

Withholding Tax Relevant for the net return indices of Euronext

Applied from 1 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%
Bahamas	0%	Malta	0.00%
Belgium	30.00%	Marshall Islands	0.00%
Bermuda	0.00%	Monaco	0.00%
Canada	25.00%	Netherlands	15.00%
Cayman Islands	0.00%	New Zealand	30.00%
Cyprus	0.00%	Norway	25.00%
Curaçao	0.00%	Panama	10.00%
Denmark	27.00%	Portugal	25.00%
Faroe Islands	35.00%	Puerto Rico	10.00%
Finland	35.00%	Senegal	10.00%
France	25.00%	Singapore	0.00%
Gabon	20.00%	South Africa	20.00%
Germany	26.375%	Spain	19.00%
Greece	5.00%	Sweden	30.00%
Guernsey	0.00%	Switzerland	35.00%
Hong Kong	0.00%	Thailand	10.00%
India	20.00%	Taiwan	21.00%
Ireland	25.00%	United Kingdom	0.00%
Isle of Man	0.00%	Uruguay	7.00%
Israel	25.00%	USA	30.00%
Italy	26.00%	British Virgin Islands	0.00%
Ivory Coast	10.00%		
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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