



VanEck Investments Limited

November 2017

Guide for SMSF structures in completing a Form W-8BEN-E

Funds to which this guide applies:

ASX code	Fund name
CETF	VanEck Vectors ChinaAMC CSI 300 ETF
GDX	VanEck Vectors Gold Miners ETF
MOAT	VanEck Vectors Morningstar Wide Moat ETF

About this guide

This guide is to assist complying self-managed superannuation fund ('SMSF') structures when completing a Form W-8BEN-E (often referred to as W8BEN form) in relation to the above US domiciled Funds.

An example of a completed Form W-8BEN-E that will be relevant to the majority of SMSFs is attached.

The information in this guide, including the example, is of a general nature only and does not constitute legal, financial or tax advice and may not be relied upon as such. You should obtain professional financial and taxation advice in respect of your individual circumstances.

Fund distributions

The Funds distribute income once a year, generally in January.

Distributions are paid by Link usually within 21 days after the distribution period of the respective Fund.

Distributions are converted from US dollars into Australian dollars for payment to entitled investors.

The income paid is foreign income. There are no franking credits. US withholding tax will generally be levied on distributions paid to you as an Australian shareholder.

The US withholding tax rate is typically 30%, but is generally reduced to 15% under the Australia/US Double Tax Agreement.

About the Form W-8BEN-E

In order for a SMSF to take advantage of this reduced rate, the investors (trustees of the SMSF) should complete a Form W-8BEN-E. This form applies whether the trustees are individuals or a company.

If your SMSF is a new investor in a Fund, Link Market Services ('Link') the registrar will send to you a pre-populated Form W-8BEN-E within our 'Welcome to VanEck' information pack. If you have lost the form sent to you, a blank copy of the form is available from Link by phoning 1300 68 38 37, or our website www.vaneck.com.au/library/w-8ben-forms/.

A completed Form W-8BEN-E is valid for three years from the date of being accepted by Link. Link will send you a new form to complete before the expiry of the current form. This will ensure that you can continue to receive the lowest possible withholding tax rate on any US distributions.

About Form 1042 US annual statement

Whether you do or don't complete a W-8BEN-E form, US tax laws require Link to each year provide SMSF investors in a Fund with a statement called a Form 1042. This form contains information which is only relevant for US tax obligations. It is not relevant for Australian tax obligations.



Check list

Use this checklist in conjunction with the enclosed example form:

Section	Action required to each part of a Form W-8BEN-E	Checked
Full name(s) of registered holdings	If you are a new VanEck investor, this section is prepopulated when sent to you as part of our welcome pack. For replacement forms, the name, address and the SRN/HIN has to be entered exactly as it is stated on the fund register.	
Part 1	1. Write full name of the SMSF (the beneficial owner). Do not include name(s) of the trustee(s).	
	2. Insert 'Australia'	
	3. Leave blank	
	4. Check box next to 'Complex trust'	
	5. Check box next to 'Exempt retirement plans.'	
	6. Complete address details	
	7. Complete postal address details if required	
	8. Leave blank	
	9a. GIIN: Leave blank	
Part II	9b. Foreign TIN: Insert the SMSF's ABN or TFN	
	10, 11, 12 and 13: Leave blank	
Part III	14a: Check box and insert 'Australia'	
	14b, 14c, 15: Leave blank	
Parts IV to XIV	Leave blank	
Part XV	29a: Check box. Leave everything else blank.	
Parts XVI to XXVIII	Leave blank	
Part XXIX	Complete the Certification. As this is a US tax form, make sure you follow the date format: MM-DD-YYYY, as directed.	
Part XXX	Leave blank	
Post the original signed form to Link	After you have completed the form, make a copy for your records and post the original with your <u>original signature</u> to Link Market Service Limited, Locked Bag A14, Sydney South, NSW, 1235. Link cannot accept a copy. A reply paid envelope was provided in our welcome pack.	

Refer to the IRS publication www.irs.gov/pub/irs-pdf/iw8bene.pdf if you require more information about the Instructions for completing the Form W-8BEN-E.

For more information:

- Call 1300 68 38 37 / Go to vaneck.com.au

IMPORTANT NOTICE: Issued by VanEck Investments Limited ABN 22 146 596 116 AFSL 416755 ('VanEck'). VanEck is a wholly owned subsidiary of Van Eck Associates Corporation based in New York, United States. VanEck Vectors ETF Trust ARBN 604 339 808 (the 'Trust') is the issuer of shares in the US domiciled VanEck Vectors ETFs ('US Funds'). The Trust and the US Funds are regulated by US laws which differ from Australian laws. Trading in the US Funds' shares on ASX will be settled by CHESS Depositary Interests ('CDIs') which are also issued by the Trust. The Trust is organised in the State of Delaware, US. Liability of investors is limited. Van Eck Associates serves as the investment advisor to the US Funds. VanEck, on behalf of the Trust, is the authorised intermediary for the offering of CDIs over the US Funds' shares and issuer in respect of the CDIs and corresponding Fund Shares traded on ASX. This is general information only and not financial advice. It does not take into account any person's individual objectives, financial situation or needs. Investing in international markets has specific risks that are in addition to the typical risks associated with investing in the Australian market. These include currency/foreign exchange fluctuations, ASX trading time differences and changes in foreign laws and tax regulations. Before making an investment decision in relation to a US Fund you should read the PDS and with the assistance of a financial adviser consider if it is appropriate for your circumstances. The PDS is available at www.vaneck.com.au or by calling 1300 68 38 37. Past performance is not a reliable indicator of current or future performance. No member of the VanEck group of companies or the Trust gives any guarantee or assurance as to the repayment of capital, the performance, or any particular rate of return from the US Funds.



This is an example based on a typical SMSF. Investors should seek their own tax advice regarding the particular circumstances of their SMSF.

All Registry communications to: Link Market Services Limited Locked Bag A14 rdney South NSW 1235 Australia Telephone: +61 1300 68 38 37 Facsimile: +61 2 9287 0303 Email: vaneck@linkmarketservices.com.au Website: www.linkmarketservices.com.au

VanEck Vectors Morningstar Wide Moat ETF

ASX code: MOAT Issuer: VanEck Vectors ETF Trust ARBN 604 339 808 ASX product issuer: VanEck Investments Limited ABN 22 146 596 116, AFSL 416755

This section is pre-populated when sent as part of new our investor welcome pack. For replacement forms, the name, address and SRN/HIN identifier (below) has to be completed exactly as it is stated on the fund register.

NAME AND ADDRESS OF HOLDER

Ms Jennifer Example and Mr Edward Example

<Example Family Superannuation Fund>

PO Box 1234

Somewhere NSW 1234

SRN/HIN

X 9 9 9 9 9 9 9 9 9 9 9

FORM W-8BEN-E CERTIFICATE OF FOREIGN STATUS OF BENEFICIAL OWNER FOR UNITED STATES WITHHOLDING AND REPORTING (ENTITIES)

PART I Identification of Beneficial Owner (see over)

- 1 Name of organisation that is the beneficial owner. If the beneficial owner is a Complex Trust, write the full name of the Trust below (Generally, Australian Self Managed Superannuation Funds are regarded as Complex Trusts). (You should seek your own advice in this regard) If the beneficial owner is a Trust other than a Complex Trust, or the beneficial owner is NOT the same as the registered owner than the registered holder is considered an intermediary or flow through entity (Please refer to instructions on reverse) If the beneficial owner is the same as the registered owner, - please write the name of the beneficial owner in the box below

Example Family Superannuation Fund

- 2 Country of incorporation or organization

Australia

- 3 Name of disregarded entity receiving the payment (if applicable) (A disregarded entity is a business entity that has a single owner and is not a corporation)

- 4 Chapter 3 Status (entity type) (Must check one box only):

- Simple trust Grantor trust Corporation Private foundation Estate Government Central Bank of Issue Tax-exempt organization Complex trust Disregarded entity Partnership

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. Generally, Australian Superannuation Funds, including Self Managed Superannuation Funds are regarded as Complex Trusts. (You should seek your own advice in this regard.)

- 5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

Australian Superannuation Funds, including Self Managed Superannuation Funds are exempt retirement plans under the Intergovernmental Agreement between Australia and the United States.

- Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI). Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. Participating FFI. International organization. Complete Part XIV. Reporting Model 1 FFI. Exempt retirement plans. Complete Part XV. Reporting Model 2 FFI. Entity wholly owned by exempt beneficial owners. Complete Part XVI. Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN). Territory financial institution. Complete Part XVII. Sponsored FFI that has not obtained a GIIN. Complete Part IV. Nonfinancial group entity. Complete Part XVIII. Certified deemed-compliant nonregistering local bank. Complete Part V. Excepted nonfinancial start-up company. Complete Part XIX. Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. 501(c) organization. Complete Part XXI. Certified deemed-compliant limited life debt investment entity. Complete Part VIII. Nonprofit organization. Complete Part XXII. Certified deemed-compliant investment advisors and investment managers. Complete Part IX. Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. Owner-documented FFI. Complete Part X. Excepted territory NFFE. Complete Part XXIV. Restricted distributor. Complete Part XI. Active NFFE. Complete Part XXV. Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII. Passive NFFE. Complete Part XXVI. Excepted inter-affiliate FFI. Complete Part XXVII. Direct reporting NFFE. Sponsored direct reporting NFFE. Complete Part XXVIII.



6 Permanent residence address (street, apt., or suite no.).

123 Sample Avenue

City/town/state (include your post code)

Somewhere NSW 1234

6 and 7: If registered holder address on top section is a post box address, complete both sections. Otherwise, 7 is optional should you wish to for mail to go to a post office box.

Country (do not abbreviate)

Australia

7 Mailing address (if different from above)

PO Box 1234

City/town/state (include your post code)

Somewhere NSW 9999

Country (do not abbreviate)

Australia

8 U.S. taxpayer identification number (TIN), if required

[Empty box for U.S. TIN]

9b: Insert ABN. If no ABN, then insert TFN

9a GIIN

[Empty box for GIIN]

9b Foreign TIN

90 123 456 789

10 Reference number(s) (see instructions)

[Empty box for reference number(s)]

Note: Please complete remainder of the form including signing the form in Part XXIX.

PART II

Disregarded Entity or Branch Receiving Payment.

(Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment

- Input boxes for Limited Branch, Reporting Model 1 FFI, U.S. Branch, Participating FFI, Reporting Model 2 FFI.

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

[Empty box for address]

City/town/state (include your post code)

[Empty box for city/state]

Country (do not abbreviate)

[Empty box for country]

13 GIIN (if any)

[Empty box for GIIN]

PART III

Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only)

14 I certify that (check all that apply):

- Options for treaty benefits: a) Beneficial owner is a resident of Australia; b) Beneficial owner derives the item of income...; c) Beneficial owner is claiming treaty benefits for dividends...

15 Special rates and conditions (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article [] of the treaty identified on line 14a above to claim a [] %

rate of withholding on (specify type of income): []

Explain the reasons the beneficial owner meets the terms of the treaty article:

[Empty box for explanation]

PART IV Sponsored FFI That Has Not Obtained a GIIN

16 Name of sponsoring entity:

17 Check whichever box applies.

- I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Is not a QI, WP, or WT; **and**
 - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
 - Is not a QI, WP, or WT;
 - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
 - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

PART V Certified Deemed-Compliant Nonregistering Local Bank

- 18 I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
 - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
 - Does not solicit account holders outside its country of organization;
 - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
 - Has no more than USD\$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than USD\$500 million in total assets on its consolidated or combined balance sheets; **and**
 - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

PART VI Certified Deemed-Compliant FFI with Only Low-Value Accounts

- 19 I certify that the FFI identified in Part I:
- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
 - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of USD\$50,000 (as determined after applying applicable account aggregation rules); **and**
 - Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than USD\$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

PART VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20 Name of sponsoring entity:

- 21 I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity described in §1.1471-5(e)(4);
 - Is not a QI, WP, or WT;
 - Has a contractual relationship with the above identified sponsoring entity that agrees to fulfill all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity; **and**
 - Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI).

PART VIII Certified Deemed-Compliant Limited Life Debt Investment Entity

- 22 I certify that the entity identified in Part I:
- Was in existence as of January 17, 2013;
 - Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
 - Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under § 1.1471-5(f)(2)(iv)).

PART IX Certified Deemed-Compliant Investment Advisors and Investment Managers

- 23 I certify that the entity identified in Part I:
- Is a financial institution solely because it is an investment entity described in §1.1471-5(e)(4)(i)(A); **and**
 - Does not maintain financial accounts.

PART X**Owner-Documented FFI**

Note: This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

- 24a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
- Does not act as an intermediary;
 - Does not accept deposits in the ordinary course of a banking or similar business;
 - Does not hold, as a substantial portion of its business, financial assets for the account of others;
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
 - Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - Does not maintain a financial account for any nonparticipating FFI.

Check box 24b or 24c, whichever applies.

- b I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of USD\$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
- c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable.

- d I certify that the entity identified in line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

PART XI**Restricted Distributor**

- 25a (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
 - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
 - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
 - Does not solicit customers outside its country of incorporation or organization;
 - Has no more than USD\$175 million in total assets under management and no more than USD\$7 million in gross revenue on its income statement for the most recent accounting year;
 - Is not a member of an expanded affiliated group that has more than USD\$500 million in total assets under management or more than USD\$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
 - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

PART XII**Nonreporting IGA FFI**

- 26 I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and The applicable IGA is a Model 1 IGA or a Model 2 IGA; and
 - Is treated as a under the provisions of the applicable IGA (see instructions); **and**
 - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor whose GIIN is provided on line 9a(if any) ; and your GIIN (if issued to you)

PART XIII**Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

- 27 I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

PART XIV International Organization

Check box 28a or 28b, whichever applies.

- 28a I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b I certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
 - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act;
 - The benefit of the entity's income does not inure to any private person;
 - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

PART XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, whichever applies.

- 29a I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
 - Is operated principally to administer or provide pension or retirement benefits; and
 - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - No single beneficiary has a right to more than 5% of the FFI's assets;
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and
 - Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
 - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));
 - Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or
 - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed USD\$50,000 annually.
- c I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - Has fewer than 50 participants;
 - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
 - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; and
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.
- d I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

PART XVI Entity Wholly Owned by Exempt Beneficial Owners

- 30 I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA.
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
 - Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

PART XVII Territory Financial Institution

- 31 I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

PART XVIII Excepted Nonfinancial Group Entity

- 32 I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

PART XIX Excepted Nonfinancial Start-Up Company

- 33 I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
 - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

PART XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34 I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;
 - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

PART XXI 501(c) Organization

- 35 I certify that the entity identified in Part I is a 501(c) organization that:
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) _____; **or**
 - Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

PART XXII Non-Profit Organization

- 36 I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
 - The entity is exempt from income tax in its country of residence;
 - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
 - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.

PART XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

- 37a I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
 - The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).
- b I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
 - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
 - The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
 - The name of the securities market on which the stock is regularly traded is _____.

PART XXIV Excepted Territory NFFE

- 38 I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
 - The entity identified in Part I:
 - Does not accept deposits in the ordinary course of a banking or similar business,
 - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

PART XXV Active NFFE

- 39 I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
 - Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
 - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

PART XXVI Passive NFFE

40a I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

- b I further certify that the entity identified in Part I has no substantial U.S. owners, or
- c I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXX.

PART XXVII Excepted Inter-Affiliate FFI

41 I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches;
- Does not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under §1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

PART XXVIII Sponsored Direct Reporting NFFE

42 Name of sponsoring entity:

43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 42.

PART XXIX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified on line 1 of this form is not a U.S. person,
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Note: This is a US tax form and so date format is MM-DD-YYYY

Sign Here

Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

PART XXX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner.

Name	Address	TIN

FORM W-8BEN-E CERTIFICATE OF FOREIGN STATUS OF BENEFICIAL OWNER FOR UNITED STATES WITHHOLDING AND REPORTING (ENTITIES)

Do NOT use this form if

- U.S. entity of U.S. citizen or resident
- A foreign individual
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits)
- A foreign partnership, a foreign simple trust, or foreign grantor trust unless claiming treaty benefits) (*see instructions for exceptions*)
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (*see instructions*)
- Any person acting as an intermediary

Instead use Form

- W-9
- W-8BEN (Individual)
- W-8ECI
- W-8IMY
- W-8ECI or W-8EXP
- W-8IMY

Note: additional guidance on the completion of this form can be found at:

<http://www.irs.gov/pub/irs-pdf/iw8bene.pdf>

As an individual or joint holder you are required to complete the U.S. Tax Form. If you do not complete the U.S. Tax Form, or otherwise qualify for an exemption, you will have U.S. backup withholding tax deducted from your distributions.

If you have U.S. backup withholding tax deducted from your distribution, you will need to file a tax return in the United States to claim any tax refund or credit, if entitled, and you will not be entitled to claim a foreign tax credit in Australia.

Complete this form if you are an individual or joint holder and are a beneficial owner of units.

A beneficial owner is generally the person who is required under U.S. tax principles to report the income on their U.S. Income Tax Return (if they must file a U.S. Tax Return). A person is not a beneficial owner to the extent that person is receiving income or holding units for the benefit of someone else; for example, as a nominee, agent or custodian.

Instructions on how to complete each item on the form are set out below:

PART I – Identification of Beneficial Owner for United States

1. Clearly print your full name. This name should match the name in which your units are registered. If your units are jointly owned, each unitholder must complete and submit a separate U.S. Tax Form (*refer to item 2*).

2. Country of Incorporation or Organization

Clearly print the country that applies to the beneficial owner.

3. Complete line 3 only if you are a disregarded entity receiving a withholdable payment and you:

- 1) have registered with the IRS and been assigned a GIIN associated with the legal name of the disregarded entity;
- 2) are a reporting Model 1 FFI or Model 2 FFI; and
- 3) are not a hybrid entity using this form to claim treaty benefits.

4. Check the appropriate box for your entity type. Australian Superannuation Funds, including Self Manager Superannuation Funds are generally recognised as Complex Trusts. (*You should seek your own advice in this regard.*)

5. Check the appropriate box for your FATCA status. Australian Superannuation Funds, including Self Manager Superannuation Funds are recognised as Exempt retirement plans.

Parts II to XXVIII – complete the relevant certification as indicated at Part 1.5 where you have indicated your FATCA status.

DO NOT FAX THIS FORM – RETURN THIS FORM TO LINK MARKET SERVICES CONTAINING ORIGINAL SIGNATURE

All Registry communications to: VanEck Vectors Morningstar Wide Moat ETF, C/- Link Market Services Limited,
Locked Bag A14, Sydney South NSW 1235 Australia.