



## SEA Vista

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### January 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 and General Regulations Update](#)

- Procedure for payment, settlement and administration of value added tax or value added tax and luxury goods sales tax on the delivery of taxable goods and/or taxable services from and/or to free trade zone and free port

### Malaysia

#### [Indirect Tax Chat](#)

- Service Tax refund for foreign registered persons
- Insights into RMCD's interpretation of 'same digital service' for intra-group relief
- Court of appeal decisions allowing De Minimis Rule on special refund of Sales Tax

#### [Special Voluntary Disclosure for Indirect Tax Chat](#)

- The Royal Malaysian Customs Department have released further information about the proposed model of the upcoming SVDP

### Singapore

#### [Global Trade Advisory newsflash](#)

- The Regional Comprehensive Economic Partnership to take effect on 1 January 2022

## Thailand

### [Tax alert](#)

- Increase of thresholds for write off of bad debts for VAT purposes



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