



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

April 2021

Greetings from the Deloitte Southeast Asia Indirect Tax Team. We are pleased to present the GST/VAT Vista, which is a monthly bulletin providing the latest SEA GST/VAT updates for the last month.

Indonesia

[Tax and General Regulations Update: March 2021 COVID-19 12th edition](#)

- Value Added Tax (VAT) on delivery of landed house and flat residential units borne by the government for fiscal year 2021.
- Luxury goods Sales Tax on delivery of taxable goods categorised as luxurious in the form of certain vehicles borne by the government for fiscal year 2021.

[Tax and General Regulations Update: March 2021](#)

- Tax incentives for taxpayers affected by the Corona Virus disease 2019.

Malaysia

[Indirect Tax Chat: March 2021](#)

- Removal of Sales Tax exemption on manufacturing aids.
- Service Tax technical updates.
- Verification on new Service Tax registrations.
- Other indirect tax updates.

Thailand

[Tax Alert: March 2021](#)

- Criteria for VAT exemption for business operators providing research or academic services.



[View previous GST/VAT Vista](#)

Contacts

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