

Global Equity Services Calendar and Fiscal Year-End / Annual Equity Awards Filings Chart¹

DECEMBER 2016

COUNTRY	TYPE OF REPORT	TYPE OF AWARDS COVERED	DEADLINE
Australia	ESS Statements	All equity awards - July 1, 2016 to June 30, 2017	July 14 (Employee Statement)
	ESS Report		August 14 (Report to ATO)
Belgium	Securities Report	Awards subject to EU Prospectus Directive where a prospectus was filed in or passported to Belgium	As soon as possible following the expiry of the applicable EU prospectus
China	SAFE Outbound Quota Renewal	ESPP, cash-exercise options	December 31
	Shanghai SAFE Annual Re-Registration	All equity awards	December 31
	SAFE Quarterly Report	All equity awards	Within 3 business days of the end of each calendar quarter
France	Individual Tax Statements (Employee / French Tax Office)	French-qualified stock options and restricted stock units	March 1
	DADS - Annual Statement	All equity awards	January 31 ²
India	Exchange Control Report	All equity awards for which funds are remitted outside of India for purchase / acquisition of shares (e.g., ESPP, cash exercise options) for April 1, 2016 to March 30, 2017	September 30 (not specific deadline but advisable)
Ireland	Tax Report – Electronic Form RSS1	Options / ESPP (RSUs are no longer reported on Form RSS1)	March 31
Italy	CONSOB Securities Report	If awards subject to EU Prospectus Directive where a prospectus was filed in or passported to Italy	January 31
Japan	Tax Report – Form 9(3)	All equity and cash incentive awards	March 31
Malaysia	Appendix C Tax Report – BT / MSSP / 2012	Option and SSAR exercises, ESPP purchases, RSU vesting	February 28

¹ This chart is for general information only as it should not be relied on as advice. The filings and other reports contained herein are specific to equity awards and do not necessarily include general annual payroll reports or filings (even if they may also need to include income from equity awards). Unless otherwise noted, the reports cover calendar year 2016 equity grants and/or taxable events, as applicable.

² 2017 is the last year the DADS will be filed before it is replaced with the *Déclaration sociale nominative* ("DSN").

COUNTRY	TYPE OF REPORT	TYPE OF AWARDS COVERED	DEADLINE
New Zealand	Securities Lodgment (Prior to December 1 2016 - Filing obligation if relying on Overseas Issuer Exemption)	Options and ESPP (unlikely RSUs)	Filing obligation no longer required effective as of December 1, 2016
	Annual Notice to Financial Markets Authority	Any awards made in reliance on small offering exemption	Within one month of end of company's fiscal year
Philippines	Securities Report ³	Options / RSUs / ESPP / SSAR for which a 10.2 exemption obtained	January 10
Poland	Securities Report	ESPP if offer to 150+ employees (even if under employee share plan exemption)	14 days after the allotment of securities under the offering (i.e., 14 days after the purchase of shares under the ESPP)
Portugal	Tax Report (on Form 19)	All equity awards	June 30 (report to tax authorities) January 20 (copy of registry to employees)
Saudi Arabia	Securities Post-Offer Report	All equity awards	Within 10 days after the end of the effective period of the notification
Singapore	Confirmation Report	All equity awards that qualify under the ERI Scheme (Note that this scheme expired effective January 1, 2014)	January 31
	Tax Report (on Appendix 8B to Form IR8A) ⁴	All equity awards	March 1
	Tax Deferral Application (employer to complete Part 2)	All equity awards that qualify under the QEEBR Scheme	April 15
South Africa	Section 97 Securities Lodgment (Form CoR 46.2)	All equity awards	Within 60 business days of fiscal year-end
Switzerland	Tax Report	All equity awards	After year-end
Taiwan	Non-Withholding Statement	Mandatory for Options / ESPP (Recommended for RS / RSUs if company is not withholding)	January 31 (to tax authorities) February 10 (to employees)
	Withholding Statement	RS / RSUs for companies that are withholding	Same deadlines as above

³ Report may also include information related to newly eligible employees if such information has not previously been disclosed.

⁴ If employer is under the Auto-Inclusion Scheme ("AIS"), employer should submit the information it would normally include in this report directly to the tax authorities electronically. If employer is not under the AIS, this report is provided to the employees.

COUNTRY	TYPE OF REPORT	TYPE OF AWARDS COVERED	DEADLINE
Thailand	Securities Report	Stock options (or RSUs / SSARs if the cost of the shares is recorded on the employer's books as an employee expense)	January 16 ⁵
		ESPP	Within 15 days of the end of the offering period
United Kingdom	Share Scheme Returns <ul style="list-style-type: none"> – All reports completed on-line – Templates for the various scheme types (e.g., CSOP, EMI, SAYE, and SIP) available on HMRC's website for purposes of attaching data to online report – Non-tax advantaged share schemes are reported using the "other employment related securities" template 	All equity awards - April 6, 2015 to April 5, 2016	July 6
	Registration		One-time registration of plans required to obtain unique reference number to be able to submit the Share Scheme Return
United States	ISO / ESPP Tax Report	Incentive stock options (Form 3921) and purchase rights under an employee stock purchase plan under a 423 plan (Form 3922)	January 31 (to employees) February 28 (paper) or March 31 (electronic) (to IRS)
Vietnam	Exchange Control Quarterly Report	All equity awards under a stock plan registered with the State Bank of Vietnam	Within 20 calendar days of the end of each calendar quarter

⁵ The usual due date is January 15 but since the 15th falls on a weekend in 2017, the report will be due on the next business day, which is January 16.