



French taxation & regulation

A single service for your compliance needs.

Ticking off your compliance boxes can be a challenge. If you deal with clients or companies with tax liabilities in France, SIX Financial Information can provide you with a tailored data package to effectively and efficiently process French tax and regulatory requirements. With this essential information, you are one step closer to being in line with tax rules and regulations.



Experienced, structured and detailed

SIX Financial Information provides a high-quality, global data network with solid technical expertise. Its subsidiary SIX Financial Information France adds the relevant competency with its extensive local knowledge. This combination of know-how has resulted in a systematic and comprehensive expansion of French tax and regulatory information available in SIX Financial Information's flagship product, VDF (Valordata Feed), and display product Telekurs iD.

This new service helps you to correctly prepare accounts of investors with tax liability in France. SIX Financial Information is the world's only data provider to make French tax and regulatory information available in a fully encoded data feed with such depth and breadth. The unique service with up-to-date data covers the full spectrum, ranging from capital gains tax, financial transaction tax and redemption premium tax for bonds to tax categories and tax rates.

Key Benefits:

- **Consistency:** Fully encoded data feed available worldwide.
- **Accuracy:** Notification of regulatory requirements and calculation of tax amounts.
- **Closeness:** Support from a local data team with expertise in French taxation and regulation.
- **Completeness:** Systematic mapping of French tax and regulatory information in an extensive database.



A trusted source

VDF and Telekurs iD are SIX Financial Information's core products. Drawing on data sourced from over 1,500 exchanges and contributors, VDF contains information on millions of financial instruments. This fully structured and encoded financial data feed delivers international reference data, information on corporate actions and valuation prices to clients in standardized formats. The French tax and regulation information is delivered in message types XSD "Taxes" and FSD "Tax and Reporting / Regulation" in VDF.

With Telekurs iD, users can access the entire range of data from SIX Financial Information, including news from financial markets and risk management tools. In Telekurs iD the French tax and regulation information is listed under "Tax/Reporting".

French tax information services:

- **"Plan d'épargne en actions" (PEA):** The Equity Savings Plan (PEA) is a tax-privileged, long-term savings plan for taxpayers in France. Its cash dividends are exempt from income taxes. After five years without making a withdrawal, capital gains are also tax-free except for social security deductions.
- **Capital gains tax:** Tax for investors with tax liability in France varies depending on the instrument class.
- **Redemption premium tax for bonds:** For investors with tax liability in France, the redemption premium tax is payable on the difference between the purchase price and redemption price of a bond at maturity. This tax

cannot be shown as a standard value because it varies from investor to investor.

- **Tax information for payments:** VDF already delivers information on tax categories and tax rates for persons with tax liability in France. The expanded service provides information for cash dividends and interest payments according to the different conventions for the avoidance of double taxation between France and other countries.
- **Financial transaction tax (FTT):** The FTT is payable on the transfer of ownership of any equity instrument issued by a French listed company whose market capitalization exceeds € 1 billion on 1 January of the year during which the transfer occurs.

For more information, please contact your local SIX Financial Information office and a representative will be happy to assist you.

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