



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

Contacts

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: April 2020](#)

- Introduction of tax treatments on trades through electronic system (Perdagangan Melalui Sistem Elektronik [PMSE]).

[Tax Alerts: April 2020 2nd edition](#)

- Preliminary refund of value-added tax (VAT) overpayment.

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

- Tax incentives for taxpayers affected by the coronavirus situation.
- VAT restitution counters in airports still operate with certain limitations.

[Tax and General Regulations Update: April 2020 COVID-19 2nd edition](#)

- Providing tax facilities for goods and services needed in context of handling the COVID-19 pandemic.
- Announcement of the extension in taxation service time without face to face.

Malaysia

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

- Extension of time for filing Indirect Tax returns.

[Indirect Tax Alert: April 2020](#)

- Extension of time for Indirect Tax payments.

Singapore

[Indirect Tax Alert: April 2020](#)

- Extension of due date for filing of Goods and Services Tax (GST) return and GST payment.
- GST payment via instalments.
- Change GST filing frequency from quarterly to monthly.
- Expedite the closure of GST audits by the Inland Revenue Authority of Singapore or negotiate for a partial GST refund.
- Reasonableness checks on GST returns before submission to manage potential risk of being selected by audit.
- Apply for special scheme to suspend upfront import GST payment.
- GST group registration to manage administration costs and GST charges on intra-group transactions.

Thailand

[Tax Newsletter: April 2020](#)

- The deadlines for filing offshore value-added tax (VAT) returns for March and April 2020, which normally are due on 7 April 2020 and 7 May 2020 or 15 April 2020 and 15 May 2020 (for online submissions), are extended to 15 May 2020.
- The deadlines for filing VAT returns and Specific Business Tax (SBT) returns for March and April 2020, which normally are due on 15 April 2020 and 15 May 2020 or 23 April 2020 and 23 May 2020 (for online submissions), are extended to 23 May 2020.
- VAT registered businesses are exempt from VAT on donations made to support the prevention of COVID-19.

[Customs Alert: April 2020](#)

- Companies with 'Goods Exporter' status will receive their VAT refund faster by 15 days for e-filing; and 45 days for paper-filing at the area branch.

Vietnam

[Tax & Customs News Alert: April 2020](#)

- Continue to supplement subjects for tax and land rental payment deadline extension and increase time for extension; exempt and reduce Corporate Income Tax, Personal Income Tax and Value Added Tax.

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