

## APAC payroll newsletter

Changes in HR and payroll regulations in APAC are commonplace. In particular, payroll in the APAC region is unique, complex, and varied. Although APAC has much to offer expanding companies, setting up operations can be particularly challenging. Regardless of the size of the company or the nature of the business, it is important to be aware of these changes. When companies don't comply with such regulations, they face stiff fines and penalties. To help businesses make proper plans to mitigate risks, our APAC payroll newsletter – 2021 Q3 highlights some new laws that impact companies currently operating or planning to expand in the region.

[Australia](#)   [Hong Kong](#)   [Indonesia](#)   [Korea](#)   [Philippines](#)   [Taiwan](#)   [Vietnam](#)  
[China](#)   [India](#)   [Japan](#)   [Malaysia](#)   [Singapore](#)   [Thailand](#)

### Global payroll services

Managing global payroll across multiple countries can be challenging for many businesses. You may face different payment dates and deadlines, local rules and regulations, types of deductions, frequency of payments, and a variety of reporting requirements. It can also be problematic and inefficient using multiple local providers and hiring specialists in countries to service only a few employees.

How can we help you?

Mazars offers a comprehensive multi-country payroll outsourcing service that is seamless and efficient. By centralizing your global payroll services with one experienced firm, you retain greater control over the various regulations required to comply with payroll across multiple countries.

For more information, please visit our [Global Payroll Services](#).



# Australia

## Updates

### NSW 2021 Covid-19 Support

- **Business Grant**

- Due to the severity of the recent outbreak of the Covid-19 Delta variant, the Commonwealth and NSW Governments have seen the need to significantly expand their support for businesses suffering through the lockdown.
- Small Business and Hospitality and Tourism Covid-19 Support Grants have been merged and now apply to all affected NSW businesses, including those in Hospitality and Tourism, that:
  - have an ABN registered in NSW or can demonstrate they are physically located and primarily operating in NSW;
  - have annual turnover of more than AUD75,000 for the year ended 30 June 2020, and;
  - have annual Australian wages up to AUD10 million.
- Businesses that qualify for the support grants can receive:
  - AUD15,000 for a decline in turnover of 70%, or more;
  - AUD10,500 for a decline in turnover of 50%, or more;
  - AUD7,500 for a decline in turnover of 30%, or more.

- **Micro Business Grants**

- Grants will be available for micro businesses with an annual turnover of between AUD30,000 and AUD75,000 which experience a decline in turnover of 30%. The businesses will be eligible for a AUD1,500 payment per fortnight of restrictions.

- **Land Tax Relief**

- A fourth program of land tax relief is available for the value of rent reductions provided by commercial, retail and residential landlords to financially distressed tenants during the period 1 July to 31 December 2021. Up to 100% of the 2021 land tax year liability can be refunded. However, it is uncertain how this fourth program will apply to qualifying landlords who have already claimed 25% of the 2021 land tax liability under the third program of land tax relief covering rent reductions until 31 March 2021.

- **Various sectors – Clubs/Hotels, Performing Arts and Accommodation**

- Clubs and Hotels will have their gaming tax assessments deferred until at least 21 December 2021. A AUD75 million support package will be distributed to the performing arts sector. Similarly, a AUD26 million support package will be distributed to the accommodation sector.
- Small Business Fees and Charges Rebate
  - A rebate of up to AUD1,500 is still available for small businesses that have total Australian wages below AUD1.2 million. The rebate covers all NSW Government charges and fees including local council rates and charges related to the cost of doing business (but not taxes).
- Income Tax Exemption
  - The Commonwealth has advised that all NSW small business grants, including the new small business payments, will be income tax exempt.

### **QLD 2021 Covid-19 Support**

- The Queensland Government's guidelines indicate that you may qualify for one of the below grants depending on the size of your business:
  - A AUD10,000 grant to small businesses and not-for-profit organisations with annual payroll of less than AUD1.3 million;
  - A AUD15,000 grant to medium sized businesses and not-for-profit organisations with annual payroll between AUD1.3 million and AUD10 million
  - A AUD30,000 grant to large sized tourism and hospitality focused businesses and not-for-profit organisations with annual payroll of greater than AUD10 million.
- In addition to the existing grants, a AUD1,000 one-off grant has also been announced for non-employing sole traders across Queensland.

### **Expanding Superannuation Reporting via Single Touch Payroll Phase 2**

- Mandatory reporting for Single Touch Payroll (STP) begins from 1 January 2022.
- STP works by sending tax and super information from your STP-enabled payroll or accounting software to the ATO as you run your payroll. Your STP-enabled payroll software will send the ATO a report which includes salaries and wages, PAYG withholding and super liability information.
- Digital service providers (DSPs) who need more time to make the changes and update their solutions to support STP 2 can apply for a deferral for their customers.

### **Stapled Super Funds**

- From 1 November 2021, for new employees, the employer may have an extra step to take to comply with choice of fund rules if the employee does not choose a super fund. The employer may now need to request the employees 'stapled super fund' details from us
- A stapled super fund is an existing super account which is linked, or 'stapled', to an individual employee so that it follows them as they change jobs.

### **Definition and Entitlements of Casual Employees**

- The effect of both the 2016 and 2018 decisions was to put in question if or when a casual employee may be entitled to paid leave in addition to the payment of the casual loading. These decisions spooked many employers, who had significant casual workforces and there has been speculation since then about if employers may face a significant claim for back payment of leave entitlements from employees who they had genuinely engaged and paid as casual employees. The estimates of the potential back payments nationally was in the billions.
- The Full Court of the High Court found that a casual employee is one who has "no firm advance commitment" from their employer on the duration of their employment or the days or hours they are to work, and provides no reciprocal commitment.
- This decision in conjunction with the recent amendments to the Fair Work Act, 2009, should hopefully end any speculation on the entitlements of casual employees for the past, the present and the future.

For more information, go to:

- [Mazars in Australia website](#)
- [Human Resources consulting](#)
- [Latest news](#)



## Updates

### Social Contribution Base

The contribution base is determined by the employee's annual average salary of the previous year, subject to the upper limit and the lower limit of each city announced in the middle of the year. Below are the new social contribution bases of the mega cities effective from July 2021.

#### 1. Shenzhen:

- Applicable rate from 1st July 2021 to 30th June 2022.

	Base range in RMB	Employer contribution	Employee contribution
Pension	2,200 – 22,941	15% / 14%	8%
Unemployment insurance	2,200	0.70%	0.30%
Medical insurance	6,972 - 34,860 / 11,620	5.2% / 0.6%	2% / 0.20%
Injury insurance	2,200 - actual salary	Floating rate	N/A
Maternity insurance	2,200 – 34,860	0.45%	N/A
Housing fund	2,200 – 34,860	5% - 12%	5% - 12%

#### • Guangzhou

- Applicable rate from 1st July 2021 to 30th June 2022.

	Base range in RMB	Employer contribution	Employee contribution
Pension	4,588 – 22,941	14%	8%
Unemployment insurance	2,100 – 33,786	0.32% / 0.48% / 0.8%	0.20%
Medical insurance	6,757 – 33,786	5.50%	2%
Injury insurance	2,100 – actual salary	0.10% - 1.40%	N/A
Maternity insurance	6,757 – 33,786	0.85%	N/A
Housing fund	2,100 – 33,786	5% - 12%	5% - 12%

	Base range in RMB	Employer contribution	Employee contribution
Critical illness	11,262	0.26%	N/A

- Shanghai
  - Applicable rate from 1st July 2021 to 30th June 2022.

	Base range in RMB	Employer contribution	Employee contribution
Pension	5,975 – 31,014	16%	8%
Unemployment insurance	5,975 – 31,014	0.50%	0.50%
Medical insurance	5,975 – 31,014	9.50%	2%
Injury insurance	5,975 – 31,014	0.16% - 1.52%	N/A
Maternity insurance	5,975 – 31,014	1%	N/A
Housing fund	2,480 – 31,014	7%	7%

- Beijing
  - Application rate from 1st July 2021 to 30th June 2022.

	Base range in RMB	Employer contribution	Employee contribution
Pension	5,360 – 28,221	16%	8%
Unemployment insurance	5,360 – 28,221	0.50%	0.50%
Medical insurance (including maternity insurance)	5,360 – 28,221	9.80%	2% + 3%
Injury insurance	5,360 – 28,221	0.2% - 1.90%	N/A
Housing fund	2,320 – 28,221	5% - 12%	5% - 12%

For more information, go to:

- [Mazars in China website](#)
- [Latest news](#)



# Hong Kong

## Updates

### Increase in Statutory Holidays

- The proposed Employment (Amendment) Bill 2021 for increasing progressively the number of statutory holidays in Hong Kong from the current 12 to 17 days was passed by the Legislative Council on 7 July 2021.
- Under the Employment Ordinance (“EO”), an employee shall enjoy statutory holidays during employment. Twelve (12) statutory holidays listed below were defined in the EO and holiday pay for these statutory holidays based on the average daily wages earned by an employee in the 12-month preceding the day of the statutory holiday should be paid to the employee.
- The twelve statutory holidays are:

1. The first day of January	2. Lunar New Year’s Day
3. The Second day of Lunar New Year	4. The Third day of Lunar New Year
5. Ching Ming Festival	6. Labour Day, being the first day of May
7. Tuen Ng Festival	8. Hong Kong Special Administrative Region Establishment Day, being the first day of July
9. The day following the Chinese Mid-Autumn Festival	10. Chung Yueng Festival
11. National Day, being the first day of October	12. Chinese Winter Solstice Festival or Christmas Day (at the option of the employer)

- To align with the general holidays’ calendar, the number of statutory holidays will increase progressively starting from 2022 by adding one statutory holiday every two year until 2030. Statutory holidays will be added as follows:

Statutory holiday	Expected date of adoption
Buddha’s Birthday	May 2022
The first weekday after Christmas	December 2024
Easter Monday	April 2026

Statutory holiday	Expected date of adoption
Good Friday	April 2028
The day following Good Friday	April 2030

For more information, go to:

- [Mazars in Hong Kong website](#)
- [Latest news](#)



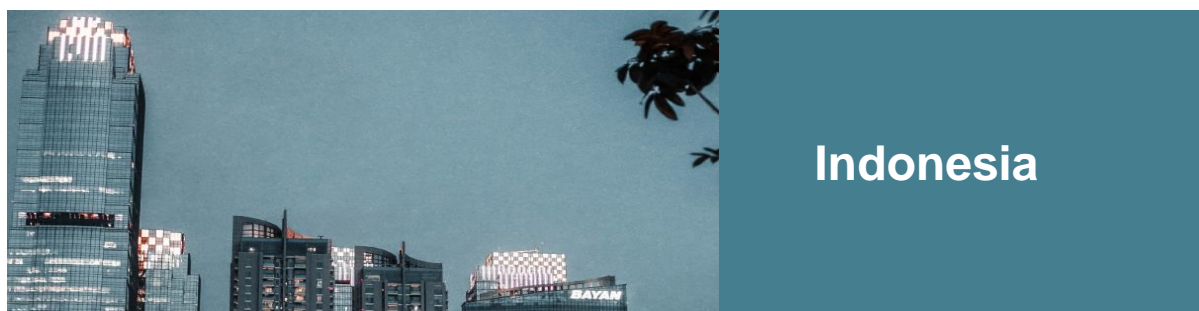


## India

### No updates

For more information, go to:

- [Mazars in India website](#)
- [Latest news](#)



## Updates

### Withholding tax Article 21

- Taxpayers who already utilised the tax incentive for WHT Article 21, Final Tax PP23, and / or Final Tax on certain construction services for period of January to June 2021, but not yet submitted the Realisation Report can submit the Realisation Report by 31 October, 2021 at the latest.

Facility	Criteria	Requirement	Reporting	Notes
Tax will be borne 100% by Government for 12 months (January to December 2021).	Employees who have Tax ID, received annualised fixed income of no more than IDR 200 million (THR not included) and work for an employer that is in industry with certain KLU (There are 1,189 KLU listed in Appendix A PMK82/2021).	Submit Notification Letter Form (as per Appendix C PMK82/2021) to Tax Office, which could be rejected. For branches, the Notification Letter will be submitted by Head Office. Taxpayers need to create ID Billing Code which should be mention "Tax is borne by Government per PMK82/2021".	Submit Realisation Report (Appendix F PMK82/2021) to Tax Office along with ID Billing Code at the latest 20th of the following month.	Effective from the Notification Letter submission month. The tax should add the employee's take home pay.

For more information, go to:

- [Mazars in Indonesia website](#)
- [Latest news](#)



# Japan

## Updates

### Minimum Hourly Wages Update

- The updated minimum hourly wages will take effect in stages beginning 1 October 2021.
- Minimum hourly wage in Japan is now increased to JPY 930 on average and JPY 1,041 in Tokyo. The minimum wage applies to all workers, including part-time workers.

Prefecture	Minimum wage in JPY	
	Previous	New
Hokkaido	861	889
Aomori	793	822
Iwate	793	821
Miyagi	825	853
Akita	792	822
Yamagata	793	822
Fukushima	800	828
Ibaraki	851	879
Tochigi	854	882
Gunma	837	865
Saitama	928	956
Chiba	925	953
Tokyo	1,013	1,041
Kanagawa	1,012	1,040
Niigata	831	859
Tomiyama	849	877
Ishikawa	833	861
Fukui	830	858

Name of prefectures	Minimum wage in JPY	
	Previous	New
Yamanashi	838	866
Nagano	849	877
Gifu	852	880
Shizuoka	885	913
Aichi	927	955
Triple	874	902
Shiga	868	896
Kyoto	909	937
Osaka	963	992
Hyogo	900	928
Nara	838	866
Wakayama	831	859
Tottori	792	821
Shimane	792	824
Okayama	832	862
Hiroshima	871	899
Yamaguchi	829	857
Tokushima	796	824
Incense river	820	848
Ehime	793	821
Kochi	792	820
Fukuoka	842	870
Saga	792	821
Nagasaki	793	821
Kumamoto	793	821
Oita	792	822
Miyazaki	793	821
Kagoshima	793	821
Okinawa	792	820
<b>National weighted average</b>	<b>902</b>	<b>930</b>

### **Update to the Childcare Leave Eligibility**

- If you are enrolled in employment insurance and take childcare leave to care for a child who is less than one year of age (one year and two months if certain conditions are met or one year and six months or two years if certain other conditions are met) and meet the following conditions, you can apply for childcare leave benefits at Hello Work to receive the benefits in principle. For the first six months, you will receive the amount equivalent to 67% of your wages prior to the start of the leave. After that, you will receive 50% of your wages prior to the start of the leave.
- Conditions for receiving the benefits:
  - You have worked more than 11 days per month or 80 hours per month as the bases of wage payment for 12 months or more during the two years prior to the start date of your maternity leave. Note, this was previously “childcare leave”.
  - You meet certain conditions such as your wages during childcare leave drop to less than 80% of the wages you made when starting your leave.

### **Change in Income Tax Calculation for Retirement Allowance**

- This update applies to employees who resign from the company within 5 years of employments and the amount of retirement allowance minus exemption exceeds JPY 3 million.
- The update will take effect from 1 January 2022.
- The new formular to calculate the retirement allowance is split into 2 categories:
  - Category 1: JPY 3 million or less after the retirement income deduction;
  - Category 1 formula: *Taxable Retirement Income = (Gross Retirement Income – Retirement income deduction) x 1/2*
  - Category 2: Above JPY 3 million after the retirement income deduction.
  - Category 2 formula: *Taxable Retirement Income = JPY 1.5 mil + (Gross Retirement Income – (JPY 3 mil + Retirement income deduction))*

For more information, go to:

- [Mazars in Japan website](#)
- [Latest news](#)



## Updates

### Individual Income Tax

- Extension of the “flat” rate taxation for foreign workers:
  - The special taxation exemption for foreign workers, where they can choose to use a single tax rate (20.9%, including local income tax) for 5 years, has been extended by 2 years from 31 December 2021 to 31 December 2023 (pending approval by National Assembly).
- Extension of the income tax reduction for foreign technicians:
  - Income tax reduction for foreign engineers, which provides 50% to 70% reduction in income tax on salaries of specified foreign engineers for 5 years (except when applying the flat rate) will be extended for 2 years, i.e. until 31 December 2023 (pending approval by National Assembly).
- Tax credit limit for taxpayers’ associations:
  - The tax credit granted to member of taxpayers’ associations, who receive salaries from foreign residents and have their tax withheld by the association, are calculated as 5% of the income tax of the relevant individual.
  - Under the amendment, the credit would be limited to KRW 1 million per member per year. Applicable to income earned on or after 1 January 2022 (pending approval by National Assembly).
- Clarification on withholding requirements for foreign expatriates:
  - A domestic corporation which meets certain requirements must withhold 20.9% of the amount (including local income tax) as personal tax when paying foreign corporation for the service provided by expatriates in Korea.
  - The amendment clarifies that this applies when the sum of the contractual labor remuneration with the foreign corporation, or the actual labor remuneration in the immediately preceding year exceeds KRW 2 billion per year.
  - Applicable to payments made by domestic companies with expatriates to foreign companies on or after 1 January 2022 (pending approval by National Assembly).

### Implementation of Employment Insurance for Workers with Special Types of Employment

- From 1 July 2021, workers with special types of employment, as described below, can also sign up for unemployment insurance.

- As the coverage of employment insurance has been expanded to 12 categories of workers in special employment types, these workers are also able to receive job-seeking benefits and maternity benefits.
- New occupations covered from 1 July: insurance planner, credit card planner, loan planner, visiting teacher, visiting teacher using educational teaching aid, courier, rental product visiting inspector, home appliance delivery/installer, door-to-door salesperson, freight owner, construction machine operator, after-school tutor.

<b>Coverage</b>		
Eligibility	12 categories of workers in special employment types	
Exclusion from application	<ul style="list-style-type: none"> <li>• Persons with an average monthly income of less than KRW 800,000 under a labor contract (can be combined from Jan 2022).</li> <li>• 65 years of age or older (applicable to those who are registered to employment insurance before the age of 65).</li> </ul>	
<b>Levy of Insurance</b>		
Insurance premium rate	Unemployment benefit 1.4% (worker 0.7%, employer 0.7%).	
Requirements	Contribution	Insured unit period of 12 months or more out of the 24 months before loss of employment.
	Reason for retirement	Involuntary unemployment (including unemployment due to a income decrease more than a certain level prescribed by Presidential Decree.
<b>Job-seeking Benefits</b>		
Benefit level	60% of the basic daily amount calculated based on the total amount of remuneration for the 12 months before retirement.	
Benefit duration	120 to 270 days.	
Recognition of income	When income is generated during the receiving period, job-seeking benefits are paid up to the level of the income reduced.	
<b>Maternity (leave) allowance</b>		
Contribution	Insured unit period of 3 months or more before the date of childbirth (miscarriage, stillbirth).	
Allowance level	100% of the average monthly remuneration for the year preceding the date of childbirth.	
Allowance duration	90 days in general cases.	

**Extended Application of the 52 Hour Workweek System**

- From 1 July 2021, the maximum 52 working hours per week applies to workplaces with 5 to 49 employees from 1 July 2021. For workplaces with more than 49 employees, the maximum working hours of 52 hours per week was already implemented.

**Guaranteed Maternity Leave Allowances**

- From 1 July 2021, maternity leave allowances are guaranteed to fixed-term and dispatched workers whose employment contract expires during maternity leave.
- Maternity leave allowances equivalent: 100% of ordinary wages (under some conditions) for the remaining maternity leave from the expiration of the labor contract to the end of the maternity leave.

**Special Overtime Work**

- If the workplace workload increases due to delayed entry of foreign workers in second-half of 2021, special overtime work is available for workplaces with 30-49 workers, upon labor office approval.
- 8 hours of special overtime work is available for the workplaces with 5-29 workers, upon the agreement of labor representatives (applicable until the end of 2022).
- This is in consideration of the fact that it may be a “special circumstance” if a company that relies on foreign workers cannot supply foreign workers while the 52-hour workweek system is applied from July.
- This measure will be operated temporarily in the second half of this year and may be terminated early if the delay in entry of foreign workers is resolved.
- The company can apply for special overtime work authorization with the employment permit at the local labor office after meeting the requirements such as the consent of the worker.
- Companies must implement health protection measures in accordance with the Ministry of Employment and Labor Notice (Enforcement on 6 April) for workers who work special overtime.

**Mandatory Issuance of Payslips**

- Starting from 19 November 2021, the employer must issue payslip when paying wages to workers.
- The items that must be included in the payslip include:
  - Name;
  - Information that can identify the employee such as date of birth and employee number;
  - Payment date;
  - Number of worked days;
  - Total wage;
  - Total number of hours worked;
  - In the case of overtime work, night work or holiday work, the number of hours;
  - Amount for each other item such as basic salary, allowances, bonuses and performance pay;
  - Matters necessary for calculating the total wage, such as the calculation method for each item of wage;
  - Amount for each deduction item and total amount.



- Payslips can be issued in writing or through electronic documents in accordance with the Electronic Documents Act.

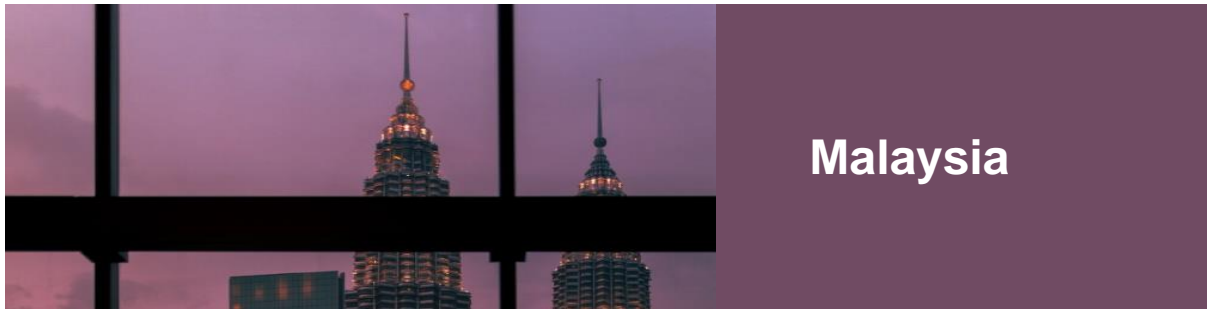
Violation	Penalty in KRW		
	Once	Twice	More than 3 times
If the payslip is not issued	300,000	500,000	1,000,000
If the payslip is issued with missing / inaccurate information	200,000	300,000	500,000

**Scope of Relatives of Employers Subject to Workplace Harassment Sanctions**

- In accordance with the revision of the Labor Standards Act, from 14 October, a fine of not more than KRW 10 million will be imposed on employers who commit workplace harassment
- The relatives of the employer as defined below are also included as subjects of sanctions equivalent to the employer
- Accordingly, the scope of relatives of employers subject to fines for workplace harassment is stipulated as follows.
  - Spouse of the employer.
  - Blood relatives within the fourth degree.
  - Relatives within the fourth degree.

For more information, go to:

- [Mazars in Korea website](#)
- [Latest news](#)



## Updates

### New Initiative by Employees Provident Fund (EPF)

- Exemption on late payment charges
  - EPF contribution is by the 15th of every month.
  - Employers can now remit their contribution payments until the end of every month without incurring any late payment charges.
  - No application is required as this initiative goes into effect automatically, starting with contribution for the months of September to December 2021.
- Employer Pay for Reduction (e-PaR)
  - Offers employers up to 70% reduction on outstanding late payment charges for any period prior to August 2021.
  - To be eligible, employers must ensure that any outstanding contribution and dividends for their employees prior to August 2021 have been paid in full before 31 December 2021.
  - Applications for e-PaR will be open from 13 September to 31 December 2021.

For more information, go to:

- [Mazars in Malaysia website](#)
- [Latest news](#)

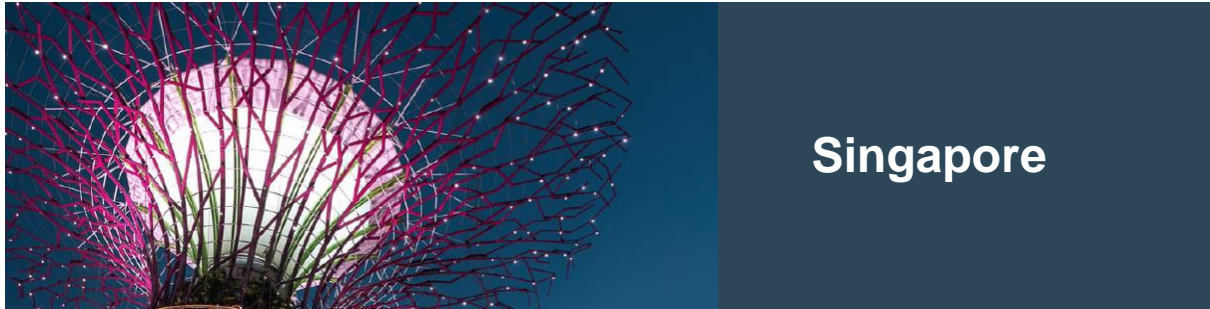


## Philippines

No updates

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- [Mazars in Philippines website](#)
- [Latest news](#)



## Updates

### Mandatory retrenchment notifications

- Beginning 1 November 2021, firms with at least 10 employees will have to notify the Ministry of Manpower (MoM) each time they retrench any staff.
- The mandatory retrenchment notification has to be filed by employers within five working days after they provide the notice of retrenchment to the affected employee.
- Prior to 1 November 2021, employers were only required to notify the MoM when they retrenched 5 or more employees within a six-month period.

For more information, go to:

- [Mazars in Singapore website](#)
- [Latest news](#)

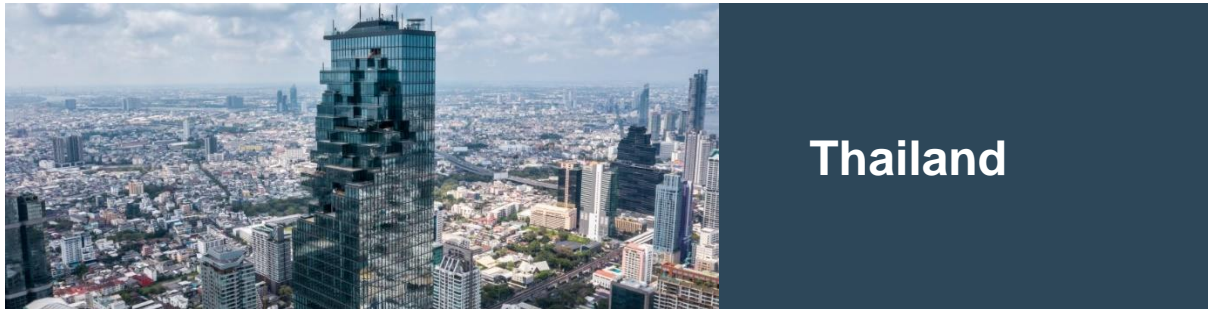


Taiwan

No updates

For more information, go to:

- [Mazars in Taiwan website](#)



## Updates

### Reduction in Social Security Fund Contribution

- Social Security Fund contributions for both employees and employers from September to November 2021 will be reduced from 5% to 2.5%, based on wages capped at THB 15,000.

	September / October / November 2021	
	Employee's contribution	Employer's contribution
Regular contributions	5%	5%
Contributions as approved on 21 September 2021	2.5%	2.5%

For more information, go to:

- [Mazars in Thailand website](#)
- [Latest news](#)



## Vietnam

### No updates

For more information, go to:

- [Mazars in Vietnam website](#)
- [Latest news](#)

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