



## SEA Vista

Trusted. Transformational. Together.

### September 2021

Greetings from the Deloitte SEA T&L Team. We are pleased to present the SEA Vista, which is a monthly bulletin providing the latest SEA GST/VAT updates for the last month.

### Indonesia

#### [Tax Alerts](#)

- Regulation update on bonded zones

#### [Tax & General Regulations Update](#)

- Value Added Tax (VAT) on delivery of landed house and flat residential units borne by the government for fiscal year 2021
- VAT on delivery of room or building rental services to retailers borne by the government for fiscal year 2021
- Determination of types of taxable goods other than vehicles that are subject to luxury goods Sales Tax and procedure for exemption of luxury goods ST

### Malaysia

#### [Indirect Tax Chat](#)

- Considerations for the return of Goods and Services Tax
- Updated Service Tax guide on management services
- Sales and Service Tax technical updates
- High court decision allowing refund of input tax credit as refund of GST overpaid or erroneously paid

## [Indirect Tax Alert](#)

- Updated Service Tax guides

### Philippines

#### [Tax in a dot](#)

- Deadline extension for filing documents for ongoing tax audit and filing VAT refund with VCAD due to ECQ and MECQ

### Thailand

#### [VAT alert](#)

- Value Added Tax (VAT) reduced rate extended and VES

#### [Tax and Legal newsletter](#)

- Tax incentives in relation to donations made to the National Vaccine Institute (NVI) via the electronic donation system (e-Donation)
- Rules, criteria, and conditions for the income tax deduction and VAT exemption in relation to donations made to the NVI via the e-Donation

### Vietnam

#### [Alert](#)

- Alert on the draft circular on e-invoicing



[View previous GST/VAT Vista](#)

### Contacts

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

#### Singapore



**Richard Mackender**  
**Asia Pacific Leader**  
+65 6216 3270  
[rimackender@deloitte.com](mailto:rimackender@deloitte.com)



**Jiang Hai**  
**Director**  
+65 6216 3312  
[hajiang@deloitte.com](mailto:hajiang@deloitte.com)



**Ng Gek Teng**  
**Director**  
+65 6216 3378  
[geng@deloitte.com](mailto:geng@deloitte.com)



**Robert Tsang\***  
**Partner**  
+9714 5064700  
[robsang@deloitte.com](mailto:robsang@deloitte.com)  
\*On secondment with Deloitte Middle East

**Brunei**



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

**Cambodia**



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

**Guam**



**Jennie Chiu**  
**Partner**  
+1 671 645 0368  
[jenchiu@deloitte.com](mailto:jenchiu@deloitte.com)

**Indonesia**



**Turmanto**  
**Partner**  
+62 21 5081 8802  
[tturmanto@deloitte.com](mailto:tturmanto@deloitte.com)

**Lao PDR & Thailand**



**Nu To Van**  
**Partner**  
+66 2034 0163  
[ntovan@deloitte.com](mailto:ntovan@deloitte.com)

**Myanmar**



**Phyu Phyu Win**  
**Partner**  
+95 9679806859  
[pwin@deloitte.com](mailto:pwin@deloitte.com)

**Malaysia**



**Tan Eng Yew**  
**Executive Director**  
+60 3 7610 8870  
[etan@deloitte.com](mailto:etan@deloitte.com)



**Senthuran Elalingam**  
**Executive Director**  
+60 3 7610 8879  
[selalingam@deloitte.com](mailto:selalingam@deloitte.com)

**Philippines**



**Elaine De Guzman**  
**Partner**  
+63 2 8 581 9048  
[eedeguzman@deloitte.com](mailto:eedeguzman@deloitte.com)

**Vietnam**



**An Vo Hiep Van**  
**Partner**  
+84 28 710 14444  
[avo@deloitte.com](mailto:avo@deloitte.com)



**Dbriefs**  
A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



**Power of With**  
Focus on the power humans have with machines.



**Tax@hand**  
Latest global and regional tax news, information, and resources

**Get in touch**



Deloitte Southeast Asia | Add Deloitte as safe sender

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their

related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2021 Deloitte Southeast Asia Ltd.