624317	100.00%
VanEck Energy Income ETF	EINC	11/19/2021	0.390850 (c)	-	-	0.390850	0.390850	100.00%
VanEck Energy Income ETF Total			\$ 1.562864 (c)	\$ -	\$ -	\$ 1.562864	\$ 1.562864	100.00%
VanEck Video Gaming and eSports ETF	ESPO	12/27/2021	\$ 0.045200	\$ 1.962800	\$ 0.047465	\$ 2.055465	\$ 0.411908	20.04%
VanEck Environmental Services ETF	EVX	12/27/2021	0.370400	-	-	0.370400	0.370400	100.00%
VanEck Gold Miners ETF	GDJ	12/27/2021	0.534800	-	0.050098	0.584898	0.584898	100.00%
VanEck Junior Gold Miners ETF	GDXJ	12/27/2021	0.745400	-	0.044265	0.789665	0.313780	39.74%
VanEck China Growth Leaders ETF	GLCN	12/27/2021	0.357200	0.716000	0.051754	1.124954	0.518972	46.13%
VanEck Natural Resources ETF	HAP	12/27/2021	1.019100	-	0.047541	1.066641	1.003334	94.06%
VanEck Indonesia Index ETF	IDX	12/27/2021	0.215100	-	0.052448	0.267548	0.267548	100.00%
VanEck Israel ETF	ISRA	12/27/2021	0.621300	-	0.196523	0.817823	0.732884	89.61%
VanEck Long/Flat Trend ETF	LFEQ	12/31/2021	0.162800	-	-	0.162800	0.162800	100.00%
VanEck Morningstar Wide Moat ETF	MOAT	12/27/2021	0.822700	-	-	0.822700	0.822700	100.00%
VanEck Agribusiness ETF	MOO	12/27/2021	\$ 1.096800	\$ -	\$ -	\$ 1.096800	\$ 1.096800	100.00%
VanEck Agribusiness ETF	MOO	12/31/2021	0.020200	-	-	0.020200	0.020200	100.00%
VanEck Agribusiness ETF Total			\$ 1.117000	\$ -	\$ -	\$ 1.117000	\$ 1.117000	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 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 2021 for each of the VanEck ETFs that distributed QDI during 2021. 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	04/08/2021	\$ 0.264055 (c)	\$ -	\$ -	\$ 0.264055	\$ 0.002970	1.12%
VanEck Mortgage REIT Income ETF	MORT	07/08/2021	0.149122 (c)	-	-	0.149122	0.003904	2.62%
VanEck Mortgage REIT Income ETF	MORT	10/07/2021	0.201984 (c)	-	-	0.201984	0.005287	2.62%
VanEck Mortgage REIT Income ETF	MORT	12/31/2021	0.217193 (c)	-	-	0.217193	0.005686	2.62%
VanEck Mortgage REIT Income ETF Total			\$ 0.832354 (c)	\$ -	\$ -	\$ 0.832354	\$ 0.017847	2.14%
VanEck Morningstar ESG Moat ETF	MOTE	12/27/2021	\$ 0.050700	\$ -	\$ -	\$ 0.050700	\$ 0.050700	100.00%
VanEck Morningstar Global Wide Moat ETF (d)	MOTG	12/27/2021	0.550000	1.192300	-	1.742300	0.639212	36.69%
VanEck Morningstar International Moat ETF	MOTI	12/27/2021	1.500000	-	0.043463	1.543463	0.934566	60.55%
VanEck Uranium+Nuclear Energy ETF	NLR	12/27/2021	1.091000	-	-	1.091000	0.879743	80.64%
VanEck Oil Services ETF	OIH	12/27/2021	1.807500	-	-	1.807500	1.778871	98.42%
VanEck Preferred Securities ex Financials ETF	PFXF	02/05/2021	\$ 0.042500	\$ -	\$ -	\$ 0.042500	\$ 0.008989	21.15%
VanEck Preferred Securities ex Financials ETF	PFXF	03/05/2021	0.082100	-	-	0.082100	0.017365	21.15%
VanEck Preferred Securities ex Financials ETF	PFXF	04/08/2021	0.045300	-	-	0.045300	0.009581	21.15%
VanEck Preferred Securities ex Financials ETF	PFXF	04/30/2021	0.024100	-	-	0.024100	0.005097	21.15%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2021	0.113600	-	-	0.113600	0.025958	22.85%
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2021	0.096500	-	-	0.096500	0.022050	22.85%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2021	0.058800	-	-	0.058800	0.013436	22.85%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2021	0.115500	-	-	0.115500	0.026392	22.85%
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2021	0.094900	-	-	0.094900	0.021685	22.85%
VanEck Preferred Securities ex Financials ETF	PFXF	11/05/2021	0.057300	-	-	0.057300	0.013093	22.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2021	0.081200	-	-	0.081200	0.018554	22.85%
VanEck Preferred Securities ex Financials ETF	PFXF	12/31/2021	0.208800	-	-	0.208800	0.047711	22.85%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.020600	\$ -	\$ -	\$ 1.020600	\$ 0.229911	22.53%
VanEck Pharmaceutical ETF	PPH	04/08/2021	\$ 0.349700	\$ -	\$ -	\$ 0.349700	\$ 0.340247	97.30%
VanEck Pharmaceutical ETF	PPH	07/08/2021	0.285900	-	-	0.285900	0.278172	97.30%
VanEck Pharmaceutical ETF	PPH	10/07/2021	0.345300	-	-	0.345300	0.335966	97.30%
VanEck Pharmaceutical ETF	PPH	12/31/2021	0.269100	-	-	0.269100	0.268897	99.92%
VanEck Pharmaceutical Total ETF			\$ 1.250000	\$ -	\$ -	\$ 1.250000	\$ 1.223282	97.86%
VanEck Inflation Allocation ETF	RAAX	12/31/2021	\$ 2.163300	\$ -	\$ 0.000996	\$ 2.164296	\$ 0.100984	4.67%
VanEck Rare Earth/Strategic Metals ETF	REMX	12/27/2021	5.891700	-	0.027275	5.918975	0.484102	8.18%
VanEck Russia ETF	RSX	12/27/2021	1.523200	-	0.170564	1.693764	1.693764	100.00%
VanEck Russia Small-Cap ETF	RSXJ	12/27/2021	1.996815 (c)	-	0.129727	2.126542	1.605554	75.50%
VanEck Retail ETF	RTH	12/27/2021	1.514500	-	-	1.514500	1.514500	100.00%
VanEck Steel ETF	SLX	12/27/2021	3.760900	-	0.092186	3.853086	2.883156	74.83%
VanEck Semiconductor ETF	SMH	12/27/2021	1.573300	-	-	1.573300	1.573300	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/27/2021	0.711600	-	0.096150	0.807750	0.807750	100.00%
VanEck Vietnam ETF	VNM	12/27/2021	0.103100	-	0.013842	0.116942	0.007610	6.51%

(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.

(d) Effective December 10, 2021, VanEck Morningstar Global Wide Moat ETF changed its ticker symbol from GOAT to MOTG.

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 2021 for each of the VanEck ETFs that had DRD during 2021. 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	12/27/2021	\$ 0.397200	\$ -	\$ -	\$ 0.397200	100.00%
VanEck BDC Income ETF	BIZD	04/08/2021	0.366418	\$ -	\$ -	\$ 0.366418	0.12%
VanEck BDC Income ETF	BIZD	07/08/2021	0.318100	-	-	0.318100	0.13%
VanEck BDC Income ETF	BIZD	10/07/2021	0.351400	-	-	0.351400	0.13%
VanEck BDC Income ETF	BIZD	12/31/2021	0.361100	-	-	0.361100	0.13%
VanEck BDC Income ETF Total			\$ 1.397018	\$ -	\$ -	\$ 1.397018	0.13%
VanEck Gaming ETF	BJK	12/27/2021	0.349400	-	0.010732	0.360132	1.18%
VanEck Oil Refiners ETF	CRAK	12/27/2021	0.648300	-	0.067898	0.716198	39.51%
VanEck Digital Transformation ETF	DAPP	12/27/2021	1.877600	-	-	1.877600	0.01%
VanEck Morningstar Durable Dividend ETF	DURA	04/08/2021	\$ 0.234400	\$ -	\$ -	\$ 0.234400	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	07/08/2021	0.187200	-	-	0.187200	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	10/07/2021	0.245900	-	-	0.245900	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	12/31/2021	0.261500	-	-	0.261500	100.00%
VanEck Morningstar Durable Dividend ETF Total			\$ 0.929000	\$ -	\$ -	\$ 0.929000	100.00%
VanEck Energy Income ETF	EINC	02/23/2021	\$ 0.189769 (c)	\$ -	\$ -	\$ 0.189769	21.52%
VanEck Energy Income ETF	EINC	05/21/2021	0.357928 (c)	-	-	0.357928	21.52%
VanEck Energy Income ETF	EINC	08/20/2021	0.624317 (c)	-	-	0.624317	21.52%
VanEck Energy Income ETF	EINC	11/19/2021	0.390850 (c)	-	-	0.390850	15.08%
VanEck Energy Income ETF Total			\$ 1.562864 (c)	\$ -	\$ -	\$ 1.562864	19.85%
VanEck Video Gaming and eSports ETF	ESPO	12/27/2021	\$ 0.045200	\$ 1.962800	\$ 0.047465	\$ 2.055465	2.41%
VanEck Environmental Services ETF	EVX	12/27/2021	0.370400	-	-	0.370400	100.00%
VanEck Gold Miners ETF	GDY	12/27/2021	0.534800	-	0.050098	0.584898	33.25%
VanEck Junior Gold Miners ETF	GDYJ	12/27/2021	0.745400	-	0.044265	0.789665	0.71%
VanEck Natural Resources ETF	HAP	12/27/2021	1.019100	-	0.047541	1.066641	36.35%
VanEck Israel ETF	ISRA	12/27/2021	0.621300	-	0.196523	0.817823	0.45%
VanEck Long/Flat Trend ETF	LFEQ	12/31/2021	0.162800	-	-	0.162800	95.00%
VanEck Morningstar Wide Moat ETF	MOAT	12/27/2021	0.822700	-	-	0.822700	100.00%
VanEck Agribusiness ETF	MOO	12/27/2021	\$ 1.096800	\$ -	\$ -	\$ 1.096800	50.97%
VanEck Agribusiness ETF	MOO	12/31/2021	0.020200	-	-	0.020200	50.97%
VanEck Agribusiness ETF Total			\$ 1.117000	\$ -	\$ -	\$ 1.117000	50.97%
VanEck Morningstar ESG Moat ETF	MOTE	12/27/2021	\$ 0.050700	\$ -	\$ -	\$ 0.050700	100.00%
VanEck Morningstar Global Wide Moat ETF (d)	MOTG	12/27/2021	0.550000	1.192300	-	1.742300	18.63%
VanEck Morningstar International Moat ETF	MOTI	12/27/2021	1.500000	-	0.043463	1.543463	0.13%
VanEck Uranium+Nuclear Energy ETF	NLR	12/27/2021	1.091000	-	-	1.091000	50.64%
VanEck Oil Services ETF	OIH	12/27/2021	1.807500	-	-	1.807500	46.66%

(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.

(d) Effective December 10, 2021, VanEck Morningstar Global Wide Moat ETF changed its ticker symbol from GOAT to MOTG.

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 2021 for each of the VanEck ETFs that had DRD during 2021. 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	02/05/2021	0.042500	\$ -	\$ -	\$ 0.042500	17.04%
VanEck Preferred Securities ex Financials ETF	PFXF	03/05/2021	0.082100	-	-	0.082100	17.04%
VanEck Preferred Securities ex Financials ETF	PFXF	04/08/2021	0.045300	-	-	0.045300	17.04%
VanEck Preferred Securities ex Financials ETF	PFXF	04/30/2021	0.024100	-	-	0.024100	17.04%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2021	0.113600	-	-	0.113600	16.16%
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2021	0.096500	-	-	0.096500	16.16%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2021	0.058800	-	-	0.058800	16.16%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2021	0.115500	-	-	0.115500	16.16%
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2021	0.094900	-	-	0.094900	16.16%
VanEck Preferred Securities ex Financials ETF	PFXF	11/05/2021	0.057300	-	-	0.057300	16.16%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2021	0.081200	-	-	0.081200	16.16%
VanEck Preferred Securities ex Financials ETF	PFXF	12/31/2021	0.208800	-	-	0.208800	16.16%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.020600	\$ -	\$ -	\$ 1.020600	16.33%
VanEck Pharmaceutical ETF	PPH	04/08/2021	\$ 0.349700	\$ -	\$ -	\$ 0.349700	62.25%
VanEck Pharmaceutical ETF	PPH	07/08/2021	0.285900	-	-	0.285900	62.25%
VanEck Pharmaceutical ETF	PPH	10/07/2021	0.345300	-	-	0.345300	62.25%
VanEck Pharmaceutical ETF	PPH	12/31/2021	0.269100	-	-	0.269100	78.70%
VanEck Pharmaceutical ETF Total			\$ 1.250000	\$ -	\$ -	\$ 1.250000	66.53%
VanEck Inflation Allocation ETF	RAAX	12/31/2021	\$ 2.163300	\$ -	\$ 0.000996	\$ 2.164296	2.85%
VanEck Retail ETF	RTH	12/27/2021	1.514500	-	-	1.514500	100.00%
VanEck Steel ETF	SLX	12/27/2021	3.760900	-	0.092186	3.853086	7.61%
VanEck Semiconductor ETF	SMH	12/27/2021	1.573300	-	-	1.573300	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/27/2021	0.711600	-	0.096150	0.807750	36.63%

SECTION 3 - LONG TERM CAPITAL GAINS

The Funds listed below paid distributions during calendar year 2021 that were considered to be long-term capital gains.

Fund Name	Ticker Symbol	Payable Date	Long-Term Capital Gains Paid Per Share
VanEck ChiNext ETF	CNXT	12/27/2021	\$ 3.763087 (c)
VanEck Video Gaming and eSports ETF	ESPO	12/27/2021	0.220700
VanEck China Growth Leaders ETF	GLCN	12/27/2021	0.933100
VanEck Intermediate Muni ETF	ITM	12/31/2021	0.000700
VanEck Long Muni ETF	MLN	12/31/2021	0.069800
VanEck Morningstar Global Wide Moat ETF (d)	MOTG	12/27/2021	0.466800
VanEck Short Muni ETF	SMB	12/31/2021	0.022600

(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.

(d) Effective December 10, 2021, VanEck Morningstar Global Wide Moat ETF changed its ticker symbol from GOAT to MOTG.

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	12/27/2021	\$ 0.839000	\$ 0.056820	\$ 0.895820	79.41%	39.81%
VanEck Gaming ETF	BJK	12/27/2021	0.349400	0.010732	0.360132	33.02%	33.02%
VanEck Brazil Small-Cap ETF	BRF	12/27/2021	0.487700	0.037351	0.525051	98.04%	98.04%
VanEck Oil Refiners ETF	CRAK	12/27/2021	0.648300	0.067898	0.716198	68.31%	68.31%
VanEck Egypt Index ETF	EGPT	12/27/2021	0.664800	0.049574	0.714374	100.00%	100.00%
VanEck Video Gaming and eSports ETF	ESPO	12/27/2021	2.008000	0.047465	2.055465	18.98%	18.98%
VanEck Gold Miners ETF	GDX	12/27/2021	0.534800	0.500980	1.035780	74.76%	74.76%
VanEck Junior Gold Miners ETF	GDXJ	12/27/2021	0.745400	0.044265	0.789665	40.38%	39.74%
VanEck China Growth Leaders ETF	GLCN	12/27/2021	1.073200	0.051754	1.124954	48.12%	46.13%
VanEck Natural Resources ETF	HAP	12/27/2021	1.019100	0.047541	1.066641	66.61%	66.61%
VanEck Indonesia Index ETF	IDX	12/27/2021	0.215100	0.052448	0.267548	99.41%	99.41%
VanEck Israel ETF	ISRA	12/27/2021	0.621300	0.196523	0.817823	65.22%	65.22%
VanEck Morningstar International Moat ETF	MOTI	12/27/2021	1.500000	0.043463	1.543463	95.74%	60.55%
VanEck Inflation Allocation ETF	RAAX	12/31/2021	2.163300	0.000996	2.164296	0.43%	0.43%
VanEck Rare Earth/Strategic Metals ETF	REMX	12/27/2021	5.891700	0.027275	5.918975	7.84%	7.84%
VanEck Russia ETF	RSX	12/27/2021	1.523200	0.170564	1.693764	98.76%	98.76%
VanEck Russia Small-Cap ETF	RSXJ	12/27/2021	2.079600 (c)	0.129727	2.209327	77.11%	75.50%
VanEck Steel ETF	SLX	12/27/2021	3.760900	0.092186	3.853086	91.93%	74.83%
VanEck Low Carbon Energy ETF	SMOG	12/27/2021	0.711600	0.096150	0.807750	76.95%	76.95%
VanEck Vietnam ETF	VNM	12/27/2021	0.103100	0.013842	0.116942	79.97%	6.51%

(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.

(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 China Bond ETF	CBON	02/05/2021	\$ 0.066300	\$ -	\$ 0.066300	79.51%
VanEck China Bond ETF	CBON	03/05/2021	0.046800	-	0.046800	79.51%
VanEck China Bond ETF	CBON	04/08/2021	0.063800	-	0.063800	79.51%
VanEck China Bond ETF	CBON	04/30/2021	0.053200	0.000220	0.053420	79.51%
VanEck China Bond ETF	CBON	06/07/2021	0.053000	-	0.053000	87.03%
VanEck China Bond ETF	CBON	07/08/2021	0.054300	-	0.054300	87.03%
VanEck China Bond ETF	CBON	08/06/2021	0.049400	-	0.049400	87.03%
VanEck China Bond ETF	CBON	09/08/2021	0.058900	-	0.058900	87.03%
VanEck China Bond ETF	CBON	10/07/2021	0.052000	-	0.052000	87.03%
VanEck China Bond ETF	CBON	11/05/2021	0.065000	-	0.065000	87.03%
VanEck China Bond ETF	CBON	12/07/2021	0.057600	-	0.057600	87.03%
VanEck China Bond ETF	CBON	12/31/2021	0.132000	0.000331	0.132331	87.03%
VanEck China Bond ETF Total			\$ 0.752300	\$ 0.000551	\$ 0.752851	85.10%
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	02/05/2021	\$ 0.061875 (c)	\$ 0.000946	\$ 0.062821	100.00%
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	03/05/2021	0.056450 (c)	0.000863	0.057313	100.00%
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	04/08/2021	0.065943 (c)	0.001008	0.066951	100.00%
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	04/30/2021	0.062722 (c)	0.000959	0.063681	100.00%
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	06/07/2021	- (c)	-	-	-
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	07/08/2021	- (c)	-	-	-
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	08/06/2021	- (c)	-	-	-
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	09/08/2021	- (c)	-	-	-
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	10/07/2021	- (c)	-	-	-
VanEck Vectors Emerging Markets Aggregate Bond ETF Total (e)			\$ 0.246990 (c)	\$ 0.003776	\$ 0.250766	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/05/2021	\$ - (c)	\$ 0.002698	\$ 0.002698	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/05/2021	- (c)	0.002541	0.002541	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/08/2021	- (c)	0.002931	0.002931	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/30/2021	- (c)	0.002595	0.002595	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/07/2021	0.099190 (c)	0.002522	0.101712	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/08/2021	0.095449 (c)	0.002427	0.097876	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/06/2021	0.096594 (c)	0.002456	0.099050	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2021	0.097128 (c)	0.002470	0.099598	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/07/2021	0.093769 (c)	0.002384	0.096153	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/05/2021	0.096060 (c)	0.002442	0.098502	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2021	0.091631 (c)	0.002330	0.093961	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/31/2021	0.094303 (c)	0.002398	0.096701	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 0.764124 (c)	\$ 0.030194	\$ 0.794318	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.

(e) On October 22, 2021, VanEck Vectors Emerging Markets Aggregate Bond ETF redeemed all of its outstanding shareholders pursuant to a plan of liquidation.

(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 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 Green Bond ETF	GRNB	02/05/2021	\$ 0.037900	\$ -	\$ 0.037900	55.17%
VanEck Green Bond ETF	GRNB	03/05/2021	0.035800	-	0.035800	55.17%
VanEck Green Bond ETF	GRNB	04/08/2021	0.041600	0.000091	0.041691	55.17%
VanEck Green Bond ETF	GRNB	05/07/2021	0.042600	-	0.042600	58.43%
VanEck Green Bond ETF	GRNB	06/07/2021	0.045900	-	0.045900	58.43%
VanEck Green Bond ETF	GRNB	07/08/2021	0.041600	-	0.041600	58.43%
VanEck Green Bond ETF	GRNB	08/06/2021	0.049100	-	0.049100	58.43%
VanEck Green Bond ETF	GRNB	09/08/2021	0.047100	-	0.047100	58.43%
VanEck Green Bond ETF	GRNB	10/07/2021	0.048400	-	0.048400	58.43%
VanEck Green Bond ETF	GRNB	11/05/2021	0.048000	-	0.048000	58.43%
VanEck Green Bond ETF	GRNB	12/07/2021	0.043500	-	0.043500	58.43%
VanEck Green Bond ETF	GRNB	12/31/2021	0.046600	0.000309	0.046909	58.43%
VanEck Green Bond ETF Total			\$ 0.528100	\$ 0.000400	\$ 0.528500	57.85%
VanEck Emerging Markets High Yield Bond ETF	HYEM	02/05/2021	\$ 0.076500	\$ -	\$ 0.076500	96.08%
VanEck Emerging Markets High Yield Bond ETF	HYEM	03/05/2021	0.097000	-	0.097000	96.08%
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/08/2021	0.108600	0.000110	0.108710	96.08%
VanEck Emerging Markets High Yield Bond ETF	HYEM	05/07/2021	0.105700	-	0.105700	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	06/07/2021	0.108500	-	0.108500	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	07/08/2021	0.073600	-	0.073600	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	08/06/2021	0.104900	-	0.104900	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	09/08/2021	0.103600	-	0.103600	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	10/07/2021	0.100700	-	0.100700	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	11/05/2021	0.104300	-	0.104300	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/07/2021	0.100300	-	0.100300	96.60%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/31/2021	0.110800	0.000485	0.111285	96.60%
VanEck Emerging Markets High Yield Bond ETF Total			\$ 1.194500	\$ 0.000595	\$ 1.195095	96.52%
VanEck International High Yield Bond ETF	IHY	02/05/2021	\$ 0.090348 (c)	\$ -	\$ 0.090348	100.00%
VanEck International High Yield Bond ETF	IHY	03/05/2021	0.079275 (c)	-	0.079275	100.00%
VanEck International High Yield Bond ETF	IHY	04/08/2021	0.091651 (c)	-	0.091651	100.00%
VanEck International High Yield Bond ETF	IHY	04/30/2021	0.088859 (c)	-	0.088859	100.00%
VanEck International High Yield Bond ETF	IHY	06/07/2021	0.095200	-	0.095200	93.70%
VanEck International High Yield Bond ETF	IHY	07/08/2021	0.084100	-	0.084100	93.70%
VanEck International High Yield Bond ETF	IHY	08/06/2021	0.093700	-	0.093700	93.70%
VanEck International High Yield Bond ETF	IHY	09/08/2021	0.094900	-	0.094900	93.70%
VanEck International High Yield Bond ETF	IHY	10/07/2021	0.088400	-	0.088400	93.70%
VanEck International High Yield Bond ETF	IHY	11/05/2021	0.093000	-	0.093000	93.70%
VanEck International High Yield Bond ETF	IHY	12/07/2021	0.085400	-	0.085400	93.70%
VanEck International High Yield Bond ETF	IHY	12/31/2021	0.087200	0.000534	0.087734	93.70%
VanEck International High Yield Bond ETF Total			\$ 1.072033	\$ 0.000534	\$ 1.072567	95.75%

(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.

(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 2021 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	Long-Term Capital Gain Distribution	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 and Long-Term Capital Gains
VanEck BDC Income ETF	BIZD	04/08/2021	\$ 0.366418	\$ -	\$ 0.366418	\$ -	\$ -	\$ 0.004382	1.18%	\$ 0.370800
VanEck BDC Income ETF	BIZD	07/08/2021	0.318100	-	0.318100	-	-	-	-	0.318100
VanEck BDC Income ETF	BIZD	10/07/2021	0.351400	-	0.351400	-	-	-	-	0.351400
VanEck BDC Income ETF	BIZD	12/31/2021	0.361100	-	0.361100	-	-	-	-	0.361100
VanEck BDC Income ETF Total			\$ 1.397018	\$ -	\$ 1.397018	\$ -	\$ -	\$ 0.004382	0.31%	\$ 1.401400
VanEck ChiNext ETF	CNXT	12/27/2021	\$ -	\$ -	\$ -	-	\$ 3.76309	\$ 0.707513	15.83%	\$ 4.470600
VanEck Energy Income ETF	EINC	02/23/2021	\$ 0.189769	\$ -	\$ 0.189769	48.13%	\$ -	\$ 0.204531	51.87%	\$ 0.394300
VanEck Energy Income ETF	EINC	05/21/2021	0.357928	-	0.357928	48.13%	-	0.385772	51.87%	0.743700
VanEck Energy Income ETF	EINC	08/20/2021	0.624317	-	0.624317	48.13%	-	0.672883	51.87%	1.297200
VanEck Energy Income ETF	EINC	11/19/2021	0.390850	-	0.390850	50.00%	-	0.390850	50.00%	0.781700
VanEck Energy Income ETF Total			\$ 1.562864	\$ -	\$ 1.562864	48.58%	\$ -	\$ 1.654036	51.42%	\$ 3.216900
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	02/05/2021	\$ 0.061875	\$ 0.000946	\$ 0.062821	84.96%	\$ -	\$ 0.011125	15.04%	\$ 0.073946
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	03/05/2021	0.056450	0.000863	0.057313	84.95%	-	0.010150	15.05%	0.067463
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	04/08/2021	0.065943	0.001008	0.066951	84.95%	-	0.011857	15.05%	0.078808
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	05/07/2021	0.062722	0.000959	0.063681	84.95%	-	0.011278	15.05%	0.074959
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	06/07/2021	-	-	-	-	-	0.076700	100.00%	0.076700
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	07/08/2021	-	-	-	-	-	0.071000	100.00%	0.071000
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	08/06/2021	-	-	-	-	-	0.072000	100.00%	0.072000
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	09/08/2021	-	-	-	-	-	0.072500	100.00%	0.072500
VanEck Vectors Emerging Markets Aggregate Bond ETF	EMAG	10/07/2021	-	-	-	-	-	0.105100	100.00%	0.105100
VanEck Vectors Emerging Markets Aggregate Bond ETF Total (e)			\$ 0.246990	\$ 0.003776	\$ 0.250766	36.21%	\$ -	\$ 0.441710	63.79%	\$ 0.692476
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/05/2021	\$ -	\$ 0.002698	\$ 0.002698	2.11%	\$ -	\$ 0.125300	97.89%	\$ 0.127998
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/05/2021	-	0.002541	0.002541	2.11%	-	0.118000	97.89%	0.120541
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/08/2021	-	0.002931	0.002931	2.11%	-	0.136100	97.89%	0.139031
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	05/07/2021	-	0.002595	0.002595	2.11%	-	0.120500	97.89%	0.123095
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/07/2021	0.099190	0.002522	0.101712	76.81%	-	0.030710	23.18%	0.132422
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/08/2021	0.095449	0.002427	0.097876	76.81%	-	0.029551	23.19%	0.127427
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/06/2021	0.096594	0.002456	0.099050	76.81%	-	0.029906	23.19%	0.128956
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2021	0.097128	0.002470	0.099598	76.81%	-	0.030072	23.19%	0.129670
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/07/2021	0.093769	0.002384	0.096153	76.81%	-	0.029031	23.19%	0.125184
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/05/2021	0.096060	0.002442	0.098502	76.81%	-	0.029740	23.19%	0.128242
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2021	0.091631	0.002330	0.093961	76.81%	-	0.028369	23.19%	0.122330
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/31/2021	0.094303	0.002398	0.096701	76.81%	-	0.029197	23.19%	0.125898
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ 0.764124	\$ 0.030194	\$ 0.794318	51.89%	\$ -	\$ 0.736476	48.11%	\$ 1.530794
VanEck International High Yield Bond ETF	IHY	02/05/2021	\$ 0.090348	\$ -	\$ 0.090348	93.05%	\$ -	\$ 0.006752	6.95%	\$ 0.097100
VanEck International High Yield Bond ETF	IHY	03/05/2021	0.079275	-	0.079275	93.05%	-	0.005925	6.95%	0.085200
VanEck International High Yield Bond ETF	IHY	04/08/2021	0.091651	-	0.091651	93.05%	-	0.006849	6.95%	0.098500
VanEck International High Yield Bond ETF	IHY	05/07/2021	0.088859	-	0.088859	93.05%	-	0.006641	6.95%	0.095500
VanEck International High Yield Bond ETF	IHY	06/07/2021	0.095200	-	0.095200	100.00%	-	-	-	0.095200
VanEck International High Yield Bond ETF	IHY	07/08/2021	0.084100	-	0.084100	100.00%	-	-	-	0.084100
VanEck International High Yield Bond ETF	IHY	08/06/2021	0.093700	-	0.093700	100.00%	-	-	-	0.093700
VanEck International High Yield Bond ETF	IHY	09/08/2021	0.094900	-	0.094900	100.00%	-	-	-	0.094900
VanEck International High Yield Bond ETF	IHY	10/07/2021	0.088400	-	0.088400	100.00%	-	-	-	0.088400
VanEck International High Yield Bond ETF	IHY	11/05/2021	0.093000	-	0.093000	100.00%	-	-	-	0.093000
VanEck International High Yield Bond ETF	IHY	12/07/2021	0.085400	-	0.085400	100.00%	-	-	-	0.085400
VanEck International High Yield Bond ETF	IHY	12/31/2021	0.087200	-	0.087200	100.00%	-	-	-	0.087200
VanEck International High Yield Bond ETF Total			\$ 1.072033	\$ -	\$ 1.072033	97.62%	\$ -	\$ 0.026167	2.38%	\$ 1.098200
VanEck Mortgage REIT Income ETF	MORT	04/08/2021	\$ 0.264055	\$ -	\$ 0.264055	80.65%	\$ -	\$ 0.063345	19.35%	\$ 0.327400
VanEck Mortgage REIT Income ETF	MORT	07/08/2021	0.149122	-	0.149122	49.54%	-	0.151878	50.46%	0.301000
VanEck Mortgage REIT Income ETF	MORT	10/07/2021	0.201984	-	0.201984	49.54%	-	0.205716	50.46%	0.407700
VanEck Mortgage REIT Income ETF	MORT	12/31/2021	0.217193	-	0.217193	49.54%	-	0.221207	50.46%	0.438400
VanEck Mortgage REIT Income ETF Total			\$ 0.832354	\$ -	\$ 0.832354	56.45%	\$ -	\$ 0.642146	43.55%	\$ 1.474500
VanEck Russia Small-Cap ETF	RSXJ	12/27/2021	\$ 1.996815	\$ 0.129727	\$ 2.126542	96.25%	\$ -	\$ 0.082785	3.75%	\$ 2.209327

(e) On October 22, 2021, VanEck Vectors Emerging Markets Aggregate Bond ETF redeemed all of its outstanding shareholders pursuant to a plan of liquidation.

SECTION 7 - SECTION 199A QUALIFIED BUSINESS INCOME

The Funds listed below paid distributions during calendar year 2021, 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	04/08/2021	\$ 0.370800	\$ 0.004382	\$ 0.366418	0.14%
VanEck BDC Income ETF	BIZD	07/08/2021	0.318100	-	0.318100	0.56%
VanEck BDC Income ETF	BIZD	10/07/2021	0.351400	-	0.351400	0.56%
VanEck BDC Income ETF	BIZD	12/31/2021	0.361100	-	0.361100	0.56%
VanEck BDC Income ETF Total			\$ 1.401400	\$ 0.004382	\$ 1.397018	0.45%
VanEck Mortgage REIT Income ETF	MORT	04/08/2021	\$ 0.327400	\$ 0.063345	\$ 0.264055	50.98%
VanEck Mortgage REIT Income ETF	MORT	07/08/2021	0.301000	0.151878	0.149122	79.96%
VanEck Mortgage REIT Income ETF	MORT	10/07/2021	0.407700	0.205716	0.201984	79.96%
VanEck Mortgage REIT Income ETF	MORT	12/31/2021	0.438400	0.221207	0.217193	79.96%
VanEck Mortgage REIT Income ETF Total			\$ 1.474500	\$ 0.642146	\$ 0.832354	70.77%
VanEck Preferred Securities ex Financials ETF	PFXF	02/05/2021	\$ 0.042500	\$ -	\$ 0.042500	10.04%
VanEck Preferred Securities ex Financials ETF	PFXF	03/05/2021	0.082100	-	0.082100	10.04%
VanEck Preferred Securities ex Financials ETF	PFXF	04/08/2021	0.045300	-	0.045300	10.04%
VanEck Preferred Securities ex Financials ETF	PFXF	05/07/2021	0.024100	-	0.024100	10.04%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2021	0.113600	-	0.113600	8.45%
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2021	0.096500	-	0.096500	8.45%
VanEck Preferred Securities ex Financials ETF	PFXF	08/06/2021	0.058800	-	0.058800	8.45%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2021	0.115500	-	0.115500	8.45%
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2021	0.094900	-	0.094900	8.45%
VanEck Preferred Securities ex Financials ETF	PFXF	11/05/2021	0.057300	-	0.057300	8.45%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2021	0.081200	-	0.081200	8.45%
VanEck Preferred Securities ex Financials ETF	PFXF	12/31/2021	0.208800	-	0.208800	8.45%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.020600	\$ -	\$ 1.020600	8.75%
VanEck Inflation Allocation ETF	RAAX	12/31/2021	\$ 2.163300	\$ -	\$ 2.163300	1.01%

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 2021 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	02/05/2021	\$ 0.117700	\$ 0.094177	80.01%	\$ -
VanEck Fallen Angel High Yield Bond ETF	ANGL	03/05/2021	0.107100	0.085696	80.01%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	04/08/2021	0.117000	0.093617	80.01%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	05/07/2021	0.107600	0.086096	80.01%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	06/07/2021	0.119400	0.099090	82.99%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	07/08/2021	0.102700	0.085364	83.12%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	08/06/2021	0.107800	0.088623	82.21%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	09/08/2021	0.105200	0.086285	82.02%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	10/07/2021	0.097500	0.085945	88.15%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	11/05/2021	0.103800	0.079049	76.16%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/07/2021	0.097700	0.084068	86.05%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/31/2021	0.100700	0.076779	76.25%	-
VanEck Fallen Angel High Yield Bond ETF Total			\$ 1.284200	\$ 1.044789	81.36%	\$ -
VanEck Video Gaming and eSports ETF	ESPO	12/27/2021	\$ 0.045200	\$ -	-	\$ 1.962800
VanEck Investment Grade Floating Rate ETF	FLTR	02/05/2021	\$ 0.018000	\$ 0.010144	56.36%	\$ -
VanEck Investment Grade Floating Rate ETF	FLTR	03/05/2021	0.015400	0.008679	56.36%	-
VanEck Investment Grade Floating Rate ETF	FLTR	04/08/2021	0.016000	0.009017	56.36%	-
VanEck Investment Grade Floating Rate ETF	FLTR	05/07/2021	0.015000	0.008453	56.35%	-
VanEck Investment Grade Floating Rate ETF	FLTR	06/07/2021	0.014000	0.008935	63.82%	-
VanEck Investment Grade Floating Rate ETF	FLTR	07/08/2021	0.012300	0.007908	64.29%	-
VanEck Investment Grade Floating Rate ETF	FLTR	08/06/2021	0.012400	0.008118	65.47%	-
VanEck Investment Grade Floating Rate ETF	FLTR	09/08/2021	0.011700	0.007645	65.34%	-
VanEck Investment Grade Floating Rate ETF	FLTR	10/07/2021	0.011300	0.007400	65.49%	-
VanEck Investment Grade Floating Rate ETF	FLTR	11/05/2021	0.011000	0.007221	65.65%	-
VanEck Investment Grade Floating Rate ETF	FLTR	12/07/2021	0.011000	0.007084	64.40%	-
VanEck Investment Grade Floating Rate ETF	FLTR	12/31/2021	0.011400	0.007801	68.43%	-
VanEck Investment Grade Floating Rate ETF Total			\$ 0.159500	\$ 0.098405	61.70%	\$ -
VanEck China Growth Leaders ETF	GLCN	12/27/2021	\$ 0.357200	\$ -	-	\$ 0.716000
VanEck Green Bond ETF	GRNB	02/05/2021	\$ 0.037900	\$ 0.014162	37.37%	\$ -
VanEck Green Bond ETF	GRNB	03/05/2021	0.035800	0.013378	37.37%	-
VanEck Green Bond ETF	GRNB	04/08/2021	0.041691	0.015542	37.28%	-
VanEck Green Bond ETF	GRNB	05/07/2021	0.042600	0.016345	38.37%	-
VanEck Green Bond ETF	GRNB	06/07/2021	0.045900	0.017333	37.76%	-
VanEck Green Bond ETF	GRNB	07/08/2021	0.041600	0.015702	37.75%	-
VanEck Green Bond ETF	GRNB	08/06/2021	0.049100	0.014426	29.38%	-
VanEck Green Bond ETF	GRNB	09/08/2021	0.047100	0.018399	39.06%	-
VanEck Green Bond ETF	GRNB	10/07/2021	0.048400	0.019412	40.11%	-
VanEck Green Bond ETF	GRNB	11/05/2021	0.048000	0.018042	37.59%	-
VanEck Green Bond ETF	GRNB	12/07/2021	0.043500	0.018734	43.07%	-
VanEck Green Bond ETF	GRNB	12/31/2021	0.046909	0.018408	39.24%	-
VanEck Green Bond ETF Total			\$ 0.528500	\$ 0.199883	37.82%	\$ -

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 2021 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 Moody's Analytics BBB Corporate Bond ETF	MBBB	02/05/2021	\$ 0.050000	\$ 0.034398	68.80%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	03/05/2021	0.045100	0.031027	68.80%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	04/08/2021	0.046900	0.032265	68.80%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	05/07/2021	0.048000	0.032807	68.35%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	06/07/2021	0.048600	0.029095	59.87%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	07/08/2021	0.046300	0.027718	59.87%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	08/06/2021	0.045200	0.027236	60.26%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	09/08/2021	0.044800	0.027845	62.15%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	10/07/2021	0.047300	0.028450	60.15%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	11/05/2021	0.050500	0.027665	54.78%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/07/2021	0.048900	0.028539	58.36%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/31/2021	0.046400	0.026714	57.57%	-
VanEck Moody's Analytics BBB Corporate Bond ETF Total			\$ 0.568000	\$ 0.353759	62.28%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	02/05/2021	\$ 0.047600	\$ 0.029400	61.76%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	03/05/2021	0.039100	0.024150	61.76%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	04/08/2021	0.044700	0.027608	61.76%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	05/07/2021	0.043600	0.026929	61.76%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	06/07/2021	0.046600	0.028477	61.11%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	07/08/2021	0.043300	0.026435	61.05%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	08/06/2021	0.046900	0.027204	58.00%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	09/08/2021	0.046300	0.026000	56.16%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	10/07/2021	0.042500	0.026032	61.25%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	11/05/2021	0.047300	0.024949	52.75%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/07/2021	0.042800	0.025202	58.88%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/31/2021	0.040800	0.024152	59.20%	-
VanEck Moody's Analytics IG Corporate Bond ETF Total			\$ 0.531500	\$ 0.316538	59.56%	\$ -
VanEck Morningstar Global Wide Moat ETF (d)	MOTG	12/27/2021	\$ 0.550000	\$ -	-	\$ 1.192300
VanEck Short Muni ETF	SMB	12/31/2021	see footnote (a) in Section 1 - Tax-Exempt vs. Taxable			\$ 0.001800

(d) Effective December 10, 2021, VanEck Morningstar Global Wide Moat ETF changed its ticker symbol from GOAT to MOTG.

SECTION 9 - SECTION 163(j) INTEREST RELATED DIVIDENDS

The Funds listed below paid distributions during the calendar year 2021 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	\$ 1.284200	\$ 1.277522	99.48%
VanEck China Bond ETF	CBON	Monthly	0.752851	0.648656	86.16%
VanEck Vectors Emerging Markets Aggregate Bond ETF (e)	EMAG	Monthly	0.250766 (c)	0.250616	99.94%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	Monthly	0.794318 (c)	0.794318	100.00%
VanEck Investment Grade Floating Rate ETF	FLTR	Monthly	0.159500	0.159101	99.75%
VanEck Green Bond ETF	GRNB	Monthly	0.528500	0.526756	99.67%
VanEck Emerging Markets High Yield Bond ETF	HYEM	Monthly	1.195095	1.189478	99.53%
VanEck International High Yield Bond ETF	IHY	Monthly	1.072567 (c)	1.049507	97.85%
VanEck Moody's Analytics BBB Corporate ETF	MBBB	Monthly	0.568000	0.565955	99.64%
VanEck Moody's Analytics IG Corporate ETF	MIG	Monthly	0.531500	0.530278	99.77%
VanEck Preferred Securities ex Financials ETF	PFXF	Monthly	1.020600	0.439470	43.06%

(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.

(e) On October 22, 2021, VanEck Vectors Emerging Markets Aggregate Bond ETF redeemed all of its outstanding shareholders pursuant to a plan of liquidation.