



Southeast Asia GST/VAT Vista Expanding perspectives and possibilities

October 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 Alert: September 2019](#)

- Update on the payment procedures for VAT reimbursement to PSC contractors
- Update on the import duty on VAT facilities for Contract of Work companies

[Tax Regulations Update: September 2019](#)

- Facility of value added tax or value added tax and sales tax on luxury goods, land and building tax, also tax treatment on the charging of operating cost of joint facilities and indirect cost allocation expenditure of the head office
- Procedure for submitting and settling request for restitution of value added tax on goods of individual holding foreign passport
- Procedure for reimbursement of value added tax or value added tax and sales tax on luxury goods on acquisition of taxable goods and/or taxable services to contractors in upstream oil and gas business activities

- Exemption from or relief of import duty and/or exemption from value added tax on imports of goods in the context of coal mining contract of work or exploitation work agreement

Malaysia

[Indirect Tax Chat: September 2019](#)

- Service tax technical updates
- Levy on departing Malaysia

[Indirect Tax Alert: Service tax exemption on imported professional services into Labuan](#)

- The Royal Malaysian Customs Department (RMCD) has announced an exemption for Labuan companies on the payment of service tax on the importation of professional services into Labuan, Malaysia.

Singapore

[GST News: Updated IRAS e-Tax Guide on taxing imported services by way of Reverse Charge \(RC\) and Frequently Asked Questions](#)

- With four months to the implementation date of 1 January 2020 (effective date) for RC, impacted businesses should take note of the significant changes in the updated e-Tax Guide.
- In this alert, we highlight some of the key changes together with our views on the impact to businesses.

Thailand

[Tax Newsletter: September 2019](#)

- Extension of 7% VAT Rate
- VAT Incentive for Research Services Revised
- Supreme Court Decision: Value Added Tax on Financial Support

Contact

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

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