



## SEA Vista

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### December 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

#### [Indonesia Tax Info November 2022](#)

- The form of VAT return for VAT collector is updated

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

- Exemption of import duty and non-collection of value added tax or value added tax and sales tax on luxury goods on import of goods and materials to be processed, assembled, or installed on other goods for the purpose of export.
- Technical guidelines on granting of exemption of import duty and exempted from value added tax or value added tax and sales tax on luxury goods on imports of

goods and materials to be processed, assembled, or installed on other goods for the purpose of export.

- Nationwide implementation of the validation for prepaid value added tax column and prepopulated value added tax excess compensation column in value added tax periodic tax returns on E-Faktur application.

## Malaysia

### [Indirect Tax Chat](#)

- Updates from the SST Technical Committee
- Service tax exemption for non-bank service providers of digital payment services
- Legislative updates on excise duty and free zones

## Thailand

### [Value Added Tax Alert](#)

- VAT exemption for data centers

### [Tax & Legal newsletter](#)

- Imposition of additional requirements for granting of waiver or reduction of VAT penalty in cases of importations
- Clarifications provided regarding VAT treatment of charter services relating to ships

## Vietnam

### [Tax & Customs Newsletter](#)

- Indirect Tax



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## 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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