



## SEA Vista

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### March 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](#)

- Value Added Tax on delivery of landed house and flat residential units borne by the government for fiscal year 2022
- Procedure for the import and export of goods into and from areas designated as free trade zones and free ports

#### [Tax and general regulations update \(2nd edition\)](#)

- National implementation for the documents of acquisition or expenditure of taxable goods or services related to taxable goods and/or taxable services by entrepreneurs in free trade and free port zones

### Malaysia

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

- SST Technical Updates
- Treatment of services between a branch and its headquarters
- Credit note adjustments on service tax component

## Singapore

### [Budget 2022 Commentary](#)

- Increase in GST rate
- Change in GST treatment of travel arranging services
- Roadmap for carbon tax increase towards 2030
- Expand the Advanced Digital Solutions funding support to cover solutions leveraging Artificial Intelligence and Cloud technologies
- Change in Additional Registration Fee for vehicles

### [Indirect tax alert](#)

- GST rate change

## Thailand

### [Tax & Legal newsletter](#)

- “Shop Dee Mee Kuen 2022” program provides tax deduction for certain payments made for goods or services



[View previous GST/VAT Vista](#)

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