



# UK Reporting Fund Status (UKRFS)

## Final Report to Participants

### Vanguard Funds plc

UK Reporting Fund Status (UKRFS)

Account period:

1 July 2018 to 30 June 2019

All share classes included below remain

Reporting Funds at 31 December 2019

Fund distribution date:

31 December 2019<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 2019. '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>								
IE00BFMXXD54	Vanguard S&P 500 UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.1126	Equity Fund
IE00BH04GW44	Vanguard U.K. Gilt UCITS ETF	GBP Accumulating Share Class (£)	Accumulation	GBP	n/a	n/a	0.1354	Bond Fund*
IE00BFMXYP42	Vanguard FTSE 100 UCITS ETF	GBP Accumulating Share Class (£)	Accumulation	GBP	n/a	n/a	0.2076	Equity Fund
IE00BFMXVQ44	Vanguard FTSE 250 UCITS ETF	GBP Accumulating Share Class (£)	Accumulation	GBP	n/a	n/a	0.1503	Equity Fund
IE00BYR0C64	Vanguard Global Minimum Volatility UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.8243	Equity Fund
IE00BYR0B57	Vanguard Global Value Factor UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.8191	Equity Fund
IE00BYR0935	Vanguard Global Momentum Factor UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.4670	Equity Fund
IE00BYR0D71	Vanguard Global Liquidity Factor UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.6117	Equity Fund
IE00BGYW7A03	Vanguard EUR Corporate Bond UCITS ETF	EUR Accumulating Share Class (€)	Accumulation	EUR	n/a	n/a	0.1632	Bond Fund
IE00BH04GL39	Vanguard EUR Eurozone Government Bond UCITS ETF	EUR Accumulating Share Class (€)	Accumulation	EUR	n/a	n/a	0.0570	Bond Fund
IE00BGYWFK87	Vanguard USD Corporate Bond UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.5963	Bond Fund
IE00BGYWFS63	Vanguard USD Treasury Bond UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.2337	Bond Fund
IE00BGYWCB81	Vanguard USD Emerging Markets Government Bond UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.8479	Bond Fund
IE00BGYWV06	Vanguard USD Corporate 1-3 Year Bond UCITS ETF	USD Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.5655	Bond Fund
IE00BG47KH54	Vanguard Global Aggregate Bond UCITS ETF	EUR Hedged Accumulating Share Class (€)	Accumulation	EUR	n/a	n/a	0.0079	Bond Fund
IE00BG47K971	Vanguard Global Aggregate Bond UCITS ETF	GBP Hedged Accumulating Share Class (£)	Accumulation	GBP	n/a	n/a	0.0090	Bond Fund
IE00BG47KJ78	Vanguard Global Aggregate Bond UCITS ETF	USD Hedged Accumulating Share Class (\$)	Accumulation	USD	n/a	n/a	0.0092	Bond Fund

\*The fund classification was restated on 20 Nov 2020.

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>Quarterly Distributing Shares</b>								
IE00B3XXRP09	Vanguard S&P 500 UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.2226	27/09/2018	0.0000	Equity Fund
					0.2146	27/12/2018		
					0.2347	28/03/2019		
					0.2235	27/06/2019		
IE00B3RBWM25	Vanguard FTSE All-World UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.4557	27/09/2018	0.0091	Equity Fund
					0.3331	27/12/2018		
					0.3917	28/03/2019		
					0.6471	27/06/2019		
IE00B3VMM84	Vanguard FTSE Emerging Markets UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.7187	27/09/2018	0.0256	Equity Fund
					0.2116	27/12/2018		
					0.1552	28/03/2019		
					0.4755	27/06/2019		
IE00B810Q511	Vanguard FTSE 100 UCITS ETF	GBP Distributing Share Class (£)	Income	GBP	0.3657	27/09/2018	0.0000	Equity Fund
					0.2584	27/12/2018		
					0.4469	28/03/2019		
					0.4377	27/06/2019		
IE00B945VV12	Vanguard FTSE Developed Europe UCITS ETF	EUR Distributing Share Class (€)	Income	EUR	0.1577	27/09/2018	0.0000	Equity Fund
					0.1144	27/12/2018		
					0.1831	28/03/2019		
					0.5900	27/06/2019		
IE00B9F5YL18	Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.2458	27/09/2018	0.0179	Equity Fund
					0.1227	27/12/2018		
					0.3064	28/03/2019		
					0.1927	27/06/2019		
IE00B95PGT31	Vanguard FTSE Japan UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.0260	27/09/2018	0.0024	Equity Fund
					0.2171	27/12/2018		
					0.0344	28/03/2019		
					0.2631	27/06/2019		
IE00B8GKDB10	Vanguard FTSE All-World High Dividend Yield UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.4762	27/09/2018	0.0057	Equity Fund
					0.3484	27/12/2018		
					0.3972	28/03/2019		
					0.7091	27/06/2019		

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IE00BKX55R35	Vanguard FTSE North America UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.3492 0.2681 0.3159 0.2922	27/09/2018 27/12/2018 28/03/2019 27/06/2019	0.0078	Equity Fund
IE00BKX55S42	Vanguard FTSE Developed Europe ex UK UCITS ETF	EUR Distributing Share Class (€)	Income	EUR	0.0742 0.0667 0.1114 0.6275	27/09/2018 27/12/2018 28/03/2019 27/06/2019	0.0044	Equity Fund
IE00BKX55Q28	Vanguard FTSE 250 UCITS ETF	GBP Distributing Share Class (£)	Income	GBP	0.2378 0.2083 0.1488 0.3660	27/09/2018 27/12/2018 28/03/2019 27/06/2019	0.0059	Equity Fund
IE00BKX55T58	Vanguard FTSE Developed World UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.3011 0.2575 0.2981 0.4974	27/09/2018 27/12/2018 28/03/2019 27/06/2019	0.0158	Equity Fund
IE00BG143G97	Vanguard DAX UCITS ETF	EUR Distributing Share Class (€)	Income	EUR	n/a n/a 0.0681 0.5719	27/09/2018 27/12/2018 28/03/2019 27/06/2019	0.0000	Equity Fund
IE00BF4R5F15	Vanguard Euro STOXX 50 UCITS ETF	EUR Distributing Share Class (€)	Income	EUR	0.0403 0.0792 0.0843 0.5646	27/09/2018 27/12/2018 28/03/2019 27/06/2019	0.0006	Equity Fund
<b>Monthly Distributing Shares</b>								
IE00B42WVW65	Vanguard U.K. Gilt UCITS ETF	GBP Distributing Share Class (£)	Income	GBP	0.0341 0.0269 0.0343 0.0275 0.0341 0.0254 0.0225 0.0345 0.0342 0.0204 0.0339	26/07/2018 23/08/2018 27/09/2018 25/10/2018 29/11/2018 27/12/2018 17/01/2019 21/02/2019 28/03/2019 18/04/2019 23/05/2019	0.0000	Bond Fund

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IE00BZ163G84	Vanguard EUR Corporate Bond UCITS ETF	EUR Distributing Share Class (€)	Income	EUR	0.0330	27/06/2019	0.0025	Bond Fund
					0.0460	26/07/2018		
					0.0356	23/08/2018		
					0.0436	27/09/2018		
					0.0362	25/10/2018		
					0.0463	29/11/2018		
					0.0355	27/12/2018		
					0.0304	17/01/2019		
					0.0500	21/02/2019		
					0.0514	28/03/2019		
					0.0290	18/04/2019		
					0.0479	23/05/2019		
					0.0470	27/06/2019		
IE00BZ163H91	Vanguard EUR Eurozone Government Bond UCITS ETF	EUR Distributing Share Class (€)	Income	EUR	0.0141	26/07/2018	0.0019	Bond Fund
					0.0111	23/08/2018		
					0.0150	27/09/2018		
					0.0125	25/10/2018		
					0.0160	29/11/2018		
					0.0128	27/12/2018		
					0.0109	17/01/2019		
					0.0167	21/02/2019		
					0.0168	28/03/2019		
					0.0099	18/04/2019		
					0.0159	23/05/2019		
					0.0149	27/06/2019		
					IE00BZ163K21	Vanguard USD Corporate Bond UCITS ETF		
0.1307	23/08/2018							
0.1684	27/09/2018							
0.1449	25/10/2018							
0.1748	29/11/2018							
0.1392	27/12/2018							
0.1152	17/01/2019							
0.1729	21/02/2019							
0.2047	28/03/2019							
0.1009	18/04/2019							
0.1914	23/05/2019							

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IE00BZ163M45	Vanguard USD Treasury Bond UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.1755	27/06/2019	0.0007	Bond Fund
					0.0565	26/07/2018		
					0.0446	23/08/2018		
					0.0572	27/09/2018		
					0.0462	25/10/2018		
					0.0595	29/11/2018		
					0.0461	27/12/2018		
					0.0403	17/01/2019		
					0.0634	21/02/2019		
					0.0607	28/03/2019		
					0.0373	18/04/2019		
IE00BZ163L38	Vanguard USD Emerging Markets Government Bond UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.0597	23/05/2019	0.0160	Bond Fund
					0.0604	27/06/2019		
					0.2274	26/07/2018		
					0.1705	23/08/2018		
					0.2224	27/09/2018		
					0.1868	25/10/2018		
					0.2189	29/11/2018		
					0.1753	27/12/2018		
					0.1492	17/01/2019		
					0.2282	21/02/2019		
					0.2430	28/03/2019		
0.1246	18/04/2019							
0.2412	23/05/2019							

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IE00BDD48R20	Vanguard USD Corporate 1-3 Year Bond UCITS ETF	USD Distributing Share Class (\$)	Income	USD	0.2175	27/06/2019	0.0118	Bond Fund
					0.1655	26/07/2018		
					0.1149	23/08/2018		
					0.1464	27/09/2018		
					0.1227	25/10/2018		
					0.1450	29/11/2018		
					0.1222	27/12/2018		
					0.1012	17/01/2019		
					0.1516	21/02/2019		
					0.1746	28/03/2019		
IE00BG47KB92	Vanguard Global Aggregate Bond UCITS ETF	EUR Hedged Distributing Share Class (€)	Income	EUR	0.0849	18/04/2019	0.0079	Bond Fund
					0.1612	23/05/2019		
IE00BG47KG48	Vanguard Global Aggregate Bond UCITS ETF	GBP Hedged Distributing Share Class (£)	Income	GBP	0.1435	27/06/2019	0.0182	Bond Fund
					n/a	n/a		

#### 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 2018 to 30 June 2019, the fund distribution date is 31 December 2019 which a UK individual relevant participant is taxable on in the tax year 6 April 2019 - 5 April 2020.  
**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.**