



# French Domestic Tax

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 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 provides a high-quality, global data network with solid technical expertise. Its subsidiary in 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 our flagship product VDF (Valordata Feed), and display product SIX iD.

This service helps you to correctly prepare accounts of investors with tax liability in France. SIX 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 SIX iD are core products of SIX. Drawing on data sourced from over 1,800 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 SIX iD, users can access the entire range of data from SIX, including news from financial markets and risk management tools. In SIX iD, the French tax and regulation information is listed under "Tax/Reporting".

## Included French Tax Information:

- ✔ **PEA (plan d'épargne en actions):** 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.
- ✔ **PEA-PME (plan d'épargne en actions destiné au financement des PME et ETI):** This is an Equity Savings Plan for long-term investments in small and medium-sized enterprises (SMEs) and so-called "entreprises de taille intermédiaire (ETI)". In compliance with the regulation, dividends and capital gains from PEA-PME eligible securities held over a period of at least 5 years will be exempt from taxation.
- ✔ **PERI (plan d'épargne retraite individuel):** The Individual Pension Plan aims to regroup and replace former pension savings schemes into one overall Retirement Savings Plan scheme. Subscriptions can only be done on an individual and voluntary basis.
- ✔ **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.

## Trust Our Expertise



**Leader with long-standing experience** in Tax Data Services for transactional, reporting-related and suitability purposes.



**We offer Domestic Tax Packages** for UK, FR, AT, BE, SP, IT and continuously look into expanding to cover new jurisdictions and requirements.



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**Over 90 years** of experience with the provision of data

Please contact: [www.six-group.com/contact](http://www.six-group.com/contact)

**SIX Group Ltd**  
Hardturmstrasse 201  
P. O. Box  
CH-8021 Zurich

T + 41 58 399 2111  
[info@six-group.com](mailto:info@six-group.com)  
[www.six-group.com](http://www.six-group.com)

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