

INTRODUCTION OF BILL ON TAXATION OF SHARE-BASED SALARY FOR EMPLOYEES

As announced in our previous newsletter of 22 February 2016, 30 March 2016 the Ministry of Taxation introduced a bill on tax benefits for the individual employee share schemes. The bill which is a consequence of agreement on the Budget for 2016 intends to reintroduce rules largely corresponding to the favorable tax rules for employee shares that were discontinued in 2011.

The content of the bill is essentially unaltered from the bill which was submitted for consultation on 2 February 2016. See our newsletter of 22 February 2016 regarding this [here](#).

The new rules are thus still expected to enter into force on 1 July 2016 with effect on all agreements on allocation of shares concluded on or after 1 July 2016.

Moalem Weitemeyer Bendtsen has extensive experience in drafting, negotiating and ensuring compliance with share compensation plans and similar incentive programmes.

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