



FTSE Russell Withholding Tax Guide: Update

30 September 2021

FTSE Russell would like to inform clients of the following update to the FTSE Russell Withholding Tax Guide which is effective immediately.

2.5 **Australian Superannuation Fund - Treaty Withholding Tax Rates (Super Rates) (update in bold)**

FTSE Russell calculates a series of net-of-tax total return indexes based on dividends received following deduction of withholding tax at the rates applicable to an Australian superannuation fund that benefits from double-taxation treaties.

Please note:

- Withholding tax rates are applied at **country level** and not individual security level. **Therefore the same withholding tax rates are applied to all securities of all companies resident in a particular country;**
- No withholding taxes are deducted from dividends distributed by companies with a tax residency of Australia.

An updated copy of the FTSE Russell Withholding Tax guide (Version 3.1) is now available on the FTSE Russell website: www.ftserussell.com www.ftserussell.com

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