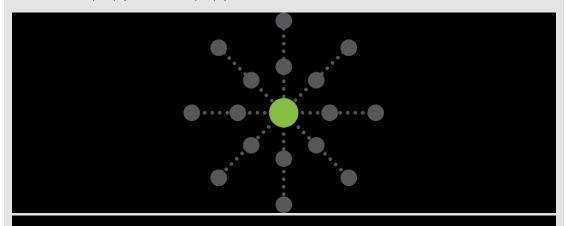
### Deloitte.



Southeast Asia (SEA) | Indirect Tax (IDT) | 4 June 2021



# SEA Goods and Services Tax/Value Added Tax Vista

### Expanding perspectives and possibilities

#### June 2021

Greetings from the Deloitte SEA IDT Team. We are pleased to present the Goods and Services Tax (GST)/Value Added Tax (VAT) Vista, which is a monthly bulletin providing the latest SEA GST/VAT updates for the last month.

#### Malaysia

#### **Indirect Tax Chat**

- New GST penalty remission concession
- Compliance reports to be prepared under the Approved Major Exporter Scheme
- Highlights of recent court cases on GST

#### **Thailand**

#### Tax newsletter

• Increase of thresholds and changes to conditions to write off bad debts

• Extension of deadlines for electronically filed withholding tax and VAT returns



View previous GST/VAT Vista

#### **Contacts**

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

#### **Singapore**



Richard Mackender
Asia Pacific Leader
+65 6216 3270
rimackender@deloitte.com



Danny Koh +65 6216 3385 dakoh@deloitte.com



Robert Tsang\* +9714 5064700 robtsang@deloitte.com \*on secondment with Deloitte Middle East

Brunei Cambodia



Dk Hjh Siti Khadijah +673 222 5880 skhadijah@deloitte.com

#### Guam



Jennie Chiu +1 671 645 0368 jenchiu@deloitte.com

#### Lao PDR & Thailand



Nu To Van +66 2034 0163 ntovan@deloitte.com

#### Malaysia





Kimsroy Chhiv +855 23 963 701 kchhiv@deloitte.com

#### Indonesia



Turmanto +62 21 5081 8802 tturmanto@deloitte.com

#### Myanmar



Phyu Phyu Win +95 9679806859 pwin@deloitte.com



Tan Eng Yew +60 3 7610 8870 etan@deloitte.com

**Philippines** 



Elaine De Guzman +63 2 8 581 9048 eedeguzman@deloitte.com

#### Senthuran Elalingam +60 3 7610 8879

selalingam@deloitte.com

#### **Vietnam**



**An Vo Hiep Van** +84 28 710 14444 **avo@deloitte.com** 





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

#### 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.