



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

January 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 Info: December 2020](#)

- Customs, excise and tax facilities on imports of COVID-19 vaccines.

Malaysia

[Indirect Tax Chat: December 2020](#)

- Service Tax on Directors' Fees and Allowances.
- Case study: Success in resolving RM6 million customs audit dispute on indirect tax exemptions without litigation.
- Updates from the Sales and Service Tax technical committee.

[Indirect Tax Special Alert: December 2020](#)

- Indirect Tax amendment bills.



[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

Singapore



Danny Koh

+65 6216 3385

dakoh@deloitte.com

Singapore



Robert Tsang*

+9714 5064700

robtsang@deloitte.com

*on secondment with Deloitte Middle East

Brunei



Dk HjH Siti Khadijah

+673 222 5880

skhadijah@deloitte.com

Cambodia



Kimsroy Chhiv

+855 23 963 701

kchhiv@deloitte.com

Guam



Jennie Chiu

+1 671 646 3884

jenchiu@deloitte.com

Indonesia



Turmanto

+62 21 5081 8802

tturmanto@deloitte.com

Lao PDR & Thailand

Myanmar



Nu To Van
+66 2034 0163

ntovan@deloitte.com

Malaysia



Phyu Phyu Win
+95 9679806859

pwin@deloitte.com

Malaysia



Tan Eng Yew
+60 3 7610 8870

etan@deloitte.com

Philippines



Senthuran Elalingam
+60 3 7610 8879

selalingam@deloitte.com

Vietnam



Richard R. Lapres
+63 2 8 581 9044

rlapres@deloitte.com



An Vo Hiep Van
+84 28 710 14444

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



Deloitte crowned as
Asia Indirect Tax Firm of the Year
at International Tax Review (ITR) Asia Tax Awards 2020.



2021 Asia Pacific Tax Complexity Survey

Share with us your views on the level of tax complexity in the current and anticipated tax environments in Asia Pacific.

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 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.