

SALMON-LEGAGNEUR & ASSOCIÉS

AVOCATS À LA COUR

Marie Dessimond
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Reminder

As from March 1st, 2010, interest paid to a non (French) tax resident are not subject to French WHT, except if they are paid in a "non-cooperative country/territory"¹.

The list of non-cooperative countries/territories is annually amended :

List amended on January 1 st , 2013 <i>(French arrêté du 21 août 2013, JO 28 p. 14564)</i>	List amended on January 1 st , 2012 <i>(French arrêté du 4 avril 2012, JO 12 p. 6731)</i>	List amended on January 1 st , 2011 <i>(French arrêté du 14 avril 2011, JO 29 p. 7477)</i>	List on January 1 st , 2010 <i>(French arrêté du 12 février 2010, JO 17 p. 2923)</i>
	Suppressed	Anguilla	Anguilla
	Suppressed	Belize	Belize
Bermuda			
Botswana	Botswana		
Brunei	Brunei	Brunei	Brunei
	Suppressed	Costa Rica	Costa Rica
	Suppressed	Dominica	Dominica
	Suppressed	Grenada	Grenada
Guatemala	Guatemala	Guatemala	Guatemala
	Suppressed	Cook Islands	Cook Islands
Marshall Islands	Marshall Islands	Marshall Islands	Marshall Islands
	Suppressed	Turk and Caicos Islands	
Virgin Islands (British)			
Jersey			
	Suppressed	Liberia	Liberia
Montserrat	Montserrat	Montserrat	Montserrat
Nauru	Nauru	Nauru	Nauru
Niue	Niue	Niue	Niue
	Suppressed	Oman	
	Suppressed	Panama	Panama
Suppressed	Philippines	Philippines	Philippines
		Suppressed	Saint-Kitts-et-Nevis
		Suppressed	Sainte-Lucia
	Suppressed	Saint-Vincent and the Grenadines	Saint-Vincent and the Grenadines

¹ Articles 125 A III & 238-O A French Tax Code