



SEA Vista

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March 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 alerts](#)

- Rules to implement VAT on foreign e-commerce activities amended

Indonesia

[Tax Info](#)

- New implementing regulation for general provisions and procedures for taxation

Malaysia

[Indirect Tax Chat](#)

- Draft Service Tax guide on goods delivery services
- Guide on Sales Tax Exemption for purchase of prime mover or container trailer
- Public ruling no. 1/2022 by the RMCD

Thailand

[Tax & Legal Newsletter](#)

- Additional requirements set forth for tax invoices, debit notes, and credit notes prepared in electronic format
- Input VAT deduction disallowed in respect of certain transactions

Vietnam

[Tax & customs newsletter](#)

- Tax Administration
- Corporate income tax
- Indirect tax
- Foreign contractor withholding tax
- Trade & customs



[View previous GST/VAT Vista](#)

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