



## SEA Vista

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### November 2021

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 and procedures set forth to implement VAT on foreign e-commerce activities

### Malaysia

#### [Tax Reforms](#)

- The report covers proposals on tax reforms in the areas of corporate tax, personal tax, indirect tax and other taxes.
- It also covers international tax areas encompassing realignment with international tax standards and transfer pricing, as well as areas related to environmental sustainability.
- The report also summarises the tax reform processes adopted by other countries.

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

- Service tax on directors' fees and allowances
- Updates from the SST technical committee

## Thailand

### [Tax and legal newsletter](#)

- Change of deadline to file VAT returns and pay tax for business operators providing electronic services from abroad or electronic platform operators located abroad
- Extension of 7% VAT for two years

### [Outsourced Compliance, Accounting & Technology newsletter](#)

- Extend submission date of monthly VAT return for tax month of August to November 2021 (from PND. 30, 36) to the last working day of the payment month



[View previous GST/VAT Vista](#)

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