

WITHHOLDING TAX RELEVANT FOR THE NET RETURN INDICES OF EURONEXT APPLIED FROM 1 NOVEMBER 2018

COUNTRY NAME	WITHHOLDING TAX RATE
Austria	27.5%
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 (Neth. Antilles)	0.00%
Czech Republic	15.00%
Denmark	27.00%
Faroe Islands	18.00%
Finland	30.00%
France	30.00%
Gabon	20.00%
Germany	26.375%
Gibraltar	0.00%
Greece	15.00%
Guernsey	0.00%
Hong Kong	0.00%
Iceland	20.00%
Ireland	20.00%

COUNTRY NAME	WITHHOLDING TAX RATE
Isle of Man	0.00%
Israel	25.00%
Italy	26.00%
Ivory Coast	10.00%
Japan	20.42%
Jersey	0.00%
Luxembourg	15.00%
Morocco	15.00%
Monaco	0.00%
Netherlands	15.00%
Norway	25.00%
Papua New Guinea	15.00%
Portugal	25.00%
Senegal	10.00%
Singapore*	0.00%
South Africa	20.00%
Spain	19.00%
Sweden	30.00%
Switzerland	35.00%
Taiwan	21.00%
United Kingdom*	0.00%
USA	30.00%
Virgin Islands, British	0.00%

Euronext

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 Compiler 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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