



SEA Vista

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October 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 and General Regulations Update](#)

- Procedures for the granting of exemption from Value Added Tax (VAT) imposition facility on import and/or delivery of certain strategic taxable goods, procedures for the payment of VAT on the certain strategic taxable goods exempted from VAT imposition used not in accordance with the initial purpose or transferred, and imposition of sanction of the late payment of VAT
- Examination of tax invoice which VAT is creditable as input tax

Malaysia

[Indirect Tax Chat](#)

- Special Voluntary Disclosure Program for Indirect Taxes
- Sales Tax technical updates
- Guide on Tourism Tax for Digital Platform Service Providers

Singapore

[Indirect Tax alerts](#)

- New e-Tax Guide on Goods and Services Tax (GST) treatment of imported low-value goods (LVG) and remote services by way of overseas vendor registration (OVR) regime

Thailand

[Tax and legal newsletter](#)

- Rules, procedures, and conditions set forth regarding VAT registration for business operators providing electronic services from abroad or electronic platform operators located abroad
- Extension of 7% VAT for two years
- Tax incentives in relation to donations made to the National Vaccine Institute via the electronic donation system (e-Donation)



[View previous GST/VAT Vista](#)

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