

3rd October, 2019**Japan Consumption Tax Increase as from 1st of October 2019 (Updated)**

Dear Valued Customer,

Please be informed that we hereby update the original information about how we will switch to the new rate for surcharges subject to consumption tax as from 1st of October 2019. Regret for the confusion, but we greatly appreciate your understanding.

List of surcharges subject to consumption tax and switching plan to the new rate

Surcharge Name (Surcharge Code)	Tax Rate Switching Plan
Documentation fee - Destination (DDF)	New tax rate 10% will be applied to shipments with booking confirmation date on or after 1st of October 2019.
Documentation Fee - Origin (ODF)	
Manual Documentation Processing Fee (MDF)	
Transport Document Amendment Fee - Export (AME)	
Transport Document Amendment Fee - Import (AMI)	
Transport Document Issuance Service - Export (BLE)	
Transport Document Issuance Service - Import (BLI)	
Electronic Cargo Release Service - Export (TLE)	
Electronic Cargo Release Service - Import (TLI)	
Late Payment Fee (LPF)	
Payer Amendment Fee - Destination (PAD)	
Payer Amendment Fee - Origin (PAO)	
Switch Transport Document Service (SWC)	

For detention charges applied to exports/imports from/to Japan, new tax rate 10% will be applied to containers with return date on or after 1st of October 2019.

We appreciate your business and look forward to continuing working with you in the future. Should you have any questions, concerns or clarifications, please feel free to reach out to your local sales or customer service representative or visit our website www.maersk.com.

Best regards,
Maersk