

# European Commission Closes Infringement Procedure Against France Regarding Discriminatory Taxation of EU-Source Dividends

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Report from Francesco De Lillo, Senior Associate, IBFD

On 30 January 2023, the European Commission announced that it closed the infringement procedure against France regarding the discriminatory taxation imposed on EU-source dividends.

The European Commission had opened infringement procedure No. INFR(2014)4092 on 26 November 2014 by way of a letter of formal notice, issued a reasoned opinion on 28 April 2016 (see [European Commission requests France to amend tax treatment of dividends from non-resident subsidiaries \(29 April 2016\)](#)) and referred France to the Court of Justice of the European Union on 8 December 2016 (see [European Commission refers France to ECJ for discrimination in taxation of dividends \(8 December 2016\)](#)).

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