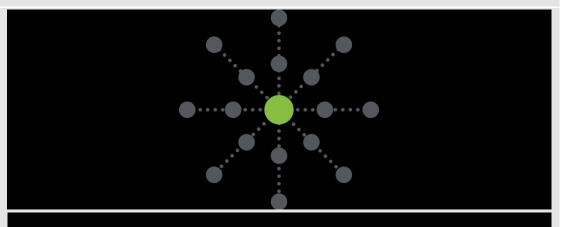




Southeast Asia (SEA) | Indirect Tax | 5 February 2021



Southeast Asia GST/VAT Vista Expanding perspectives and possibilities

February 2021

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: January 2021 (2nd update)

• Procedure for calculation and collection of Value Added Tax (VAT) on delivery of certain liquefied petroleum gas.

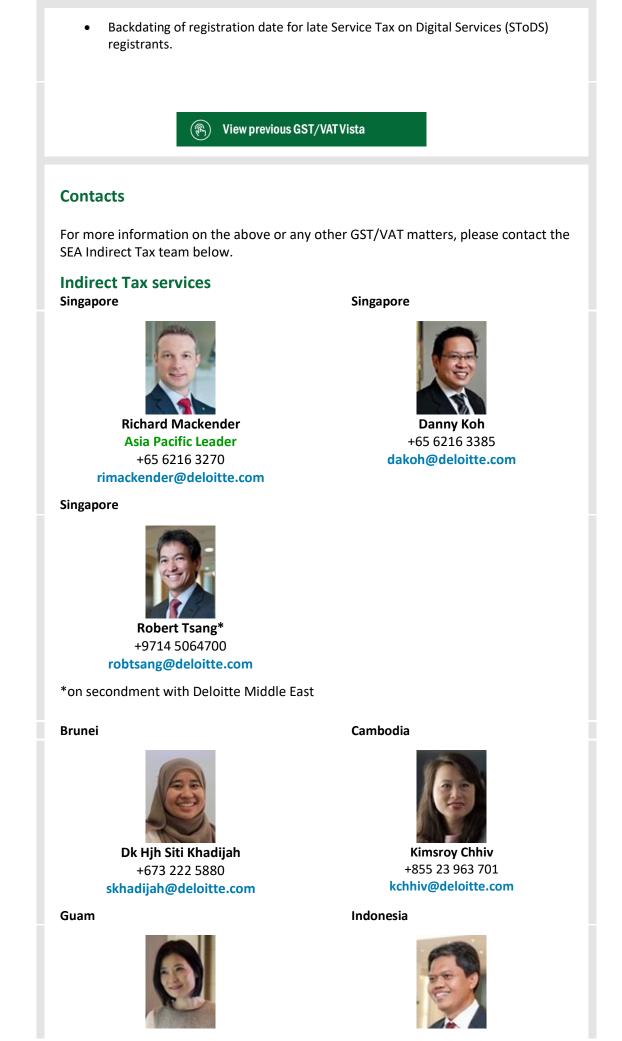
Tax and General Regulations Update: January 2021 (3rd update)

- Calculation and collection of VAT as well as Income Tax and submission/income in connection with credit sales, prime SIM card, token and voucher.
- Provision of tax facilities for goods and services needed in the context of handling the Corona Virus Disease 2019 pandemic and extension of enforcement of income tax facilities based on government regulation number 29 of 2020 concerning income tax facility in the context of handling Corona Virus Disease 2019 (Covid-19).

Malaysia

Indirect Tax Chat: January 2021

- Amendments to Sales Tax and Service Tax Legislation.
- Building maintenance charges and applicability of Service Tax.



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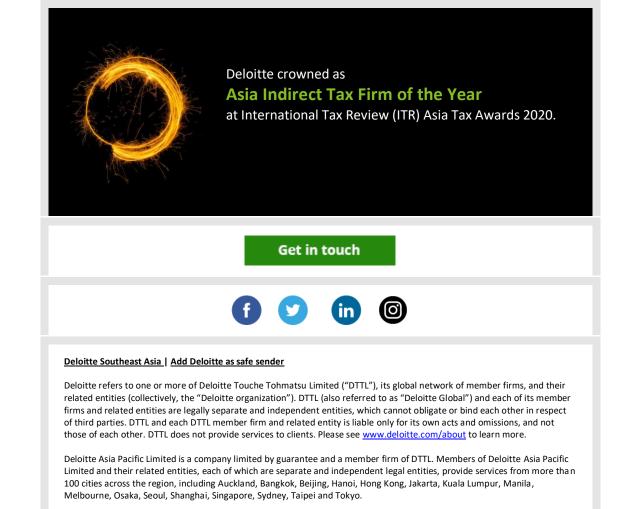
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