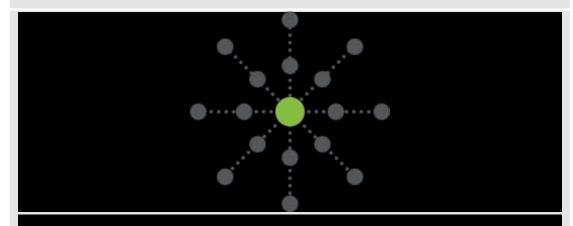
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Southeast Asia (SEA) | Indirect Tax | 15 May 2020



# Southeast Asia GST/VAT Vista

# Expanding perspectives and possibilities

#### **Contacts**

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: April 2020**

 Introduction of tax treatments on trades through electronic system (Perdagangan Melalui Sistem Elektronik [PMSE]).

# **Tax Alerts: April 2020 2nd edition**

• Preliminary refund of value-added tax (VAT) overpayment.

#### Tax and General Regulations Update: April 2020 COVID-19 edition

- Tax incentives for taxpayers affected by the coronavirus situation.
- VAT restitution counters in airports still operate with certain limitations.

# Tax and General Regulations Update: April 2020 COVID-19 2nd edition

- Providing tax facilities for goods and services needed in context of handling the COVID-19 pandemic.
- Announcement of the extension in taxation service time without face to face.

# Malaysia

# **Indirect Tax Special Alert: April 2020**

• Extension of time for filing Indirect Tax returns.

# **Indirect Tax Alert: April 2020**

• Extension of time for Indirect Tax payments.

# Singapore

# **Indirect Tax Alert: April 2020**

- Extension of due date for filing of Goods and Services Tax (GST) return and GST payment.
- GST payment via instalments.
- Change GST filing frequency from quarterly to monthly.
- Expedite the closure of GST audits by the Inland Revenue Authority of Singapore or negotiate for a partial GST refund.
- Reasonableness checks on GST returns before submission to manage potential risk of being selected by audit.
- Apply for special scheme to suspend upfront import GST payment.
- GST group registration to manage administration costs and GST charges on intra-group transactions.

#### **Thailand**

#### **Tax Newsletter: April 2020**

- The deadlines for filing offshore value-added tax (VAT) returns for March and April 2020, which normally are due on 7 April 2020 and 7 May 2020 or 15 April 2020 and 15 May 2020 (for online submissions), are extended to 15 May 2020.
- The deadlines for filing VAT returns and Specific Business Tax (SBT) returns for March and April 2020, which normally are due on 15 April 2020 and 15 May 2020 o 23 April 2020 and 23 May 2020 (for online submissions), are extended to 23 May 2020.
- VAT registered businesses are exempt from VAT on donations made to support the prevention of COVID-19.

#### **Customs Alert: April 2020**

• Companies with 'Goods Exporter' status will receive their VAT refund faster by 15 days for e-filing; and 45 days for paper-filing at the area branch.

#### **Vietnam**

#### Tax & Customs News Alert: April 2020

 Continue to supplement subjects for tax and land rental payment deadline extension and increase time for extension; exempt and reduce Corporate Income Tax, Personal Income Tax and Value Added Tax.

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