



SEA Goods and Services Tax/Value Added Tax Vista

Expanding perspectives and possibilities

May 2021

Greetings from the Deloitte SEA IDT Team. We are pleased to present the Goods and Services Tax (GST)/Value Added Tax (VAT) Vista, which is a monthly bulletin providing the latest SEA GST/VAT updates for the last month.

Cambodia

[Sub-decree on implementation mechanism for VAT on foreign e-commerce](#)

Indonesia

[Tax Regulations Update](#)

- VAT on delivery of land and input tax credit on land acquisition

[Tax & General Regulations Update](#)

- Amendment of government regulation number 40 of 2015 concerning delivery of clean water that is exempted from Imposition of VAT

- VAT treatment of business activities in export and import of tangible taxable goods sector
- 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
- Vehicles with luxury goods Sales Tax on delivery of taxable goods categorised as luxurious borne by the government for fiscal year 2021

Malaysia

[Indirect Tax Chat](#)

- Service Tax on directors' fees & allowances
- Claim for refund of Sales Tax and Service Tax in relation to bad debts
- Extension of Service Tax exemption for Labuan
- Indirect Tax for accommodation services

Vietnam

[Decree No.52/2021/ND-CP guiding on the extension for payments of tax and land rental in 2021](#)



[View previous GST/VAT Vista](#)

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