



## Southeast Asia GST/VAT Vista

### Expanding perspectives and possibilities

#### March 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: February 2021 COVID-19 11th edition](#)

- 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).

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

- Procedures for collection, deposit, and reporting of Value Added Tax or Value added Tax and luxury Goods Sales Tax by state-owned enterprises and certain companies which owned directly by state-owned enterprises as Value Added Tax collector.
- Determination of certain companies which owned directly by state-owned enterprises as Value Added Tax collector.

#### Malaysia

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

- Managing Indirect Tax audit risk—voluntary disclosures

- Service Tax exclusions on exported services
- Guide on return and payment for Sales Tax and Service Tax (SST-02 & SST-02A)

## Thailand

### [Tax Alert: February 2021](#)

- New VAT rules on e-Services enacted.



[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.

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