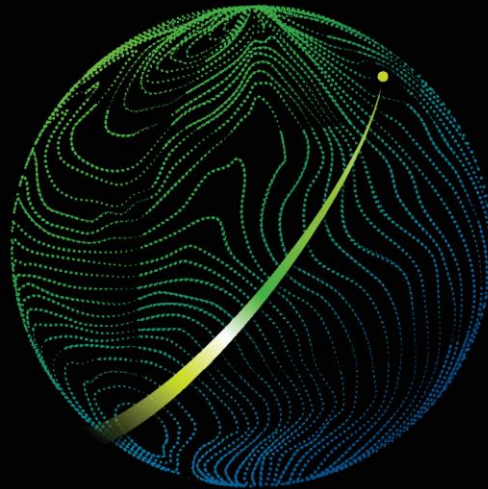




SEA Vista

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August 2023

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.

Cambodia

[Tax Alert](#)

- The Royal Government of Cambodia adopted sub-decree on the implementation of law on Investment

Indonesia

[Tax and General Regulations Update](#)

- Definition of public house, boarding house, dormitory for students, as well as worker's house exempted from value added tax imposition

Malaysia

[Indirect Tax Chat](#)

- Amendment to customs regulations 2019
- Updated guide on accommodation services
- Court of appeal upholds imposition of departure levy

Vietnam

[Tax and Customs Newsletter](#)

- Indirect tax
- Trade and customs

[Tax Alert-Resolution No. 105/NQ-CP](#)

- Improve cash flow, reduce costs and increase access to capital for businesses and citizens. Review and amend existing regulations to reduce the timeframe for VAT refunds for businesses



[View previous GST/VAT Vista](#)

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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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