



Southeast Asia GST/VAT Vista Expanding perspectives and possibilities

January 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 Vista updates for the last month.

Malaysia

[Indirect Tax Chat: December 2018](#)

- Extension of time on issuing invoices and claiming input tax
- Latest proposed Indirect Tax updates
- SST technical updates

Singapore

[GST News: New rule to determine GST registration liability on a retrospective basis](#)

- With effect from 1 January 2019, a non-GST registered person is only required to register for GST if he makes taxable supplies in Singapore exceeding S\$1 million in a calendar year (i.e., 1 January-31 December).

[GST News: Update on GST customer accounting \(effective from 1 January 2019\)](#)

- What is customer accounting?

- Revised e-tax guide, GST: Customer Accounting for Prescribed Goods published on 13 December 2018

[GST News: Updates to the Inland Revenue Authority of Singapore's \(IRAS\) GST-related website content](#)

- Results of audits on large businesses

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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