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# Operational Notice

17 November 2020

ON\_48/2020

## Change in the French tax rate

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For the attention of: **INTERMEDIARIES**

Priority: **HIGH**

Re: **Standard rate**

Dear Client,

Please note that following the publication on 19 December 2019 of the French finance law for 2020/2021, the WHT rate for dividend payments of French origin to non-French resident legal entities will be reduced from 28% to 26.5% as of 1 January 2021.

The WHT rate for dividends paid to natural persons remains at 12.8%.

For further information, please contact:

### Fiscal Services

[helpdesk.fiscal@lseg.com](mailto:helpdesk.fiscal@lseg.com)

Phone: +39 0233635395



**London**  
Stock Exchange Group