



SEA Vista

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February 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.

Last week, we circulated a similar SEA GST/VAT Vista on the same subject. Please refer to this version instead.

Indonesia

[Tax Info](#)

- Implementing regulations on Income Tax and VAT under HPP law: some significant developments for taxpayers

[Tax and general regulation update](#)

January 2023 edition

- Service normalisation on submitting and settling request for restitution of value added tax on goods of individual holding foreign passport (VAT refund for tourists)

Malaysia

[Indirect Tax Chat](#)

- Sales Tax on Low Value Goods
- Amendments to Sales Tax Exemptions

- Legislative amendments to the Customs Act 1967

Thailand

[Tax & Legal newsletter](#)

- “Shop Dee Mee Kuen 2023” program provides tax deduction for certain purchases



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