



SEA Vista

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January 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.

Indonesia

[Tax and general regulations update](#)

December 2022: 2nd edition

- Exempted value added tax and value added tax or value added tax and sales tax on luxury goods not collected on import and/or delivery of certain taxable goods and/or delivery of certain taxable services and/or use of certain taxable services from outside of customs area
- Implementation of value added tax on goods and services and sales tax on luxury goods

December 2022: 3rd edition

- Guidelines on the input value added tax credit for taxable entrepreneur making delivery subject to tax and delivery not subject to tax

Malaysia

[Indirect Tax Chat](#)

- Proposed service tax on goods delivery services
- Legislative amendments to windfall profit levy and goods vehicle levy

- High Court case on zero-rating exported goods under GST

Thailand

[Tax & Legal newsletter](#)

- Tax incentives provided for donations to certain medical foundations via e-Donation system
- Rules and criteria provided for tax exemptions with respect to sales of assets to REITs under buy-back arrangements

Vietnam

[Tax & Customs Newsletter](#)

- Indirect Tax
- Trade and customs



[View previous GST/VAT Vista](#)

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