

verFides group

FRANCE TAX TABLES 2018

Corporate Income Tax

Reduced rate on first €38,120 of profits	15% **
Standard rates:	
Profits up to €500,000	28.00%
Profits above €500,000	33.30% *

**Only for small and medium enterprises with revenue below €7.63m

Reduced rates of capital gains:

- Shares in listed property companies	19%
- Sales of certain patent rights	15%
- Sale of shares held for 5 years in venture capital funds	15%

Value Added Tax

Standard Rate	20%
Reduced Rate	5.50%
Super Reduced Rate	2.10%

Stamp Taxes

Transfers of real estate	5.09%
Transfer of shares	3%

Withholding Rates (Non-Treaty)

Dividends	30%
Interest	0%
Royalties	33.33%
Non-resident services and performances	33.33%