



SEA Vista

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August 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.

Indonesia

[Tax & General Regulations update: 2nd edition](#)

- Delivery of certain strategic taxable goods exempted from Value Added Tax

Malaysia

[Indirect Tax Chat](#)

- Reversal of RMCD's position on building maintenance charges
- SST technical updates
- Transfer Pricing adjustments—growing focus from Indirect Tax perspective

Philippines

[Tax in a dot](#)

- PEZA advisory on the imposition of 12% VAT pursuant to RR 9-2021

[Tax in a dot](#)

- No more application for VAT zero-rating with the BIR

[Tax in a dot](#)

- Deferral of RR9-2021

Thailand

[Tax and Legal newsletter](#)

- An extension of tax incentives in support of prevention of COVID-19

Vietnam

[Tax and Customs News](#)

- Updates on the proposed taxing mechanism for cross-border e-commerce & digital transactions in Vietnam



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