

SEA Vista

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February 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 Alert](#)

- VAT rate increases to 12% as from 1 January 2025

[Tax Info](#)

- PMK-81 harmonizes various tax regulations affected by coretax implementation: Part III

[Tax and General Regulations update](#)

- January 2025 edition:

- Value added tax treatment on import of taxable goods, delivery of taxable goods, delivery of taxable services, utilization of intangible taxable goods from outside the customs area within the customs area, and utilization of taxable services from outside the customs area within the customs area
- January 2025 2nd edition:
 - Technical guidelines for issuing tax invoices in accordance with Minister of Finance regulation number 131 of 2024 concerning value added tax treatment on import of taxable goods, delivery of taxable goods, delivery of taxable services, utilization of intangible taxable goods from outside the customs area within the customs area, and utilization of taxable services from outside the customs area within the customs area

Malaysia

[Indirect Tax Chat](#)

- Measures for the collection, administration and enforcement of tax act 2024
- Recent updates in relation to Pulau 1 (Forest City), Johor
- TIN search platform for e-invoicing and taxation activities

Philippines

[Tax in a dot](#)

- Implementing the VAT on digital services act

Thailand

[Tax newsletter](#)

- "Easy e-receipt 2.0" tax deduction regime approved for payments made for certain goods and services

Vietnam

[Tax & customs newsletter](#)

- Indirect tax
- Personal income tax
- Foreign contractor withholding tax
- Trade & customs



[View previous GST/VAT Vista](#)

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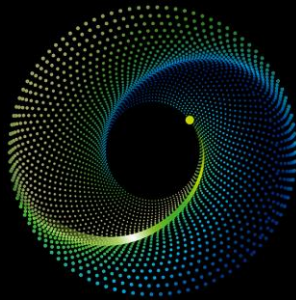
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