

WITHHOLDING TAX RELEVANT FOR THE NET RETURN INDICES OF EURONEXT

APPLIED FROM 1 OCTOBER 2020

COUNTRY NAME	WITHHOLDING TAX RATE
Austria	27.50%
Australia franked	0%
Unfranked	30.0%
Belgium	30.00%
Bermuda	0.00%
Bulgaria	5.00%
Cameroon	16.50%
Canada	25.00%
Cayman Islands	0.00%
Cyprus	0.00%
Curaçao	0.00%
Czech Republic	15.00%
Denmark	27.00%
Faroe Islands	18.00%
Finland	30.00%
France	28.00%
Gabon	20.00%
Germany	26.375%
Gibraltar	0.00%
Greece	5.00%
Guernsey	0.00%
Hong Kong	0.00%
Iceland	20.00%
Ireland	25.00%
Isle of Man	0.00%
Israel	25.00%
Italy	26.00%

COUNTRY NAME	WITHHOLDING TAX RATE
Ivory Coast	10.00%
Japan	15.32%
Jersey	0.00%
Liberia	15.00%
Luxembourg	15.00%
Mauritius	0.00%
Morocco	15.00%
Monaco	0.00%
Netherlands	15.00%
New Zealand	30.00%
Norway	25.00%
Panama	20.00%
Papua New Guinea	15.00%
Puerto Rico	10.00%
Portugal	25.00%
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.

Exceptions

If the actual withholding tax deviates from the table, Index Design may decide to apply this percentage. For the following Companies specific Withholding tax percentages are applied:

ISIN CODE	COUNTRY	MNEMO	NAME	RELEVANT WHT	RELEVANT PERCENTAGE
ANN4327C1220	NL	HDG	HUNTER DOUGLAS	NL WHT	15%
GB00B03MLX29	NL	RDSA	ROYAL DUTCH SHELLA	NL WHT	15%
GB00BDCPN049	NL	CCE	COCA-COLA EUROPEAN	NL WHT	15%
NL0010832176	BE	ARGX	ARGENX SE	BE WHT	30%

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