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Change in the French tax rate

To the attention of: **Intermediaries**

Topic: **Standard rate**

Dear Client,

we inform you that following the publication on 19 December 2019 of the French Finance Act for 2020/2021/2022, as of 1 January 2022, for legal entities not established in France, the WHT rate on dividend payments of French origin will be reduced from 26.5% to 25%. The WHT rate for dividends paid to natural persons remains at 12.8%.

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