



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

April 2020

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 Alerts: March 2020](#)

- Preliminary VAT refund following low-risk VAT entrepreneur ("PKP") procedures (i.e., one-month refund process).
- The maximum amount of VAT overpayment states in the VAT return for which preliminary VAT refund may be made is IDR 5 billion.

[Tax Info: March 2020](#)

- Business entity and business player that constitute VAT-able entrepreneurs in Special Economic Zone (SEZ) have to collect and issue VAT invoices for their delivery of taxable goods and/or taxable services. However, there are several VAT facilities available in SEZ: VAT-not-collected and VAT exemption.

- Stores in the SEZ can participate in VAT refund scheme for foreign passport holders.
- Exemption from penalty for late submission of certain tax returns and Late Issuance of Value Added Tax (VAT) invoices due to Directorate General of Taxation (DGT)'s technical downtime.

[Tax and General Regulations Update: March 2020 3rd edition](#)

- Announcement of adjustment of submitting and settling request for restitution of Value Added Tax on Goods of Individual Holding Foreign Passport (VAT refund for tourists).

Malaysia

[Indirect Tax Special Alert: March 2020](#)

- Submission and payment guide on digital services by foreign service providers.

[Indirect Tax Chat: March 2020](#)

- Import duty and Sales Tax exemptions to combat COVID-19.
- Tax exemptions from the Economic Stimulus Package 2020 and FAQ from Royal Malaysian Customs Department (RMCD) on Movement Control Order (MCO).
- Additional Service Tax policies.
- Sales Tax guide on refund, drawback and appeal.

Singapore

[GST News: March 2020](#)

- Standard rate of GST.
- Participate in GST Assisted Compliance Assurance Program (ACAP) in place of GST audit.
- Inland Revenue Authority of Singapore (IRAS) updates to GST-related e-Tax guides and website content.
- GST treatment and documentary requirements for retailers operating at Changi International Airport.
- New boxes in GST return.

Contact

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

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