

WITHHOLDING TAX RELEVANT FOR THE NET RETURN INDICES OF EURONEXT
 APPLIED FROM 1 JANUARY 2026

Country name	Withholding tax rate
Austria	27.50%
Australia franked	0%
Unfranked	30.00%
Belgium	30.00%
Brazil	10.00%
Bermuda	0.00%
Canada	25.00%
Cayman Islands	0.00%
China	10.00%
Cyprus	0.00%
Curaçao	0.00%
Denmark	27.00%
Faroe Islands	18.00%
Finland	35.00%
France	25.00%
Gabon	20.00%
Germany	26.375%
Greece	5.00%
Guernsey	0.00%
Hong Kong	0.00%
India	20.00%
Ireland	25.00%
Isle of Man	0.00%
Israel	25.00%
Italy	26.00%
Ivory Coast	15.00%

Country name	Withholding tax rate
Japan	15.315%
Jersey	0.00%
Liberia	15.00%
Luxembourg	15.00%
Malta	0.00%
Marshall Islands	0.00%
Monaco	0.00%
Netherlands	15.00%
New Zealand	30.00%
Nigeria	10.00%
Norway	25.00%
Panama	10.00%
Portugal	25.00%
Puerto Rico	10.00%
Senegal	10.00%
Singapore	0.00%
South Africa	20.00%
Spain	19.00%
Sweden	30.00%
Switzerland	35.00%
Thailand	10.00%
Taiwan	21.00%
United Kingdom	0.00%
USA	30.00%
British Virgin Islands	0.00%

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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