



## **Southeast Asia GST/VAT Vista**

### Expanding perspectives and possibilities

#### **September 2018**

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 Vista updates for the last month.

#### **Malaysia**

##### **[Tabling of the Sales Tax and Services Tax Bills and the Repeal of GST](#)**

- The legislative bills to repeal the Malaysian GST and reintroduce the Sales and Services Tax (SST) were introduced before the Malaysian House of Representatives, or "Dewan Rakyat" for its first reading before Parliament.

##### **[Sales Tax Bill, Service Tax Bill and accompany Bills—Deloitte Analysis and Views](#)**

- Analysis on the key provisions in the Sales Tax Bill, Service Tax Bill and the accompanying Bills that were introduced to repeal GST and reintroduce SST

##### **[The proposed list of taxable services](#)**

- Proposed list of taxable services released by the Royal Malaysian Customs Department (RMCD)

##### **[Release of the sales tax exemption application](#)**

- Details on the sales tax exemption application released by the RMCD

### [Release of the Draft Sales Tax and Service Tax Regulations, Orders and Guides](#)

- Release of the draft Regulations, Orders and Guides for the Sales Tax and Service Tax by the RMCD

### [Indirect Tax Chat: August 2018](#)

- SST development—The story so far
- Transition to SST—Lessons learnt for future tax reforms

## **Singapore**

### [Using CorpPass to file GST returns from 1 September 2018](#)

- CorpPass will replace the IRAS e-Services Authorisation System from 1 September 2018 as the system for your business to authorise a staff or third party to e-file your business's GST returns

## **Thailand**

### [Tax & Legal Services Newsletter: August 2018](#)

- E-business taxation regime approved
  - A draft act that amends the rules for the collection of VAT from nonresidents that supply e-services to Thai residents has been approved by the Thai cabinet

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## **Contact**

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

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