



Southeast Asia GST/VAT Vista Expanding perspectives and possibilities

December 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.

Indonesia

[Tax Info: November 2019](#)

- Updates on Taxable Luxury Goods in the Form of Motor Vehicles Subject to Sales Tax on Luxury Goods (“LST”)
- Exemption or Facility of Import Duty and/or Exemption of Value Added Tax on Goods Import by Coal Mining Entrepreneur

Malaysia

[Indirect Tax Chat: November 2019](#)

- SST Technical Updates
- Assessing Engineering, Procurement, Construction and Commissioning (EPCC) agreements—Applicability of service tax

Singapore

[Indirect tax alerts: GST remission on expenses for prescribed](#)

[funds managed by prescribed fund managers in Singapore \(Circular no.: FDD Cir 10/2019\)](#)

- The Monetary Authority of Singapore (MAS) has confirmed the GST remission rate for qualifying funds for 2020. Circular 10/2019 confirms that the fixed recovery rate for these funds will be increased to 88 percent (previously at 87 percent) for the period 1 January 2020 to 31 December 2020.

Thailand

[Tax & Legal Services Newsletter](#)

- Extension of 7% VAT
- Amendments to 7% VAT Refunds for Foreign Visitors

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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