



Southeast Asia GST/VAT Vista Expanding perspectives and possibilities

April 2018

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 four months.

Indonesia

[Indonesia Tax Info: January 2018](#)

- Update on VAT and LGST on Delivery of Taxable Goods and/or Taxable Services from or to Free Zones

Malaysia

[Deloitte GAF Generator: 26 March 2018](#)

- Deloitte's proprietary tool to generate a GST compliant GST Audit File

GST Compliance Assurance Program to be rolled out: 14 March 2018

- Overview of MyGCAP
- Eligible businesses
- Review process
- Differences from GST review/"health check" conducted by a tax advisor
- Benefits to participants
- Expected timing of rollout
- Differences from Singapore Assisted Compliance Assurance Program (ACAP)
- Preparation for businesses

GST Chat: February 2018

- Amendments to the Goods and Service Tax Regulation
- New Public Ruling
- GST Technical Updates

GST Chat: January 2018

- GST Filing—Introduction of Bi-monthly (two month) Filing
- Amendments to the Goods and Services Tax Orders
- New Public Rulings
- GST Technical Updates

GST Chat: December 2017

- GST technical committee meeting update
- GST Tribunal Case Appeal Summaries
 - Late registration penalty
 - Margin scheme
 - De-registration of GST account
 - Late registration penalty

Philippines

Tax in a dot: 21 March 2018

- VAT zero-rated sales of goods and properties
- VAT zero-rated sale of services
- VAT-exempt sale of goods and services
- Phase-out of amortization of input VAT on capital goods
- Refund of input tax due to cancellation of VAT registration
- Period to refund or credit input taxes
- No more monthly VAT returns beginning 1 January 2023
- Shift to creditable withholding VAT system on government money payments starting from 1 January 2021

- Cooperatives and self-employed individuals/professionals availing of 8% tax exempt from payment of 3% percentage tax
- Transitory rules

[Tax in a dot: 18 January 2018](#)

- March 31 deadline to change status to non-VAT taxpayer for purposes of 8% tax

Thailand

[Tax & Legal Services Newsletter: February 2018](#)

- Double Deduction for Donations to Hospitals

[Tax & Legal Services Newsletter: January 2018](#)

- Tax measures to promote establishment of educational institutions

[Tax & Legal Services Newsletter: December 2017](#)

- Rules on tax allowance for year-end shopping
- Tax measures to support gold trading

Vietnam

[Tax Newsletter: February 2018](#)

- Exported goods returned not entitled to VAT refund
- Acquiring real estate in projects for lease purpose is not entitled to VAT refund for investment projects
- The export of imported goods are not eligible to apply VAT rate 0%

[Tax Newsletter: December 2017](#)

- Tax policies on housing rental of expatriates
- VAT declaration on lending extraprovincial warehouses
- Only not fully net off VAT of investment projects is allowed to be refunded
- Copyright leasing subjected to VAT rate of 10%

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

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