

Withholding Tax Relevant for the net return indices of Euronext

Applied from 24 January 2023

Country name	Withholding tax rate	Country name	Withholding tax rate
Austria	27.50%	Jersey	0.00%
Australia franked	0%	Liberia	15.00%
Unfranked	30.00%	Luxembourg	15.00%
Belgium	30.00%	Malta	0.00%
Bermuda	0.00%	Marshall Islands	0.00%
Canada	25.00%	Mauritius	0.00%
Cayman Islands	0.00%	Monaco	0.00%
Cyprus	0.00%	Netherlands	15.00%
Curaçao	0.00%	New Zealand	30.00%
Denmark	27.00%	Norway	25.00%
Faroe Islands	18.00%	Panama	10.00%
Finland	35.00%	Portugal	25.00%
France	25.00%	Senegal	10.00%
Gabon	20.00%	Singapore	0.00%
Germany	26.375%	South Africa	20.00%
Greece	5.00%	Spain	19.00%
Guernsey	0.00%	Sweden	30.00%
Hong Kong	0.00%	Switzerland	35.00%
Ireland	25.00%	Thailand	10.00%
Isle of Man	0.00%	Taiwan	21.00%
Israel	25.00%	United Kingdom	0.00%
Italy	26.00%	USA	30.00%
Ivory Coast	10.00%	British Virgin Islands	0.00%
Japan	15.315%		

Euronext will use the percentages mentioned above for the determination of the net dividend in comparison to the gross dividend. If the actual withholding tax deviates from the table, the Administrator may decide to apply this percentage.

* For property companies in several countries a different % is applied: UK (PID 20%, Singapore 10%). In case of combination (property/non property) the weighted average will be used.

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