



## **Southeast Asia GST/VAT Vista** Expanding perspectives and possibilities

### **April 2019**

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 Vista updates for the last month.

### **Malaysia**

#### **[Indirect Tax Chat: March 2019](#)**

- Postponement of sugar tax implementation
- Guide on Brokerage and Underwriting Services
- Update on the SST portal

### **Vietnam**

#### **[Tax Newsletter: February 2019](#)**

- Investment project with the investment period less than 01 year shall be VAT refunded
- VAT rate for upgrading activities for exported goods
- Determination of deducted land prices when calculating VAT in the form of land usage
- Forwarded goods are VAT exempted
- Unprocessed agricultural products are exempted from output VAT declaration, at the same time, credited for input VAT
- Applying SST rate on adjustment invoice
- Issuance of VAT invoices with lots of tax rates

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

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