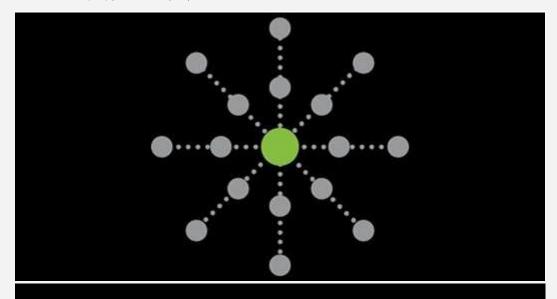
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Southeast Asia (SEA) | Indirect Tax | 6 April 2020



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

April 2020

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 Alerts: March 2020

- Preliminary VAT refund following low-risk VAT entrepreneur ("PKP") procedures (i.e., one-month refund process).
- The maximum amount of VAT overpayment states in the VAT return for which preliminary VAT refund may be made is IDR 5 billion.

Tax Info: March 2020

 Business entity and business player that constitute VAT-able entrepreneurs in Special Economic Zone (SEZ) have to collect and issue VAT invoices for their delivery of taxable goods and/or taxable services. However, there are several VAT facilities available in SEZ: VAT-notcollected and VAT exemption.

- Stores in the SEZ can participate in VAT refund scheme for foreign passport holders.
- Exemption from penalty for late submission of certain tax returns and Late Issuance of Value Added Tax (VAT) invoices due to Directorate General of Taxation (DGT)'s technical downtime.

Tax and General Regulations Update: March 2020 3rd edition

 Announcement of adjustment of submitting and settling request for restitution of Value Added Tax on Goods of Individual Holding Foreign Passport (VAT refund for tourists).

Malaysia

Indirect Tax Special Alert: March 2020

 Submission and payment guide on digital services by foreign service providers.

Indirect Tax Chat: March 2020

- Import duty and Sales Tax exemptions to combat COVID-19.
- Tax exemptions from the Economic Stimulus Package 2020 and FAQ from Royal Malaysian Customs Department (RMCD) on Movement Control Order (MCO).
- Additional Service Tax policies.
- Sales Tax guide on refund, drawback and appeal.

Singapore

GST News: March 2020

- Standard rate of GST.
- Participate in GST Assisted Compliance Assurance Program (ACAP) in place of GST audit.
- Inland Revenue Authority of Singapore (IRAS) updates to GST-related e-Tax guides and website content.
- GST treatment and documentary requirements for retailers operating at Changi International Airport.
- New boxes in GST return.

Contact

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

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