



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

June 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.

Indonesia

[Tax Alerts: May 2020](#)

- Preliminary refund of Value Added Tax (VAT) overpayment.

[Tax and General Regulations Update: May 2020 edition](#)

- Submitting certain transportation equipment as well as submission and utilization of taxable services related to certain transportation equipment that are exempted from VAT.

[Tax and General Regulations Update: May 2020 COVID-19 5th edition](#)

- The government is providing an expansion of tax incentives for taxpayers for income tax (PPh) and VAT.
- Procedures for the preliminary refund of overpayment of VAT.

Malaysia

[Indirect Tax Special Alert: May 2020](#)

- Legislative amendments relating to digital services.

[Indirect Tax Chat: May 2020](#)

- Legislative amendments on Service Tax and digital services.
- Guide on determination of sale value for manufacturing charges of taxable goods under subsection 9(3) of the Sales Tax 2018.
- Key changes to Customs Legislation.

Thailand

[Legal Newsletter: May 2020](#)

- Value Added Tax (VAT) registration via Department of Business Development.

Contacts

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

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