



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

May 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.

Malaysia

[What you need to know about MyGCAP](#)

- The Malaysian GST Compliance Assurance Program (MyGCAP) **General Guide**: the objectives and benefits of MyGCAP, the eligibility conditions for applicants, the MyGCAP review process, and the responsibilities of the Applicant and Reviewer.

[GST Chat: April 2018](#)

- GST filing—Bi-monthly (two-month) taxable period
- Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)

- GST Technical Committee Meeting updates

Philippines

Tax in a dot: Various BIR Issuances

- Revenue Regulations No. 14-2018—Extension of deadline on the submission of sworn declaration of gross sales/receipts and clarification on the coverage of 10% CWT on professional fees of individual taxpayers
- Revenue Regulations No. 15-2018—Extension of deadline for updating of registration of existing VAT-registered individual taxpayers to non-VAT for purposes of availing of the 8% tax
- BIR Tax Advisory—Submission of certificate of nonresident foreign corporation buyers for VAT refund purposes

Vietnam

Customs Alert: April 2018

- New lists of domestically produced goods will restrict entitlement to customs duties and import VAT exemptions

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

etan@deloitte.com

Senthuran Elalingam

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



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