



Southeast Asia GST/VAT Vista Expanding perspectives and possibilities

June 2018

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

Indonesia Tax Info: May 2018

- Updated regulation on preliminary tax refund
- Guidelines for joint audits on upstream oil and gas contractors
- Procedures for granting facility of VAT or LGST not collected on delivery of taxable goods into Sabang free trade zone and free port

Malaysia

Indirect Tax Alert: Change of GST rate to 0%

- How the change of GST rate from 6% to 0% will impact you and what we expect

GST to SST Transition—How can Deloitte help?

- Deloitte's phased approach in helping our clients meet the transition

Indirect Tax Alert: GST rate change: Anti-profiteering guidance for businesses

- Guidance issued by the Ministry of Domestic Trade, Cooperatives and Consumerism (MDTCC) on relevant anti-profiteering and other MDTCC regulatory matters

GST Chat: May 2018

- Transition to SST

Indirect Tax Alert: Royal Malaysian Customs Department (RMCD) Transitional FAQ

- Issue of an updated FAQ on the transition from 6% to 0% of the standard rated supplies by the RMCD
- The FAQ issued on 22 May 2018 has been cancelled

Thailand

Tax & Legal Services Newsletter: May 2018

- Tax Exemptions for Commercial Bank Mergers
- Revenue Department Rulings – Tax Invoices in Change of Name and Address

Vietnam

Tax Newsletter: March 2018

- Guiding documentations:
 - Value Added Tax (VAT)
 - Foreign Contractor Withholding Tax (FCWT)
 - Invoice
 - Guidance on invoice issuance, VAT declaration for payment on behalf of the customers
 - Tax administration

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

Indirect Tax services

Singapore

Richard Mackender
(SEA Leader)

rimackender@deloitte.com

Danny Koh

dakoh@deloitte.com

Robert Tsang*

robtsang@deloitte.com

*on secondment with Deloitte Middle East

Brunei

Ng Hui Hua

hung@deloitte.com

Cambodia

Kimsroy Chhiv

kchhiv@deloitte.com

Guam

Jennie Chiu

jenchiu@deloitte.com

Indonesia

Turmanto

tturmanto@deloitte.com

Lao PDR

Anthony Visate Loh

aloh@deloitte.com

Malaysia

Tan Eng Yew
Senthuran Elalingam

etan@deloitte.com
selalingam@deloitte.com

Myanmar

Aye Cho

aycho@deloitte.com

Philippines

Richard R. Lapres

rlapres@deloitte.com

Thailand

Anthony Visate Loh

aloh@deloitte.com

Vietnam

Tuan Bui

tbui@deloitte.com



Recognised as Asia Indirect Tax Firm of the Year 2018 by International Tax Review.



Deloitte | Add Deloitte as safe sender

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 264,000 people make an impact that matters at www.deloitte.com.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising approximately 340 partners and 8,800 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2018 Deloitte Southeast Asia Ltd