



## **Southeast Asia GST/VAT Vista** Expanding perspectives and possibilities

### **July 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.

#### **Cambodia**

##### **[Cambodia Tax Alert: VAT guidance issued on 0% rate for export services](#)**

- On 11 June 2019, Cambodia's General Department of Taxation (GDT) issued Notification 9898 providing guidance on when a taxpayer may claim 0% VAT rate on "export services," which is not defined under current VAT guidelines.

#### **Indonesia**

##### **[Indonesia Tax Regulations Update: June 2019](#)**

- Update on Regulation on Public House, Guest House, Student Dormitory, and Other Housing Compounds
- Update on Income Tax on Very Luxurious Goods

#### **Malaysia**

##### **[Indirect Tax Chat: June 2019](#)**

- Compliance Audit Framework
- Changes to the Customs (Anti-Dumping Duties) Orders
- Amendments to the Customs Act 1967 and Excise Act 1976

### **Indirect Tax Alert: Updates on the Digital Services Exercise**

- The Malaysian Ministry of Finance has confirmed that there will be no deferral of the go-live date for Digital Service Tax and it will commence from 1 January 2020.

### **Thailand**

### **Tax Newsletter: June 2019**

- Appointment of VAT Refund Agent

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### **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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