



## SEA Vista

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### May 2022

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](#)

- New value added tax invoice regulation issued

#### [Tax and general regulations update](#)

- Value added tax on delivery of certain taxable services
- Criteria and/or details of foods and beverages, art and entertainment service, hospitality service, parking lot service, and catering services not subject to value added tax
- Income tax and value added tax on the implementation of financial technology
- Value added tax and income tax on transaction of crypto assets trading
- Value added tax on delivery of insurance agency service, insurance broker service, and reinsurance broker service
- Value added tax on delivery of subsidised fertilisers for the agricultural sector
- Value added tax on delivery of used vehicles
- Value added tax on delivery of certain agricultural products
- Value added tax on delivery of tobacco products
- Value added tax on delivery of certain liquefied petroleum gas
- Value added tax on self-construction activities
- Procedure for appointment of collector, collection, payment, and reporting of value added tax on utilisation of intangible taxable goods and/or taxable services

from outside customs area within a customs area by way of trade through electronic system

## Malaysia

### [Indirect Tax Chat](#)

- Sales tax exemption on pallets
- Postponement of excise duty on pre-mixed preparations products
- Sales tax exemption: High Court grants leave for judicial review whether sales tax exemption is available for manufacturers of non-taxable goods for local sale



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

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