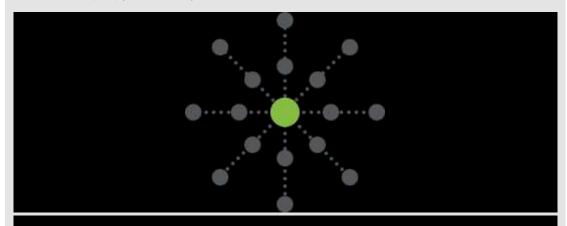
Deloitte.



Southeast Asia (SEA) | Indirect Tax | 4 December 2020



Southeast Asia GST/VAT Vista

Expanding perspectives and possibilities

December 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.

Malaysia

Tax Espresso: November 2020 (Special Edition) - Highlights of Budget 2021: Part I

- Increase in the permissible limit of value added activities/additional activities for companies operating in Free Industrial Zones and Licensed Manufacturing Warehouses.
- Additional Economic Operator facility to be implemented at national level with expansion of scope.
- Increasing direct tax revenue and enforcement on cigarettes and tobacco products.
- Expansion of Tourism tax to accommodation premises booked through online platforms.
- Extension of sales tax exemption on the acquisition of locally assembled buses by bus operators.

Indirect Tax Chat: November 2020

- Is it time for a balanced conversation about the GST?
- Technical updates on Service Tax.
- Updates from the SST Technical Committee.

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



Singapore



+65 6216 3385 dakoh@deloitte.com



Robert Tsang* +9714 5064700 robtsang@deloitte.com

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

Indonesia



Turmanto +62 21 5081 8802

tturmanto@deloitte.com

^{*}on secondment with Deloitte Middle East

jenchiu@deloitte.com

Lao PDR & Thailand



Nu To Van +66 2034 0163

ntovan@deloitte.com

Malaysia



Tan Eng Yew +60 3 7610 8870

etan@deloitte.com

Philippines



Richard R. Lapres +63 2 8 581 9044

rlapres@deloitte.com

Myanmar



Phyu Phyu Win +95 9679806859

pwin@deloitte.com

Malaysia



Senthuran Elalingam +60 3 7610 8879

selalingam@deloitte.com

Vietnam



An Vo Hiep Van +84 28 710 14444

avo@deloitte.com

Dbriefs

Dbriefs

A series of live, ondemand 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.



Deloitte's 175th milestone year is the first anniversary to be acknowledged and celebrated globally.

This uniquely unifying moment offers the opportunity to demonstrate the value of Deloitte's role in the world—past and future. Deloitte has been making an impact that matters for 175 years and will continue to do so for many years to come.

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.

© 2020 Deloitte Southeast Asia Ltd.