

### **French Financial Transaction Tax**

Per 1 augustus 2012 heeft Frankrijk een transactiebelasting (French Financial Transaction Tax) ingevoerd. Deze transactiebelasting zal worden geheven over de effectieve waarde van de aankoop (dus niet bij verkoop of bij bestaande posities) van Franse aandelen van bedrijven met de hoofdvestiging in Frankrijk en een marktwaarde van meer dan 1 miljard euro. Aan het einde van elk kalenderjaar zal worden bepaald welke aandelen voor het daaropvolgende jaar voldoen aan deze criteria.

De transactiebelasting zal niet worden geheven over transacties in andere financiële instrumenten (zoals beleggingsfondsen, obligaties, opties en futures e.d.), tenzij de uitoefening van het betreffende financiële instrument leidt tot aankoop van aandelen waarover transactiebelasting moet worden geheven (zoals de uitoefening van een optie of de conversie van een converteerbare obligatie naar aandelen).

De transactiebelasting is voorlopig vastgesteld op 0,2% over het aankoopbedrag en geldt voor de onderstaande aandelen. De transactiebelasting zal op de aankoopnota worden vermeld met de vermelding 'foreign tax'.

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As of the 1st of August 2012 France will be introducing the FFTT (French Financial Transaction Tax). This transaction tax will be paid over the effective amount of a transaction when purchasing shares of French companies headquartered in France with a market value of at least €1 billion. At the end of each calendar year a list is published of companies that comply with these criteria.

The transaction tax does not apply to other financial instruments (funds, bonds, options, futures, and the like), unless the exercise of these instruments would lead to the purchase of shares that fall under the FFTT law. Examples of such events are the exercise of options or the conversion of convertible bonds into shares of companies for which the FFTT is applicable.

The FFTT is currently 0.2% over the purchase amount and is valid for the shares of below-mentioned companies. The tax is mentioned on the invoice under the name 'Foreign Tax'.

## Gesorteerd op Naam (Sorted on name) \*

ProductSINCode	Name	ProductSINCode	Name
FR0000120404	ACCOR SA	US5070691028	LAGARDERE GROUPE-SPONS ADR
US00435F1012	ACCOR SA-SPONSORED ADR	FR0000130213	LAGARDERE SCA
FR0010340141	ADP	FR0010307819	LEGRAND SA
FR0000031122	AIR FRANCE-KLM	FR0000050353	LISI
FR0000120073	AIR LIQUIDE SA	FR0000120321	L'OREAL
FR0010220475	ALSTOM	US5021172037	L'OREAL-UNSPONSORED ADR
FR0000033219	ALTAREA	FR0000121014	LVMH MOET HENNESSY LOUIS VUI
FR0000071946	ALTEN	FR0011653807	LVMH MOET HENNESSY LV - NEW
FR0000034639	ALTRAN TECHNOLOGIES SA	US5024412075	LVMH-ADR
FR0004125920	AMUNDI SA	FR0000053225	M6-METROPOLE TELEVISION
FR0011027143	AREVA	FR0013153541	MAISONS DU MONDE SA
FR0010313833	ARKEMA	FR0010241638	MERCIALYS
FR0000051732	ATOS SE	FR0000121261	MICHELIN (CGDE)
FR0000120628	AXA SA	FR0000120685	NATIXIS
FR0000035164	BENETEAU	FR0000044448	NEXANS SA
FR0010096479	BIOMERIEUX	FR0010112524	NEXITY
FR0000131104	BNP PARIBAS	FR0000052870	NORBERT DENTRESSANGLE
FR0000061129	BOIRON SA	FR0011594233	NUMERICABLE-SFR
FR0012144624	BOLLORE - NEW	FR0000133308	ORANGE
FR0000039299	BOLLORE INVESTISSEMENT	FR0000184798	ORPEA
FR0000120503	BOUYGUES SA	FR0010781021	ORPEA-CW15
FR0011121888	BOUYGUES SA	FR0000120693	PERNOD RICARD SA
FR0006174348	BUREAU VERITAS SA	US7142641080	PERNOD RICARD-SPONS ADR
FR0000061137	BURELLE SA	FR0000121501	PEUGEOT SA
FR0010672493	CAP GEMINI-CW16	US7168255005	PEUGEOT SA-SPONSORED ADR
FR0000125338	CAPGEMINI SA	FR0011832237	PEUGEOT UGW-CW17
FR0000120172	CARREFOUR SA	FR0000124570	PLASTIC OMNIUM
FR0000125585	CASINO GUICHARD PERRACHON	FR0004191674	POWEO
FR0000060501	CFAO	FR0000130577	PUBLICIS GROUPE
FR0000130403	CHRISTIAN DIOR SE	FR0000312928	PUBLICIS GROUPE-CW22
FR0000120222	CNP ASSURANCES	FR0000044471	RAMSAY GENERALE DE SANTE
FR0000121634	COLAS SA	FR0000130395	REMY COINTREAU
FR0000125007	COMPAGNIE DE SAINT GOBAIN	FR0000131906	RENAULT SA
FR0000079659	COMPAGNIE DU CAMBODGE	US7596731064	RENAULT SA-SPONS ADR 144A
FR0000045072	CREDIT AGRICOLE SA	FR0010451203	REXEL SA
FR0005025004	CREDIT INDUSTRIEL ET COMM	FR0000031684	ROTHSCHILD & CO
FR0000120644	DANONE	FR0000121253	RUBIS
FR0000121725	DASSAULT AVIATION SA	FR0000031775	SA DES CIMENTS VICAT-VICAT
FR0000130650	DASSAULT SYSTEMES SA	FR0000073272	SAFRAN SA
US2375451083	DASSAULT SYSTEMES S-SPON ADR	FR0000120578	SANOFI
FR0010417345	DBV TECHNOLOGIES SA	US80105N1138	SANOFI CVR
FR0010908533	EDENRED	US80105N1054	SANOFI-ADR
FR0010242511	EDF	FR0000053266	SARTORIUS STEDIM BIOTECH
FR0000130452	EIFFAGE	FR0013154002	SARTORIUS STEDIM BIOTECH
FR0000491649	ELECTRICITE DE FRANCE	FR0000121972	SCHNEIDER ELECTRIC SE
FR0000121279	ELIOR	FR0010411983	SCOR SE
FR0011950732	ELIOR	US80917Q1067	SCOR-SPONSORED ADR
FR0012202505	ELIOR PARTICIPATIONS - NEW	FR0000121709	SEB SA
FR0012435121	ELIS SA	FR0011364561	SOCIE -CW15 PEUGEOT SA
FR0010208488	ENGIE	FR0000120966	SOCIETE BIC SA
FR0000131757	ERAMET	FR0000130809	SOCIETE GENERALE
FR0000121667	ESSILOR INTERNATIONAL	US83364L1098	SOCIETE GENERALE-SPONS ADR
FR0004254035	EULER HERMES GROUP	FR0000121220	SODEXO
FR0000121121	EURAZEO	FR0000120495	SOMFY SA

FR0012789949	EUROPCAR GROUPE SA	FR0000050809	SOPRA GROUP
FR0000038200	EUROSIC	FR0012757854	SPIE SA
FR0010221234	EUTELSAT COMMUNICATIONS	FR0000076952	STE IND & FIN DE L'ARTOIS SA
FR0000053142	FAIVELEY TRANSPORT	FR0000064271	STEF
FR0000121147	FAURECIA	FR0010613471	SUEZ ENVIRONNEMENT CO
FR0000064784	FFP	FR0004188670	TARKETT
FR0000037947	FIMALAC	FR0010918292	TECHNICOLOR - REGR
FR0000062234	FINANCIERE DE L'ODET	FR0000131708	TECHNIP SA
FR0000034431	FONCIERE DE PARIS SIIC	US8785461000	TECHNIP-ADR 144A
FR0000060303	FONCIERE DES MURS	FR0000051807	TELEPERFORMANCE
FR0000064578	FONCIERE DES REGIONS	FR0000054900	TELEVISION FRANCAISE (T.F.1)
FR0000033409	FONCIERE LYONNAISE	FR0000121329	THALES SA
FR0000063265	FONCIERE R-PARIS	FR0000120271	TOTAL SA
FR0000121857	FROMAGERIES BEL	US89151E1091	TOTAL SA-SPON ADR
FR0011726835	GAZTRANSPORT ET TECHNIGA SA	FR0005691656	TRIGANO SA
FR0010040865	GECINA SA	FR0000054470	UBISOFT ENTERTAINMENT
FR0010533075	GROUPE EUROTUNNEL SE - REGR	FR0000124711	UNIBAIL-RODAMCO SE
FR0011476928	GROUPE FNAC	FR0000054215	UNIBEL
FR0000121881	HAVAS SA	FR0000130338	VALEO SA
FR0010562058	HAVAS SA-CW15	FR0013176526	VALEO SA
FR0000052292	HERMES INTERNATIONAL	US9191343048	VALEO SA-SPON ADR
FR0000035081	ICADE	FR0000120354	VALLOUREC SA
FR0004035913	ILIAD SA	FR0000124141	VEOLIA ENVIRONNEMENT
FR0000120859	IMERYS SA	FR0000052516	VILMORIN CLAUSE & CIE
FR0000125346	INGENICO GROUP	FR0000125486	VINCI SA
FR0010259150	IPSEN	FR0000031577	VIRBAC SA
FR0000073298	IPSOS	FR0000127771	VIVENDI
FR0000077919	JC DECAUX SA	US92851S2041	VIVENDI SA-SPONSORED ADR
FR0000121485	KERING	US92852T2015	VIVENDI SA-UNSPON ADR
FR0011654862	KERING - NEW	FR0000121204	WENDEL
FR0000121964	KLEPIERRE	FR0011981968	WORLDLINE SA
FR0010386334	KORIAN	FR0000125684	ZODIAC AEROSPACE
FR0000053829	L.D.C. SA	FR0012114635	ZODIAC AEROSPACE - NEW
FR0013204336	L.D.C. SA		

### Gesorteerd op ISIN-code (Sorted on ISIN-code) \*

ProductISINCode	Name	ProductISINCode	Name
FR0000031122	AIR FRANCE-KLM	FR0000125684	ZODIAC AEROSPACE
FR0000031577	VIRBAC SA	FR0000127771	VIVENDI
FR0000031684	ROTHSCHILD & CO	FR0000130213	LAGARDERE SCA
FR0000031775	SA DES CIMENTS VICAT-VICAT	FR0000130338	VALEO SA
FR0000033219	ALTAREA	FR0000130395	REMY COINTREAU
FR0000033409	FONCIERE LYONNAISE	FR0000130403	CHRISTIAN DIOR SE
FR0000034431	FONCIERE DE PARIS SIIC	FR0000130452	EIFFAGE
FR0000034639	ALTRAN TECHNOLOGIES SA	FR0000130577	PUBLICIS GROUPE
FR0000035081	ICADE	FR0000130650	DASSAULT SYSTEMES SA
FR0000035164	BENETEAU	FR0000130809	SOCIETE GENERALE
FR0000037947	FIMALAC	FR0000131104	BNP PARIBAS
FR0000038200	EUROSIC	FR0000131708	TECHNIP SA
FR0000039299	BOLLORE INVESTISSEMENT	FR0000131757	ERAMET
FR0000044448	NEXANS SA	FR0000131906	RENAULT SA
FR0000044471	RAMSAY GENERALE DE SANTE	FR0000133308	ORANGE
FR0000045072	CREDIT AGRICOLE SA	FR0000184798	ORPEA
FR0000050353	LISI	FR0000312928	PUBLICIS GROUPE-CW22
FR0000050809	SOPRA GROUP	FR0000491649	ELECTRICITE DE FRANCE

FR0000051732	ATOS SE	FR0004035913	ILIAD SA
FR0000051807	TELEPERFORMANCE	FR0004125920	AMUNDI SA
FR0000052292	HERMES INTERNATIONAL	FR0004188670	TARKETT
FR0000052516	VILMORIN CLAUSE & CIE	FR0004191674	POWEO
FR0000052870	NORBERT DENTRESSANGLE	FR0004254035	EULER HERMES GROUP
FR0000053142	FAIVELEY TRANSPORT	FR0005025004	CREDIT INDUSTRIEL ET COMM
FR0000053225	M6-METROPOLE TELEVISION	FR0005691656	TRIGANO SA
FR0000053266	SARTORIUS STEDIM BIOTECH	FR0006174348	BUREAU VERITAS SA
FR0000053829	L.D.C. SA	FR0010040865	GENCINA SA
FR0000054215	UNIBEL	FR0010096479	BIOMERIEUX
FR0000054470	UBISOFT ENTERTAINMENT	FR0010112524	NEXITY
FR0000054900	TELEVISION FRANCAISE (T.F.1)	FR0010208488	ENGIE
FR0000060303	FONCIERE DES MURS	FR0010220475	ALSTOM
FR0000060501	CFAO	FR0010221234	EUTELSAT COMMUNICATIONS
FR0000061129	BOIRON SA	FR0010241638	MERCIALYS
FR0000061137	BURELLE SA	FR0010242511	EDF
FR0000062234	FINANCIERE DE L'ODET	FR0010259150	IPSEN
FR0000063265	FONCIERE R-PARIS	FR0010307819	LEGRAND SA
FR0000064271	STEF	FR0010313833	ARKEMA
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FR0000064784	FFP	FR0010386334	KORIAN
FR0000071946	ALTEN	FR0010411983	SCOR SE
FR0000073272	SAFRAN SA	FR0010417345	DBV TECHNOLOGIES SA
FR0000073298	IPSOS	FR0010451203	REXEL SA
FR0000076952	STE IND & FIN DE L'ARTOIS SA	FR0010533075	GROUPE EUROTUNNEL SE - REGR
FR0000077919	JC DECAUX SA	FR0010562058	HAVAS SA-CW15
FR0000079659	COMPAGNIE DU CAMBODGE	FR0010613471	SUEZ ENVIRONNEMENT CO
FR0000120073	AIR LIQUIDE SA	FR0010672493	CAP GEMINI-CW16
FR0000120172	CARREFOUR SA	FR0010781021	ORPEA-CW15
FR0000120222	CNP ASSURANCES	FR0010908533	EDENRED
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FR0000120321	L'OREAL	FR0011027143	AREVA
FR0000120354	VALLOUREC SA	FR0011121888	BOUYGUES SA
FR0000120404	ACCOR SA	FR0011364561	SOCIE -CW15 PEUGEOT SA
FR0000120495	SOMFY SA	FR0011476928	GROUPE FNAC
FR0000120503	BOUYGUES SA	FR0011594233	NUMERICABLE-SFR
FR0000120578	SANOFI	FR0011653807	LVMH MOET HENNESSY LV - NEW
FR0000120628	AXA SA	FR0011654862	KERING - NEW
FR0000120644	DANONE	FR0011726835	GAZTRANSPORT ET TECHNIGA SA
FR0000120685	NATIXIS	FR0011832237	PEUGEOT UGW-CW17
FR0000120693	PERNOD RICARD SA	FR0011950732	ELIOR
FR0000120859	IMERYS SA	FR0011981968	WORLDLINE SA
FR0000120966	SOCIETE BIC SA	FR0012114635	ZODIAC AEROSPACE - NEW
FR0000121014	LVMH MOET HENNESSY LOUIS VUI	FR0012144624	BOLLORE - NEW
FR0000121121	EURAZEO	FR0012202505	ELIOR PARTICIPATIONS - NEW
FR0000121147	FAURECIA	FR0012435121	ELIS SA
FR0000121204	WENDEL	FR0012757854	SPIE SA
FR0000121220	SODEXO	FR0012789949	EUROPCAR GROUPE SA
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FR0000121329	THALES SA	FR0013204336	L.D.C. SA
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FR0000121501	PEUGEOT SA	US2375451083	DASSAULT SYSTEMES S-SPON ADR
FR0000121634	COLAS SA	US5021172037	L'OREAL-UNSPONSORED ADR
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FR0000121709	SEB SA	US5070691028	LAGARDERE GROUPE-SPONS ADR

FR0000121725	DASSAULT AVIATION SA	US7142641080	PERNOD RICARD-SPONS ADR
FR0000121857	FROMAGERIES BEL	US7168255005	PEUGEOT SA-SPONSORED ADR
FR0000121881	HAVAS SA	US7596731064	RENAULT SA-SPONS ADR 144A
FR0000121964	KLEPIERRE	US80105N1054	SANOFI-ADR
FR0000121972	SCHNEIDER ELECTRIC SE	US80105N1138	SANOFI CVR
FR0000124141	VEOLIA ENVIRONNEMENT	US80917Q1067	SCOR-SPONSORED ADR
FR0000124570	PLASTIC OMNIUM	US83364L1098	SOCIETE GENERALE-SPONS ADR
FR0000124711	UNIBAIL-RODAMCO SE	US8785461000	TECHNIP-ADR 144A
FR0000125007	COMPAGNIE DE SAINT GOBAIN	US89151E1091	TOTAL SA-SPON ADR
FR0000125338	CAPGEMINI SA	US9191343048	VALEO SA-SPON ADR
FR0000125346	INGENICO GROUP	US92851S2041	VIVENDI SA-SPONSORED ADR
FR0000125486	VINCI SA	US92852T2015	VIVENDI SA-UNSPON ADR
FR0000125585	CASINO GUICHARD PERRACHON		

\* Bovenstaande lijst met fondsen is gepubliceerd door het Franse 'Ministère de l'Economie et des Finances' en kan worden gewijzigd.