



SEA Vista

Trusted. Transformational. Together.

January 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](#)

- PMK-81/2024 harmonises various tax regulations affected by coretax implementation: part II

Malaysia

[Indirect Tax Chat](#)

- Updates to service tax policy 6/2024
- Provision or sale of food by golf clubs or driving range operators
- Director access and delegation in MyInvois portal for e-Invoicing compliance

Vietnam

[Tax & legal newsletter](#)

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

[Tax & legal alert](#)

- The new Law on value added tax No. 48/2024/QH15



[View previous GST/VAT Vista](#)

Contacts

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

Asia Pacific



Richard Mackender
Leader

rimackender@deloitte.com

Brunei



Dk Hjh Siti Khadijah
Partner

skhadijah@deloitte.com

Cambodia



Kimsroy Chhiv
Partner

kchhiv@deloitte.com

Indonesia



Lao PDR & Thailand



Myanmar



Turmanto
Partner
tturmanto@deloitte.com

Nu To Van
Partner
ntovan@deloitte.com

Phyu Phyu Win
Partner
pwin@deloitte.com

Malaysia



Tan Eng Yew
Partner
etan@deloitte.com

Malaysia/Singapore



Senthuran Elalingam
Partner
selalingam@deloitte.com

Philippines



Elaine De Guzman
Partner
eedeguzman@deloitte.com

Singapore



Ng Gek Teng
Partner
geng@deloitte.com

Singapore



Jiang Hai
Director
hajiang@deloitte.com

Vietnam



An Vo Hiep Van
Partner
avo@deloitte.com



Dbriefs
A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



Tax@hand
Latest global and regional tax news, information, and resources

Get in touch



Deloitte Southeast Asia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2025 Deloitte Southeast Asia Ltd.