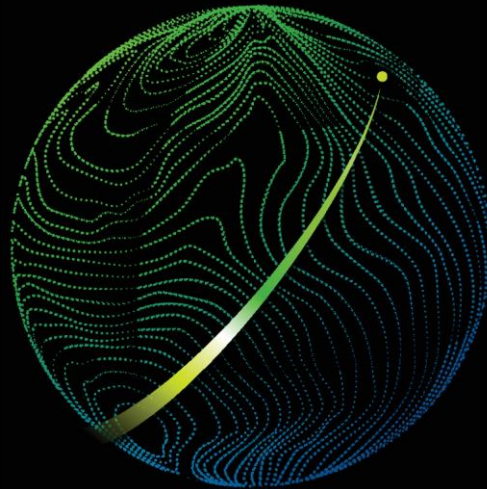




SEA Vista

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October 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 Alert](#)

- New procedure for requesting VAT credits and refunds issued

Malaysia

[Indirect Tax Chat](#)

- Extension of indirect tax laws to vape liquids/gels containing nicotine
- Issuance of guide on buy and sell activities by Licensed Manufacturing Warehouse (LMW) companies

- High Court holds taxpayer had legitimate expectation to GST group relief as RMCD approved GST grouping despite being aware of non-qualifying factor

Thailand

[Tax Newsletter](#)

- Corporate income tax and VAT exemptions provided in relation to transfers of digital investment tokens
- Extension of deadline for certain VAT payments for non-resident electronic service providers and electronic platform operators

[Tax Alert](#)

- Extension of reduced 7% VAT rate

Vietnam

[Tax & Customs Newsletter](#)

- Indirect Tax
- Trade and customs



[View previous GST/VAT Vista](#)

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