

**ABERDEEN STANDARD SILVER ETF TRUST**  
**2021 Grantor Trust Tax Reporting Statement**

EIN: 26-4586763  
CUSIP: 003264108  
Ticker: SIVR

The following information is being provided to assist Shareholders of the Aberdeen Standard Silver ETF Trust with reporting of their taxable income and expenses for the period January 1, 2021 through December 31, 2021, pursuant to Treasury Regulation Section 1.671-5. Under this regulation, the Aberdeen Standard Silver ETF Trust is considered a "non-mortgage widely held fixed investment trust."

**TAXATION OF THE TRUST**

The Aberdeen Standard Silver ETF Trust is a grantor trust for U.S. federal income tax purposes. As a result, the Trust itself is not subject to U.S. federal income tax. Instead, the Trust's income and expenses "flow through" to the Shareholders.

**TAXATION OF U.S. INDIVIDUAL SHAREHOLDERS**

Shareholders generally will be treated, for U.S. federal income tax purposes, as if they directly owned a pro rata share of the underlying assets held in the Trust. Shareholders also will be treated as if they directly received their respective pro rata shares of the Trust's income and proceeds, and directly incurred their pro rata share of the Trust's expenses. Most state and local tax authorities follow U.S. Income tax rules in this regard. However, Shareholders should contact their own tax advisors as to the state and local tax consequences of ownership of SIVR shares.

The Trust holds only silver bullion and, accordingly, received no income during the year.

Trust expenses, which are miscellaneous itemized deductions for shareholders, are no longer deductible for individuals in 2021. However, the sale of silver to cover trust expenses is used to calculate each shareholder's tax basis.

Because the Trust sold only a de minimis amount of silver for payment of Trust expenses during the year and made no distributions of sale proceeds to its Shareholders, under Treas. Reg. Sec. 1.671-5(c)(2)(iv)(B) the Trust is not required to report the gross proceeds of Trust sales to its Shareholders. However, for those Shareholders who wish to have this information, it is contained in the attached 2021 Gross Proceeds File.

## Aberdeen Standard Silver ETF Trust 2021 GROSS PROCEEDS FILE

Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
<b>1/1/2021</b>	<b>0.96620923</b>	<b>0.00024591</b>	<b>0.00651299</b>
1/2/2021	0.96620923		
1/3/2021	0.96620923		
1/4/2021	0.96620923		
1/5/2021	0.96620923		
1/6/2021	0.96620923		
1/7/2021	0.96620923		
1/8/2021	0.96620923		
1/9/2021	0.96620923		
1/10/2021	0.96620923		
1/11/2021	0.96620923		
1/12/2021	0.96620923		
1/13/2021	0.96620923		
1/14/2021	0.96620923		
1/15/2021	0.96620923		
1/16/2021	0.96620923		
1/17/2021	0.96620923		
1/18/2021	0.96620923		
1/19/2021	0.96620280		
1/20/2021	0.96619697		
1/21/2021	0.96619697		
1/22/2021	0.96619697		
1/23/2021	0.96619697		
1/24/2021	0.96619697		
1/25/2021	0.96619697		
1/26/2021	0.96619697		
1/27/2021	0.96619697		
1/28/2021	0.96619303		
1/29/2021	0.96619593		
1/30/2021	0.96619593		
1/31/2021	0.96619593		
<b>2/1/2021</b>	<b>0.96596247</b>	<b>0.00022647</b>	<b>0.00620865</b>
2/2/2021	0.96596247		
2/3/2021	0.96596247		
2/4/2021	0.96596247		
2/5/2021	0.96596247		
2/6/2021	0.96596247		
2/7/2021	0.96596247		
2/8/2021	0.96596247		
2/9/2021	0.96596247		
2/10/2021	0.96596247		
2/11/2021	0.96596247		
2/12/2021	0.96596185		
2/13/2021	0.96596185		
2/14/2021	0.96596185		
2/15/2021	0.96596185		
2/16/2021	0.96596185		

## Aberdeen Standard Silver ETF Trust 2021 GROSS PROCEEDS FILE

Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
2/17/2021	0.96596185		
2/18/2021	0.96596185		
2/19/2021	0.96596185		
2/20/2021	0.96596185		
2/21/2021	0.96596185		
2/22/2021	0.96596185		
2/23/2021	0.96596185		
2/24/2021	0.96595867		
2/25/2021	0.96595867		
2/26/2021	0.96595867		
2/27/2021	0.96595867		
2/28/2021	0.96595867		
<b>3/1/2021</b>	<b>0.96574009</b>	<b>0.00021858</b>	<b>0.00583283</b>
3/2/2021	0.96574009		
3/3/2021	0.96574009		
3/4/2021	0.96574009		
3/5/2021	0.96574072		
3/6/2021	0.96574072		
3/7/2021	0.96574072		
3/8/2021	0.96574072		
3/9/2021	0.96574072		
3/10/2021	0.96574072		
3/11/2021	0.96574072		
3/12/2021	0.96574072		
3/13/2021	0.96574072		
3/14/2021	0.96574072		
3/15/2021	0.96574072		
3/16/2021	0.96574072		
3/17/2021	0.96574072		
3/18/2021	0.96574072		
3/19/2021	0.96574072		
3/20/2021	0.96574072		
3/21/2021	0.96574072		
3/22/2021	0.96574072		
3/23/2021	0.96574072		
3/24/2021	0.96574072		
3/25/2021	0.96574072		
3/26/2021	0.96574072		
3/27/2021	0.96574072		
3/28/2021	0.96574072		
3/29/2021	0.96574072		
3/30/2021	0.96574072		
3/31/2021	0.96574072		
<b>4/1/2021</b>	<b>0.96549369</b>	<b>0.00024703</b>	<b>0.00592865</b>
4/2/2021	0.96549369		
4/3/2021	0.96549369		
4/4/2021	0.96549369		

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Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
4/5/2021	0.96549369		
4/6/2021	0.96549326		
4/7/2021	0.96549326		
4/8/2021	0.96549326		
4/9/2021	0.96549326		
4/10/2021	0.96549326		
4/11/2021	0.96549326		
4/12/2021	0.96549326		
4/13/2021	0.96549194		
4/14/2021	0.96549194		
4/15/2021	0.96549194		
4/16/2021	0.96549194		
4/17/2021	0.96549194		
4/18/2021	0.96549194		
4/19/2021	0.96549194		
4/20/2021	0.96549015		
4/21/2021	0.96549015		
4/22/2021	0.96549015		
4/23/2021	0.96549015		
4/24/2021	0.96549015		
4/25/2021	0.96549015		
4/26/2021	0.96549015		
4/27/2021	0.96549015		
4/28/2021	0.96549015		
4/29/2021	0.96549015		
4/30/2021	0.96549015		
<b>5/1/2021</b>	<b>0.96525529</b>	<b>0.00023486</b>	<b>0.00607697</b>
5/2/2021	0.96525529		
5/3/2021	0.96525529		
5/4/2021	0.96525529		
5/5/2021	0.96525529		
5/6/2021	0.96525529		
5/7/2021	0.96525529		
5/8/2021	0.96525529		
5/9/2021	0.96525529		
5/10/2021	0.96525529		
5/11/2021	0.96525529		
5/12/2021	0.96525529		
5/13/2021	0.96525529		
5/14/2021	0.96525404		
5/15/2021	0.96525404		
5/16/2021	0.96525404		
5/17/2021	0.96525404		
5/18/2021	0.96525404		
5/19/2021	0.96525293		
5/20/2021	0.96525293		
5/21/2021	0.96525293		

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Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
5/22/2021	0.96525293		
5/23/2021	0.96525293		
5/24/2021	0.96525293		
5/25/2021	0.96525100		
5/26/2021	0.96525100		
5/27/2021	0.96525100		
5/28/2021	0.96525100		
5/29/2021	0.96525100		
5/30/2021	0.96525100		
5/31/2021	0.96525100		
<b>6/1/2021</b>	<b>0.96500901</b>	<b>0.00024199</b>	<b>0.00668606</b>
6/2/2021	0.96500878		
6/3/2021	0.96500878		
6/4/2021	0.96500878		
6/5/2021	0.96500878		
6/6/2021	0.96500878		
6/7/2021	0.96500878		
6/8/2021	0.96500878		
6/9/2021	0.96500810		
6/10/2021	0.96500810		
6/11/2021	0.96500810		
6/12/2021	0.96500810		
6/13/2021	0.96500810		
6/14/2021	0.96500810		
6/15/2021	0.96500810		
6/16/2021	0.96500810		
6/17/2021	0.96500810		
6/18/2021	0.96500810		
6/19/2021	0.96500810		
6/20/2021	0.96500810		
6/21/2021	0.96500810		
6/22/2021	0.96500706		
6/23/2021	0.96500706		
6/24/2021	0.96500706		
6/25/2021	0.96500706		
6/26/2021	0.96500706		
6/27/2021	0.96500706		
6/28/2021	0.96500706		
6/29/2021	0.96500706		
6/30/2021	0.96500848		
<b>7/1/2021</b>	<b>0.96477074</b>	<b>0.00023774</b>	<b>0.00612543</b>
7/2/2021	0.96477074		
7/3/2021	0.96477074		
7/4/2021	0.96477074		
7/5/2021	0.96477074		
7/6/2021	0.96477074		
7/7/2021	0.96477074		

## Aberdeen Standard Silver ETF Trust 2021 GROSS PROCEEDS FILE

Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
7/8/2021	0.96477074		
7/9/2021	0.96477074		
7/10/2021	0.96477074		
7/11/2021	0.96477074		
7/12/2021	0.96477074		
7/13/2021	0.96477074		
7/14/2021	0.96477074		
7/15/2021	0.96477074		
7/16/2021	0.96477074		
7/17/2021	0.96477074		
7/18/2021	0.96477074		
7/19/2021	0.96477074		
7/20/2021	0.96477074		
7/21/2021	0.96477074		
7/22/2021	0.96477074		
7/23/2021	0.96477074		
7/24/2021	0.96477074		
7/25/2021	0.96477074		
7/26/2021	0.96477074		
7/27/2021	0.96477074		
7/28/2021	0.96477074		
7/29/2021	0.96477074		
7/30/2021	0.96477074		
7/31/2021	0.96477074		
<b>8/1/2021</b>	<b>0.96452458</b>	<b>0.00024616</b>	<b>0.00627452</b>
8/2/2021	0.96452436		
8/3/2021	0.96452436		
8/4/2021	0.96452436		
8/5/2021	0.96452436		
8/6/2021	0.96452436		
8/7/2021	0.96452436		
8/8/2021	0.96452436		
8/9/2021	0.96452436		
8/10/2021	0.96452436		
8/11/2021	0.96452436		
8/12/2021	0.96452436		
8/13/2021	0.96452436		
8/14/2021	0.96452436		
8/15/2021	0.96452436		
8/16/2021	0.96452436		
8/17/2021	0.96452436		
8/18/2021	0.96452369		
8/19/2021	0.96452369		
8/20/2021	0.96452369		
8/21/2021	0.96452369		
8/22/2021	0.96452369		
8/23/2021	0.96452369		

## Aberdeen Standard Silver ETF Trust 2021 GROSS PROCEEDS FILE

Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
8/24/2021	0.96452369		
8/25/2021	0.96452369		
8/26/2021	0.96452369		
8/27/2021	0.96452369		
8/28/2021	0.96452369		
8/29/2021	0.96452369		
8/30/2021	0.96452369		
8/31/2021	0.96452369		
<b>9/1/2021</b>	<b>0.96427846</b>	<b>0.00024433</b>	<b>0.00587502</b>
9/2/2021	0.96427846		
9/3/2021	0.96427846		
9/4/2021	0.96427846		
9/5/2021	0.96427846		
9/6/2021	0.96427846		
9/7/2021	0.96427846		
9/8/2021	0.96427846		
9/9/2021	0.96427846		
9/10/2021	0.96427846		
9/11/2021	0.96427846		
9/12/2021	0.96427846		
9/13/2021	0.96427846		
9/14/2021	0.96427846		
9/15/2021	0.96427846		
9/16/2021	0.96427846		
9/17/2021	0.96427846		
9/18/2021	0.96427846		
9/19/2021	0.96427846		
9/20/2021	0.96427846		
9/21/2021	0.96427846		
9/22/2021	0.96427846		
9/23/2021	0.96427635		
9/24/2021	0.96427635		
9/25/2021	0.96427635		
9/26/2021	0.96427635		
9/27/2021	0.96427635		
9/28/2021	0.96427635		
9/29/2021	0.96427635		
9/30/2021	0.96427635		
<b>10/1/2021</b>	<b>0.96404039</b>	<b>0.00023595</b>	<b>0.00507888</b>
10/2/2021	0.96404039		
10/3/2021	0.96404039		
10/4/2021	0.96404039		
10/5/2021	0.96404039		
10/6/2021	0.96404039		
10/7/2021	0.96404039		
10/8/2021	0.96404039		
10/9/2021	0.96404039		

## Aberdeen Standard Silver ETF Trust 2021 GROSS PROCEEDS FILE

Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
10/10/2021	0.96404039		
10/11/2021	0.96404039		
10/12/2021	0.96404039		
10/13/2021	0.96404039		
10/14/2021	0.96404039		
10/15/2021	0.96404039		
10/16/2021	0.96404039		
10/17/2021	0.96404039		
10/18/2021	0.96404039		
10/19/2021	0.96404039		
10/20/2021	0.96404039		
10/21/2021	0.96404039		
10/22/2021	0.96404039		
10/23/2021	0.96404039		
10/24/2021	0.96404039		
10/25/2021	0.96404039		
10/26/2021	0.96404039		
10/27/2021	0.96404039		
10/28/2021	0.96403785		
10/29/2021	0.96403785		
10/30/2021	0.96403785		
10/31/2021	0.96403785		
<b>11/1/2021</b>	<b>0.96379442</b>	<b>0.00024343</b>	<b>0.00584464</b>
11/2/2021	0.96379442		
11/3/2021	0.96379442		
11/4/2021	0.96379442		
11/5/2021	0.96379442		
11/6/2021	0.96379442		
11/7/2021	0.96379442		
11/8/2021	0.96379442		
11/9/2021	0.96379442		
11/10/2021	0.96379442		
11/11/2021	0.96379442		
11/12/2021	0.96379442		
11/13/2021	0.96379442		
11/14/2021	0.96379442		
11/15/2021	0.96379442		
11/16/2021	0.96379442		
11/17/2021	0.96379290		
11/18/2021	0.96379290		
11/19/2021	0.96379290		
11/20/2021	0.96379290		
11/21/2021	0.96379290		
11/22/2021	0.96379290		
11/23/2021	0.96379290		
11/24/2021	0.96379290		
11/25/2021	0.96379290		



## Aberdeen Standard Silver ETF Trust 2021 GROSS PROCEEDS FILE

Date	Silver Ounces Per Share	Per Share Silver Ounces Sold To Cover Expenses	Proceeds Per Share
11/26/2021	0.96379290		
11/27/2021	0.96379290		
11/28/2021	0.96379290		
11/29/2021	0.96379290		
11/30/2021	0.96379290		
<b>12/1/2021</b>	<b>0.96355639</b>	<b>0.00023485</b>	<b>0.00536991</b>
12/2/2021	0.96355639		
12/3/2021	0.96355639		
12/4/2021	0.96355639		
12/5/2021	0.96355639		
12/6/2021	0.96355639		
12/7/2021	0.96355639		
12/8/2021	0.96355639		
12/9/2021	0.96355639		
12/10/2021	0.96355639		
12/11/2021	0.96355639		
12/12/2021	0.96355639		
12/13/2021	0.96355639		
12/14/2021	0.96355639		
12/15/2021	0.96355639		
12/16/2021	0.96355639		
12/17/2021	0.96355639		
12/18/2021	0.96355639		
12/19/2021	0.96355639		
12/20/2021	0.96355533		
12/21/2021	0.96355533		
12/22/2021	0.96355533		
12/23/2021	0.96355533		
12/24/2021	0.96355533		
12/25/2021	0.96355533		
12/26/2021	0.96355533		
12/27/2021	0.96355533		
12/28/2021	0.96355533		
12/29/2021	0.96355533		
12/30/2021	0.96355533		
12/31/2021	0.96355533		
		<b>0.00285730</b>	<b>0.07181455</b>