

	Do I need a work visa for employment in and what types of work visa do I need?	Does my employer need to sponsor my application for work visa?	Can my spouse take up employment?	How long does the application take for obtaining a work visa?	How long does my work visa normally last?	Can I apply for Permanent residence after certain period of time?	Are there any exit formalities to be completed by me before I leave the country?
India	Yes, Employment Visa	Yes, though not a specific requirement. Expatriate can apply on his own also.	Yes, separate employment visa will be required.	No specific time frame	Initially can be issued for 1 year. Maximum for 5 years	Yes, subject to fulfilment of conditions	Yes
China	Yes, Work (Z) Visa / Temporary Residence Permit	Yes	Yes	Approx. 6 months	Work Visa - 3 months, Temporary Residence Permit - 12 Months	Yes, subject to fulfilment of conditions	No
Japan	Yes, Work Visa	Yes	Yes, but they must first obtain a "Permission of Activity Outside Scope Permitted".	Approx. 1 to 3 months	1 year to 3 years	Yes, subject to fulfilment of conditions	No
Hongkong	Yes, Work Visa	Yes	Yes	Approx. 4 to 6 weeks	Initially 1 year, extension could be for a longer period	Yes, subject to fulfilment of conditions	Yes, filing of tax returns and payment of tax is required
Kuwait	Yes, Work Visa	Yes	Yes	No specific time. Approx. 2 months	Validity of visa is linked with employment contract	No	No exit formalities for employees in the private sector
Singapore	Yes. The type of pass will depend on the nature of services to be rendered	Yes	Yes, the prospective employer is required to apply for an EP or a Letter of Consent ("LOC").	Online application - 7 working days. Manual application - 5 weeks	1 year or 2 years	Yes, subject to fulfilment of conditions	Yes, tax clearance is required
Australia	Yes. The type of visa will depend on the nature of services to be rendered and period of intended stay	Yes	Yes, only if they obtain a visa type that allows them to take up employment	There are no set times	Validity of visa is linked to the type of visa.	Yes, subject to fulfilment of conditions	Yes
Lebanon	Yes, Work Visa	Yes	Yes, separate employment visa will be required.	Approximately 4 to 8 weeks	Usually the time limit is from 3-6 months and can extended upto 3 years	Yes, subject to fulfilment of conditions	No

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Malaysia	Yes, Employment Pass	Yes	Yes, subject to fulfilment of conditions	No specific time frame, but approx. 3 to 6 months	Usually time limit is from 3-12 months and can be extended upto 5 years	Yes, subject to fulfilment of conditions	Yes
Saudi Arabia	Yes, Work Visa	Yes	Yes	No specific time, depends on the employers eligibility	Minimum for 90 days, it can be extended.	Yes, subject to fulfilment of conditions	No
Indonesia	Yes, Work Permit	Yes	Yes, separate work permit will be required.	Approx. 1 month	Usually time limit is from 3-12 months	Yes, subject to fulfilment of conditions	No
Azerbaijan	Yes, Work Permit is required if period of work exceeds 90 days	Yes	Yes, separate work permit will be required.	Approx. 3-6 weeks	1 year with extension for another 4 years	Yes, subject to fulfilment of conditions	No
Taiwan	Yes, Work Permit	Yes	Yes, separate work permit will be required.	Approx. 2-3 weeks	The initial period is 12 months, can be extended	Yes, subject to fulfilment of conditions	No
UAE	Yes, Work Visa	Yes	Yes	Approx. 2-3 weeks	Standard period for employment visa is 2 years	No	No

	What is the basis period for an assessment year?	Is there a monthly tax withholding obligation on my employer?	Is the concept of domicile and/or tax residence relevant for determination of my tax liabilities?	Is source of employment income relevant for determination of my tax liabilities ?	Is it possible for me to claim full or partial exemption on my employment income?	Is director fee subject to tax ?	What are current tax rates on employment income?	In connection with my employment, are there social security contributions or other contributions
India	April 01 to March 31	Yes	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	Yes, subject to certain conditions	Yes	Individual Income Tax Rates start from 10% and go up to 30%	Yes
China	January 01 to December 31	Yes	No. Concept of tax residence is irrelevant.	Yes. Source of income is relevant	No	Yes	Individual Income Tax Rates start from 3% and go up to 45%	Yes
Japan	January 01 to December 31	Yes	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	No	Yes. It is treated as Salary income	Individual Income Tax Rates start from 5% and go up to 40% and Local tax at 10%	Yes
Hongkong	April 01 to March 31	No	No. Concept of tax residence is irrelevant.	Yes. Source of income is relevant	Yes, subject to certain conditions	Yes. It is treated as Salary income	Individual Income Tax Rates start from 2% and go up to 17%	No <sup>1</sup>
Kuwait <sup>2</sup>	NA	NA	NA	NA	NA	NA	NA	NA
Singapore	January 01 to December 31	No	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	Yes, subject to certain conditions	Yes	Individual Income Tax Rates start from 2% and go up to 20%	No
Australia	July 01 to June 30.	Yes	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	No	Yes	Individual Income Tax Rates start from 15% and go up to 45%	No
Lebanon	January 01 to December 31	Yes	No. Concept of tax residence is irrelevant.	Yes. Source of income is relevant	Yes, subject to certain conditions	Yes <sup>3</sup>	Individual Income Tax Rates start from 2% and go up to 20%	Yes
Malaysia	January 01 to December 31	Yes	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	No	Yes	Individual Income Tax Rates start from 12% and go up to 26%. Tax Rates for Non-residents is flat 26%.	No
Saudi Arabia <sub>2</sub>	NA	NA	NA	NA	NA	NA	NA	NA
Indonesia	January 01 to December 31	Yes	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	No	Yes	Individual Income Tax Rates start from 5% and go up to 30%	Yes

	What is the basis period for an assessment year?	Is there a monthly tax withholding obligation on my employer?	Is the concept of domicile and/or tax residence relevant for determination of my tax liabilities?	Is source of employment income relevant for determination of my tax liabilities ?	Is it possible for me to claim full or partial exemption on my employment income?	Is director fee subject to tax ?	What are current tax rates on employment income?	In connection with my employment, are there social security contributions or other contributions
Azerbaijan	January 01 to December 31	Yes	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	No	Yes	Individual Income Tax Rates start from 14% and go up to 30%	Yes
Taiwan	January 01 to December 31	Yes	Yes. Concept of tax residence is relevant	Yes. Source of income is relevant	No	Yes	Individual Income Tax Rates start from 5% and go up to 40%	Yes
UAE <sup>2</sup>	NA	NA	NA	NA	NA	NA	NA	NA

Notes

1 - Social Security Contributions are not required for expatriates, where the employment is for a period of less than 13 months, or where the employee participates in a similar scheme in their home country.

2 - No tax is levied on employment income in these nations.

3 - Directors receiving “attendance fees” for each board meeting held are not subject to income tax