



達飛輪船（中國）有限公司

Date : 25th of July, 2013

日期 : 2013 年 7 月 25 日

Further Notification of the Value Added Tax Charge

关于增值税的进一步通知

Dear Customer,
尊敬的客户

Further to our previous notification regarding Value Added Tax dated Jul16, 2013, CMA CGM have been actively communicating with the Chinese authorities about the impact of Circular Caishui 37¹ ("Circular 37") on the shipping sector. However, as of today, the Chinese authorities have not issued any clarification or update on the issue.

继我公司在 2013 年 7 月 16 日发送的《关于增值税通知》后，达飞轮船（中国）有限公司就财税 [2013] 37 号文²（“财税 37 号文”）对航运行业的影响与中国政府相关部门进行了积极的沟通。然而，到目前为止，相关部门仍旧没有就相关问题发布官方澄清或更新。

Therefore, CMA CGM (China) Shipping Co., Ltd, acting as an agent of CMA CGM shipping companies, will apply the new VAT regulation according to Circular 37 to be legally compliant. From 1st August 2013, an additional 6% VAT and corresponding local surcharges³ will be levied by CMA CGM (China) Shipping Co., Ltd on top of the freight and all other charges invoiced in Mainland China on behalf of CMA CGM shipping companies. Here, 1st August, 2013 refers to the invoice issuance date.

鉴于此，CMA CGM 集团决定，达飞轮船（中国）有限公司作为 CMA CGM 的代理公司必须遵从法规，按照财税 37 号文的规定依法收取增值税。自 2013 年 8 月 1 日起，达飞轮船（中国）有限公司将对于在中国大陆收取的全部费用额外加收 6% 的增值税以及相关的附加费用⁴。在此 2013 年 8 月 1 日是指增值税发票开具之日。

¹ Notice on Pilot Tax Policies for Nationwide VAT Reform in Transportation Sector and Certain Modern Service Sectors jointly issued by Ministry of Finance and the State Administration of Taxation on 24th May 2013.

² 《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》，由财政部和国家税务总局于 2013 年 5 月 24 日颁布。

³ The local surcharges include City Maintenance and Construction Tax, State Education Surcharge, Local education surcharge and River Management Fee.

⁴ 附加税费包括但不限于城市维护建设税，教育费附加，地方教育费附加，河道管理费。



達飛輪船（中國）有限公司

The VAT charged to you will be deductible if your company is legally eligible to VAT deduction.
贵司可以凭所持有的增值税发票在法规允许的范围内，进行增值税进项抵扣。

We will continue to actively discuss with the Chinese authorities and will communicate with you based on any new regulatory announcements.

我们将继续积极和有关政府部门进行商讨，一旦有关部门出台新的相关法规，我们将及时向贵公司通报。

We would like to express our sincere appreciation and gratitude for your support and cooperation in this matter. If you have any questions on the above, please feel free to contact us.

我们对贵公司就此事项的支持与合作表示诚挚的感谢。如果有任何疑问，请随时与我们联系。

Yours faithfully,

顺颂

商祺！



CMA CGM (China) Shipping Co., Ltd

达飞轮船（中国）有限公司

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