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			
Registered in the EEA*	0,12%	0%	
 Not registered in the EEA, recognized by the FSMA 	0,12%	0%	
 Not registered in the EEA, not recognized by the FSMA 	0,35%	0%	
Investment company – capitalization			
Recognized by the FSMA	1,32%	1,32%	
Registered in the EEA, not recognized by the FSMA	0,12%	0%	
 Not registered in the EEA, not recognized by the FSMA 	0,35%	0%	
Investment company – distribution			
Registered in the EEA*	0,12%	0%	
 Not registered in the EEA, recognized by the FSMA 	0,12%	0%	
 Not registered in the EEA, not recognized by the FSMA 	0,35%	0%	
Maximum amount stock market tax			
0,12% Max. 1300 EUR			
0,35% Max. 1600 EUR			
1,32% Max. 4000 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.

stamp duty per purchase 0,50% PTM-levy purchase and sale 1 GBP On amounts over 10.000 GBP Ireland Stamp duty purchase, also for shares listed on London Stock Exchange 1,00% US Transaction-fee on sale 0,278% France Financial transaction tax on net position bought (per trading day) in shares of companies: • with a registered office in France • with a market cap > 1 billion EUR on 1st January of the fiscal year • listed on the French or foreign regulated stock exchange Italy Financial transaction tax on net position bought (per 0,10%)		ı	
stamp duty per purchase	Euronext Expert Market		
stamp duty per purchase PTM-levy purchase and sale Ireland Stamp duty purchase, also for shares listed on London Stock Exchange US Transaction-fee on sale France Financial transaction tax on net position bought (per trading day) in shares of companies: • with a registered office in France • with a market cap > 1 billion EUR on 1 st January of the fiscal year • listed on the French or foreign regulated stock exchange Italy Financial transaction tax on net position bought (per value date) in shares of companies: • with a registered office in Italy • with a registered office in Italy • with a registered office in Spain • listed on the Italian or foreign regulated stock exchange Spain Financial transaction tax on acquisitions of shares of companies: • with a registered office in Spain • with a market cap > 1 billion EUR on 1 st of December of the year preceding the acquisition • listed on the Spanish or foreign regulated stock exchange Greece Sales tax O,10% O,20% O,20%	Auction costs per sale	0,80%	With a maximum of 1.000 EUR
PTM-levy purchase and sale 1 GBP	UK		
Ireland Stamp duty purchase, also for shares listed on London 1,00%	stamp duty per purchase	0,50%	
Stamp duty purchase, also for shares listed on London Stock Exchange US Transaction-fee on sale France Financial transaction tax on net position bought (per trading day) in shares of companies: • with a registered office in France • with a market cap > 1 billion EUR on 1th January of the fiscal year • listed on the French or foreign regulated stock exchange Italy Financial transaction tax on net position bought (per value date) in shares of companies: • with a registered office in Italy • with a market cap > 500 million EUR • listed on the Italian or foreign regulated stock exchange Spain Financial transaction tax on acquisitions of shares of componies: • with a registered office in Spain • with a market cap > 1 billion EUR on 1th of December of the year preceding the acquisition • listed on the Spanish or foreign regulated stock exchange Greece Sales tax Hong Kong Stamp duty O,20% O,10% O,20%	PTM-levy purchase and sale	1 GBP	On amounts over 10.000 GBP
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Sales tax 0,10% Hong Kong Stamp duty 0,10% South-Africa	 with a registered office in Spain with a market cap > 1 billion EUR on 1st of December of the year preceding the acquisition listed on the Spanish or foreign regulated stock 	0,20%	
Hong Kong Stamp duty O,10% South-Africa	Greece		
Stamp duty 0,10% South-Africa	Sales tax	0,10%	
South-Africa	Hong Kong		
	Stamp duty	0,10%	
Securities Transfer tax 0,25%	South-Africa		
\mathbf{I}	Securities Transfer tax	0,25%	