



SEA Vista

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February 2024

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 & General Regulations Update](#)

- Procedure for exemption from Value Added Tax imposition on import and/or delivery of certain strategic taxable goods and delivery within a customs area and/of utilisation from outside of customs area inside certain strategic taxable services customs area for national defense and/or security purposes

Malaysia

[Indirect Tax Chat](#)

- Amendments to the sales tax regulations
- Sales tax legislative amendments

- Amendments to the service tax regulations
- Legislative updates on sales tax for low value goods

Singapore

[Tax Bytes](#)

- Correcting errors made in a Goods and Services Tax (GST) return

Thailand

[Tax & Legal newsletter](#)

- Rules, criteria, and conditions provided for VAT refund claims of travelers leaving Thailand
- Rules, criteria, and conditions provided for “Easy E-Receipt” tax deduction regime for payments made for certain goods and services

Vietnam

[Tax & Customs Newsletter](#)

- Indirect Tax
- Trade & customs



[View previous GST/VAT Vista](#)

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