



SEA Vista

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January 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 Info](#)

- Regulation grants eligibility for preliminary VAT refunds on BEVs
- Government to bear VAT on sales of certain residential properties

[Tax & General Regulations Update](#)

- Value Added Tax on delivery of landed house and flat residential units borne by The Government for fiscal year 2023

- Value Added Tax on delivery of certain four wheeled battery-based electric motor vehicles and certain bus battery-based electric motor vehicles borne by The Government for fiscal year 2023

Malaysia

[Indirect Tax Chat](#)

- Customs and sales tax legislative amendments
- Guide on application for extension of export period for sales tax

Vietnam

[Tax & Customs Newsletter](#)

- Trade and customs



Contacts

For more information on the above or any other GST/VAT matters, please contact the SEA T&L team below.

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