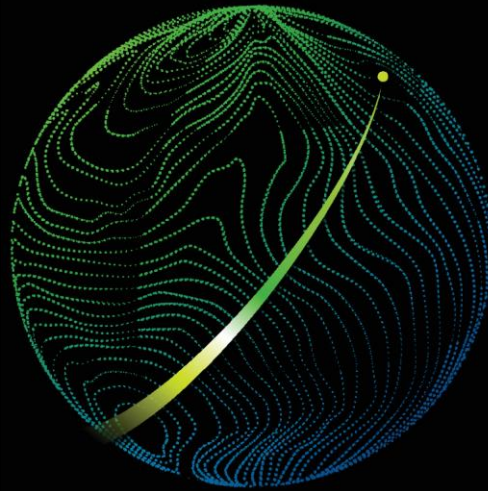




SEA Vista

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March 2025

Greetings from the Deloitte SEA T&L Team. We are pleased to present the SEA Vista, which is a monthly bulletin providing the latest SEA GST/VAT updates for the last month.

Cambodia

[Tax Alert](#)

- KHR bank account needed to request VAT refunds

Indonesia

[Tax Info](#)

- Update on special VAT imposition base and final VAT mechanism

[Tax and General Regulations update](#)

- Value added tax on delivery of landed house and flat residential units borne by the Government for fiscal year 2025
- Value added tax on delivery of certain four wheeled battery-based electric motor vehicles and certain bus battery-based electric motor vehicles as well as luxury goods sales tax on delivery of taxable goods categorised as luxurious in the form of certain low-emission electric four-wheeled motor vehicles borne by the Government for fiscal year 2025
- Provisions on other values as the basis for tax imposition and specific amounts of value-added tax

Malaysia

[Indirect Tax Chat](#)

- Updates from the technical committee on sales tax and service tax matter
- Tourism tax and service tax updates

Vietnam

[Tax & customs newsletter](#)

- Corporate income tax
- Indirect tax
- Foreign contractor withholding tax

[Tax Newsletter for enterprises in the Real Estate sector - Quarter 4/2024](#)

- Tax administration

[Tax Newsletter for enterprises in the E-commerce sector – Episode 01: New changes in Tax and Customs requirements](#)

- Milestone on implementation of taxation to the e-commerce and digital business in Vietnam
- The new Law on VAT: The highlight changes for enterprises conducting business through e-commerce and digital platforms
- Future managing policy trends for e-commerce activities



[View previous GST/VAT Vista](#)

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Singapore Budget 2025

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