

July 25<sup>th</sup>, 2013**VALUED ADDED TAX (V.A.T.) -- Update****增值税 - 更新**

Dear Customers,

Further to our "VAT - MSC Announcement" dated Jul-09-2013, this is to specify the effective date applicable to the following items if to be prepaid within China:

关于我司 2013 年 7 月 9 日发出的有关“增值税通知”，在此明确下列各项如果在中国境内付款的生效日：

<b>Prepaid Items</b> 预付项目	<b>VAT Effective Date</b> 增值税收取生效日
<b>Freight &amp; Charges (including but not limited to freight related surcharge, BL fee, LTHC, AMS/ENS fee &amp; its amendment fee...)</b> 运费及相关费用 (包含但不限于海运附加费, 提单费, 上海港 THC, AMS/ENS 申报费及其更改费。。。)	<b>Shanghai - Mother Vessel Actual Sailing Date ; Yangtze River - Feeder On- Board Date</b> 上海 - 按母船实际开航日; 长江沿岸 - 按驳船开航日
<b>Any Update to Freight &amp; Charges</b> 对运费及相关费用的更新	
<b>OPT Code Mis-declaration Penalty</b> 选港货代码误申报罚金	
<b>Telex Release Fee</b> 电放费	<b>Invoice Issuance Date</b> 发票开具日
<b>Correction Fee in RMB</b> 人民币更改费	
<b>Switch BL Fee</b> 换单费/异地放单费	
<b>Demurrage</b> 滞箱费	<b>Invoice Issuance Date</b> 发票开具日
<b>Container Management Fee</b> 设备管理费	<b>Actual Releasing Date</b> 实际派发日

The following charges remain unchanged till further notice:

以下费用目前维持不变：

- **Booking Fee** 订舱费
- **ISPS** 上海港安保费
- **Short-shipment Fee** 漏装费
- **Amendment Fee to Customs Manifest** 海关舱单更改费
- **Resuming Fee** 复关费

In case of any doubts, please contact MSC local customer service or sales representatives.

如有疑问，敬请联系 MSC 当地客服人员或销售。