

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  VTTI ENERGY PARTNERS LP		<b>2</b> Issuer's employer identification number (EIN)  98-1169680	
<b>3</b> Name of contact for additional information  ROBERT ABBOTT	<b>4</b> Telephone No. of contact  +44-20-3772-0110	<b>5</b> Email address of contact  ABB@VTTI.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  25-27 BUCKINGHAM PALACE ROAD		<b>7</b> City, town, or post office, state, and Zip code of contact  LONDON, SW1W 0PP, UNITED KINGDOM	
<b>8</b> Date of action  See Part II, Line 14		<b>9</b> Classification and description  Units	
<b>10</b> CUSIP number  Y9384M101	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  VTTI	<b>13</b> Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ During calendar year 2014, VTTI Energy Partners LP declared and paid the following distribution to its unit holders, of which 100% should be treated as a return of capital:

Ex-Dividend Date	Record Date	Payment Date	Total Distribution per Unit
11/06/2014	11/10/2014	11/14/2014	\$0.159783

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ VTTI Energy Partners LP determined that the distribution described above should be treated as a return of capital that would reduce the basis of the unit holders' stock. To the extent that the return of capital exceeds the tax basis of the shareholders' units, it should be treated as a capital gain.

Ex-Dividend Date	Record Date	Payment Date	Total Distribution per Unit	Taxable Dividend per Unit	Return of Capital per Unit
11/06/2014	11/10/2014	11/14/2014	\$0.159783	\$0.00	\$0.159783

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The distribution declared and paid (as described above) was treated as a return of capital to the extent that it exceeded current and accumulated earnings and profits.

**Part II Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§ 301, 316

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

**Sign Here**  
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.  
Signature ▶ A signed copy is maintained by the issuer Date ▶ \_\_\_\_\_  
Print your name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054