



## Southeast Asia GST/VAT Vista

### Expanding perspectives and possibilities

#### December 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.

#### Malaysia

##### [Tax Espresso: November 2020 \(Special Edition\) - Highlights of Budget 2021: Part I](#)

- Increase in the permissible limit of value added activities/additional activities for companies operating in Free Industrial Zones and Licensed Manufacturing Warehouses.
- Additional Economic Operator facility to be implemented at national level with expansion of scope.
- Increasing direct tax revenue and enforcement on cigarettes and tobacco products.
- Expansion of Tourism tax to accommodation premises booked through online platforms.
- Extension of sales tax exemption on the acquisition of locally assembled buses by bus operators.

##### [Indirect Tax Chat: November 2020](#)

- Is it time for a balanced conversation about the GST?
- Technical updates on Service Tax.
- Updates from the SST Technical Committee.



View previous GST/VAT Vista

## Contacts

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

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