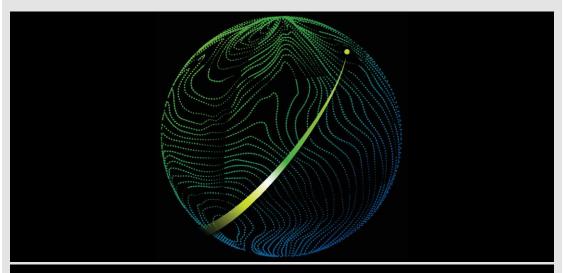
# <u>Deloitte.</u>



Southeast Asia (SEA) | Tax & Legal (T&L) | 4 March 2022



# **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 newslettter

 "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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For more information on the above or any other GST/VAT matters, please contact the SEA T&L team below.

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