



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.

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