关于征收增值税的通知

Notification of Value Added Tax (VAT)

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 The Notice also states that the relevant tax policies for initial pilots will be repealed simultaneously.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，另因增值税引起的附加税（估约0.83%），将一并加收。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 payable at PRC. In the meantime, the related taxes arising from VAT (approximately 0.83%) will

also be levied.

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，或登录我们的网站[www.cn.yangming.com](http://www.cn.yangming.com)。

We really appreciate your kind understanding and support to us. Should there be any further

questions, please feel free to contact our local offices or visit [www.cn.yangming.com](http://www.cn.yangming.com).

顺颂商祺！

Yours sincerely,

阳明海运股份有限公司(中国总代理)

香港阳凯有限公司

2013年7月24日

Young Carrier Company Limited of Hong Kong

As agent of Yang Ming Marine Transport Corp

JUL 24, 2013