



SEA Vista

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April 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.

Indonesia

[Tax Info](#)

- VAT and LST facilities for certain electric vehicles and residential properties extended

[Tax and General Regulations update](#)

- Value added tax on the delivery of domestic scheduled commercial air transportation services in economy borne by The Government for fiscal year 2025

[Tax Alert](#)

- New framework for tax audit regulation implemented

Malaysia

[Indirect Tax Chat](#)

- Customs duties (Goods under the framework agreement on comprehensive economic co-operation between ASEAN and China) order
- Navigating carbon tax & CBAM–What it means to businesses in Malaysia

Thailand

[Tax & Legal newsletter](#)

- Guidance provided on allocation of input VAT for VAT registrants that sell goods outside of Thailand

Vietnam

[Tax & Legal newsletter](#)

- Indirect tax
- Foreign contractor withholding tax

[Tax & Legal Newsletter - For Enterprises in the Social Network and Online Electronic Gaming industries](#)

- Tax implications
- Recommendation for businesses

[Tax & Legal Alert](#)

- New organisational structure of the tax authorities



[View previous GST/VAT Vista](#)

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