Alliott Group: Global Mobility is a specialist division of Alliott Group which is a leading international alliance of accountants, tax advisers and lawyers. Our global mobility experts work independently in their local markets or in close cooperation with international Alliott Group colleagues to serve clients who have needs across different jurisdictions.

A keen eye for your business and personal goals
Our members are committed to helping their clients to reach their business and personal goals. As a global group, we have experience in helping a wide variety of global employers to meet the risks and opportunities that arise in an increasingly international business world. Sophisticated advice is given to senior business managers working in legal, tax, HR and global mobility roles, but also to private individuals with cross border interests such as expatriates, athletes, artists and entertainers and non-domiciles. Our members’ aim is to ensure that their advice reduces the risk in their global mobility programmes, enhances, develops and protects their clients’ wealth and increases the commercial value of their businesses.
Serving Global Employers & Expatriates

HR/Global Mobility & Tax Directors Working for Global Employers

Our knowledge of the legal and tax differences within and across jurisdictions will ensure that HR/global mobility and tax directors at MNEs manage their international employees with confidence at all times.

Tax laws are evolving constantly as national tax authorities take steps to combat perceived tax evasion; immigration laws are in flux; political uncertainty is on the rise; employment law and HR regulations need to be understood and complied with. Achieving positive outcomes and avoiding financial penalties (or worse) hinges on the support of a trusted expert team of international professional advisers who will take a broader view of the interrelated tax, accounting and legal issues that impact global employers. This combination of skillsets will help you to manage the mobility process more easily, assess optimum remuneration packages and monitor cross border employment structures and company costs.

Mastery of the Complexities of International Assignments

Astute advice before, during and after assignments, whether they are long-term, short-term or ‘business travel’, will be joined up in the assignees’ home and host countries to ensure your company’s global mobility strategy is cost effective and succeeds in attracting and retaining the brightest talent.

Expatriates

When living and working across multiple jurisdictions, income and assets will be spread across different countries. Expatriates need good advice on not only their tax commitments at home and in different countries, but also on legal issues such as local contract and commercial issues, immigration, employment law, family law, property and wealth management. Alliott Group’s international tax and legal specialists will help you to plan ahead and manage the many challenges and obligations that arise when moving from one jurisdiction to another.
Services Offered

Alliott Group maintains an international alliance of independent accounting and law firms in over 60 countries worldwide. All member firms are carefully screened on admission to the alliance (and on an ongoing basis) for their ability to provide a wide range of services to businesses and private individuals. In those countries where we do not yet have representative member firms, in many cases, our existing member firms will be able to recommend a professional firm that can help you.

A Multi-Tiered Approach to Help You Select an Advisory Firm

To assist your selection of a professional advisory firm with the required skillsets for a specific global mobility services project or RFP, we have categorised member firms based on the level and scope of professional expertise they offer in this field.

Tier 1 (highest), Tier 2 and Tier 3 service providers are available in each world region and are listed in the international directory pages on pages 14-35. Where the level of expertise you require is not available, the member firm(s) in that location will go the extra mile to meet as many of your global mobility related needs as possible or to project manage / coordinate the services you need nationally and/or internationally.

Accounting and Tax Services

Tier 1 firms: Provide core global mobility related services, including:
- Accounting
- Payroll
- Personal estate planning & wealth management.

Tier 1 firms: May also provide some or all of the following services:
- Tax planning
- Tax returns
- Incorporation / Company set-up
- Social security planning & compliance
- Permanent establishment risk assessment & planning
- Cross border pensions consulting
- Assignment policy consulting

Legal Services

Tier 1 firms: Provide core global mobility related services, including:
- Immigration, work permits & visas
- Employment law
- Personal estate planning & wealth management
- Incorporation / Company set-up
- Dispute resolution.

Tier 2 firms: Provide smaller selection of the services listed above. Typically offer services related to commercial/corporate law, employment law, real estate and disputes, but do not have a defined global mobility service or immigration services offering.

Tier 3 firms: General practice firms with excellent reputations. Provide a useful point of contact in that city or country and may be able to help with provision of specific services.

Multidisciplinary Services

Some member firms are multidisciplinary (provide both accounting and legal services) and have been graded within the tier that relates to the focus of the majority of their services. They are indicated with the respective service icons.
Athletes

The business of sport is increasingly international – individual athletes and teams are developing global fan bases and revenue streams. To maximise the commercial value of their opportunities and to protect their wealth now and in the future, athletes and their advisers need to work with accountants, tax advisors and lawyers who have local knowledge of the countries where they reside, but also of those jurisdictions in which they perform.

Smart, long-term oriented advice will ensure that your ventures are commercialised in the right way in every jurisdiction, minimising risks and costs, and maximising rewards.

Artists and entertainers

With income deriving from royalties and endorsements and from personal services in different countries, international artists and entertainers face unique and complex tax and legal issues. Coordinated advice from an international team of tax advisors, accountants and lawyers will ensure that the reputation and wealth of these individuals (and their advisers) is enhanced and protected wherever they reside or provide services.
Non-domiciled individuals

The rules governing high net worth individuals living and/or working in a country as non-domiciles are complex and require careful planning and monitoring to ensure advantages are capitalised on and pitfalls avoided. In certain circumstances a change of domicile can bring tax benefits. However, careful consideration needs to be given to the tax treatment resulting from such a change. Our member tax advisers around the world will help you to minimise your domicile tax status liabilities and to ensure the best possible outcomes for you today and for your family in the future.

The Alliott Group Difference

Alliott Group member firms are among the leading medium sized professional services firms in their markets – unlike many of the big international firms, our member firms are not the branch offices of a distant global firm, but self autonomous firms which we have individually selected in their market.

With each firm being owner-managed, levels of personal service and commitment to client goals are high – you will deal with senior, highly trained people who will want to get under the skin of your business. Many of our members trained at but then chose to exit larger firms as they wanted to collaborate more closely with their clients. This culture pervades each Alliott Group member firm – as a result, close relationships exist between members who know each other personally and share the same values. You will have access to the senior professionals working for you who will seek to form genuine partnerships with you. Advice will be accurate, business driven and within the law, but not rigid and to the letter of the law. In short, you will be an important client to any Alliott Group member firm and will feel valued.

Smaller firms also mean smaller bills – with lower cost bases, our independent member firms provide a more cost efficient service. The bigger firms are not structured to provide cost efficiency – they have to maintain an expensive network of offices in locations where you may never need help and employ specialist professionals whose services you may never need – these costs will be passed on to you, the client. Were you to ever need assistance in a far flung location, Alliott Group member firms would simply call on their colleagues at the member firm in this location for their support.

Integrated multidisciplinary solutions ensure a 360° view of your global mobility programme

Alliott Group is an international multidisciplinary alliance and our member firms are ‘full service’ firms. This means that you will receive advice that is multi-dimensional in its scope. When needed, expertise can be drawn on from professionals with different niche skillsets. This will help you to manage the mobility process more easily. Furthermore, our members will be able to refer you personally to other local complementary service providers such as residential and commercial property agents, relocation specialists, banks, foreign exchange solutions providers, and intercultural training consultancies.
Clients

Over 5,000 international companies around the world trust Alliott Group member firms to provide global mobility related services. The types of organizations served include:

- Multinational groups
- Publicly traded companies
- Private companies
- Family owned businesses
- Owner managed businesses
- Innovative start-ups.

Expatriates and Private Clients

- Expatriates
- Athletes and entertainers
- Non-domiciled individuals
- High net worth individuals.

“A leading medium sized professional services firms can make the difference as they want to collaborate closely with their clients. We have been working for over 25 years with Tax Consult and have been very satisfied with the level of service provided. They are always available to their clients, provide qualitative services and respond with speed. They are also very flexible, adapting to the needs of their clients. We look forward to further long-term collaboration.”

Marie-Pierre Saint Viteux, VP Human Resources, Volvo CE
Worldwide Directory of Service Providers*
For dedicated support in reaching our members, in the first instance please contact Giles Brake at the Executive Office (giles@alliottgroup.net).

<table>
<thead>
<tr>
<th>TIER 1</th>
<th></th>
<th></th>
</tr>
</thead>
</table>
| Austria | Vienna | Rothenbucher & Partner | Martin Seidl  
|        |       | m.seidl@rothenbuchner.co.at |
| Belgium | Brussels | Tax Consult | Luc Lamy  
|        |       | lj@taxconsult.be |
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| Germany | Hamburg | NPP Niethammer, Posewang & Partner | Karsten Harlandt  
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* For an explanation of the different tiers of service providers, see pages 6-7.
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Romania Bucharest
Prospect Consult
Sorina Sacui
sorina.sacui@pcs.ro

* For an explanation of the different tiers of service providers, see pages 6-7.
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<th>Services Provided</th>
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<tr>
<td>Spain</td>
<td>Barcelona, Bilbao, Madrid, Seville</td>
<td>Abbantia Abogados y Asesores Tributarios</td>
<td>Carlos Montesa</td>
<td><a href="mailto:carlos.montesa2@abbantia.com">carlos.montesa2@abbantia.com</a></td>
</tr>
<tr>
<td>Switzerland</td>
<td>Frauenfeld, St Gallen, Zurich</td>
<td>Provida</td>
<td>Nicole Balmer</td>
<td><a href="mailto:nicole.balmer@provida.ch">nicole.balmer@provida.ch</a></td>
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<tr>
<td>Turkey</td>
<td>Istanbul</td>
<td>International Consultancy Services</td>
<td>Selim Oztuez</td>
<td><a href="mailto:oztuez@sics.com.tr">oztuez@sics.com.tr</a></td>
</tr>
<tr>
<td>United Kingdom</td>
<td>London &amp; South East England</td>
<td>Alliotts</td>
<td>David Gibbs</td>
<td><a href="mailto:david.gibbs@alliotts.com">david.gibbs@alliotts.com</a></td>
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<tr>
<td>United Kingdom</td>
<td>London &amp; South East England</td>
<td>Sherrards Solicitors</td>
<td>Paul Marmor</td>
<td><a href="mailto:pm@msherrards.com">pm@msherrards.com</a></td>
</tr>
<tr>
<td>United Kingdom</td>
<td>Midlands</td>
<td>Smith Cooper</td>
<td>Jackie Hendley</td>
<td><a href="mailto:jackie.hendley@smithcooper.co.uk">jackie.hendley@smithcooper.co.uk</a></td>
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<tr>
<td>United Kingdom</td>
<td>Colchester &amp; East of England</td>
<td>Ellisons Solicitors</td>
<td>Tim Logan</td>
<td><a href="mailto:tim.lynch@ellisonsolicitors.com">tim.lynch@ellisonsolicitors.com</a></td>
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<tr>
<td>Belgium</td>
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<td>Peeters Law</td>
<td>Marcel Houben</td>
<td><a href="mailto:marcel.houben@peeters-law.be">marcel.houben@peeters-law.be</a></td>
</tr>
<tr>
<td>France</td>
<td>Paris, Lille, East-Central Region</td>
<td>Cogesten SFEC</td>
<td>Marc Botbol</td>
<td><a href="mailto:m.botbol@cogesten.fr">m.botbol@cogesten.fr</a></td>
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<tr>
<td>Jersey</td>
<td>St Helier</td>
<td>VG</td>
<td>Simon Perchard</td>
<td><a href="mailto:pierchar@vg.fr">pierchar@vg.fr</a></td>
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<td>Awaji Certified Public Accountants</td>
<td>Rashed Awaji</td>
<td><a href="mailto:rashed@awajicpa.com">rashed@awajicpa.com</a></td>
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<tr>
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<td>Torras &amp; Asociados</td>
<td>Sergio Torras</td>
<td><a href="mailto:storas@torrasasociados.com">storas@torrasasociados.com</a></td>
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<tr>
<td>Switzerland</td>
<td>Geneva</td>
<td>Guppenheim &amp; Associates</td>
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<tr>
<td>Afghanistan</td>
<td>Kabul</td>
<td>Alliott Gulf</td>
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<td><a href="mailto:alliott.kabul@yahoo.com">alliott.kabul@yahoo.com</a></td>
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<td>Ried im Innkreis</td>
<td>PZP Steuerberatung</td>
<td>Inge Strobl</td>
<td><a href="mailto:inge.strobl@pzp.at">inge.strobl@pzp.at</a></td>
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<tr>
<td>Austria</td>
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<td>BMA Brandstaetter Rechtsanwaelte</td>
<td>Juergen Brandstaetter</td>
<td><a href="mailto:juergen.brandstaetter@bma-law.com">juergen.brandstaetter@bma-law.com</a></td>
</tr>
</tbody>
</table>

* For an explanation of the different tiers of service providers, see pages 6-7.
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* For an explanation of the different tiers of service providers, see pages 6-7.
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* For an explanation of the different tiers of service providers, see pages 6-7.
### TIER 2

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<tr>
<td>Guy Carl <a href="mailto:guy@bdcocpa.com">guy@bdcocpa.com</a></td>
<td>Paul D. Grossbard <a href="mailto:pgrossbard@milergrossbard.com">pgrossbard@milergrossbard.com</a></td>
<td><a href="mailto:jhitter@WSCPA.com">jhitter@WSCPA.com</a></td>
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<td>Matt Coscia</td>
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<td><a href="mailto:tammy@cdllp.com">tammy@cdllp.com</a></td>
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<td></td>
<td><a href="mailto:matt.coscia@mcggroup.com">matt.coscia@mcggroup.com</a></td>
<td><a href="mailto:dcassey@caseyneilon.com">dcassey@caseyneilon.com</a></td>
<td><a href="mailto:mcoscia@mcggroup.com">mcoscia@mcggroup.com</a></td>
<td>Jon Hitter</td>
<td><a href="mailto:jhitter@WSCPA.com">jhitter@WSCPA.com</a></td>
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### TIER 3

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<th>United States (California (St Helena))</th>
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<td>Timpson Garcia</td>
<td>Chu and Waters</td>
<td>Chu and Waters</td>
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<td>Pramen Prasad</td>
<td>Dennis Kaneshiro</td>
<td>Jack Chu</td>
<td>Simon Inman</td>
</tr>
<tr>
<td><a href="mailto:pramen@prasadcpa.com">pramen@prasadcpa.com</a></td>
<td><a href="mailto:Dennis@timpsongarcia.com">Dennis@timpsongarcia.com</a></td>
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</tr>
<tr>
<td>Alfredo Rejas</td>
<td>Jorge Jimenez Preciado</td>
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<td>Jose Ortega</td>
</tr>
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<td><a href="mailto:jorgejimenez10@yahoo.com">jorgejimenez10@yahoo.com</a></td>
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*For an explanation of the different tiers of service providers, see pages 6-7.
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<td>Ken Lee <a href="mailto:klee@lla.cc">klee@lla.cc</a></td>
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<td></td>
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<td>Alliott, Shanghai J&amp;J CPA Firm</td>
<td>John Liu <a href="mailto:johnliu@jipafirm.com">johnliu@jipafirm.com</a></td>
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<tr>
<td>India</td>
<td>National</td>
<td>BMC Support &amp; Accounting Services</td>
<td>Anand Chatrath <a href="mailto:bmccal@bmchatrath.in">bmccal@bmchatrath.in</a></td>
</tr>
<tr>
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<td>New Delhi</td>
<td>LexCounsel</td>
<td>Dimpy Mohanty <a href="mailto:dmohanty@lexcounsel.in">dmohanty@lexcounsel.in</a></td>
</tr>
<tr>
<td>Indonesia</td>
<td>Jakarta</td>
<td>KAP Arief Jauhari</td>
<td>Arief Jauhari <a href="mailto:ariefjauhari@kap-ariefjauhari.com">ariefjauhari@kap-ariefjauhari.com</a></td>
</tr>
<tr>
<td>Singapore</td>
<td>Singapore</td>
<td>Precursor</td>
<td>KG Tan <a href="mailto:kp.tan@precursor.com.sg">kp.tan@precursor.com.sg</a></td>
</tr>
<tr>
<td>South Korea</td>
<td>Seoul</td>
<td>Dongnam Accounting Corporation</td>
<td>Simon S. Yun <a href="mailto:dongnam@alliottkorea.net">dongnam@alliottkorea.net</a></td>
</tr>
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<td>Hong Kong</td>
<td>Hong Kong</td>
<td>Alliott Tsoi</td>
<td>David Tsoi <a href="mailto:tsoidave@netvigator.com">tsoidave@netvigator.com</a></td>
</tr>
</tbody>
</table>

* For an explanation of the different tiers of service providers, see pages 6-7.
<table>
<thead>
<tr>
<th>Region</th>
<th>City</th>
<th>Firm Name</th>
<th>Contact Person</th>
<th>Email</th>
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<tr>
<td>Hong Kong</td>
<td>Hong Kong</td>
<td>Lawrence Cheung, C.P.A. Company</td>
<td>Amie Cheung</td>
<td><a href="mailto:amie.cheung@lcpa.com.hk">amie.cheung@lcpa.com.hk</a></td>
</tr>
<tr>
<td>Nepal</td>
<td>Kathmandu</td>
<td>KB Chitracar &amp; Co</td>
<td>Manish Upreti</td>
<td><a href="mailto:manish@kbb-cpa.com.np">manish@kbb-cpa.com.np</a></td>
</tr>
<tr>
<td>Vietnam</td>
<td>Ho Chi Minh City</td>
<td>Gia Cat Consulting &amp; Auditing Company</td>
<td>Nguyen Thuy</td>
<td><a href="mailto:thuy.nguyen@giacat.com.vn">thuy.nguyen@giacat.com.vn</a></td>
</tr>
<tr>
<td>China</td>
<td>Shenzhen</td>
<td>Wabisen Accounting Firm</td>
<td>James Sun</td>
<td><a href="mailto:sunjian@wabisen.com">sunjian@wabisen.com</a></td>
</tr>
<tr>
<td>Japan</td>
<td>Osaka</td>
<td>Tabuchi Accounting Office</td>
<td>Masa Tabuchi</td>
<td><a href="mailto:m-tabuchi@tabuchi-cpa.jp">m-tabuchi@tabuchi-cpa.jp</a></td>
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<tr>
<td>Japan</td>
<td>Tokyo</td>
<td>Shinsoh Audit Corporation</td>
<td>Yokoe Shunsuke</td>
<td><a href="mailto:yokoe@shinsoh.co.jp">yokoe@shinsoh.co.jp</a></td>
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<tr>
<td>Japan</td>
<td>Tokyo</td>
<td>Spring Partners</td>
<td>Yatsuko Fukuyama</td>
<td><a href="mailto:fukuyama@advicelinklaw.gr.jp">fukuyama@advicelinklaw.gr.jp</a></td>
</tr>
<tr>
<td>Malaysia</td>
<td>Kuala Lumpur</td>
<td>Gomez &amp; Company</td>
<td>Kuljit Kaur</td>
<td><a href="mailto:tax@gomeznco.com.my">tax@gomeznco.com.my</a></td>
</tr>
<tr>
<td>Pakistan</td>
<td>Karachi</td>
<td>Alliott Hadi Shahid</td>
<td>Asif Mian</td>
<td><a href="mailto:alliott@cyber.net.pk">alliott@cyber.net.pk</a></td>
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<tr>
<td>Taiwan</td>
<td>Taipei</td>
<td>Caliber CPAs</td>
<td>Febee Tseng</td>
<td><a href="mailto:febee@alliott.com.tw">febee@alliott.com.tw</a></td>
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* For an explanation of the different tiers of service providers, see pages 6-7.
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<td>Australia</td>
<td>Brisbane</td>
<td>Hanrick Curran</td>
<td>Jamie Towers <a href="mailto:Jamie.towers@hanrickcurran.com.au">Jamie.towers@hanrickcurran.com.au</a></td>
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<tr>
<td></td>
<td>Australia</td>
<td>Melbourne</td>
<td>Baumgartners</td>
<td>Aaron Fitchett afgbaumgartners.com.au</td>
</tr>
<tr>
<td></td>
<td>Australia</td>
<td>Melbourne</td>
<td>Jamison Alliott</td>
<td>Barry Jamison <a href="mailto:jamisonalliott@biggood.com">jamisonalliott@biggood.com</a></td>
</tr>
<tr>
<td></td>
<td>New Zealand</td>
<td>Auckland</td>
<td>Alliott NZ</td>
<td>Greg Millar <a href="mailto:greg.m@alliott.co.nz">greg.m@alliott.co.nz</a></td>
</tr>
<tr>
<td></td>
<td>Papua New Guinea</td>
<td>Boroko, Port Moresby, Lae</td>
<td>Hanrick Curran</td>
<td>Peter Maletz <a href="mailto:peter.maletz@hanrickcurran.com.au">peter.maletz@hanrickcurran.com.au</a></td>
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<tbody>
<tr>
<td></td>
<td>Australia</td>
<td>Brisbane</td>
<td>Broadley Rees Hogan</td>
<td>Jamie Robinson <a href="mailto:jamie.robinson@brhlawyers.com.au">jamie.robinson@brhlawyers.com.au</a></td>
</tr>
<tr>
<td></td>
<td>Australia</td>
<td>Sydney</td>
<td>Allan Hall Business Advisors</td>
<td>Bob Buckingham <a href="mailto:bobbuckingham@allanhall.com.au">bobbuckingham@allanhall.com.au</a></td>
</tr>
</tbody>
</table>

* For an explanation of the different tiers of service providers, see pages 6-7.
**TIER 1**

**Nigeria**
Abuja  
G. E. Osagie & Co.  
Godwin Osagie  
gosagie@geosagie.com

**Senegal**
Dakar  
Cabinet Maitre Cheikh Fall  
Maitre Cheikh Fall  
cgfall@orange.sn

**Senegal**
Dakar  
Diouf & Partners  
Ousseynou Diouf  
ousseynou@diouf-partners.com

**South Africa**
Cape Town, Johannesburg  
MMS Group  
Manie Steyn  
manie@mmsgroup.co.za

**TIER 3**

**Egypt**
Cairo  
El Geziry Accounting Firm  
Mohamed El Geziry  
mohamed@elgeziry.com.eg

**Mauritius**
Port Louis  
Alliott Mauritius  
M. Yasin Mohabuth  
ymohabuth@alliottmauritius.com

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