## Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	Issuer				
1 Issuer's name				2 Issuer's employer identification number (EIN)	
VANEOU VEOTODO INTE	DNATIONAL HIGH				
3 Name of contact for a		45-4597215 5 Email address of contact			
o Nume of contact for a	dollorial information	4 Telephor	e No. of contact	5 Email address of contact	
VanEck Shareholder Serv	vices		800-826-2333	info@VANECK.COM	
6 Number and street (or	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact			
666 THIRD AVENUE, 9TH	FLOOR	10.01	ter at a second	NEW YORK, NY 10017	
8 Date of action		9 Class	sification and description		
SEE STATEMENT 1		COMMO	N STOCK		
10 CUSIP number	11 Serial number(		12 Ticker symbol	13 Account number(s)	
92189F445			IHY		
Part II Organizat	ional Action Attac	ch additional	statements if needed. Se	e back of form for additional questions.	
14 Describe the organiz	ational action and, if a	applicable, the	date of the action or the date	e against which shareholders' ownership is measured for	
the action ► SEE S	TATEMENT 1				
15 Describe the quantita share or as a percent	tive effect of the orga age of old basis ► SE	nizational acti	on on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per	
16 Describe the calculation dates ► <u>SE</u>	on of the change in b	asis and the d	ata that supports the calculat	tion, such as the market values of securities and the	

Part	Ш	Organizational Action (continued)	)		1 490 7
17 L			n(s) and subsection(s) upon which the tax to	reatment is based	SEE STATEMENT 1
-					
·					
18 C	an an	y resulting loss be recognized? ► SEE S	TATEMENT 1		
-					
£					
-					
<b>19</b> P	rovide	any other information necessary to impler	nent the adjustment, such as the reportable	e tax year ▶ SEE S	TATEMENT 1
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-					
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	Unde	r penalties of perium. I declare that I have evan	nined this return, including accompanying sched	ules and statements	and to the best of my knowledge and
	belief	, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on all inform	nation of which prepar	er has any knowledge.
Sign		MW .		. /	/
Here	Signa	ture Mylling		Date ►	18
	Print	your name # JOHN CRIMMINS		Title <b>▶ CFO</b>	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa					self-employed
Use C	nly	Firm's name			Firm's EIN ▶
Send Fo	rm 89	Firm's address ►  37 (including accompanying statements) to	o: Department of the Treasury, Internal Rev		Phone no. en. UT 84201-0054

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

Issuer's Name: VanEck Vectors International High Yield Bond ETF (the "Fund")

EIN: 45-4597215

Ticker IHY

CUSIP: 92189F445 Classification: Common Stock

The Fund has determined that a portion of the distributions listed below that were paid during the taxable year ended April 30, 2018, are classified as return of capital:

					Total	lu a a una	Foreign	T-4-1	
			Ex		Total Distribution	Income Dividends	Taxes Deemed	Total Ordinary	Return
	Ticker	Record	Dividend	Payable	Paid	Paid	Paid	Income	of Capital
CUSIP	Symbol	Date	Date	Date	Per Share	Per Share	Per Share	Per Share	Per Share
92189F445	IHY	05/03/2017	05/01/2017	05/05/2017	\$ 0.087000	\$0.087000	\$0.001393	\$0.088393	\$ =
92189F445	IHY	06/05/2017	06/01/2017	06/07/2017	0.101200	0.101200	0.001620	0.102820	÷
92189F445	IHY	07/06/2017	07/03/2017	07/10/2017	0.094600	0.094600	0.001515	0.096115	2
92189F445	IHY	08/03/2017	08/01/2017	08/07/2017	0.091000	0.091000	0.001457	0.092457	±:
92189F445	IHY	09/06/2017	09/01/2017	09/08/2017	0.096300	0.096300	0.001542	0.097842	Te
92189F445	IHY	10/03/2017	10/02/2017	10/06/2017	0.076200	0.076200	0.001220	0.077420	
92189F445	IHY	11/02/2017	11/01/2017	11/07/2017	0.092100	0.092100	0.001475	0.093575	ne.
92189F445	łHY	12/04/2017	12/01/2017	12/07/2017	0.089400	0.089400	0.001432	0.090832	î/ <b>a</b> i
92189F445	IHY	12/28/2017	12/27/2017	01/03/2018	0.093700	0.093700	0.001500	0.095200	11 <b>2</b> 1
92189F445	IHY	02/02/2018	02/01/2018	02/07/2018	0.098000	0.056000	0.000077	0.056077	0.042000
92189F445	IHY	03/02/2018	03/01/2018	03/07/2018	0.061700	0.035257	0.000048	0.035305	0.026443
92189F445	IHY	04/03/2018	04/02/2018	04/06/2018	0.088600	0.050629	0.000069	0.050698	0.037971
92189F445	IHY	04/25/2018	04/24/2018	04/30/2018	0.087000	0.049714	0.000068	0.049782	0.037286
			Total		\$ 1.156800	\$ 1.013100	\$ 0.013416	\$ 1.026516	\$0.143700

A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective ex-dates.

If the shareholder has not sold or otherwise disposed of any shares during the period ended April 30, 2018 the information computed by the shareholder regarding the appropriate reduction in cost basis should be maintained in the shareholder's records until such time as the shareholder sells or otherwise disposes of such shares.

If the shareholder has sold or otherwise disposed of any shares during the period ended April 30, 2018, the shareholder should increase the recognized gain or decrease the recognized loss on the respective shares sold by the per share amount of the above-listed distribution multiplied by the respective shares held at each of the ex-dates listed which have been sold.

This information is being provided pursuant to Internal Revenue Code Section 6045(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. VanEck does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-800-826-2333 or visit the Fund's web site at www.vaneck.com.