



APAC payroll newsletter

Payroll has a massive effect on every part of a business, as well as a company's reputation. With a company that operates on an international scale, the requirements of the different countries can be complex and difficult. The fees and penalties that can be imposed as a result of failing to update company policies in accordance with regulations can hurt your business. To mitigate risk and help you stay abreast of the information you need, our APAC payroll newsletter - 2021 Q2 outlines what you need to know in regard to payroll, benefits, and human resources across the Asia-Pacific region. For the very latest news, please follow the links provided to the Mazars websites for the respective countries. Note, all dollar amounts quoted is in the respective country currency.

[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

Update

Superannuation guarantee increased from 9.5% to 10%

- The superannuation guarantee is an amount that an employer must pay into a superannuation account on behalf of each of their employees.
- This increase is a statutory increase and therefore compliance with the increase is mandatory. The rate of the superannuation guarantee is currently set to rise each year by 0.5% until it reaches 12%. In the absence of any statutory change occurring in that period, the superannuation guarantee rate increased on 1 July 2022 to 10.5%, from 1 July 2023 to 11%, from 1 July 2024 to 11.5% and finally on 1 July 2025 to 12%.
- Where an employer fails to make the payments or makes them for an amount less than is required, the penalty to be paid by an employer is calculated in such a way by the Australian Tax Office, that it is always going to be a higher amount than the actual underpayment of superannuation.

Fair Wage Commission (FWC) increases minimum award rate by 2.5%

- The minimum weekly wage has increased from 1 July 2021 and will move to AUD 772.60 per week or AUD 20.33 per hour which is a weekly increase of AUD18.80.
- Although the increase will be applied to all Awards, the FWC has again staggered the dates from which the increase will apply to different Awards. The vast majority of Awards increased from 1 July 2021.

Boosting Apprenticeship Commitments (BAC) wage subsidy extended

- Previously, wages for apprentices that were engaged since 1 January 2020 were to be subsidised by 50%, capped at AUD7,000 per quarter per apprentice. The extension provides employers with a subsidy of 50% of wages for the apprentices or trainees engaged between 5 October 2020 up to 31 September 2021, again capped at AUD 7,000 per quarter per apprentice.
- The subsidy will apply for 12 months from the commencement date of the apprentice or trainee.
- All claims for any claim period must be lodged by 31 December 2022.

Federal Government defines Casual employment

- The Statutory definition of a casual employee for the future will be;
 1. An offer of employment made by the employer to the person is made on the basis that the employer makes no firm commitment to continuing and indefinite work according to an agreed pattern of work for the person; and

2. The person accepts the offer on that basis; and
 3. The person is an employee as a result of that acceptance.
- Importantly, in determining whether an offer meets the requirements, regard must only be had to the following;
 1. Whether the employer can elect to offer work and whether the person can elect to accept or reject work;
 2. Whether the person will work only as required;
 3. Whether the employment is described as casual employment; and
 4. Whether the person will be entitled to a casual loading or a specific rate of pay for casual employees under the terms of the offer or a fair work instrument (Award or Enterprise Agreement).

For more information on the definition of Casual employment click [here](#) to read the full article.

Can employers require mandatory vaccination for employees?

- It is highly unlikely that most employers will be able to require their employees to have vaccinations. There are some exceptions, for example:
 - The Government has mandated vaccinations for COVID-19 for employees employed in residential aged care settings. All employees must have had at least their first dose of a vaccine by a date to be set in September 2021.
 - In other settings, such as hospitals, states such as Queensland have mandated that any employee working with COVID-19 patients must be vaccinated. They have done this through health directives. What differentiates this group from the residential aged care setting however is that the hospitals are much larger and employees who do not wish to be vaccinated are able to work in other areas of the hospital. Therefore, this is not a requirement that all employees must be vaccinated, it is merely a restriction on who can work with a particular patient group.
- The federal government has not mandated COVID-19 vaccinations for any occupational group.
- Unless there is a sound workplace health and safety or public policy reason within a workplace for a mandatory direction to employees to be vaccinated, it is likely that such a direction would not be considered to be “lawful” or “reasonable”.
- Even where it is lawful to issue a direction to employees to be vaccinated, the employer must demonstrate reasonable adjustment where employees genuinely are unable to comply with the direction.

For more information, go to:

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



China

Update

Regulation on minimum wages

- With a view to safeguarding the legitimate rights and interests of the laborers in getting labor remunerations, the State Council formulated the regulation on minimum wages
- The minimum wage standards of the mega cities in China published recently are as follows:
 - Beijing: monthly minimum wage is CNY 2,320 effective from 1 August 2021.
 - Shanghai: monthly minimum wage is CNY 2,590 effective 1 July 2021.
 - Shenzhen: monthly minimum wage remain the same, CNY 2,200 effective 2018.
 - Guangzhou: monthly minimum wage remain the same, CNY 2,100 effective 2018.
- The following items are not constituents of the minimum wage standards, and employers shall otherwise make payment as required:
 - Allowance for laborers to work under special environment and conditions which involve middle shift, night shift, extreme temperatures, underground work, or toxic and hazardous substances.
 - Wages deserved by laborers for working on extra time and overtime.
 - All social insurance premiums and housing fund that shall be paid by the laborers.

For more information, go to:

- [Mazars in China website](#)
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No updates

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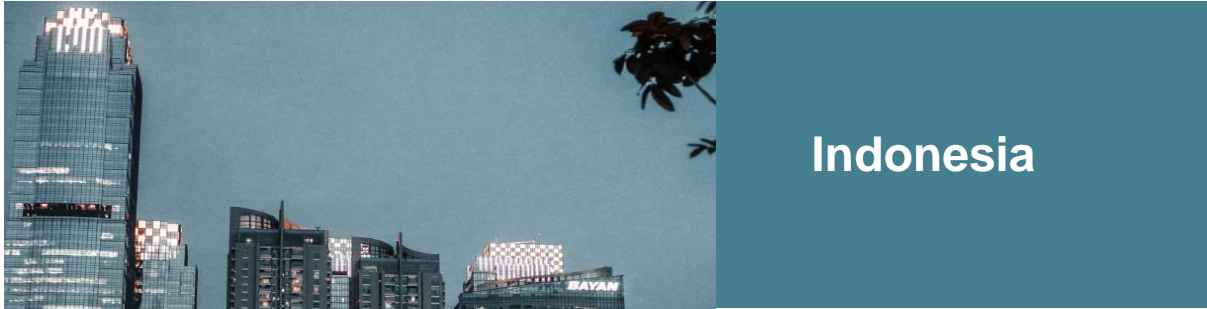


India

No updates

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- [Mazars in India website](#)
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No updates

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Update

Employment insurance enrolment

- Currently the employment insurance is applicable to employees who fulfil the following requirements:
 - Work more than 20 hours per week; and
 - Employment period is longer than 31 days.
- From April 2022 the enrolment conditions will change to:
 - Working for multiple companies;
 - Working hours per company should be less than 20 hours per week; and
 - Above 65 years old.

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- [Mazars in Japan website](#)
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Update

Flexible working system

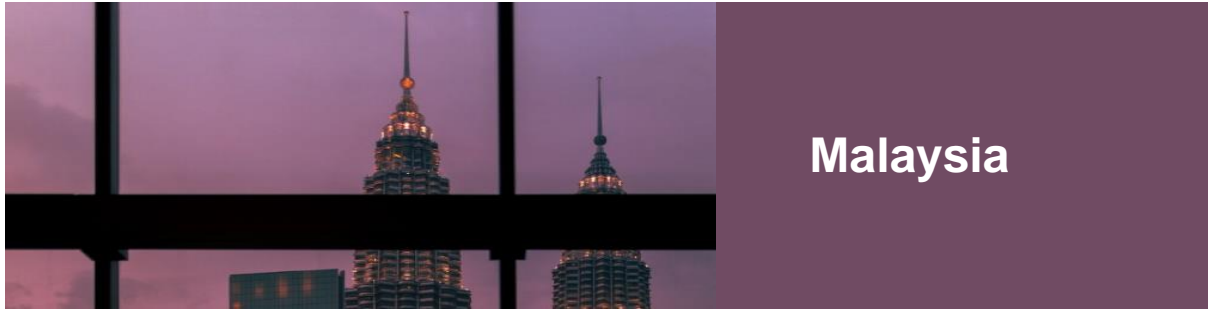
- This law which increases the flexibility of working hour management, was effective from 6 April 2021 for businesses with more than 50 employees and effective from 1 July 2021 for businesses with more than five and less than 50 employees.
- The flexible work system sets the average working hours within 40 hours per week of legal working hours by extending working hours during periods of heavy work and shortening working hours during other periods.
- A flexible work system with a unit period exceeding 3 months and less than 6 months has been newly added:

Flexible working system	Unit period of 2 weeks	Unit period from 3 weeks to 3 months	Unit period from 3 months to 6 months (new)
Eligibility	Exception: - 15 to 18 year olds, under 15 years old with work permits - Pregnant workers		
Set expiration date	No obligation but preferable to regulate in employment rule.	Written agreement between the company and employee representatives.	
Working hours agreement		Written agreement with daily working hours.	Written agreement with weekly working hours, daily working hours must be notified two weeks before the start of work. Mandatory to have 11 consecutive hours of rest between working days.

Flexible working system	Unit period of 2 weeks	Unit period from 3 weeks to 3 months	Unit period from 3 months to 6 months (new)
Work limitation (maximum working hours per week)	60 hours (48 hours + 12 hours overtime). Work hours in any particular week shall not exceed 48 hours.	64 hours (52 hours + 12 hours overtime). Work hours in any particular week or in any particular day shall not exceed 52 hours or 12 hours respectively.	
Remarks	<ul style="list-style-type: none"> - Employer must report workers' wages preservation plan to MOEL. - If the average worked hours per week for a unit period exceed more than 40 hours, or working beyond the limits of each unit, the employer must pay overtime allowance. - Hours per week that changes from overtime to basic working hours cannot exceed 12 hours. 		

For more information, go to:

- [Mazars in Korea website](#)
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Update

Wage subsidy 4.0 (WSP 4.0)

- Under the National Recovery Plan (PPN) announced on 28 June 2021, eligible employers can apply for a subsidy of RM600 per employee up to a maximum of 500 employees per application with no salary limit. This is unlike the previous wage subsidy, which only applied to employees with a monthly salary of RM4,000 and below.
- All sectors under Phase 2 of the PPN will be given 2 months wage subsidy. Sectors classified under the negative list of Phase 3 such as spa, pubs and nightclubs will be given an additional 2 months wage subsidy.
- WSP 4.0 is open for application starting from 1 August to 31 October 2021 via the Socso's Prihatin website.

Human Resource Development Fund (HRDF) levy exemption

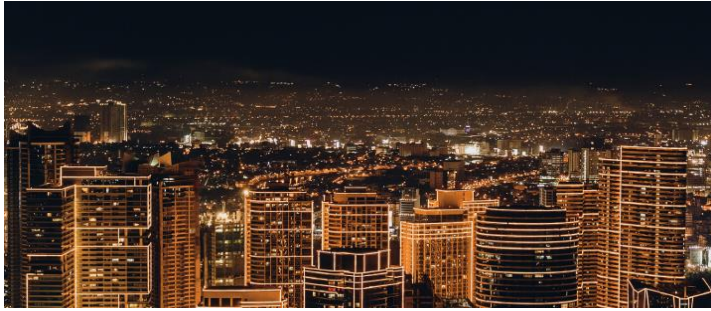
- Under the aid package announced on 31 May 2021 (Pemerksa Plus), employers registered with HRDF are exempted from paying the levy for the month of June 2021.
- Under the aid package announced on 28 June 2021 (Pemulihan), employers that are unable to operate during the Movement Control Order (MCO) will be automatically exempted from paying the levy for 2 months.
- Some new sectors were added to the scope of HRDF in March 2021 (PSMB Act 2001 amendment) and were initially required to pay the levy from June 2021 but this has been delayed to December 2021.

Hiring incentive program (Penjana Kerjaya 3.0)

- Penjana Kerjaya 3.0 is an extension to the current Penjana Kerjaya 2.0 which was due to end in June 2021.
- The following improvements are made to Penjana Kerjaya 3.0
 - The salary eligibility limit will be reduced from RM1,500 to RM1,200 for the Malaysianisation program. This is a program to employ local talent for positions that are usually filled by foreigners.
 - The contract period will be reduced from 12 months to 6 months for employment of those aged 50 and above, People with Disabilities (OKU) and ex-convicts.

For more information, go to:

- [Mazars in Malaysia website](#)
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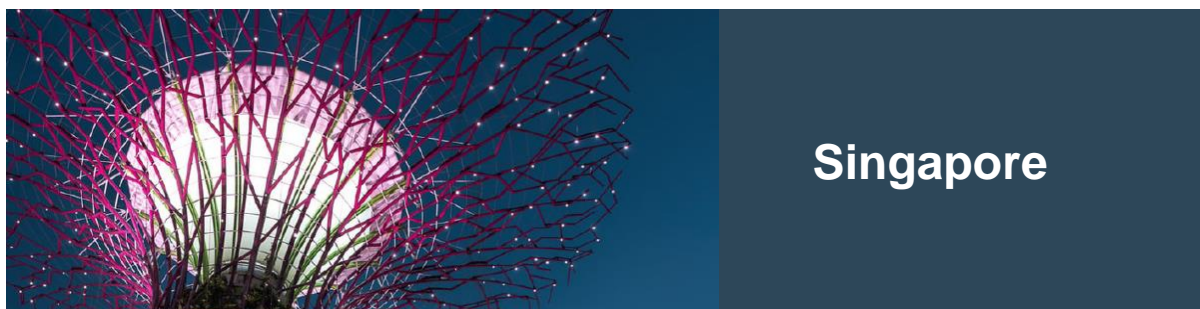


Philippines

No updates

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- [Mazars in Philippines website](#)
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Update

Increase in CPF contribution rate

- In line with the long-term goal of improving retirement adequacy, the Singapore Government has announced progressive increases to CPF contribution rates for both employees aged between 55 and 70.
- Increase in contribution applies to both employee and employer.
- The first increase to CPF contribution will take place from 1 January 2022.
- The additional CPF contribution will be allocated to the employees' Special Account in CPF which pays the highest interest rates among the 3 CPF Accounts – Ordinary, Special and MediSave.
- To help businesses adjust with the increase, the Singapore Government will announce a support package in the Budget next year.

Employee's age	Current employee contribution rate	Current employer contribution rate	Employee contribution rate from 1 Jan 2022	Employer contribution rate from 1 Jan 2022
55 and below	20%	17%	20%	17%
55 to 60	13%	13%	14%	14%
60 to 65	7.5%	9%	8.5%	10%
65 to 70	5%	7.5%	6%	8%
Above 70	5%	7.5%	5%	7.5%

- The Singapore Government has plans to progressively increase CPF contribution rates at the suggested rate of 1% per year over the next ten years, subject to economic conditions.
- The goal is to bring contribution rates for employees aged 60 and below to full rates of 20% employee contribution and 17% employer contribution.

Intra-corporate transferees (ICT)

- ICT are employment pass (EP) holders, and must have worked for their company for at least one year before being posted to the branch, affiliate or subsidiary in Singapore. Application of Employment Passes via the ICT route can be a popular choice as employers can be exempted from advertising the job on MyCareersFuture if certain conditions are met.

- The two main requirements are:
 1. The candidate must meet the definition of ICT under World Trade Organisation's General Agreement Trade in Services or any applicable FTA; and
 2. The candidate must have worked for the overseas company outside Singapore for at least 1 year holding managerial, executive or specialist roles.
- Although the exemption from the job advertisement is attractive, both the employers and candidates must understand that the family members of ICTs are generally not eligible for Dependent's Passes or Long Term Visit Passes (unless covered by FTA) and an ICT is also generally not eligible for future employment in Singapore after the expiry / termination of their work pass, or for permanent residency.

For more information, go to:

- [Mazars in Singapore website](#)
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Taiwan

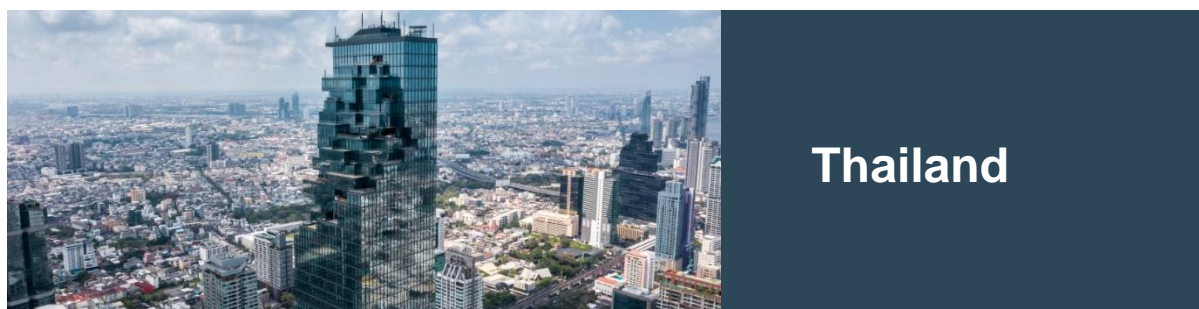
Update

Work from home ('WFH')

- Due to Level Three of COVID-19 in Taiwan, many companies have allowed employees to work from home and the government has also published some guidelines.
- Although the employees will not go to the offices, the employer still has the obligation to maintain the employees' attendance records and will have to pay the employees overtime fee, if any.
- Regarding transportation related payments, the employer has the right not to pay any transportation reimbursements for those who WFH. However, if the nature of the transportation payments are fixed allowances which are originally paid to the employees as monthly salary, the employer should still pay transportation allowances.
- With regard to leave, the government also published Vaccination Leave and COVID-19 Care Leave which is unpaid leave, but the employer must allow the employees to take it, with the relevant supporting documents.
- If the employer decides to suspend the work by his/her own discretion, which is not the government's policy, the employer should still pay the salaries to the employees.
- If the government announces a work suspension order for some industries, in this instance, the employers of these industries have the right not to pay the employees. However, if the employer is forced to suspend the work because he/she does not follow the relevant epidemic prevention measures, employees must still be paid.

For more information, go to:

- [Mazars in Taiwan website](#)



Update

Updated COVID-19 financial relief package

- On 13 July 2021, the Cabinet has approved a new COVID-19 financial relief package to help employees and employers in nine types of business and freelancers struggling financially due to the latest partial lockdown that were imposed on 12 July 2021 in the 10 provinces considered as the most severity of the COVID-19 situation.

9 types of business includes:	10 provinces include
1. Construction	1. Bangkok
2. Accommodation and food services	2. Nakhon Pathom
3. Art, entertainment and recreational activities	3. Samut Sakorn
4. Other types of service businesses	4. Pathum Thani
5. Transport and warehousing	5. Nonthaburi
6. Wholesaling, retailing and vehicle maintenance services	6. Samut Prakarn
7. Management and support services	7. Narathiwat
8. Professional activities, science and academic activities	8. Pattani
9. Communication and information services	9. Yala
	10. Songkhla

- An employer is eligible to receive financial support THB 3,000 for each employee but not more than 200 employees.
- An employee who has made Social Security Fund contributions in at least 6 of the previous 15 months that have had her/his employment suspended because of a temporary business closure as a result of a government order or decision of the employer due to this partial lockdown, will receive 50% of their wages, but not more than THB 7,500 per month for a maximum 90 days (an additional THB 2,500 will be made to employee who is Thai citizen), so they will receive THB 10,000 in total.
- A former Thai employee who is under Section 39 and a Thai freelancer who is under Section 40 will receive THB 5,000 each for one month.

Postpone or temporarily suspend Provident Fund contributions

- On 12 July 2021, a notification of the Ministry of Finance was published in the Royal Gazette to extend the relief measure for the employers and employees facing financial difficulties due to the COVID-19 outbreak can postpone or temporarily discontinue making provident fund contributions from July to December 2021, while continuing to be enrolled in the provident fund.

Extended deadline to file monthly withholding income tax returns

- On 24 May 2021, the Royal Gazette published a notification of the Ministry of Finance on extending the deadline for filing monthly withholding income tax returns (Form P.N.D.1) electronically for June and July 2021 to August 2021.

	Period	Submitted	Current deadline	Extended deadline
P.N.D.1	June 2021	On paper	7 July 2021	-
		Electronically	15 July 2021	30 July 2021
P.N.D.1	July 2021	On paper	9 August 2021	-
		Electronically	16 August 2021	31 August 2021

Temporary reduction in Social Security Fund (SSF) contribution

- The latest temporary reduction in SSF contributions from 5% to 2.5% for both employees and employers is effective from June through August 2021.
- The announcement was published in the Royal Gazette on 28 May 2021.
- If an employer has already submitted contributions at the normal rate of 5% for both employees and employers, the employer can reclaim any excess contributions from the SSO.

	June 2021		July 2021		August 2021	
	Employee's contribution	Employer's contribution	Employee's contribution	Employer's contribution	Employee's contribution	Employer's contribution
Regular contributions	5%	5%	5%	5%	5%	5%
Contributions as approved on 18 May 2021	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

For more information, go to:

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Vietnam

Update

Resolution 68

- On 1 July 2021, the Government released Resolution 68/NQ-CP (“Resolution 68”) introducing some policies to support employees and employers in difficulty due to the COVID-19 pandemic. This Resolution has the following note-worthy policies.
 - **Reduction of compulsory contribution rate**
 - From 1 July 2021 to the end of 30 June 2022, employers can apply the contribution rate of 0% (currently 0.5%) of the Social Insurance (“SI”) base salary when contributing to the Insurance Fund for Occupational Accidents and Diseases for employees except employees whose salary are covered by State Budget.
 - Employers use the entire amount obtained from such reduction to support employees to fight against the COVID-19 pandemic.
 - **Deferral of compulsory contributions to the retirement and survivorship fund**
 - Currently 14% contributed by the employer and 8% contributed by the employee.
 - In case an employer has fully contributed to Social Insurance (“SI”) or is temporarily suspending contribution to the Pension and Survivorship Fund (“PSF”) until the end of April 2021 and are affected by the COVID-19 pandemic, resulting in a reduction of employees who contributed for SI compulsory compared to April 2021 by at least 15%, the employer and employees shall be entitled to suspend contribution to the PSF fund for 6 months from the submission of deferral application.
 - **Policy to support training and job maintenance for employees**
 - Employers are entitled to financial support for training, retraining and improvement of vocational skills from the Unemployment Insurance Fund when:
 - Fully contributing unemployment insurance for 12 months or above to the time of requesting support;
 - Changing the technological structure according to the Labour Code;
 - Having the revenue of the nearest preceding quarter decreased by 10% or above compared to the same period in 2019 or 2020; and
 - Having a plan or cooperating with a vocational education institution in developing a plan for training, retraining and improving vocational skills and qualifications in order to maintain jobs for employees as prescribed.

- The maximum amount of support is VND 1,500,000/employee/month and the maximum support duration is 6 months. Request dossier for support must be submitted during the period from 01 July 2021 to 30 June 2022.
- **Supporting employees who have suspended labour contracts and/or take unpaid leave**
 - One-time support shall be granted to employees working at enterprises which authorities have temporarily closed to prevent and control the COVID-19 pandemic. The following needs to be met:
 - Having a period of temporary suspension of labour contracts/taking unpaid leave continuously for 15 days falling into the period from 01 May 2021 to the end of 31 December 2021; and
 - Fully contributing to compulsory Social Insurance before the time of labour contract suspension/taking unpaid leave.
 - The amount of VND 1,855,000 /person for case with the incident period ranging from continuous 15 days to less than 1 month; and VND 3,710,000/person for cases with the incident period from and above 1 month
- **Support employees who are suspended from employment**
 - Employees under a labour contract are entitled to a one-time support fee of VND 1,000,000/person for those who have followed medical isolation instructions or living in locked-down areas for over 14 days from 1 May 2021 to 31 December 2021.
 - To qualify the employee must participate in compulsory Social Insurance up to the time before employment suspension.
- **Support employees who are terminated from labour contracts**
 - Employees working at enterprises who were terminated due to the authorities ceasing business working operations from 1 May 2021 to 31 December 2021 to prevent and control COVID-19 pandemic, are entitled to a one-time support of VND 3,710,000/person
 - The employee must participate fully in compulsory Social Insurance and are not eligible for unemployment allowance.
- **Additional support to children**
 - In addition to the above three points, employees being pregnant shall be supported with an additional VND 1,000,000/person; those who are raising children or taking care of children under 6 years old shall be supported with an additional VND 1,000,000/child under 6 years old and such support would be granted for 1 person only, either the child's mother or father;
 - Children who are subject to treatment due to COVID-19 infection or medical isolation under a decision of the authority shall be covered from the State Budget for treatment expenses and meals, as stated below, and receive an additional support of VND 1,000,000/child from the State Budget during the treatment and isolation from 27 April 2021 to 31 December 2021

- **Meal allowance of VND 80,000/person/day**
 - o Granted to:
 - Person who undergoes treatment for COVID-19 infection (F0), from 27 April 2021 to 31 December 2021, the support duration depends on the actual time of treatment (maximum 45 days); and
 - Person who has to undergo medical isolation (F1) according to a decision of a competent state agency, from 27 April 2021 to 31 December 2021 (maximum 21 days)
- **One-time support of VND 3,710,000/person for**
 - o Art director, actor, painter holding class IV professional title in public business units performing arts (excluding art units of the army forces) have ceased their performance for above 15 days to prevent and control the COVID-19 pandemic from 01 May 2021 to 31 December 2021.
 - o Tour guide(s) having registered certificates and being affected by the COVID-19 pandemic during the period from 01 May 2021 to 31 December 2021.
- **Policy to support business households**
 - o For households having business registration certificate and tax registration and ceasing operation for continuous 15 days or more during the period from 1 May 2021 to 31 December 2021 according to the request from authorities to prevent and control the COVID-19 pandemic, shall be entitled to the one-time support from the State Budget of VND 3,000,000/business household
- **Loans for payment of employment suspension and production recovery**
 - o Loan for payment of employment suspension shall be applied for employers:
 - Entitled to borrow at the Bank of Social Policies at the interest rate of 0% and not subject to loan security measures to settle the suspension salaries for employees participating in compulsory Social Insurance must cease their working continuously for 15 days or more, from 1 May 2021 to 31 March 2022; and
 - Having no bad debt at any credit institutions and foreign bank branches at the time of applying for such loan.
 - o Loans for payment for production recovery shall be applied for employers
 - Who must suspend their operations according to the request from authorities to prevent and control the COVID-19 pandemic from 1 May 2021 until 31 March 2022 when returning to business production and employers operating in the fields of transportation, aviation, tourism, accommodation services and sending Vietnamese workers to work overseas under the contracts from 1 May 2021 to 31 March 2022, entitled to borrow at the Bank of Social Policies at 0% interest rate and not subject loan security measures to pay salaries to their employees working under labour contracts and participating in compulsory Social Insurance; and

- Having no bad debt at any credit institutions and foreign bank branches at the time of requesting for a loan
- The maximum loan for payment of employment suspension and payment for production recovery is equal to the regional minimum wage for the number of employees who are working under the labour contracts according to the actual suspended period (maximum 3 months). The loan term is less than 12 months
- **For employees working without labour contract (self-employed) or other cases**
 - Pursuant to the specific conditions and local budget capacity, the provinces and cities' authorities developed criteria to determine the beneficiaries and the corresponding support amount. However, the support level is not lower than VND 1,500,000/person/time or VND 50,000/person/day based on the actual number of suspended days.

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