

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name VTTI Energy Partners LP		2 Issuer's employer identification number (EIN) 98-1169680	
3 Name of contact for additional information Robert Abbott	4 Telephone No. of contact +44-20-3772-0110	5 Email address of contact ABB@VTTI.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 25-27 Buckingham Palace Road		7 City, town, or post office, state, and Zip code of contact London, SW1W 0PP, United Kingdom	
8 Date of action See Part II, Line 14		9 Classification and description Units	
10 CUSIP number Y9384M101	11 Serial number(s)	12 Ticker symbol VTTI	13 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 2015, VTTI Energy Partners LP declared and paid the following distributions to its unit holders, of which 100% should be treated as a return of capital:

Ex-Dividend	Record	Payment	Total Distribution
Date	Date	Date	per Unit
02/04/2015	02/06/2015	02/13/2015	\$0.2625
05/07/2015	05/11/2015	05/15/2015	\$0.2719
08/06/2015	08/10/2015	08/14/2015	\$0.2815
11/05/2015	11/09/2015	11/13/2015	\$0.2925

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 distributions 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	Record	Payment	Total Distribution	Taxable Dividend	Return of Capital
Date	Date	Date	per Unit	per Unit	per Unit
02/04/2015	02/06/2015	02/13/2015	\$0.2625	\$0.00	\$0.2625
05/07/2015	05/11/2015	05/15/2015	\$0.2719	\$0.00	\$0.2719
08/06/2015	08/10/2015	08/14/2015	\$0.2815	\$0.00	\$0.2815
11/05/2015	11/09/2015	11/13/2015	\$0.2925	\$0.00	\$0.2925

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 distributions declared and paid (as described above) were treated as a return of capital to the extent that they 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 ▶ _____

Paid Preparer Use Only	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