► See separate instructions.

Part Reporting Issue

Part Reporting Issuer		
1 Issuer's name		2 Issuer's employer identification number (EIN)
VANECK VECTORS VIETNAM ETF		26-2589486
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
VANECK SHAREHOLDER SERVICES	866-826-2333	INFO@VANECK.COM
6 Number and street (or P.O. box if mail is no		7 City, town, or post office, state, and ZIP code of contact
666 THIRD AVENUE, 9TH FLOOR		NEW YORK, NY 10017
8 Date of action	9 Classification and description	
SEE STATEMENT 1	COMMON STOCK	
10 CUSIP number 11 Serial number	(s) 12 Ticker symbol	13 Account number(s)
92189F817	VNM	
Part II Organizational Action Atta	ch additional statements if needed. Se	e back of form for additional questions.
14 Describe the organizational action and, if	applicable, the date of the action or the date	e against which shareholders' ownership is measured for
the action ► SEE STATEMENT 1		
		ty in the hands of a U.S. taxpayer as an adjustment per
share or as a percentage of old basis \blacktriangleright	SEE STATEMENT 1	
16 Describe the calculation of the change in valuation dates ► SEE STATEMENT 1	basis and the data that supports the calcula	ation, such as the market values of securities and the

Form 8	937 (12-2	2017)				Page 2
Part		Organizational Action (continued)				· · · · · · · · · · · · · · · · · · ·
17		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	eatment i	is based ►	SEE STATEMENT 1
18	Can any	resulting loss be recognized? ► <u>SEE ST</u>	ATEMENT 1			
19	Provide	any other information necessary to implem	ent the adjustment, such as the reportab	le tax vea	r 🕨 SEE S	ΤΔΤΕΜΕΝΤ 1
15	riovide		ion the adjustment, such as the reportab		<u> 522 5</u>	
	Linde	r penalties of perjury, I declare that I have exam	ined this return including accompanying sche	dules and a	etatomonte	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 infor	mation of v	which prepar	er has any knowledge.
Sign		munis			7/	12021
Here	Signa	ture Man generation		Date ►	3/3	[]2021
	Print	your name► JOHN CRIMMINS		Title ►	CFO	
Paid			Preparer's signature	Date		Check if PTIN
	barer	Firm's name ►				self-employed Firm's EIN ►
Use	Only	Firm's name ► Firm's address ►	Phone no.			

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, 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 Vietnam ETF (the "Fund")
EIN:	26-2589486
Ticker	VNM
CUSIP:	92189F817
Classification:	Common Stock

The Fund has determined that a portion of the distributions listed below that were paid during the taxable year ended December 31, 2020, are classified as return of capital:

					Foreign				
					Total		Taxes	Total	
			Ex		Distribution	Income	Deemed	Ordinary	Return
	Ticker	Record	Dividend	Payable	Paid	Dividends	Paid	Income	of Capital
CUSIP	Symbol	Date	Date	Date	Per Share	Per Share	Per Share	Per Share	Per Share
92189F817	VNM	12/22/2020	12/21/2020	12/28/2020	\$ 0.070000	\$ 0.063017	\$ 0.009390	\$ 0.072407	\$ 0.006983

A return of capital is not considered taxable income to shareholders. Pursuant to Internal Revenue Code ("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 IRC 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 December 31, 2020 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 December 31, 2020, 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 exdates listed which have been sold.

This information is being provided pursuant to IRC Section 6045B(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.