



中汇
ZHONGHUI





编号	国家	具体规定
1	美国	The employer will be entitled to a tax deduction equal to the amount of ordinary income recognized by an employee in connection with his or her award in the employer's year in which that employee recognizes that ordinary income.
2	法国	A corporate tax deduction may be available for the French parent company provided that the restricted stock and RSUs meet certain conditions and are based on a "qualified plan". The parent company must send an invoice mentioning the details of the costs.
3	新加坡	If a holding company transfers treasury shares to employees of its subsidiary under an EBR scheme and recognizes the cost of the shares transferred, the holding company may claim tax deduction based on the lower of the: (a) amount recognized by the holding company for the shares; and (b) actual cost incurred by the holding company in acquiring the shares.















