

# UK Reporting Fund Status (UKFRS)

## Final Report to Participants

### Vanguard Funds, plc

UK Reporting Fund Status (UKRFS)

Account period:

1 July 2016 to 30 June 2017

All share classes included below remain

reporting funds at 30 June 2017

Fund distribution date:

31 December 2017<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 2017. '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>
IE00BYR0C64	Vanguard Funds PLC	Vanguard Global Minimum Volatility UCITS ETF	Accumulation	USD	N/A	N/A	0.6648
IE00BYR0B57	Vanguard Funds PLC	Vanguard Global Value Factor UCITS ETF	Accumulation	USD	N/A	N/A	0.5857
IE00BYR0935	Vanguard Funds PLC	Vanguard Global Momentum Factor UCITS ETF	Accumulation	USD	N/A	N/A	0.3795
IE00BYR0D71	Vanguard Funds PLC	Vanguard Global Liquidity Factor UCITS ETF	Accumulation	USD	N/A	N/A	0.5112
IE00B3XXRP09	Vanguard Funds PLC	Vanguard S&P 500 UCITS ETF	Income	USD	0.1932	22 September 2016	0.0000
					0.1838	15 December 2016	
					0.2077	23 March 2017	
					0.1940	22 June 2017	
IE00B810Q511	Vanguard Funds PLC	Vanguard FTSE 100 UCITS ETF	Income	GBP	0.3011	22 September 2016	0.0106
					0.2177	15 December 2016	
					0.3352	23 March 2017	
					0.4425	22 June 2017	
IE00B3RBWM25	Vanguard Funds PLC	Vanguard FTSE All-World UCITS ETF	Income	USD	0.3560	22 September 2016	0.0000
					0.2806	15 December 2016	
					0.3268	23 March 2017	
					0.5570	22 June 2017	
IE00B3VVM84	Vanguard Funds PLC	Vanguard FTSE Emerging Markets UCITS ETF	Income	USD	0.6804	22 September 2016	0.0000
					0.1141	15 December 2016	
					0.1367	23 March 2017	
					0.3566	22 June 2017	
IE00B8GKDB10	Vanguard Funds PLC	Vanguard FTSE All-World High Dividend Yield UCITS ETF	Income	USD	0.4138	22 September 2016	0.0000
					0.2947	15 December 2016	
					0.3484	23 March 2017	
					0.6386	22 June 2017	

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IE00B945VV12	Vanguard Funds PLC	Vanguard FTSE Developed Europe UCITS ETF	Income	EUR	0.1564 0.1175 0.1474 0.5363	22 September 2016 15 December 2016 23 March 2017 22 June 2017	0.0032
IE00B9F5YL18	Vanguard Funds PLC	Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF	Income	USD	0.1763 0.1095 0.2516 0.1643	22 September 2016 15 December 2016 23 March 2017 22 June 2017	0.0000
IE00B95PGT31	Vanguard Funds PLC	Vanguard FTSE Japan UCITS ETF	Income	USD	0.0250 0.1820 0.0302 0.2115	22 September 2016 15 December 2016 23 March 2017 22 June 2017	0.0000
IE00BKX55R35	Vanguard Funds PLC	Vanguard FTSE North America UCITS ETF	Income	USD	0.2614 0.2115 0.2831 0.2456	22 September 2016 15 December 2016 23 March 2017 22 June 2017	0.0005
IE00BKX55S42	Vanguard Funds PLC	Vanguard FTSE Developed Europe ex UK UCITS ETF	Income	EUR	0.0993 0.0662 0.0950 0.5604	22 September 2016 15 December 2016 23 March 2017 22 June 2017	0.0000
IE00BKX55Q28	Vanguard Funds PLC	Vanguard FTSE 250 UCITS ETF	Income	GBP	0.2516 0.2147 0.2026 0.4181	22 September 2016 15 December 2016 23 March 2017 22 June 2017	0.0000
IE00BKX55T58	Vanguard Funds PLC	Vanguard FTSE Developed World UCITS ETF	Income	USD	0.2328 0.2244 0.2607 0.4228	22 September 2016 15 December 2016 23 March 2017 22 June 2017	0.0000
IE00B42WWV65	Vanguard Funds PLC	Vanguard U.K. Gilt UCITS ETF	Income	GBP	0.0360 0.0280 0.0330 0.0272 0.0272 0.0280 0.0351 0.0349 0.0279 0.0268 0.0378 0.0282	21 July 2016 18 August 2016 22 September 2016 20 October 2016 17 November 2016 15 December 2016 19 January 2017 23 February 2017 23 March 2017 20 April 2017 25 May 2017 22 June 2017	0.0000

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>
IE00BZ163G84	Vanguard Funds PLC	Vanguard EUR Corporate Bond UCITS ETF	Income	EUR	0.0529	21 July 2016	0.0000
					0.0438	18 August 2016	
					0.0556	22 September 2016	
					0.0450	20 October 2016	
					0.0442	17 November 2016	
					0.0469	15 December 2016	
					0.0532	19 January 2017	
					0.0531	23 February 2017	
					0.0434	23 March 2017	
					0.0397	20 April 2017	
					0.0460	25 May 2017	
					0.0455	22 June 2017	
IE00BZ163H91	Vanguard Funds PLC	Vanguard EUR Eurozone Government Bond UCITS ETF	Income	EUR	0.0095	21 July 2016	0.0000
					0.0077	18 August 2016	
					0.0098	22 September 2016	
					0.0078	20 October 2016	
					0.0081	17 November 2016	
					0.0087	15 December 2016	
					0.0100	19 January 2017	
					0.0099	23 February 2017	
					0.0088	23 March 2017	
					0.0081	20 April 2017	
					0.0118	25 May 2017	
					0.0093	22 June 2017	
IE00BZ163K21	Vanguard Funds PLC	Vanguard USD Corporate Bond UCITS ETF	Income	USD	0.1615	21 July 2016	0.0110
					0.1212	18 August 2016	
					0.1498	22 September 2016	
					0.1231	20 October 2016	
					0.1173	17 November 2016	
					0.1235	15 December 2016	
					0.1534	19 January 2017	
					0.1492	23 February 2017	
					0.1412	23 March 2017	
					0.1078	20 April 2017	
					0.1752	25 May 2017	
					0.1215	22 June 2017	

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IE00BZ163M45	Vanguard Funds PLC	Vanguard USD Treasury Bond UCITS ETF	Income	USD	0.0290	21 July 2016	0.0005
					0.0232	18 August 2016	
					0.0289	22 September 2016	
					0.0243	20 October 2016	
					0.0239	17 November 2016	
					0.0243	15 December 2016	
					0.0311	19 January 2017	
					0.0315	23 February 2017	
					0.0258	23 March 2017	
					0.0243	20 April 2017	
					0.0357	25 May 2017	
IE00BZ163L38	Vanguard Funds PLC	Vanguard USD Emerging Markets Government Bond UCITS ETF Income	Income	USD	0.0283	22 June 2017	0.0988
					0.2107	19 January 2017	
					0.2230	23 February 2017	
					0.2020	23 March 2017	
					0.1546	20 April 2017	
					0.2488	25 May 2017	
					0.1722	22 June 2017	

#### Key Terms

- <sup>1</sup> *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 2016 – 30 June 2017, the fund distribution date is 31 December 2017 which a UK individual relevant participant is taxable on in the tax year 6 April 2017 – 5 April 2018.  
**You should ensure that you seek personal tax advice when completing your tax return.**
- <sup>2</sup> *ISIN code* is short for International Securities Identification Number; a unique security identifier of the fund share class.
- <sup>3</sup> *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.**
- <sup>4</sup> *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).
- <sup>5</sup> *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.



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