

Overview stock market taxes

Below is an overview of the different Belgian and foreign stock market taxes. These taxes are shown separately on the statement. They are subject to change. This overview is provided for information purposes only and is not exhaustive.

Country	Stock market tax		
Belgium			
Shares, warrants	0.35%		
Real estate certificates	0.35%		
Belgian certificates on foreign securities	0.12%		
Bonds secondary market (OLOs exempted)	0.12%		
Issue new shares	0%		
Issue existing shares	Normal rate		
	Purchase/sale on the secondary market		Acquisition of own shares by the investment company
Mutual funds			
<ul style="list-style-type: none"> Registered in the EEA* 	0.12%		0%
<ul style="list-style-type: none"> Not registered in the EEA, recognized by the FSMA 	0.12%		0%
<ul style="list-style-type: none"> Not registered in the EEA, not recognized by the FSMA 	0.35%		0%
Investment company - capitalization			
<ul style="list-style-type: none"> Recognized by the FSMA 	1.32%		1.32%
<ul style="list-style-type: none"> Registered in the EEA, not recognized by the FSMA 	0.12%		0%
<ul style="list-style-type: none"> Not registered in the EEA, not recognized by the FSMA 	0.35%		0%
Investment company - distribution			
<ul style="list-style-type: none"> Registered in the EEA* 	0.12%		0%
<ul style="list-style-type: none"> Not registered in the EEA, recognized by the FSMA 	0.12%		0%
<ul style="list-style-type: none"> Not registered in the EEA, not recognized by the FSMA 	0.35%		0%
Maximum amount stock market tax			
0.12%	Max. 1,300 EUR		
0.35%	Max. 1,600 EUR		
1.32%	Max. 4,000 EUR		

* Shares or units of undertakings for collective investment registered with a similar authority as the FSMA in a member country of the EEA (European Economic Area = EU member countries + Norway, Iceland and Liechtenstein).

Taxes valid as from 8th January 2018.

Euronext Expert Market		
Auction costs per sale	0.80%	With a maximum of 1,000 EUR
UK		
Stamp duty per purchase	0.50%	
PTM-levy purchase and sale	1 GBP	on amounts more than 10,000 GBP
Ireland		
Stamp duty purchase, also for shares listed on London Stock Exchange	1.00%	
IPP-levy purchase and sale, also for shares listed on London Stock Exchange	1.25 EUR	on amounts more than 12,500 EUR
US		
Transaction-fee on sale	0.00221%	
France		
Financial transaction tax on net position bought (per trading day) in shares of companies: <ul style="list-style-type: none"> with a registered office in France; with market cap > 1 billion € on 1st January of the fiscal year; listed on the French or foreign regulated stock exchange 	0.30%	
Italy		
Financial transaction tax on net position bought (per value date) in shares of companies: <ul style="list-style-type: none"> with a registered office in Italy; listed on the Italian or foreign regulated stock exchange; with a market cap > 500 million EUR 	0.10% (0.20% on stock markets outside of Europe)	
South Africa		
Foreign stock market tax	0.255659%	Uncertificated Tax (only buy orders): 0.25%; <ul style="list-style-type: none"> Securitized Strate settlement fee (purchase and sale): 0.005459%; Investor Protection Levy (purchase and sale): 0.0002%.
Malaysia		
Clearing fee	0.03%	Max. 1,000 malaysian ringgit
Stamp duty	0.10%	Max. 200 malaysian ringgit

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