

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. 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).

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 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: <ul style="list-style-type: none"> 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 	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 with a market cap > 500 million EUR listed on the Italian or foreign regulated stock exchange 	0,10% (0,20% on stock markets outside of Europe)	
Spain		
Financial transaction tax on acquisitions of shares of companies: <ul style="list-style-type: none"> 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 exchange 	0,20%	
Greece		
Sales tax	0,10%	
Hong Kong		
Stamp duty	0,10%	
South-Africa		
Securities Transfer tax	0,25%	