



SEA Vista

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June 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 info](#)

- VAT regulations updated to synchronize with law on harmonization of tax regulations
- Update on procedures for clearance of imported goods for use

Malaysia

[Indirect Tax Chat](#)

- Unjust enrichment for refunds of overpaid service tax
- Court of Appeal decision on pre-GST era sale of land completed in GST era

Thailand

[Tax & Legal newsletter](#)

- Extension of tax measures to encourage importation of certain goods used to diagnose or treat COVID-19



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