



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

November 2019

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 Regulations Update: October 2019](#)

- Types of Taxable Goods Categorized as Luxurious in the Form Of Motor Vehicles that are Subject to Luxury Goods Sales Tax
- Technical Instructions for Settling Request for Restitution of Value Added Tax on Goods of Individual Holding Foreign Passport through the Petty Cash Mechanism
- Registration Procedure and Obligations of Retail Store Taxable Entrepreneurs Participating in the Scheme of Refund of Value Added Tax to Foreign Tourists

Malaysia

[Indirect Tax Chat: October 2019](#)

- Latest amendments in the Finance Bill 2019
- Latest development on digital services
- Sales tax technical updates

[Indirect Tax Alert: Registration for service tax on foreign digital services goes live!](#)

- Foreign service providers (FSP) who have determined that their services to Malaysian customers are within the scope of service tax and who meet the registration threshold of MYR500,000, can submit their application for the registration of service tax online

[Tax Espresso \(Special Edition\)—Highlights of Budget 2020 and Finance Bill 2019 Part I](#)

- Deferred payment facility for clearance of goods from Customs Control
- Merger of Special Commissioners of Income Tax (SCIT) and Customs Appeal Tribunal (CAT)
- Allocation for Customs to acquire more scanners for containerised cargo
- 50% excise duty exemption for tourism vehicles
- Exemption of entertainments duty for stage performance
- Review of export duty on crude palm oil
- Approved Major Exporter Scheme for sales tax
- Improvement on group relief facility under service tax
- Service tax exemption on provision of training and coaching services for disabled persons

Singapore

[Business Tax developments: Organisation for Economic Cooperation and Development \(OECD\) proposal](#)

- In line with the recommendations in the 2015 Base Erosion Profit Shifting (BEPS) Action 1 Report (Tax Challenges arising from the Digital Economy), Singapore has already decided to apply Goods and Services Tax (GST) to imported services with effect from 1 January 2020

[GST News: Updated IRAS Frequently Asked Questions on Reverse Charge](#)

- The Inland Revenue Authority of Singapore (IRAS) has updated the Frequently Asked Questions (FAQs) on Reverse Charge (RC)
- The revised FAQs provides clarity on additional areas of RC and we have summarised the new additions for your ease of reference

Contact

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

Indirect Tax services

Singapore

Richard Mackender **rimackender@deloitte.com**
(SEA Leader)

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

Roy Sidharta Tedja **roytedja@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

An Vo Hiep Van

avo@deloitte.com



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