



## Southeast Asia GST/VAT Vista

### Expanding perspectives and possibilities

#### February 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: January 2021 \(2nd update\)](#)

- Procedure for calculation and collection of Value Added Tax (VAT) on delivery of certain liquefied petroleum gas.

##### [Tax and General Regulations Update: January 2021 \(3rd update\)](#)

- Calculation and collection of VAT as well as Income Tax and submission/income in connection with credit sales, prime SIM card, token and voucher.
- Provision of tax facilities for goods and services needed in the context of handling the Corona Virus Disease 2019 pandemic and extension of enforcement of income tax facilities based on government regulation number 29 of 2020 concerning income tax facility in the context of handling Corona Virus Disease 2019 (Covid-19).

#### Malaysia

##### [Indirect Tax Chat: January 2021](#)

- Amendments to Sales Tax and Service Tax Legislation.
- Building maintenance charges and applicability of Service Tax.

- Backdating of registration date for late Service Tax on Digital Services (SToDS) registrants.



[View previous GST/VAT Vista](#)

## Contacts

For more information on the above or any other GST/VAT matters, please contact the SEA Indirect Tax team below.

### Indirect Tax services

Singapore



**Richard Mackender**

**Asia Pacific Leader**

+65 6216 3270

[rimackender@deloitte.com](mailto:rimackender@deloitte.com)

Singapore



**Danny Koh**

+65 6216 3385

[dakoh@deloitte.com](mailto:dakoh@deloitte.com)

Singapore



**Robert Tsang\***

+9714 5064700

[robtsang@deloitte.com](mailto:robtsang@deloitte.com)

\*on secondment with Deloitte Middle East

Brunei



**Dk Hjh Siti Khadijah**

+673 222 5880

[skhadijah@deloitte.com](mailto:skhadijah@deloitte.com)

Cambodia



**Kimsroy Chhiv**

+855 23 963 701

[kchhiv@deloitte.com](mailto:kchhiv@deloitte.com)

Guam



Indonesia



**Jennie Chiu**  
+1 671 646 3884  
[jenchiu@deloitte.com](mailto:jenchiu@deloitte.com)

**Lao PDR & Thailand**



**Nu To Van**  
+66 2034 0163  
[ntovan@deloitte.com](mailto:ntovan@deloitte.com)

**Malaysia**



**Tan Eng Yew**  
+60 3 7610 8870  
[etan@deloitte.com](mailto:etan@deloitte.com)

**Philippines**



**Richard R. Lapres**  
+63 2 8 581 9044  
[rlapres@deloitte.com](mailto:rlapres@deloitte.com)

**Turmanto**  
+62 21 5081 8802  
[tturmanto@deloitte.com](mailto:tturmanto@deloitte.com)

**Myanmar**



**Phyu Phyu Win**  
+95 9679806859  
[pwin@deloitte.com](mailto:pwin@deloitte.com)

**Malaysia**



**Senthuran Elalingam**  
+60 3 7610 8879  
[selalingam@deloitte.com](mailto:selalingam@deloitte.com)

**Vietnam**



**An Vo Hiep Van**  
+84 28 710 14444  
[avo@deloitte.com](mailto:avo@deloitte.com)



**Dbriefs**

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



**Power of With**

Focus on the power humans have with machines.



**Tax@hand**

Latest global and regional tax news, information, and resources



Deloitte crowned as  
**Asia Indirect Tax Firm of the Year**  
at International Tax Review (ITR) Asia Tax Awards 2020.

[Get in touch](#)



**Deloitte Southeast Asia | Add Deloitte as safe sender**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2021 Deloitte Southeast Asia Ltd.