



Fesco Lines China Company Ltd.
俄远东海洋轮船运输有限公司

VALUED ADDED TAX (V.A.T.)
增值税

尊敬的客户:

Dear Customers,

根据国家财政部和国家税务总局 2013 年 5 月 24 日发布的《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》（即《财税[2013] 37 号》）的规定，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改增试点，届时我司所在的行业将按 6% 税率征收增值税。与此同时，现有已实行营改增的地区，原规定将自新规定执行之日起废止。请参阅《财税[2013] 37 号》获取更多详情。

According to Cai Shui [2013] No. 37 Notice on "Tax Policy Concerning Nationwide Implementation of VAT Pilot Program for Transport and Modern Services Sectors", jointly issued by the Ministry of Finance (MOF) and the State Administration of Taxation (SAT) of PRC on 24 May 2013, the tax policy concerning China's Value Added Tax (VAT) Pilot Program will be expanded nationwide effective 1 August 2013. By then, the applicable VAT ratio for the service provided by us will be 6%. The Notice also states that the relevant tax policies for initial pilots will be repealed simultaneously. Please refer to Cai Shui [2013] (Circular 37) for more details.

为配合上述规定的执行，谨此通知您，自 2013 年 8 月 1 日起（以开具增值税发票日期为准），将对我司在中国境内收取的所有费用，加收 6% 增值税，敬请留意！

With the implementation of the Notice, we would like to announce that, from 1 August 2013 (invoice issuance date), an additional 6% of Value-Added Tax will be levied on top of all charges

如果有关部门进一步明确增值税征收的适用范围及具体实施细则，我们将于第一时间通知您。

There are still uncertain aspects of the VAT policy as to the scopes to apply and by laws; you will be timely informed if there is any further development.

感谢您给予我司的一贯支持。如有任何疑问，欢迎联络我司当地办事处

We really appreciate your kind understanding and support to us. Should there be any further questions, please feel free to contact our local offices

顺颂商祺！

Yours sincerely,

FESCO LINES (CHINA) CO LTD
29/JUL/2013

