

关于中国（除华南^{注1}）地区税务发票安排通知

尊敬的客户：

根据中华人民共和国财政部和国家税务总局于 2013 年 5 月 24 日联合发布的《关于在全国开展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》（《[财税\[2013\]37 号](#)》文）规定，自 2013 年 8 月 1 日起，在全国范围内开展交通运输业和部分现代服务业营业税改增值税。与此同时，自 2012 年 1 月 1 日起在营业税改增值税试点地区发布的相关规定将被废止。

我司于中国境内所经营的业务被界定为国际运输代理业，将按物流辅助行业以 6% 税率征收增值税，我司将按照 [《财税\[2013\]37 号》文](#) 的规定自 2013 年 8 月 1 日起，对我司在中国大陆地区收取的海运费和任何其他费用，加收 6% 增值税及相应的附加税^{注2}，以开具增值税发票日期为准。如贵司不需要开具增值税发票，生效日期则以付款日期为准。但若国家政府有关部门对该规定做出任何更动，我司也会做出相应的调整及通知。敬请留意！

为避免贵司 7 月 31 日前发生的业务因在 8 月 1 日后开具发票而增加税负，现特别提示如下，敬请配合。

1. 贵司 7 月 28 日前（含 28 日）发生的业务（出口以装船日为准；进口以实际到港日为准），请于 7 月 29 日 17:30 前确认费用和发票信息，我司将于 7 月 31 日前开具发票。
2. 贵司 7 月 29 日至 7 月 31 日发生的业务（出口以装船日为准；进口以实际到港日为准），我司将开具增值税发票并加收 6% 增值税及相应的附加税。
3. 如需更改已出具的发票，请于 7 月 30 日前以邮件形式通知我司财务部。我司将在 7 月 31 日内更改发票。更改发票的原因如由贵司造成，我司需加收人民币 500 税务发票修改费。
4. 如果贵司要求于 8 月 1 日后更改之前的发票，我司需向税务局申请开具红字发票。届时，我司将依据新政策执行并收取人民币 500 税务发票修改费。
5. 如需将原来在中国大陆地区收取的海运费和任何其他费用支付给我司境外分公司，请在提单指示上明确注明付款地及付款人/公司名称。否则，在提单指示截止日之后的修改将发生人民币 400 的提单改单费。境外支付因地区/国家的不同，将有可能产生额外的手续费。

请您与我司当地办事处联系以获取更详细信息。感谢您长久以来的理解与支持！

东方海外货柜航运（中国）有限公司

2013 年 7 月 24 日

注1：华南地区包括广东，广西，贵州，云南和海南省，关于中国华南地区的费用及发票安排，请参考[通知](#)。

注2：增值税的附加税包括了城市建设税、教育费附加税、地方教育费附加税等，具体税项会因实际收费地区的税例而有所不同。



We take it personally



Arrangement on VAT Invoice Issuance in China (except South China*¹)

Dear customer,

In accordance with the new [Circular 37 of Cai Shui \[2013\]](#) on "Tax Policy of Value Added Tax (VAT) Pilot Program on Transportation & Modern Services Sector", jointly issued by the Ministry of Finance (MOF) and the State Administration of Taxation (SAT) of P.R. China on 24 May 2013, the related VAT tax policy will be expanded nationwide with effect from 1 August 2013 onwards. Simultaneously, the regulations regarding the VAT pilot program effective since 1 January 2012 will be abolished.

In light of the above, OOCL is defined as an international transport agency in China and as the general taxpayer of the logistics auxiliary industry, is subject to 6% VAT according to the new regulations. In compliance with the policies stipulated in the [Circular 37 of Cai Shui \[2013\]](#), an additional 6% Value Added Tax (VAT) and associated surtaxes*² will be levied on top of the freight and surcharges payable at China as of 1 August 2013, based on the issuance date of the VAT invoice, while for customers who do not request for VAT invoice, the effective date will be based on payment date. However, should the concerned government authorities make any further change to the prevailing policies, we will correspondingly adjust the implementation and keep you apprised accordingly.

In order to avoid any extra tax incurred for your company on those shipments moving on or before 31st July, 2013, we'll have the following arrangement for your adherence.

1. For shipments moving on/before 28th July, 2013 (export as per 'on board date'; import as per 'actual arrival date'), VAT invoice will be issued before 31st July, 2013 provided that confirmation on the payable amount and the invoice information is received from the payer before 17:30, 29th July, 2013.
2. For shipments moving between 29th and 31st July and thereafter (export as per 'on board date'; import as per 'actual arrival date'), VAT Invoice will be issued and is subject to Value Added Tax and associated surtaxes.
3. Should there be any change after VAT invoice is issued, please inform our Finance Department in written at respective location before 30th July, 2013. An updated VAT invoice will be re-issued on/before 31st July, 2013, subject to VAT invoice amendment fee at RMB500 per invoice.
4. For any amendment request received on/after 1st August, 2013, a special VAT invoice is required to apply through the State Administration of Taxation (SAT) of PRC and a subsequent amendment fee at RMB500 will be levied.
5. For "freight prepaid" and surcharges to be settled elsewhere outside mainland China, customer is required to clear specify the payment office and payer's full title at the time of Shipping Instruction (SI) submission, otherwise SI amendment fee at RMB400 will be incurred after SI cut-off. Please note that payment elsewhere is subject to additional service charge, if any.

For any further information, please contact our local sales representatives and/or customer service. Thank you for understanding and continuous support!

OOCL (CHINA) COMPANY LIMITED

24th July, 2013

*1: South China includes Guangdong, Guangxi, Guizhou, Yunnan and Hainan Provinces. For arrangement in South China, please refer to separated [notice](#).

*2: VAT surtaxes include, but not limited to, City Construction Tax, Education Surtax, Local Education Surtax etc. and will vary according to the local tax regulation of the payment location in China.