



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

August 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.

Cambodia

[Tax updates: July 2020](#)

- Value Added Tax (VAT) on disposal of non-current tangible business assets clarified.

Indonesia

[Tax Alert: July 2020](#)

- Appointment of Value Added Tax (VAT) collectors for e-commerce parties delivering intangible taxable goods and/or services to customers in Indonesia.

[Tax Alert: July 2020 \(2nd edition\)](#)

- Value Added Tax (VAT) and Luxury-goods Sales Tax (LST) not collected.

[Tax and General Regulations Update: July 2020](#)

- Granting facility of Value Added Tax (VAT) or VAT and Sales Tax on luxury goods, also Land and Building Tax of upstream oil and gas business activities using gross split production sharing contracts.
- Limitation of certain criteria for collector as well as appointment of collector, collection, deposit and reporting VAT on utilization of intangible taxable goods and/or use of taxable services from outside of customs area within a customs area by way of commercial through electronic systems.
- Determination of one location or more as centralization location of VAT payable.

Malaysia

[Indirect Tax Chat: July 2020](#)

- Sales Tax amendments in relation to the Approved Major Exporter Scheme
- Frequently Asked Questions on the Short Term Economic Recovery Plan
- Updated Service Tax guide on Information Technology services



[View previous GST/VAT Vista](#)

Contacts

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