



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 12 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	02/07/2022	\$ 0.171583	97.60%	\$ 0.004217	2.40%	\$ 0.175800
VanEck High Yield Muni ETF	HYD	03/07/2022	0.157041	97.60%	0.003859	2.40%	0.160900
VanEck High Yield Muni ETF	HYD	04/07/2022	0.165434	97.60%	0.004066	2.40%	0.169500
VanEck High Yield Muni ETF	HYD	05/06/2022	0.172138	98.93%	0.001862	1.07%	0.174000
VanEck High Yield Muni ETF	HYD	06/07/2022	0.152253	98.93%	0.001647	1.07%	0.153900
VanEck High Yield Muni ETF	HYD	07/08/2022	0.184306	98.93%	0.001994	1.07%	0.186300
VanEck High Yield Muni ETF	HYD	08/05/2022	0.163828	98.93%	0.001772	1.07%	0.165600
VanEck High Yield Muni ETF	HYD	09/08/2022	0.156210	98.93%	0.001690	1.07%	0.157900
VanEck High Yield Muni ETF	HYD	10/07/2022	0.159871	98.93%	0.001729	1.07%	0.161600
VanEck High Yield Muni ETF	HYD	11/07/2022	0.174908	98.93%	0.001892	1.07%	0.176800
VanEck High Yield Muni ETF	HYD	12/07/2022	0.145328	98.93%	0.001572	1.07%	0.146900
VanEck High Yield Muni ETF	HYD	12/30/2022	0.170951	98.93%	0.001849	1.07%	0.172800
VanEck High Yield Muni ETF Total			\$ 1.973851	98.59%	\$ 0.028149	1.41%	\$ 2.002000
VanEck Intermediate Muni ETF	ITM	02/07/2022	\$ 0.067930	99.75%	\$ 0.000170	0.25%	\$ 0.068100
VanEck Intermediate Muni ETF	ITM	03/07/2022	0.062244	99.75%	0.000156	0.25%	0.062400
VanEck Intermediate Muni ETF	ITM	04/07/2022	0.065636	99.75%	0.000164	0.25%	0.065800
VanEck Intermediate Muni ETF	ITM	05/06/2022	0.069956	99.51%	0.000344	0.49%	0.070300
VanEck Intermediate Muni ETF	ITM	06/07/2022	0.071748	99.51%	0.000352	0.49%	0.072100
VanEck Intermediate Muni ETF	ITM	07/08/2022	0.079808	99.51%	0.000392	0.49%	0.080200
VanEck Intermediate Muni ETF	ITM	08/05/2022	0.076922	99.51%	0.000378	0.49%	0.077300
VanEck Intermediate Muni ETF	ITM	09/08/2022	0.073240	99.51%	0.000360	0.49%	0.073600
VanEck Intermediate Muni ETF	ITM	10/07/2022	0.071748	99.51%	0.000352	0.49%	0.072100
VanEck Intermediate Muni ETF	ITM	11/07/2022	0.077818	99.51%	0.000382	0.49%	0.078200
VanEck Intermediate Muni ETF	ITM	12/07/2022	0.074633	99.51%	0.000367	0.49%	0.075000
VanEck Intermediate Muni ETF	ITM	12/30/2022	0.081102	99.51%	0.000398	0.49%	0.081500
VanEck Intermediate Muni ETF Total			\$ 0.872785	99.56%	\$ 0.003815	0.44%	\$ 0.876600
VanEck Muni Allocation ETF	MAAX	02/07/2022	\$ 0.010350	98.57%	\$ 0.000150	1.43%	\$ 0.010500
VanEck Muni Allocation ETF	MAAX	03/07/2022	0.051158	98.57%	0.000742	1.43%	0.051900
VanEck Muni Allocation ETF	MAAX	04/07/2022	0.046328	98.57%	0.000672	1.43%	0.047000
VanEck Muni Allocation ETF	MAAX	05/06/2022	0.035789	99.14%	0.000311	0.86%	0.036100
VanEck Muni Allocation ETF	MAAX	06/07/2022	0.058392	99.14%	0.000508	0.86%	0.058900
VanEck Muni Allocation ETF	MAAX	07/08/2022	0.038069	99.14%	0.000331	0.86%	0.038400
VanEck Muni Allocation ETF	MAAX	08/05/2022	0.050758	99.14%	0.000442	0.86%	0.051200
VanEck Muni Allocation ETF	MAAX	09/08/2022	0.049073	99.14%	0.000427	0.86%	0.049500
VanEck Muni Allocation ETF	MAAX	10/07/2022	0.046495	99.14%	0.000405	0.86%	0.046900
VanEck Muni Allocation ETF	MAAX	11/07/2022	0.062060	99.14%	0.000540	0.86%	0.062600
VanEck Muni Allocation ETF	MAAX	12/07/2022	0.061664	99.14%	0.000536	0.86%	0.062200
VanEck Muni Allocation ETF	MAAX	12/30/2022	0.070586	99.14%	0.000614	0.86%	0.071200
VanEck Muni Allocation ETF Total			\$ 0.580722	99.03%	\$ 0.005678	0.97%	\$ 0.586400
VanEck Long Muni ETF	MLN	02/07/2022	\$ 0.038259	99.89%	\$ 0.000041	0.11%	\$ 0.038300
VanEck Long Muni ETF	MLN	03/07/2022	0.032466	99.89%	0.000034	0.11%	0.032500
VanEck Long Muni ETF	MLN	04/07/2022	0.036861	99.89%	0.000039	0.11%	0.036900
VanEck Long Muni ETF	MLN	05/06/2022	0.037736	99.57%	0.000164	0.43%	0.037900
VanEck Long Muni ETF	MLN	06/07/2022	0.039229	99.57%	0.000171	0.43%	0.039400
VanEck Long Muni ETF	MLN	07/08/2022	0.040324	99.57%	0.000176	0.43%	0.040500
VanEck Long Muni ETF	MLN	08/05/2022	0.040424	99.57%	0.000176	0.43%	0.040600
VanEck Long Muni ETF	MLN	09/08/2022	0.039428	99.57%	0.000172	0.43%	0.039600
VanEck Long Muni ETF	MLN	10/07/2022	0.038433	99.57%	0.000167	0.43%	0.038600
VanEck Long Muni ETF	MLN	11/07/2022	0.042117	99.57%	0.000183	0.43%	0.042300
VanEck Long Muni ETF	MLN	12/07/2022	0.039727	99.57%	0.000173	0.43%	0.039900
VanEck Long Muni ETF	MLN	12/30/2022	0.038931	99.57%	0.000169	0.43%	0.039100
VanEck Long Muni ETF Total			\$ 0.463935	99.64%	\$ 0.001665	0.36%	\$ 0.465600

(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	02/07/2022	\$ 0.044600	99.78%	\$ 0.000100	0.22%	\$ 0.044700
VanEck Short High Yield Muni ETF	SHYD	03/07/2022	0.042804	99.78%	0.000096	0.22%	0.042900
VanEck Short High Yield Muni ETF	SHYD	04/07/2022	0.049290	99.78%	0.000110	0.22%	0.049400
VanEck Short High Yield Muni ETF	SHYD	05/06/2022	0.049690	99.38%	0.000310	0.62%	0.050000
VanEck Short High Yield Muni ETF	SHYD	06/07/2022	0.050386	99.38%	0.000314	0.62%	0.050700
VanEck Short High Yield Muni ETF	SHYD	07/08/2022	0.050485	99.38%	0.000315	0.62%	0.050800
VanEck Short High Yield Muni ETF	SHYD	08/05/2022	0.050784	99.38%	0.000316	0.62%	0.051100
VanEck Short High Yield Muni ETF	SHYD	09/08/2022	0.047206	99.38%	0.000294	0.62%	0.047500
VanEck Short High Yield Muni ETF	SHYD	10/07/2022	0.049790	99.38%	0.000310	0.62%	0.050100
VanEck Short High Yield Muni ETF	SHYD	11/07/2022	0.052572	99.38%	0.000328	0.62%	0.052900
VanEck Short High Yield Muni ETF	SHYD	12/07/2022	0.050485	99.38%	0.000315	0.62%	0.050800
VanEck Short High Yield Muni ETF	SHYD	12/30/2022	0.051777	99.38%	0.000323	0.62%	0.052100
VanEck Short High Yield Muni ETF Total			\$ 0.589869	99.47%	\$ 0.003131	0.53%	\$ 0.593000
VanEck Short Muni ETF	SMB	02/07/2022	\$ 0.015095	99.97%	\$ 0.000005	0.03%	\$ 0.015100
VanEck Short Muni ETF	SMB	03/07/2022	0.013096	99.97%	0.000004	0.03%	0.013100
VanEck Short Muni ETF	SMB	04/07/2022	0.017795	99.97%	0.000005	0.03%	0.017800
VanEck Short Muni ETF	SMB	05/06/2022	0.017043	99.09%	0.000157	0.91%	0.017200
VanEck Short Muni ETF	SMB	06/07/2022	0.016449	99.09%	0.000151	0.91%	0.016600
VanEck Short Muni ETF	SMB	07/08/2022	0.020214	99.09%	0.000186	0.91%	0.020400
VanEck Short Muni ETF	SMB	08/05/2022	0.020313	99.09%	0.000187	0.91%	0.020500
VanEck Short Muni ETF	SMB	09/08/2022	0.018926	99.09%	0.000174	0.91%	0.019100
VanEck Short Muni ETF	SMB	10/07/2022	0.017836	99.09%	0.000164	0.91%	0.018000
VanEck Short Muni ETF	SMB	11/07/2022	0.021304	99.09%	0.000196	0.91%	0.021500
VanEck Short Muni ETF	SMB	12/07/2022	0.019520	99.09%	0.000180	0.91%	0.019700
VanEck Short Muni ETF	SMB	12/30/2022	0.022889	99.09%	0.000211	0.91%	0.023100
VanEck Short Muni ETF Total			\$ 0.220480	99.27%	\$ 0.001620	0.73%	\$ 0.222100
VanEck HIP Sustainable Muni ETF	SMI	02/07/2022	\$ 0.030200	100.00%	\$ -	- %	\$ 0.030200
VanEck HIP Sustainable Muni ETF	SMI	03/07/2022	0.026600	100.00%	-	-	0.026600
VanEck HIP Sustainable Muni ETF	SMI	04/07/2022	0.036000	100.00%	-	-	0.036000
VanEck HIP Sustainable Muni ETF	SMI	05/06/2022	0.034800	100.00%	-	-	0.034800
VanEck HIP Sustainable Muni ETF	SMI	06/07/2022	0.036697	98.91%	0.000403	1.09%	0.037100
VanEck HIP Sustainable Muni ETF	SMI	07/08/2022	0.034818	98.91%	0.000382	1.09%	0.035200
VanEck HIP Sustainable Muni ETF	SMI	08/05/2022	0.047182	98.91%	0.000518	1.09%	0.047700
VanEck HIP Sustainable Muni ETF	SMI	09/08/2022	0.049457	98.91%	0.000543	1.09%	0.050000
VanEck HIP Sustainable Muni ETF	SMI	10/07/2022	0.049259	98.91%	0.000541	1.09%	0.049800
VanEck HIP Sustainable Muni ETF	SMI	11/07/2022	0.059744	98.91%	0.000656	1.09%	0.060400
VanEck HIP Sustainable Muni ETF	SMI	12/07/2022	0.056282	98.91%	0.000618	1.09%	0.056900
VanEck HIP Sustainable Muni ETF	SMI	12/30/2022	0.062019	98.91%	0.000681	1.09%	0.062700
VanEck HIP Sustainable Muni ETF Total			\$ 0.523058	99.18%	\$ 0.004342	0.82%	\$ 0.527400
VanEck CEF Muni Income ETF	XMPT	02/07/2022	\$ 0.095884	97.54%	\$ 0.002416	2.46%	\$ 0.098300
VanEck CEF Muni Income ETF	XMPT	03/07/2022	0.094128	97.54%	0.002372	2.46%	0.096500
VanEck CEF Muni Income ETF	XMPT	04/07/2022	0.093445	97.54%	0.002355	2.46%	0.095800
VanEck CEF Muni Income ETF	XMPT	05/06/2022	0.083275	99.02%	0.000825	0.98%	0.084100
VanEck CEF Muni Income ETF	XMPT	06/07/2022	0.099316	99.02%	0.000984	0.98%	0.100300
VanEck CEF Muni Income ETF	XMPT	07/08/2022	0.098722	99.02%	0.000978	0.98%	0.099700
VanEck CEF Muni Income ETF	XMPT	08/05/2022	0.089117	99.02%	0.000883	0.98%	0.090000
VanEck CEF Muni Income ETF	XMPT	09/08/2022	0.094761	99.02%	0.000939	0.98%	0.095700
VanEck CEF Muni Income ETF	XMPT	10/07/2022	0.094464	99.02%	0.000936	0.98%	0.095400
VanEck CEF Muni Income ETF	XMPT	11/07/2022	0.081097	99.02%	0.000803	0.98%	0.081900
VanEck CEF Muni Income ETF	XMPT	12/07/2022	0.080404	99.02%	0.000796	0.98%	0.081200
VanEck CEF Muni Income ETF	XMPT	12/30/2022	0.079017	99.02%	0.000783	0.98%	0.079800
VanEck CEF Muni Income ETF Total			\$ 1.083630	98.63%	\$ 0.015070	1.37%	\$ 1.098700

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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	2.14 %	1.31 %	1.65 %	0.49 %
Alaska	0.11	0.26	0.11	-
American Samoa	0.13	-	-	-
Arizona	2.57	1.18	1.89	1.60
Arkansas	0.55	0.12	0.30	0.02
California	12.29	15.06	13.11	13.35
Colorado	3.67	1.65	2.89	2.93
Connecticut	0.76	2.30	1.15	0.41
Delaware	0.17	0.38	0.20	0.22
District of Columbia	0.75	1.79	1.21	1.82
Florida	6.61	3.49	5.09	5.27
Georgia	1.31	1.68	1.75	2.39
Guam	0.49	-	0.28	-
Hawaii	0.28	1.09	0.48	0.38
Idaho	0.06	0.02	0.08	0.08
Illinois	11.59	5.50	8.38	4.90
Indiana	0.40	0.78	0.61	0.60
Iowa	1.13	0.21	0.68	0.66
Kansas	0.75	0.78	0.55	0.16
Kentucky	0.43	0.77	0.77	0.88
Louisiana	0.89	0.95	0.97	1.04
Maine	0.25	-	0.12	-
Maryland	1.17	2.56	1.42	1.59
Massachusetts	1.09	2.74	1.99	3.38
Michigan	0.95	1.07	1.21	2.20
Minnesota	0.90	0.91	0.74	0.86
Mississippi	0.14	0.37	0.16	-
Missouri	1.07	0.47	0.83	0.59
Montana	0.07	0.03	0.05	-
Nebraska	0.11	0.47	0.34	0.55
Nevada	0.43	1.22	0.70	1.37
New Hampshire	0.79	0.02	0.39	0.56
New Jersey	5.34	4.96	6.13	3.06
New Mexico	0.16	-	0.22	0.33
New York	9.50	17.41	12.76	20.94
North Carolina	0.48	1.80	0.93	1.49
North Dakota	0.43	0.10	0.26	-
Northern Mariana Islands	0.15	-	0.05	-
Ohio	4.04	2.64	4.07	2.94
Oklahoma	1.02	0.20	0.53	0.56
Oregon	0.18	1.36	0.66	1.22
Pennsylvania	3.57	3.94	5.26	4.58
Puerto Rico	5.57	0.01	2.89	-
Rhode Island	0.38	0.26	0.30	-
South Carolina	0.50	0.66	1.06	0.20
South Dakota	0.14	0.09	0.09	0.12
Tennessee	0.75	1.40	0.93	0.65
Texas	5.28	8.32	6.38	9.72
U.S. Virgin Islands	0.82	-	0.37	-
Utah	0.57	0.41	0.58	0.70
Vermont	0.05	-	0.03	-
Virginia	1.82	1.87	1.69	1.64
Washington	1.39	3.67	2.13	1.89
West Virginia	0.50	0.28	0.35	0.50
Wisconsin	3.30	1.41	2.13	0.91
Wyoming	0.01	0.03	0.03	0.25
Other U.S. Territories	-	-	0.07	-
Alternative Minimum Tax %	15.88 %	- %	9.76 %	- %

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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	2.09 %	4.08 %	- %	1.46 %
Alaska	-	-	-	0.09
American Samoa	0.13	-	-	-
Arizona	2.32	0.79	4.74	2.22
Arkansas	0.57	-	-	0.32
California	5.29	13.63	36.23	9.12
Colorado	2.57	0.75	-	4.75
Connecticut	0.54	3.15	2.53	0.82
Delaware	0.07	0.35	-	0.15
District of Columbia	0.46	0.99	-	1.67
Florida	8.44	2.69	-	6.09
Georgia	1.56	5.87	-	1.86
Guam	0.89	0.14	-	0.17
Hawaii	0.18	0.37	3.86	0.41
Idaho	-	-	-	0.33
Illinois	14.82	5.22	-	10.78
Indiana	1.03	0.51	-	1.24
Iowa	1.63	1.43	-	0.62
Kansas	0.16	0.06	-	0.26
Kentucky	0.34	4.51	-	0.91
Louisiana	1.38	0.95	-	1.11
Maine	0.06	0.05	-	0.24
Maryland	0.99	2.19	-	1.40
Massachusetts	0.50	2.27	5.43	1.77
Michigan	1.02	1.00	-	2.55
Minnesota	0.66	0.66	0.04	0.73
Mississippi	0.08	0.08	-	0.23
Missouri	1.21	1.71	-	1.29
Montana	0.03	-	-	0.08
Nebraska	0.10	2.44	-	0.44
Nevada	1.01	0.84	0.19	0.66
New Hampshire	0.30	-	-	0.27
New Jersey	6.69	2.27	-	5.22
New Mexico	0.47	1.70	-	0.18
New York	8.59	12.91	32.27	8.54
North Carolina	0.36	0.97	3.94	0.86
North Dakota	1.57	-	-	0.33
Northern Mariana Islands	-	-	-	-
Ohio	2.15	2.51	1.63	3.66
Oklahoma	0.72	0.29	-	0.60
Oregon	0.16	0.49	0.63	0.59
Pennsylvania	5.66	3.22	4.48	3.82
Puerto Rico	5.54	-	-	3.40
Rhode Island	0.37	0.22	-	0.64
South Carolina	0.88	1.58	-	2.15
South Dakota	-	0.21	-	0.23
Tennessee	1.12	2.33	-	0.76
Texas	7.27	6.70	-	8.15
U.S. Virgin Islands	1.29	-	-	0.14
Utah	0.41	1.85	-	0.56
Vermont	-	-	-	0.07
Virginia	1.77	1.46	-	1.38
Washington	1.94	2.39	3.05	1.92
West Virginia	0.47	0.65	-	0.40
Wisconsin	2.14	1.52	0.89	2.29
Wyoming	-	-	0.09	0.05
Other U.S. Territories	-	-	-	0.02
Alternative Minimum Tax %	21.42 %	- %	13.87 %	12.37 %

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 2022 for each of the VanEck ETFs that distributed QDI during 2022. 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	12/23/2022	\$ 0.575900	\$ -	\$ 0.091168	\$ 0.667068	\$ 0.455419	68.27%
VanEck Biotech ETF	BBH	12/23/2022	0.748800	-	-	0.748800	0.748800	100.00%
VanEck BDC Income ETF	BIZD	04/07/2022	0.347000	\$ -	\$ -	\$ 0.347000	\$ 0.006819	1.97%
VanEck BDC Income ETF	BIZD	07/08/2022	0.406700	-	-	0.406700	0.004926	1.21%
VanEck BDC Income ETF	BIZD	10/07/2022	0.409700	-	-	0.409700	0.004962	1.21%
VanEck BDC Income ETF	BIZD	12/30/2022	0.422700	-	-	0.422700	0.005120	1.21%
VanEck BDC Income ETF Total			\$ 1.586100	\$ -	\$ -	\$ 1.586100	\$ 0.021827	1.38%
VanEck Gaming ETF	BJK	12/23/2022	\$ 0.168300	\$ -	\$ 0.006800	\$ 0.175100	\$ 0.143768	82.11%
VanEck Brazil Small-Cap ETF	BRF	12/23/2022	0.555343 (c)	-	0.031341	0.586684	0.014530	2.48%
VanEck Social Sentiment ETF	BUZZ	12/23/2022	0.048800	-	-	0.048800	0.048800	100.00%
VanEck Oil Refiners ETF	CRAK	12/23/2022	0.960000	-	0.116084	1.076084	1.076084	100.00%
VanEck Digital India ETF	DGIN	12/23/2022	0.270000	-	0.082440	0.352440	0.352440	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	04/07/2022	\$ 0.257000	\$ -	\$ -	\$ 0.257000	\$ 0.257000	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	07/08/2022	0.197400	-	-	0.197400	0.197400	100.00%
VanEck Durable High Dividend ETF (d)	DURA	10/07/2022	0.252700	-	-	0.252700	0.252700	100.00%
VanEck Durable High Dividend ETF (d)	DURA	12/30/2022	0.253600	-	-	0.253600	0.253600	100.00%
VanEck Durable High Dividend ETF Total			\$ 0.960700	\$ -	\$ -	\$ 0.960700	\$ 0.960700	100.00%
VanEck Egypt Index ETF	EGPT	12/23/2022	\$ 0.266700	\$ -	\$ 0.030461	\$ 0.297161	\$ 0.297161	100.00%
VanEck Energy Income ETF	EINC	02/07/2022	\$ 0.129653 (c)	\$ -	\$ -	\$ 0.129653	\$ 0.129653	100.00%
VanEck Energy Income ETF	EINC	05/06/2022	0.317762 (c)	-	-	0.317762	0.317762	100.00%
VanEck Energy Income ETF	EINC	08/05/2022	0.182507 (c)	-	-	0.182507	0.182507	100.00%
VanEck Energy Income ETF	EINC	11/07/2022	0.125200 (c)	-	-	0.125200	0.125200	100.00%
VanEck Energy Income ETF Total			\$ 0.755122 (c)	\$ -	\$ -	\$ 0.755122	\$ 0.755122	100.00%
VanEck Video Gaming and eSports ETF	ESPO	12/23/2022	\$ 0.391700	\$ -	\$ 0.066707	\$ 0.458407	\$ 0.458407	100.00%
VanEck Environmental Services ETF	EVX	12/23/2022	0.558800	-	-	0.558800	0.558800	100.00%
VanEck Gold Miners ETF	GDX	12/23/2022	0.476200	-	0.055800	0.532000	0.532000	100.00%
VanEck Junior Gold Miners ETF	GDXJ	12/23/2022	0.182500	-	-	0.182500	0.182500	100.00%
VanEck China Growth Leaders ETF	GLCN	12/23/2022	0.575000	-	0.056493	0.631493	0.616638	97.65%
VanEck India Growth Leaders ETF	GLIN	12/23/2022	0.555600	-	0.228695	0.784295	0.784295	100.00%
VanEck Green Metals ETF	GMET	12/23/2022	0.725000	-	0.069638	0.794638	0.794638	100.00%
VanEck Natural Resources ETF	HAP	12/23/2022	1.614000	-	-	1.614000	1.614000	100.00%
VanEck Indonesia Index ETF	IDX	12/23/2022	0.631600	-	0.180023	0.811623	0.811623	100.00%
VanEck Dynamic High Income ETF	INC	12/07/2022	\$ 0.077800	\$ -	\$ -	\$ 0.077800	\$ 0.011670	15.00%
VanEck Dynamic High Income ETF	INC	12/30/2022	0.180000	-	-	0.180000	0.027000	15.00%
VanEck Dynamic High Income ETF Total			\$ 0.257800	\$ -	\$ -	\$ 0.257800	\$ 0.038670	15.00%
VanEck Israel ETF	ISRA	12/23/2022	\$ 0.484800	\$ -	\$ 0.223873	\$ 0.708673	\$ 0.694022	97.93%
VanEck Long/Flat Trend ETF	LFEQ	12/30/2022	0.406500	-	-	0.406500	0.284272	69.93%
VanEck Morningstar Wide Moat ETF	MOAT	12/23/2022	0.811900	-	-	0.811900	0.811900	100.00%
VanEck Agribusiness ETF	MOO	12/23/2022	1.846600	-	-	1.846600	1.454331	78.76%

(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 September 28, 2022, VanEck Morningstar Durable Dividend ETF was renamed VanEck Durable High Dividend ETF.

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 2022 for each of the VanEck ETFs that distributed QDI during 2022. 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	04/07/2022	\$ 0.217007	\$ -	\$ -	\$ 0.217007	\$ 0.009328	4.30%
VanEck Mortgage REIT Income ETF	MORT	07/08/2022	0.241610	-	-	0.241610	0.007204	2.98%
VanEck Mortgage REIT Income ETF	MORT	10/07/2022	0.305250	-	-	0.305250	0.009102	2.98%
VanEck Mortgage REIT Income ETF	MORT	12/30/2022	0.295260	-	-	0.295260	0.008804	2.98%
VanEck Mortgage REIT Income ETF Total			\$ 1.059127	\$ -	\$ -	\$ 1.059127	\$ 0.034438	3.25%
VanEck Morningstar ESG Moat ETF	MOTE	12/23/2022	\$ 0.214300	\$ -	\$ -	\$ 0.214300	\$ 0.214300	100.00%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/23/2022	0.700000	-	-	0.700000	0.700000	100.00%
VanEck Morningstar International Moat ETF	MOTI	12/23/2022	0.947400	-	0.080637	1.028037	0.350573	34.10%
VanEck Uranium+Nuclear Energy ETF	NLR	12/23/2022	1.109300	-	0.064533	1.173833	0.868224	73.96%
VanEck Oil Services ETF	OIH	12/23/2022	2.888700	-	-	2.888700	2.888700	100.00%
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2022	\$ 0.042741	\$ -	\$ -	\$ 0.042741	\$ 0.012701	29.72%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2022	0.126240	-	-	0.126240	0.037514	29.72%
VanEck Preferred Securities ex Financials ETF	PFXF	04/07/2022	0.092180	-	-	0.092180	0.027393	29.72%
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2022	0.039910	-	-	0.039910	0.011860	29.72%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2022	0.126400	-	-	0.126400	0.032084	25.38%
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2022	0.092900	-	-	0.092900	0.023581	25.38%
VanEck Preferred Securities ex Financials ETF	PFXF	08/05/2022	0.054400	-	-	0.054400	0.013808	25.38%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2022	0.123500	-	-	0.123500	0.031348	25.38%
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2022	0.104000	-	-	0.104000	0.026399	25.38%
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2022	0.069800	-	-	0.069800	0.017717	25.38%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2022	0.142500	-	-	0.142500	0.036171	25.38%
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2022	0.092900	-	-	0.092900	0.023581	25.38%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.107471	\$ -	\$ -	\$ 1.107471	\$ 0.294157	26.56%
VanEck Pharmaceutical ETF	PPH	04/07/2022	\$ 0.442900	\$ -	\$ -	\$ 0.442900	\$ 0.442900	100.00%
VanEck Pharmaceutical ETF	PPH	07/08/2022	0.249600	-	-	0.249600	0.249600	100.00%
VanEck Pharmaceutical ETF	PPH	10/07/2022	0.269600	-	-	0.269600	0.269600	100.00%
VanEck Pharmaceutical ETF	PPH	12/30/2022	0.240000	-	-	0.240000	0.240000	100.00%
VanEck Pharmaceutical ETF Total			\$ 1.202100	\$ -	\$ -	\$ 1.202100	\$ 1.202100	100.00%
VanEck Inflation Allocation ETF	RAAX	12/30/2022	\$ 0.378400	\$ -	\$ 0.003496	\$ 0.381896	\$ 0.241032	63.11%
VanEck Rare Earth/Strategic Metals ETF	REMX	12/23/2022	1.186700	-	-	1.186700	0.008867	0.75%
VanEck Green Infrastructure ETF	RNEW	12/23/2022	0.060000	-	-	0.060000	0.060000	100.00%
VanEck Retail ETF	RTH	12/23/2022	1.844800	-	-	1.844800	1.844800	100.00%
VanEck Steel ETF	SLX	12/23/2022	2.870577 (c)	-	-	2.870577	2.057359	71.67%
VanEck Semiconductor ETF	SMH	12/23/2022	2.401000	-	-	2.401000	2.401000	100.00%
VanEck Low Carbon Energy ETF	SMOG	12/23/2022	1.458000	-	0.164985	1.622985	1.622985	100.00%
VanEck Morningstar SMID Moat ETF	SMOT	12/23/2022	0.064400	-	-	0.064400	0.064400	100.00%
VanEck Vietnam ETF	VNM	12/23/2022	\$ 0.110600	\$ -	\$ 0.012367	\$ 0.122967	\$ 0.011888	9.67%
VanEck Vietnam ETF	VNM	12/30/2022	0.003400	-	0.000380	0.003780	0.000366	9.67%
VanEck Vietnam ETF Total			\$ 0.114000	\$ -	\$ 0.012747	\$ 0.126747	\$ 0.012254	9.67%
VanEck Future of Food ETF	YUMY	12/23/2022	\$ 0.256000	\$ -	\$ -	\$ 0.256000	\$ 0.256000	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 - 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 2022 for each of the VanEck ETFs that had DRD during 2022. 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	12/23/2022	\$ 0.748800	\$ -	\$ -	\$ 0.748800	100.00%
VanEck Gaming ETF	BJK	12/23/2022	0.168300	-	0.006800	0.175100	6.92%
VanEck Social Sentiment ETF	BUZZ	12/23/2022	0.048800	-	-	0.048800	100.00%
VanEck Oil Refiners ETF	CRAK	12/23/2022	0.960000	-	0.116084	1.076084	25.28%
VanEck Morningstar Durable Dividend ETF	DURA	04/07/2022	\$ 0.257000	\$ -	\$ -	\$ 0.257000	100.00%
VanEck Morningstar Durable Dividend ETF	DURA	07/08/2022	0.197400	-	-	0.197400	100.00%
VanEck Durable High Dividend ETF (d)	DURA	10/07/2022	0.252700	-	-	0.252700	100.00%
VanEck Durable High Dividend ETF (d)	DURA	12/30/2022	0.253600	-	-	0.253600	100.00%
VanEck Durable High Dividend ETF Total			\$ 0.960700	\$ -	\$ -	\$ 0.960700	100.00%
VanEck Energy Income ETF	EINC	02/07/2022	\$ 0.129653 (c)	\$ -	\$ -	\$ 0.129653	100.00%
VanEck Energy Income ETF	EINC	05/06/2022	0.317762 (c)	-	-	0.317762	100.00%
VanEck Energy Income ETF	EINC	08/05/2022	0.182507 (c)	-	-	0.182507	100.00%
VanEck Energy Income ETF	EINC	11/07/2022	0.125200 (c)	-	-	0.125200	100.00%
VanEck Energy Income ETF Total			\$ 0.755122 (c)	\$ -	\$ -	\$ 0.755122	100.00%
VanEck Video Gaming and eSports ETF	ESPO	12/23/2022	\$ 0.391700	\$ -	\$ 0.066707	\$ 0.458407	11.41%
VanEck Environmental Services ETF	EVX	12/23/2022	0.558800	-	-	0.558800	100.00%
VanEck Gold Miners ETF	GDX	12/23/2022	0.476200	-	0.055800	0.532000	32.93%
VanEck Junior Gold Miners ETF	GDXJ	12/23/2022	0.182500	-	-	0.182500	2.60%
VanEck Green Metals ETF	GMET	12/23/2022	0.725000	-	0.069638	0.794638	8.60%
VanEck Natural Resources ETF	HAP	12/23/2022	1.614000	-	-	1.614000	32.53%
VanEck Dynamic High Income ETF	INC	12/07/2022	\$ 0.077800	\$ -	\$ -	\$ 0.077800	15.76%
VanEck Dynamic High Income ETF	INC	12/30/2022	0.180000	-	-	0.180000	15.76%
VanEck Dynamic High Income ETF Total			\$ 0.257800	\$ -	\$ -	\$ 0.257800	15.76%
VanEck Israel ETF	ISRA	12/23/2022	\$ 0.484800	\$ -	\$ 0.223873	\$ 0.708673	0.35%
VanEck Long/Flat Trend ETF	LFEQ	12/30/2022	0.406500	-	-	0.406500	69.06%
VanEck Morningstar Wide Moat ETF	MOAT	12/23/2022	0.811900	-	-	0.811900	100.00%
VanEck Agribusiness ETF	MOO	12/23/2022	1.846600	-	-	1.846600	27.84%
VanEck Morningstar ESG Moat ETF	MOTE	12/23/2022	0.214300	-	-	0.214300	100.00%
VanEck Morningstar Global Wide Moat ETF	MOTG	12/23/2022	0.700000	-	-	0.700000	55.31%
VanEck Morningstar International Moat ETF	MOTI	12/23/2022	0.947400	-	0.080637	1.028037	0.53%
VanEck Uranium+Nuclear Energy ETF	NLR	12/23/2022	1.109300	-	0.064533	1.173833	37.08%
VanEck Oil Services ETF	OIH	12/23/2022	2.888700	-	-	2.888700	83.55%

(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 September 28, 2022, VanEck Morningstar Durable Dividend ETF was renamed VanEck Durable High Dividend ETF.

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 2022 for each of the VanEck ETFs that had DRD during 2022. 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	02/07/2022	\$ 0.042741	\$ -	\$ -	\$ 0.042741	24.00%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2022	0.126240	-	-	0.126240	24.00%
VanEck Preferred Securities ex Financials ETF	PFXF	04/07/2022	0.092180	-	-	0.092180	24.00%
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2022	0.039910	-	-	0.039910	24.00%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2022	0.126400	-	-	0.126400	23.56%
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2022	0.092900	-	-	0.092900	23.56%
VanEck Preferred Securities ex Financials ETF	PFXF	08/05/2022	0.054400	-	-	0.054400	23.56%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2022	0.123500	-	-	0.123500	23.56%
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2022	0.104000	-	-	0.104000	23.56%
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2022	0.069800	-	-	0.069800	23.56%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2022	0.142500	-	-	0.142500	23.56%
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2022	0.092900	-	-	0.092900	23.56%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.107471	\$ -	\$ -	\$ 1.107471	23.68%
VanEck Pharmaceutical ETF	PPH	04/07/2022	\$ 0.442900	\$ -	\$ -	\$ 0.442900	70.31%
VanEck Pharmaceutical ETF	PPH	07/08/2022	0.249600	-	-	0.249600	70.31%
VanEck Pharmaceutical ETF	PPH	10/07/2022	0.269600	-	-	0.269600	70.31%
VanEck Pharmaceutical ETF	PPH	12/30/2022	0.240000	-	-	0.240000	99.24%
VanEck Pharmaceutical ETF Total			\$ 1.202100	\$ -	\$ -	\$ 1.202100	76.87%
VanEck Inflation Allocation ETF	RAAX	12/30/2022	\$ 0.378400	\$ -	\$ 0.003496	\$ 0.381896	23.38%
VanEck Green Infrastructure ETF	RNEW	12/23/2022	0.060000	-	-	0.060000	100.00%
VanEck Retail ETF	RTH	12/23/2022	1.844800	-	-	1.844800	100.00%
VanEck Steel ETF	SLX	12/23/2022	2.870577 (c)	-	-	2.870577	12.30%
VanEck Semiconductor ETF	SMH	12/23/2022	2.401000	-	-	2.401000	98.07%
VanEck Low Carbon Energy ETF	SMOG	12/23/2022	1.458000	-	0.164985	1.622985	17.11%
VanEck Morningstar SMID Moat ETF	SMOT	12/23/2022	0.064400	-	-	0.064400	100.00%
VanEck Future of Food ETF	YUMY	12/23/2022	0.256000	-	-	0.256000	48.43%

(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 3 - LONG TERM CAPITAL GAINS

The Funds listed below paid distributions during calendar year 2022 that were considered to be long-term capital gains.

Fund Name	Ticker Symbol	Payable Date	Long-Term Capital Gains Paid Per Share
VanEck Morningstar Global Wide Moat ETF	MOTG	12/23/2022	\$ 0.470200

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 Distribution Per Share	Federal Obligation Interest as a Percentage of the Total Distribution
VanEck Long/Flat Trend ETF	LFEQ	12/30/2022	\$ 0.406500	61.84%

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	12/23/2022	\$ 0.575900	\$ 0.091168	\$ 0.667068	100.00%	68.27%
VanEck Gaming ETF	BJK	12/23/2022	0.168300	0.006800	0.175100	53.51%	53.51%
VanEck Brazil Small-Cap ETF	BRF	12/23/2022	0.555343 (c)	0.031341	0.586684	91.20%	2.48%
VanEck Oil Refiners ETF	CRAK	12/23/2022	0.960000	0.116084	1.076084	79.69%	79.69%
VanEck Digital India ETF	DGIN	12/23/2022	0.270000	0.082440	0.352440	77.47%	77.47%
VanEck Egypt Index ETF	EGPT	12/23/2022	0.266700	0.030461	0.297161	88.10%	88.10%
VanEck Video Gaming and eSports ETF	ESPO	12/23/2022	0.391700	0.066707	0.458407	93.55%	93.55%
VanEck Gold Miners ETF	GDX	12/23/2022	0.476200	0.055800	0.532000	72.14%	72.14%
VanEck Junior Gold Miners ETF	GDXJ	12/23/2022	0.182500	-	0.182500	100.00%	100.00%
VanEck China Growth Leaders ETF	GLCN	12/23/2022	0.575000	0.056493	0.631493	93.10%	93.10%
VanEck India Growth Leaders ETF	GLIN	12/23/2022	0.555600	0.228695	0.784295	100.00%	100.00%
VanEck Green Metals ETF	GMET	12/23/2022	0.725000	0.069638	0.794638	83.68%	83.68%
VanEck Natural Resources ETF	HAP	12/23/2022	1.614000	-	1.614000	0.26%	0.26%
VanEck Dynamic High Income ETF	INC	12/07/2022	\$ 0.077800	\$ -	\$ 0.077800	13.48%	13.48%
VanEck Dynamic High Income ETF	INC	12/30/2022	0.180000	-	0.180000	13.48%	13.48%
VanEck Dynamic High Income ETF Total			\$ 0.257800	\$ -	\$ 0.257800	13.48%	13.48%
VanEck Indonesia Index ETF	IDX	12/23/2022	\$ 0.631600	\$ 0.180023	\$ 0.811623	99.13%	99.13%
VanEck Israel ETF	ISRA	12/23/2022	0.484800	0.223873	0.708673	83.96%	83.96%
VanEck Morningstar International Moat ETF	MOTI	12/23/2022	0.947400	0.080637	1.028037	99.84%	34.10%
VanEck Uranium+Nuclear Energy ETF	NLR	12/23/2022	1.109300	0.064533	1.173833	10.16%	10.16%
VanEck Inflation Allocation ETF	RAAX	12/30/2022	0.378400	0.003496	0.381896	9.35%	9.35%
VanEck Rare Earth/Strategic Metals ETF	REMX	12/23/2022	1.186700	-	1.186700	1.36%	0.75%
VanEck Steel ETF	SLX	12/23/2022	2.870577 (c)	-	2.870577	1.31%	1.31%
VanEck Low Carbon Energy ETF	SMOG	12/23/2022	1.458000	0.164985	1.622985	86.16%	86.16%
VanEck Vietnam ETF	VNM	12/23/2022	\$ 0.110600	\$ 0.012367	\$ 0.122967	73.67%	9.67%
VanEck Vietnam ETF	VNM	12/30/2022	0.003400	0.000380	0.003780	73.67%	9.67%
VanEck Vietnam ETF Total			\$ 0.114000	\$ 0.012747	\$ 0.126747	73.67%	9.67%

(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	02/07/2022	\$ 0.051689	\$ -	\$ 0.051689	99.57%
VanEck China Bond ETF	CBON	03/07/2022	0.073007	-	0.073007	99.57%
VanEck China Bond ETF	CBON	04/07/2022	0.057043	-	0.057043	99.57%
VanEck China Bond ETF	CBON	04/29/2022	0.061898	0.000444	0.062342	99.57%
VanEck China Bond ETF	CBON	06/07/2022	- (c)	-	-	0.00%
VanEck China Bond ETF	CBON	07/08/2022	- (c)	-	-	0.00%
VanEck China Bond ETF	CBON	08/05/2022	- (c)	-	-	0.00%
VanEck China Bond ETF	CBON	09/08/2022	- (c)	-	-	0.00%
VanEck China Bond ETF	CBON	10/07/2022	- (c)	-	-	0.00%
VanEck China Bond ETF	CBON	11/07/2022	- (c)	-	-	0.00%
VanEck China Bond ETF	CBON	12/07/2022	- (c)	-	-	0.00%
VanEck China Bond ETF	CBON	12/30/2022	- (c)	-	-	0.00%
VanEck China Bond ETF Total			\$ 0.243637	\$ 0.000444	\$ 0.244081	99.57%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2022	\$ - (c)	\$ 0.005944	\$ 0.005944	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/07/2022	- (c)	0.005152	0.005152	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/07/2022	- (c)	0.004077	0.004077	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/29/2022	- (c)	0.005317	0.005317	100.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/07/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/08/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/05/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/07/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/07/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/30/2022	- (c)	-	-	0.00%
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ -	\$ 0.020490	\$ 0.020490	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.

(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	02/07/2022	\$ 0.040500	\$ -	\$ 0.040500	55.51%
VanEck Green Bond ETF	GRNB	03/07/2022	0.043100	-	0.043100	55.51%
VanEck Green Bond ETF	GRNB	04/07/2022	0.053000	-	0.053000	55.51%
VanEck Green Bond ETF	GRNB	05/06/2022	0.043900	-	0.043900	61.54%
VanEck Green Bond ETF	GRNB	06/07/2022	0.054100	-	0.054100	61.54%
VanEck Green Bond ETF	GRNB	07/08/2022	0.050600	-	0.050600	61.54%
VanEck Green Bond ETF	GRNB	08/05/2022	0.054300	-	0.054300	61.54%
VanEck Green Bond ETF	GRNB	09/08/2022	0.049500	-	0.049500	61.54%
VanEck Green Bond ETF	GRNB	10/07/2022	0.045200	-	0.045200	61.54%
VanEck Green Bond ETF	GRNB	11/07/2022	0.050700	-	0.050700	61.54%
VanEck Green Bond ETF	GRNB	12/07/2022	0.055700	-	0.055700	61.54%
VanEck Green Bond ETF	GRNB	12/30/2022	0.056900	-	0.056900	61.54%
VanEck Green Bond ETF Total			\$ 0.597500	\$ -	\$ 0.597500	60.02%
VanEck Emerging Markets High Yield Bond ETF	HYEM	02/07/2022	\$ 0.086700	\$ -	\$ 0.086700	96.23%
VanEck Emerging Markets High Yield Bond ETF	HYEM	03/07/2022	0.094500	-	0.094500	96.23%
VanEck Emerging Markets High Yield Bond ETF	HYEM	04/07/2022	0.105000	-	0.105000	96.23%
VanEck Emerging Markets High Yield Bond ETF	HYEM	05/06/2022	0.103100	-	0.103100	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	06/07/2022	0.107200	-	0.107200	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	07/08/2022	0.118000	-	0.118000	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	08/05/2022	0.119000	-	0.119000	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	09/08/2022	0.074300	-	0.074300	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	10/07/2022	0.083500	-	0.083500	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	11/07/2022	0.101200	-	0.101200	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/07/2022	0.090900	-	0.090900	95.19%
VanEck Emerging Markets High Yield Bond ETF	HYEM	12/30/2022	0.094600	-	0.094600	95.19%
VanEck Emerging Markets High Yield Bond ETF Total			\$ 1.178000	\$ -	\$ 1.178000	95.56%
VanEck International High Yield Bond ETF	IHY	02/07/2022	\$ 0.079700	\$ -	\$ 0.079700	100.00%
VanEck International High Yield Bond ETF	IHY	03/07/2022	0.075900	-	0.075900	100.00%
VanEck International High Yield Bond ETF	IHY	04/07/2022	0.084300	-	0.084300	100.00%
VanEck International High Yield Bond ETF	IHY	04/29/2022	0.086900	0.000021	0.086921	100.00%
VanEck International High Yield Bond ETF	IHY	06/07/2022	0.087200	-	0.087200	100.00%
VanEck International High Yield Bond ETF	IHY	07/08/2022	0.082300	-	0.082300	100.00%
VanEck International High Yield Bond ETF	IHY	08/05/2022	0.081800	-	0.081800	100.00%
VanEck International High Yield Bond ETF	IHY	09/08/2022	0.079600	-	0.079600	100.00%
VanEck International High Yield Bond ETF	IHY	10/07/2022	0.065800	-	0.065800	100.00%
VanEck International High Yield Bond ETF	IHY	11/07/2022	0.086900	-	0.086900	100.00%
VanEck International High Yield Bond ETF	IHY	12/07/2022	0.080600	-	0.080600	100.00%
VanEck International High Yield Bond ETF	IHY	12/30/2022	0.088100	-	0.088100	100.00%
VanEck International High Yield Bond ETF Total			\$ 0.979100	\$ 0.000021	\$ 0.979121	100.00%

(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 2022 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 and Long-Term Capital Gains
VanEck Brazil Small-Cap ETF	BRF	12/23/2022	\$ 0.555343	\$ 0.031341	\$ 0.586684	99.70%	\$ 0.001757	0.30%	\$ 0.588441
VanEck China Bond ETF	CBON	02/07/2022	\$ 0.051689	\$ -	\$ 0.051689	97.34%	\$ 0.001411	2.66%	\$ 0.053100
VanEck China Bond ETF	CBON	03/07/2022	0.073007	-	0.073007	97.34%	0.001993	2.66%	0.075000
VanEck China Bond ETF	CBON	04/07/2022	0.057043	-	0.057043	97.34%	0.001557	2.66%	0.058600
VanEck China Bond ETF	CBON	04/29/2022	0.061898	0.000444	0.062342	97.34%	0.001702	2.66%	0.064044
VanEck China Bond ETF	CBON	06/07/2022	-	-	-	-	0.051300	100.00%	0.051300
VanEck China Bond ETF	CBON	07/08/2022	-	-	-	-	0.049000	100.00%	0.049000
VanEck China Bond ETF	CBON	08/05/2022	-	-	-	-	0.051900	100.00%	0.051900
VanEck China Bond ETF	CBON	09/08/2022	-	-	-	-	0.049000	100.00%	0.049000
VanEck China Bond ETF	CBON	10/07/2022	-	-	-	-	0.040100	100.00%	0.040100
VanEck China Bond ETF	CBON	11/07/2022	-	-	-	-	0.036100	100.00%	0.036100
VanEck China Bond ETF	CBON	12/07/2022	-	-	-	-	0.035100	100.00%	0.035100
VanEck China Bond ETF	CBON	12/30/2022	-	-	-	-	0.034400	100.00%	0.034400
VanEck China Bond ETF Total			\$ 0.243637	\$ 0.000444	\$ 0.244081	40.84%	\$ 0.353563	59.16%	\$ 0.597644
VanEck Energy Income ETF	EINC	02/07/2022	\$ 0.129653	\$ -	\$ 0.129653	42.76%	\$ 0.173547	57.24%	\$ 0.303200
VanEck Energy Income ETF	EINC	05/06/2022	0.317762	-	0.317762	42.76%	0.425338	57.24%	0.743100
VanEck Energy Income ETF	EINC	08/05/2022	0.182507	-	0.182507	42.76%	0.244293	57.24%	0.426800
VanEck Energy Income ETF	EINC	11/07/2022	0.125200	-	0.125200	40.00%	0.187800	60.00%	0.313000
VanEck Energy Income ETF Total			\$ 0.755122	\$ -	\$ 0.755122	42.28%	\$ 1.030978	57.72%	\$ 1.786100
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2022	\$ -	\$ 0.005944	\$ 0.005944	4.50%	\$ 0.126100	95.50%	\$ 0.132044
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	03/07/2022	-	0.005152	0.005152	4.50%	0.109300	95.50%	0.114452
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/07/2022	-	0.004077	0.004077	4.50%	0.086500	95.50%	0.090577
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	04/29/2022	-	0.005317	0.005317	4.50%	0.112800	95.50%	0.118117
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	06/07/2022	-	-	-	-	0.108000	100.00%	0.108000
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	07/08/2022	-	-	-	-	0.120700	100.00%	0.120700
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	08/05/2022	-	-	-	-	0.121800	100.00%	0.121800
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2022	-	-	-	-	0.121200	100.00%	0.121200
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	10/07/2022	-	-	-	-	0.117600	100.00%	0.117600
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	11/07/2022	-	-	-	-	0.118000	100.00%	0.118000
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2022	-	-	-	-	0.112400	100.00%	0.112400
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	12/30/2022	-	-	-	-	0.121300	100.00%	0.121300
VanEck J.P. Morgan EM Local Currency Bond ETF Total			\$ -	\$ 0.020490	\$ 0.020490	1.47%	\$ 1.375700	98.53%	\$ 1.396190
VanEck Mortgage REIT Income ETF	MORT	04/07/2022	\$ 0.217007	\$ -	\$ 0.217007	55.67%	\$ 0.172793	44.33%	\$ 0.389800
VanEck Mortgage REIT Income ETF	MORT	07/08/2022	0.241610	-	0.241610	74.00%	0.084890	26.00%	0.326500
VanEck Mortgage REIT Income ETF	MORT	10/07/2022	0.305250	-	0.305250	74.00%	0.107250	26.00%	0.412500
VanEck Mortgage REIT Income ETF	MORT	12/30/2022	0.295260	-	0.295260	74.00%	0.103740	26.00%	0.399000
VanEck Mortgage REIT Income ETF Total			\$ 1.059127	\$ -	\$ 1.059127	69.32%	\$ 0.468673	30.68%	\$ 1.527800
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2022	\$ 0.042741	\$ -	\$ 0.042741	94.35%	\$ 0.002559	5.65%	\$ 0.045300
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2022	0.126240	-	0.126240	94.35%	0.007560	5.65%	0.133800
VanEck Preferred Securities ex Financials ETF	PFXF	04/07/2022	0.092180	-	0.092180	94.35%	0.005520	5.65%	0.097700
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2022	0.039910	-	0.039910	94.35%	0.002390	5.65%	0.042300
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2022	0.126400	-	0.126400	100.00%	-	0.00%	0.126400
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2022	0.092900	-	0.092900	100.00%	-	0.00%	0.092900
VanEck Preferred Securities ex Financials ETF	PFXF	08/05/2022	0.054400	-	0.054400	100.00%	-	0.00%	0.054400
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2022	0.123500	-	0.123500	100.00%	-	0.00%	0.123500
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2022	0.104000	-	0.104000	100.00%	-	0.00%	0.104000
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2022	0.069800	-	0.069800	100.00%	-	0.00%	0.069800
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2022	0.142500	-	0.142500	100.00%	-	0.00%	0.142500
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2022	0.092900	-	0.092900	100.00%	-	0.00%	0.092900
VanEck Preferred Securities ex Financials ETF Total			\$ 1.107471	\$ -	\$ 1.107471	98.40%	\$ 0.018029	1.60%	\$ 1.125500
VanEck Steel ETF	SLX	12/23/2022	\$ 2.870577	\$ -	\$ 2.870577	99.79%	\$ 0.006123	0.21%	\$ 2.876700

SECTION 7 - SECTION 199A QUALIFIED BUSINESS INCOME

The Funds listed below paid distributions during calendar year 2022, 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	04/07/2022	\$ 0.347000	\$ -	\$ 0.347000	0.60%
VanEck BDC Income ETF	BIZD	07/08/2022	0.406700	-	0.406700	0.57%
VanEck BDC Income ETF	BIZD	10/07/2022	0.409700	-	0.409700	0.57%
VanEck BDC Income ETF	BIZD	12/30/2022	0.422700	-	0.422700	0.57%
VanEck BDC Income ETF Total			\$ 1.586100	\$ -	\$ 1.586100	0.58%
VanEck Gaming ETF	BJK	12/23/2022	\$ 0.168300	\$ -	\$ 0.168300	6.93%
VanEck Long/Flat Trend ETF	LFEQ	12/30/2022	0.406500	-	0.406500	0.53%
VanEck Mortgage REIT Income ETF	MORT	04/07/2022	\$ 0.389800	0.172793	\$ 0.217007	79.19%
VanEck Mortgage REIT Income ETF	MORT	07/08/2022	0.326500	0.084890	0.241610	65.69%
VanEck Mortgage REIT Income ETF	MORT	10/07/2022	0.412500	0.107250	0.305250	65.69%
VanEck Mortgage REIT Income ETF	MORT	12/30/2022	0.399000	0.103740	0.295260	65.69%
VanEck Mortgage REIT Income ETF Total			\$ 1.527800	\$ 0.468673	\$ 1.059127	68.46%
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2022	\$ 0.045300	0.002559	\$ 0.042741	6.77%
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2022	0.133800	0.007560	0.126240	6.77%
VanEck Preferred Securities ex Financials ETF	PFXF	04/07/2022	0.097700	0.005520	0.092180	6.77%
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2022	0.042300	0.002390	0.039910	6.77%
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2022	0.126400	-	0.126400	13.89%
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2022	0.092900	-	0.092900	13.89%
VanEck Preferred Securities ex Financials ETF	PFXF	08/05/2022	0.054400	-	0.054400	13.89%
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2022	0.123500	-	0.123500	13.89%
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2022	0.104000	-	0.104000	13.89%
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2022	0.069800	-	0.069800	13.89%
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2022	0.142500	-	0.142500	13.89%
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2022	0.092900	-	0.092900	13.89%
VanEck Preferred Securities ex Financials ETF Total			\$ 1.125500	\$ 0.018029	\$ 1.107471	11.95%
VanEck Inflation Allocation ETF	RAAX	12/30/2022	\$ 0.378400	\$ -	\$ 0.378400	7.00%

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 2022 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	02/07/2022	\$ 0.103300	\$ 0.081293	78.70%	\$ -
VanEck Fallen Angel High Yield Bond ETF	ANGL	03/07/2022	0.086600	0.068151	78.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	04/07/2022	0.099500	0.078303	78.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	05/06/2022	0.108900	0.083526	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	06/07/2022	0.109700	0.084140	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	07/08/2022	0.107600	0.082529	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	08/05/2022	0.109900	0.084293	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	09/08/2022	0.109700	0.084140	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	10/07/2022	0.104000	0.079768	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	11/07/2022	0.114200	0.087591	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/07/2022	0.105100	0.080611	76.70%	-
VanEck Fallen Angel High Yield Bond ETF	ANGL	12/30/2022	0.115800	0.088818	76.70%	-
VanEck Fallen Angel High Yield Bond ETF Total			\$ 1.274300	\$ 0.983163	77.15%	\$ -
VanEck BDC Income ETF	BIZD	04/07/2022	\$ 0.347000	\$ 0.128022	36.89%	\$ -
VanEck BDC Income ETF	BIZD	07/08/2022	0.406700	0.169261	41.62%	-
VanEck BDC Income ETF	BIZD	10/07/2022	0.409700	0.170510	41.62%	-
VanEck BDC Income ETF	BIZD	12/30/2022	0.422700	0.175920	41.62%	-
VanEck BDC Income ETF Total			\$ 1.586100	\$ 0.643713	40.58%	\$ -
VanEck Investment Grade Floating Rate ETF	FLTR	02/07/2022	\$ 0.011200	\$ 0.007018	62.66%	\$ -
VanEck Investment Grade Floating Rate ETF	FLTR	03/07/2022	0.010400	0.006516	62.66%	-
VanEck Investment Grade Floating Rate ETF	FLTR	04/07/2022	0.014600	0.009148	62.66%	-
VanEck Investment Grade Floating Rate ETF	FLTR	05/06/2022	0.017800	0.011552	64.90%	-
VanEck Investment Grade Floating Rate ETF	FLTR	06/07/2022	0.027500	0.017847	64.90%	-
VanEck Investment Grade Floating Rate ETF	FLTR	07/08/2022	0.034100	0.022130	64.90%	-
VanEck IG Floating Rate ETF (e)	FLTR	08/05/2022	0.047500	0.030826	64.90%	-
VanEck IG Floating Rate ETF (e)	FLTR	09/08/2022	0.065800	0.042702	64.90%	-
VanEck IG Floating Rate ETF (e)	FLTR	10/07/2022	0.064800	0.042053	64.90%	-
VanEck IG Floating Rate ETF (e)	FLTR	11/07/2022	0.079800	0.051788	64.90%	-
VanEck IG Floating Rate ETF (e)	FLTR	12/07/2022	0.095800	0.062172	64.90%	-
VanEck IG Floating Rate ETF (e)	FLTR	12/30/2022	0.100200	0.065027	64.90%	-
VanEck IG Floating Rate ETF Total			\$ 0.569500	\$ 0.368779	64.75%	\$ -
VanEck Green Bond ETF	GRNB	02/07/2022	\$ 0.040500	\$ 0.016053	39.64%	\$ -
VanEck Green Bond ETF	GRNB	03/07/2022	0.043100	0.017084	39.64%	-
VanEck Green Bond ETF	GRNB	04/07/2022	0.053000	0.021008	39.64%	-
VanEck Green Bond ETF	GRNB	05/06/2022	0.043900	0.015799	35.99%	-
VanEck Green Bond ETF	GRNB	06/07/2022	0.054100	0.019470	35.99%	-
VanEck Green Bond ETF	GRNB	07/08/2022	0.050600	0.018211	35.99%	-
VanEck Green Bond ETF	GRNB	08/05/2022	0.054300	0.019542	35.99%	-
VanEck Green Bond ETF	GRNB	09/08/2022	0.049500	0.017815	35.99%	-
VanEck Green Bond ETF	GRNB	10/07/2022	0.045200	0.016267	35.99%	-
VanEck Green Bond ETF	GRNB	11/07/2022	0.050700	0.018247	35.99%	-
VanEck Green Bond ETF	GRNB	12/07/2022	0.055700	0.020046	35.99%	-
VanEck Green Bond ETF	GRNB	12/30/2022	0.056900	0.020478	35.99%	-
VanEck Green Bond ETF Total			\$ 0.597500	\$ 0.220020	36.82%	\$ -
VanEck Dynamic High Income ETF	INC	12/07/2022	\$ 0.077800	\$ 0.008305	10.68%	\$ -
VanEck Dynamic High Income ETF	INC	12/30/2022	0.180000	0.019216	10.68%	-
VanEck Dynamic High Income ETF Total			\$ 0.257800	\$ 0.027521	10.68%	\$ -

(e) Effective September 1, 2022, VanEck Investment Grade Floating Rate ETF was renamed VanEck IG Floating Rate ETF.

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 2022 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	12/30/2022	\$ 0.406500	\$ 0.247300	60.84%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	02/07/2022	\$ 0.048000	\$ 0.029572	61.61%	\$ -
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	03/07/2022	0.043600	0.026861	61.61%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	04/07/2022	0.049300	0.030373	61.61%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	05/06/2022	0.049900	0.030211	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	06/07/2022	0.050100	0.030333	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	07/08/2022	0.044200	0.026760	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	08/05/2022	0.058600	0.035479	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	09/08/2022	0.058500	0.035418	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	10/07/2022	0.056900	0.034450	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	11/07/2022	0.064000	0.038748	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/07/2022	0.066000	0.039959	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF	MBBB	12/30/2022	0.071100	0.043047	60.54%	-
VanEck Moody's Analytics BBB Corporate Bond ETF Total			\$ 0.660200	\$ 0.401211	60.77%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	02/07/2022	\$ 0.042300	\$ 0.024192	57.19%	\$ -
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	03/07/2022	0.039600	0.022647	57.19%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	04/07/2022	0.047100	0.026937	57.19%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	05/06/2022	0.047900	0.026728	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	06/07/2022	0.051400	0.028681	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	07/08/2022	0.052000	0.029016	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	08/05/2022	0.055800	0.031136	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	09/08/2022	0.055400	0.030913	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	10/07/2022	0.053600	0.029909	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	11/07/2022	0.059200	0.033033	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/07/2022	0.055500	0.030969	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF	MIG	12/30/2022	0.067800	0.037832	55.80%	-
VanEck Moody's Analytics IG Corporate Bond ETF Total			\$ 0.627600	\$ 0.351993	56.09%	\$ -
VanEck Preferred Securities ex Financials ETF	PFXF	02/07/2022	\$ 0.042741	\$ 0.016322	38.19%	\$ -
VanEck Preferred Securities ex Financials ETF	PFXF	03/07/2022	0.126240	0.048207	38.19%	-
VanEck Preferred Securities ex Financials ETF	PFXF	04/07/2022	0.092180	0.035201	38.19%	-
VanEck Preferred Securities ex Financials ETF	PFXF	04/29/2022	0.039910	0.015240	38.19%	-
VanEck Preferred Securities ex Financials ETF	PFXF	06/07/2022	0.126400	0.036565	28.93%	-
VanEck Preferred Securities ex Financials ETF	PFXF	07/08/2022	0.092900	0.026874	28.93%	-
VanEck Preferred Securities ex Financials ETF	PFXF	08/05/2022	0.054400	0.015737	28.93%	-
VanEck Preferred Securities ex Financials ETF	PFXF	09/08/2022	0.123500	0.035726	28.93%	-
VanEck Preferred Securities ex Financials ETF	PFXF	10/07/2022	0.104000	0.030085	28.93%	-
VanEck Preferred Securities ex Financials ETF	PFXF	11/07/2022	0.069800	0.020192	28.93%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/07/2022	0.142500	0.041222	28.93%	-
VanEck Preferred Securities ex Financials ETF	PFXF	12/30/2022	0.092900	0.026874	28.93%	-
VanEck Preferred Securities ex Financials ETF Total			\$ 1.107471	\$ 0.348245	31.45%	\$ -

SECTION 9 - SECTION 163(j) INTEREST RELATED DIVIDENDS

The Funds listed below paid distributions during the calendar year 2022 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	\$ 1.274300	\$ 1.224730	96.11%
VanEck BDC Income ETF	BIZD	Quarterly	1.586100	0.659183	41.56%
VanEck China Bond ETF	CBON	Monthly	0.244081	0.243666	99.83%
VanEck CLO ETF	CLOI	Monthly	1.128300	1.126495	99.84%
VanEck J.P. Morgan EM Local Currency Bond ETF	EMLC	Monthly	0.020490	0.020482	99.96%
VanEck IG Floating Rate ETF (e)	FLTR	Monthly	0.569500	0.565001	99.21%
VanEck Green Bond ETF	GRNB	Monthly	0.597500	0.567625	95.00%
VanEck Emerging Markets High Yield Bond ETF	HYEM	Monthly	1.178000	1.168576	99.20%
VanEck International High Yield Bond ETF	IHY	Monthly	0.979121	0.974421	99.52%
VanEck Dynamic High Income ETF	INC	Monthly	0.257800	0.072829	28.25%
VanEck Long/Flat Trend ETF	LFEQ	Annual	0.406500	0.251380	61.84%
VanEck Moody's Analytics BBB Corporate ETF	MBBB	Monthly	0.660200	0.627454	95.04%
VanEck Moody's Analytics IG Corporate ETF	MIG	Monthly	0.627600	0.597538	95.21%
VanEck Preferred Securities ex Financials ETF	PFXF	Monthly	1.107471	0.419842	37.91%

(e) Effective September 1, 2022, VanEck Investment Grade Floating Rate ETF was renamed VanEck IG Floating Rate ETF.

‡ The information needed to complete the calculations for this ETF is not yet available. These amounts will be updated once the calculations are complete.