



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

February 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

[Indirect Tax Chat: January 2020](#)

- Amendments to Sales Tax legislation
- Amendments to Service Tax legislation
- New Service Tax policies

[Indirect Tax Special Alert: Amendments to Indirect Tax Law](#)

- Sales Tax
- Service Tax
- Customs Duties
- Excise Duties
- Free Zones

[Indirect Tax Special Alert: Updated Service Tax Regulations and Introduction of New Exemptions](#)

- Service Tax (Amendment) (No.2) Regulations 2019
 - Improvement on group relief facility under service tax
 - Exclusion of provision of training and coaching services for disabled persons from service tax imposition

- Expansion of the scope of IT services
- Introduction of new taxable services in Group G and Group I of the First Schedule of the Service Tax Regulations 2018 (“STR”)
- Expansion of the scope of advertising services
- Service Tax (Persons Exempted From Payment of Tax) (Amendment) Order 2019

Indirect Tax Special Alert: New Service Tax Policies

- Expansion of Scope of Taxable Services
- Exemption on Imported Taxable Services
- Claiming a Refund by Offsetting Method on Service Tax on Imported Digital Service provided by Foreign Registered Persons
- Online Distance Learning Services
- Online Newspaper, Online Journals, and Periodicals
- Training and Coaching Services for Disabled Person

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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