



## Southeast Asia GST/VAT Vista

### Expanding perspectives and possibilities

#### November 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 and General Regulations Update: October 2020 COVID-19 9th edition](#)

- In order to reduce the impact of the spread of COVID-19, the government feels the need to make reimbursement of the provision of tax facilities for goods and services needed for handling COVID-19 as previously stated in the Ministry of Finance Regulation Number 28/PMK.03/2020. Through this replacement regulation, the government determines the provision of VAT incentives.

#### Malaysia

##### [Tax Espresso: October 2020](#)

- The Inland Revenue Board of Malaysia (IRBM) has recently uploaded the 'Guidelines for Deducting Expenses in relation to secretarial fee and tax filing fee from Year of Assessment (YA) 2020 onwards (dated 18 September 2020) to explain the tax treatment of expenses in relation to secretarial fees and tax filing

fees including the filing for sales tax, service tax, departure levy and tourism tax from YA 2020 onwards pursuant to the Income Tax.

### [Indirect Tax Chat: October 2020](#)

- Withholding tax implications of inbound services subject to service tax.
- Public ruling on review application and drawback facility.
- Updated Service Tax guide on consulting, training and coaching.

## Singapore

### [Business Tax Alert: Organisation for Economic Co-operation and Development \(OECD\) publishes report on 'Taxing Virtual Currencies: An Overview of Tax Treatments and Emerging Tax Policy Issues'](#)

- The report highlights that the definition of virtual currencies as property or otherwise is also important to determining their value-added tax or goods and services tax (together 'Indirect tax') treatments.



[View previous GST/VAT Vista](#)

## 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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