



# German Investor Tax Reporting scope (as at 31 December 2020) – Vanguard Investment Series plc

The information on this document does not constitute legal, tax, or investment advice. You must not, therefore, rely on the content of this document when making any investment decisions.

Fund and share class name <sup>1</sup>	Currency	ISIN	Tax reporting frequency *
Vanguard Emerging Markets Stock Index Fund EUR Acc	EUR	IE0031786696	Daily
Vanguard Emerging Markets Stock Index Fund EUR Investor Shares	EUR	IE0031786142	Daily
Vanguard Emerging Markets Stock Index Fund GBP Acc	GBP	IE00B50MZ724	Daily
Vanguard Emerging Markets Stock Index Fund GBP Dist	GBP	IE00B51KVT96	Daily
Vanguard Emerging Markets Stock Index Fund Institutional Plus CHF Acc	CHF	IE00BVYPLM61	Daily
Vanguard Emerging Markets Stock Index Fund Institutional Plus EUR Acc	EUR	IE00BFPM9J74	Daily
Vanguard Emerging Markets Stock Index Fund Institutional Plus GBP Acc	GBP	IE00BPT2BB99	Daily
Vanguard Emerging Markets Stock Index Fund Institutional Plus GBP Dist	GBP	IE00BPT2B978	Daily
Vanguard Emerging Markets Stock Index Fund Institutional Plus USD Acc	USD	IE00BFPM9H50	Daily
Vanguard Emerging Markets Stock Index Fund USD Acc	USD	IE0031787223	Daily
Vanguard Emerging Markets Stock Index Fund USD Investor Shares	USD	IE0031786928	Daily
Vanguard ESG Developed World All Cap Equity Index Fund EUR Acc	EUR	IE00B5456744	Daily
Vanguard ESG Developed World All Cap Equity Index Fund GBP Acc	GBP	IE00B76VTN11	Daily
Vanguard ESG Developed World All Cap Equity Index Fund GBP Dist	GBP	IE00B76VTM04	Daily
Vanguard ESG Developed World All Cap Equity Index Fund Institutional Plus EUR Acc	EUR	IE00BFPM9S65	Daily
Vanguard ESG Developed World All Cap Equity Index Fund Institutional Plus GBP Acc	GBP	IE00BPT2BN12	Daily
Vanguard ESG Developed World All Cap Equity Index Fund USD Acc	USD	IE00B505V954	Daily
Vanguard ESG Emerging Markets All Cap Equity Index Fund EUR Acc	EUR	IE00BKV0W243	Daily
Vanguard ESG Emerging Markets All Cap Equity Index Fund GBP Acc	GBP	IE00BKV0VZ05	Daily
Vanguard ESG Emerging Markets All Cap Equity Index Fund GBP Dist	GBP	IE00BKV0W029	Daily
Vanguard ESG Emerging Markets All Cap Equity Index Fund Institutional Plus GBP Dist	GBP	IE00BKV0W136	Daily
Vanguard ESG Emerging Markets All Cap Equity Index Fund USD Acc	USD	IE00BKV0W359	Daily
Vanguard European Stock Index Fund EUR Acc	EUR	IE0007987708	Daily
Vanguard European Stock Index Fund EUR Investor Shares	EUR	IE0007987690	Daily
Vanguard European Stock Index Fund Institutional Plus EUR Acc	EUR	IE00BFPM9L96	Daily
Vanguard European Stock Index Fund Institutional Plus USD Acc	USD	IE00BFPM9K89	Daily
Vanguard European Stock Index Fund USD Acc	USD	IE0002639551	Daily
Vanguard Eurozone Stock Index Fund EUR Acc	EUR	IE0008248803	Daily
Vanguard Eurozone Stock Index Fund Institutional Plus EUR Acc	EUR	IE00BGCC4585	Daily
Vanguard Eurozone Stock Index Fund Institutional Plus USD Acc	USD	IE00BGCC4478	Daily
Vanguard Eurozone Stock Index Fund Investor Euro Shares	EUR	IE0008248795	Daily
Vanguard Eurozone Stock Index Fund USD Acc	USD	IE00B02JY683	Daily
Vanguard Global Enhanced Equity Fund USD Institutional Shares	USD	IE00B1P1JL82	Daily
Vanguard Global Small-Cap Index Fund EUR Acc	EUR	IE00B42W4L06	Daily
Vanguard Global Small-Cap Index Fund EUR Dist	EUR	IE00BDCXSH02	Daily
Vanguard Global Small-Cap Index Fund EUR Investor Shares	EUR	IE00B42W3S00	Daily
Vanguard Global Small-Cap Index Fund GBP Acc	GBP	IE00B3X1NT05	Daily
Vanguard Global Small-Cap Index Fund GBP Dist	GBP	IE00B3X1LS57	Daily
Vanguard Global Small-Cap Index Fund Institutional Plus EUR Acc	EUR	IE00BFRTDD83	Daily
Vanguard Global Small-Cap Index Fund Institutional Plus GBP Acc	GBP	IE00BPT2BD14	Daily
Vanguard Global Small-Cap Index Fund Institutional Plus GBP Dist	GBP	IE00BPT2BC07	Daily
Vanguard Global Small-Cap Index Fund USD Acc	USD	IE00B42LF923	Daily
Vanguard Global Stock Index Fund EUR Acc	EUR	IE00B03HD191	Daily
Vanguard Global Stock Index Fund EUR Hedged Acc	EUR	IE00B03HD316	Daily
Vanguard Global Stock Index Fund EUR Investor Shares	EUR	IE00B03HC261	Daily
Vanguard Global Stock Index Fund Institutional Plus EUR Acc	EUR	IE00BFPM9N11	Daily
Vanguard Global Stock Index Fund Institutional Plus GBP Acc	GBP	IE00BYVQ3L68	Daily
Vanguard Global Stock Index Fund Institutional Plus USD Acc	USD	IE00BFPM9M04	Daily
Vanguard Global Stock Index Fund Institutional Plus USD Dist	USD	IE00BYVQ3K51	Daily
Vanguard Global Stock Index Fund USD Acc	USD	IE00B03HD209	Daily
Vanguard Global Stock Index Fund USD Dist	USD	IE00BF6T7P95	Daily
Vanguard Global Stock Index Fund USD Investor Shares	USD	IE00B03HD084	Daily
Vanguard Japan Stock Index Fund EUR Acc	EUR	IE0007286036	Daily

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Fund and share class name <sup>1</sup>	Currency	ISIN	Tax reporting frequency *
Vanguard Japan Stock Index Fund GBP Acc	GBP	IE00B50MZ948	Daily
Vanguard Japan Stock Index Fund GBP Dist	GBP	IE00B51KW525	Daily
Vanguard Japan Stock Index Fund Institutional Plus EUR Acc	EUR	IE00BFPMP9P35	Daily
Vanguard Japan Stock Index Fund Institutional Plus GBP Acc	GBP	IE00BPT2BG45	Daily
Vanguard Japan Stock Index Fund Institutional Plus GBP Dist	GBP	IE00BPT2BF38	Daily
Vanguard Japan Stock Index Fund Institutional Plus JPY Acc	JPY	IE00BGCC5F53	Daily
Vanguard Japan Stock Index Fund Institutional Plus USD Acc	USD	IE00BGCC5335	Daily
Vanguard Japan Stock Index Fund Investor Euro Shares	EUR	IE0007281425	Daily
Vanguard Japan Stock Index Fund Investor JPY Shares	JPY	IE0033862800	Daily
Vanguard Japan Stock Index Fund JPY Acc	JPY	IE0033862917	Daily
Vanguard Japan Stock Index Fund USD Acc	USD	IE0007292422	Daily
Vanguard Japan Stock Index Fund USD Investor Shares	USD	IE0007292083	Daily
Vanguard Pacific ex-Japan Stock Index Fund AUD Acc	AUD	IE00B0FP7Q41	Daily
Vanguard Pacific ex-Japan Stock Index Fund EUR Acc	EUR	IE0007201266	Daily
Vanguard Pacific ex-Japan Stock Index Fund GBP Acc	GBP	IE00B523L313	Daily
Vanguard Pacific ex-Japan Stock Index Fund GBP Dist	GBP	IE00B523L081	Daily
Vanguard Pacific ex-Japan Stock Index Fund Institutional Plus EUR Acc	EUR	IE00BGCC5G60	Daily
Vanguard Pacific ex-Japan Stock Index Fund Institutional Plus GBP Acc	GBP	IE00BPT2BJ75	Daily
Vanguard Pacific ex-Japan Stock Index Fund Institutional Plus GBP Dist	GBP	IE00BPT2BH51	Daily
Vanguard Pacific ex-Japan Stock Index Fund Institutional Plus USD Acc	USD	IE00BFPMQ042	Daily
Vanguard Pacific ex-Japan Stock Index Fund USD Acc	USD	IE0007218849	Daily
Vanguard SRI European Stock Fund EUR Acc	EUR	IE00B526YN16	Daily
Vanguard SRI European Stock Fund GBP Acc	GBP	IE00B76VTL96	Daily
Vanguard SRI European Stock Fund GBP Dist	GBP	IE00B76VTR58	Daily
Vanguard SRI European Stock Fund Institutional Plus EUR Acc	EUR	IE00BFPMP9R58	Daily
Vanguard SRI European Stock Fund Institutional Plus GBP Acc	GBP	IE00BPT2BL97	Daily
Vanguard SRI European Stock Fund USD Acc	USD	IE00B4Z8LP80	Daily
Vanguard U.S. 500 Stock Index Fund EUR Acc	EUR	IE0032126645	Daily
Vanguard U.S. 500 Stock Index Fund EUR Hedged Acc	EUR	IE00B1G3DH73	Daily
Vanguard U.S. 500 Stock Index Fund Institutional Plus EUR Acc	EUR	IE00BFPMP9V94	Daily
Vanguard U.S. 500 Stock Index Fund Institutional Plus USD Acc	USD	IE00BFPMP9T72	Daily
Vanguard U.S. 500 Stock Index Fund Investor EUR Shares	EUR	IE0032620787	Daily
Vanguard U.S. 500 Stock Index Fund USD Acc	USD	IE0002639775	Daily
Vanguard U.S. 500 Stock Index Fund USD Investor Shares	USD	IE0002639668	Daily
Vanguard U.S. Opportunities Fund EUR Investor Shares**	EUR	IE00B03HCV24	Daily
Vanguard U.S. Opportunities Fund GBP Investor Dist Shares**	GBP	IE00B1GHC616	Daily
Vanguard U.S. Opportunities Fund USD Institutional Shares**	USD	IE00B03HCY54	Daily
Vanguard U.S. Opportunities Fund USD Investor Shares**	USD	IE00B03HCW31	Daily

\* The dates as represented in this column refer to the effective date of the new German Investment Tax Act of 1 January 2018 or the share class launch date (if later)

\*\* Effective 3 March 2014, Vanguard U.S. Opportunities Fund is closed to all new accounts; existing shareholders can still make additional share purchases.

<sup>1</sup> Following implementation of the German Investment Tax Act 2018, with effect from 1 January 2018, all equity funds of Vanguard Investment Series Plc will report daily equity ratios to WM Daten on a daily basis. All equity funds of Vanguard Investment Series Plc will also publish a target minimum equity ratio. Please refer to WM Daten or the Vanguard website for the relevant target minimum equity ratios.



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## Vanguard European Stock Index Fund and Vanguard SRI European Stock Fund.

The PEA is a tax efficient shared savings plan for individual fiscal residents of France. The Sub-Funds were previously classified as being "PEA eligible" on the basis they each invest more than 75% of assets in "Eligible Securities". For the purposes of the PEA, Eligible Securities include securities and rights with issuers registered in France, another Member State of the European Union, or a State which is party to the EEA Agreement and has entered into a tax treaty with France which contains an administrative assistance clause aimed to avoid tax fraud and avoidance.

As you will be aware, the Brexit transition period for the UK ended on 31 December 2020. Based on law and guidance published by the French tax authorities at the end of December 2020, an extension period has been introduced (until 30 September 2021), during which UK securities can continue to be deemed Eligible Securities. However, in order to avail of the extension period, there are certain conditions required to be met by the Sub-Funds. As we cannot guarantee that these conditions will be met throughout the transition period, in line with our previous communication in December 2020, you should assume that the Sub-Funds became non-PEA Eligible as of 1 January 2021.

## Notes

Any tax reliefs referred to in this document are those available under current legislation, which may change, and their availability and value will depend on your individual circumstances. If you have questions relating to your specific tax situation, please contact your tax adviser.

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## Investment risk information

The value of investments, and the income from them, may fall or rise and investors may get back less than they invested.

Some funds invest in securities which are denominated in different currencies. Movements in currency exchange rates can affect the return of investments.

The Funds may use derivatives in order to reduce risk or cost and/or generate extra income or growth. The use of derivatives could increase or reduce exposure to underlying assets and result in greater fluctuations of the Fund's net asset value. A derivative is a financial contract whose value is based on the value of a financial asset (such as a share, bond, or currency) or a market index.

Some funds invest in emerging markets which can be more volatile than more established markets. As a result the value of your investment may rise or fall.

Investments in smaller companies may be more volatile than investments in well-established blue chip companies.

For further information on risks please see the "Risk Factors" section of the prospectus on our website at <https://global.vanguard.com>

## Important information

The information contained in this document is not to be regarded as an offer to buy or sell or the solicitation of any offer to buy or sell securities in any jurisdiction where such an offer or solicitation is against the law, or to anyone to whom it is unlawful to make such an offer or solicitation, or if the person making the offer or solicitation is not qualified to do so. The information does not constitute legal, tax, or investment advice. Potential investors are urged to consult their professional advisers on the implications of making an investment in, holding or disposing of [units/shares], and the receipt of distribution from any investment.

Vanguard Investment Series plc has been authorised by the Central Bank of Ireland as a UCITS and has been registered for public distribution in certain EEA countries and the UK. Prospective investors are referred to the Funds' prospectus for further information. Prospective investors are also urged to consult their own professional advisers on the implications of making an investment in, and holding or disposing shares of the Funds and the receipt of distributions with respect to such shares under the law of the countries in which they are liable to taxation.

The Manager of Vanguard Investment Series plc is Vanguard Group (Ireland) Limited. Vanguard Asset.

For further information on the fund's investment policy, please refer to the Key Investor Information Document ("KIID"). The KIIDs for these funds are available in local languages, alongside the prospectus via Vanguard's website <https://global.vanguard.com/>

Effective 3 March 2014 for the Vanguard U.S. Opportunities fund is closed to new accounts. For more information in relation to closed funds follow this link: <https://global.vanguard.com/portal/site/portal/ucits-fund-announcements>

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