

# UK Reporting Fund Status (UKRFS)

## Final Report to Participants

### Vanguard Funds, plc

UK Reporting Fund Status (UKRFS)

Account period:

1 July 2017 to 30 June 2018

All share classes included below remain

Reporting Funds at 31 December 2018

Fund distribution date:

31 December 2018<sup>1</sup>

This **Report to Participants** has been prepared in accordance with Regulation 90 of the Offshore Funds (Tax) Regulations 2009 (the "Regulations") and is intended for relevant participants of the below listed funds for the reporting period ended 30 June 2018. 'Relevant participants' are defined in the Regulations as those investors who are tax resident in the United Kingdom or are Reporting Funds **at any point** during the reporting period.

ISIN Code <sup>2</sup>	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period <sup>3</sup>	Ex-date on which distribution was declared <sup>4</sup>	Excess of reportable income over distributions <sup>5</sup>	Fund classification <sup>6</sup>
<b>Accumulating shares</b>								
IE00BYR0C64	Vanguard Global Minimum Volatility UCITS ETF	Vanguard Global Minimum Volatility UCITS ETF	Accumulation	USD	n/a	n/a	0.7464	Equity Fund
IE00BYR0B57	Vanguard Global Value Factor UCITS ETF	Vanguard Global Value Factor UCITS ETF	Accumulation	USD	n/a	n/a	0.7414	Equity Fund
IE00BYR0935	Vanguard Global Momentum Factor UCITS ETF	Vanguard Global Momentum Factor UCITS ETF	Accumulation	USD	n/a	n/a	0.3600	Equity Fund
IE00BYR0D71	Vanguard Global Liquidity Factor UCITS ETF	Vanguard Global Liquidity Factor UCITS ETF	Accumulation	USD	n/a	n/a	0.5285	Equity Fund
<b>Quarterly Distributing Shares</b>								
IE00B3XXRP09	Vanguard S&P 500 UCITS ETF	Vanguard S&P 500 UCITS ETF	Income	USD			0.0100	Equity Fund
					0.1822	21/09/2017		
					0.2068	21/12/2017		
					0.2075	22/03/2018		
			0.2028	21/06/2018				
IE00B3RBWM25	Vanguard FTSE All-World UCITS ETF	Vanguard FTSE All-World UCITS ETF	Income	USD			0.0442	Equity Fund
					0.3636	21/09/2017		
					0.3108	21/12/2017		
					0.3376	22/03/2018		
			0.6069	21/06/2018				
IE00B3VMM84	Vanguard FTSE Emerging Markets UCITS ETF	Vanguard FTSE Emerging Markets UCITS ETF	Income	USD			0.0000	Equity Fund
					0.7252	21/09/2017		
					0.1217	21/12/2017		
					0.1960	22/03/2018		
			0.3641	21/06/2018				

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IE00B810Q511	Vanguard FTSE 100 UCITS ETF	Vanguard FTSE 100 UCITS ETF	Income	GBP	0.3605	21/09/2017	0.0000	Equity Fund
					0.2214	21/12/2017		
					0.3134	22/03/2018		
					0.4448	21/06/2018		
IE00B945VV12	Vanguard FTSE Developed Europe UCITS ETF	Vanguard FTSE Developed Europe UCITS ETF	Income	EUR	0.1468	21/09/2017	0.0253	Equity Fund
					0.1053	21/12/2017		
					0.1439	22/03/2018		
					0.5513	21/06/2018		
IE00B9F5YL18	Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF	Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF	Income	USD	0.2131	21/09/2017	0.0098	Equity Fund
					0.1988	21/12/2017		
					0.2551	22/03/2018		
					0.2209	21/06/2018		
IE00B95PGT31	Vanguard FTSE Japan UCITS ETF	Vanguard FTSE Japan UCITS ETF	Income	USD	0.0263	21/09/2017	0.0134	Equity Fund
					0.1882	21/12/2017		
					0.0290	22/03/2018		
					0.2555	21/06/2018		
IE00B8GKDB10	Vanguard FTSE All-World High Dividend Yield UCITS ETF	Vanguard FTSE All-World High Dividend Yield UCITS ETF	Income	USD	0.4130	21/09/2017	0.0479	Equity Fund
					0.3332	21/12/2017		
					0.3866	22/03/2018		
					0.6697	21/06/2018		
IE00BKX55R35	Vanguard FTSE North America UCITS ETF	Vanguard FTSE North America UCITS ETF	Income	USD	0.2363	21/09/2017	0.0243	Equity Fund
					0.2700	21/12/2017		
					0.2682	22/03/2018		
					0.2371	21/06/2018		
IE00BKX55S42	Vanguard FTSE Developed Europe ex UK UCITS ETF	Vanguard FTSE Developed Europe ex UK UCITS ETF	Income	EUR	0.0746	21/09/2017	0.0203	Equity Fund
					0.0683	21/12/2017		
					0.0838	22/03/2018		
					0.5983	21/06/2018		
IE00BKX55Q28	Vanguard FTSE 250 UCITS ETF	Vanguard FTSE 250 UCITS ETF	Income	GBP	0.1942	21/09/2017	0.0011	Equity Fund
					0.2363	21/12/2017		
					0.1875	22/03/2018		
					0.3618	21/06/2018		
IE00BKX55T58	Vanguard FTSE Developed World UCITS ETF	Vanguard FTSE Developed World UCITS ETF	Income	USD	0.2288	21/09/2017	0.0304	Equity Fund
					0.2479	21/12/2017		
					0.2641	22/03/2018		
					0.4671	21/06/2018		

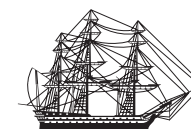
ISIN Code <sup>2</sup>	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period <sup>3</sup>	Ex-date on which distribution was declared <sup>4</sup>	Excess of reportable income over distributions <sup>5</sup>	Fund classification <sup>6</sup>
IE00BF4R5F15	Vanguard Euro STOXX 50 UCITS ETF	Vanguard Euro STOXX 50 UCITS ETF	Income	EUR	No Distribution		0.0000	Equity Fund
					0.0352	21/12/2017		
					0.0715	22/03/2018		
					0.5813	21/06/2018		
<b>Monthly Distributing Shares</b>								
IE00B42WWV65	Vanguard U.K. Gilt UCITS ETF	Vanguard U.K. Gilt UCITS ETF	Income	GBP			0.0006	Bond Fund
					0.0353	27/07/2017		
					0.0275	24/08/2017		
					0.0289	21/09/2017		
					0.0276	19/10/2017		
					0.0273	16/11/2017		
					0.0350	21/12/2017		
					0.0259	18/01/2018		
					0.0338	22/02/2018		
					0.0273	22/03/2018		
					0.0340	26/04/2018		
					0.0275	24/05/2018		
					0.0262	21/06/2018		
IE00BZ163G84	Vanguard EUR Corporate Bond UCITS ETF	Vanguard EUR Corporate Bond UCITS ETF	Income	EUR			0.0076	Bond Fund
					0.0536	27/07/2017		
					0.0447	24/08/2017		
					0.0464	21/09/2017		
					0.0433	19/10/2017		
					0.0431	16/11/2017		
					0.0555	21/12/2017		
					0.0341	18/01/2018		
					0.0542	22/02/2018		
					0.0421	22/03/2018		
					0.0494	26/04/2018		
					0.0382	24/05/2018		
					0.0380	21/06/2018		
IE00BZ163H91	Vanguard EUR Eurozone Government Bond UCITS ETF	Vanguard EUR Eurozone Government Bond UCITS ETF	Income	EUR			0.0041	Bond Fund
					0.0118	27/07/2017		
					0.0083	24/08/2017		
					0.0116	21/09/2017		
					0.0097	19/10/2017		
					0.0099	16/11/2017		
					0.0117	21/12/2017		
					0.0079	18/01/2018		
					0.0108	22/02/2018		
					0.0091	22/03/2018		
					0.0117	26/04/2018		
					0.0096	24/05/2018		
					0.0099	21/06/2018		

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IE00BZ163K21	Vanguard USD Corporate Bond UCITS ETF	Vanguard USD Corporate Bond UCITS ETF	Income	USD			0.0272	Bond Fund
					0.1640	27/07/2017		
					0.1229	24/08/2017		
					0.1334	21/09/2017		
					0.1278	19/10/2017		
					0.1209	16/11/2017		
					0.1659	21/12/2017		
					0.1321	18/01/2018		
					0.1466	22/02/2018		
					0.1414	22/03/2018		
					0.1658	26/04/2018		
0.1351	24/05/2018							
0.1278	21/06/2018							
IE00BZ163M45	Vanguard USD Treasury Bond UCITS ETF	Vanguard USD Treasury Bond UCITS ETF	Income	USD			0.0200	Bond Fund
					0.0392	27/07/2017		
					0.0309	24/08/2017		
					0.0328	21/09/2017		
					0.0309	19/10/2017		
					0.0312	16/11/2017		
					0.0416	21/12/2017		
					0.0319	18/01/2018		
					0.0435	22/02/2018		
					0.0375	22/03/2018		
					0.0510	26/04/2018		
0.0417	24/05/2018							
0.0425	21/06/2018							
IE00BZ163L38	Vanguard USD Emerging Markets Government Bond UCITS ETF	Vanguard USD Emerging Markets Government Bond UCITS ETF	Income	USD			0.0121	Bond Fund
					0.2380	27/07/2017		
					0.1701	24/08/2017		
					0.1905	21/09/2017		
					0.1782	19/10/2017		
					0.1720	16/11/2017		
					0.2398	21/12/2017		
					0.1704	18/01/2018		
					0.1434	22/02/2018		
					0.1810	22/03/2018		
					0.2062	26/04/2018		
0.1738	24/05/2018							
0.1653	21/06/2018							

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IE00BDD48R20	Vanguard USD Corporate 1-3 Year Bond UCITS ETF	Vanguard USD Corporate 1-3 Year Bond UCITS ETF	Income	USD	No Distribution No Distribution No Distribution No Distribution No Distribution No Distribution No Distribution No Distribution No Distribution No Distribution 0.0672	21/06/2018	0.0915	Bond Fund

#### Key Terms

- Fund distribution date* is the date on which the Excess of Reportable Income over Distributions is deemed as being received by relevant participants for UK tax purposes.  
For the reporting period 1 July 2017 to 30 June 2018, the fund distribution date is 31 December 2018 which a UK individual relevant participant is taxable on in the tax year 6 April 2018 - 5 April 2019.  
**You should ensure that you seek personal tax advice when completing your tax return.**
- ISIN code* is short for International Securities Identification Number; a unique security identifier of the fund share class.
- Income distributed per share* is the total per share amount of income the fund distributed to shareholders in respect of the reporting period.  
**You should ensure that you refer to any distribution vouchers received to ensure that you include the correct distributions in your tax return.**
- Ex-date on which distribution was declared* is the effective date of the dividend payment (i.e. date on which the fund value dropped by the dividend amount).
- Excess of reportable income over distributions* is the amount of income reported per share in excess of cash distributions paid to shareholders in respect of the profits of the period.
- Where the Reporting Fund holds more than 60% of its investments in debt securities (or similar) the share class is a Bond Fund and the distribution should be treated as interest income in the hands of the investor.  
Where the Reporting Fund does not hold more than 60% of its investments in debt securities (or similar) the share class is an Equity Fund and the distribution should be treated as a dividend income in the hands of the investor.  
**You should ensure that you seek personal tax advice when completing your tax return.**



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