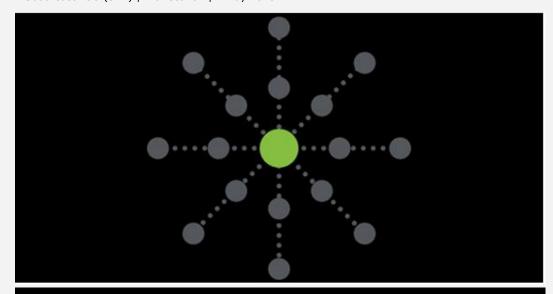
Deloitte.

Southeast Asia (SEA) | Indirect Tax | 4 May 2018



Southeast Asia GST/VAT VistaExpanding perspectives and possibilities

May 2018

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

What you need to know about MyGCAP

The Malaysian GST Compliance Assurance Program (MyGCAP)
General Guide: the objectives and benefits of MyGCAP, the
eligibility conditions for applicants, the MyGCAP review
process, and the responsibilities of the Applicant and
Reviewer.

GST Chat: April 2018

- GST filing—Bi-monthly (two-month) taxable period
- Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)

GST Technical Committee Meeting updates

Philippines

Tax in a dot: Various BIR Issuances

- Revenue Regulations No. 14-2018—Extension of deadline on the submission of sworn declaration of gross sales/receipts and clarification on the coverage of 10% CWT on professional fees of individual taxpayers
- Revenue Regulations No. 15-2018—Extension of deadline for updating of registration of existing VAT-registered individual taxpayers to non-VAT for purposes of availing of the 8% tax
- BIR Tax Advisory—Submission of certificate of nonresident foreign corporation buyers for VAT refund purposes

Vietnam

Customs Alert: April 2018

 New lists of domestically produced goods will restrict entitlement to customs duties and import VAT exemptions

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

Indirect Tax services

Singapore

Richard Mackender rimackender@deloitte.com (SEA Leader)

Danny Koh dakoh@deloitte.com

Robert Tsang* robtsang@deloitte.com

*on secondment with Deloitte Middle East

Brunei

Ng Hui Hua hung@deloitte.com

Cambodia

Kimsroy Chhiv kchhiv@deloitte.com

Guam	
Jennie Chiu	jenchiu@deloitte.com
Indonesia	
Turmanto	tturmanto@deloitte.com
Lao PDR	
Anthony Visate Loh	aloh@deloitte.com
Malaysia	
Tan Eng Yew	etan@deloitte.com
Senthuran Elalingam	selalingam@deloitte.com
Sentituran Elainigani	selamigam@deloitte.com
Myanmar	
Aye Cho	aycho@deloitte.com
Philippines	
Richard R. Lapres	rlapres@deloitte.com
Thailand	
Anthony Visate Loh	aloh@deloitte.com
Vietnam	

tbui@deloitte.com

Tuan Bui



Recognised as Asia Indirect Tax Firm of the Year 2017 by International Tax Review.











Deloitte | 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. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see **www.deloitte.com/about** to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 264,000 people make an impact that matters at **www.deloitte.com**.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising approximately 340 partners and 8,800 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") 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 entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2018 Deloitte Southeast Asia Ltd

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.