Vanguard

UK Reporting Fund Status (UKRFS)

Final Report to Participants

Vanguard Funds plc
UK Reporting Fund Status (UKRFS)

Account period:
1 July 2019 to 30 June 2020

All share classes included below remain Reporting Funds at 31 December 2020

Fund distribution date:[1]
31 December 2020

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 2020. '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[2]	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period[3]	Ex-date on which distribution was declared[4]	Excess of reportable income over distributions[5]	Fund classification[6]
Accumulating shares								
IE00BFMXXD54	Vanguard S&P 500 UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.8957	Equity Fund
IE00BK5BQT80	Vanguard FTSE All-World UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	1.3843	Equity Fund
IE00BK5BR733	Vanguard FTSE Emerging Markets UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.7506	Equity Fund
IE00BFMXYP42	Vanguard FTSE 100 UCITS ETF	GBP Accumulating	Accumulation	GBP	n/a	n/a	1.1406	Equity Fund
IE00BK5BQX27	Vanguard FTSE Developed Europe UCITS ETF	EUR Accumulating	Accumulation	EUR	n/a	n/a	0.6709	Equity Fund
IE00BK5BQZ41	Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.5251	Equity Fund
IE00BFMXYY33	Vanguard FTSE Japan UCITS ETF	EUR-Hedged Accumulating	Accumulation	EUR	n/a	n/a	0.2349	Equity Fund
IE00BFMXYX26	Vanguard FTSE Japan UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.4758	Equity Fund
IE00BFMXZJ56	Vanguard FTSE Japan UCITS ETF	USD-Hedged Accumulating	Accumulation	USD	n/a	n/a	0.2356	Equity Fund
IE00BK5BR626	Vanguard FTSE All-World High Dividend Yield UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	1.1712	Equity Fund
IE00BK5BQW10	Vanguard FTSE North America UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	1.1118	Equity Fund
IE00BK5BQY34	Vanguard FTSE Developed Europe ex UK UCITS ETF	EUR Accumulating	Accumulation	EUR	n/a	n/a	0.5343	Equity Fund
IE00BFMXVQ44	Vanguard FTSE 250 UCITS ETF	GBP Accumulating	Accumulation	GBP	n/a	n/a	0.8438	Equity Fund
IE00BK5BQV03	Vanguard FTSE Developed World UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.8994	Equity Fund
IE00BYYR0C64	Vanguard Global Minimum Volatility UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.8766	Equity Fund
IE00BYYR0B57	Vanguard Global Value Factor UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.7002	Equity Fund
IE00BYYR0935	Vanguard Global Momentum Factor UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.4107	Equity Fund
IE00BYYR0D71	Vanguard Global Liquidity Factor UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.5838	Equity Fund
IE00BH04GW44	Vanguard U.K. Gilt UCITS ETF	GBP Accumulating	Accumulation	GBP	n/a	n/a	0.3559	Bond Fund
IE00BGYWT403	Vanguard EUR Corporate Bond UCITS ETF	EUR Accumulating	Accumulation	EUR	n/a	n/a	0.3126	Bond Fund
IE00BH04GL39	Vanguard EUR Eurozone Government Bond UCITS ETF	EUR Accumulating	Accumulation	EUR	n/a	n/a	0.0735	Bond Fund
IE00BGYWFK87	Vanguard USD Corporate Bond UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	1.3996	Bond Fund
IE00BGYWFS63	Vanguard USD Treasury Bond UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.5523	Bond Fund
IE00BGYWCB81	Vanguard USD Emerging Markets Government Bond UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	2.4127	Bond Fund
IE00BGYWSV06	Vanguard USD Corporate 1-3 Year Bond UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	1.2835	Bond Fund

ISIN Code[2]	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period[3]	Ex-date on which distribution was declared[4]	Excess of reportable income over distributions[5]	Fund classification[6]
IE00BG47KH54	Vanguard Global Aggregate Bond UCITS ETF	EUR Hedged Accumulating	Accumulation	EUR	n/a	n/a	0.3352	Bond Fund
IE00BG47K971	Vanguard Global Aggregate Bond UCITS ETF	GBP Hedged Accumulating	Accumulation	GBP	n/a	n/a	0.3376	Bond Fund
IE00BG47KJ78	Vanguard Global Aggregate Bond UCITS ETF	USD Accumulating	Accumulation	USD	n/a	n/a	0.3395	Bond Fund
Quarterly Distributing Shares								
IE00B3RBWM25	Vanguard FTSE All-World UCITS ETF	USD Distributing	Income	USD			0.1147	Equity Fund
					0.4160	26/09/2019		
					0.2973	12/12/2019		
					0.4083	26/03/2020		
					0.3812	11/06/2020		
IE00B3VVMM84	Vanguard FTSE Emerging Markets UCITS ETF	USD Distributing	Income	USD			0.0812	Equity Fund
					0.6418	26/09/2019		
					0.1497	12/12/2019		
					0.1963	26/03/2020		
					0.2623	11/06/2020		
IE00B3XXRP09	Vanguard S&P 500 UCITS ETF	USD Distributing	Income	USD			0.0394	Equity Fund
					0.2285	26/09/2019		
					0.2026	12/12/2019		
					0.2892	26/03/2020		
					0.1953	11/06/2020		
IE00B810Q511	Vanguard FTSE 100 UCITS ETF	GBP Distributing	Income	GBP			0.0116	Equity Fund
					0.4307	26/09/2019		
					0.2354	12/12/2019		
					0.3779	26/03/2020		
					0.1006	11/06/2020		
IE00B8GKDB10	Vanguard FTSE All-World High Dividend Yield UCITS ETF	USD Distributing	Income	USD			0.1344	Equity Fund
					0.4576	26/09/2019		
					0.3147	12/12/2019		
					0.3987	26/03/2020		
					0.4038	11/06/2020		
IE00B945VV12	Vanguard FTSE Developed Europe UCITS ETF	EUR Distributing	Income	EUR			0.0382	Equity Fund
					0.1727	26/09/2019		
					0.1091	12/12/2019		
					0.1559	26/03/2020		
					0.2337	11/06/2020		
IE00B95PGT31	Vanguard FTSE Japan UCITS ETF	USD Distributing	Income	USD			0.0000	Equity Fund
					0.0327	26/09/2019		
					0.2381	12/12/2019		
					0.0394	26/03/2020		
					0.2609	11/06/2020		
IE00B9F5YL18	Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF	USD Distributing	Income	USD			0.0512	Equity Fund
					0.2382	26/09/2019		
					0.1114	12/12/2019		
					0.2434	26/03/2020		
					0.0847	11/06/2020		

ISIN Code[2]	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period[3]	Ex-date on which distribution was declared[4]	Excess of reportable income over distributions[5]	Fund classification[6]
IE00BF4R5F15	Vanguard Euro STOXX 50 UCITS ETF[1]	EUR Distributing	Income	EUR			0.0804	Equity Fund
					0.0493	26/09/2019		
					0.0652	12/12/2019		
					0.0982	26/03/2020		
					0.2117	11/06/2020		
IE00BG143G97	Vanguard DAX UCITS ETF[2]	EUR Distributing	Income	EUR			0.1337	Equity Fund
					0.0052	26/09/2019		
					0.0790	26/03/2020		
					0.2648	11/06/2020		
IE00BKX55Q28	Vanguard FTSE 250 UCITS ETF	GBP Distributing	Income	GBP			0.0246	Equity Fund
					0.2624	26/09/2019		
					0.2020	12/12/2019		
					0.2700	26/03/2020		
					0.0902	11/06/2020		
IE00BKX55R35	Vanguard FTSE North America UCITS ETF	USD Distributing	Income	USD			0.0845	Equity Fund
					0.2904	26/09/2019		
					0.2378	12/12/2019		
					0.3925	26/03/2020		
					0.2367	11/06/2020		
IE00BKX55S42	Vanguard FTSE Developed Europe ex UK UCITS ETF	EUR Distributing	Income	EUR			0.0440	Equity Fund
					0.0874	26/09/2019		
					0.0665	12/12/2019		
					0.1072	26/03/2020		
					0.2506	11/06/2020		
IE00BKX55T58	Vanguard FTSE Developed World UCITS ETF	USD Distributing	Income	USD			0.0733	Equity Fund
					0.2693	26/09/2019		
					0.2358	12/12/2019		
					0.3318	26/03/2020		
					0.2935	11/06/2020		
Monthly Distributing Shares								
IE00B42WWV65	Vanguard U.K. Gilt UCITS ETF	GBP Distributing	Income	GBP			0.0144	Bond Fund
					0.0262	25/07/2019		
					0.0260	22/08/2019		
					0.0315	26/09/2019		
					0.0251	24/10/2019		
					0.0256	21/11/2019		
					0.0192	12/12/2019		
					0.0381	23/01/2020		
					0.0250	20/02/2020		
					0.0308	26/03/2020		
					0.0234	23/04/2020		
					0.0230	21/05/2020		
					0.0169	11/06/2020		

1 Effective 25 August 2020, the Vanguard Euro STOXX 50 UCITS ETF closed to all investors.

2 Effective 18 September 2020 the fund name changed to Vanguard Germany All Cap UCITS ETF and the benchmark changed to FTSE Germany All Cap Index.

ISIN Code[2]	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period[3]	Ex-date on which distribution was declared[4]	Excess of reportable income over distributions[5]	Fund classification[6]
IE00BDD48R20	Vanguard USD Corporate 1-3 Year Bond UCITS ETF	USD Distributing	Income	USD			0.0439	Bond Fund
					0.1152	25/07/2019		
					0.1094	22/08/2019		
					0.1365	26/09/2019		
					0.1046	24/10/2019		
					0.0892	21/11/2019		
					0.0759	12/12/2019		
					0.1382	23/01/2020		
					0.0888	20/02/2020		
					0.1264	26/03/2020		
					0.0831	23/04/2020		
					0.0946	21/05/2020		
					0.0715	11/06/2020		
IE00BG47KB92	Vanguard Global Aggregate Bond UCITS ETF	EUR Hedged Distributing	Income	EUR			0.0196	Bond Fund
					0.0289	25/07/2019		
					0.0229	22/08/2019		
					0.0310	26/09/2019		
					0.0227	24/10/2019		
					0.0268	21/11/2019		
					0.0191	12/12/2019		
					0.0402	23/01/2020		
					0.0241	20/02/2020		
					0.0359	26/03/2020		
					0.0244	23/04/2020		
					0.0260	21/05/2020		
					0.0192	11/06/2020		
IE00BG47KG48	Vanguard Global Aggregate Bond UCITS ETF	GBP Hedged Distibuting	Income	GBP			0.0198	Bond Fund
					0.0291	25/07/2019		
					0.0191	22/08/2019		
					0.0350	26/09/2019		
					0.0229	24/10/2019		
					0.0246	21/11/2019		
					0.0186	12/12/2019		
					0.0399	23/01/2020		
					0.0266	20/02/2020		
					0.0358	26/03/2020		
					0.0254	23/04/2020		
					0.0260	21/05/2020		
					0.0208	11/06/2020		

ISIN Code[2]	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period[3]	Ex-date on which distribution was declared[4]	Excess of reportable income over distributions[5]	Fund classification[6]
IE00BZ163G84	Vanguard EUR Corporate Bond UCITS ETF	EUR Distributing	Income	EUR			0.0202	Bond Fund
					0.0339	25/07/2019		
					0.0304	22/08/2019		
					0.0339	26/09/2019		
					0.0268	24/10/2019		
					0.0239	21/11/2019		
					0.0187	12/12/2019		
					0.0323	23/01/2020		
					0.0214	20/02/2020		
					0.0256	26/03/2020		
					0.0200	23/04/2020		
					0.0231	21/05/2020		
					0.0189	11/06/2020		
IE00BZ163H91	Vanguard EUR Eurozone Government Bond UCITS ETF	EUR Distributing	Income	EUR			0.0021	Bond Fund
					0.0108	25/07/2019		
					0.0099	22/08/2019		
					0.0114	26/09/2019		
					0.0077	24/10/2019		
					0.0051	21/11/2019		
					0.0060	12/12/2019		
					0.0071	23/01/2020		
					0.0049	20/02/2020		
					0.0043	26/03/2020		
					0.0028	23/04/2020		
					0.0007	21/05/2020		
					0.0036	11/06/2020		
IE00BZ163K21	Vanguard USD Corporate Bond UCITS ETF	USD Distributing	Income	USD			0.0850	Bond Fund
					0.1485	25/07/2019		
					0.1370	22/08/2019		
					0.1775	26/09/2019		
					0.1443	24/10/2019		
					0.1305	21/11/2019		
					0.1067	12/12/2019		
					0.1988	23/01/2020		
					0.1267	20/02/2020		
					0.1792	26/03/2020		
					0.1226	23/04/2020		
					0.1333	21/05/2020		
					0.0977	11/06/2020		

ISIN Code[2]	Fund name	Share class name	Income / Accumulation	Share class currency	Income distributed per share in respect of the reporting period[3]	Ex-date on which distribution was declared[4]	Excess of reportable income over distributions[5]	Fund classification[6]
IE00BZ163L38	Vanguard USD Emerging Markets Government Bond UCITS ETF	USD Distributing	Income	USD			0.0860	Bond Fund
					0.1813	25/07/2019		
					0.1705	22/08/2019		
					0.2246	26/09/2019		
					0.1798	24/10/2019		
					0.1687	21/11/2019		
					0.1399	12/12/2019		
					0.2625	23/01/2020		
					0.1710	20/02/2020		
					0.2365	26/03/2020		
					0.1630	23/04/2020		
					0.2078	21/05/2020		
					0.1126	11/06/2020		
IE00BZ163M45	Vanguard USD Treasury Bond UCITS ETF	USD Distributing	Income	USD			0.0187	Bond Fund
					0.0457	25/07/2019		
					0.0474	22/08/2019		
					0.0542	26/09/2019		
					0.0436	24/10/2019		
					0.0432	21/11/2019		
					0.0319	12/12/2019		
					0.0623	23/01/2020		
					0.0406	20/02/2020		
					0.0473	26/03/2020		
					0.0358	23/04/2020		
					0.0345	21/05/2020		
					0.0231	11/06/2020		

Key Terms

1 *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 2019 to 30 June 2020, the fund distribution date is 31 December 2020 which a UK individual relevant participant is taxable on in the tax year 6 April 2020 - 5 April 2021.
You should ensure that you seek personal tax advice when completing your tax return.

2 *ISIN code* is short for International Securities Identification Number; a unique security identifier of the fund share class.

3 *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.

4 *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).

5 *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.

6 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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Nov 2020

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