



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

August 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 updates for the last month.

Malaysia

[Indirect Tax Chat: July 2019](#)

- SST technical updates
- Excise duty on sugar-sweetened beverages
- Levy on departing Malaysia

[Indirect Tax Alert: Service tax on foreign digital services \(Update\)](#)

- Representatives from the Ministry of Finance (MoF) and the Royal Malaysian Customs Department (RMCD) presented more details on the expansion of the service tax to foreign digital services

Singapore

[Overseas Vendor Registration \(OVR\) Regime](#)

- The Inland Revenue Authority of Singapore (IRAS) has clarified that Head Offices making the supply of digital

services within the scope of OVR are not required to register for GST separately for OVR.

[Public consultation on draft GST e-tax guide on digital payment tokens and draft GST Amendment Bill 2019](#)

- Consultation period for both drafts were opened until 26 July 2019

Vietnam

[Tax Newsletter: May 2019](#)

- Imported goods used for Enterprise Processing Export ("EPE") construction would still be subject to VAT
- Overpaid import VAT at import stage would neither be creditable nor refundable with tax authorities
- Incorrect declaration on value of exported goods must be corrected before claiming VAT refund
- Construction of social housing subject to VAT rate at 10%
- Allocation of input VAT of goods and services used for production and trading of both VATable and non-VATable goods and services
- Transfer of secured assets to repay loan to the bank is exempt from VAT issuance
- Investment projects with adjusted implementation progress are considered for VAT refund
- Converted entities are allowed to claim VAT refund for remaining creditable input VAT
- No VAT refund for investment projects of an enterprise the registered charter capital of which has not been fully contributed

[Tax Newsletter: June 2019](#)

- Machinery value in the "technology transfer" package is not VAT exempted
- Free samples are exempt from VAT but required to have a VAT invoice

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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