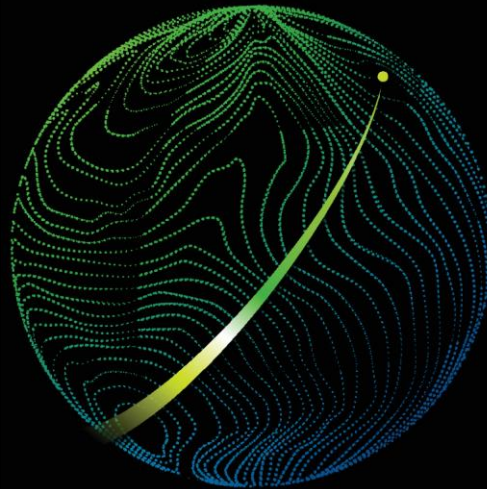




SEA Vista

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December 2021

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.

Indonesia

[Tax and General Regulations Update](#)

- Determination of types of motor vehicles that are subject to luxury goods sales tax and procedure for the imposition, granting and administration of exemption, and refund of sales tax on luxury goods

Malaysia

[Indirect Tax Chat](#)

- Sales and Service Tax technical updates
- Documentation requirement on customs duty drawback facility
- High Court quashes bill of demand for sales tax on trader's sales tax exemption on purchase of taxable goods for export

Thailand

[Tax alert](#)

- Clarifications have been provided on the value-added tax (VAT) base when discounts are provided as well as situations where service providers are providing bundled services (e.g., VAT-exempt and VAT taxable e-services)

Vietnam

[Tax alert](#)

- Circular 80 on e-commerce and digital businesses



[View previous GST/VAT Vista](#)

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