

November 01st, 2013

NOTIFICATION – 0.83% VAT Local Surcharge Implementation
0.83% 增值税本地附加费征收

Dear Customers,

As per our notification of July, 2013, MSC, in accordance with circular 37 of Cai Shui [2013] on “Tax Policy of VAT Pilot Program on Transportation & Modern Services Sector”, jointly issued by the Ministry of Finance (MOF) and the State Administration of Taxation (SAT) of PRC on 24 May 2013, is applying 6% of Value-Added Tax (VAT) on top of all charges payable in Mainland China starting from 1 August 2013.

根据财政部和国家税务总局于 2013 年 5 月 24 日联合发布的《财税[2013]37 号》文，即《关于在全国展开交通运输业和部分现代服务业营业税改征增值税试点税收政策的通知》的规定，我司已于 2013 年 7 月通知对在中国大陆地区收取的运费和其他费用从 2013 年 8 月 1 日起征收 6% 增值税。

To follow the general market practice, with effect from 11 November 2013, MSC will start to collect 0.83% local surcharge on top of the 6% VAT, applicable to all charges payable in Mainland China. Please see below table for details:

参照市场做法，MSC 将于 2013 年 11 月 11 日起，在 6% 增值税基础上加收 0.83% 的增值税本地附加费，具体生效日基准请见下表所列：

Item 项目	Effective Date Nov-11-2013 based on 收取生效日 11/11/2013 根据
Freight & Charges (charges including but not limited to freight related surcharge, BL fee, LTHC, AMS/ENS fee...) 运费及相关费用 (相关费用包含但不限于海运附加费, 提单费, 上海港 THC, AMS/ENS 申报费...)	Shanghai -- Mother Vessel Pro-forma ETD; Yangtze River -- Feeder On-Board Date 上海 - 按母船标准开航日; 长江沿岸 - 按驳船开航日
Any Update to Freight & Charges 对运费及相关费用的更新	
OPT Code Mis-declaration Penalty 选港货代码误申报罚金	
Telex Release Fee 电放费	VAT Invoice Issuance Date 发票开具日
Correction Fee in RMB 人民币更改费	
Switch BL Fee 换单费/异地放单费	
Demurrage 滞箱费	



Container Management Fee 设备管理费	Actual Releasing Date 实际派发日
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For any questions, please contact MSC local customer service or sales representatives.

如有疑问，敬请咨询 MSC 当地客服人员和销售代表。