



## Southeast Asia GST/VAT Vista

### Expanding perspectives and possibilities

#### October 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: September 2020](#)

- Amendment of Government Regulation Number 81 of 2015 concerning Import and/or delivery of certain taxable goods of a strategic nature that are exempted from imposition of Value Added Tax.

##### [Tax and General Regulations Update: September 2020 \(2nd edition\)](#)

- Value Added Tax (VAT) on imports and/or delivery of newsprint and/or magazine paper borne by the Government for fiscal year 2020

#### Malaysia

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

- Service Tax guide on disbursements and reimbursements
- Amendments to Service Tax policies

- Service Tax on Digital Services ("SToDS")—Adjustments and other miscellaneous matters

## Singapore

### [Indirect Tax Alert: Tax framework for variable capital companies \(VCCs\)](#)

- For Goods and Services Tax (GST) purposes, each sub-fund is regarded as a separate person making independent sale and purchase decisions based on its respective investment strategy.

## Thailand

### [Tax Newsletter: September 2020](#)

- Royal Decree No. 709, issued on 12 July 2020, prescribes tax measures to support debtors in cases where debt with a financial institution and/or other creditors is restructured.



[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.

### Indirect Tax services

#### Singapore



**Richard Mackender**

**Asia Pacific Leader**

+65 6216 3270

[rimackender@deloitte.com](mailto:rimackender@deloitte.com)

#### Singapore



**Danny Koh**

+65 6216 3385

[dakoh@deloitte.com](mailto:dakoh@deloitte.com)

#### Singapore



**Robert Tsang\***

+9714 5064700

[robsang@deloitte.com](mailto:robsang@deloitte.com)

**Brunei**



**Dk Hjh Siti Khadijah**  
+673 222 5880  
[skhadijah@deloitte.com](mailto:skhadijah@deloitte.com)

**Cambodia**



**Kimsroy Chhiv**  
+855 23 963 701  
[kchhiv@deloitte.com](mailto:kchhiv@deloitte.com)

**Guam**



**Jennie Chiu**  
+1 671 646 3884

[jenchiu@deloitte.com](mailto:jenchiu@deloitte.com)

**Indonesia**



**Turmanto**  
+62 21 5081 8802

[tturmanto@deloitte.com](mailto:tturmanto@deloitte.com)

**Lao PDR & Thailand**



**Nu To Van**  
+66 2034 0163

[ntovan@deloitte.com](mailto:ntovan@deloitte.com)

**Myanmar**



**Phyu Phyu Win**  
+95 9679806859

[pwin@deloitte.com](mailto:pwin@deloitte.com)

**Malaysia**



**Tan Eng Yew**  
+60 3 7610 8870

[etan@deloitte.com](mailto:etan@deloitte.com)

**Malaysia**



**Senthuran Elalingam**  
+60 3 7610 8879

[selalingam@deloitte.com](mailto:selalingam@deloitte.com)

**Philippines**



**Vietnam**



Richard R. Lapres  
+63 2 8 581 9044

[rlapres@deloitte.com](mailto:rlapres@deloitte.com)

An Vo Hiep Van  
+84 28 710 14444

[avo@deloitte.com](mailto:avo@deloitte.com)



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