



## SEA Vista

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### November 2024

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](#)

- Tax focus: VAT incentive on sales of certain residential properties enhanced

#### [Tax & general regulation update](#)

- Additional value added tax incentive on delivery of landed house and flat residential units borne by the government for fiscal year 2024

### Malaysia

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

- Public ruling on sales tax exemption on manufacturing aids and cleanroom equipment
- E-invoicing initiative: updates and implications for customs compliances

#### [Tax Espresso](#)

- Malaysia budget 2025 snapshot

#### **Philippines**

##### [Tax in a dot](#)

- RMO 42-2024: High-risk VAT refund claims

#### **Thailand**

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

- Extension of reduced 7% VAT rate
- Extension of VAT exemption for digital asset trading

#### **Vietnam**

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

- Foreign contractor withholding tax
- Indirect tax
- Trade & customs



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